

# 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 Harrison • Village of Little Chute



**2015-2016**  
**APPROVED BUDGET**

# APPLETON AREA SCHOOL DISTRICT

## 2015 – 2016 Budget

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# APPLETON AREA SCHOOL DISTRICT

## 2015 – 2016 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	2018
John E. Mielke	Treasurer	2018
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

2015 – 2016

## Executive Summary

Any discussion of the Appleton Area School District's budget for 2015-2016 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 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 continue to provide instructional technology training to District staff to enhance teaching and learning.
- Energy efficient windows have been installed in various buildings throughout the District.

Presented here is the 2015-2016 fiscal year budget for the Appleton Area School District. The total budget for all funds less interfund transfers is \$193,204,637. 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

## 2015 – 2016

### Executive Summary (Continued)

#### Budget/Program Highlights for 2015-2016

- The AASD has not reduced programming or staffing for 2015-2016, in fact staff levels are increasing to meet the needs of students.
- Appleton Community 4K with 25 community partner sites and four school sites enters into the third year.
- Compensation increases for 2015-2016 will be modest for all staff. The new compensation framework for professional staff will be fully implemented.
- The District continues to explore options to reduce the cost of employee benefits, including a dual choice health insurance plan with a different carrier.
- Tax Levy (All Funds) → \$67,049,305 is up 1.28% or \$849,019.
- The District continues to implement a new English Language Arts curriculum and a new Mathematics curriculum at the high school level.
- In 2015-2016 there is no change to the per pupil Revenue Limit.
- The per pupil categorical aid established in 2013 Wisconsin Act 20 is \$150 in 2015-2016. It is projected that \$2,234,100 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 \$2,518,683.

- The District's Equalized Property Value is increasing by 2.06%.

**APPLETON AREA SCHOOL DISTRICT**  
2015 - 2016  
**General Budget Information**



# APPLETON AREA SCHOOL DISTRICT

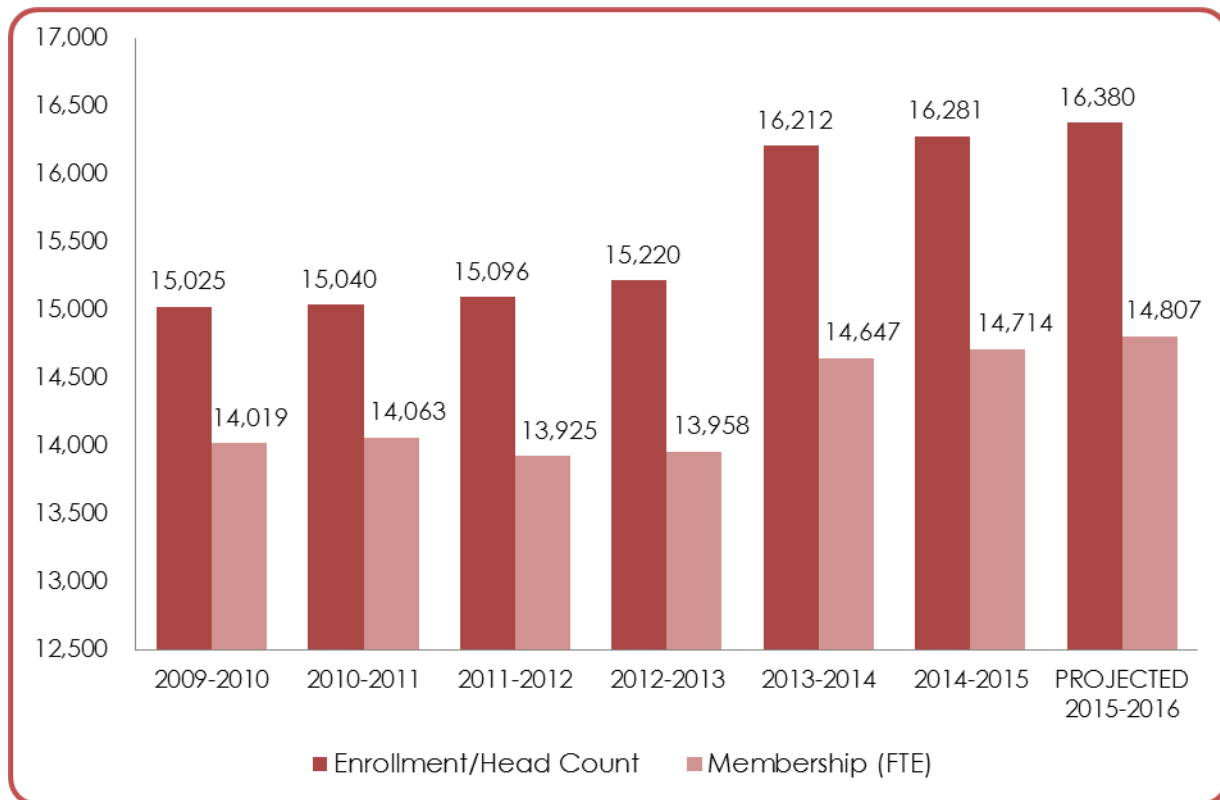
2015 – 2016

## 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

2015 – 2016

## Staff Profile

The Appleton Area School District is people centered. The approximately 16,000 students are served and supported by about 1,700 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	2014-15	Projected 2015-16	Change%	Change
Teachers	1077.00	1071.00	1065.00	1098.21	1125.33	1157.61	1169.76	12.15	1.05%
Administrators	61.90	62.10	62.10	64.00	67.30	67.30	67.30	0.00	0.00%
Support Staff*	387.69	388.16	412.87	448.10	463.16	476.91	487.66	10.75	2.25%
<b>TOTAL FTES</b>	<b>1526.59</b>	<b>1521.26</b>	<b>1539.97</b>	<b>1610.31</b>	<b>1655.79</b>	<b>1701.82</b>	<b>1724.72</b>	<b>22.90</b>	<b>3.30%</b>



# APPLETON AREA SCHOOL DISTRICT

## 2015 – 2016

### 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.

A district with an appropriate fund balance can:

- Avoid excessive short term borrowing thereby avoiding associated interest cost.
- Accumulate sufficient assets to make designated purchases or cover unforeseen expenditure needs.
- Demonstrate financial stability and therefore preserve or enhance its bond rating, thereby lowering debt issuance costs.

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
June 2015	\$ 18,889,874.79
<b>Projected June 2016</b>	<b>\$ 19,109,256.79</b>

# APPLETON AREA SCHOOL DISTRICT

2015 – 2016

## Budget Overview

The 2015 - 2016 limited revenue is up 1.74% from \$144.4 million in 2014-2015 to \$146.9 million. The revenue limit calls for a total estimated Property Tax Levy of \$67,619,740, up 2.14% from \$66,200,286. The Equalized Tax Rate would decrease approximately 0.76% from \$9.54 per \$1,000 of equalized valuation to \$9.47 per \$1,000. This is largely due to the increased revenue limit and equalized valuation.

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.

	<b>Proposed Levy</b>	<b>Property Value</b>	<b>Estimated Equalized Tax Rate (Mill Rate)</b>
General Fund (10)	\$ 59,317,331	\$ 7,079,269,550	\$ 8.38
Debt Service Fund (38/39)	\$ 4,741,712	\$ 7,079,269,550	0.67
Capital Projects Fund (41)	\$ 2,460,000	\$ 7,079,269,550	0.35
Community Service Fund (80)	\$ 1,467,000	\$ 7,079,269,550	0.21
	\$ 67,619,740		\$ 9.60
Prior Year (14-15) Levy Data	\$ 66,200,286	\$ 6,936,192,827	\$ 9.54
\$ Increase	\$ 1,419,454		\$ 0.06
Total Levy Increase =	2.14%	Rate Increase =	0.62%

# 2015-2016 REVENUE LIMIT PROJECTION

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

as of 10.15.2015

	2014-2015	2015-2016	Change
Revenue Per Member	\$ 9,526	\$ 9,871	\$ 346
Membership (3-year rolling avg)	14,592	14,882	290
Revenue Limit - No Exemptions	\$ 138,999,160	\$ 146,907,068	7,907,908
Referendum Exemption	\$ 5,000,000	\$ -	(5,000,000)
Other Exemptions	\$ 440,286	\$ 976,579	536,293
<b>Total Revenue Limit</b>	<b>\$ 144,439,446</b>	<b>\$ 147,883,647</b>	<b>\$ 3,444,201</b>
Percent Change			2.38%
<i>General Aid</i>	\$ 82,155,170	\$ 84,119,335	\$ 1,964,165
Percent Change			2.39%
<i>Property Tax Revenue</i>	66,200,286	67,986,043	1,785,757
Percent Change			2.70%
<i>Computer Aid</i>	499,417	578,404	78,987
<i>Property Tax Distribution</i>			
General Fund	56,323,335	59,317,331	2,993,996
Rate	8.12	8.38	0.26
Non-Referendum Debt	2,610,970	1,408,577	(1,202,393)
Rate	0.38	0.20	(0.18)
Capital Projects	2,460,000	2,460,000	-
Rate	0.355	0.347	(0.01)
<i>Taxes Outside of the Revenue Limit</i>			
Referendum Debt	3,338,981	3,333,135	(5,846)
Rate	0.48	0.47	(0.01)
Community Service	1,467,000	1,467,000	-
Rate	0.21	0.21	(0.00)
<b>Total Tax Rate</b>	<b>\$ 9.54</b>	<b>\$ 9.60</b>	<b>\$ 0.06</b>
Percent Change			0.62%
Equalized Valuation	\$ 6,936,192,827	\$ 7,079,269,550.00	2.06%
<b>Total Revenue Limit Increase</b>			<b>\$ 3,444,201</b>

# APPLETON AREA SCHOOL DISTRICT

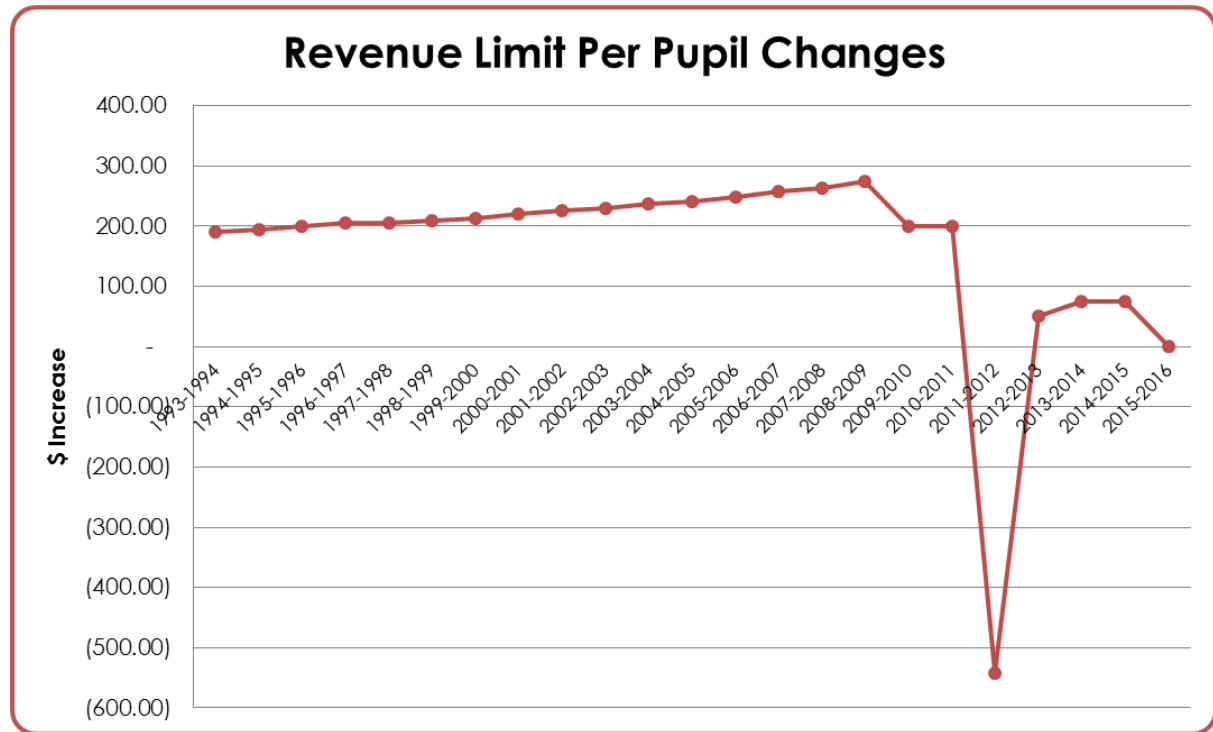
2015 – 2016

## 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%
2015-2016	-	-100.00%

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

2015 – 2016

## 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 \$9.47 means an owner of a \$100,000 home would pay \$947 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.

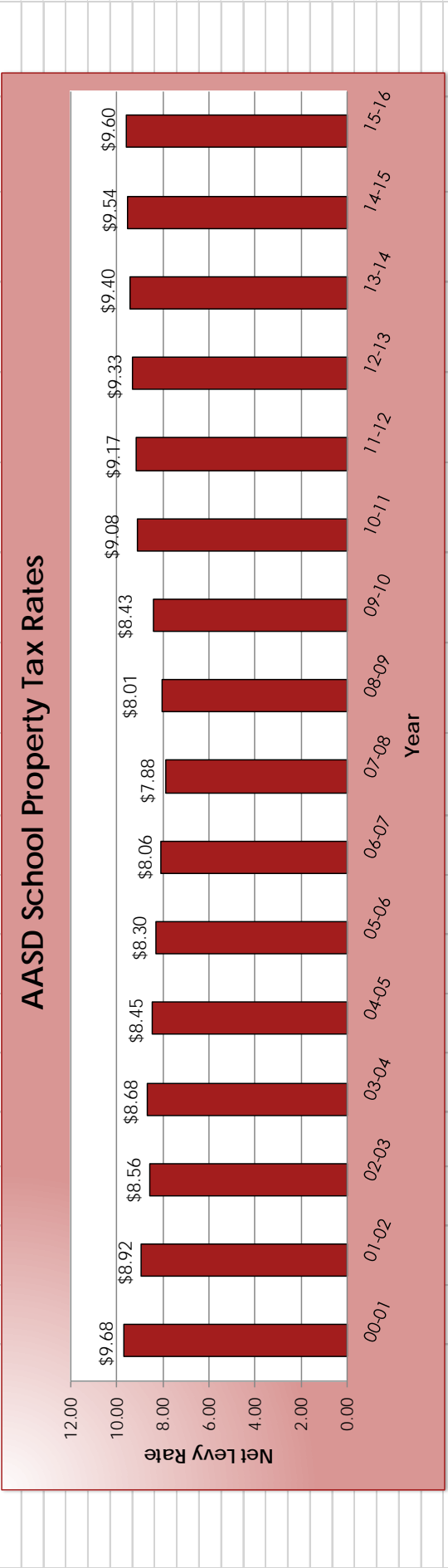
The Board of Education must approve the levy before the 1<sup>st</sup> of November. Final adjustments will be made prior to this approval.

### 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 2.06% increase 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 2014-2015. It also shows the tax rate per fund and 2014-2015 comparison. Page 13 shows a history of the total tax levy, equalized value and tax rate.

Net Levy Data	Actual		Actual		Actual		Actual		Actual		Actual		Actual		Proposed		Proposed																					
	Rate	00-01	Rate	01-02	Rate	02-03	Rate	03-04	Rate	04-05	Rate	05-06	Rate	06-07	Rate	07-08	Rate	08-09	Rate	09-10	Rate	10-11	Rate	11-12	Rate	12-13	Rate	13-14	Rate	14-15	Rate	15-16	Levy	15-16				
Fund 10: General Fund	7.96	7.21	7.04	7.11	6.87	6.42	6.32	6.53	7.03	7.70	7.89	8.31	8.39	8.12	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	8.39	56,323,335	59,895,735		
Fund 39: Referendum Debt	1.21	1.21	0.93	0.93	0.86	0.84	0.91	0.88	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	0.82	3,338,981	3,333,135
Fund 38: Non-Ref Debt	0.51	0.48	0.35	0.33	0.31	0.29	0.28	0.19	0.18	0.13	0.26	0.25	0.25	0.29	0.27	0.29	0.27	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	0.26	2,610,970	1,408,577
Fund 41: Capital Projects																																					2,460,000	2,460,000
Fund 80: Community Serv																																					1,467,000	1,467,000
<b>Total Net Levy Rate</b>	<b>9.68</b>	<b>8.92</b>	<b>8.56</b>	<b>8.68</b>	<b>8.45</b>	<b>8.30</b>	<b>8.06</b>	<b>7.88</b>	<b>8.01</b>	<b>8.43</b>	<b>9.17</b>	<b>9.33</b>	<b>9.40</b>	<b>9.54</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>9.60</b>	<b>66,200,286</b>	<b>68,564,447</b>	
% Change Over Prior Year																																						3.57%



# APPLETON AREA SCHOOL DISTRICT

## 2015 - 2016

### Tax Levy, Equalized Value and Rate History

Levy Year	Levy Amount	% 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	\$ 66,200,286	3.35%	\$ 6,936,192,827	1.77%	\$ 9.54	1.49%	\$ 10.26	-1.06%
2015	\$ 67,986,043	1.28%	\$ 7,079,269,550	2.93%	\$ 9.60	0.63%	TBD	TBD
* Revenue Limits Began								



**APPLETON AREA SCHOOL DISTRICT**  
2015 - 2016  
**Comprehensive Budget Information**

# APPLETON AREA SCHOOL DISTRICT

## 2015 - 2016

### 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 17 illustrates revenue sources, "Where the Money Comes From." While state aid is increasing from 2014-15 to 2015-16; Property Taxes/Local Aid will also increase slightly from 33.34% 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 18. Approximately 79.98% 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

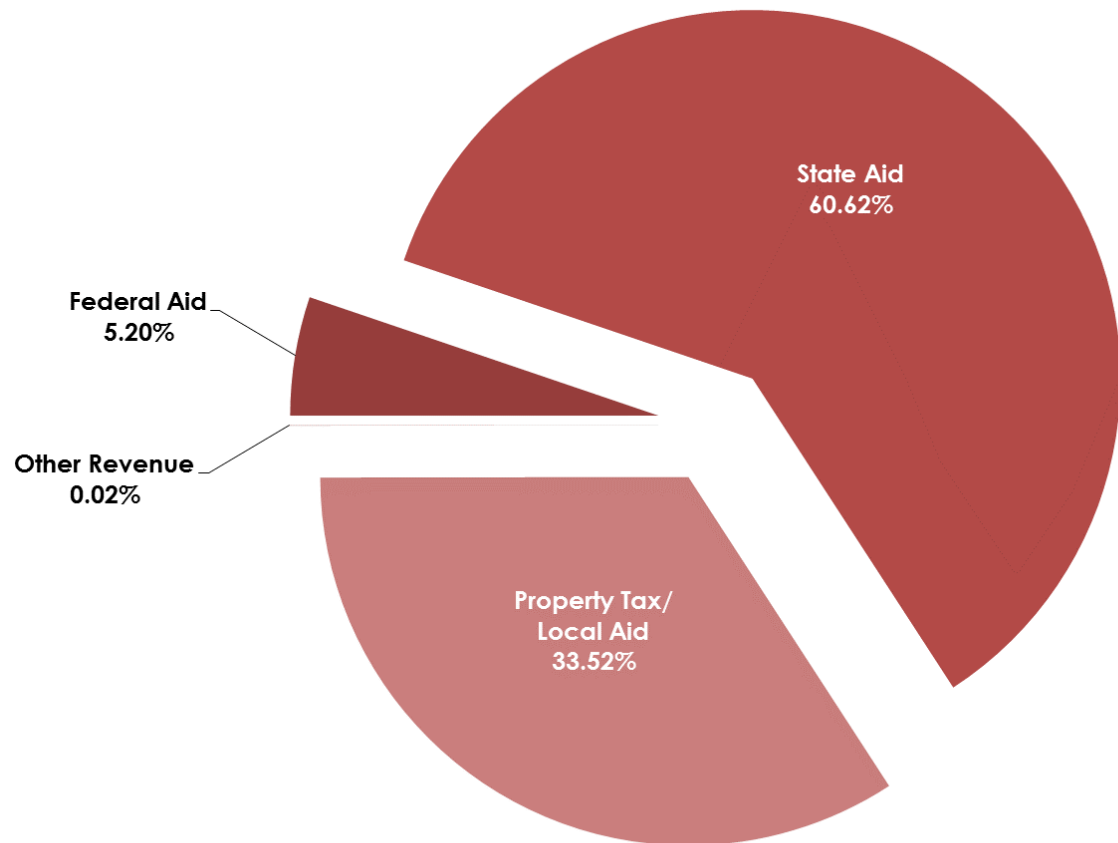
2015 - 2016

## 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).

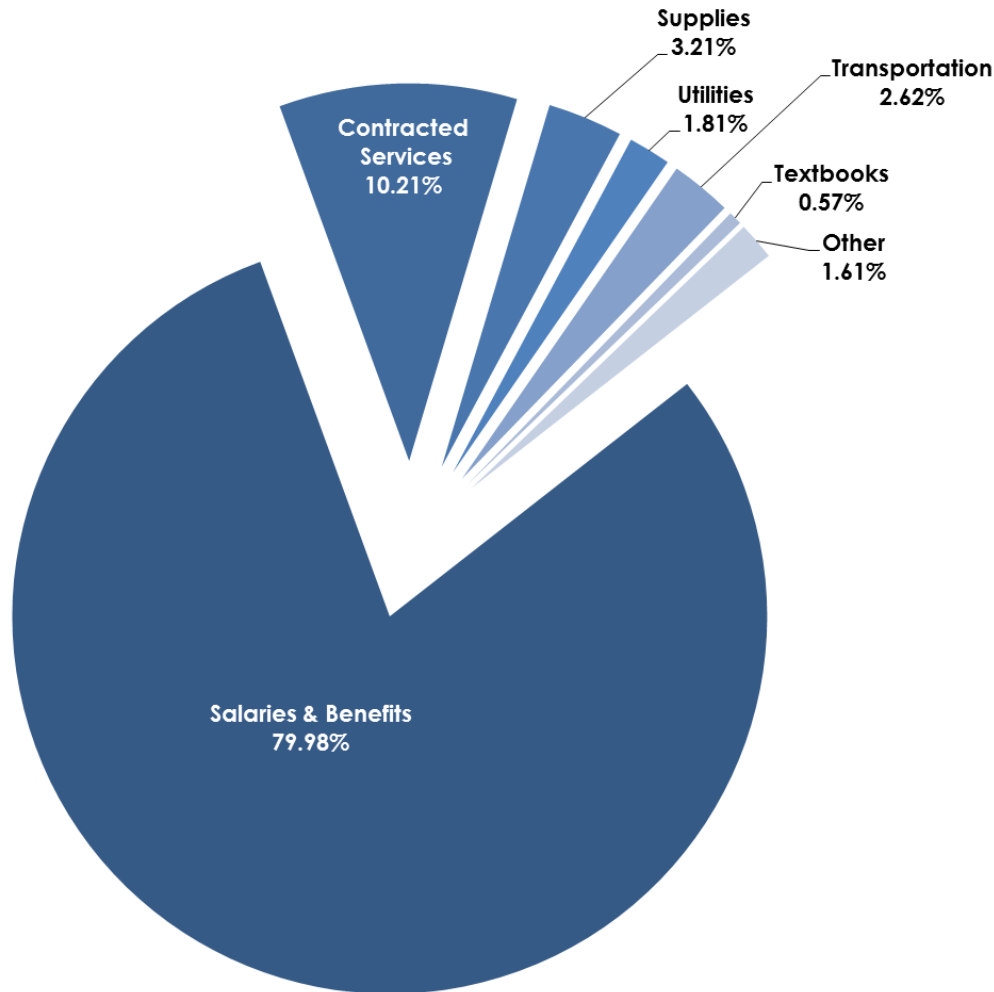
School districts must get voter approval to exceed the revenue limit.



# APPLETON AREA SCHOOL DISTRICT

2015 - 2016

## 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

## 2015-2016 OVERALL BUDGET SUMMARY

as of 10.15.2015

<b>FUND 10</b>				
<b>REVENUE &amp; EXPENDITURES</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>Increase/ Decrease</b>	<b>Percent</b>
<b>REVENUES</b>				
Local	57,482,516	60,427,481	2,944,965	5.05%
Interdistrict	9,653,035	9,220,000	(433,035)	-4.90%
State	88,279,131	89,457,349	1,178,218	1.48%
Federal	674,907	500,000	(174,907)	-25.03%
Other	577,724	483,050	(94,674)	-2.46%
<b>TOTAL FUND 10 REVENUES (ALL)</b>	<b>\$ 156,667,313</b>	<b>\$ 160,087,880</b>	<b>\$ 3,420,567</b>	<b>2.18%</b>
<b>EXPENDITURES</b>				
Salaries	70,889,375	72,759,278	1,869,902	2.68%
Benefits	31,400,540	32,911,797	1,511,257	4.87%
Purchased Services	24,011,146	22,919,976	(1,091,170)	-4.85%
Non-Capital Objects	6,480,250	5,651,823	(828,427)	-10.63%
Capital Objects	1,324,373	1,357,287	32,914	4.45%
Debt Retirement	1,127,072	1,141,800	14,728	41.63%
Insurance & Judgments	993,432	1,065,000	71,568	8.39%
Interfund Transfers	19,182,744	21,776,094	2,593,350	14.19%
Dues/Other	254,835	285,443	30,608	14.53%
<b>TOTAL FUND 10 EXPENDITURES</b>	<b>\$ 155,663,767</b>	<b>\$ 159,868,498</b>	<b>\$ 4,204,731</b>	<b>2.70%</b>
Fund 11 -- Grants	4,723,717	4,712,717	(11,000)	-0.25%
Fund 27 -- EEN	29,307,460	32,087,691	2,780,231	9.74%
Fund 38 -- Non-Referendum Debt	2,747,210	1,512,730	(1,234,480)	-44.99%
Fund 39 -- Referendum Debt	3,041,708	3,352,060	310,353	3.27%
Fund 41 -- Capital Projects	2,061,963	2,460,000	398,037	98.72%
Fund 49 -- Referendum Projects	19,996,476	3,774,301	(16,222,175)	-1033.58%
Fund 50 -- Food Service	6,178,342	6,370,226	191,884	3.10%
Fund 80 -- Community Service	2,111,208	1,536,653	(574,555)	-39.88%
Interfund Transfers	(19,182,744)	(21,776,094)	(2,593,350)	14.19%
<b>TOTAL OTHER FUND EXPENDITURES</b>	<b>\$ 50,985,341</b>	<b>\$ 34,030,284</b>	<b>\$ (16,955,056)</b>	<b>-33.25%</b>
<b>TOTAL BUDGET SUMMARY</b>	<b>\$ 206,649,107</b>	<b>\$ 193,898,781.92</b>	<b>\$ (12,750,325)</b>	<b>-6.17%</b>

**APPLETON AREA SCHOOL DISTRICT**  
2015 - 2016  
**Budget by Fund**

# APPLETON AREA SCHOOL DISTRICT

## 2015 - 2016

### 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 53% of its Fund 10 revenues from Equalization Aid. The remainder (47%) 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 26.37%

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 3<sup>rd</sup> 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, 21<sup>st</sup> Century Community Learning and others. Federal aids represent 5.34% of the total Fund 10 and 27 revenues.



# APPLETON AREA SCHOOL DISTRICT

2015 - 2016

## 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

2015 - 2016

## 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

2015 - 2016

## 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 82.4% 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					
2015-2016 BUDGET PLANNING					
as of 10.15.2015					
<b>Fund 10 Fund Balance/Revenue Summary</b>					
<b>FUND BALANCE</b>	<b>Audited 2011-2012</b>	<b>Audited 2012-2013</b>	<b>Audited 2013-2014</b>	<b>Audited 2014-2015</b>	<b>Budget 2015-16</b>
<b>BEGINNING FUND BALANCE</b>	16,444,357	18,212,523	17,936,489	17,886,329	18,889,875
Microsoft Rebate					
TIF District Dissolution					
Maintenance of Effort					
Miscellaneous (Utilities, etc.)					
Increase (Decrease)	1,768,166	(276,035)	(50,160)	<b>1,003,546</b>	<b>219,382</b>
<b>ENDING FUND BALANCE</b>	<b>18,212,523</b>	<b>17,936,489</b>	<b>17,886,329</b>	<b>18,889,875</b>	<b>19,109,257</b>
<b>Revenue Summary</b>					
<b>Source</b>	<b>Description</b>				
141	Transfer from Fund 41				
211	Property Tax				
212	Prior Year Prop Tax				
213	Mobile Home Tax				
219	Other Local				
240	Local Pmts for Services				
260	Sale of Non-Cap Items				
270	School Activities				
280	Investment Income				
291	Gifts to the District				
29X	Misc School Fees/Sum School				
299	Other Local				
<b>Total Local Revenue Sources</b>	<b>\$ 57,484,918</b>	<b>\$ 57,442,861</b>	<b>\$ 58,273,961</b>	<b>\$ 57,482,516</b>	<b>\$ 60,427,481</b>
315	Transit of State Aids				
340	Payment for Services				
349	Payment from other Wi Dist				
390	All Other Payments				
<b>Total Interdistrict Payments</b>	<b>\$ 7,461,266</b>	<b>\$ 7,965,333</b>	<b>\$ 8,834,178</b>	<b>\$ 9,653,035</b>	<b>\$ 9,220,000</b>
500	Intermediate Revenues				
<b>Total Intermediate Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
612	Transportation Aid				
613	Library Aid				
618	Bilingual Aid				
619	Other AID				
621	Equalization Aid				
629	Other-At Risk				
630	Special Projects				
630	4-Year Old Kindergarten				
640	Payment for Services				
650	SAGE				
690	Other				
691	Computer Aid				
<b>Total State Sources</b>	<b>\$ 76,804,516</b>	<b>\$ 77,110,499</b>	<b>\$ 79,503,781</b>	<b>\$ 88,279,131</b>	<b>\$ 89,457,349</b>
718	ARRA -- State Fiscal Funds				
700	Other Fed Revenue				
780	Fed AID other than DPI				
<b>Total Federal Revenue Sources</b>	<b>2,250</b>	<b>-</b>	<b>698,674</b>	<b>674,907</b>	<b>500,000</b>
800	Other Financing Sources				
860	Sales				
873	Long Term Loans				
878	Capital Lease				
<b>Total Other Financing Sources</b>	<b>\$ 178,984</b>	<b>\$ 174,025</b>	<b>\$ 3,338,202</b>	<b>\$ 160,592</b>	<b>\$ 152,850</b>
900	Other Revenue				
960	Adjustments				
970	Other Refund				
990	Other Revenue Misc				
981	Medicaid Billing (Fund 27)				
<b>Total Other Revenue Sources</b>	<b>\$ 689,898</b>	<b>\$ 331,789</b>	<b>\$ 510,970</b>	<b>\$ 417,132</b>	<b>\$ 330,200</b>
<b>TOTAL FUND 10 REVENUE</b>	<b>\$ 142,621,832</b>	<b>\$ 143,024,508</b>	<b>\$ 151,159,766</b>	<b>\$ 156,667,313</b>	<b>\$ 160,087,880</b>

Appleton Area School District						
2015-2016 BUDGET PLANNING						
FUND 10 - GENERAL FUND		Audited 2011-2012	Audited 2012-2013	Audited 2013-2014	Audited 2014-2015	Budget 2015-2016
<b>Object</b>	<b>SALARIES</b>					
100	Total Salaries (see detail)	\$ 67,141,203	\$ 68,109,254	\$ 69,783,764	\$ 70,889,375	\$ 72,759,278
	<b>BENEFITS</b>					
211	EE Retirement	151,486	-	-	-	-
212	ER Retirement	3,789,886	4,203,005	4,633,811	4,675,595	4,919,319
220	FICA	5,037,535	5,133,382	5,293,489	5,370,262	5,514,291
230	Life Insurance	168,775	194,453	205,084	190,532	196,969
240	Health Ins	13,759,960	13,885,860	11,748,609	11,830,049	11,806,993
240	Health Ins-Retirees	5,147,362	4,827,547	4,016,817	3,461,884	3,960,000
243	Dental Ins	1,578,472	1,663,477	1,647,931	1,732,124	1,853,557
249	HRA	-	-	289,281	800,531	1,154,404
249	HRA - Early Retirees	-	-	58,894	185,785	350,000
251	Disability Ins	188,122	177,528	271,662	186,949	198,651
259	LT Care Ins	1,032,774	1,182,171	1,421,663	1,566,160	1,756,809
291	Credit Reim	70,420	42,381	48,035	25,371	50,000
292	Annuity	549,103	151,507	15,599	-	-
299	Other/Altern Benefits (prior 199)	883,122	1,130,714	1,362,354	1,375,296	1,150,804
	<b>TOTAL BENEFITS</b>	<b>\$ 32,357,016</b>	<b>\$ 32,592,023</b>	<b>\$ 31,013,229</b>	<b>\$ 31,400,540</b>	<b>\$ 32,911,797</b>
	<b>PURCHASED SVC</b>					
310	Personal Services	1,017,356	678,590	2,786,990	3,285,974	2,914,400
310	WCA	2,508,399	2,087,866	3,058,411	2,395,082	2,600,000
320	Property Services	6,187,495	6,305,170	5,808,174	6,053,872	5,075,121
331	Utilities-Gas	526,708	572,884	849,641	686,073	842,699
336	Utilities-Electric	1,789,722	1,570,848	1,749,937	1,772,486	1,728,291
337-339	Utilities-Water/Sewer/Other	487,005	535,725	580,634	581,585	567,400
341	Student Transport	2,321,549	2,381,087	2,479,319	2,802,870	2,827,865
342	Employee Travel	227,734	216,448	238,352	240,125	239,027
350	Communication	265,036	233,950	238,153	187,340	228,934
360	Data Processing	533,628	661,925	1,061,593	1,755,912	1,156,650
370	Educational Services	-	39,990	47,960	57,548	77,800
380	Inter Govt Transfers	2,952,320	3,120,155	3,610,096	4,192,279	3,997,725
387	Voucher Amt -Parent Choice	-	-	-	-	664,064
	<b>TOTAL PURCHASED SVC</b>	<b>\$ 18,816,953</b>	<b>\$ 18,404,639</b>	<b>\$ 22,509,261</b>	<b>\$ 24,011,146</b>	<b>\$ 22,919,976</b>
	<b>NON CAPITAL OBJECTS</b>					
410	Supplies/Materials	2,572,390	2,516,380	2,696,723	3,121,465	2,552,512
430-439	Media	441,040	367,619	265,321	464,646	389,760
435	Software	416,543	326,590	256,069	306,126	315,980
440	Equipment	382,292	743,962	3,658,055	1,565,489	1,254,556
470	Textbooks	155,341	877,755	700,399	852,112	990,415
490	Other Non Capital Objects	241,846	136,647	214,910	170,413	148,600
	<b>TOTAL NON CAPITAL OBJECTS</b>	<b>\$ 4,209,452</b>	<b>\$ 4,968,953</b>	<b>\$ 7,791,477</b>	<b>\$ 6,480,250</b>	<b>\$ 5,651,823</b>
	<b>CAPITAL OBJECTS</b>					
510	Site Acquisition/Rental	212,620	223,178	254,443	306,079	373,880
520	Remodel	16,956	-	36,730	936,488	128,860
551	Equipment & Replacement	717,162	103,320	433,613	64,734	840,347
570	Equipment Rental	15,038	22,108	15,460	17,072	14,200
	<b>TOTAL CAPITAL OBJECTS</b>	<b>\$ 961,776</b>	<b>\$ 348,606</b>	<b>\$ 740,247</b>	<b>\$ 1,324,373</b>	<b>\$ 1,357,287</b>
	<b>DEBT RETIREMENT</b>					
670	Principal/Capital Lease	161,081	169,135	-	1,082,965	1,083,000
682	Interest/Short Term Debt	39,515	35,658	34,976	36,091	50,000
680	Interest/Capital Lease	16,511	8,457	-	7,266	7,300
690	Agent Fees	400	400	400	750	1,500
	<b>TOTAL DEBT RETIREMENT</b>	<b>\$ 217,506</b>	<b>\$ 213,649</b>	<b>\$ 35,376</b>	<b>\$ 1,127,072</b>	<b>\$ 1,141,800</b>
	<b>INSURANCE/JUDGEMENTS</b>					
710	Property & Casualty	887,562	909,019	836,019	977,438	1,015,000
720	Judgments	-	-	-	-	-
730	Unemployment Comp	59,071	37,082	16,618	15,994	50,000
790	Other/Deductible	-	-	-	-	-
	<b>TOTAL INSURANCE/JUDGE</b>	<b>\$ 946,633</b>	<b>\$ 946,101</b>	<b>\$ 852,637</b>	<b>\$ 993,432</b>	<b>\$ 1,065,000</b>
	<b>TRANSFERS</b>					
827	Interfund Transfer (27)	15,818,110	17,485,270	18,273,323	19,179,130	21,772,480
838	Interfund Transfer (38) Land Cont	124,851	-	-	3,614	3,614
850	Interfund Transfer (50)	-	-	-	-	-
	<b>TOTAL INTERFUND TRANSFERS</b>	<b>\$ 15,942,961</b>	<b>\$ 17,485,270</b>	<b>\$ 18,273,323</b>	<b>\$ 19,182,744</b>	<b>\$ 21,776,094</b>
900	<b>DUES/OTHER</b>	260,165	232,049	210,613	254,835	285,443
	<b>TOTAL DUES/OTHER</b>	<b>\$ 260,165</b>	<b>\$ 232,049</b>	<b>\$ 210,613</b>	<b>\$ 254,835</b>	<b>\$ 285,443</b>
	<b>TOTAL FUND 10 EXPENDITURES</b>	<b>\$ 140,853,666</b>	<b>\$ 143,300,543</b>	<b>\$ 151,209,926</b>	<b>\$ 155,663,767</b>	<b>\$ 159,868,498</b>

# Appleton Area School District

2015-2016 BUDGET PLANNING

		Audited		Audited		Audited		Audited		Budget	
General Fund 10 Salary Budget		FTE	2011-12	FTE	2012-13	FTE	2013-14	FTE	2014-15	FTE	2015-16
Function	Program										
110000	Undifferentiated-Elementary	299.00	17,840,149	290.60	17,797,654	306.10	17,871,651	312.50	17,924,982	316.30	18,383,739
110600	4-Year Old Kindergarten	-	-	-	-	4.00	271,766	4.00	207,647	4.00	268,286
110900	All Day Kindergarten	24.50	1,524,075	25.60	1,562,815	29.00	1,628,367	27.50	1,498,226	25.00	1,455,953
120000	Instruction-Tesla/VNS/eSch	2.95	190,152	2.45	179,135	2.40	188,837	2.40	170,547	2.40	133,569
121000	Art	22.90	1,451,704	25.52	1,522,364	26.00	1,540,959	26.08	1,505,259	27.10	1,656,256
122000	ELA	52.55	3,010,273	57.15	3,276,930	57.95	3,249,722	60.45	3,408,383	62.10	3,725,272
122110	Literacy Intervention/Readin	16.80	1,174,301	9.11	655,651	7.60	413,515	5.75	283,657	6.90	416,186
123000	World Languages	30.99	1,795,884	31.72	1,798,637	36.37	1,954,758	37.74	1,973,011	33.62	2,063,739
124000	Mathematics	49.92	3,088,650	52.12	3,290,215	54.95	3,243,766	56.45	3,184,767	60.25	3,643,071
125000	Music	36.32	2,215,675	40.19	2,392,772	39.90	2,371,083	40.43	2,391,134	42.63	2,450,037
126000	Science	48.45	3,011,169	50.96	3,078,981	51.25	3,139,244	53.55	3,236,949	55.45	3,366,791
127000	Social Studies	45.75	2,961,511	49.19	3,119,975	52.45	3,228,887	52.50	3,183,137	52.66	3,255,849
127510	Log Cabin	-	-	-	-	-	4,419	-	3,978	-	4,500
129000	Other Curriculum	-	43,399	-	24,787	-	19,579	-	23,211	-	40,000
130000	Career & Technical Ed	34.82	1,970,236	36.17	2,127,282	36.49	2,092,807	36.49	2,125,753	35.58	2,057,228
141000	Health	4.50	294,809	1.90	184,688	3.31	162,117	3.20	173,372	3.12	174,530
143000	Physical Education	33.14	2,049,122	32.89	2,058,756	35.61	2,133,921	35.20	2,103,466	34.88	2,082,749
170000	Student Asst. & Tag	6.20	399,078	6.54	416,905	7.00	401,823	7.10	433,208	7.30	427,976
179100	ELL	28.05	1,684,784	29.15	1,786,794	36.46	1,896,765	35.15	1,786,449	34.18	1,920,241
179102	Bilingual	2.00	111,933	2.00	111,933	2.00	113,969	4.00	153,818	5.00	236,135
179500	At-Risk	9.27	603,669	7.14	527,328	6.70	412,215	6.10	344,152	5.24	327,079
210000	Pupil Services	31.23	1,990,282	26.63	1,988,198	32.30	1,940,466	31.20	1,904,520	29.85	1,855,991
221900	Tech Cur Integration Spc	2.20	127,076	4.20	248,575	4.20	262,463	9.60	597,935	9.60	599,632
222000	Media Specialist	12.40	791,767	12.60	816,091	15.00	816,905	12.10	824,711	12.10	743,106
223900	Literacy Coaches	-	-	4.50	285,675	13.80	805,071	13.50	788,504	10.30	646,634
264000	Other	0.50	94,878.93	0.50	41,690.73	0.50	43,092.89	0.50	40,910.62	0.50	36,975
	Settlement/LOA/Buy-Sell	-	-	-	-	-	-	-	-	-	275,000
110	Teachers	794.44	48,424,575	798.83	49,293,832	861.34	50,208,167	873.49	50,271,685	876.06	52,246,524
		-	-	-	-	-	-	-	-	-	-
111	Administrative	55.60	5,750,091	56.80	5,819,336	60.50	6,208,369	60.50	6,252,913	60.10	6,160,865
112	Custodial/Maintenance/Op	52.00	2,301,709	52.00	2,392,183	53.00	2,515,691	54.00	2,597,702	54.00	2,671,213
114	Paraprofessionals	108.38	1,857,370	108.23	1,890,602	117.71	2,214,783	125.51	2,236,525	132.67	2,452,538
115	ASU Group	36.10	1,755,480	38.10	1,773,681	38.25	1,935,514	40.25	2,191,870	43.80	2,295,880
116	Secretarial-Clerical	80.40	2,732,868	80.40	2,743,750	80.40	2,770,295	84.40	3,015,998	88.78	3,016,820
113	Overtime		109,021		144,840		142,280		195,555		175,000
130	Sub Salary		1,794,444		1,647,379		1,791,227		1,977,123		1,718,525
131	Coaches/Advisors		1,307,762		1,366,061		1,378,602		1,380,339		1,474,913
140	Other Curricular		1,107,883		1,037,590		618,837		769,665		547,000
<b>TOTAL SALARY BUDGET</b>		<b>1126.92</b>	<b>\$ 67,141,203</b>	<b>1134.36</b>	<b>\$ 68,109,254</b>	<b>1211.20</b>	<b>\$ 69,783,764</b>	<b>1238.15</b>	<b>\$ 70,889,375</b>	<b>1255.41</b>	<b>\$ 72,759,278</b>

Appleton Area School District						
2015-2016 BUDGET PLANNING						
FUND 10 - GENERAL FUND GRANTS		Audited 2011-2012	Audited 2012-2013	Audited 2013-2014	Audited 2014-2015	Budget 2015-2016
<i>Location</i>						
901/902	Title I	2,098,706	994,564	1,071,548	1,238,130	1,150,000
904	Title I Stimulus	10,683	-	-	-	-
905/906	Bilingual Charter	161,685	152,930	49,140	-	-
906/907	Title V/VI	-	-	-	-	-
907	Spotlight on Schools	95,180	4,540	-	-	-
911/912	Title II	343,487	324,782	332,696	312,362	325,000
913	AODA DPI Mini Grant	-	1,785	1,000	-	-
914	Strategies/Project Aware	14,240	-	-	41,091	-
916/917	Title III	132,433	188,375	240,621	195,451	200,000
918	Evanstart/Ed Effectiveness	28,086	-	94,240	98,160	95,000
919/920	Foster-21st Century Grant	80,000	100,000	100,000	100,000	100,000
923/924	AODA/Federal-State	15,039	1,441	28,000	24,999	25,000
925/926	Flow-Through (CEIS)	-	484,818	422,832	485,180	486,440
934	School Climate Transformatio	-	-	-	405,340	805,277
936/937	Education for Homeless	60,221	50,973	43,982	49,990	50,000
939	APM Dissemination	107,717	93,513	43,888	-	-
940/941	Col-21st Century Grant	71,113	99,440	117,242	50,000	50,000
942/943	21st Century-Multi School	501,668	560,183	506,893	300,000	300,000
944/945	Joh-21st Century Grant	50,000	50,000	100,000	99,969	100,000
948/949	Career Academy Charter	145,056	14,692	-	-	-
953	4K Grant	-	-	204,195	-	-
954	Title I Focus School-Lin	959	13,783	9,210	13,521	10,000
955	Title I Focus School-Lin	-	-	-	-	-
956/957	UPM Charter	133,025	52,224	-	-	-
958/959	Class Size Reduction/Title II	111,074	102,449	55,271	56,053	50,000
960/961	Project Pre-Action	15,668	16,083	13,869	16,354	16,000
962/963	Carl Perkins	144,693	109,032	109,479	113,828	115,000
965	Schools of Recognition	353,885	38,363	-	-	-
974	Coordinated School Health	-	-	1,008	1,410	-
976/977	KA Dissemination	76,516	172,272	1,212	-	-
980	APPT Pilot Grant	-	-	-	10,019	-
981	Mentoring Grant	16,395	-	-	-	-
982/983	Fox River Academy	37,039	-	-	-	-
987/988	Appleton Tech Academy	-	-	89,998	223,564	-
990/991	Title I Reservation	-	1,088,642	743,149	886,519	800,000
990	Alternative Ed - GED Opt 2	1,110	-	-	-	-
991	UW Madison Natl Science	-	-	46	1,484	-
994/995	Title I Detention Center	13,531	13,606	5,664	294	10,000
998	Education Jobs Fund	2,240,845	-	-	-	-
	Other Miscellaneous Grants	2,022	1,435	-	-	25,000
<b>TOTAL FUND 10 GRANTS</b>		<b>\$ 7,062,077</b>	<b>\$ 4,729,927</b>	<b>\$ 4,385,182</b>	<b>\$ 4,723,717</b>	<b>\$ 4,712,717</b>



# APPLETON AREA SCHOOL DISTRICT

2015 - 2016

## 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 26.37%.

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					
2015-2016 BUDGET PLANNING					
FUND 27	Audited	Audited	Audited	Audited	Budget
E.E.N REVENUE & EXPENDITURES	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
<b>REVENUES</b>					
<b>Source</b>					
100 Interfund	15,818,110	17,485,270	18,273,323	19,179,130	21,772,480
291 Gifts	6,082	12,560	8,604	-	-
316 Transit of State Aid	-	-	937	1,925	-
340 Enrollment Tuition	21,584	22,600	68,003	71,581	50,000
500 Federal Aid	969	21,513	15,292	15,996	15,000
611 Handicapped Aid	5,828,651	6,137,499	6,604,980	6,577,899	6,672,275
625 High Cost State Aid	28,357	51,992	88,422	79,277	65,000
640 Tuition from State	32,372	-	-	-	-
700 Revenue from Federal Sources	1,895,771	1,839,295	939,957	718,205	695,000
900 Other Revenue	15,623	-	-	-	-
900 Federal Grants	3,059,179	2,705,647	2,555,971	2,663,446	2,817,936
<b>TOTAL REVENUES</b>	<b>\$ 26,706,699</b>	<b>\$ 28,276,376</b>	<b>\$ 28,555,488</b>	<b>\$ 29,307,460</b>	<b>\$32,087,691</b>
<b>EXPENDITURES</b>					
<b>Object SALARIES</b>					
100 Total EEN Salaries (per detail)	15,388,132	16,190,542	16,695,051	17,111,941	18,741,533
100 Total Grant Salaries	1,906,400	1,497,441	1,498,404	1,562,820	1,662,582
<b>TOTAL SALARIES</b>	<b>\$ 17,294,532</b>	<b>\$ 17,687,983</b>	<b>\$ 18,193,455</b>	<b>\$ 18,674,762</b>	<b>\$20,404,115</b>
<b>BENEFITS</b>					
211 EE Retirement	14,088	-	-	-	-
212 ER Retirement	864,611	1,003,533	1,108,157	1,137,969	1,275,914
220 FICA	1,147,273	1,214,317	1,255,291	1,288,467	1,397,096
230 Life Insurance	45,644	55,726	57,458	54,280	56,753
240 Health Ins	3,584,763	4,119,621	3,497,666	3,561,355	3,940,681
243 Dental Ins	431,860	499,730	473,811	523,782	581,999
249 HRA	-	-	89,373	234,009	397,933
251 Disability Ins	43,737	44,373	56,045	43,542	52,253
259 LT Care Ins	302,582	380,268	444,492	503,675	607,501
290 Alternative Benefit	303,097	358,943	337,041	354,004	330,819
200 Total Grant Benefits	881,622	704,073	637,089	685,786	732,663
<b>TOTAL BENEFITS</b>	<b>\$ 7,619,278</b>	<b>\$ 8,380,584</b>	<b>\$ 7,956,423</b>	<b>\$ 8,386,869</b>	<b>\$ 9,373,611</b>
<b>PURCHASED SVC</b>					
310 Personal Services	103,487	69,423	127,002	106,682	99,975
320 Property Services	5,519	8,011	9,690	7,315	7,325
341 Pupil Travel	1,152,541	1,317,028	1,519,288	1,406,617	1,424,825
342 Employee Travel	45,000	42,745	45,354	47,750	47,540
350 Communication	8,332	7,824	13,491	6,626	9,200
370 Tuition	-	32,844	50,141	39,163	45,000
380 Inter Gov't Transfers	84,487	117,713	116,082	135,549	142,135
300 Grants Only	219,283	407,923	393,240	281,648	297,691
<b>TOTAL PURCHASED SVC</b>	<b>\$ 1,618,649</b>	<b>\$ 2,003,511</b>	<b>\$ 2,274,289</b>	<b>\$ 2,031,349</b>	<b>\$ 2,073,691</b>
<b>NON-CAPITAL OBJECTS</b>					
410 Supplies/Materials	69,952	69,265	70,875	63,566	88,161
435 Software	-	978	-	-	50
440 Equipment	41,027	14,800	17,188	8,069	13,120
470 Textbooks	-	-	-	-	-
490 Other Non-Capital	1,493	323	1,818	3,526	3,050
400 Grants Only	57,956	106,070	32,241	124,592	125,000
<b>TOTAL NON-CAPITAL OBJECTS</b>	<b>\$ 170,427</b>	<b>\$ 191,436</b>	<b>\$ 122,122</b>	<b>\$ 199,753</b>	<b>\$ 229,381</b>
<b>CAPITAL OBJECTS</b>					
510 Site Acquisition/Rental	2,862	9,331	4,700	4,726	5,000
537 Buildings/Rental	-	-	-	-	-
551 Equipment & Replacement	-	-	-	-	-
500 Grants Only	-	2,700	3,600	8,600	-
<b>TOTAL CAPITAL OBJECTS</b>	<b>\$ 2,862</b>	<b>\$ 12,031</b>	<b>\$ 8,300</b>	<b>\$ 13,326</b>	<b>\$ 5,000</b>
<b>DUES</b>					
900 Dues/Other	950	831	899	1,401	1,893
900 Grant Dues Only	-	-	-	-	-
<b>TOTAL DUES/OTHER</b>	<b>\$ 950</b>	<b>\$ 831</b>	<b>\$ 899</b>	<b>\$ 1,401</b>	<b>\$ 1,893</b>
<b>TOTAL EEN EXPENDITURES</b>	<b>23,641,437</b>	<b>25,558,169</b>	<b>25,990,914</b>	<b>26,644,014</b>	<b>29,269,755</b>
<b>TOTAL GRANT EXPENDITURES</b>	<b>3,065,261</b>	<b>2,718,207</b>	<b>2,564,574</b>	<b>2,663,446</b>	<b>2,817,936</b>
<b>TOTAL FUND 27 EXPENDITURES</b>	<b>\$ 26,706,699</b>	<b>\$ 28,276,376</b>	<b>\$ 28,555,488</b>	<b>\$ 29,307,460</b>	<b>\$32,087,691</b>

Appleton Area School District

2015-2016 BUDGET PLANNING

FUND 27 - SPECIAL EDUCATION (EEN) SALARY		Audited 2011-12		Audited 2012-13		Audited 2013-14		Audited 2014-15		Budget 2015-16	
Function	Program	FTE		FTE		FTE		FTE			
152000	Early Childhood	17.00	928,172	18.00	907,607	18.56	928,324	20.50	982,725	23.70	1,186,286
156110	Hearing Impaired	3.40	229,712	3.40	209,639	3.40	188,560	3.80	240,613	3.80	244,463
156210	Homebound	-	-	-	9,763	-	13,750	-	16,787	-	9,500
156600	Speech/Lang	30.05	2,015,963	33.45	2,177,244	38.40	2,199,304	35.57	2,296,425	36.90	2,329,859
156700	Visually Impaired	0.80	53,076	0.80	53,076	0.40	53,690	1.40	72,445	1.40	72,828
158000	Cross Cat	-	-	-	-	1.00	40,854	-	-	-	260,891
158153	EBD/Autism	44.70	2,214,283	49.90	2,504,616	58.50	2,596,816	60.50	2,837,702	64.40	3,284,062
158155	CD	23.40	1,285,076	23.90	1,340,541	24.40	1,342,252	24.20	1,263,284	25.30	1,403,015
158157	LD	46.85	2,872,873	48.10	2,842,593	49.50	2,812,633	49.50	2,865,490	49.60	2,847,458
158430	Special Physical Education	5.21	321,446	5.98	366,532	5.98	380,291	5.98	358,504	6.28	363,214
159100	Program Support	-	-	-	-	-	-	-	-	2.20	143,055
174000	School Age Parent	0.20	15,326	0.20	19,446	0.20	17,486	0.20	17,553	0.20	21,631
212000	Social Worker	9.31	635,197	9.47	561,070	9.65	679,040	9.65	679,778	15.52	858,599
213000	Guidance	2.87	187,353	2.47	171,902	3.10	178,415	2.67	157,505	2.75	168,159
214000	Health/Medical	5.00	297,496	5.20	335,107	5.10	334,017	6.00	292,290	6.00	297,829
215000	School Psychologist	8.68	572,773	9.20	591,673	9.60	644,148	8.40	657,840	7.60	537,030
218100	Occupational Therapy	6.20	369,991	7.00	408,808	7.70	424,402	8.20	475,862	8.40	484,893
218200	Physical Therapy	2.60	163,377	2.60	170,221	4.10	188,622	10.44	176,994	10.44	176,920
	Settlement/LOA/Other	-	-	-	-	-	-	-	-	-	-
110	Total Teachers	206.27	12,204,794	219.67	12,669,839	239.59	13,022,604	247.01	13,391,798	264.49	14,689,692
111	Administration	6.40	616,684	6.40	616,685	6.40	628,776	6.40	640,680	6.50	639,432
114	Paraprofessionals	98.17	1,656,090	121.11	2,060,165	114.73	2,038,989	127.31	2,108,089	132.04	2,474,572
114	Contracted Transportation	12.82	204,866	12.48	202,043	15.11	249,932	15.67	257,121	14.79	268,351
	Other/Subs/OT	-	705,699	-	641,811	-	754,750	-	714,254	-	669,486
<b>TOTAL SALARIES W/O GRANTS</b>		<b>323.66</b>	<b>\$ 15,388,132</b>	<b>359.66</b>	<b>\$ 16,190,542</b>	<b>375.83</b>	<b>\$ 16,695,051</b>	<b>396.39</b>	<b>\$ 17,111,941</b>	<b>417.82</b>	<b>\$ 18,741,533</b>
<b>GRANT SALARIES</b>											
110	Teachers	22.50	1,178,132	16.80	970,262	19.84	955,141	17.85	973,781	16.85	925,485
111	Administration	0.10	8,640	0.10	8,640	0.10	8,900	0.10	9,170	0.10	93,534
114	Paraprofessionals	25.00	425,441	20.30	350,526	19.30	333,367	18.30	354,933	18.30	362,509
115	ASU Group	-	-	-	-	-	-	-	-	-	-
	Other/Subs/OT	-	294,187	-	168,012	-	200,997	-	224,937	-	281,054
<b>TOTAL GRANT SALARIES</b>		<b>47.60</b>	<b>\$ 1,906,400</b>	<b>37.20</b>	<b>\$ 1,497,441</b>	<b>39.24</b>	<b>\$ 1,498,404</b>	<b>36.25</b>	<b>\$ 1,562,820</b>	<b>35.25</b>	<b>\$ 1,662,582</b>

# APPLETON AREA SCHOOL DISTRICT

2015 – 2016

## 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

## 2015-2016 BUDGET PLANNING

	Audited 2011-2012	Audited 2012-2013	Audited 2013-2014	Audited 2014-2015	Budget 2015-2016
<b>DEBT SERVICE FUND (FUND 39/38)</b>					
<b>BEGINNING FUND BALANCE</b>	3,922,049	3,816,399	3,604,357	3,526,368	3,785,848
Increase (decrease)	(105,650)	(212,042)	(77,989)	259,480	(27,364)
Refinancing	-	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$ 3,816,399</b>	<b>\$ 3,604,357</b>	<b>\$ 3,526,368</b>	<b>\$ 3,785,848</b>	<b>\$ 3,758,484</b>
<b>COMBINED REVENUE</b>					
Property Tax Rev Fd 39	4,881,022	2,439,903	2,463,120	3,338,981	3,333,135
Property Tax Rev Fd 38	1,828,878	2,618,221	2,606,481	2,610,970	1,408,577
Transfer from Fd 10	124,851	-	-	3,614	3,614
Transfer from Fd 49 for Land Contract	-	-	-	-	-
Interest & Other Prem Adj (Fund 38)	249	6,077,746	106	85	100
Interest & Other Prem Adj (Fund 39)	2,537	7,197,701	6,984,819	2,925	2,000
QSCB/Bond Refund Payment (Fund 38)	99,000	99,000	91,130	91,823	90,000
<b>TOTAL REVENUES</b>	<b>\$ 6,936,538</b>	<b>\$ 18,432,571</b>	<b>\$ 12,145,656</b>	<b>\$ 6,048,397</b>	<b>\$ 4,837,426</b>
<b>REFERENDUM DEBT FUND 39 EXPENDITURES</b>	<b>Audited 2011-2012</b>	<b>Audited 2012-2013</b>	<b>Audited 2013-2014</b>	<b>Audited 2014-2015</b>	<b>Budget 2015-2016</b>
1/15/04 Ref Bond \$11.425M					
Principal	2,335,000	-	-	-	-
Interest	93,400	-	-	-	-
4/1/05 Ref Bond \$8.610M					
Principal	705,000	605,000	640,000	665,000	
Refinanced	-	-	2,195,000	-	
Interest	209,679	181,479	154,254	77,689	
7/1/05 GO Ref Bond \$16.860M					
Principal	525,000	755,000	805,000	795,000	
Refinanced	-	6,405,000	4,540,000	-	
Interest	653,707	482,288	301,319	150,409	
3/3/08 GO Ref Bond \$4.265M					
Principal	355,000	300,000	310,000	325,000	340,000
Interest	80,044	69,394	60,994	50,531	39,563
7/16/12 GO Ref Bond \$7.135M					
Principal	-	65,000	85,000	90,000	90,000
Interest	-	92,788	147,160	145,460	143,660
6/02/14 GO Ref Bond \$4.075M					
Principal	-	-	-	-	
Interest	-	-	-	104,798	140,250
6/2/14 GO Ref Bond \$25.0M					
Principal	-	-	-	-	
Interest	-	-	-	620,017	829,763
6/2/14 GO Ref Bond \$2.255M					
Principal	-	-	-	-	1,745,000
Interest	-	-	-	17,803	23,825
<b>TOTAL PRINCIPAL</b>	<b>3,920,000</b>	<b>1,725,000</b>	<b>1,840,000</b>	<b>1,875,000</b>	<b>2,175,000</b>
<b>TOTAL INTEREST</b>	<b>1,036,829</b>	<b>825,948</b>	<b>663,726</b>	<b>1,166,708</b>	<b>1,177,060</b>
<b>TOTAL FEES/REFINANCING</b>	<b>145</b>	<b>7,192,522</b>	<b>6,976,166</b>	<b>-</b>	<b>-</b>
<b>FUND 39 REF DEBT EXPENDITURE</b>	<b>\$ 4,956,974</b>	<b>\$ 9,743,470</b>	<b>\$ 9,479,892</b>	<b>\$ 3,041,708</b>	<b>\$ 3,352,060</b>

<b>NON-REFERENDUM DEBT FUND 38 EXPENDITURES</b>	<b>Audited 2011-2012</b>	<b>Audited 2012-2013</b>	<b>Audited 2013-2014</b>	<b>Audited 2014-2015</b>	<b>Budget 2015-2016</b>
10/15/03 Ref Bonds \$10.650M					
Principal	660,000	715,000	775,000	845,000	
Refinanced	-	5,330,000	-	-	
Interest	438,868	262,136	82,655	43,518	
6/15/04 GO Prom Notes \$1.370M					
Principal	150,000	155,000	165,000	-	-
Interest	20,460	14,085	7,343	-	-
10/01/07 GO Prom Note \$1.000M					
Principal	130,000	135,000	140,000	150,000	155,000
Interest	35,800	30,600	25,200	19,600	13,600
4/28/08 GO Prom Note \$2.000M					
Principal	230,000	235,000	245,000	255,000	260,000
Interest	63,600	56,413	48,775	40,200	31,275
4/28/08 GO Ref Bonds \$1.140M					
Principal	115,000	100,000	100,000	100,000	
Interest	17,635	13,150	9,050	4,600	
WHS Land Contracts					
Principal	120,736	-	-	-	-
Refinanced	-	-	-	-	-
Interest	4,116	-	-	-	-
8/30/10 QSCB GO Prom Note \$2.250M					
Principal	-	-	-	155,000	255,000
Interest	99,000	99,000	99,000	99,000	99,000
7/16/12 GO Prom Note \$2.750M					
Principal	-	-	-	-	-
Interest	-	36,547	58,475	58,475	58,475
7/16/12 GO Ref Bond \$6.040M					
Principal	-	920,000	915,000	915,000	590,000
Interest	-	52,972	73,255	61,818	50,380
<b>TOTAL PRINCIPAL</b>	<b>1,405,736</b>	<b>2,260,000</b>	<b>2,340,000</b>	<b>2,420,000</b>	<b>1,260,000</b>
<b>TOTAL INTEREST</b>	<b>679,478</b>	<b>564,903</b>	<b>403,753</b>	<b>327,210</b>	<b>252,730</b>
<b>TOTAL FEES/REFINANCING</b>	<b>-</b>	<b>6,076,241</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND 38 DEBT EXPENDITURE</b>	<b>\$ 2,085,214</b>	<b>\$ 8,901,144</b>	<b>\$ 2,743,753</b>	<b>\$ 2,747,210</b>	<b>\$ 1,512,730</b>
<b>TOTAL DEBT EXPENDITURE</b>	<b>\$ 7,042,188</b>	<b>\$ 18,644,613</b>	<b>\$ 12,223,644</b>	<b>\$ 5,788,918</b>	<b>\$ 4,864,790</b>

# APPLETON AREA SCHOOL DISTRICT

2015 – 2016

## 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

2015-2016 BUDGET PLANNING

## FUND 40 CAPITAL PROJECTS

FUND BALANCE	Audited 2011-2012	Audited 2012-2013	Audited 2013-2014	Audited 2014-2015	Budget 2015-2016
BEGINNING FUND BALANCE	\$ 1,978,847	\$ 779,028	\$ 476,306	\$ 24,190,953	\$ 4,605,217
Increase (decrease)	(1,199,819)	(302,722)	23,714,647	(19,585,736)	(3,772,301)
<b>ENDING FUND BALANCE</b>	<b>\$ 779,028</b>	<b>\$ 476,306</b>	<b>\$ 24,190,953</b>	<b>\$ 4,605,217</b>	<b>\$ 832,916</b>

## REVENUES

Source	Description					
	Transfers In	-	-	-	-	-
211	Property Tax	960,000	310,000	360,000	2,460,000	2,460,000
280	Interest	1,093	94	153	12,703	2,000
290	Other	-	-	-	-	-
800	Long Term Notes/Land Cont	-	2,791,018	25,000,000	-	-
900	Other Cap	-	-	327,222	-	-
<b>TOTAL REVENUES</b>		<b>\$ 961,093</b>	<b>\$ 3,101,112</b>	<b>\$ 25,687,374</b>	<b>\$ 2,472,703</b>	<b>\$ 2,462,000</b>

## EXPENDITURES

Object	Description					
300	Fd 41 Purchased Services	807,522	519,860	403,207	2,000,004	2,460,000
400	Fd 41 Supplies	-	-	-	61,960	-
500	Fd 41 Capital Equipment	-	-	-	-	-
800	Fd 41 Transfer to Fund 10	-	-	-	-	-
<b>TOTAL FUND 41</b>		<b>\$ 807,522</b>	<b>\$ 519,860</b>	<b>\$ 403,207</b>	<b>\$ 2,061,963</b>	<b>\$ 2,460,000</b>

300	Fd 45 Purchased Services	1,129,286	54,728	-	-	-
400	Fd 45 Supplies	224,104	38,225	-	-	-
<b>TOTAL FUND 45</b>		<b>\$ 1,353,390</b>	<b>\$ 92,953</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

300	Fd 49 Purchased Services	-	-	834,534.97	13,549,802	3,754,801
411	Fd 49 Supplies	-	-	-	2,875,554	-
440	Fd 49 Other Non-Cap Tech	-	2,753,483	407,764	3,571,096	19,500
511	Fd 49 Site Acquisitions	-	-	-	-	-
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	-	24.53	-
<b>TOTAL FUND 49</b>		<b>\$ -</b>	<b>\$ 2,791,021</b>	<b>\$ 1,569,521</b>	<b>\$ 19,996,476</b>	<b>\$ 3,774,301</b>

<b>TOTAL EXPENSES</b>		<b>\$ 2,160,912</b>	<b>\$ 3,403,834</b>	<b>\$ 1,972,727</b>	<b>\$ 22,058,440</b>	<b>\$ 6,234,301</b>
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# APPLETON AREA SCHOOL DISTRICT

2015 - 2016

## 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

## 2015-2016 BUDGET PLANNING

### FUND 50 FOOD SERVICE

FUND BALANCE		Audited 2011-2012	Audited 2012-2013	Audited 2013-2014	Audited 2014-2015	Budget 2015-2016
BEGINNING FUND BALANCE		820,008	999,505	1,134,815	953,613	785,389
Increase (decrease)		179,497	135,310	(181,202)	(168,224)	(502,765)
<b>NET FUND BALANCE</b>		<b>\$ 999,505</b>	<b>\$ 1,134,815</b>	<b>\$ 953,613</b>	<b>\$ 785,389</b>	<b>\$ 282,624</b>
<b>REVENUES</b>						
<i>Source</i>	<i>Description</i>					
100	Interfund Transfer from Fd 10	-	-	-	-	-
200	Local Sales	2,295,488	2,144,182	2,082,152	1,974,707	2,135,785
600	State Reimbursements	102,997	114,715	95,774	98,298	121,626
700	Federal Reimbursement	3,440,138	3,430,170	3,588,946	3,636,195	3,328,150
900	Other	279,840	252,095	246,330	300,918	281,900
<b>TOTAL FUND 50 REVENUES</b>		<b>\$ 6,118,463</b>	<b>\$ 5,941,162</b>	<b>\$ 6,013,202</b>	<b>\$ 6,010,118</b>	<b>\$ 5,867,461</b>
<b>EXPENDITURES</b>						
<i>Object</i>	<i>Description</i>					
100	District Salary & Benefits	-	-	363,228	329,132	384,764
300	Purchased Svc				16,704	47,000
400	Supplies/Non Cap Equip				16,068	350,000
500	Capital Ojects				235,597	15,000
<b>TOTAL DISTRICT FD 50 EXP</b>		<b>-</b>	<b>-</b>	<b>\$ 363,228</b>	<b>\$ 597,500</b>	<b>\$ 796,764</b>
<b>PURCHASED SVC</b>						
310	Personal Services	2,301,377	2,402,459	2,425,306	2,283,526	2,372,447
320	Property Services	12,148	30,289	26,895	20,891	3,800
330	Utilities	-	-			
340	Fuel	8,157	5,308	11,476	10,526	11,000
350	Communication	3,062	10,859	3,268	15,609	16,700
387	Commodity Charges	7,472	12,921	6,422	6,632	6,900
<b>TOTAL PURCHASED SVC</b>		<b>\$ 2,332,215</b>	<b>\$ 2,461,836</b>	<b>\$ 2,473,368</b>	<b>\$ 2,337,184</b>	<b>\$ 2,410,847</b>
<b>NON CAPITAL OBJECTS</b>						
410	Supplies/Materials	169,341	106,872	717,616	523,497	581,504
415	Food	3,405,262	3,190,435	2,532,121	2,664,033	2,578,111
440	Equipment	1,476	9,477	52,255	1,660	3,000
<b>TOTAL NON CAP OBJECTS</b>		<b>\$ 3,576,080</b>	<b>\$ 3,306,783</b>	<b>\$ 3,301,992</b>	<b>\$ 3,189,191</b>	<b>\$ 3,162,615</b>
<b>CAPITAL OBJECTS</b>						
551	Equipment & Replacement	-	-			
<b>TOTAL CAPITAL OBJECTS</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DUES</b>						
900	Dues/Other	30,671	37,232	55,817	54,467	2,800
<b>TOTAL DUES/OTHER</b>		<b>\$ 30,671</b>	<b>\$ 37,232</b>	<b>\$ 55,817</b>	<b>\$ 54,467</b>	<b>\$ 2,800</b>
<b>TOTAL FUND 50 EXPENDITURES</b>		<b>\$ 5,938,966</b>	<b>\$ 5,805,852</b>	<b>\$ 6,194,404</b>	<b>\$ 6,178,342</b>	<b>\$ 6,370,226</b>

# APPLETON AREA SCHOOL DISTRICT

## 2015 - 2016

### 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 (2014-15) the Fund 80 property tax levy totaled \$1,467,000 or \$0.21 cents of the local levy. While this represents a small percentage of a \$190 million dollar budget the Fund 80 Community Service Fund does provide essential support for community programs and services.

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						
2015-2016 BUDGET PLANNING						
COMMUNITY SERVICE (Fund 80)						
FUND BALANCE	Audited 2011-2012	Audited 2012-2013	Audited 2013-2014	Audited 2014-2015	Budget 2015-2016	
Beginning Balance	\$ 437,835	\$ 583,271	\$ 957,840	\$ 1,138,298	\$ 518,214	
Increase (decrease)	145,436	374,569	180,458	(620,084)	(69,653)	
<b>NET FUND BALANCE</b>	<b>\$ 583,271</b>	<b>\$ 957,840</b>	<b>\$ 1,138,298</b>	<b>\$ 518,214</b>	<b>\$ 448,561</b>	
REVENUES						
Property Tax	1,335,000	1,467,000	1,467,000	1,467,000	1,467,000	
Rentals and Service Fees	216,317	187,242	154,341	24,124	-	
Other Rev	-	-	-	-	-	
Child Learning Center Tuition/Fees	-	-	-	-	-	
<b>TOTAL FUND 80 REVENUES</b>	<b>\$ 1,551,317</b>	<b>\$ 1,654,242</b>	<b>\$ 1,621,341</b>	<b>\$ 1,491,124</b>	<b>\$ 1,467,000</b>	
EXPENSES						
Location	Description					
	Sites	54,970	112,263	53,698	16,436	17,473
405	Nienhaus	10,229	10,139	5,571	2,998	5,000
550	Pools	118,630	209,299	128,794	72,090	80,500
810	Birth-to-Five			14,326	124,904	131,235
818	Evenstart	-	68,920	1,806		132,430
	<b>TOTAL SITE EXPENSES</b>	<b>\$ 183,830</b>	<b>\$ 400,622</b>	<b>\$ 204,195</b>	<b>\$ 216,428</b>	<b>\$ 366,638</b>
880 COMMUNITY SERVICES-FUND 80						
Object	Description					
100	Salaries	131,862	146,884	124,987	42,805	48,247
200	Benefits	75,298	79,849	69,222	24,134	19,418
300	Police Liaison	319,150	199,149	342,045	484,281	342,000
300	Truancy Intervention	67,862	70,576	72,693	73,783	75,000
300	Birth to Five-Coordinator & SRC	67,088	65,455	65,376	-	-
300	Purchased Services	245,914	146,485	49,945	43,622	73,350
400	Supplies/Materials	9,211	26,819	9,905	1,482	15,000
550	Capital Objects	-	-	144,043	-	-
900	Dues/Other	-	-	-	777,563	-
	<b>TOTAL OTHER COM SERV</b>	<b>\$ 916,385</b>	<b>\$ 735,217</b>	<b>\$ 878,216</b>	<b>\$ 1,447,670</b>	<b>\$ 573,015</b>
	<b>807 21<sup>st</sup> CENTURY COMM LEARNING</b>	<b>305,666</b>	<b>143,834</b>	<b>358,472</b>	<b>447,109</b>	<b>597,000</b>
	<b>TOTAL 21<sup>st</sup> CENTURY</b>	<b>\$ 305,666</b>	<b>\$ 143,834</b>	<b>\$ 358,472</b>	<b>\$ 447,109</b>	<b>\$ 597,000</b>
<b>TOTAL FUND 80 EXPENDITURES</b>	<b>\$ 1,405,881</b>	<b>\$ 1,279,673</b>	<b>\$ 1,440,883</b>	<b>\$ 2,111,208</b>	<b>\$ 1,536,653</b>	

**APPLETON AREA SCHOOL DISTRICT**  
2015 - 2016  
**Budget Adoption Format**

<b>BUDGET ADOPTION 2015-2016</b>			
<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2015</b>	<b>Budget 2015-2016</b>
Beginning Fund Balance (Account 930 000)	17,936,489.60	17,886,330.28	18,889,465.82
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	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)	11,747,007.48	13,018,002.54	13,018,002.54
Ending Fund Balance, Unassigned (Acct. 939 000)	6,139,322.80	5,871,873.28	5,871,873.28
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>17,886,330.28</b>	<b>18,889,465.82</b>	<b>18,889,465.22</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>	<b>57,463,739.74</b>	<b>56,325,970.60</b>	<b>58,066,403.00</b>
210 Taxes			
240 Payments for Services	21,975.45	17,017.86	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	130,982.06	142,919.51	135,000.00
280 Interest on Investments	10,053.46	11,103.52	10,000.00
290 Other Revenue, Local Sources	679,130.74	1,001,858.55	963,800.00
<b>Subtotal Local Sources</b>	<b>58,305,881.45</b>	<b>57,498,870.04</b>	<b>59,175,203.00</b>
<b>Other School Districts Within Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
310 Transit of Aids			
340 Payments for Services	8,834,178.26	9,358,878.44	9,220,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	294,156.90	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>8,834,178.26</b>	<b>9,653,035.34</b>	<b>9,220,000.00</b>
<b>Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
440 Payments for Services			
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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
<b>Subtotal Intermediate Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>State Sources</b>	<b>2,035,524.30</b>	<b>3,319,251.71</b>	<b>3,262,510.00</b>
610 State Aid -- Categorical			
620 State Aid -- General	75,324,388.00	82,155,170.00	84,228,524.00
630 DPI Special Project Grants	327,434.97	969,737.37	0.00
640 Payments for Services	95,944.00	26,632.00	65,000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	1,502,195.30	1,432,082.48	1,432,100.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00
690 Other Revenue	544,774.93	500,900.67	499,417.00
<b>Subtotal State Sources</b>	<b>79,830,261.50</b>	<b>88,403,774.23</b>	<b>89,487,551.00</b>

<b>Federal Sources</b>			
710 Transit of Aids	109,478.53	113,827.92	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	2,109,074.52	1,873,978.00	2,188,795.00
750 IASA Grants	1,829,570.63	2,148,482.90	2,248,000.00
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	698,674.00	674,906.65	500,000.00
790 Other Federal Revenue - Direct	0.00	446,431.24	275,922.00
<b>Subtotal Federal Sources</b>	<b>4,746,797.68</b>	<b>5,257,626.71</b>	<b>5,212,717.00</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	162,449.33	160,592.44	152,850.00
870 Long-Term Obligations	3,175,752.22	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>3,338,201.55</b>	<b>160,592.44</b>	<b>152,850.00</b>
<b>Other Revenues</b>			
960 Adjustments	326,430.38	190,662.23	200,000.00
970 Refund of Disbursement	26,242.09	71,882.61	30,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	136,954.65	154,586.76	100,200.00
<b>Subtotal Other Revenues</b>	<b>489,627.12</b>	<b>417,131.60</b>	<b>330,200.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>155,544,947.56</b>	<b>161,391,030.36</b>	<b>163,578,521.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	36,102,608.86	35,725,666.11	37,406,085.15
120 000 Regular Curriculum	31,019,045.29	31,622,434.82	32,854,746.83
130 000 Vocational Curriculum	3,358,504.78	3,635,447.48	3,224,847.70
140 000 Physical Curriculum	3,207,360.38	3,237,934.45	3,172,011.00
160 000 Co-Curricular Activities	2,136,263.63	2,146,904.03	2,216,265.38
170 000 Other Special Needs	5,782,910.54	5,577,571.34	5,942,251.00
<b>Subtotal Instruction</b>	<b>81,606,693.48</b>	<b>81,945,958.23</b>	<b>84,816,207.06</b>
<b>Support Sources</b>			
210 000 Pupil Services	4,711,207.59	4,721,198.54	5,702,681.44
220 000 Instructional Staff Services	6,476,286.06	7,817,865.16	6,499,357.10
230 000 General Administration	1,167,299.54	1,213,342.25	1,243,859.00
240 000 School Building Administration	8,292,111.75	8,613,087.99	8,736,135.00
250 000 Business Administration	18,566,524.64	21,386,298.83	18,193,480.00
260 000 Central Services	7,646,043.56	5,412,609.05	6,137,363.00
270 000 Insurance & Judgments	852,636.65	993,841.56	1,065,000.00
280 000 Debt Services	35,376.00	1,127,071.59	1,141,800.00
290 000 Other Support Services	4,404,097.03	3,914,331.82	4,532,853.00
<b>Subtotal Support Sources</b>	<b>52,151,582.82</b>	<b>55,199,646.79</b>	<b>53,252,528.54</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	18,273,322.59	19,182,743.71	21,667,386.00
430 000 Instructional Service Payments	3,542,464.86	4,019,971.96	3,790,500.00
490 000 Other Non-Program Transactions	21,043.13	39,574.13	51,900.00
<b>Subtotal Non-Program Transactions</b>	<b>21,836,830.58</b>	<b>23,242,289.80</b>	<b>25,509,786.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>155,595,106.88</b>	<b>160,387,894.82</b>	<b>163,578,521.60</b>



<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2015</b>	<b>Budget 2015-2016</b>
900 000 Beginning Fund Balance	386,370.58	491,078.73	940,917.73
<b>900 000 Ending Fund Balance</b>	<b>491,078.73</b>	<b>940,917.73</b>	<b>940,917.53</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>28,838,356.67</b>	<b>30,228,911.66</b>	<b>31,978,983.00</b>
100 000 Instruction	21,369,741.85	22,128,617.23	24,453,400.40
200 000 Support Services	6,893,517.27	7,252,616.53	7,368,447.80
400 000 Non-Program Transactions	470,389.40	397,838.90	157,135.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>28,733,648.52</b>	<b>29,779,072.66</b>	<b>31,978,983.20</b>
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2015</b>	<b>Budget 2015-2016</b>
900 000 Beginning Fund Balance	3,604,356.67	3,526,368.14	3,785,847.91
<b>900 000 ENDING FUND BALANCES</b>	<b>3,526,368.14</b>	<b>3,785,847.91</b>	<b>3,758,483.91</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>12,145,655.78</b>	<b>6,048,397.26</b>	<b>4,837,426.00</b>
281 000 Long-Term Capital Debt	3,292,518.78	3,818,982.49	4,224,410.00
282 000 Refinancing	6,976,165.53	1,969,935.00	640,380.00
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	1,954,960.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>12,223,644.31</b>	<b>5,788,917.49</b>	<b>4,864,790.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>56,020,752.22</b>	<b>0.00</b>	<b>0.00</b>
<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2015</b>	<b>Budget 2015-2016</b>
900 000 Beginning Fund Balance	476,305.92	24,190,952.91	4,605,216.77
<b>900 000 Ending Fund Balance</b>	<b>24,190,952.91</b>	<b>4,605,216.77</b>	<b>832,915.77</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>25,687,374.32</b>	<b>2,472,703.47</b>	<b>2,462,000.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	1,972,727.33	22,058,439.61	6,234,301.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,972,727.33</b>	<b>22,058,439.61</b>	<b>6,234,301.00</b>
<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2015</b>	<b>Budget 2015-2016</b>
900 000 Beginning Fund Balance	1,134,814.96	953,613.05	785,389.32
<b>900 000 ENDING FUND BALANCE</b>	<b>953,613.05</b>	<b>785,389.32</b>	<b>279,824.32</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>6,013,202.47</b>	<b>6,100,591.33</b>	<b>5,867,461.00</b>
200 000 Support Services	6,183,151.89	6,268,815.06	6,373,026.00
400 000 Non-Program Transactions	11,252.49	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,194,404.38</b>	<b>6,268,815.06</b>	<b>6,373,026.00</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2015</b>	<b>Budget 2015-2016</b>
900 000 Beginning Fund Balance	957,836.07	1,138,293.95	518,213.52
<b>900 000 ENDING FUND BALANCE</b>	<b>1,138,293.95</b>	<b>518,213.52</b>	<b>448,560.52</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,621,340.96</b>	<b>1,491,124.00</b>	<b>1,467,000.00</b>
200 000 Support Services	975,435.08	792,709.27	711,565.00
300 000 Community Services	465,448.00	540,931.76	825,088.00
400 000 Non-Program Transactions	0.00	777,563.40	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,440,883.08</b>	<b>2,111,204.43</b>	<b>1,536,653.00</b>
<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2015</b>	<b>Budget 2015-2016</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>