

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 Harrison • Village of Fox Crossing (Town of Menasha) •
Village of Harrison • Village of Little Chute



2017-2018
PROPOSED BUDGET

APPLETON AREA SCHOOL DISTRICT

2017 – 2018 Budget

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APPLETON AREA SCHOOL DISTRICT

2017 – 2018 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>
Kay S. Eggert	President	2018
Diane S. Barkmeier	Vice President	2020
Barry P. O'Connor	Secretary	2020
Timothy R. McKeag	Treasurer	2019
James R. Bowman	Clerk	2019
Alvin T. Dupree	Member & CESA 6 Delegate	2020
Leah C. Olson	Member	2018

AASD Business Services Committee

Jim R. Bowman
Diane S. Barkmeier
Timothy R. McKeag

AASD Business Services Department

Chris Peterson – Director of Business Services
Greg Hartjes – Chief Financial Officer

APPLETON AREA SCHOOL DISTRICT

2017 – 2018

Executive Summary

Any discussion of the Appleton Area School District's budget for 2017-2018 must begin by recognizing the support of the community through the successful referendum that occurred in February 2014. The referendum approved funding allows for continued significant improvements 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 is being used to augment teaching and learning. Below is a list containing some of the many projects that were completed during the 2016-2017 budget year.

- Completion of East Library remodel.
- Remodeled classrooms at multiple buildings including Appleton Bilingual School, Classical, East, Edison, Einstein, Foster, Franklin, and Madison.
- Building entrance and office remodel at McKinley Elementary to improve security.
- Playground improvements at Franklin, McKinley and Lincoln, as well as parking lot rebuild at West.
- Installation of artificial turf and additional tennis courts for physical education and athletic use at West.
- Completed maintenance projects involving roofs, HVAC and bathrooms at multiple schools include Houdini, Huntley and Morgan.
- Remodeled Small Engines room at North.
- The District also continues to focus on window replacements, as this increases comfort and energy efficiency in our buildings. Windows were replaced at: Highlands, McKinley, Appleton Public Montessori and parts of Huntley and Lincoln.
- Replaced and upgraded the District security camera system infrastructure to allow up to a doubling of the number of security cameras able to be managed in the system (from 400 currently to 800 maximum in new system).
- Replaced and upgraded the District's overall storage capacity to allow for increased student storage, business needs, and security camera storage. Increased from approximately 400 terabytes to 1.4 Petabytes (1,400 terabytes).
- 1904 additional Chromebooks were purchased throughout the District in 2016-2017. The District currently has 10293 Chromebooks under management.

APPLETON AREA SCHOOL DISTRICT

2017 – 2018

Executive Summary (Continued)

Presented here is the 2017-2018 fiscal year budget for the Appleton Area School District. The total budget for all funds less interfund transfers is \$209,067,479. 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.

Budget/Program Highlights for 2017-2018

- The District is continuing to work toward culturally responsive, safe and welcoming school environments using effective instructional practices.
- Middle and high schools in the District continue to transition to standards based curriculum.
- Committed approximately \$2,000,000 to increasing staffing to better meet the needs of our students.
- Compensation increases for 2017-2018 will be modest for all staff, and are partially funded by dollars that had been going to long term care insurance, which is no longer offered to employees.
- The District continues to explore options to reduce the cost of employee benefits.
- Tax rate is projected to decrease from \$9.06 per \$1,000 of equalized valuation to \$8.93 per \$1,000 of equalized valuation.
- In 2017-2018 there will be no change to the per pupil Revenue Limit as determined by the state of Wisconsin.
- The District's Equalized Property Value is projected to be flat.
- The Per Pupil Categorical Aid established in 2013 Wisconsin Act 20 is to increase from \$250 in 2016-2017 to \$450 for the 2017-2018 budget year. It is projected that an additional \$3,047,050 will be received by the District.
- The District has teamed up with the City of Appleton and ThedaCare to open the Connecting Care Clinic. This innovative clinic provides employees with convenient and effective health care at costs that are less than what other healthcare providers charge.

APPLETON AREA SCHOOL DISTRICT
2017 - 2018
General Budget Information

APPLETON AREA SCHOOL DISTRICT

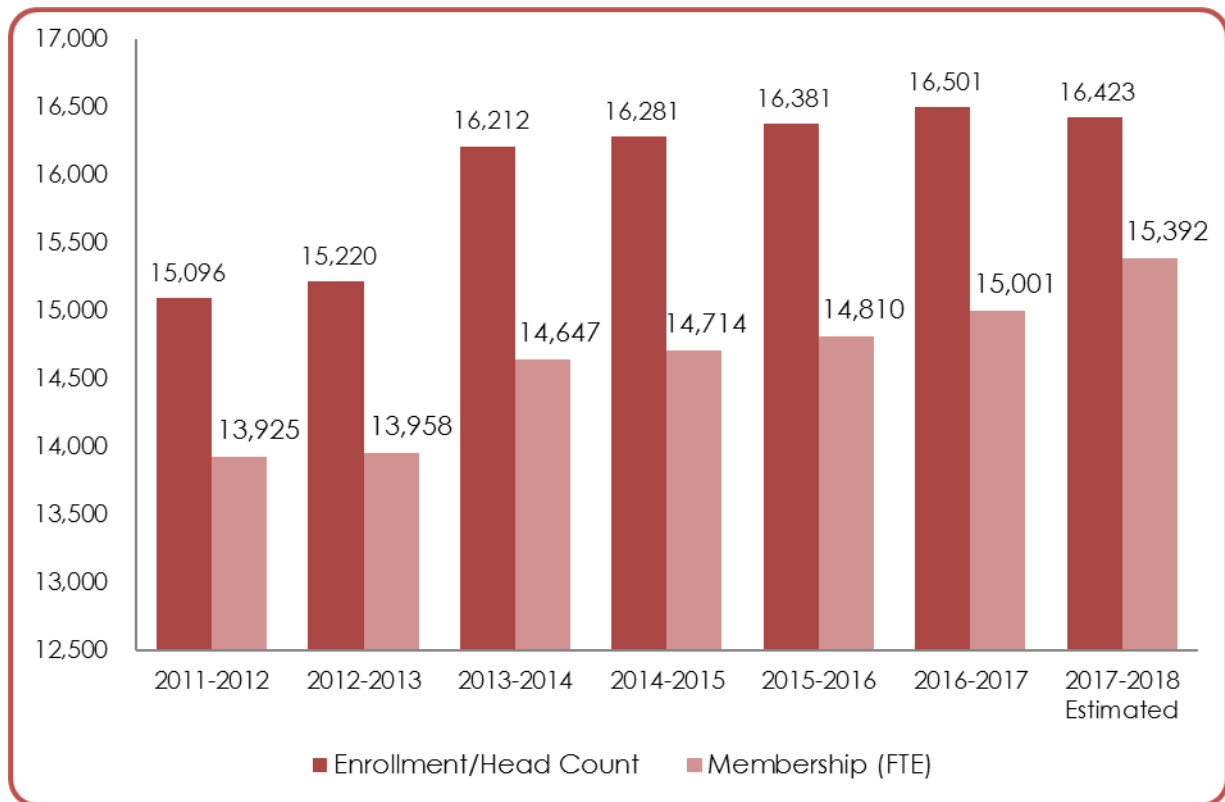
2017 – 2018

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

2017 – 2018

Staff Profile

The Appleton Area School District is people centered. The approximately 16,500 students are served and supported by about 1,800 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 six years.

	2012-13	2013-14	2014-15	2015-16	2016-17	Projected 2017-18	Change	% Change
Teachers	1098.21	1125.33	1157.61	1165.86	1200.43	1257.00	56.57	4.71%
Administrators	64.00	67.30	67.30	67.30	68.00	68.00	0.00	0.00%
Support Staff*	448.10	463.16	476.91	502.53	513.99	521.29	7.30	1.42%
TOTAL FTES	1610.31	1655.79	1701.82	1735.69	1782.42	1846.29	63.87	6.13%

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

APPLETON AREA SCHOOL DISTRICT

2017 - 2018

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 14.19% 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
June 2016	\$ 23,555,881.38
June 2017	\$ 27,752,353.01
Projected June 2018	\$ 25,293,875.77

APPLETON AREA SCHOOL DISTRICT

2017 - 2018

Budget Overview

The 2017-2018 limited revenue is up 0.70% from \$149.0 million in 2016-2017 to \$150.1 million. The revenue limit calls for a total estimated Property Tax Levy of \$64,740,492 down 1.51% from \$65,736,356. The Equalized Tax Rate would decrease approximately 1.46% from \$9.06 per \$1,000 of equalized valuation to \$8.93 per \$1,000. This is largely due to the increased General Aid projection.

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)	\$ 54,877,295	\$ 7,252,328,337	\$ 7.57
Debt Service Fund (38/39)	\$ 5,752,697	\$ 7,252,328,337	0.79
Capital Projects Fund (41)	\$ 2,460,000	\$ 7,252,328,337	0.34
Community Service Fund (80)	\$ 1,650,500	\$ 7,252,328,337	0.23
	\$ 64,740,492		\$ 8.93
Prior Year (16-17) Levy Data	\$ 65,736,356	\$ 7,251,849,095	\$ 9.06
\$ Increase	\$ (995,864)		\$ (0.14)
Total Levy Increase =	-1.51%	Rate Increase =	-1.52%

2017-2018 REVENUE LIMIT PROJECTION

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

as of 09.11.2017

	2016-2017 FINAL	2017-2018 PROJECTED	CHANGE
Revenue Per Member	\$ 9,873	\$ 9,874	\$ 1.63
Membership	15,006	15,106	100
Revenue Limit - No Exemptions	\$ 148,152,137	\$ 149,164,046	1,011,909
Other Exemptions	\$ 926,136	\$ 962,210	36,074
Total Revenue Limit	\$ 149,078,273	\$ 150,126,256	\$ 1,047,983
Percent Change			0.70%
<i>General Aid</i>	\$ 87,640,339	\$ 90,750,538	\$ 3,110,199
Percent Change			3.55%
<i>Property Tax Revenue</i>	65,736,356	64,740,492	(995,864)
Percent Change			-1.51%
<i>Computer Aid</i>	638,099	628,586	(9,513)
<i>Property Tax Distribution</i>			
General Fund	56,882,016	54,877,295	(2,004,721)
Rate	7.84	7.57	(0.28)
Non-Referendum Debt	1,408,455	1,416,097	7,642
Rate	0.19	0.20	0.01
Capital Projects	2,460,000	2,460,000	-
Rate	0.34	0.34	0.00
<i>Taxes Outside of the Revenue Limit</i>			
Referendum Debt	3,335,385	4,336,600	1,001,215
Rate	0.46	0.60	0.14
Community Service	1,650,500	1,650,500	-
Rate	0.23	0.23	0.00
Total Tax Rate	\$ 9.06	\$ 8.93	\$ (0.13)
Percent Change			-1.46%
Equalized Valuation	\$ 7,252,328,337	\$ 7,251,849,095	-0.01%
Total Revenue Limit Increase			\$ 1,047,983

APPLETON AREA SCHOOL DISTRICT

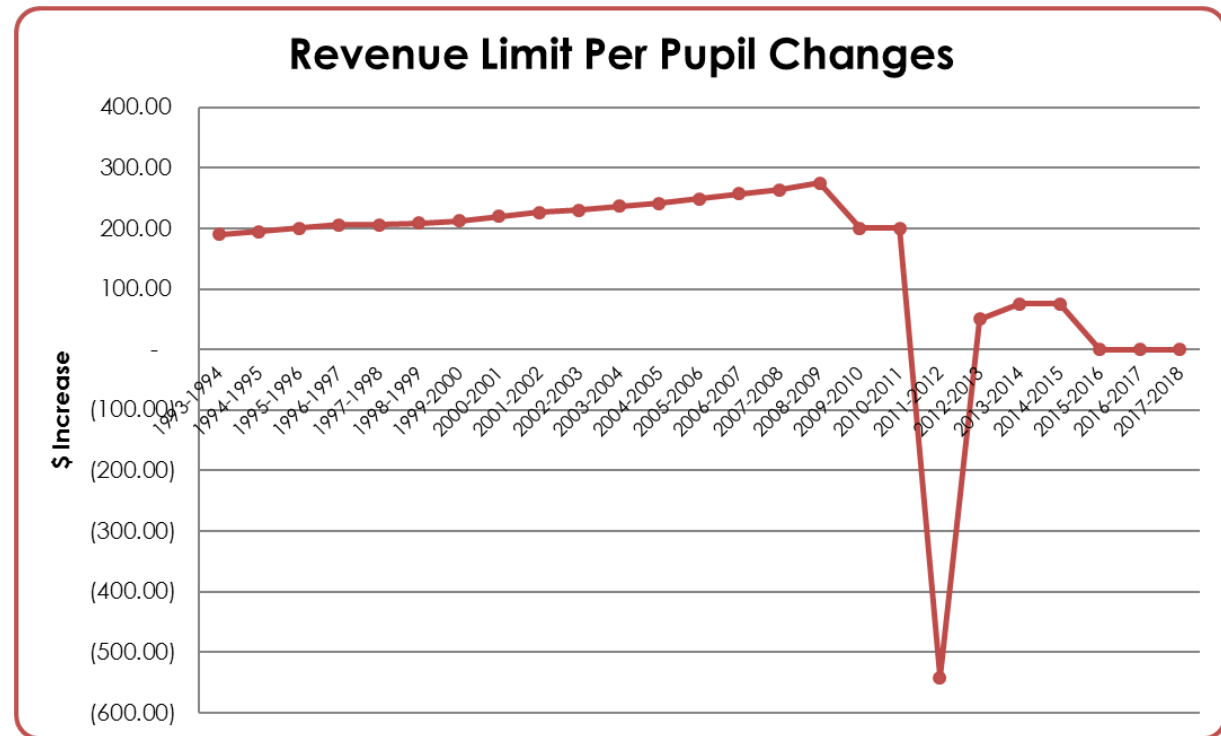
2017 – 2018

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%
2016-2017	-	0.00%
2017-2018	-	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

2017 – 2018

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 \$8.93 means an owner of a \$100,000 home would pay \$893 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.

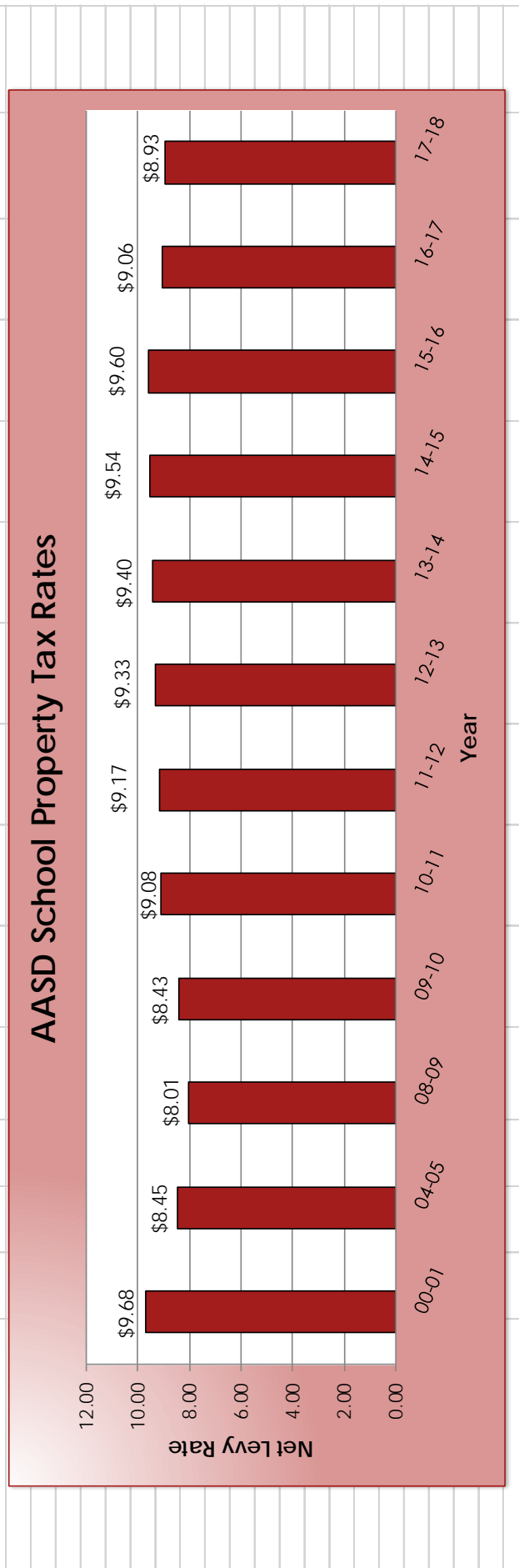
The Board of Education must approve the levy before November 1 of each year. Final adjustments will be made prior to this approval.

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 0.00% 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 2016-2017. It also shows the tax rate per fund and 2016-2017 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		Actual		Proposed		Proposed	
	Rate		Rate		Rate		Rate		Rate		Rate		Rate		Rate		Rate		Levy	
	00-01	04-05	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	17-18	17-18	16-17	17-18	17-18	17-18	17-18	17-18
Fund 10: General Fund	7.96	6.87	6.53	7.03	7.70	7.89	8.31	8.39	8.12	8.38	7.84	7.57	56,882,016	54,877,295	56,882,016	54,877,295				
Fund 39: Referendum Debt	1.21	0.86	0.84	0.82	0.82	0.69	0.36	0.36	0.48	0.47	0.46	0.60	3,335,385	4,336,600	3,335,385	4,336,600				
Fund 38: Non-Ref Debt		0.26	0.27	0.26	0.25	0.26	0.39	0.38	0.38	0.20	0.19	0.20	1,408,455	1,416,097	1,408,455	1,416,097				
Fund 41: Capital Projects	0.51	0.31	0.18	0.13	0.13	0.13	0.05	0.05	0.35	0.35	0.34	0.34	2,460,000	2,460,000	2,460,000	2,460,000				
Fund 80: Community Serv		0.15	0.19	0.19	0.18	0.19	0.22	0.22	0.21	0.21	0.23	0.23	1,650,500	1,650,500	1,650,500	1,650,500				
Total Net Levy Rate	9.68	8.45	8.01	8.43	9.08	9.17	9.33	9.40	9.54	9.60	9.06	8.93	65,736,356	64,740,492	65,736,356	64,740,492				
% Change Over Prior Year												-1.46%		-1.51%						



APPLETON AREA SCHOOL DISTRICT

2017 - 2018

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	2.70%	\$ 7,079,269,550	2.06%	\$ 9.60	0.63%	\$ 10.25	-0.10%
2016	\$ 65,736,356	-3.31%	\$ 7,252,328,337	2.44%	\$ 9.06	-5.62%	\$ 9.97	-2.73%
2017	\$ 64,734,403	-1.52%	\$ 7,251,849,095	-0.01%	\$ 8.93	-1.43%	TBD	TBD
* Revenue Limits Began								

APPLETON AREA SCHOOL DISTRICT
2017 - 2018
Comprehensive Budget Information

APPLETON AREA SCHOOL DISTRICT

2017 - 2018

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 2016-17 to 2017-18; Property Taxes/Local Aid are decreasing from 32.51% to 31.49%. 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 77% 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

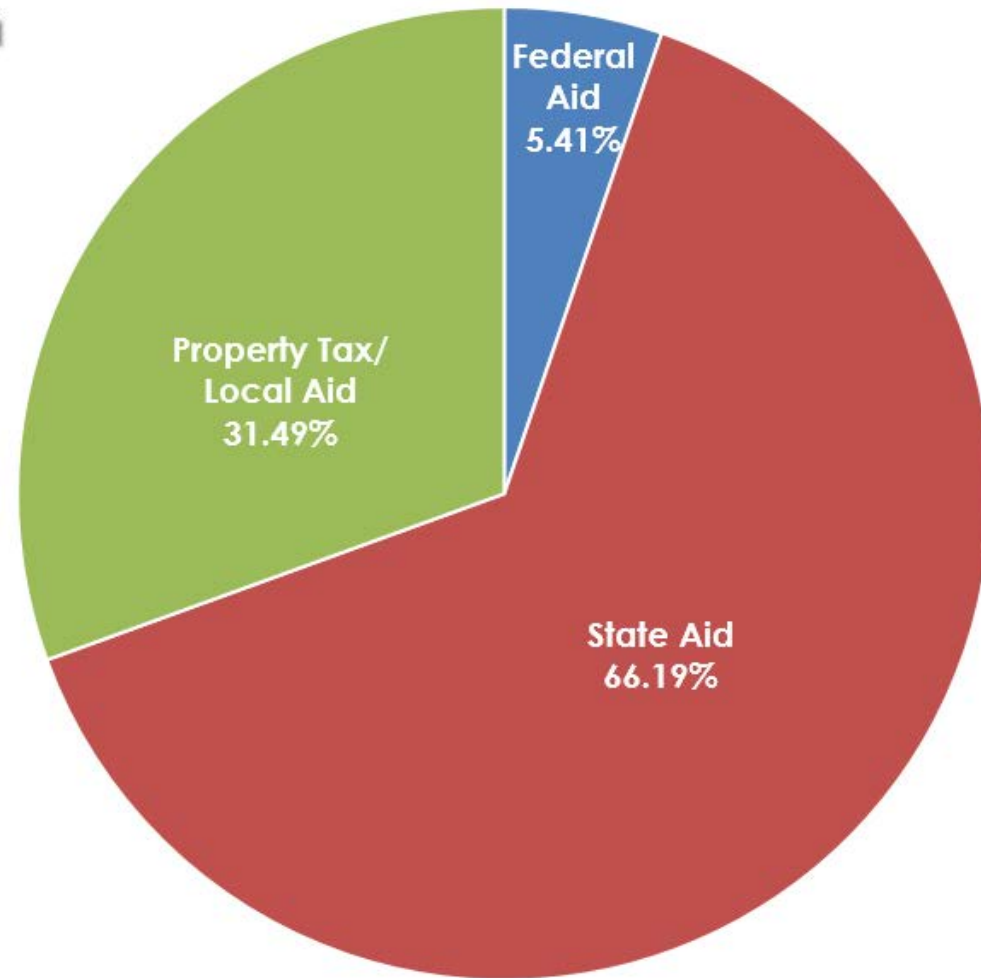
2017 - 2018

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

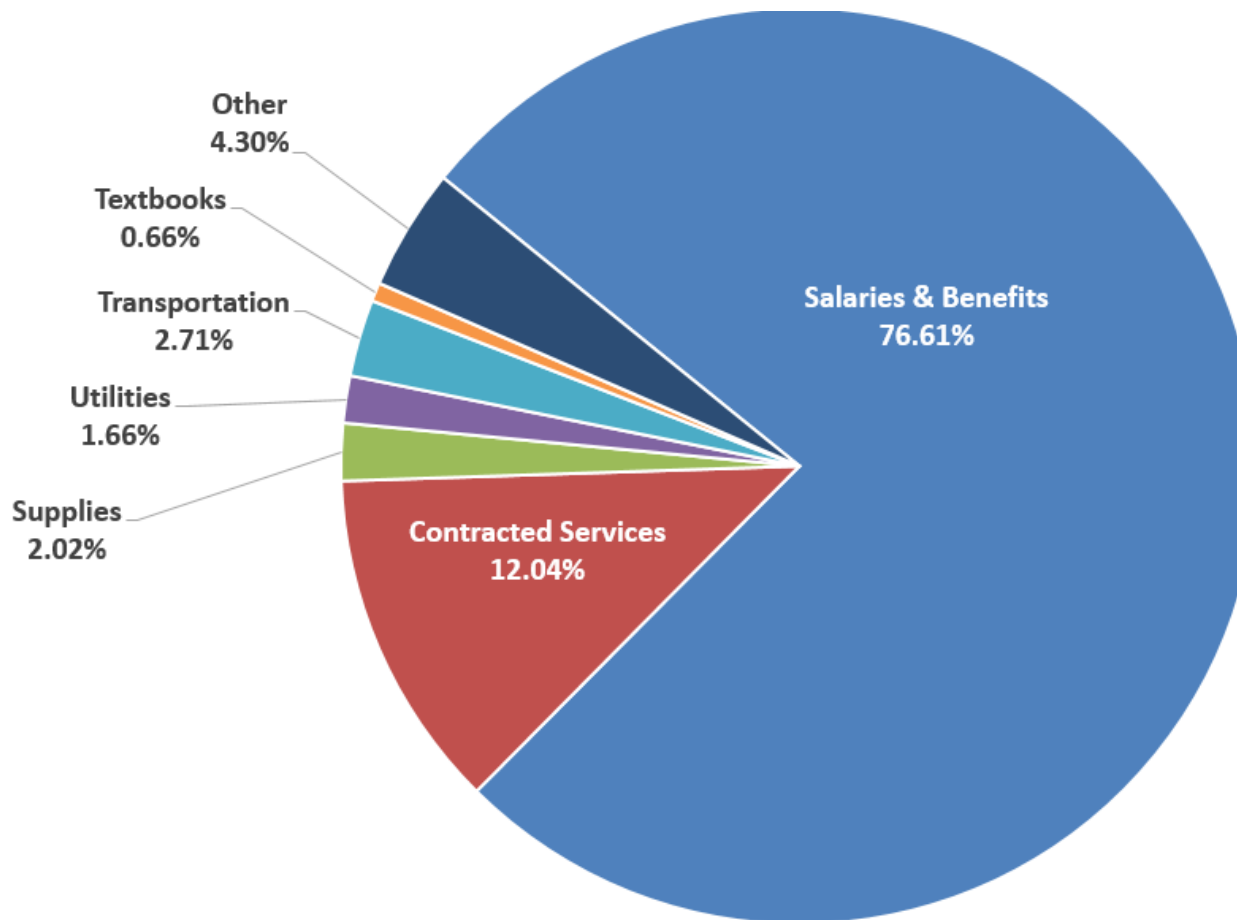
Appleton Area School District Revenue comes from the following main sources:

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
2017 - 2018
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**2017-2018 OVERALL BUDGET SUMMARY**

as of 09.11.2017

FUND 10

REVENUE & EXPENDITURES	2016-2017	2017-2018	Increase/ Decrease	Percent
REVENUES				
Local	58,310,144	56,218,204	(2,091,940)	-3.59%
Interdistrict	10,123,999	10,018,000	(105,999)	-1.05%
State	94,758,288	100,779,225	6,020,937	6.35%
Federal	337,220	525,000	187,780	55.68%
Other	349,653	344,700	(4,953)	-1.42%
TOTAL FUND 10 REVENUES (ALL)	\$ 163,879,303	\$ 167,885,129	\$ 4,005,825	2.44%
EXPENDITURES				
Salaries	72,918,137	76,118,086	3,199,950	4.39%
Benefits	29,852,900	31,552,616	1,699,715	5.69%
Purchased Services	27,289,180	27,233,945	(55,235)	-0.20%
Non-Capital Objects	5,518,914	8,684,149	3,165,235	57.35%
Capital Objects	1,938,915	1,671,147	(267,768)	-13.81%
Debt Retirement	15,026	51,500	36,474	242.74%
Insurance & Judgments	1,415,706	1,465,000	49,294	3.48%
Interfund Transfers	20,432,397	23,163,638	2,731,241	13.37%
Dues/Other	301,655	403,525	101,870	33.77%
TOTAL FUND 10 EXPENDITURES	\$ 159,682,831	\$ 170,343,606	\$ 10,660,775	6.68%
Fund 11 -- Grants	5,032,716	4,949,769	173,979	3.46%
Fund 27 -- EEN	31,631,092	34,383,346	301,306	0.95%
Fund 38 -- Non-Referendum Debt	4,854,476	5,851,697	(2,684)	-0.06%
Fund 39 -- Referendum Debt	3,365,060	4,346,444	12,999.00	0.39%
Fund 41 -- Capital Projects	607,472	2,460,000	(544,780)	-89.68%
Fund 49 -- Referendum Projects	2,854,605	920,000	2,854,605	100.00%
Fund 50 -- Food Service	6,293,234	7,125,174	1,309,859	20.81%
Fund 80 -- Community Service	927,673	1,851,082	(439,917)	-47.42%
Interfund Transfers	(20,432,397)	(23,163,638)	(596,935)	2.92%
TOTAL OTHER FUND EXPENDITURES	\$ 35,133,929	\$ 38,723,874	\$ 3,068,432	8.73%
TOTAL BUDGET SUMMARY	\$ 194,816,760	\$ 209,067,479	\$ 14,250,720	7.31%

APPLETON AREA SCHOOL DISTRICT
2017 - 2018
Budget by Fund

APPLETON AREA SCHOOL DISTRICT

2017 - 2018

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), Inter-District 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 54% of its Fund 10 revenues from Equalization Aid. The remainder (46%) 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 25.73%

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 5.41% of the total Fund 10 and 27 revenues.

APPLETON AREA SCHOOL DISTRICT

2017 - 2018

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

2017 - 2018

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

2017 - 2018

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 82.67% 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					
2017-2018 BUDGET PLANNING					
as of 09.11.2017					
Fund 10 Fund Balance/Revenue Summary					
	Audited	Audited	Audited	Audited	Budget
FUND BALANCE	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
BEGINNING FUND BALANCE	17,936,489	17,886,329	18,889,875	23,555,880	27,752,353
Increase (Decrease)	(50,160)	1,003,546	4,666,006	4,196,473	(2,458,477)
ENDING FUND BALANCE	17,886,329	18,889,875	23,555,880	27,752,353	25,293,876
Revenue Summary					
Source Description					
141 Transfer from Fund 41	-	-	-	-	-
211 Property Tax	57,155,266	56,323,335	59,317,331	56,882,016	54,885,704
212 Prior Year Prop Tax	-	-	-	-	-
213 Mobile Home Tax	1,356	1,311	-	2,412	2,000
219 Other Local	307,117	1,325	-	-	-
240 Local Pmts for Services	8,106	664	253,160	-	-
260 Sale of Non-Cap Items	-	-	-	-	-
270 School Activities	130,982	142,920	122,305	136,082	132,000
280 Investment Income	10,053	11,104	15,226	114,841	75,000
291 Gifts to the District	94,940	269,656	780,908	357,178	350,000
29X Misc School Fees/Sum School	566,140	732,203	786,006	817,615	773,500
299 Other Local	-	-	-	-	-
Total Local Revenue Sources	\$ 58,273,961	\$ 57,482,516	\$ 61,274,936	\$ 58,310,144	\$ 56,218,204
315 Transit of State Aids	-	-	-	-	-
340 Payment for Services	8,805,875	9,333,815	9,521,243	10,105,994	10,000,000
349 Payment from other Wi Dist	28,303	25,064	19,437	18,005	18,000
390 All Other Payments	-	294,157	386,563	-	-
Total Interdistrict Payments	\$ 8,834,178	\$ 9,653,035	\$ 9,927,242	\$ 10,123,999	\$ 10,018,000
500 Intermediate Revenues	-	-	-	-	-
Total Intermediate Sources	\$ -	\$ -	\$ -	\$ -	\$ -
612 Transportation Aid	107,482	103,965	109,388	111,604	106,000
613 Library Aid	532,053	684,297	703,106	630,664	606,513
618 Bilingual Aid	321,539	340,764	326,920	341,909	355,000
619 Other AID	1,074,450	2,190,225	2,231,100	3,750,750	6,797,700
621 Equalization Aid	75,324,388	82,155,170	84,119,335	87,640,339	90,750,538
629 Other-At Risk	-	-	-	-	-
630 Special Projects	1,000	3,750	2,750	-	-
630 4-Year Old Kindergarten	-	842,828	-	-	-
640 Payment for Services	95,944	26,632	33,883	-	-
650 SAGE	1,502,195	1,432,082	1,511,486	1,644,923	1,535,000
690 Other	-	-	-	-	-
691 Computer Aid	544,729	499,417	578,404	638,099	628,474
Total State Sources	\$ 79,503,781	\$ 88,279,131	\$ 89,616,372	\$ 94,758,288	\$ 100,779,225
718 ARRA -- State Fiscal Funds	-	-	-	-	-
700 Other Fed Revenue	-	-	-	1,766	-
780 Fed AID other than DPI	698,674	674,907	664,850	335,454	525,000
Total Federal Revenue Sources	698,674	674,907	664,850	337,220	525,000
800 Other Financing Sources	-	-	-	-	-
860 Sales	162,449	160,592	7,389	174,494	159,500
873 Long Term Loans	-	-	-	-	-
878 Capital Lease	3,175,752	-	-	-	-
Total Other Financing Sources	\$ 3,338,202	\$ 160,592	\$ 7,389	\$ 174,494	\$ 159,500
900 Other Revenue	-	-	-	-	-
960 Adjustments	326,430	190,662	94,245	65,511	50,000
970 Other Refund	28,413	71,883	6,527	9,476	35,000
990 Other Revenue Misc	156,127	154,587	217,957	100,172	100,200
981 Medicaid Billing (Fund 27)	-	-	-	-	-
Total Other Revenue Sources	\$ 510,970	\$ 417,132	\$ 318,729	\$ 175,159	\$ 185,200
TOTAL FUND 10 REVENUE	\$ 151,159,766	\$ 156,667,313	\$ 161,809,519	\$ 163,879,303	\$ 167,885,129

Appleton Area School District						
2017-2018 BUDGET PLANNING						
FUND 10 - GENERAL FUND	Audited 2013-2014	Audited 2014-2015	Audited 2015-2016	Audited 2016-2017	Budget 2017-2018	
Object SALARIES						
100 Total Salaries (see detail)	\$ 69,783,764	\$ 70,889,375	\$ 70,490,465	\$ 72,918,137	\$ 76,118,086	
BENEFITS						
211 EE Retirement	-	-	-	-	-	
212 ER Retirement	4,633,811	4,675,595	4,512,901	4,767,607	5,150,269	
220 FICA	5,293,489	5,370,262	5,315,035	5,426,970	5,836,991	
230 Life Insurance	205,084	190,532	151,825	179,173	191,574	
240 Health Ins	11,748,609	11,830,049	11,531,607	12,385,246	13,525,453	
240 Health Ins-Retirees	4,016,817	3,461,884	3,609,776	2,831,470	1,876,500	
243 Dental Ins	1,647,931	1,732,124	1,776,122	1,866,679	1,904,620	
249 HRA	289,281	800,531	854,310	1,014,145	1,259,763	
249 HRA - Early Retirees	58,894	185,785	227,834	302,207	595,000	
251 Disability Ins	271,662	186,949	173,719	211,822	228,945	
259 LT Care Ins	1,421,663	1,566,160	1,762,676	28,080	-	
291 Credit Reim	48,035	25,371	73,133	107,360	78,500	
292 Annuity	15,599	-	-	-	-	
299 Post Retirement Benefit	1,362,354	1,375,296	1,084,708	732,141	905,000	
TOTAL BENEFITS	\$ 31,013,229	\$ 31,400,540	\$ 31,073,646	\$ 29,852,900	\$ 31,552,616	
PURCHASED SVC						
310 Personal Services	862,021	1,474,902	1,274,811	1,537,166	1,768,963	
310 4K Community Partner Agrmts	1,924,969	1,811,072	1,924,240	2,057,113	2,250,000	
310 WCA	3,058,411	2,395,082	2,216,990	2,037,122	2,200,000	
320 Property Services	5,808,174	6,053,872	8,659,233	7,513,187	5,878,986	
331 Utilities-Gas	849,641	686,073	486,751	503,367	824,699	
336 Utilities-Electric	1,749,937	1,772,486	1,722,960	1,722,791	1,707,000	
337-339 Utilities-Water/Sewer/Other	580,634	581,585	637,034	522,106	565,000	
341 Student Transport	2,479,319	2,802,870	2,702,407	2,838,606	3,116,995	
342 Employee Travel	238,352	240,125	249,098	217,969	258,775	
350 Communication	238,153	187,340	236,356	187,537	219,296	
360 Data Processing	1,061,593	1,755,912	1,196,943	1,754,020	1,566,585	
370 Educational Services	47,960	57,548	62,431	42,000	75,000	
380 Inter Govt Transfers	3,610,096	4,192,279	5,170,017	5,542,294	5,839,200	
387 Voucher Amt -Parent Choice	-	-	664,064	813,902	963,446	
TOTAL PURCHASED SVC	\$ 22,509,261	\$ 24,011,146	\$ 27,203,333	\$ 27,289,180	\$ 27,233,945	
NON CAPITAL OBJECTS						
410 Supplies/Materials	2,696,723	3,121,465	3,160,841	2,499,065	3,036,211	
430-439 Media	265,321	464,646	414,705	370,681	292,052	
435 Software - Library Media	256,069	306,126	207,343	319,919	366,000	
440 Equipment	3,658,055	1,565,489	900,884	1,169,181	3,670,113	
470 Textbooks	700,399	852,112	733,738	1,035,844	1,227,444	
490 Other Non Capital Objects	214,910	170,413	129,386	124,223	92,330	
TOTAL NON CAPITAL OBJECTS	\$ 7,791,477	\$ 6,480,250	\$ 5,546,897	\$ 5,518,914	\$ 8,684,149	
CAPITAL OBJECTS						
510 Site Acquisition/Rental	254,443	306,079	286,879	400,848	481,200	
520 Remodel	36,730	936,488	30,822	41,920	100,000	
551 Equipment & Replacement	433,613	64,734	116,570	1,478,707	1,071,947	
570 Equipment Rental	15,460	17,072	15,407	17,440	18,000	
TOTAL CAPITAL OBJECTS	\$ 740,247	\$ 1,324,373	\$ 449,678	\$ 1,938,915	\$ 1,671,147	
DEBT RETIREMENT						
670 Principal/Capital Lease	-	1,082,965	1,032,047	-	-	
682 Interest/Short Term Debt	34,976	36,091	41,062	14,276	50,000	
680 Interest/Capital Lease	-	7,266	58,183	-	-	
690 Agent Fees	400	750	750	750	1,500	
TOTAL DEBT RETIREMENT	\$ 35,376	\$ 1,127,072	\$ 1,132,043	\$ 15,026	\$ 51,500	
INSURANCE/JUDGEMENTS						
710 Property & Casualty	836,019	977,438	1,047,441	1,402,608	1,415,000	
720 Judgments	-	-	-	-	-	
730 Unemployment Comp	16,618	15,994	14,396	13,098	50,000	
790 Other/Deductible	-	-	-	-	-	
TOTAL INSURANCE/JUDGE	\$ 852,637	\$ 993,432	\$ 1,061,837	\$ 1,415,706	\$ 1,465,000	
TRANSFERS						
827 Interfund Transfer (27)	18,273,323	\$ 19,179,130	\$ 19,817,049	\$ 20,428,982	\$ 23,156,638	
838 Interfund Transfer (38) Land Cont	-	3,614	18,414	3,416	7,000	
850 Interfund Transfer (50)	-	-	-	-	-	
TOTAL INTERFUND TRANSFERS	\$ 18,273,323	\$ 19,182,744	\$ 19,835,463	\$ 20,432,397	\$ 23,163,638	
900 DUES/OTHER	210,613	254,835	350,153	301,655	403,525	
TOTAL DUES/OTHER	\$ 210,613	\$ 254,835	\$ 350,153	\$ 301,655	\$ 403,525	
TOTAL FUND 10 EXPENDITURES	\$ 151,209,926	\$ 155,663,767	\$ 157,143,513	\$ 159,682,831	\$ 170,343,606	

Appleton Area School District

2017-2018 BUDGET PLANNING

General Fund 10 Salary Budget		FTE	Audited 2013-14	FTE	Audited 2014-15	FTE	Audited 2015-16	FTE	Audited 2016-17	FTE	Budget 2017-18
Function	Program										
110000	Undifferentiated-Elementary	306.10	17,871,651	312.50	17,924,982	309.50	17,537,822	317.16	17,868,498	324.86	18,657,557
110600	4-Year Old Kindergarten	4.00	271,766	4.00	207,647	5.50	265,127	5.25	303,642	5.75	337,543
110900	All Day Kindergarten	29.00	1,628,367	27.50	1,498,226	25.00	1,449,763	25.00	1,438,946	30.50	1,747,503
120000	Instruction-Tesla/VNS/eSch	2.40	188,837	2.40	170,547	2.40	147,215	2.40	147,435	1.40	89,879
121000	Art	26.00	1,540,959	26.08	1,505,259	27.02	1,480,136	27.75	1,578,608	29.38	1,681,811
122000	ELA	57.95	3,249,722	60.45	3,408,383	65.35	3,414,331	60.60	3,461,288	61.60	3,590,755
122110	Literacy Intervention/Reading	7.60	413,515	5.75	283,657	3.29	163,456	4.29	248,369	4.29	245,323
123000	World Languages	36.37	1,954,758	37.74	1,973,011	34.30	1,944,396	33.86	2,003,873	33.97	2,059,793
124000	Mathematics	54.95	3,243,766	56.45	3,184,767	57.28	3,131,749	59.34	3,401,830	59.57	3,528,930
125000	Music	39.90	2,371,083	40.43	2,391,134	41.88	2,394,340	43.80	2,590,784	46.45	2,660,684
126000	Science	51.25	3,139,244	53.55	3,236,949	56.35	3,159,834	56.13	3,302,873	57.93	3,458,297
127000	Social Studies	52.45	3,228,887	52.50	3,183,137	62.04	3,257,562	54.01	3,325,800	56.31	3,418,270
127510	Log Cabin	-	4,419	-	3,978	-	2,974	-	3,404	-	-
129000	Other Curriculum	-	19,579	-	23,211	-	22,000	-	7,500	-	-
130000	Career & Technical Ed	36.49	2,092,807	36.49	2,125,753	40.36	2,053,535	35.90	2,170,857	35.90	2,212,447
141000	Health	3.31	162,117	3.20	173,372	3.91	172,663	3.82	231,273	4.82	274,408
143000	Physical Education	35.61	2,133,921	35.20	2,103,466	36.41	2,130,297	36.60	2,228,814	36.88	2,282,427
170000	Student Asst. & Tag	7.00	401,823	7.10	433,208	7.10	429,617	6.40	381,336	6.40	385,142
179100	ELL	36.46	1,896,765	35.15	1,786,449	35.94	1,881,259	37.14	2,023,959	38.14	2,164,423
179102	Bilingual	2.00	113,969	4.00	153,818	5.00	185,022	4.00	178,936	4.00	198,227
179500	At-Risk	6.70	412,215	6.10	344,152	6.44	338,919	5.80	304,889	5.80	311,722
210000	Pupil Services	32.30	1,940,466	31.20	1,904,520	33.83	1,929,079	31.38	1,920,092	32.59	2,047,129
221900	Tech Cur Integration Spc	4.20	262,463	9.60	597,935	10.90	608,337	9.60	580,260	9.60	572,016
222000	Media Specialist	15.00	816,905	12.10	824,711	12.30	755,482	12.70	769,305	12.70	784,368
223900	Literacy Coaches	13.80	805,071	13.50	788,504	16.10	842,179	12.00	762,125	12.00	710,540
264000	Other	0.50	43,092.89	0.50	40,910.62	1.00	40,953	0.50	41,775	0.50	38,058
	Settlement/LOA/Buy-Sell										200,000
110	Teachers	861.34	50,208,167	873.49	50,271,685	899.20	49,738,046	885.43	51,276,472	911.34	53,657,252
111	Administrative	60.50	6,208,369	60.50	6,252,913	58.50	6,232,758	61.40	6,510,516	63.00	6,730,323
112	Custodial/Maintenance/Op	53.00	2,515,691	54.00	2,597,702	55.00	2,626,268	55.00	2,754,436	55.00	2,813,470
114	Paraprofessionals	117.71	2,214,783	125.51	2,236,525	124.22	2,336,925	125.36	2,368,670	135.48	2,600,558
115	ASU Group	38.25	1,935,514	40.25	2,191,870	45.45	2,306,570	53.05	2,553,451	54.05	2,814,123
116	Secretarial-Clerical	80.40	2,770,295	84.40	3,015,998	89.65	3,051,486	89.25	3,093,670	89.75	3,173,276
113	Overtime		142,280		195,555		120,306		222,820		156,155
130	Sub Salary		1,791,227		1,977,123		1,780,890		1,814,710		1,917,413
131	Coaches/Advisors		1,378,602		1,380,339		1,391,148		1,428,178		1,533,569
140	Other Curricular		618,837		769,665		906,068		895,214		721,946
TOTAL SALARY BUDGET		1211.20	\$69,783,764	1238.15	\$70,889,375	1272.02	\$70,490,465	1269.49	\$72,918,137	1308.62	\$76,118,086

Appleton Area School District						
2017-2018 BUDGET PLANNING						
FUND 10 - GENERAL FUND GRANTS		Audited 2014-2015	Audited 2015-2016	Budget 2016-2017	Audited 2016-2017	Budget 2017-2018
Location						
901/902	Title I	1,238,130	1,458,898	1,453,665	1,349,576	1,383,557
904	PALS	-	-	-	24,922	-
905/906	Bilingual Charter	-	-	-	-	-
906/907	Title V/VI	-	-	-	-	-
907/908	AODA - Huntley/Badger	-	1,900	-	-	-
911/912	Title II	312,362	456,633	411,223	442,300	476,422
913	Madison - Space Odyssey	-	1,500	-	-	-
914/915	Strategies/Project Aware	41,091	24,878	-	34,031	-
916/917	Title III	195,451	160,893	196,000	213,494	190,000
918	Evanstart/Ed Effectiveness	98,160	93,965	-	96,049	-
919/920	Foster-21st Century Grant	100,000	-	-	-	-
923/924	AODA - State	24,999	25,000	25,000	24,179	25,000
925/926	Flow-Through (CEIS)	485,180	467,465	512,075	489,657	512,000
934/935	School Climate Transformatio	405,340	705,997	834,630	775,527	749,000
936/937	Education for Homeless	49,990	50,010	50,000	51,925	25,000
939	APM/Refugee Impact Grant	-	-	-	3,974	-
940/941	Col-21st Century Grant	50,000	50,000	50,000	50,000	50,000
942/943	21st Century-Multi School	300,000	300,000	300,000	300,000	300,000
944/945	Joh-21st Century Grant	99,969	99,208	100,000	100,791	100,000
953	4K Grant	-	-	-	-	-
954/955	Title I Focus School-Lin	13,521	12,885	14,000	16,325	16,736
957	CTE Incentive		17,463	30,000	30,990	30,000
958/959	Class Size Reduction/Title II	56,053	-	-	-	-
960/961	Project Pre-Action	16,354	16,370	16,566	16,849	16,000
962/963	Carl Perkins	113,828	105,428	107,345	91,283	120,000
970	Violence/Bullying Prevention	-	1,707	-	520	-
973	Robotics League Participation				1,328	-
974	Coordinated School Health	1,410	7,473	-	946	-
980/981	APPT Pilot Grant	10,019	22,831	-	9,380	
982/984	Supporting School Success	-	5,389	-	4,361	-
987/988	Appleton Tech Academy	223,564	36,439	-	-	-
990/991	Title I Reservation	886,519	729,700	787,263	890,663	913,089
992	UW Madison Nat'l Science	1,484	514	-	-	-
994/995	Title I Detention Center	294	6,193	8,400	12,647	12,965
	Other Miscellaneous Grants	-	-	-	1,000	30,000
TOTAL FUND 10 GRANTS		\$ 4,723,717	\$ 4,858,736	\$ 4,896,167	\$ 5,032,716	\$ 4,949,769

APPLETON AREA SCHOOL DISTRICT

2017 - 2018

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 25.73%.

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						
2017-2018 BUDGET PLANNING						
FUND 27		Audited	Audited	Audited	Audited	Budget
E.E.N REVENUE & EXPENDITURES		2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
REVENUES						
Source						
100 Interfund		18,273,323	19,179,130	19,817,049	20,428,982	23,156,638
291 Gifts		8,604	-	-	4,520	-
316 Transit of State Aid		937	1,925	-	-	-
340 Enrollment Tuition		68,003	71,581	73,231	-	-
500 Federal Aid		15,292	15,996	11,553	11,708	11,000
611 Handicapped Aid		6,604,980	6,577,899	6,701,621	6,873,943	7,220,570
625 High Cost State Aid		88,422	79,277	37,889	102,836	75,000
640 Tuition from State		-	-	-	-	-
700 Revenue from Federal Sources		939,957	718,205	972,143	1,438,928	1,030,000
900 Other Revenue		-	-	12,296	-	-
900 Federal Grants		2,555,971	2,663,446	2,541,299	2,770,176	2,890,138
TOTAL REVENUES		\$ 28,555,488	\$ 29,307,460	\$ 30,167,080	\$ 31,631,092	\$ 34,383,346
EXPENDITURES						
Object	SALARIES					
100 Total EEN Salaries (per detail)		16,695,051	17,111,941	18,741,533	18,989,362	20,275,980
100 Total Grant Salaries		1,498,404	1,562,820	1,662,582	1,738,868	1,811,110
	TOTAL SALARIES	\$ 18,193,455	\$ 18,674,762	\$ 20,404,115	\$ 20,728,230	\$ 22,087,090
	BENEFITS					
211 EE Retirement		-	-	-	-	-
212 ER Retirement		1,108,157	1,137,969	1,139,835	1,237,239	1,440,406
220 FICA		1,255,291	1,288,467	1,330,328	1,404,273	1,582,489
230 Life Insurance		57,458	54,280	54,934	58,760	92,726
240 Health Ins		3,497,666	3,561,355	3,590,288	4,126,520	4,851,501
243 Dental Ins		473,811	523,782	567,715	610,992	669,104
249 HRA		89,373	234,009	282,712	285,661	517,035
251 Disability Ins		56,045	43,542	46,222	49,089	58,332
259 LT Care Ins		444,492	503,675	591,231	10,552	-
290 Alternative Benefit		337,041	354,004	229,693	56,683	-
200 Total Grant Benefits		637,089	685,786	632,279	660,656	688,143
	TOTAL BENEFITS	\$ 7,956,423	\$ 8,386,869	\$ 8,465,237	\$ 8,500,424	\$ 9,899,736
	PURCHASED SVC					
310 Personal Services		127,002	106,682	138,459	97,513	126,800
320 Property Services		9,690	7,315	6,747	6,684	6,325
341 Pupil Travel		1,519,288	1,406,617	1,544,461	1,668,172	1,638,825
342 Employee Travel		45,354	47,750	49,126	38,031	45,028
350 Communication		13,491	6,626	7,161	5,950	5,720
370 Tuition		50,141	39,163	25,372	6,575	7,500
380 Inter Gov't Transfers		116,082	135,549	157,469	91,840	103,935
300 Grants Only		393,240	281,648	314,548	263,015	273,958
	TOTAL PURCHASED SVC	\$ 2,274,289	\$ 2,031,349	\$ 2,243,344	\$ 2,177,780	\$ 2,208,091
	NON-CAPITAL OBJECTS					
410 Supplies/Materials		70,875	63,566	71,942	85,373	43,456
435 Software		-	-	-	-	-
440 Equipment		17,188	8,069	13,508	14,110	18,996
470 Textbooks		-	-	-	-	-
490 Other Non-Capital		1,818	3,526	3,899	1,253	3,050
400 Grants Only		32,241	124,592	118,776	112,757	116,927
	TOTAL NON-CAPITAL OBJECTS	\$ 122,122	\$ 199,753	\$ 208,124	\$ 213,493	\$ 182,429
	CAPITAL OBJECTS					
510 Site Acquisition/Rental		4,700	4,726	6,891	6,103	3,600
537 Buildings/Rental		-	-	-	-	-
551 Equipment & Replacement		-	-	-	-	-
500 Grants Only		3,600	8,600	1,500	-	-
	TOTAL CAPITAL OBJECTS	\$ 8,300	\$ 13,326	\$ 8,391	\$ 6,103	\$ 3,600
	DUES					
900 Dues/Other		899	1,401	576	5,062	2,400
900 Grant Dues Only		-	-	-	-	-
	TOTAL DUES/OTHER	\$ 899	\$ 1,401	\$ 576	\$ 5,062	\$ 2,400
	TOTAL EEN EXPENDITURES	25,990,914	26,644,014	28,600,101	28,855,797	31,493,208
	TOTAL GRANT EXPENDITURES	2,564,574	2,663,446	2,729,685	2,775,296	2,890,138
	TOTAL FUND 27 EXPENDITURES	\$ 28,555,488	\$ 29,307,460	\$ 31,329,786	\$ 31,631,092	\$ 34,383,346

Appleton Area School District

2017-2018 BUDGET PLANNING

FUND 27 - SPECIAL EDUCATION (EEN) SALARY		Audited 2014-15		Budget 2015-16		Audited 2015-16		Audited 2016-17		Budget 2017-18	
Function	Program	FTE		FTE		FTE		FTE		FTE	
152000	Early Childhood	20.50	982,725	23.70	1,186,286	26.40	1,103,746	24.75	1,170,028	23.65	1,172,271
156110	Hearing Impaired	3.80	240,613	3.80	244,463	3.80	245,094	3.80	249,004	3.80	254,408
156210	Homebound	-	16,787	-	9,500	0.00	20,534	-	9,712	-	10,000
156600	Speech/Lang	35.57	2,296,425	36.90	2,329,859	38.20	2,292,070	39.35	2,426,911	38.75	2,422,098
156700	Visually Impaired	1.40	72,445	1.40	72,828	2.00	69,882	2.40	118,141	2.40	128,795
158000	Cross Cat	-	-	-	260,891	1.00	20,510	3.00	140,425	3.20	161,681
158153	EBD/Autism	60.50	2,837,702	64.40	3,284,062	59.21	2,810,244	66.15	3,247,028	74.45	3,696,253
158155	ID	24.20	1,263,284	25.30	1,403,015	25.90	1,378,122	23.30	1,265,957	22.30	1,246,859
158157	LD	49.50	2,865,490	49.60	2,847,458	52.35	2,886,422	54.10	2,932,547	54.10	3,046,622
158430	Special Physical Education	5.98	358,504	6.28	363,214	6.08	355,037	6.58	376,093	6.58	380,787
159100	Program Support	-	-	2.20	143,055	3.00	163,427	3.00	169,100	3.00	172,482
174000	School Age Parent	0.20	17,553	0.20	21,631	0.20	15,948	0.10	8,999	0.01	12,502
212000	Social Worker	9.65	679,778	15.52	858,599	18.60	691,506	13.15	697,232	19.70	949,907
213000	Guidance	2.67	157,505	2.75	168,159	14.67	174,997	2.92	177,026	3.11	190,716
214000	Health/Medical	6.00	292,290	6.00	297,829	8.40	295,222	6.30	312,383	6.24	312,278
215000	School Psychologist	8.40	657,840	7.60	537,030	8.80	513,491	10.60	682,165	8.05	515,169
218100	Occupational Therapy	8.20	475,862	8.40	484,893	8.00	471,492	9.05	675,642	8.38	532,769
218200	Physical Therapy	10.44	176,994	10.44	176,920	2.80	180,910	2.80		2.55	182,141
	Settlement/LOA/Other				-						
110	Total Teachers	247.01	13,391,798	264.49	14,689,692	279.41	13,688,654	271.35	14,658,394	280.27	15,387,738
111	Administration	6.40	640,680	6.50	639,432	6.40	640,823	5.30	545,971	5.55	558,926
114	Paraprofessionals	127.31	2,108,089	132.04	2,474,572	130.22	2,302,130	144.99	2,757,134	161.74	3,203,457
114	Contracted Transportation	15.67	257,121	14.79	268,351	14.27	238,032	14.41	276,944	15.99	295,204
	Other/Subs/OT	-	714,254	-	669,486	1.00	885,277	1.00	750,919	1.00	830,655
TOTAL SALARIES W/O GRANTS		396.39	\$ 17,111,941	417.82	\$ 18,741,533	431.30	\$ 17,754,917	437.05	\$ 18,989,362	464.55	\$ 20,275,980
GRANT SALARIES											
110	Teachers	17.85	973,781	16.85	925,485	21.44	925,558	18.65	1,043,196	16.55	1,086,536
111	Administration	0.10	9,170	0.10	93,534	0.10	9,390	0.10	9,550	0.10	9,947
114	Paraprofessionals	18.30	354,933	18.30	362,509	19.3	360,787	20.30	397,967	19.40	414,500
	Other/Subs/OT	-	224,937	-	281,054	0	190,757	-	288,155	-	300,127
TOTAL GRANT SALARIES		36.25	\$ 1,562,820	35.25	\$ 1,662,582	40.84	\$ 1,486,492	39.05	\$ 1,738,868	36.05	\$ 1,811,110

APPLETON AREA SCHOOL DISTRICT

2017 – 2018

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					
2017-2018 BUDGET PLANNING					
DEBT SERVICE FUND (FUND 39/38)	Audited 2013-2014	Audited 2014-2015	Audited 2015-2016	Audited 2016-2017	Budget 2017-2018
BEGINNING FUND BALANCE	3,604,357	3,526,368	3,758,484	3,750,853	3,727,106
Increase (decrease)	(77,989)	259,480	(7,632)	(23,747)	(7,910)
Refinancing	-	-	-	-	-
ENDING FUND BALANCE	\$ 3,526,368	\$ 3,785,848	\$ 3,750,853	\$ 3,727,106	\$ 3,719,196
COMBINED REVENUE					
Property Tax Rev Fd 39	2,463,120	3,338,981	3,333,135	3,335,385	4,336,600
Property Tax Rev Fd 38	2,606,481	2,610,970	1,408,577	1,408,455	1,416,097
Transfer from Fd 10	-	3,614	18,414	3,416	7,000
Transfer from Fd 49 for Land Contract	-	-	-	-	-
Interest & Other Prem Adj (Fund 38)	106	85	63	65.13	-
Interest & Other Prem Adj (Fund 39)	6,984,819	2,925	4,950	14,936.18	-
QSCB/Bond Refund Payment (Fund 38)	91,130	91,823	92,021	92,219	92,000
TOTAL REVENUES	\$ 12,145,656	\$ 6,048,397	\$ 4,857,159	\$ 4,854,476	\$ 5,851,697
REFERENDUM DEBT FUND 39 EXPENDITURES	Audited 2013-2014	Audited 2014-2015	Audited 2015-2016	Audited 2016-2017	Budget 2017-2018
1/15/04 Ref Bond \$11.425M					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
4/1/05 Ref Bond \$8.610M					
Principal	640,000	665,000	-	-	-
Refinanced	2,195,000	-	-	-	-
Interest	154,254	77,689	-	-	-
7/1/05 GO Ref Bond \$16.860M					
Principal	805,000	795,000	-	-	-
Refinanced	4,540,000	-	-	-	-
Interest	301,319	150,409	-	-	-
3/3/08 GO Ref Bond \$4.265M					
Principal	310,000	325,000	340,000	350,000	350,000
Interest	60,994	50,531	39,563	26,813	26,813
7/16/12 GO Ref Bond \$7.135M					
Principal	85,000	90,000	90,000	95,000	95,000
Interest	147,160	145,460	143,660	141,860	141,860
6/02/14 GO Ref Bond \$4.075M					
Principal	-	-	-	405,000	405,000
Interest	-	104,798	140,250	140,250	140,250
6/2/14 GO Ref Bond \$25.0M					
Principal	-	-	-	860,000	1,841,384
Interest	-	620,017	829,763	829,763	829,763
6/2/14 GO Ref Bond \$2.255M					
Principal	-	-	1,745,000	510,000	510,000
Interest	-	17,803	23,825	6,375	6,375
TOTAL PRINCIPAL	1,840,000	1,875,000	2,175,000	2,220,000	3,201,384
TOTAL INTEREST	663,726	1,166,708	1,177,061	1,145,060	1,145,060
TOTAL FEES/REFINANCING	6,976,166	-	-	-	-
FUND 39 REF DEBT EXPENDITURE	\$ 9,479,892	\$ 3,041,708	\$ 3,352,061	\$ 3,365,060	\$ 4,346,444

NON-REFERENDUM DEBT FUND 38 EXPENDITURES	Audited 2013-2014	Audited 2014-2015	Audited 2015-2016	Audited 2016-2017	Budget 2017-2018
10/15/03 Ref Bonds \$10.650M					
Principal	775,000	845,000	-	-	-
Refinanced	-	-	-	-	-
Interest	82,655	43,518	-	-	-
6/15/04 GO Prom Notes \$1.370M					
Principal	165,000	-	-	-	-
Interest	7,343	-	-	-	-
10/01/07 GO Prom Note \$1.000M					
Principal	140,000	150,000	155,000	165,000	165,000
Interest	25,200	19,600	13,600	7,013	7,013
4/28/08 GO Prom Note \$2.000M					
Principal	245,000	255,000	260,000	270,000	270,000
Interest	48,775	40,200	31,275	21,555	21,555
4/28/08 GO Ref Bonds \$1.140M					
Principal	100,000	100,000	-	-	-
Interest	9,050	4,600	-	-	-
8/30/10 QSCB GO Prom Note \$2.250M					
Principal	-	155,000	255,000	230,000	230,000
Interest	99,000	99,000	99,000	99,000	99,000
7/16/12 GO Prom Note \$2.750M					
Principal	-	-	-	-	-
Interest	58,475	58,475	58,475	58,475	58,475
7/16/12 GO Ref Bond \$6.040M					
Principal	915,000	915,000	590,000	620,000	620,000
Interest	73,255	61,818	50,380	42,120	42,120
TOTAL PRINCIPAL	2,340,000	2,420,000	1,260,000	1,285,000	1,285,000
TOTAL INTEREST	403,753	327,210	252,730	228,163	228,163
TOTAL FEES/REFINANCING	-	-	-	-	-
FUND 38 DEBT EXPENDITURE	\$ 2,743,753	\$ 2,747,210	\$ 1,512,730	\$ 1,513,163	\$ 1,513,163
TOTAL DEBT EXPENDITURE	\$ 12,223,644	\$ 5,788,918	\$ 4,864,791	\$ 4,878,223	\$ 5,859,607

APPLETON AREA SCHOOL DISTRICT

2016 – 2017

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 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						
2017-2018 BUDGET PLANNING						
FUND 40 CAPITAL PROJECTS						
FUND BALANCE	Audited	Audited	Audited	Audited	Budget	
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	
BEGINNING FUND BALANCE	\$ 476,306	\$ 24,190,953	\$ 4,605,217	\$ 5,912,978	\$ 4,921,346	
Increase (decrease)	23,714,647	(19,585,736)	1,307,761	(991,632)	(920,000)	
ENDING FUND BALANCE	\$ 24,190,953	\$ 4,605,217	\$ 5,912,978	\$ 4,921,346	\$ 4,001,346	
REVENUES						
Source	Description					
	Transfers In	-	-	-	-	-
211	Property Tax	360,000	2,460,000	2,460,000	2,460,000	2,460,000
280	Interest	153	12,703	13	10,444	-
290	Other	-	-	-	-	-
800	Long Term Notes/Land Cont	25,000,000	-	-	-	-
900	Other Cap	327,222	-	-	-	-
TOTAL REVENUES		\$ 25,687,374	\$ 2,472,703	\$ 2,460,013	\$ 2,470,444	\$ 2,460,000
EXPENDITURES						
Object	Description					
300	Fd 41 Purchased Services	403,207	2,000,004	1,122,301	607,472	2,460,000
400	Fd 41 Supplies	-	61,960	29,951	-	-
500	Fd 41 Capital Equipment	-	-	-	-	-
800	Fd 41 Transfer to Fund 10	-	-	-	-	-
TOTAL FUND 41		\$ 403,207	\$ 2,061,963	\$ 1,152,252	\$ 607,472	\$ 2,460,000
300	Fd 49 Purchased Services	834,534.97	13,549,802	-	2,743,319	920,000
411	Fd 49 Supplies		2,875,554	-	91,786	-
440	Fd 49 Other Non-Cap Tech	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		24.53	-	-	-
TOTAL FUND 49		\$ 1,569,521	\$ 19,996,476	\$ -	\$ 2,854,605	\$ 920,000
TOTAL EXPENSES		\$ 1,972,727	\$ 22,058,440	\$ 1,152,252	\$ 3,462,076	\$ 3,380,000

APPLETON AREA SCHOOL DISTRICT

2017 - 2018

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						
2017-2018 BUDGET PLANNING						
FUND 50 FOOD SERVICE						
FUND BALANCE		Audited 2013-2014	Audited 2014-2015	Audited 2015-2016	Audited 2016-2017	Budget 2017-2018
BEGINNING FUND BALANCE		1,134,815	953,613	282,624	1,279,970	1,537,100
Increase (decrease)		(181,202)	(168,224)	997,346	257,130	(619,358)
NET FUND BALANCE		\$ 953,613	\$ 785,389	\$ 1,279,970	\$ 1,537,100	\$ 917,742
REVENUES						
Source	Description					
100	Interfund Transfer from Fd 10	-	-	-	-	-
200	Local Sales	2,082,152	1,974,707	1,983,635	2,014,089	2,270,771
600	State Reimbursements	95,774	98,298	97,231	100,564	104,000
700	Federal Reimbursement	3,588,946	3,636,195	3,639,457	4,095,231	3,832,045
900	Other	246,330	300,918	260,397	340,481	299,000
TOTAL FUND 50 REVENUES		\$ 6,013,202	\$ 6,010,118	\$ 5,980,721	\$ 6,550,364	\$ 6,505,816
EXPENDITURES						
Object	Description					
100	District Salary & Benefits	363,228	329,132	-	509	411,285
300	Purchased Svc	-	16,704	52,556	32,930	56,000
400	Supplies/Non Cap Equip	-	16,068	67,404	32,863	138,000
500	Capital Objects/Rentals	-	235,597	19,174	28,465	26,500
	TOTAL DISTRICT FD 50 EXP	\$ 363,228	\$ 597,500	\$ 139,134	\$ 94,767	\$ 631,785
PURCHASED SVC						
310	Personal Services	2,425,306	2,283,526	2,037,754	2,604,313	3,028,760
320	Property Services	26,895	20,891	18,098	17,519	17,000
330	Utilities	-	-	-	-	-
340	Fuel	11,476	10,526	8,159	8,253	11,000
350	Communication	3,268	15,609	5,718	5,129	7,000
387	Commodity Charges	6,422	6,632	6,039	5,878	6,900
	TOTAL PURCHASED SVC	\$ 2,473,368	\$ 2,337,184	\$ 2,075,769	\$ 2,641,092	\$ 3,070,660
NON CAPITAL OBJECTS						
410	Supplies/Materials	717,616	523,497	506,618	674,668	580,674
415	Food	2,532,121	2,664,033	2,247,099	2,830,668	2,749,055
440	Equipment	52,255	1,660	14,755	11,368	15,000
	TOTAL NON CAP OBJECTS	\$ 3,301,992	\$ 3,189,191	\$ 2,768,472	\$ 3,516,704	\$ 3,344,729
CAPITAL OBJECTS						
551	Equipment & Replacement			-	-	-
	TOTAL CAPITAL OBJECTS	\$ -	\$ -	\$ -	\$ -	\$ -
DUES						
900	Dues/Other	55,817	54,467	36,258	40,672	78,000
	TOTAL DUES/OTHER	\$ 55,817	\$ 54,467	\$ 36,258	\$ 40,672	\$ 78,000
TOTAL FUND 50 EXPENDITURES		\$ 6,194,404	\$ 6,178,342	\$ 4,983,375	\$ 6,293,234	\$ 7,125,174

APPLETON AREA SCHOOL DISTRICT

2017 - 2018

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 (2016-17) the Fund 80 property tax levy totaled \$1,650,500 or \$0.23 cents of the local levy. While this represents a small percentage of a \$209 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 29 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						
2017-2018 BUDGET PLANNING						
COMMUNITY SERVICE (Fund 80)						
FUND BALANCE		Audited 2013-2014	Audited 2014-2015	Audited 2015-2016	Audited 2016-2017	Budget 2017-2018
Beginning Balance		\$ 957,840	\$ 1,138,298	\$ 518,214	\$ 639,786	\$ 1,392,110
Increase (decrease)		180,458	(620,084)	121,572	752,324	(200,582)
NET FUND BALANCE		\$ 1,138,298	\$ 518,214	\$ 639,786	\$ 1,392,110	\$ 1,191,528
REVENUES						
Property Tax		1,467,000	1,467,000	1,467,000	1,650,500	1,650,500
Rentals and Service Fees		154,341	24,124	22,162	2,497	-
Other Rev		-	-	-	27,000.00	-
TOTAL FUND 80 REVENUES		\$ 1,621,341	\$ 1,491,124	\$ 1,489,162	\$ 1,679,997	\$ 1,650,500
EXPENSES						
Location	Description					
	Sites/Horizon Care	53,698	16,436	8,500	8,859	6,563
405	Nienhaus	5,571	2,998	4,287	-	5,000
550	Pools	128,794	72,090	51,690	53,624	68,300
810	Birth-to-Five	14,326	124,904	123,144	139,670	169,139
818	Evenstart	1,806	-	89,060	94,368	130,110
	TOTAL SITE EXPENSES	\$ 204,195	\$ 216,428	\$ 276,681	\$ 296,521	\$ 379,112
880 COMMUNITY SERVICES-FUND 80						
Object	Description					
100	Salaries	124,987	42,805	52,726	41,164	44,796
200	Benefits	69,222	24,134	20,919	17,866	19,724
300	Police Liaison	342,045	484,281	346,999	166,320	550,000
300	Truancy Intervention	72,693	73,783	76,365	40,092	82,200
300	Birth to Five-Coordinator & SRC	65,376	-	-	-	-
300	Purchased Services	49,945	43,622	34,872	43,058	73,250
400	Supplies/Materials	9,905	1,482	12,628	3,796	15,000
550	Capital Objects	144,043	-	-	-	-
900	Dues/Other	-	777,563	-	-	-
	TOTAL OTHER COM SERV	\$ 878,216	\$ 1,447,670	\$ 544,509	\$ 312,296	\$ 784,970
807 21st CENTURY COMM LEARNING		358,472	447,109	546,400	318,857	687,000
	TOTAL 21st CENTURY	\$ 358,472	\$ 447,109	\$ 546,400	\$ 318,857	\$ 687,000
TOTAL FUND 80 EXPENDITURES		\$ 1,440,883	\$ 2,111,208	\$ 1,367,590	\$ 927,673	\$ 1,851,082

APPLETON AREA SCHOOL DISTRICT
2017 - 2018
Budget Adoption Format

BUDGET ADOPTION 2017-18 *			
GENERAL FUND (FUND 10)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance (Account 930 000)	18,914,285.40	23,593,911.18	27,796,254.78
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)	21,907,353.09	23,522,331.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	1,648,525.29	427,923.78	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	23,593,911.18	27,796,254.78	22,304,832.16
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	59,570,491.00	56,884,428.45	54,887,704.00
240 Payments for Services	16,370.04	16,848.56	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	122,305.21	136,081.53	132,000.00
280 Interest on Investments	15,225.92	114,840.60	75,000.00
290 Other Revenue, Local Sources	1,566,913.91	1,181,203.54	1,068,500.00
Subtotal Local Sources	61,291,306.08	58,333,402.68	56,163,204.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	9,540,679.70	10,123,999.27	10,018,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	386,562.75	0.00	0.00
Subtotal Other School Districts within Wisconsin	9,927,242.45	10,123,999.27	10,018,000.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
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			
510 Transit of Aids	0.00	0.00	0.00
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			
610 State Aid -- Categorical	3,370,514.29	1,084,176.80	1,052,512.50
620 State Aid -- General	84,119,335.00	87,640,339.00	90,750,538.00
630 DPI Special Project Grants	155,643.46	178,874.62	0.00
640 Payments for Services	33,883.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	1,511,486.14	1,644,922.79	1,500,000.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00
690 Other Revenue	578,917.89	4,388,849.00	7,417,877.00
Subtotal State Sources	89,769,779.78	94,937,162.21	100,720,927.50

Federal Sources			
710 Federal Aid - Categorical	105,427.84	91,283.47	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	1,634,270.56	1,658,787.45	1,874,422.00
750 IASA Grants	2,230,505.88	2,278,590.36	2,326,347.00
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	664,849.53	335,454.19	500,000.00
790 Other Federal Revenue - Direct	732,375.03	809,557.84	749,000.00
Subtotal Federal Sources	5,367,428.84	5,173,673.31	5,449,769.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	7,388.75	174,493.59	159,500.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	7,388.75	174,493.59	159,500.00
Other Revenues			
960 Adjustments	94,245.15	33,087.06	50,000.00
970 Refund of Disbursement	6,527.11	41,900.27	35,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	217,957.14	100,172.02	100,200.00
Subtotal Other Revenues	318,729.40	175,159.35	185,200.00
TOTAL REVENUES & OTHER FINANCING SOURCES	166,681,875.30	168,917,890.41	172,696,600.50
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	35,029,174.76	34,876,069.02	38,640,655.49
120 000 Regular Curriculum	30,532,368.88	31,304,084.68	33,078,150.70
130 000 Vocational Curriculum	3,295,754.60	3,548,447.80	3,301,624.30
140 000 Physical Curriculum	3,250,704.86	3,425,278.14	3,644,942.00
160 000 Co-Curricular Activities	2,140,517.56	2,217,251.33	2,396,826.37
170 000 Other Special Needs	5,806,646.26	5,927,025.00	6,451,663.80
Subtotal Instruction	80,055,166.92	81,298,155.97	87,513,862.66
Support Sources			
210 000 Pupil Services	4,751,853.56	5,032,131.17	5,826,188.77
220 000 Instructional Staff Services	8,078,175.73	7,773,511.96	7,383,251.76
230 000 General Administration	1,103,822.41	1,933,886.68	1,531,584.50
240 000 School Building Administration	8,611,947.70	8,687,732.31	9,000,483.00
250 000 Business Administration	22,343,046.64	21,106,347.21	20,363,229.00
260 000 Central Services	4,952,737.97	7,291,043.54	10,174,134.13
270 000 Insurance & Judgments	1,061,836.61	1,415,705.75	1,465,000.00
280 000 Debt Services	1,132,042.59	15,026.00	51,500.00
290 000 Other Support Services	4,229,786.83	3,696,499.47	3,537,986.00
Subtotal Support Sources	56,265,250.04	56,951,884.09	59,333,357.16
Non-Program Transactions			
410 000 Inter-fund Transfers	19,835,462.71	20,432,397.49	24,516,357.30
430 000 Instructional Service Payments	5,739,458.39	6,022,684.33	6,689,446.00
490 000 Other Non-Program Transactions	106,911.46	10,424.93	135,000.00
Subtotal Non-Program Transactions	25,681,832.56	26,465,506.75	31,340,803.30
TOTAL EXPENDITURES & OTHER FINANCING USES	162,002,249.52	164,715,546.81	178,188,023.12

SPECIAL EDUCATION FUND (FUND 27)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	19,817,048.71	20,428,981.99	24,279,357.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	12,295.61	4,519.92	0.00
Subtotal Local Sources	12,295.61	4,519.92	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	73,230.51	0.00	0.00
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	73,230.51	0.00	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
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			
510 Transit of Aids	11,552.87	11,707.85	11,000.00
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	11,552.87	11,707.85	11,000.00
State Sources			
610 State Aid -- Categorical	6,701,621.00	6,873,943.00	6,875,000.00
620 State Aid -- General	37,889.00	102,836.00	75,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	0.00	0.00
Subtotal State Sources	6,739,510.00	6,976,779.00	6,950,000.00
Federal Sources			
710 Federal Aid - Categorical	25,769.00	29,551.00	30,000.00
730 DPI Special Project Grants	2,541,299.46	2,770,175.64	2,890,138.00
750 IASA Grants	0.00	0.00	0.00
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	946,373.70	1,409,376.77	800,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	3,513,442.16	4,209,103.41	3,720,138.00
Other Financing Sources	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	30,167,079.86	31,631,092.17	34,960,495.00

EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	4,500.00
120 000 Regular Curriculum	930.16	0.00	19,655.00
130 000 Vocational Curriculum	0.00	83.25	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	22,804,596.63	24,236,033.45	27,083,297.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	79,327.31	62,381.40	82,878.00
Subtotal Instruction	22,884,854.10	24,298,498.10	27,190,330.00
Support Sources			
210 000 Pupil Services	3,781,088.47	4,028,473.37	4,268,350.00
220 000 Instructional Staff Services	1,014,010.49	916,625.22	913,867.00
230 000 General Administration	0.00	0.00	200.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	2,052,897.74	2,237,720.75	2,523,613.00
260 000 Central Services	10,906.07	10,227.60	10,700.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	6,858,902.77	7,193,046.94	7,716,730.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	423,322.99	139,547.13	53,435.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	423,322.99	139,547.13	53,435.00
TOTAL EXPENDITURES & OTHER FINANCING USES	30,167,079.86	31,631,092.17	34,960,495.00
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	37,858,447.91	37,850,853.23	37,827,136.04
900 000 ENDING FUND BALANCES	37,850,853.23	37,827,136.04	37,819,226.04
TOTAL REVENUES & OTHER FINANCING SOURCES	4,857,195.32	4,854,475.31	5,851,697.00
281 000 Long-Term Capital Debt	4,224,410.00	4,216,072.50	5,171,167.00
282 000 Refinancing	0.00	0.00	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	640,380.00	662,120.00	688,440.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	4,864,790.00	4,878,192.50	5,859,607.00
842 000 INDEBTEDNESS, END OF YEAR	45,115,000.00	41,610,000.00	37,123,616.00
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	4,605,216.77	5,914,876.77	4,923,244.97
900 000 Ending Fund Balance	5,914,876.77	4,923,244.97	4,003,244.97
TOTAL REVENUES & OTHER FINANCING SOURCES	2,461,912.03	2,470,444.42	2,460,000.00
100 000 Instructional Services	1,152,252.03	0.00	0.00
200 000 Support Services	0.00	3,462,076.22	3,380,000.00
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	1,152,252.03	3,462,076.22	3,380,000.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	785,389.32	1,746,476.66	2,003,606.50
900 000 ENDING FUND BALANCE	1,746,476.66	2,003,606.50	1,384,248.50
TOTAL REVENUES & OTHER FINANCING SOURCES	5,980,720.77	6,550,363.77	6,505,816.00
200 000 Support Services	5,019,633.43	6,293,233.93	7,125,174.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,019,633.43	6,293,233.93	7,125,174.00
COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	518,213.52	639,785.56	1,392,109.46
900 000 ENDING FUND BALANCE	639,785.56	1,392,109.46	1,102,192.46
TOTAL REVENUES & OTHER FINANCING SOURCES	1,489,162.00	1,679,996.85	1,650,500.00
200 000 Support Services	597,427.36	364,208.10	834,325.00
300 000 Community Services	770,162.60	563,464.85	1,106,092.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,367,589.96	927,672.95	1,940,417.00