

Appleton Area School District

Preparing Our Students for Their Future

City of Appleton • City of Menasha • Town of Buchanan • Town of Grand Chute
Town of Harrison • Town of Menasha • Village of Little Chute



2014-2015
PROPOSED BUDGET

APPLETON AREA SCHOOL DISTRICT

2014 – 2015 Budget

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APPLETON AREA SCHOOL DISTRICT

2014 – 2015 Budget

AASD Mission Statement

As members of the Appleton Area School District, we believe that all students can learn at high levels when we:

- provide the highest quality instruction
- maintain and communicate high expectations
- create supportive learning environments that foster a sense of belonging
- develop and maintain strong community and home-school connections

AASD Board of Education

<u>Member</u>	<u>Office</u>	<u>Term</u>
Sharon M. Fenlon	President	2017
Kay S. Eggert	Vice President	2015
John E. Mielke	Treasurer	2015
Julie T. Baker	Secretary	2016
Diane S. Barkmeier	Clerk	2017
Jim R. Bowman	Member	2016
Barry P. O'Connor	Member	2017

Leadership Team

Lee Allinger	Superintendent
Don Hietpas	Chief Financial Officer
Kevin Steinhilber	Chief Academic Officer
Judy Baseman	Assistant Superintendent – School/Student Services
Val Dreier	Assistant Superintendent – School/Student Services
Ben Vogel	Assistant Superintendent – School/Student Services

APPLETON AREA SCHOOL DISTRICT

2014 – 2015

Executive Summary

Any discussion of the Appleton Area School District's budget for 2014-2015 must begin by recognizing the support of the community through the successful referendum that occurred in February 2014. The referendum approved funding has allowed significant improvement to the school buildings and the available technology in the District. Additionally, the District's ability to meet students' needs in the areas of STEM (Science, Technology, Engineering, and Manufacturing) has been greatly improved. Finally, student and teacher access to technology as a tool for teaching and learning has been dramatically increased. Immediate impacts of the referendum include the following:

- Science rooms and laboratories have been remodeled at East High School and Madison, Roosevelt and Wilson Middle Schools.
- Technology Education classrooms have been renovated at East and West High Schools.
- Building entrances and office areas have been remodeled to improve the building security at thirteen District buildings.
- Additions have been started and/or completed at East High School, Einstein Middle School and Huntley Elementary School.
- Other renovations and physical improvements have been completed in various spaces throughout the District.
- Mobile computer devices have been issued to each high school student in the District.
- Mobile computer devices have also been issued to the middle and elementary schools at a ratio of one computer for each four students in Grades 4-8.
- Technology Integrators have been hired to provide instructional technology training to District staff to enhance teaching and learning.

Additional projects will be completed over the next year including a number of window replacement projects to improve the energy efficiency and comfort levels in buildings.

Presented here is the 2014-2015 fiscal year budget for the Appleton Area School District. The total budget for all funds less interfund transfers is \$209,334,232. This budget proposal has been prepared using the best information available and will be reworked when new information is received. It is expected that revisions will be few and minor.

APPLETON AREA SCHOOL DISTRICT

2014 – 2015

Executive Summary (Continued)

Budget/Program Highlights for 2014-2015

- The AASD has not reduced programming or staffing for 2014-2015, in fact staff levels are increasing to meet the needs of students with disabilities, provide instructional coaching support for curriculum and enrollment growth and to provide training in the use of technology for teaching and learning.
- Appleton Community 4K with 25 community partner sites and four school sites enters into second year.
- Compensation increases for 2014-2015 will be modest for all staff.
- The District continues to explore options to reduce the cost of employee benefits.
- Tax Levy (All Funds) → \$66,301,809 is up 2.64% or \$1,705,213.
- The District continues to implement a new English Language Arts curriculum and a new Mathematics curriculum.
- In 2014-2015 the per pupil Revenue Limit increases by \$75 from \$9,451 to \$9,526. In addition, a \$75 per pupil aid was established in 2013 Wisconsin Act 20. It is projected that \$2,185,200, will be received by the District.

Also, the referendum approved a \$5 million increase to the revenue limit for building maintenance, technology replacement and technology training. Consequently, the projected revenue limit increase is \$7,813,656.

- The District is anticipating a slight increase in Equalized Property Value.

APPLETON AREA SCHOOL DISTRICT
2014 - 2015
General Budget Information

APPLETON AREA SCHOOL DISTRICT

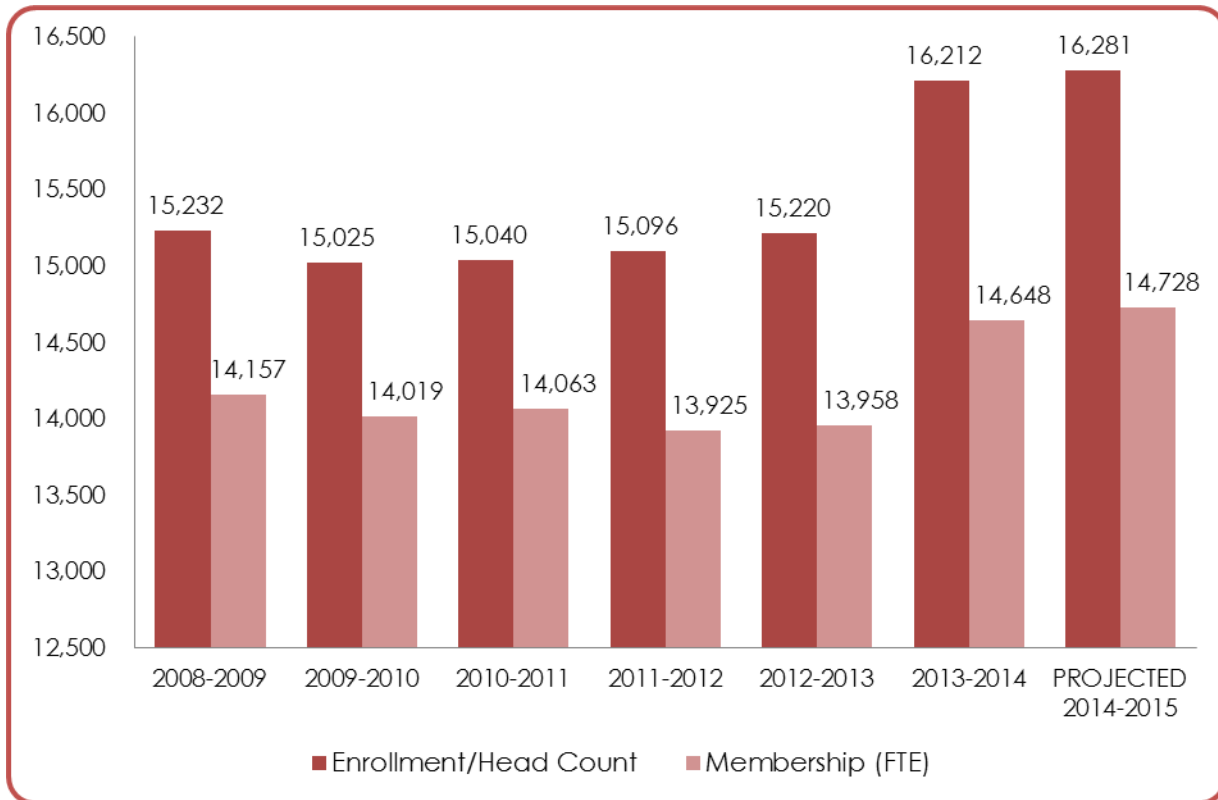
2014 – 2015

District Enrollment History

Below is a comparison of the Third Friday Student Count (Student Head Count/Enrollment) and Membership (FTE) Count; two counts significant for school districts.

Student Head Count/Enrollment → Includes those students filling "seats" in AASD (enrolled and eligible to attend class); adjustments are not made for open enrollment (resident vs. non-resident students). This count is primarily used for District planning purposes.

Membership (FTE) Count → Includes the student head count/enrollment with adjustments (less (-) non-resident open enrollment/in plus (+) resident open enrollment/out) calculated on a full-time equivalency (FTE) basis. This count is used when determining revenue limits and General State Aid. Membership FTE also includes Youth Challenge Academy resident students for revenue limit purposes.



APPLETON AREA SCHOOL DISTRICT

2014 – 2015

Staff Profile

The Appleton Area School District is people centered. The approximately 16,000 students are served and supported by about 1,600 staff members comprised of teachers, support staff including: secretaries, maintenance/custodial staff, paraprofessionals, administrative support and administrators. This does not include staff employed by contracted transportation, food services and Appleton Community 4K community partners.

The table and charts below compare staff by group and total FTE over five years.

	2009-10	2010-11	2011-12	2012-13	2013-14	Projected 2014-15	Change	% Change
Teachers	1077.00	1071.00	1065.00	1098.21	1125.33	1152.86	27.53	2.45%
Administrators	61.90	62.10	62.10	64.00	67.30	67.30	0.00	0.00%
Support Staff*	387.69	388.16	412.87	448.10	463.16	463.66	0.50	0.11%
TOTAL FTES	1526.59	1521.26	1539.97	1610.31	1655.79	1683.82	28.03	2.55%

* Note: Support Staff includes Paraprofessionals, Custodial/Maintenance, Administrative Support and Secretaries.

APPLETON AREA SCHOOL DISTRICT

2014 – 2015

Fund Balance -- An Explanation

Governments, including school districts, usually organize their account systems based on "funds." A fund is a set of accounting records that is separated from others for the purpose of carrying on a certain activity.

Funds demonstrate that dollars are only being used for approved purposes. The Department of Public Instruction specifies that school districts must use particular funds. All school districts have a general fund and many have one or more other funds that account for specific activities.

A "fund balance" is created or increased when fund revenues exceed fund expenditures for a fiscal period. Correspondingly, a fund's balance is decreased when fund expenditures exceed fund revenues. The balance sheet accounts identify the assets that belong to a fund, such as cash or a grant payment receivable; and what liabilities it owes, such as accounts payable to a supplier. The difference between the fund's assets and liabilities equals the "fund balance." A positive fund balance represents a financial resource available to finance expenditures in following fiscal periods. A deficit fund balance can only be recovered by having revenues exceed expenditures in a following fiscal period.

The school board should determine the amount of fund balance appropriate for the fiscal management of the district. Presently fund balance equals 10.09% of expenditures in Funds 10 and 27. The following chart represents the District's fund balance history for the General Fund.

Year	Amount
June 2004	\$ 13,461,574.81
June 2005	\$ 12,104,699.67
June 2006	\$ 12,399,779.71
June 2007	\$ 10,159,219.32
June 2008	\$ 10,930,078.72
June 2009	\$ 10,390,678.77
June 2010	\$ 15,088,929.04
June 2011	\$ 16,444,358.55
June 2012	\$ 18,212,524.60
June 2013	\$ 17,936,488.20
June 2014	\$ 17,886,330.28
Projected June 2015	\$ 17,417,494.28

APPLETON AREA SCHOOL DISTRICT

2014 – 2015

Budget Overview

The 2014 - 2015 limited revenue is up 5.75% from \$135.9 million in 2013-2014 to \$143.8 million. The revenue limit calls for an estimated Property Tax Levy of \$65,742,549, up 2.64% from \$64,051,867. The Equalized Tax Rate would increase approximately 2.67% from \$9.40 per \$1,000 of equalized valuation to \$9.65 per \$1,000. This is largely due to Referendum approved spending; resulting in increased levies for Debt Service and Capital Projects.

The final steps to the process of setting the tax levy include: obtaining final figures for enrollment, state aid and equalized property value in October.

	Proposed Levy	Property Value	Estimated Equalized Tax Rate (Mill Rate)
General Fund (10)	\$ 55,865,598	\$ 6,813,621,923	\$ 8.20
Debt Service Fund (38/39)	\$ 5,949,951	\$ 6,813,621,923	0.87
Capital Projects Fund (41)	\$ 2,460,000	\$ 6,813,621,923	0.36
Community Service Fund (80)	\$ 1,467,000	\$ 6,813,621,923	0.22
	\$ 65,742,549		\$ 9.65
Prior Year (13-14) Levy Data	\$ 64,051,867	\$ 6,815,489,181	\$ 9.40
\$ Increase	\$ 1,690,682		\$ 0.25
Total Levy Increase =	2.64%	Rate Increase =	2.67%

2014-2015 REVENUE LIMIT PROJECTION

(Total of General State Aid and Local Property Taxes Only)

as of 09.10.2014

	2013-2014	2014-2015	Change
Revenue Per Member	\$ 9,451	\$ 9,526	\$ 75
Membership	14,327	14,571	244
Revenue Limit - No Exemptions	\$ 135,318,668	\$ 138,799,120	3,480,452
Referendum Exemption	\$ -	\$ 5,000,000	5,000,000
Other Exemptions	\$ 672,196	\$ 5,400	(666,796)
Total Revenue Limit	\$ 135,990,864	\$ 143,804,520	\$ 7,813,656
Percent Change			5.75%
<i>General Aid</i>	\$ 75,324,388	\$ 82,308,692	\$ 6,984,304
Percent Change			9.27%
<i>Property Tax Revenue</i>	64,596,596	66,301,809	1,705,213
Percent Change			2.64%
<i>Computer Aid</i>	544,729	559,260	14,531
<i>Property Tax Distribution</i>			
General Fund	57,155,266	55,865,598	(1,289,668)
Rate	8.39	8.20	(0.19)
Non-Referendum Debt	2,606,481	2,610,970	4,489
Rate	0.38	0.38	0.00
Capital Projects	360,000	2,460,000	2,100,000
Rate	0.05	0.36	0.31
<i>Taxes Outside of the Revenue Limit</i>			
Referendum Debt	2,463,120	3,338,981	23,217
Rate	0.36	0.49	0.13
Community Service	1,467,000	1,467,000	-
Rate	0.22	0.22	0.0
Total Tax Rate	\$ 9.40	\$ 9.65	\$ 0.25
Percent Change			2.67%
Equalized Valuation	\$ 6,815,489,181	\$ 6,813,621,923	-0.03%
Total Revenue Limit Increase			\$ 7,813,656

Note: The District received an additional \$75 per pupil as a Revenue Limit increase; based on the three year membership average (14,327) in 2013-2014. This increase is outside of the revenue limit in the form of a categorical aid.

(\$75 * 14,327 = \$1,074,450.00).

In 2014-2015 the District will receive an additional Categorical Per Pupil Aid estimated at \$2,185,200 (\$150 * 14,568). Of this aid \$1,110,750 is new money.

Total **estimated "new" revenue** for 2014-2015 not including referendum dollars = **\$3,924,406**

APPLETON AREA SCHOOL DISTRICT

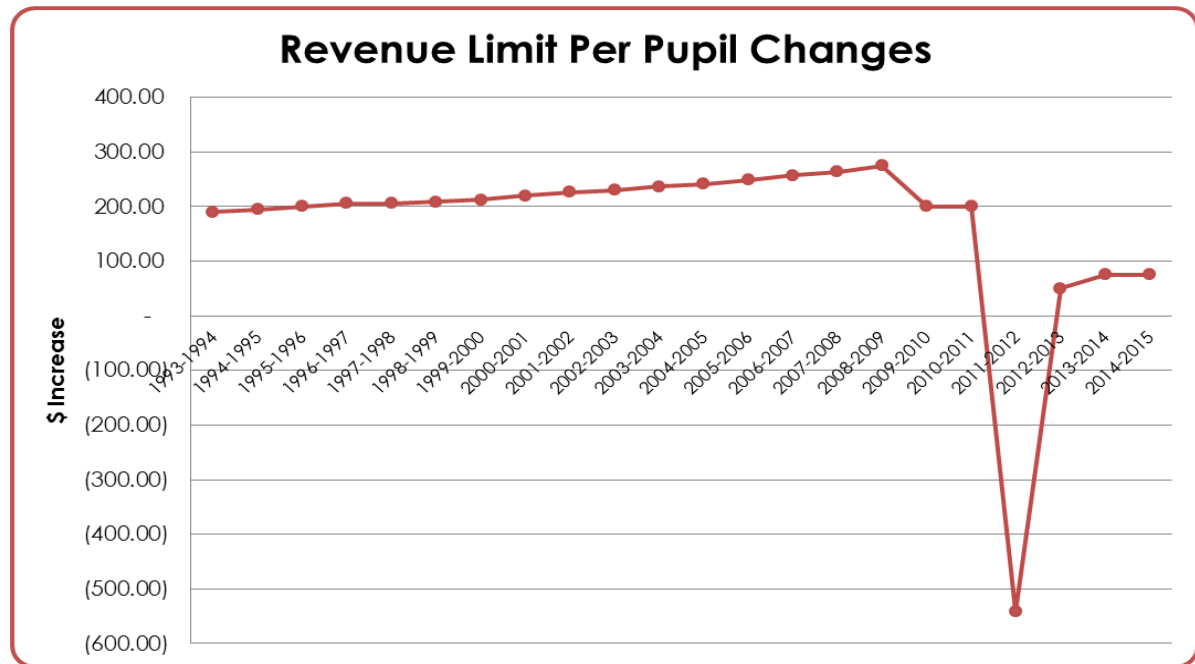
2014 – 2015

Revenue Limit – Per Pupil Changes

School Year	\$ Increase	% Change
1993-1994	190.00	
1994-1995	194.37	2.30%
1995-1996	200.00	2.90%
1996-1997	206.00	3.00%
1997-1998	206.00	0.00%
1998-1999	208.88	1.40%
1999-2000	212.43	1.70%
2000-2001	220.29	3.70%
2001-2002	226.68	2.90%
2002-2003	230.08	1.50%
2003-2004	236.98	3.00%
2004-2005	241.01	1.70%
2005-2006	248.48	3.10%
2006-2007	256.93	3.40%
2007-2008	264.12	2.80%
2008-2009	274.68	4.00%
2009-2010	200.00	-27.19%
2010-2011	200.00	0.00%
2011-2012	(541.97)	-370.99%
2012-2013	50.00	90.77%
2013-2014	75.00	50.00%
2014-2015	75.00	0.00%

Revenue limits were implemented beginning with the 1993-94 school year as a result of Wisconsin Act 16. A district's revenue limit is the maximum amount of revenue that may be raised through state general aid and property tax for the General (Fund 10), Non-Referendum Debt (Fund 38) and Capital Expansion Funds (Fund 41).

The maximum limit is based upon enrollment changes, the Consumer Price Index, and each district's prior year controlled revenue. The Department of Public Instruction (DPI) provides October 15 General Aid Certification estimate from the district's maximum revenue limit.



APPLETON AREA SCHOOL DISTRICT

2014 – 2015

Energy Efficiency Exemption Projects

As part of the 2013-2014 budget a \$600,000 Energy Efficiency Exemption was approved by the School Board to exceed the revenue limit on a non-recurring basis. The district spent \$631,080 on the new energy efficiency measures and renewable energy products outlined below.

Each project identified required performance indicators to measure the energy savings and/or energy cost avoidance in an amount equal to the exemption request and a timeline.

1. Einstein Middle School – Chiller Replacement

- Actual Cost: \$486,815.00
- Performance Indicator: Kilowatt-hour savings, KW Demand savings and electric service rate change.
- Timeline: July – October 2013
- Consultant: Wilinski Associates, Energy Control & Design and Somerville Architects, Engineers
- 2013-14 Cost Savings: \$25,500
- Projected Payback Period: 18.33 years

2. Plamann School - HVAC Pneumatic Control Conversion to Digital Control

- Actual Cost: \$69,440.00
- Performance Indicator: Therm Use (Gas) savings based on industry standards for DDC conversion
- Timeline: July – October 2013
- Consultant: Wilinski Associates, Energy Control & Design
- 2013-14 Cost Savings: \$1,800
- Projected Payback Period: Unknown (Estimated at 38.5 years)

3. East High School – Boiler Burner Replacement

- Actual Cost: \$37,412.50
- Performance Indicator: Therm Use
- Timeline: September – December 2013
- Consultant: Wilinski Associates, Energy Control & Design
- 2013-14 Cost Savings: \$3,000
- Projected Payback Period: 9.7 years

4. North High School – Boiler Burner Replacement

- Actual Cost: \$37,412.50
- Performance Indicator: Therm Use
- Timeline: September – December 2013
- Consultant: Wilinski Associates, Energy Control & Design
- 2013-14 Cost Savings: \$3,200
- Projected Payback Period: 9.03 years

APPLETON AREA SCHOOL DISTRICT

2014 – 2015

Understanding the Tax Levy

LEVY DETERMINATION

Levies for Funds 10, 38 and 41 are determined by applying the revenue limit formula provided by the State. The levy for Fund 39 and 80 are not included in the revenue limit calculation.

The levies for Funds 10, 30, 40 and 80 are combined to arrive at the total levy required. The levy certified to each municipality is reduced by “computer aid” certified in October by the Department of Revenue (DOR). This aid allocation began several years ago, when the State declared certain technology exempt from property taxes.

RATE DETERMINATION

Once the levy is determined, a tax rate is calculated by dividing the total levy by the equalized value of the District excluding Tax Incremental Districts (TID). This figure is then multiplied by 1,000 to arrive at a rate per \$1,000 of value. The proposed rate of \$9.65 means an owner of a \$100,000 home would pay \$965 in school taxes.

It is important to point out that projections are based on estimated equalized values and estimated Equalization Aid. The State Department of Revenue provides certified values in mid-October. The Department of Public Instruction also certifies aid in mid-October.

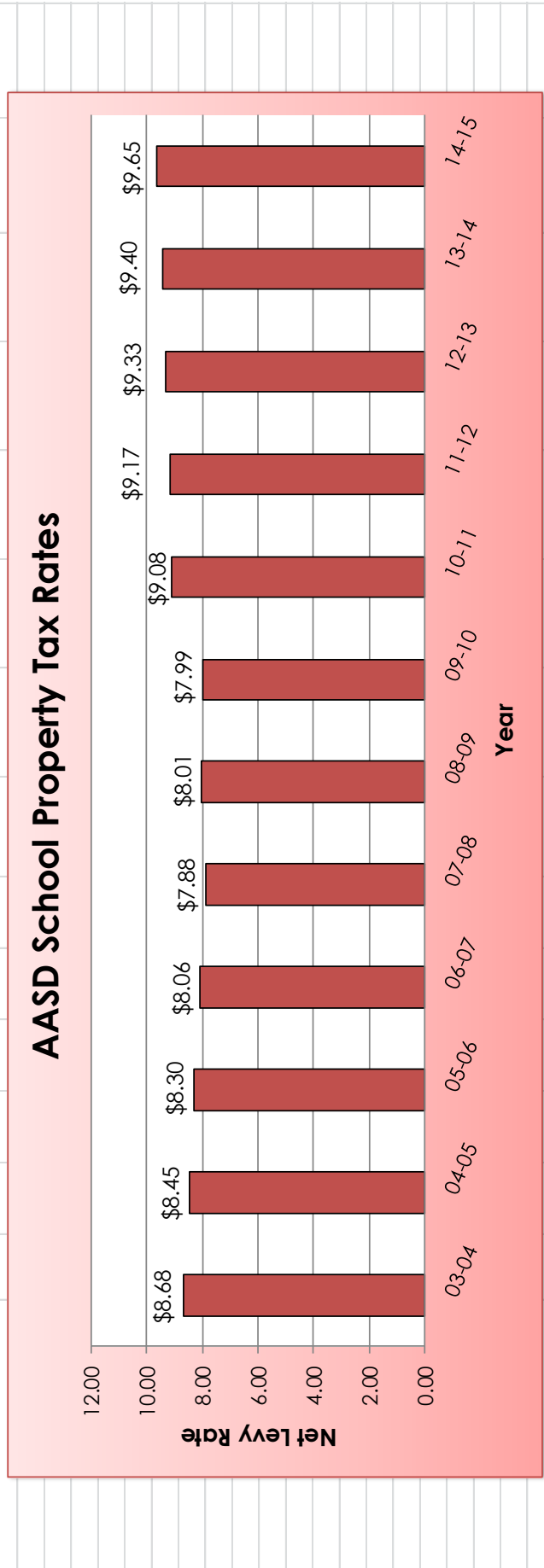
The Board of Education must approve the levy before the 1st of November. Final adjustments will be made prior to this approval.

EQUALIZED VALUATION FOR DISTRIBUTION OF THE LEVY

The District is comprised of six municipalities each making up a relative share of the District levy. Equalized value is essentially fair market value. It is certified by the Department of Revenue and determines how the levy is to be distributed to each municipality. A 0.03% decline in value is used in the proposed budget for planning purposes. Once a municipality knows their share of the District levy, they distribute the levy to individual properties in the municipality based on assessed value.

The following page lists the estimated tax levy by fund compared to the actual levy for 2013-2014. It also shows the tax rate per fund and 2013-2014 comparison. Page 15 shows a history of the total tax levy, equalized value and tax rate.

Net Levy Data	Actual		Actual		Actual		Actual		Actual		Actual		Proposed	
	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Rate	Levy
	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14	14-15	14-15	
Fund 10: General Fund	7.11	6.87	6.79	6.42	6.32	6.53	7.03	7.70	7.89	8.31	8.39	8.20	57,155,266	
Fund 39: Referendum Debt	0.93	0.86	0.84	0.91	0.88	0.84	0.34	0.82	0.69	0.36	0.36	0.49	2,463,120	
Fund 38: Non-Ref Debt	0.17	0.26	0.24	0.25	0.29	0.27	0.36	0.25	0.26	0.39	0.38	0.38	2,606,481	
Fund 41: Capital Projects	0.33	0.31	0.29	0.28	0.19	0.18	0.05	0.13	0.13	0.05	0.05	0.36	360,000	
Fund 80: Community Serv	0.14	0.15	0.14	0.20	0.20	0.19	0.20	0.18	0.19	0.22	0.22	0.22	1,467,000	
Total Net Levy Rate	8.68	8.45	8.30	8.06	7.88	8.01	7.99	9.08	9.17	9.33	9.40	9.65	64,051,867	
% Change Over Prior Year												3.42%	2.64%	



APPLETON AREA SCHOOL DISTRICT

2014 - 2015

Tax Levy, Equalized Value and Rate History

Levy Year	Levy Amout	% Change	Equalized Value	% Change	AASD Tax Rate	% Change	Tax Rate State Avg	% Change
1984	\$ 19,255,886		\$ 1,737,748,339		\$ 11.08		\$ 12.98	
1985	\$ 24,190,677	25.63%	\$ 1,840,723,957	5.93%	\$ 13.14	18.59%	\$ 14.35	10.55%
1986	\$ 29,808,583	23.22%	\$ 1,956,390,311	6.28%	\$ 15.24	15.98%	\$ 16.13	12.40%
1987	\$ 29,331,749	-1.60%	\$ 2,065,190,540	5.56%	\$ 14.20	-6.82%	\$ 15.38	-4.65%
1988	\$ 32,957,162	12.36%	\$ 2,216,340,131	7.32%	\$ 14.87	4.72%	\$ 16.09	4.62%
1989	\$ 35,390,562	7.38%	\$ 2,327,353,408	5.01%	\$ 15.21	2.29%	\$ 16.62	3.29%
1990	\$ 38,896,117	9.91%	\$ 2,511,046,936	7.89%	\$ 15.49	1.84%	\$ 17.11	2.95%
1991	\$ 44,805,546	15.19%	\$ 2,666,238,757	6.18%	\$ 16.80	8.46%	\$ 17.51	2.34%
1992	\$ 49,585,130	10.67%	\$ 2,846,148,259	6.75%	\$ 17.42	3.69%	\$ 18.37	4.91%
1993*	\$ 52,855,955	6.60%	\$ 3,016,590,391	5.99%	\$ 17.52	0.57%	\$ 17.91	-2.50%
1994	\$ 50,831,278	-3.83%	\$ 3,238,572,844	7.36%	\$ 15.70	-10.39%	\$ 16.60	-7.31%
1995	\$ 49,922,740	-1.79%	\$ 3,480,726,916	7.48%	\$ 14.34	-8.66%	\$ 15.26	-8.07%
1996	\$ 36,114,205	-27.66%	\$ 3,654,680,616	5.00%	\$ 9.88	-31.10%	\$ 11.90	-22.02%
1997	\$ 35,355,290	-2.10%	\$ 3,856,324,536	5.52%	\$ 9.17	-7.19%	\$ 11.30	-5.04%
1998	\$ 41,336,929	16.92%	\$ 3,998,437,863	3.69%	\$ 10.34	12.76%	\$ 11.20	-0.88%
1999	\$ 40,698,797	-1.54%	\$ 4,167,025,675	4.22%	\$ 9.77	-5.51%	\$ 10.68	-4.64%
2000	\$ 42,514,685	4.46%	\$ 4,391,297,057	5.38%	\$ 9.68	-0.92%	\$ 10.43	-2.34%
2001	\$ 41,814,039	-1.65%	\$ 4,683,463,904	6.65%	\$ 8.93	-7.75%	\$ 10.04	-3.74%
2002	\$ 43,107,065	3.09%	\$ 5,034,381,729	7.49%	\$ 8.56	-4.14%	\$ 9.73	-3.09%
2003	\$ 46,237,078	7.26%	\$ 5,323,628,057	5.75%	\$ 8.69	1.52%	\$ 9.56	-1.75%
2004	\$ 47,883,051	3.56%	\$ 5,664,341,202	6.40%	\$ 8.45	-2.76%	\$ 9.46	-1.05%
2005	\$ 50,042,944	4.51%	\$ 6,028,793,698	6.43%	\$ 8.30	-1.78%	\$ 8.63	-8.77%
2006	\$ 51,024,049	1.96%	\$ 6,331,152,514	5.02%	\$ 8.06	-2.89%	\$ 8.31	-3.71%
2007	\$ 52,679,435	3.24%	\$ 6,685,363,038	5.59%	\$ 7.88	-2.23%	\$ 8.45	1.68%
2008	\$ 55,479,645	5.32%	\$ 6,928,131,610	3.63%	\$ 8.01	1.65%	\$ 8.61	1.89%
2009	\$ 60,475,875	9.01%	\$ 7,177,689,214	3.60%	\$ 8.43	5.24%	\$ 9.18	6.62%
2010	\$ 65,622,305	8.51%	\$ 7,216,230,800	0.54%	\$ 9.09	7.83%	\$ 9.80	6.75%
2011	\$ 64,512,088	-1.69%	\$ 7,033,795,775	-2.53%	\$ 9.17	0.88%	\$ 9.88	0.82%
2012	\$ 63,284,286	-1.90%	\$ 6,793,167,459	-3.42%	\$ 9.32	1.64%	\$ 10.21	3.34%
2013	\$ 64,051,867	1.21%	\$ 6,815,489,181	0.33%	\$ 9.40	0.86%	\$ 10.37	1.57%
2014	\$ 65,742,549	2.64%	\$ 6,813,621,923	-0.03%	\$ 9.65	2.66%	TBA	TBA

* Revenue Limits Began

APPLETON AREA SCHOOL DISTRICT
2014 - 2015
Comprehensive Budget Information

APPLETON AREA SCHOOL DISTRICT

2014 - 2015

Distribution of Revenues and Expenditures

Fund 10 or the General Fund is the largest of the funds which are described later in this document. Fund 27 is the second largest and represents all Special Education activity. Since these two funds used to be one fund prior to 1999 and together represent 90% of District expenditures, they are combined in the following illustrations.

Page 19 illustrates revenue sources, "Where the Money Comes From." While state aid is increasing from 2013-14 to 2014-15; Property Taxes/Local Aid will decrease slightly from 35.17% to 33.52%. The shift in state aid and property taxes/local aid is due to an increased equalization aid estimate. The District's Revenue Limit and Equalization Aid are projected to increase.

"Where the Money Goes" is illustrated on Page 20. Approximately 79.59% of the budget is allocated to salary and benefits. This slightly higher than average percentage shows the District's commitment to preserving staff at the expense of other expenditures. Even though staffing levels have been reduced since the inception of revenue limits, as a percentage, greater reductions have been made to purchased services, supplies and equipment. As budgets continue to be restricted and fixed costs continue to rise, such as utilities, transportation and insurance; building and department budgets and maintenance cannot continue to absorb additional reductions.

Each fund will be described in greater detail later in this document.

APPLETON AREA SCHOOL DISTRICT

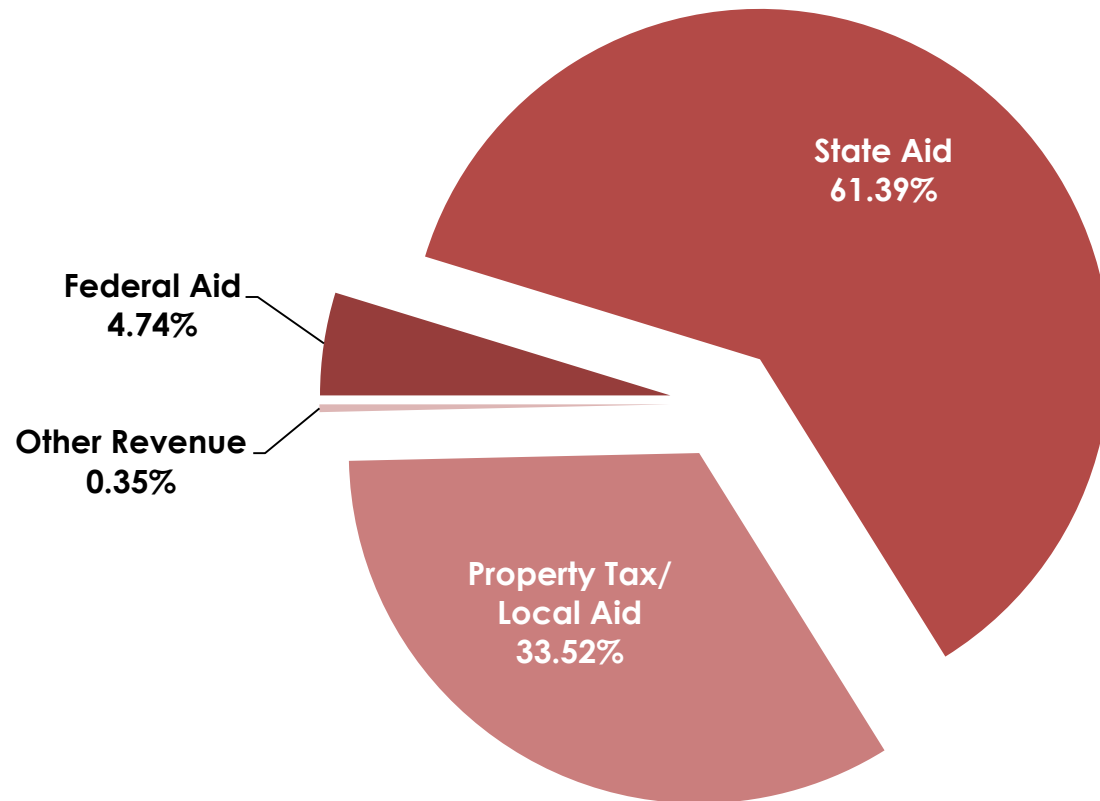
2014 - 2015

Where the Money Comes From (Revenue Sources) Funds 10, 11 & 27

Appleton Area School District Revenue comes from the following main sources:

The Funding Formula: Since 1993-94 Wisconsin public school districts operate under legislatively mandated "revenue limits." A district's revenue limit is the maximum amount of revenue it may raise through general state aid and property taxes. Each school district's available revenue was initially based on the amount of per pupil spending in 1992-93. The limit is adjusted annually (either increased or decreased) based on a 3-year rolling enrollment factor and an annual inflationary factor (CPI).

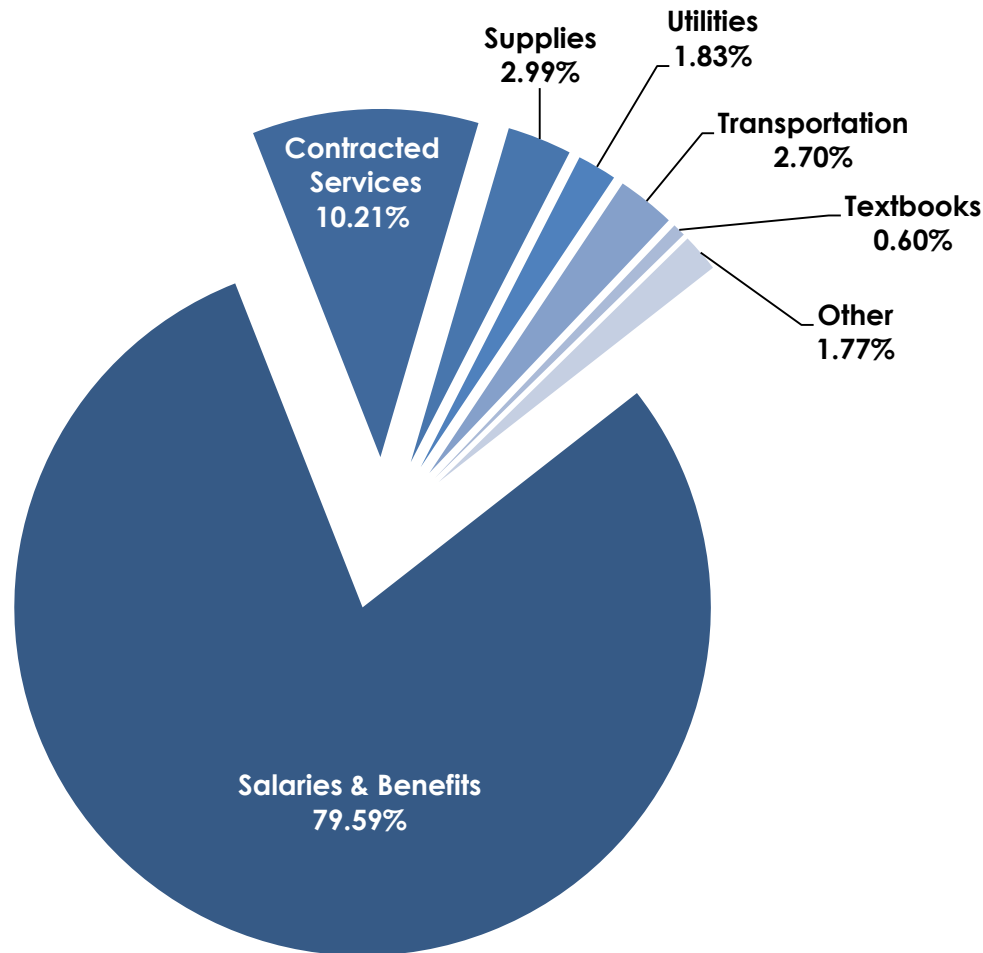
School districts must get voter approval to exceed the revenue limit.



APPLETON AREA SCHOOL DISTRICT

2014 - 2015

Where the Money Goes (Expenditures) Funds 10, 11 & 27



Appleton Area School District general operating expenditures fall into seven major categories with the majority (about 90%) of our operation budget being detailed into two categories:

Salaries & Benefits:

Approximately 80% of our operational budget is allocated for employee's salaries and benefits. In addition to teacher, administrator and support staff, compensation for substitute staff, seasonal staff, coaches/advisors for extra- and co-curricular activities, curriculum, staff development and early retirement benefits are also included in this figure.

Contracted Services:

This includes: 1) services performed by individuals other than district employees for things such as audit, legal, pupil transportation, student tuition payments and speakers/consultants; and 2) property-related services such as maintenance projects, communication, publications and fuel for buses.

APPLETON AREA SCHOOL DISTRICT

2014-2015 OVERALL BUDGET SUMMARY

as of 09.10.2014

FUND 10				
REVENUE & EXPENDITURES	2013-2014	2014-2015	Increase/ Decrease	Percent
REVENUES				
Local	58,273,961	56,562,748	(1,711,213)	-2.94%
Interdistrict	8,834,178	8,746,000	(88,178)	-1.00%
State	79,503,781	87,550,797	8,047,016	10.12%
Federal	698,674	452,000	(246,674)	-35.31%
Other	3,849,172	548,500	(3,300,672)	-85.75%
TOTAL FUND 10 REVENUES (ALL)	\$ 151,159,766	\$ 153,860,045	\$ 2,700,279	1.79%
EXPENDITURES				
Salaries	69,783,764	71,144,723	1,360,958	1.95%
Benefits	31,013,229	32,960,673	1,947,443	6.28%
Purchased Services	22,509,261	21,489,430	(1,019,831)	-4.53%
Non-Capital Objects	7,791,477	5,693,814	(2,097,663)	-26.92%
Capital Objects	740,247	595,282	(144,965)	-19.58%
Debt Retirement	35,376	1,151,500	1,116,124	3155.03%
Insurance & Judgments	852,637	987,291	134,654	15.79%
Interfund Transfers	18,273,323	20,047,570	1,774,247	9.71%
Dues/Other	210,613	258,597	47,984	22.78%
TOTAL FUND 10 EXPENDITURES	\$ 151,209,926	\$ 154,328,879	\$ 3,118,954	2.06%
Fund 11 -- Grants	4,385,182	4,576,868	191,686	4.37%
Fund 27 -- EEN	28,555,488	30,355,604	1,800,116	6.30%
Fund 38 -- Non-Referendum Debt	2,743,753	2,747,210	3,458	0.13%
Fund 39 -- Referendum Debt	9,479,892	3,041,708	(6,438,184)	-67.91%
Fund 41 -- Capital Projects	403,207	2,460,000	2,056,793	510.11%
Fund 49 -- Referendum Projects	1,569,521	23,757,853	22,188,333	1413.70%
Fund 50 -- Food Service	6,194,404	6,366,683	172,279	2.78%
Fund 80 -- Community Service	1,440,883	1,746,996	306,113	21.24%
Interfund Transfers	(18,273,323)	(20,047,570)	(1,774,247)	9.71%
TOTAL OTHER FUND EXPENDITURES	\$ 36,499,006	\$ 55,005,352	\$ 18,506,346	50.70%
TOTAL BUDGET SUMMARY	\$ 187,708,932	\$ 209,334,232	\$ 21,625,300	11.52%

NOTE: Fund 39 expenditures are significantly higher due to debt refunding in 2013-2014. The fees and revenue associated with the refunding were \$6,820,309.

APPLETON AREA SCHOOL DISTRICT
2014 - 2015
Budget by Fund

APPLETON AREA SCHOOL DISTRICT

2014 - 2015

Distribution of Revenues -- Funds 10, 11 & 27

The **Source Dimension (revenues)** is used to classify revenue and other fund sources by origin. The majority of AASD revenue is received through state and local sources.

Revenue sources are divided into seven categories: Local (200), Interdistrict Payments (300), Intermediate (500), State (600), Federal (700), Other Financing (800) and Other Sources (900). The main revenue dimensions are described below.

Local Revenues (200). There are several categories of local revenues. Of all the categories, the tax levy is, by far, the most significant. Other local revenues include school fees, admissions/activity fees, sale of non-capital items, gifts, and interest income. All local sources, except property taxes, are outside the revenue limit calculation.

State Aids (600). There are three forms of State aid; equalization, categorical and grants (Fund 11). The two largest state revenue sources are Equalization Aid and Handicapped Aid (Categorical Fund 27).

Equalization Aid is determined by comparing the District's property wealth per pupil to a State guarantee. The Appleton Area School District receives 51.5% of its Fund 10 revenues from Equalization Aid. The remainder (48.5%) of the support comes from property taxes and other state, federal, local revenues and open enrollment tuition.

Categorical aids are directly related to providing a service or having a particular program. The Handicapped Aid is the second largest source of income from the State and the largest categorical aid; it is recorded in Fund 27. Projected revenues are based on prior year's salary and benefit expenditures in Special Education and special transportation costs. Categorical aids are prorated based on legislative appropriation for a given year. The expected rate for the proposed budget is 26.85%

The third major source of revenue from the State is SAGE (Student Achievement Guarantee in Education). The purpose of this program is to lower class sizes in Kindergarten through 3rd Grades. The amount of aid is based on the number of children eligible for free or reduced meal prices in those grades.

Finally, a small portion of State aid is received in the form of grants. The amount and purpose of these grants vary from year to year.

Federal Revenues (700). This category of revenues represents various federally supported projects. These projects are recorded by the District in Fund 11; including: Title I, Carl Perkins, 21st Century Community Learning and others. Federal aids represent 4.74% of the total Fund 10 and 27 revenues.

APPLETON AREA SCHOOL DISTRICT

2014 - 2015

Distribution of Expenditures -- Funds 10, 11 & 27

Expenditures. Expenditures are categorized by a State mandated accounting system referred to as WUFAR (Wisconsin Uniform Financial Accounting Requirements). The WUFAR manual presents a uniform financial and accounting structure for public schools in Wisconsin. It's a 17 digit account code that is made up of individual components: Fund, Location, Source/Object, Function and Project.

The **Object Dimension (expenditures)** is the service or commodity used in accomplishing a function or activity. The objects listed separately identify *what* is being purchased.

The main expenditure/object categories include: Salaries (100), Benefits (200), Purchased Services (300), Non-Capital Objects (400), Capital Objects (500), Debt Retirement (600), Insurance and Judgments (700), Interfund Transfers (800) and Other Objects/Dues and Fees (900).

Salaries (100) and Benefits (200). Salaries are gross (amounts before deductions) paid to employees who are on the district payroll. Amounts paid as an indirect consequence of salaries (retirement, FICA, insurance) are recorded under a benefits category. Amounts paid to private employers (including self-employed individuals) for services are recorded in the purchased services accounts.

Employee benefits are amounts paid by the district on behalf of employees over and above gross salaries. Many employee benefits are a percentage of salary.

Salaries and benefits represent the largest object dimensions for AASD.

Purchased Services (300). Payments for services rendered by personnel (contractors) who are not on the payroll of the district or which the district obtains from private or public agencies, such as the utility company, are called purchased services. Examples of purchased services include consultants, utilities, phones, pupil transportation, staff travel, legal and audit services.

Non-Capital Objects (400). Non-Capital Objects are items typically less than \$300 in value that are consumable or replaced rather than repaired. It includes such things as supplies, textbooks, paper and reading materials for classroom use and media centers.

Capital Objects (500). Capital objects include items of a permanent or enduring nature, which are sufficiently expensive to warrant capitalization as an asset. They are of value for a period longer than the fiscal year in which they are acquired and/or paid for. They are usually easier/cheaper to repair than replace.

APPLETON AREA SCHOOL DISTRICT

2014 - 2015

Distribution of Expenditures -- Funds 10, 11 & 27 (Continued)

Debt Retirement (600). Debt retirement includes principal and interest payments on capital leases. It also includes interest on short-term borrowing. The timing of state aids and of tax money are the major factors contributing to the need for short-term borrowing.

Insurance and Judgments (700). Payments for insurance that protects the district against various misfortunes are in this category. Casualty and liability insurance needs of the District include general liability, excess liability, employee error and omissions, property, auto and worker's compensation. The costs of unemployment compensation are also included under this object.

Operating Transfers-Out (800). An operating transfer is a payment between funds. For every transaction involving this object, there must be a corresponding revenue transaction. Each year a transfer between Fund 10 and Fund 27 is made for expenditures not supported by state or federal resources.

Miscellaneous (900). This category includes District wide dues and fees for employees, student organizations, and the Board of Education. It also includes adjustments and refunds from the prior year revenues.

APPLETON AREA SCHOOL DISTRICT

2014 - 2015

Fund 10 General Fund

PURPOSE: The General Fund (Fund 10) is used to account for the educational programs and operations of the school district, except those required to be accounted for in separate funds. There are no sub-funds in the general fund. Fund 10 represents approximately 84% of all district expenditures.

It is in this fund which most tax and aid receipts are recorded and from which the District's general operating expenses are paid. Fund 10 – General Fund relies on general property taxes for funding current costs.

Fund 11 Grants are also part of the General Fund.

APPLETON AREA SCHOOL DISTRICT

2014-2015 BUDGET PLANNING

as of 09.10.2014

Fund 10 Fund Balance/Revenue Summary

FUND BALANCE	Audited 2010-2011	Audited 2011-2012	Audited 2012-2013	Audited 2013-2014	Budget 2014-2015
BEGINNING FUND BALANCE	15,088,929	16,444,357	18,212,523	17,936,489	17,886,329
Microsoft Rebate					
TIF District Dissolution					
Maintenance of Effort					
Miscellaneous (Utilities, etc.)					
Increase (Decrease)	1,355,428	1,768,166	(276,035)	(50,160)	(468,834)
ENDING FUND BALANCE	16,444,357	18,212,523	17,936,489	17,886,329	17,417,494

Revenue Summary

Source Description					
141 Transfer from Fund 41	-	-	-	-	-
211 Property Tax	55,573,288	55,507,188	56,449,162	57,155,266	55,865,598
212 Prior Year Prop Tax	-	-	-	-	-
213 Mobile Home Tax	3,741	3,859	3,624	1,356	1,350
219 Other Local	-	-	-	307,117	-
240 Local Pmts for Services	19,884	-	12,290	8,106	-
260 Sale of Non-Cap Items	-	-	-	-	-
270 School Activities	214,798	116,614	141,557	130,982	130,000
280 Investment Income	16,531	13,343	11,788	10,053	10,000
291 Gifts to the District	312,910	1,257,236	265,831	94,940	-
29X Misc School Fees/Sum School	614,858	586,678	558,611	566,140	555,800
299 Other Local	-	-	-	-	-
Total Local Revenue Sources	\$ 56,756,009	\$ 57,484,918	\$ 57,442,861	\$ 58,273,961	\$ 56,562,748
315 Transit of State Aids	-	-	-	-	-
340 Payment for Services	6,007,104	7,424,239	7,938,606	8,805,875	8,716,000
349 Payment from other Wi Dist	487,519	37,027	26,727	28,303	30,000
Total Interdistrict Payments	\$ 6,494,623	\$ 7,461,266	\$ 7,965,333	\$ 8,834,178	\$ 8,746,000
500 Intermediate Revenues	-	-	-	-	-
Total Intermediate Sources	\$ -	\$ -	\$ -	\$ -	\$ -
612 Transportation Aid	116,152	115,245	106,828	107,482	100,000
613 Library Aid	629,671	597,223	557,029	532,053	500,000
618 Bilingual Aid	371,446	311,468	296,496	321,539	300,000
619 Other AID	-	-	-	1,074,450	2,185,650
621 Equalization Aid	81,704,165	73,548,584	73,343,963	75,324,388	82,308,692
629 Other-At Risk	87,584	-	-	-	-
630 Special Projects	(8,909)	3,000	3,000	1,000	-
640 Payment for Services	164,112	146,654	101,531	95,944	95,000
650 SAGE	1,505,089	1,511,997	1,499,666	1,502,195	1,502,195
690 Other	-	-	706,550	-	-
691 Computer Aid	567,874	570,345	495,437	544,729	559,260
Total State Sources	\$ 85,137,183	\$ 76,804,516	\$ 77,110,499	\$ 79,503,781	\$ 87,550,797
718 ARRA -- State Fiscal Funds	-	-	-	-	-
700 Other Fed Revenue	3,000	2,250	-	-	2,000
780 Fed AID other than DPI	-	-	-	698,674	450,000
Total Federal Revenue Sources	3,000	2,250	-	698,674	452,000
800 Other Financing Sources	186,220	178,984	174,025	-	-
860 Sales	-	-	-	162,449	156,500
873 Long Term Loans	-	-	-	-	-
878 Capital Lease	-	-	-	3,175,752	-
Total Other Financing Sources	\$ 186,220	\$ 178,984	\$ 174,025	\$ 3,338,202	\$ 156,500
900 Other Revenue	406,516	236,202	301,898	-	-
960 Adjustments	-	-	-	326,430	275,000
970 Other Refund	878,572	453,696	29,891	28,413	25,000
990 Other Revenue Misc	-	-	-	156,127	92,000
981 Medicaid Billing (Fund 27)	-	-	-	-	-
Total Other Revenue Sources	\$ 1,285,088	\$ 689,898	\$ 331,789	\$ 510,970	\$ 392,000
TOTAL FUND 10 REVENUE	\$ 149,862,124	\$ 142,621,832	\$ 143,024,508	\$ 151,159,766	\$ 153,860,045

Appleton Area School District
2014-2015 BUDGET PLANNING

FUND 10 - GENERAL FUND		Audited 2010-2011	Audited 2011-2012	Audited 2012-2013	Audited 2013-2014	Budget 2014-2015
Object	SALARIES					
100	Total Salaries (see detail)	\$ 68,321,673	\$ 67,141,203	\$ 68,109,254	\$ 69,783,764	\$ 71,144,723
	BENEFITS					
211	EE Retirement	4,220,455	151,486	-	-	-
212	ER Retirement	3,300,311	3,789,886	4,203,005	4,633,811	4,873,546
220	FICA	5,193,247	5,037,535	5,133,382	5,293,489	5,313,321
230	Life Insurance	174,448	168,775	194,453	205,084	223,470
240	Health Ins	18,071,058	13,759,960	13,885,860	11,748,609	11,925,415
240	Health Ins-Retirees	4,612,250	5,147,362	4,827,547	4,016,817	3,701,003
243	Dental Ins	1,385,543	1,578,472	1,663,477	1,647,931	1,666,795
249	HRA	-	-	-	289,281	1,640,124
249	HRA - Early Retirees	-	-	-	58,894	410,813
251	Disability Ins	189,580	188,122	177,528	271,662	194,301
259	LT Care Ins	876,264	1,032,774	1,182,171	1,421,663	1,511,298
291	Credit Reim	57,974	70,420	42,381	48,035	55,000
292	Annuity	870,808	549,103	151,507	15,599	-
299	Other/Altern Benefits (prior 199)	603,559	883,122	1,130,714	1,362,354	1,445,587
	TOTAL BENEFITS	\$ 39,555,496	\$ 32,357,016	\$ 32,592,023	\$ 31,013,229	\$ 32,960,673
	PURCHASED SVC					
310	Personal Services	1,165,797	1,017,356	678,590	2,786,990	2,131,870
310	WCA	1,471,188	2,508,399	2,087,866	3,058,411	2,600,000
320	Property Services	5,933,772	6,187,495	6,305,170	5,808,174	5,603,632
331	Utilities-Gas	662,311	526,708	572,884	849,641	824,699
336	Utilities-Electric	1,641,874	1,789,722	1,570,848	1,749,937	1,710,291
337-339	Utilities-Water/Sewer/Other	513,622	487,005	535,725	580,634	565,000
341	Student Transport	2,133,617	2,321,549	2,381,087	2,479,319	2,722,301
342	Employee Travel	242,187	227,734	216,448	238,352	241,497
350	Communication	232,440	265,036	233,950	238,153	273,268
360	Data Processing	480,649	533,628	661,925	1,061,593	1,299,147
370	Educational Services	-	-	39,990	47,960	-
380	Inter Govt Transfers	2,621,655	2,952,320	3,120,155	3,610,096	3,517,725
	TOTAL PURCHASED SVC	\$ 17,099,112	\$ 18,816,953	\$ 18,404,639	\$ 22,509,261	\$ 21,489,430
	NON CAPITAL OBJECTS					
410	Supplies/Materials	2,117,114	2,572,390	2,516,380	2,696,723	2,328,175
430-439	Media	376,985	441,040	367,619	265,321	307,199
435	Software	343,229	416,543	326,590	256,069	304,000
440	Equipment	2,189,170	382,292	743,962	3,658,055	1,562,260
470	Textbooks	337,477	155,341	877,755	700,399	1,009,490
490	Other Non Capital Objects	348,498	241,846	136,647	214,910	182,690
	TOTAL NON CAPITAL OBJECTS	\$ 5,712,473	\$ 4,209,452	\$ 4,968,953	\$ 7,791,477	\$ 5,693,814
	CAPITAL OBJECTS					
510	Site Acquisition/Rental	725,365	212,620	223,178	254,443	378,350
520	Remodel	-	16,956	-	36,730	28,860
551	Equipment & Replacement	315,299	717,162	103,320	433,613	171,747
570	Equipment Rental	13,813	15,038	22,108	15,460	16,325
	TOTAL CAPITAL OBJECTS	\$ 1,054,478	\$ 961,776	\$ 348,606	\$ 740,247	\$ 595,282
	DEBT RETIREMENT					
670	Principal/Capital Lease	153,410	161,081	169,135	-	1,100,000
682	Interest/Short Term Debt	39,988	39,515	35,658	34,976	50,000
680	Interest/Capital Lease	24,181	16,511	8,457	-	-
690	Agent Fees	-	400	400	400	1,500
	TOTAL DEBT RETIREMENT	\$ 217,579	\$ 217,506	\$ 213,649	\$ 35,376	\$ 1,151,500
	INSURANCE/JUDGEMENTS					
710	Property & Casualty	671,559	887,562	909,019	836,019	922,291
720	Judgments	-	-	-	-	-
730	Unemployment Comp	102,633	59,071	37,082	16,618	65,000
790	Other/Deductible	-	-	-	-	-
	TOTAL INSURANCE/JUDGE	\$ 774,192	\$ 946,633	\$ 946,101	\$ 852,637	\$ 987,291
	TRANSFERS					
827	Interfund Transfer (27)	15,416,437	15,818,110	17,485,270	18,273,323	\$ 20,047,570
838	Interfund Transfer (38) Land Cont	149,822	124,851	-	-	-
850	Interfund Transfer (50)	-	-	-	-	-
	TOTAL INTERFUND TRANSFERS	\$ 15,566,259	\$ 15,942,961	\$ 17,485,270	\$ 18,273,323	\$ 20,047,570
900	DUES/OTHER	205,434	260,165	232,049	210,613	258,597
	TOTAL DUES/OTHER	\$ 205,434	\$ 260,165	\$ 232,049	\$ 210,613	\$ 258,597
TOTAL FUND 10 EXPENDITURES		\$ 148,506,695	\$ 140,853,666	\$ 143,300,543	\$ 151,209,926	\$ 154,328,879

Appleton Area School District
2014-2015 BUDGET PLANNING

General Fund 10 Salary Budget		Audited	Audited	Audited	Audited	Audited	Audited	Budget			
Function	Program	FTE	2010-11	FTE	2011-12	FTE	2012-13	FTE	2013-14	FTE	2014-15
110000	Undifferentiated-Elementary	306.90	18,101,180	299.00	17,840,149	290.60	17,797,654	306.10	17,871,651	322.30	18,401,594
110600	4-Year Old Kindergarten	0.00	-	-	-	-	-	4.00	271,766	4.00	264,333
110900	All Day Kindergarten	28.00	1,659,511	24.50	1,524,075	25.60	1,562,815	29.00	1,628,367	28.00	1,606,889
120000	Instruction-Tesla/VNS/eSch	2.95	164,722	2.95	190,152	2.45	179,135	2.40	188,837	2.40	165,186
121000	Art	26.56	1,585,438	22.90	1,451,704	25.52	1,522,364	26.00	1,540,959	26.47	1,549,497
122000	ELA	51.43	2,941,519	52.55	3,010,273	57.15	3,276,930	57.95	3,249,722	58.05	3,271,662
122110	Literacy Intervention/Readin	18.00	1,227,017	16.80	1,174,301	9.11	655,651	7.60	413,515	8.05	432,424
123000	World Languages	33.33	1,962,490	30.99	1,795,884	31.72	1,798,637	36.37	1,954,758	34.04	1,970,342
124000	Mathematics	49.39	3,039,703	49.92	3,088,650	52.12	3,290,215	54.95	3,243,766	55.80	3,322,781
125000	Music	42.06	2,476,867	36.32	2,215,675	40.19	2,392,772	39.90	2,371,083	42.58	2,393,051
126000	Science	48.87	3,054,109	48.45	3,011,169	50.96	3,078,981	51.25	3,139,244	53.55	3,195,415
127000	Social Studies	47.35	2,991,097	45.75	2,961,511	49.19	3,119,975	52.45	3,228,887	52.11	3,154,180
127510	Log Cabin	-	-	-	-	-	-	-	4,419	-	4,500
129000	Other Curriculum	-	53,156	-	43,399	-	24,787	-	19,579	-	40,000
130000	Career & Technical Ed	41.55	2,322,149	34.82	1,970,236	36.17	2,127,282	36.49	2,092,807	38.47	2,248,484
141000	Health	4.00	269,493	4.50	294,809	1.90	184,688	3.31	162,117	3.21	176,108
143000	Physical Education	35.49	2,191,117	33.14	2,049,122	32.89	2,058,756	35.61	2,133,921	34.31	2,115,303
170000	Student Asst. & Tag	6.90	414,011	6.20	399,078	6.54	416,905	7.00	401,823	5.50	359,292
179100	ELL	29.45	1,730,688	28.05	1,684,784	29.15	1,786,794	36.46	1,896,765	32.89	1,853,612
179102	Bilingual	-	-	2.00	111,933	2.00	111,933	2.00	113,969	3.00	156,270
179500	At-Risk	9.40	594,341	9.27	603,669	7.14	527,328	6.70	412,215	6.24	354,032
210000	Pupil Services	29.00	1,892,252	31.23	1,990,282	26.63	1,988,198	32.30	1,940,466	31.13	1,958,121
221000	Instructional Staff Services	-	-	-	-	-	-	-	-	-	-
221900	Tech Cur Integration Spc	-	-	2.20	127,076	4.20	248,575	4.20	262,463	8.80	511,634
222000	Media Specialist	17.60	1,128,871	12.40	791,767	12.60	816,091	15.00	816,905	13.10	826,037
223900	Literacy Coaches	-	-	-	-	4.50	285,675	13.80	805,071	12.80	795,267
230000	General Admin	-	-	-	-	-	-	-	-	-	-
240000	School Building Admin	-	-	-	-	-	-	-	-	-	-
264000	Other	0.50	41,063	0.50	94,878.93	0.50	41,690.73	0.50	43,092.89	0.50	36,807.00
	Settlement/LOA/Buy-Sell	-	-	-	-	-	-	-	-	-	225,000
110	Teachers	828.73	49,840,794	794.44	48,424,575	798.83	49,293,832	861.34	50,208,167	877.30	51,387,821
111	Administrative	56.70	5,649,222	55.60	5,750,091	56.80	5,819,336	60.50	6,208,369	60.50	6,143,147
112	Custodial/Maintenance/Op	50.00	2,305,719	52.00	2,301,709	52.00	2,392,183	53.00	2,515,691	53.00	2,551,368
114	Paraprofessionals	101.93	1,865,021	108.38	1,857,370	108.23	1,890,602	117.71	2,214,783	123.51	2,242,919
115	ASU Group	33.11	1,662,929	36.10	1,755,480	38.10	1,773,681	38.25	1,935,514	40.25	2,140,132
116	Secretarial-Clerical	79.60	2,767,124	80.40	2,732,868	80.40	2,743,750	80.40	2,770,295	84.40	2,931,811
113	Overtime	-	123,725	-	109,021	-	144,840	-	142,280	-	150,312
130	Sub Salary	-	1,724,314	-	1,794,444	-	1,647,379	-	1,791,227	-	1,609,850
131	Coaches/Advisors	-	1,318,051	-	1,307,762	-	1,366,061	-	1,378,602	-	1,449,483
140	Other Curricular	-	1,064,774	-	1,107,883	-	1,037,590	-	618,837	-	537,880
TOTAL SALARY BUDGET		1150.07	\$ 68,321,673	1126.92	\$ 67,141,203	1134.36	\$ 68,109,254	1211.20	\$ 69,783,764	1238.96	\$ 71,144,723

Appleton Area School District

2014-2015 BUDGET PLANNING

FUND 10 - GENERAL FUND GRANTS		Audited 2010-2011	Audited 2011-2012	Audited 2012-2013	Audited 2013-2014	Budget 2014-2015
Location						
901/902	Title I	1,681,241	2,098,706	994,564	1,071,548	1,907,051
904	Title I Stimulus	714,414	10,683	-	-	-
905/906	Bilingual Charter	60,790	161,685	152,930	49,140	-
906/907	Title V/VI	44,521	-	-	-	-
907	Spotlight on Schools	-	95,180	4,540	-	-
911/912	Title II	218,928	343,487	324,782	332,696	415,690
913	AODA DPI Mini Grant	-	-	1,785	1,000	-
914	Strategies for Active Schools	-	14,240	-	-	-
916/917	Title III	172,234	132,433	188,375	240,621	194,466
918	Evenstart	142,853	28,086	-	94,240	-
919/920	Foster-21st Century Grant	80,000	80,000	100,000	100,000	100,000
921/922	Title II D	9,771	-	-	-	-
923/924	AODA/Federal-State	2,900	15,039	1,441	28,000	-
925/926	Flow-Through (CEIS)	-	-	484,818	422,832	485,405
931	Homeless ARRA	16,989	-	-	-	-
936/937	Education for Homeless	54,750	60,221	50,973	43,982	50,000
939	APM Dissemination	-	107,717	93,513	43,888	-
940/941	Roo-21st Century Grant	99,444	71,113	99,440	117,242	-
942/943	21st Century-Multi School	574,373	501,668	560,183	506,893	300,000
944/945	Col-21st Century Grant	50,000	50,000	50,000	100,000	100,000
948/949	Career Academy Charter	90,250	145,056	14,692	-	-
953	4K Grant	-	-	-	204,195	820,000
954	Title I Focus School-Lin	-	-	13,783	9,210	-
955	Foster - ARRA Title I A	16,324	959	-	-	-
956/957	UPM Charter	325,820	133,025	52,224	-	-
958/959	Class Size Reduction/Title II	331,827	111,074	102,449	55,271	-
960/961	Project Pre-Action	24,596	15,668	16,083	13,869	-
962/963	Carl Perkins	90,215	144,693	109,032	109,479	104,256
965	Schools of Recognition	38,625	353,885	38,363	-	-
973	Title II D Stimulus	23,677	-	-	-	-
974	Coordinated School Health	-	-	-	1,008	-
976/977	KA Dissemination	-	76,516	172,272	1,212	-
981	Mentoring Grant	-	16,395	-	-	-
982/983	Fox River Academy	124,782	37,039	-	-	-
987/988	Appleton Tech Academy	-	-	-	89,998	-
990/991	Title I Reservation	-	-	1,088,642	743,149	-
990	Alternative Ed - GED Opt 2	83,658	1,110	-	-	-
994/995	UW Madison Natl Science	-	-	-	46	-
994/995	Title I Detention Center	-	13,531	13,606	5,664	-
	Johnston - 21st Century Grant	-	-	-	-	100,000
998	Education Jobs Fund	1,011,187	2,240,845	-	-	-
	Other Miscellaneous Grants	33,107	2,022	1,435	-	-
TOTAL FUND 10 GRANTS		\$ 6,117,277	\$ 7,062,077	\$ 4,729,927	\$ 4,385,182	\$ 4,576,868

APPLETON AREA SCHOOL DISTRICT

2014 - 2015

Fund 27 Special Education Fund

PURPOSE: The purpose of the Special Education Fund (Fund 27) is to account for special education and related services funded in whole or in part through state and/or federal aid. No fund balance or deficit may exist in this fund.

Fund 27 main sources of revenue include: the interfund transfer from Fund 10, handicapped aid and federal sources/grants.

Handicapped aid is calculated as a percentage of the cost of salaries and benefits of special education staff. The current reimbursement rate is approximately 26.85%.

The number of students who qualify for special education continues to increase. This increase in eligible students and their severity drive programming and staff costs. Fund 27 continues to increase at a higher rate than does the general education budget.

The information contained in the Special Education Fiscal Report is annually audited. Yearly reports are submitted to the Department of Public Instruction for review and monitoring relative to compliance with all state and federal regulations.

Appleton Area School District
2014-2015 BUDGET PLANNING

FUND 27	Audited	Audited	Audited	Audited	Budget
E.E.N REVENUE & EXPENDITURES	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
REVENUES					
Source					
100 Interfund	15,416,437	15,818,110	17,485,270	18,273,323	20,047,570
291 Gifts	500	6,082	12,560	8,604	-
316 Transit of State Aid	-	-	-	937	-
340 Enrollment Tuition	300,887	21,584	22,600	68,003	50,000
500 Federal Aid	-	969	21,513	15,292	15,400
611 Handicapped Aid	5,944,261	5,828,651	6,137,499	6,604,980	6,407,007
625 High Cost State Aid	69,717	28,357	51,992	88,422	65,000
640 Tuition from State	-	32,372	-	-	-
700 Revenue from Federal Sources	1,363,223	1,895,771	1,839,295	939,957	1,020,000
900 Other Revenue	9,406	15,623	-	-	-
900 Federal Grants	5,214,414	3,059,179	2,705,647	2,555,971	2,750,627
TOTAL REVENUES	\$ 28,318,845	\$ 26,706,699	\$ 28,276,376	\$ 28,555,488	\$ 30,355,604
EXPENDITURES					
Object SALARIES					
100 Total EEN Salaries (per detail)	13,836,908	15,388,132	16,190,542	16,695,051	17,360,708
100 Total Grant Salaries	3,127,369	1,906,400	1,497,441	1,498,404	1,609,532
TOTAL SALARIES	\$ 16,964,277	\$ 17,294,532	\$ 17,687,983	\$ 18,193,455	\$ 18,970,240
BENEFITS					
211 EE Retirement	855,187	14,088	-	-	-
212 ER Retirement	670,187	864,611	1,003,533	1,108,157	1,240,741
220 FICA	1,048,694	1,147,273	1,214,317	1,255,291	1,313,627
230 Life Insurance	38,619	45,644	55,726	57,458	61,998
240 Health Ins	4,258,559	3,584,763	4,119,621	3,497,666	3,690,983
243 Dental Ins	337,560	431,860	499,730	473,811	493,177
249 HRA	-	-	-	89,373	517,242
251 Disability Ins	39,347	43,737	44,373	56,045	48,495
259 LT Care Ins	236,978	302,582	380,268	444,492	517,257
290 Alternative Benefit	176,993	303,097	358,943	337,041	353,922
200 Total Grant Benefits	1,769,418	881,622	704,073	637,089	694,650
TOTAL BENEFITS	\$ 9,431,542	\$ 7,619,278	\$ 8,380,584	\$ 7,956,423	\$ 8,932,092
PURCHASED SVC					
310 Personal Services	37,390	103,487	69,423	127,002	96,175
320 Property Services	8,481	5,519	8,011	9,690	7,725
341 Pupil Travel	1,079,317	1,152,541	1,317,028	1,519,288	1,563,338
342 Employee Travel	41,063	45,000	42,745	45,354	47,690
350 Communication	7,372	8,332	7,824	13,491	9,950
370 Tuition	-	-	32,844	50,141	50,500
380 Inter Gov't Transfers	245,533	84,487	117,713	116,082	113,135
300 Grants Only	241,096	219,283	407,923	393,240	410,338
TOTAL PURCHASED SVC	\$ 1,660,252	\$ 1,618,649	\$ 2,003,511	\$ 2,274,289	\$ 2,298,851
NON-CAPITAL OBJECTS					
410 Supplies/Materials	68,381	69,952	69,265	70,875	89,402
435 Software	-	-	978	-	-
440 Equipment	21,021	41,027	14,800	17,188	19,020
470 Textbooks	-	-	-	-	-
490 Other Non-Capital	62,827	1,493	323	1,818	2,500
400 Grants Only	76,531	57,956	106,070	32,241	36,106
TOTAL NON-CAPITAL OBJECTS	\$ 228,760	\$ 170,427	\$ 191,436	\$ 122,122	\$ 147,028
CAPITAL OBJECTS					
510 Site Acquisition/Rental	33,144	2,862	9,331	4,700	5,000
537 Buildings/Rental	-	-	-	-	-
551 Equipment & Replacement	-	-	-	-	-
500 Grants Only	-	-	2,700	3,600	-
TOTAL CAPITAL OBJECTS	\$ 33,144	\$ 2,862	\$ 12,031	\$ 8,300	\$ 5,000
DUES					
900 Dues/Other	869	950	831	899	2,393
900 Grant Dues Only	-	-	-	-	-
TOTAL DUES/OTHER	\$ 869	\$ 950	\$ 831	\$ 899	\$ 2,393
TOTAL EEN EXPENDITURES	23,104,431	23,641,437	25,558,169	25,990,914	27,604,977
TOTAL GRANT EXPENDITURES	5,214,414	3,065,261	2,718,207	2,564,574	2,750,627
TOTAL FUND 27 EXPENDITURES	\$ 28,318,845	\$ 26,706,699	\$ 28,276,376	\$ 28,555,488	\$ 30,355,604

Appleton Area School District
2014-2015 BUDGET PLANNING

FUND 27 - SPECIAL EDUCATION		Audited		Audited		Audited		Audited		Budget	
(EEN) SALARY		FTE	2010-11	FTE	2011-12	FTE	2012-13	FTE	2013-14	FTE	2014-15
Function Program											
152000	Early Childhood	13.60	834,768	17.00	928,172	18.00	907,607	18.56	928,324	18.60	951,599
156110	Hearing Impaired	3.30	230,515	3.40	229,712	3.40	209,639	3.40	188,560	4.10	253,669
156210	Homebound	-	8,311	-	-	-	9,763	-	13,750	-	9,500
156600	Speech/Lang	18.49	1,262,974	30.05	2,015,963	33.45	2,177,244	38.40	2,199,304	36.70	2,310,417
156700	Visually Impaired	0.80	51,463	0.80	53,076	0.80	53,076	0.40	53,690	1.20	72,238
158000	Cross Cat	2.00	116,418	-	-	-	-	1.00	40,854	6.00	246,728
158153	EBD/Autism	37.00	2,047,828	44.70	2,214,283	49.90	2,504,616	58.50	2,596,816	54.00	2,631,932
158155	CD	25.10	1,341,937	23.40	1,285,076	23.90	1,340,541	24.40	1,342,252	24.30	1,365,845
158157	LD	46.00	2,773,569	46.85	2,872,873	48.10	2,842,593	49.50	2,812,633	51.90	2,973,122
158430	Special Physical Education	5.61	330,104	5.21	321,446	5.98	366,532	5.98	380,291	6.08	391,904
174000	School Age Parent	1.40	67,009	0.20	15,326	0.20	19,446	0.20	17,486	0.20	23,337
212000	Social Worker	6.74	445,605	9.31	635,197	9.47	561,070	9.65	679,040	10.45	631,061
213000	Guidance	2.90	189,405	2.87	187,353	2.47	171,902	3.10	178,415	2.97	185,770
214000	Health/Medical	4.80	334,520	5.00	297,496	5.20	335,107	5.10	334,017	6.20	301,672
215000	School Psychologist	8.01	508,707	8.68	572,773	9.20	591,673	9.60	644,148	9.60	645,873
218100	Occupational Therapy	6.00	353,272	6.20	369,991	7.00	408,808	7.70	424,402	8.00	475,508
218200	Physical Therapy	2.60	182,235	2.60	163,377	2.60	170,221	4.10	188,622	3.40	208,752
	Settlement/LOA/Other	-	-	-	-	-	-	-	-	-	-
110	Total Teachers	184.35	11,078,639	206.27	12,204,794	219.67	12,669,839	239.59	13,022,604	243.70	13,678,927
111	Administration	4.30	442,486	6.40	616,684	6.40	616,685	6.40	628,776	6.20	610,492
114	Paraprofessionals	79.89	1,439,894	98.17	1,656,090	121.11	2,060,165	114.73	2,038,989	123.73	2,156,387
114	Contracted Transportation	12.63	207,041	12.82	204,866	12.48	202,043	15.11	249,932	15.11	258,947
	Other/Subs/OT	0.00	668,848	-	705,699	-	641,811	-	754,750	-	655,955
TOTAL SALARIES W/O GRANTS		281.17	\$ 13,836,908	323.66	\$ 15,388,132	359.66	\$ 16,190,542	375.83	\$ 16,695,051	388.74	\$ 17,360,708
GRANT SALARIES											
110	Teachers	38.32	2,200,839	22.50	1,178,132	16.80	970,262	19.84	955,141	17.90	972,245
111	Administration	1.10	97,582	0.10	8,640	0.10	8,640	0.10	8,900	0.10	10,000
114	Paraprofessionals	30.00	531,507	25.00	425,441	20.30	350,526	19.30	333,367	20.30	350,707
115	ASU Group	1.00	34,097	-	-	-	-	-	-	-	-
	Other/Subs/OT	-	263,344	-	294,187	-	168,012	-	200,997	-	276,580
TOTAL GRANT SALARIES		70.42	\$ 3,127,369	47.60	\$ 1,906,400	37.20	\$ 1,497,441	39.24	\$ 1,498,404	38.30	\$ 1,609,532

APPLETON AREA SCHOOL DISTRICT

2014 – 2015

Fund 30 Debt Service Fund

Debt Service is a fund established to account for principal and interest payments on long-term indebtedness. All money in this fund is kept in an investment account separate and distinct from all other money as required by State Statute 67.11 which requires strict separation.

The major revenue source of the payment of Debt Service is the local property tax and any interest earned on the investment of those funds. State Statute requires that this obligation be met before any other and stipulates that the total amount required to meet this obligation be set aside from the first tax money received each year with all subsequent payments being drawn from this fund.

Fund 38 – Non-Referendum Debt

Purpose: Fund 38 is used to repay prior debts borrowed without authority of an approved referendum. Repayment of principal and interest is made within the revenue cap. A fund balance may exist in this fund.

Fund 39 – Referendum Approved Debt

Purpose: The purpose of Fund 39 is used to repay prior debts borrowed with authority of an approved referendum. Repayment of principal and interest is made outside of the revenue cap. A fund balance may exist in this fund.

Appleton Area School District

2014-2015 BUDGET PLANNING

DEBT SERVICE FUND (FUND 39/38)	Audited 2010-2011	Audited 2011-2012	Audited 2012-2013	Audited 2013-2014	Budget 2014-2015
BEGINNING FUND BALANCE	5,376,607	5,268,842	5,163,192	4,951,150	4,873,161
Increase (decrease)	(107,765)	(105,650)	(212,042)	(77,989)	
Refinancing	-	-	-	-	-
ENDING FUND BALANCE	\$ 5,268,842	\$ 5,163,192	\$ 4,951,150	\$ 4,873,161	\$ 4,873,161
COMBINED REVENUE					
Property Tax Rev Fd 39	5,922,524	4,881,022	2,439,903	2,463,120	3,338,981
Property Tax Rev Fd 38	1,831,494	1,828,878	2,618,221	2,606,481	2,610,970
Transfer from Fd 10 for Land Contract	149,822	124,851	-	-	-
Transfer from Fd 49 for Land Contract	-	-	-	-	-
Interest & Other Prem Adj (Fund 38)	435	249	6,077,746	106	106
Interest & Other Prem Adj (Fund 39)	4,361	2,537	7,197,701	6,984,819	4,000
QSCB/Bond Refund Payment (Fund 38)	49,775	99,000	99,000	91,130	90,000
TOTAL REVENUES	\$ 7,958,410	\$ 6,936,538	\$ 18,432,571	\$ 12,145,656	\$ 6,044,057
REFERENDUM DEBT FUND 39 EXPENDITURES					
	Audited 2010-2011	Audited 2011-2012	Audited 2012-2013	Audited 2013-2014	Budget 2014-2015
1/15/04 Ref Bond \$11.425M					
Principal	2,240,000	2,335,000	-	-	-
Interest	171,800	93,400	-	-	-
4/1/05 Ref Bond \$8.610M					
Principal	1,300,000	705,000	605,000	640,000	665,000
Refinanced	-	-	-	2,195,000	-
Interest	261,679	209,679	181,479	154,254	77,689
7/1/05 GO Ref Bond \$16.860M					
Principal	605,000	525,000	755,000	805,000	795,000
Refinanced	-	-	6,405,000	4,540,000	-
Interest	675,906	653,707	482,288	301,319	150,409
4/8/05 BAN \$16.860M					
Interest					
3/3/08 GO Ref Bond \$4.265M					
Principal	655,000	355,000	300,000	310,000	325,000
Interest	99,694	80,044	69,394	60,994	50,531
7/16/12 GO Ref Bond \$7.135M					
Principal	-	-	65,000	85,000	90,000
Interest	-	-	92,788	147,160	145,460
6/02/14 GO Ref Bond \$4.075M					
Principal	-	-	-	-	-
Interest	-	-	-	-	104,798
6/2/14 GO Ref Bond \$25.0M					
Principal	-	-	-	-	-
Interest	-	-	-	-	620,017
6/2/14 GO Ref Bond \$2.255M					
Principal	-	-	-	-	-
Interest	-	-	-	-	17,803
TOTAL PRINCIPAL	4,800,000	3,920,000	1,725,000	1,840,000	1,875,000
TOTAL INTEREST	1,209,079	1,036,829	825,948	663,726	1,166,708
TOTAL FEES/REFINANCING	-	145	7,192,522	6,976,166	-
FUND 39 REF DEBT EXPENDITURE	\$ 6,009,079	\$ 4,956,974	\$ 9,743,470	\$ 9,479,892	\$ 3,041,708

Appleton Area School District					
2014-2015 BUDGET PLANNING					
NON-REFERENDUM DEBT FUND 38 EXPENDITURES	Audited 2010-2011	Audited 2011-2012	Audited 2012-2013	Audited 2013-2014	Budget 2014-2015
6/15/02 Note \$5.260M					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
10/15/03 Ref Bonds \$10.650M					
Principal	605,000	660,000	715,000	775,000	845,000
Refinanced	-	-	5,330,000	-	-
Interest	467,605	438,868	262,136	82,655	43,518
6/15/04 GO Prom Notes \$1.370M					
Principal	145,000	150,000	155,000	165,000	-
Interest	26,333	20,460	14,085	7,343	-
10/01/07 GO Prom Note \$1.000M					
Principal	125,000	130,000	135,000	140,000	150,000
Interest	40,800	35,800	30,600	25,200	19,600
4/28/08 GO Prom Note \$2.000M					
Principal	220,000	230,000	235,000	245,000	255,000
Interest	70,200	63,600	56,413	48,775	40,200
4/28/08 GO Ref Bonds \$1.140M					
Principal	135,000	115,000	100,000	100,000	100,000
Interest	22,563	17,635	13,150	9,050	4,600
WHS Land Contracts					
Principal	135,455	120,736	-	-	-
Refinanced	-	-	-	-	-
Interest	14,366	4,116	-	-	-
8/30/10 QSCB GO Prom Note \$2.250M					
Principal	-	-	-	-	155,000
Interest	49,775	99,000	99,000	99,000	99,000
7/16/12 GO Prom Note \$2.750M					
Principal	-	-	-	-	-
Interest	-	-	36,547	58,475	58,475
7/16/12 GO Ref Bond \$6.040M					
Principal	-	-	920,000	915,000	915,000
Interest	-	-	52,972	73,255	61,818
TOTAL PRINCIPAL	1,365,455	1,405,736	2,260,000	2,340,000	2,420,000
TOTAL INTEREST	691,642	679,478	564,903	403,753	327,210
TOTAL FEES/REFINANCING	-	-	6,076,241	-	-
FUND 38 DEBT EXPENDITURE	\$ 2,057,097	\$ 2,085,214	\$ 8,901,144	\$ 2,743,753	\$ 2,747,210
TOTAL DEBT EXPENDITURE	\$ 8,066,175	\$ 7,042,188	\$ 18,644,613	\$ 12,223,644	\$ 5,788,918

APPLETON AREA SCHOOL DISTRICT

2014 – 2015

Fund 40 Capital Projects Funds

Capital Projects is the fund to be used to account for the receipt and disbursement of financial resources involved in the acquisition of capital objects or construction of major capital facilities or maintenance projects. Capital projects financed through long-term borrowing or a sinking fund (Statute 120.10 (10)) must be accounted for in this fund.

Fund 41 – Capital Expansion

Purpose: Fund 41 is financed as part of the tax levy. State statute restricts the use of this fund for capital expenditures related to buildings and sites, such as, acquiring and remodeling buildings and sites, and maintenance or repair expenditures that extend or enhance the service life of buildings and building components, sites and site components.

Fund 45 ARRA—Qualified School Construction Bond Projects Fund

Purpose: Fund 45 is used for projects financed with Qualified School Construction Bond program funding as provided by the American Recovery and Reinvestment Act (ARRA). This fund is optional and is included in Fund 49 for DPI reporting purposes.

Fund 49 – Other Capital Projects

Purpose: Fund 49 is used to report capital project fund activities not required to be reported in Funds 41 or 45. A fund balance may exist in this fund. The District is currently using this Fund for the \$25M community approved referendum. These expenses are specific to facility improvements and technology needs.

Appleton Area School District

2014-2015 BUDGET PLANNING

FUND 40 CAPITAL PROJECTS

FUND BALANCE	Audited 2010-11	Audited 2011-2012	Audited 2012-2013	Audited 2013-2014	Budget 2014-2015
BEGINNING FUND BALANCE	\$ 135,958	\$ 1,978,847	\$ 779,028	\$ 476,306	\$ 24,190,953
Increase (decrease)	1,842,889	(1,199,819)	(302,722)	23,714,647	(23,757,853)
ENDING FUND BALANCE	\$ 1,978,847	\$ 779,028	\$ 476,306	\$ 24,190,953	\$ 433,100

REVENUES

Source	Description					
	Transfers In	-	-	-	-	-
211	Property Tax	960,000	960,000	310,000	360,000	2,460,000
280	Interest	2,665	1,093	94	153	-
290	Other	435	-	-	-	-
800	Long Term Notes/Land Cont	2,250,000	-	2,791,018	25,000,000	-
900	Other Cap	-	-	-	327,222	-
TOTAL REVENUES		\$ 3,213,100	\$ 961,093	\$ 3,101,112	\$ 25,687,374	\$ 2,460,000

EXPENDITURES

Object	Description					
300	Fd 41 Purchased Services	532,474	807,522	519,860	403,207	2,460,000
400	Fd 41 Supplies	-	-	-	-	-
500	Fd 41 Capital Equipment	-	-	-	-	-
800	Fd 41 Transfer to Fund 10	-	-	-	-	-
TOTAL FUND 41		\$ 532,474	\$ 807,522	\$ 519,860	\$ 403,207	\$ 2,460,000
300	Fd 45 Purchased Services	731,140	1,129,286	54,728	-	-
400	Fd 45 Supplies	76,779	224,104	38,225	-	-
TOTAL FUND 45		\$ 807,919	\$ 1,353,390	\$ 92,953	\$ -	\$ -
320	Fd 49 Purchased Services	-	-	-	834,534.97	20,163,769
440	Fd 49 Other Non-Cap Tech	-	-	2,753,483	407,764	3,594,084
511	Fd 49 Site Acquisitions	29,818	-	-	-	-
551	Fd 49 Capital Equipment	-	-	-	-	-
600	Fd 49 Capital Lease Payment	-	-	-	327,221.70	-
673	Fd 49 Technology Equipment	-	-	-	-	-
900	Fd 49 Other	-	-	37,537.50	-	-
TOTAL FUND 49		\$ 29,818	\$ -	\$ 2,791,021	\$ 1,569,521	\$ 23,757,853
TOTAL EXPENSES		\$ 1,370,211	\$ 2,160,912	\$ 3,403,834	\$ 1,972,727	\$ 26,217,853

APPLETON AREA SCHOOL DISTRICT

2014 - 2015

Fund 50 Food Service Fund

The Appleton Area School district annually signs a contract with the Department of Public Instruction to participate in the National Child Nutrition Program and provide daily nutrition to our students. The School Nutrition Program receives state and federal reimbursement to aid in keeping meal prices at a reasonable level if the program remains in compliance with local, state and federal regulations.

Currently, the District contracts with Aramark to provide its nutrition programs.

PURPOSE: Fund 50 accounts for all revenues and expenditures related to Food Services. The District contracts with Aramark to provide students with healthy meal options. Fund 50 may have a fund balance.

Appleton Area School District					
2014-2015 BUDGET PLANNING					
FUND 50 FOOD SERVICE					
FUND BALANCE	Audited 2010-2011	Audited 2011-2012	Audited 2012-2013	Audited 2013-2014	Budget 2014-2015
BEGINNING FUND BALANCE	633,080	820,008	999,505	1,134,815	953,613
Increase (decrease)	186,928	179,497	135,310	(181,202)	(464,583)
NET FUND BALANCE	\$ 820,008	\$ 999,505	\$ 1,134,815	\$ 953,613	\$ 489,030
REVENUES					
<i>Source</i>	<i>Description</i>				
100	Interfund Transfer from Fd 10				
200	Local Sales				
600	State Reimbursements				
700	Federal Reimbursement				
900	Other				
TOTAL FUND 50 REVENUES	\$ 6,039,733	\$ 6,118,463	\$ 5,941,162	\$ 6,013,202	\$ 5,902,100
EXPENDITURES					
<i>Object</i>	<i>Description</i>				
100	DISTRICT SALARY & BENEFITS				
	12,460	-	-	363,228	382,400
	PURCHASED SVC				
310	Personal Services				
320	Property Services				
330	Utilities				
340	Fuel				
350	Communication				
387	Commodity Charges				
TOTAL PURCHASED SVC	\$ 2,336,225	\$ 2,332,215	\$ 2,461,836	\$ 2,473,368	\$ 2,432,570
	NON CAPITAL OBJECTS				
410	Supplies/Materials				
415	Food				
440	Equipment				
TOTAL NON CAP OBJECTS	\$ 3,453,393	\$ 3,576,080	\$ 3,306,783	\$ 3,301,992	\$ 3,424,013
	CAPITAL OBJECTS				
551	Equipment & Replacement				
TOTAL CAPITAL OBJECTS	\$ 19,755	\$ -	\$ -	\$ -	\$ 77,600
	DUES				
900	Dues/Other				
TOTAL DUES/OTHER	\$ 30,973	\$ 30,671	\$ 37,232	\$ 55,817	\$ 50,100
TOTAL FUND 50 EXPENDITURES	\$ 5,852,805	\$ 5,938,966	\$ 5,805,852	\$ 6,194,404	\$ 6,366,683

APPLETON AREA SCHOOL DISTRICT

2014 - 2015

Fund 80 Community Service Fund

S.120.13 and 120.61, Wisconsin Statutes allow a school board to permit use of the district's property for civic purposes. Should the board elect to provide services which have the primary function of serving the community and which are not classified as instructional or supporting services for school education programs, Community Services, Fund 80 must be used.

PURPOSE: Fund 80 is used to account for activities such as adult education, community recreation programs such as swimming pool operation and projects, School Police Liaison Officers, the Even Start Program, Birth-to-Five Program and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Expenditures for these activities, including cost allocations for salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible. The District adopts a separate tax levy for this Fund.

Revenues. The largest source of revenue in Fund 80 is property taxes. The levy in this Fund is outside the Revenue Limit calculation. The next largest source of funds is generated by program fees.

Expenditures. The categories of expenses for Fund 80 are the same as found in the general operating budget.

The AASD does utilize Fund 80 or the Community Service Fund. State Statute 120.13 is followed when assigning expenditures to this Fund. Last school year (2013-14) the Fund 80 property tax levy totaled \$1,467,000 or \$0.22 cents of the local levy. While this represents a small percentage of a \$180 million dollar budget the Fund 80 Community Service Fund does provide essential support for community programs and services.

Due to language in the recently passed state budget the district is preparing its budget with the understanding that the local levy for Fund 80 Community Service Fund cannot exceed the 2012-13 levy of \$1,467,000 for either the 2013-14 or 2014-15 school year.

Major funding areas include:

- The district has 28 school sites sub-divided into three high school clusters. These facilities are available for community use outside of the school day and year. A secretarial position is in place at each high school (East, West, and North) with the primary responsibility of scheduling the use of these facilities and establishing and monitoring usage contracts with requesting individuals and entities.
- All three of our high school swimming pools are utilized for school programs, but are heavily utilized by the community during the evenings, weekends, and over the summer.

- All of our facilities are available for use before and after the school day, weekends, and over the summer. The district budgets for projects on district facilities such as gyms, auditoriums, and playing fields.
- The AASD has established a High Ropes Course on the campus of Wilson Middle School. This course is utilized as a part of the regular school curriculum. During non-school hours the course is available for community usage.
- The District collaborates with Fox Valley Technical College, Head Start, and the Appleton Public Library for the Appleton Even Start Family Literacy Program. This program is open to all families in the AASD and provides adult basic education support, support for Adult English Language Learners, and support for adults to obtain their GED or HSED. While adults are taking course work their children receive quality infant, toddler, or preschool care.
- The District is a leading partner in the community Birth to 5 Outreach Program. Through this program the district supports a Birth to 5 Coordinator and five Site Resource Coordinators. The district contracts with the Family Resource Center for these six positions. These positions support parents of non-school age children in the areas of parenting, child development, and connecting these young families to available community resources. The program is again open to all families in our community.
- The Appleton Area School District works with the Appleton Police Department to provide police school liaison services to all public and private schools in the community. These positions allow for all students, family, and community members to be supported by the community policing philosophy. The AASD shares the cost of these positions with the APD and the Town of Grand Chute.
- The AASD contracts with the YMCA and the Boys and Girls Club of the Fox Cities to provide before and after school care services to any elementary and middle school student residing in the AASD through the 21st Century Learning Center Program. This program provides academic support, nutrition, family support, and activities during non-school hours during the school year and over the summer.
- The AASD contracts with Catalpa Health to provide mental health and ATODA programming for parents and students across the community. "Party at the PAC," highlighting the consequences of drinking and driving, is one example of student programming available to all students across the community and beyond. Related professional development opportunities for educators are also made available through this contract. Professional development opportunities include: Student Assistance Programs (SAP), Depending on Teachers and Staff (DOTS), and Question Persuade Refer (QPR).
- The AASD contracts with the Boys and Girls Club of the Fox Cities for services provided through the Truancy Reduction and Assessment Center (TRAC). TRAC provides services to students and families that are experiencing issues with regular school attendance. Common student issues that can manifest themselves in truancy include: complicated family issues, homelessness, domestic violence, and mental health concerns. TRAC services are available to all families and schools within AASD boundaries.

Appleton Area School District

2014-2015 BUDGET PLANNING

COMMUNITY SERVICE (Fund 80)

FUND BALANCE		Audited 2010-2011	Audited 2011-2012	Audited 2012-2013	Audited 2013-2014	Budget 2014-2015
Beginning Balance		\$ 560,992	\$ 437,835	\$ 583,271	\$ 957,840	\$ 1,138,298
Increase (decrease)		(123,157)	145,436	374,569	180,458	(136,646)
NET FUND BALANCE		\$ 437,835	\$ 583,271	\$ 957,840	\$ 1,138,298	\$ 1,001,652
REVENUES						
	Property Tax	1,335,000	1,335,000	1,467,000	1,467,000	1,467,000
	Rentals and Service Fees	198,277	216,317	187,242	154,341	143,350
	Other Rev	-	-	-	-	-
	Child Learning Center Tuition/Fees	-	-	-	-	-
TOTAL FUND 80 REVENUES		\$ 1,533,277	\$ 1,551,317	\$ 1,654,242	\$ 1,621,341	\$ 1,610,350
EXPENSES						
Location	Description					
	Sites	89,396	54,970	112,263	53,698	135,712
405	Nienhaus	12,447	10,229	10,139	5,571	20,000
550	Pools	479,506	118,630	209,299	128,794	169,600
810	Birth-to-Five				14,326	130,175
818	Evenstart	-	-	68,920	1,806	-
TOTAL SITE EXPENSES		\$ 581,348	\$ 183,830	\$ 400,622	\$ 204,195	\$ 455,487
880 COMMUNITY SERVICES-FUND 80						
Object	Description					
100	Salaries	147,503	131,862	146,884	124,987	145,886
200	Benefits	70,557	75,298	79,849	69,222	77,523
300	Police Liaison	280,000	319,150	199,149	342,045	342,000
300	Truancy Intervention	69,056	67,862	70,576	72,693	75,000
300	Birth to Five-Coordinator & SRC	65,000	67,088	65,455	65,376	-
300	Purchased Services	238,117	245,914	146,485	49,945	114,600
400	Supplies/Materials	4,626	9,211	26,819	9,905	23,500
550	Capital Objects	15,551	-	-	144,043	15,000
900	Dues/Other	-	-	-	-	1,000
TOTAL OTHER COM SERV		\$ 890,411	\$ 916,385	\$ 735,217	\$ 878,216	\$ 794,509
805 VOLUNTEER SERVICES (Moved to Fund 10)						
100	Salaries	36,000	-	-	-	-
200	Benefits	12,753	-	-	-	-
300	Purchased Services	23,660	-	-	-	-
400	Supplies/Materials	9,802	-	-	-	-
900	Dues/Other	-	-	-	-	-
TOTAL VOLUNTEER SERVICES		\$ 82,215	\$ -	\$ -	\$ -	\$ -
807 21st CENTURY COMM LEARNING						
		102,459	305,666	143,834	358,472	497,000
TOTAL 21st CENTURY		\$ 102,459	\$ 305,666	\$ 143,834	\$ 358,472	\$ 497,000
TOTAL FUND 80 EXPENDITURES		\$ 1,656,434	\$ 1,405,881	\$ 1,279,673	\$ 1,440,883	\$ 1,746,996

APPLETON AREA SCHOOL DISTRICT
2014 - 2015
Budget Adoption Format

BUDGET ADOPTION 2014-2015			
GENERAL FUND (FUND 10)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
Beginning Fund Balance (Account 930 000)	18,212,524.60	17,936,489.60	17,886,330.28
Ending Fund Balance, Nonspendable (Acct. 935 000)	109,979.80	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	11,427,649.14	11,747,007.48	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	6,398,860.66	619,322.80	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	17,936,489.60	17,886,330.28	17,417,495.81
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources	56,452,785.73	57,463,739.74	55,866,948.00
210 Taxes			
240 Payments for Services	28,373.00	21,975.45	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	141,556.55	130,982.06	130,000.00
280 Interest on Investments	11,787.53	10,053.46	10,000.00
290 Other Revenue, Local Sources	824,191.48	661,079.47	555,800.00
Subtotal Local Sources	57,458,694.29	58,287,830.18	56,562,748.00
Other School Districts Within Wisconsin	0.00	0.00	0.00
310 Transit of Aids			
340 Payments for Services	7,965,333.12	8,834,178.26	8,746,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	7,965,333.12	8,834,178.26	8,746,000.00
Other School Districts Outside Wisconsin	0.00	0.00	0.00
440 Payments for Services			
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources	0.00	0.00	0.00
510 Transit of Aids			
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00
State Sources	1,666,902.07	2,035,524.30	3,085,650.00
610 State Aid -- Categorical			
620 State Aid -- General	73,343,963.00	75,324,388.00	82,308,692.00
630 DPI Special Project Grants	27,703.73	328,434.97	0.00
640 Payments for Services	101,531.00	95,944.00	95,000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	1,499,666.42	1,502,195.30	1,502,195.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00
690 Other Revenue	496,871.92	544,774.93	559,260.00
Subtotal State Sources	77,136,638.14	79,831,261.50	87,550,797.00

Federal Sources			
710 Transit of Aids	108,932.27	109,478.53	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	2,425,423.81	2,104,782.49	1,741,688.00
750 IASA Grants	2,153,499.09	1,829,570.63	2,831,307.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	0.00	698,674.00	450,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	4,687,855.17	4,742,505.65	5,022,995.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	174,024.93	162,449.33	156,500.00
870 Long-Term Obligations	0.00	3,175,752.22	0.00
Subtotal Other Financing Sources	174,024.93	3,338,201.55	156,500.00
Other Revenues			
960 Adjustments	232,826.20	326,430.38	275,000.00
970 Refund of Disbursement	29,891.39	28,412.71	25,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	69,172.00	156,127.33	92,000.00
Subtotal Other Revenues	331,889.59	510,970.42	392,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	147,754,435.24	155,544,947.56	158,431,040.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	33,434,207.65	36,102,608.86	40,049,173.26
120 000 Regular Curriculum	31,355,127.66	31,019,045.29	30,653,523.14
130 000 Vocational Curriculum	3,472,693.61	3,358,504.78	3,538,997.70
140 000 Physical Curriculum	3,160,875.46	3,207,360.38	3,205,903.50
160 000 Co-Curricular Activities	2,053,682.97	2,136,263.63	2,116,106.07
170 000 Other Special Needs	5,869,314.97	5,782,910.54	5,522,996.20
Subtotal Instruction	79,345,902.32	81,606,693.48	85,086,699.87
Support Sources			
210 000 Pupil Services	4,458,103.21	4,711,207.59	3,866,241.40
220 000 Instructional Staff Services	6,283,044.78	6,476,286.06	6,252,824.20
230 000 General Administration	983,038.01	1,167,299.54	1,147,566.00
240 000 School Building Administration	8,060,572.48	8,292,111.75	8,387,098.00
250 000 Business Administration	18,464,278.37	18,566,524.64	18,696,678.00
260 000 Central Services	3,699,858.63	7,646,043.56	5,595,490.00
270 000 Insurance & Judgments	946,100.64	852,636.65	987,291.00
280 000 Debt Services	213,649.43	35,376.00	1,151,500.00
290 000 Other Support Services	5,115,536.73	4,404,097.03	4,306,316.00
Subtotal Support Sources	48,224,182.28	52,151,582.82	50,391,004.60
Non-Program Transactions			
410 000 Inter-fund Transfers	17,485,270.07	18,273,322.59	20,047,570.00
430 000 Instructional Service Payments	2,934,027.07	3,542,464.86	3,322,700.00
490 000 Other Non-Program Transactions	41,088.50	21,043.13	51,900.00
Subtotal Non-Program Transactions	20,460,385.64	21,836,830.58	23,422,170.00
TOTAL EXPENDITURES & OTHER FINANCING USES	148,030,470.24	155,595,106.88	158,899,874.47

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	250,037.10	386,370.58	491,078.73
900 000 Ending Fund Balance	386,370.58	491,078.73	489,429.33
TOTAL REVENUES & OTHER FINANCING SOURCES	28,715,841.96	28,838,356.67	30,355,604.00
100 000 Instruction	21,752,927.87	21,369,741.85	23,600,820.46
200 000 Support Services	6,447,094.38	6,893,517.27	6,615,797.94
400 000 Non-Program Transactions	379,486.23	470,389.40	140,635.00
TOTAL EXPENDITURES & OTHER FINANCING USES	28,579,508.48	28,733,648.52	30,357,253.40
DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	3,816,398.59	3,604,356.67	3,526,368.14
900 000 ENDING FUND BALANCES	3,604,356.67	3,526,368.14	3,781,507.25
TOTAL REVENUES & OTHER FINANCING SOURCES	18,432,571.26	12,145,655.78	6,044,056.60
281 000 Long-Term Capital Debt	3,312,591.91	3,292,518.78	3,818,982.49
282 000 Refinancing	13,268,763.14	6,976,165.53	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	2,063,258.13	1,954,960.00	1,969,935.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	18,644,613.18	12,223,644.31	5,788,917.49
842 000 INDEBTEDNESS, END OF YEAR	32,430,000.00	28,250,000.00	48,550,000.00
CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	779,027.56	476,305.92	24,190,952.46
900 000 Ending Fund Balance	476,305.92	24,190,952.46	433,099.12
TOTAL REVENUES & OTHER FINANCING SOURCES	3,101,111.94	25,687,373.87	2,460,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	3,403,833.58	1,972,727.33	26,217,853.34
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,403,833.58	1,972,727.33	26,217,853.34
FOOD SERVICE FUND (FUND 50)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	999,505.13	1,134,814.96	953,613.05
900 000 ENDING FUND BALANCE	1,134,814.96	953,613.05	489,030.05
TOTAL REVENUES & OTHER FINANCING SOURCES	5,941,161.79	6,013,202.47	5,902,100.00
200 000 Support Services	5,805,851.96	6,183,151.89	6,355,683.00
400 000 Non-Program Transactions	0.00	11,252.49	11,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,805,851.96	6,194,404.38	6,366,683.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	583,267.16	957,836.07	1,138,293.95
900 000 ENDING FUND BALANCE	957,836.07	1,138,293.95	1,001,647.77
TOTAL REVENUES & OTHER FINANCING SOURCES	1,654,241.68	1,621,340.96	1,610,350.00
200 000 Support Services	794,470.07	975,435.08	959,045.00
300 000 Community Services	485,202.70	465,448.00	787,951.18
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,279,672.77	1,440,883.08	1,746,996.18
PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

