



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

2021-2022
PROPOSED BUDGET

APPLETON AREA SCHOOL DISTRICT
2021 – 2022 Budget
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APPLETON AREA SCHOOL DISTRICT

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[AASD Mission Statement](#)

To support success in life for Every Student, Every Day, we will:

- Ensure a safe, healthy and welcoming school environment for ALL.
- Ensure every student is academically, socially and emotionally successful and graduates ready for career, college and their community.
- Create and maintain strong family, community and business partnerships to accelerate our collective impact on student success.
- Align resources and operations directly to District priorities that ensure the success of all students with maximum efficiency and excellence.

[AASD Board of Education](#)

<u>Member</u>	<u>Office</u>	<u>Term</u>
Kay S. Eggert	President	2024
Kristine Sauter	Vice President	2023
Deborah C. Truymann	Clerk	2022
James R. Bowman	Treasurer	2022
Edward Ruffolo	Member & CESA 6 Delegate	2024
James Bacon	Member	2022
Amanda Stuck	Member	2022

[AASD Business Services Department](#)

Greg Hartjes – Chief Financial Officer

Holly Burr – Director of Business Services

APPLETON AREA SCHOOL DISTRICT

2021 – 2022

Executive Summary

Presented here is the 2021-2022 fiscal year budget for the Appleton Area School District. The total budget for all funds less inter-fund transfers is **\$231,776,669**. 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 2021-2022

- With no increase in the per student revenue allocation from the State, we will not see an increase in our Revenue Limit authority. However, we are receiving a “Declining Enrollment Exemption” and a “Hold Harmless Exemption”. These exemptions will offset the loss of revenue we would have seen due to our declining enrollment. Because of these factors, we are budgeting for a minimal change in revenue from last year.
- Due to having no change in our revenue limit authority, the funding we receive from local property taxes will also see a minimal change that can be attributed to the AASD. However, the amount the AASD is required to levy to fund private school vouchers will increase from last year's total of \$3,764,607 to \$4,560,772. Private school vouchers will make up \$.48 of our tax rate, or the equivalent of \$48 on \$100,000 of property.
- Although we are not receiving additional revenue from the local or State level, we will receive a revenue increase of approximately \$6,975,000 from the Federal government through the American Rescue Plan (often referred to as ESSER funding). The full amount of this revenue will be spent mitigating the disruption to student learning caused by the pandemic.
- The 2020-2021 fiscal year finished with a surplus of approximately \$5 million. With no increase in revenue, this surplus will allow the district to cover operational increases that are caused by inflation. The most significant operational increases are; health insurance, cleaning costs, transportation, technology contracts, maintenance contracts, utilities, and compensation increases.
- In each of the past two years, the AASD has used reserve funds from our Community Service Fund (Fund 80) to cover increases to expenditures. These reserve funds, considered part of our overall positive fund balance, have allowed us to meet our fiscal needs without raising the Fund 80 portion of our tax levy. However, with these reserve funds now depleted, we need to increase our Fund 80 portion of the tax levy to cover additional Community School staffing, increasing costs for our Extended Learning Day programs, and increasing costs for our contract with the Boys and Girls Club of the Fox Cities for services provided through the Truancy Reduction and Assessment Center (TRAC).

- The District utilized a defeasance process during 2020-2021 to pay down long-term debt. The process saved the District approximately \$950,000 in future interest. Our projection is to again utilize a defeasance process this budget year.
- Staffing changes will have a minimal effect on our 2021-2022 budget. Our overall staffing will decrease by .7%, with an increase in staffing occurring in ESSER supported areas, but a decrease in elementary classroom staffing. The decrease in elementary classroom staffing was an outcome of lower elementary enrollments, and the reduction was accomplished through attrition.

In addition, the District dissolved the 27 health room paraprofessional positions that were in place during the 2020-2021 school year to manage positive student COVID cases.

- Compensation increases for 2021-2022 were modest for all staff, with all employee groups seeing an average increase of 2.38%.
- The District's Equalized Property Value increased by 5.31% from just over \$9 billion last year to \$9.5 billion this year. This increase means our tax levy will be dispersed across more property value.
- Our tax rate, often referred to as our mill rate, is projected to decrease from \$7.96 per \$1,000 of equalized valuation to \$7.66 per \$1,000 of equalized valuation. 2021-2022 will be the sixth straight year in which the Appleton Area School District has had a decrease in our tax rate.

APPLETON AREA SCHOOL DISTRICT
2021 – 2022
General Budget Information

APPLETON AREA SCHOOL DISTRICT

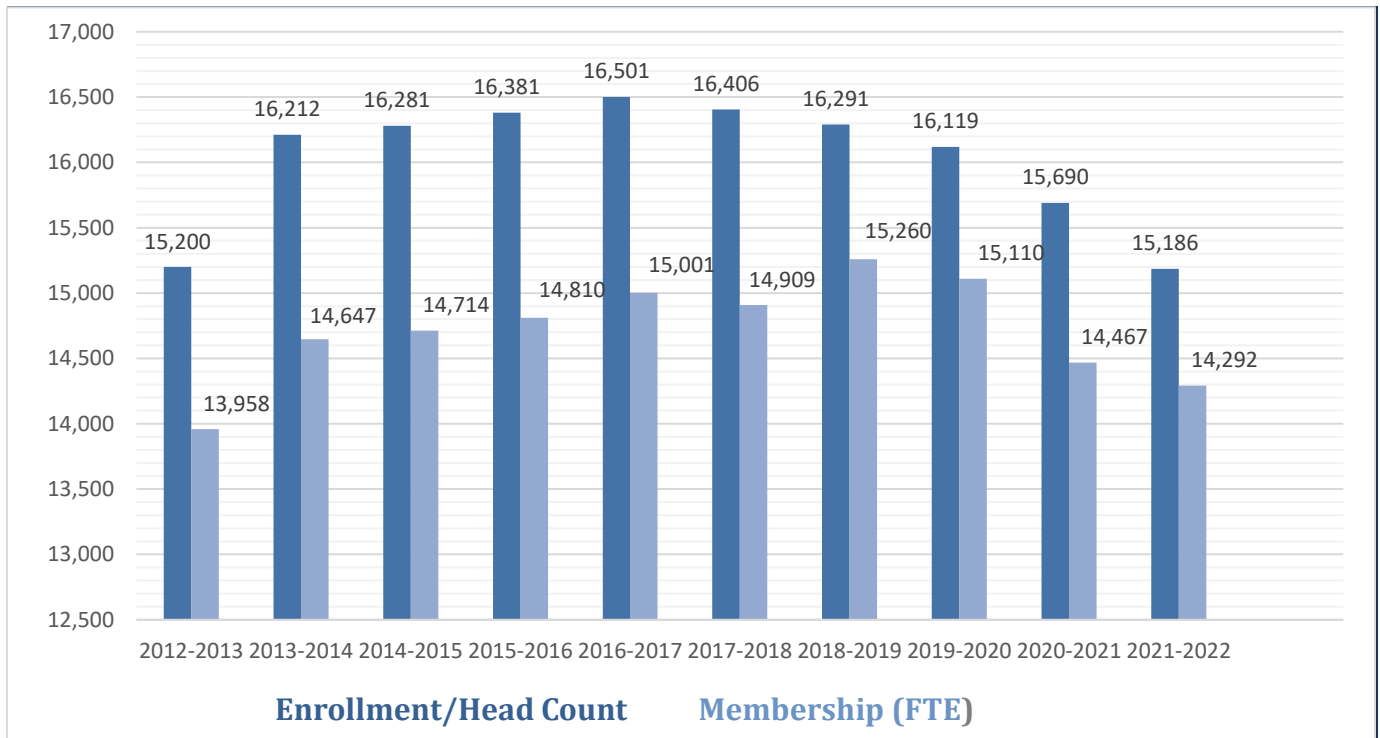
2021 – 2022

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.



APPLETON AREA SCHOOL DISTRICT

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Staff Profile

The Appleton Area School District is people centered. The 15,186 students are served and supported by approximately 1,981 staff members comprised of teachers, administrators and support staff (secretaries, maintenance/custodial staff, paraprofessionals, administrative support). This does not include staff employed by contracted transportation, food services, cleaning or Appleton Community 4K community partners.

The table below compares staff by group over seven years.

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Change
Educators	1,165.8	1,200.4	1,223.0	1,234.0	1,247.0	1,259.5	1,272.0	12.5
Administrators	67.3	68.0	68.0	69.0	69.0	69.0	68.0	-1.0
Support Staff*	502.5	514.0	555.0	629.0	638.0	667.0	641.5	-25.5
Total FTEs	1,735.69	1,782.42	1,846.00	1,932.00	1,954.00	1,995.50	1,981.5	-14.0

APPLETON AREA SCHOOL DISTRICT

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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 revenue 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 AASD's fund balance equals 25% 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	\$17,866,330.28
June 2015	\$18,889,874.79
June 2016	\$23,555,881.38
June 2017	\$27,752,353.01
June 2018	\$31,162,729.00
June 2019	\$33,567,328.09
June 2020	\$43,018,272.73
June 2021	\$50,744,887.23
Projected June 2022	\$50,238,043.00

APPLETON AREA SCHOOL DISTRICT

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Budget Overview/Tax Levy

The 2021-2022 limited revenue is up .46% from \$157.8 million in 2020-2021 to \$158.5 million. The revenue limit calls for a total estimated Property Tax Levy of \$72,683,034 up 1.31% from \$71,741,179. The Tax Rate would decrease approximately 3.78% from \$7.96 per \$1,000 of equalized valuation to \$7.66 per \$1,000. This is due to the increase in Equalized Property Valuation along with relatively flat limited revenue and state aid amounts.

	Proposed Levy	Property Value	Estimated Equalized Tax Rate (Mill Rate)
General Fund (10) AASD	\$ 54,758,797	\$ 9,493,679,888	\$ 5.77
General Fund (10) Private Vouchers	\$ 4,520,772	\$ 9,493,679,888	0.48
Debt Service Fund (38/39)	\$ 8,468,145	\$ 9,493,679,888	0.89
Capital Projects Fund (41)	\$ 2,460,000	\$ 9,493,679,888	0.26
Community Service Fund (80)	\$ 2,475,320	\$ 9,493,679,888	0.26
	<u>\$ 72,683,034</u>		\$ 7.66
Prior Year (2020-2021) Levy	<u>\$ 71,741,179</u>	\$ 9,014,775,214	\$ 7.96
\$ Increase (Decrease)	<u>\$ 941,855</u>		\$ (0.30)
% Total Levy Increase =	1.31%	Rate Increase =	-3.78%

APPLETON AREA SCHOOL DISTRICT

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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 \$7.66 means an owner of a \$100,000 home would pay \$766 in school taxes.

EQUALIZED VALUATION FOR DISTRIBUTION OF THE LEVY

The District is comprised of seven 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 5.31% 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.

APPLETON AREA SCHOOL DISTRICT

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Tax Levy, Equalized Value and Rate History

Levy Year	Levy Amount	Equalized Value	AASD Tax Rate	Tax Rate State Avg.
1990	\$ 38,896,117	\$ 2,511,046,936	\$ 15.49	\$ 17.11
1991	\$ 44,805,546	\$ 2,666,238,757	\$ 16.80	\$ 17.51
1992	\$ 49,585,130	\$ 2,846,148,259	\$ 17.42	\$ 18.37
1993	\$ 52,855,955	\$ 3,016,590,391	\$ 17.52	\$ 17.91
1994	\$ 50,831,278	\$ 3,238,572,844	\$ 15.70	\$ 16.60
1995	\$ 49,922,740	\$ 3,480,726,916	\$ 14.34	\$ 15.26
1996	\$ 36,114,205	\$ 3,654,680,616	\$ 9.88	\$ 11.90
1997	\$ 35,355,290	\$ 3,856,324,536	\$ 9.17	\$ 11.30
1998	\$ 41,336,929	\$ 3,998,437,863	\$ 10.34	\$ 11.20
1999	\$ 40,698,797	\$ 4,167,025,675	\$ 9.77	\$ 10.68
2000	\$ 42,514,685	\$ 4,391,297,057	\$ 9.68	\$ 10.43
2001	\$ 41,814,039	\$ 4,683,463,904	\$ 8.93	\$ 10.04
2002	\$ 43,107,065	\$ 5,034,381,729	\$ 8.56	\$ 9.73
2003	\$ 46,237,078	\$ 5,323,628,057	\$ 8.69	\$ 9.56
2004	\$ 47,883,051	\$ 5,664,341,202	\$ 8.45	\$ 9.46
2005	\$ 50,042,944	\$ 6,028,793,698	\$ 8.30	\$ 8.63
2006	\$ 51,024,049	\$ 6,331,152,514	\$ 8.06	\$ 8.31
2007	\$ 52,679,435	\$ 6,685,363,038	\$ 7.88	\$ 8.45
2008	\$ 55,479,645	\$ 6,928,131,610	\$ 8.01	\$ 8.61
2009	\$ 60,475,875	\$ 7,177,689,214	\$ 8.43	\$ 9.18
2010	\$ 65,622,305	\$ 7,216,230,800	\$ 9.09	\$ 9.80
2011	\$ 64,512,088	\$ 7,033,795,775	\$ 9.17	\$ 9.88
2012	\$ 63,284,286	\$ 6,793,167,459	\$ 9.32	\$ 10.21
2013	\$ 64,051,867	\$ 6,815,489,181	\$ 9.40	\$ 10.37
2014	\$ 66,200,286	\$ 6,936,192,827	\$ 9.54	\$ 10.26
2015	\$ 67,986,043	\$ 7,079,269,550	\$ 9.60	\$ 10.25
2016	\$ 65,736,356	\$ 7,252,328,337	\$ 9.06	\$ 9.97
2017	\$ 67,043,373	\$ 7,648,631,179	\$ 8.79	\$ 9.79
2018	\$ 68,347,217	\$ 7,877,234,972	\$ 8.68	\$ 9.46
2019	\$ 68,809,775	\$ 8,390,434,565	\$ 8.32	\$ 9.37
2020	\$ 71,741,179	\$ 9,014,775,214	\$ 7.96	\$ 9.18
2021	\$ 72,683,034	\$ 9,493,679,888	\$ 7.66	TBD

APPLETON AREA SCHOOL DISTRICT
2021 - 2022
Budget by Fund

APPLETON AREA SCHOOL DISTRICT

2021 - 2022

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, 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 approximately 51% of its Fund 10 revenues from Equalization Aid. The remainder (49%) 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 24.8%

The third major source of revenue from the State is AGR (Achievement Gap Reduction). 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, ESSER, and others. Federal aids represent 6.89% of the total Fund 10 and 27 revenues.

APPLETON AREA SCHOOL DISTRICT

2021 - 2022

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 18 digit account code that is made up of individual components: Fund type, 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

2021 - 2022

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

2021 - 2022

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 85.2% 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.

GENERAL FUND (Fund 10)	Audited 2018-19	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance (Acct 930 000)	31,162,729.75	33,567,258	43,018,273	50,744,887
Total Ending Fund Balance (Acct 930 000)	33,567,328.09	43,018,273	50,744,887	49,934,417
Revenues & Other Financing Sources				
Transfers-In (Source 100)	0.00	0	0	0
Local Sources (Source 200)	58,190,110.45	57,783,744	59,194,577	60,222,600
Inter-District Sources (Source 300 & 400)	12,005,779.11	12,747,056	16,045,563	13,665,000
Intermediate Sources (Source 500)	0.00	0	25,409	0
State Sources (Source 600)	104,666,949.52	110,567,774	109,551,555	109,958,348
Federal Sources (Source 700)	5,334,516.91	4,789,641	11,177,825	11,530,000
All Other Sources (Source 800 & 900)	236,206.54	1,273,501	482,146	115,052
Total Revenues & Other Financing Sources	180,441,308.97	187,161,716	196,477,075	195,491,000
Expenditures & Other Financing Uses				
Instruction (Function 100 000)	84,852,613.31	85,028,085	91,340,818	95,994,450
Support Services (Function 200 000)	60,818,893.26	59,090,192	61,737,379	63,206,870
Non-Program Transactions (Function 400 000)	32,365,204.06	33,592,425	35,672,264	37,100,150
Total Expenditures & Other Financing Uses	178,036,710.63	177,710,702	188,750,461	196,301,470

APPLETON AREA SCHOOL DISTRICT

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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 24.8%.

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.

Special Education Fund (Fund 27)	Audited 2018-19	Audited 2019-20	Unaudited 2020-2021	Budget 2021-2022
900 000 Beginning Fund Balance	0.00	0.00	0	0
900 000 Ending Fund Balance	0.00	0.00	0	0
Revenues & Other Financing Sources	34,977,822.75	35,641,152	35,604,788	36,015,453
Total Expenditures & Other Financing Uses	34,977,822.75	35,641,152	35,604,788	36,015,453

APPLETON AREA SCHOOL DISTRICT

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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.

DEBT SERVICE FUND (FUND 38, 39)	Audited 2018-19	Audited 2019-20	Unaudited 2020-2021	Budget 2021-2022
900 000 Beginning Fund Balance	3,786,457	3,773,116	3,838,561	3,856,695
900 000 Ending Fund Balance	3,773,116	3,838,561	3,856,695	3,486,034
Revenues & Other Financing Sources	7,855,952	9,373,822	21,588,313	8,669,218
Expenditures & Other Financing Uses	7,869,293	9,308,377	21,570,179	9,039,879

*\$5.5 Million of the total budget amount will be used to prepay on our 2014 referendum debt. The process of prepaying on this debt is called defeasance.

APPLETON AREA SCHOOL DISTRICT

2021 – 2022

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 46 – Capital Improvement

Purpose: Fund 46 can only be used for the purposes identified in our District approved long-range capital improvement plan. Fund 46 assets may not be transferred to any other District fund.

CAPITAL PROJECTS FUND (FUND 41, 46, 48, 49)	Audited 2018-19	Audited 2019-20	Unaudited 2020-2021	Budget 2021-2022
900 000 Beginning Fund Balance	4,163,839.07	3,404,735	3,598,385	5,651,474
900 000 Ending Fund Balance	3,404,734.57	3,598,385	5,651,474	5,153,44
Revenues & Other Financing Sources	3,115,640.75	2,466,303	3,961,403	2,462,000
Expenditures & Other Financing Uses	3,874,815.25	2,272,652	1,908,314	2,960,000

APPLETON AREA SCHOOL DISTRICT

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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.

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

FOOD SERVICE FUND (FUND 50)	Audited 2018-19	Audited 2019-20	Unaudited 2020-2021	Budget 2021-2022
900 000 Beginning Fund Balance	2,563,251.14	3,072,909	2,980,280	3,471,204
900 000 Ending Fund Balance	3,072,909.38	2,980,280	3,471,204	3,471,204
Revenues & Other Financing Sources	6,440,905.91	6,153,981	4,726,544	5,700,000
Expenditures & Other Financing Uses	5,931,247.67	6,246,610	4,235,620	5,700,000

APPLETON AREA SCHOOL DISTRICT

2021 - 2022

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 (2020-21), the Fund 80 property tax levy totaled \$1,957,515 or \$0.22 cents of the local levy. While this represents a small percentage of a \$232 million dollar budget, the Fund 80 Community Service Fund does provide essential support for community programs and services.

Major funding areas include:

- Implementation of a more focused effort to connect the Jefferson Elementary school with its community. The Community School has a central gathering place called the Community Resource Center (CRC) and a full-time key point person, the Community Schools Resource Coordinator (CSRC). The CRC at Jefferson Elementary will provide services and resources to students, staff, families, and the surrounding neighborhood. The CSRC's primary role is to coordinate efforts with community agencies and organizations to meet the needs of Jefferson's diverse populations.

A second Community School was added this year at Dunlap Elementary School and will function much like the program at Jefferson Elementary School.

- 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.

- 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 Extended Learning Day 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 works with the Appleton Police Department and the Grand Chute Police Department to provide school resource officers 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 City and the Town.
- The District also contracts with the Appleton Police Department and the Town of Grand Chute Police Department to provide crossing guards at 31 locations across the District. The AASD pays 50% of the cost of these positions.
- 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 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.

COMMUNITY SERVICE FUND (FUND 80)	Audited 2018-2019	Audited 2019-2020	Unaudited 2020-2021	Budget 2021-2022
900 000 Beginning Fund Balance	\$1,501,339	\$1,297,135	\$1,223,051	\$611,131
900 000 Ending Fund Balance	\$1,297,135	\$1,223,051	\$611,131	\$611,131
Revenues & Other Financing Sources	\$1,920,610	\$1,978,950	\$1,958,467	\$2,475,320
Expenditures & Other Financing Uses	\$2,124,813	\$2,053,385	\$2,570,387	\$2,475,320

APPLETON AREA SCHOOL DISTRICT
2021 - 2022
Budget Adoption Format

	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	33,567,258.08	43,018,272.73	50,744,887.23
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)	29,884,381.35	34,014,020.13	32,000,000.00
Ending Fund Balance, Unassigned (Acct. 939 000)	13,133,891.38	16,730,867.10	17,934,417.23
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	43,018,272.73	50,744,887.23	49,934,417.23
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	56,234,717.25	58,246,608.85	59,279,569.00
240 Payments for Services	19,096.00	11,771.94	8,000.00
260 Non-Capital Sales	0.00	33,206.00	0.00
270 School Activity Income	43,175.56	0.00	45,000.00
280 Interest on Investments	457,591.13	37,448.74	40,000.00
290 Other Revenue, Local Sources	1,029,163.69	865,541.24	850,031.00
Subtotal Local Sources	57,783,743.63	59,194,576.77	60,222,600.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	12,728,405.38	16,038,793.25	13,660,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	18,650.40	6,770.00	5,000.00
Subtotal Other School Districts within Wisconsin	12,747,055.78	16,045,563.25	13,665,000.00
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	11,934.72	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	13,474.06	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	25,408.78	0.00
State Sources			
610 State Aid -- Categorical	1,510,251.18	1,218,756.65	1,166,000.00
620 State Aid -- General	93,680,488.00	94,513,750.00	95,897,348.00
630 DPI Special Project Grants	281,849.80	301,296.31	0.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	1,774,315.37	1,323,633.05	1,200,000.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00
690 Other Revenue	13,320,869.87	12,194,119.47	11,695,000.00
Subtotal State Sources	110,567,774.22	109,551,555.48	109,958,348.00

Federal Sources			
710 Federal Aid - Categorical	98,251.42	131,228.58	130,000.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	1,401,596.57	8,374,156.25	8,800,000.00
750 IASA Grants	2,013,136.17	2,069,453.93	2,100,000.00
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	1,090,606.16	602,985.88	500,000.00
790 Other Federal Revenue - Direct	186,050.87	0.00	0.00
Subtotal Federal Sources	4,789,641.19	11,177,824.64	11,530,000.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	3,562.17	5,914.43	5,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	3,562.17	5,914.43	5,000.00
Other Revenues			
960 Adjustments	38,387.83	61,283.85	0.00
970 Refund of Disbursement	1,122,398.05	111,292.64	0.00
980 Medical Service Reimbursement	0.00	106,665.00	0.00
990 Miscellaneous	109,153.39	196,990.32	110,052.00
Subtotal Other Revenues	1,269,939.27	476,231.81	110,052.00
TOTAL REVENUES & OTHER FINANCING SOURCES	187,161,716.26	196,477,075.16	195,491,000.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	36,075,112.11	41,693,319.80	44,456,350.00
120 000 Regular Curriculum	32,750,445.21	33,485,087.88	34,371,985.00
130 000 Vocational Curriculum	3,636,489.29	3,807,583.80	3,997,065.00
140 000 Physical Curriculum	3,708,837.37	3,576,710.05	3,821,550.00
160 000 Co-Curricular Activities	1,937,203.39	1,596,374.06	1,950,000.00
170 000 Other Special Needs	6,919,997.93	7,181,742.75	7,397,500.00
Subtotal Instruction	85,028,085.30	91,340,818.34	95,994,450.00
Support Sources			
210 000 Pupil Services	6,224,362.45	8,061,522.38	8,250,950.00
220 000 Instructional Staff Services	8,544,642.73	9,769,823.96	10,200,415.00
230 000 General Administration	1,446,085.99	1,617,463.61	1,655,575.00
240 000 School Building Administration	9,275,573.03	9,662,082.49	9,850,520.00
250 000 Business Administration	19,301,096.44	20,071,923.76	20,811,950.00
260 000 Central Services	7,434,431.71	2,716,798.72	2,750,145.00
270 000 Insurance & Judgments	1,271,539.07	1,358,577.27	1,804,835.00
280 000 Debt Services	21,175.00	0.00	0.00
290 000 Other Support Services	5,571,284.67	8,479,186.47	7,882,480.00
Subtotal Support Sources	59,090,191.09	61,737,378.66	63,206,870.00
Non-Program Transactions			
410 000 Inter-fund Transfers	23,713,244.15	23,466,928.59	23,250,000.00
430 000 Instructional Service Payments	9,653,431.26	12,124,973.18	13,625,000.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	225,749.81	80,361.89	225,150.00
Subtotal Non-Program Transactions	33,592,425.22	35,672,263.66	37,100,150.00
TOTAL EXPENDITURES & OTHER FINANCING USES	177,710,701.61	188,750,460.66	196,301,470.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	1,126,543.54	1,071,505.10	1,555,402.00
900 000 Ending Fund Balance	1,071,505.10	1,555,402.00	1,555,402.00
REVENUES & OTHER FINANCING SOURCES	194,609.36	2,234,046.32	1,834,547.00
100 000 Instruction	111,411.64	1,056,422.78	1,134,000.00
200 000 Support Services	135,674.36	693,726.64	700,547.00
400 000 Non-Program Transactions	2,561.80	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	249,647.80	1,750,149.42	1,834,547.00

SPECIAL EDUCATION FUND (FUND 27)			
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	23,713,244.15	21,907,440.02	22,550,000.00
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	12,783.28	49,089.77	15,000.00
Subtotal Local Sources	12,783.28	49,089.77	15,000.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	187,292.00	240,800.00	250,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	187,292.00	240,800.00	250,000.00
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	13,966.52	7,940.78	8,500.00
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	13,966.52	7,940.78	8,500.00
State Sources			
610 State Aid -- Categorical	7,739,898.00	8,397,423.00	7,792,353.00
620 State Aid -- General	154,246.00	200,788.70	199,600.00
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	7,894,144.00	8,598,211.70	7,991,953.00

Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	3,108,802.21	3,772,999.91	4,150,000.00
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	710,919.43	1,028,305.81	1,050,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	3,819,721.64	4,801,305.72	5,200,000.00
Other Financing Sources		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	35,641,151.59	35,604,787.99	36,015,453.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	4,830.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	27,433,150.21	28,168,597.06	28,552,953.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	67,727.21	71,991.00	70,000.00
Subtotal Instruction	27,505,707.42	28,240,588.06	28,622,953.00
Support Sources			
210 000 Pupil Services	4,809,375.48	3,845,852.79	3,897,000.00
220 000 Instructional Staff Services	1,006,156.31	1,163,175.55	1,150,000.00
230 000 General Administration	0.00	6,981.22	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	2,136,805.28	2,088,644.07	2,090,000.00
260 000 Central Services	6,252.75	5,330.09	5,500.00
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	35,090.04	0.00	0.00
Subtotal Support Sources	7,993,679.86	7,109,983.72	7,142,500.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	141,764.31	254,216.21	250,000.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	141,764.31	254,216.21	250,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	35,641,151.59	35,604,787.99	36,015,453.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	3,773,116.18	3,838,560.61	3,856,694.56
900 000 ENDING FUND BALANCES	3,838,560.61	3,856,694.56	3,486,033.56
TOTAL REVENUES & OTHER FINANCING SOURCES	9,373,821.69	21,588,312.59	8,669,218.00
281 000 Long-Term Capital Debt	8,560,147.26	9,306,794.87	9,039,879.00
282 000 Refinancing	0.00	12,263,383.77	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	748,230.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	9,308,377.26	21,570,178.64	9,039,879.00
842 000 INDEBTEDNESS, END OF YEAR	22,760,000.00	15,196,000.00	6,423,000.00
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	3,404,734.58	3,598,385.48	5,651,474.22
900 000 Ending Fund Balance	3,598,385.48	5,651,474.22	5,153,474.22
TOTAL REVENUES & OTHER FINANCING SOURCES	2,466,302.90	3,961,402.95	2,462,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	2,272,652.00	1,908,314.21	2,960,000.00
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	2,272,652.00	1,908,314.21	2,960,000.00
FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	3,072,909.38	2,980,280.14	3,471,204.07
900 000 ENDING FUND BALANCE	2,980,280.14	3,471,204.07	3,471,204.07
TOTAL REVENUES & OTHER FINANCING SOURCES	6,153,980.95	4,726,544.10	5,700,000.00
200 000 Support Services	6,246,610.19	4,235,620.17	5,700,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	6,246,610.19	4,235,620.17	5,700,000.00
COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	1,297,135.42	1,223,050.53	611,131.23
900 000 ENDING FUND BALANCE	1,223,050.53	611,131.23	611,131.23
TOTAL REVENUES & OTHER FINANCING SOURCES	1,978,950.00	1,958,467.50	2,475,320.00
200 000 Support Services	877,367.85	1,188,230.48	1,121,570.00
300 000 Community Services	1,175,667.04	1,382,156.32	1,353,750.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,053,034.89	2,570,386.80	2,475,320.00
PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.