

2022-23 Final Budget Book

Budget Book



FINAL 10.18.22

Green Bay Area
Public School District

200 S. Broadway, Green Bay, WI 54303 | 920-448-2000 | www.gbaps.org

Table of Contents

Board of Education	3
District Fact Sheet	4-5
District Map.....	6
Building the Budget.....	7
District Funds	8
Tax Levy Comparison	9
Fund 10 Revenues.....	10-14
Fund 10 Expenditures	15-19
Fund 27 Revenues.....	20-21
Fund 27 Expenditures	22-24
Other Funds.....	25-36

Board of Education

Learn more at gbaps.org.



Laura McCoy
BOARD PRESIDENT



Dawn Smith
VICE PRESIDENT



Nancy Welch
TREASURER



Andrew Becker
SCHOOL DISTRICT CLERK



Laura Laitinen-Warren
TRUSTEE



James Lyerly
TRUSTEE



Bryan Milz
TRUSTEE

200 S. Broadway, Green Bay, WI 54303 | 920-448-2000 | www.gbaps.org



2022-2023

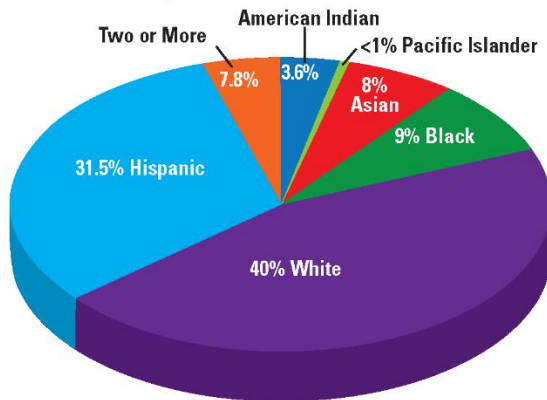
OUR DISTRICT

About Us

Founded in 1856 with the first city-built school known as the Sale School, the Green Bay Area Public School District is more than 150 years old. We are a school district rich in traditions from the East and West High Schools football rivalry to the home of City Stadium (the original football field of the Green Bay Packers).

Our culturally diverse school district is comprised of 42 schools that serve more than 19,000 students. With a mission to educate every child to be college, career and community ready, the district offers a variety of programming to meet all students' needs.

Demographics

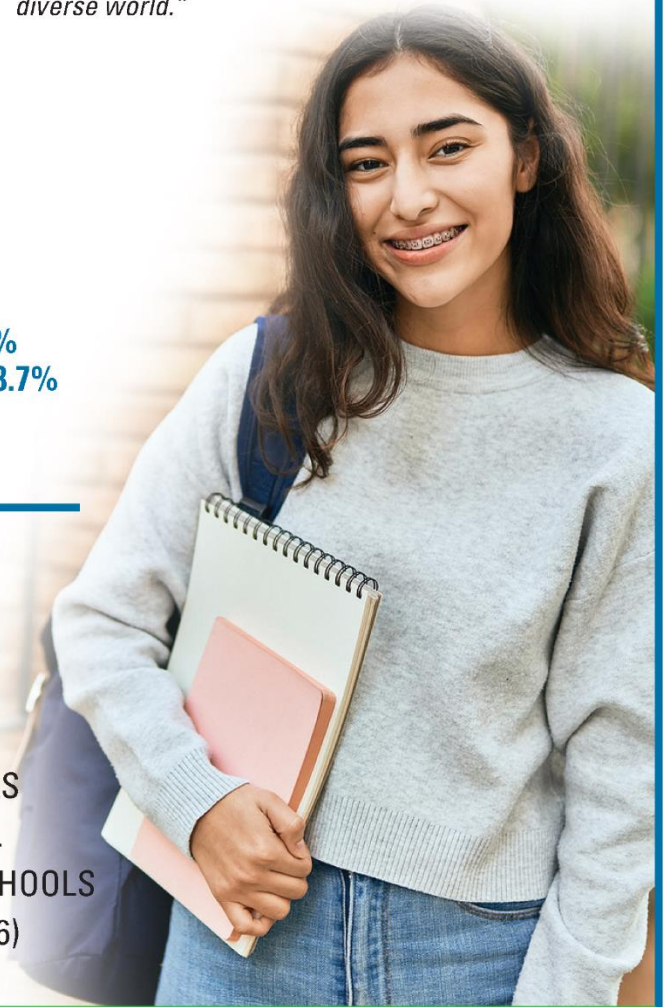


19,000+ Students
3,700+ Employees

Students with Disabilities - **15.7%**
Economically Disadvantaged - **58.7%**
English Learners - **21.5%**

Our Mission

"We educate all students to be college, career and community ready, inspired to succeed in our diverse world."



Communities Served

City of Green Bay
Village of Allouez
Village of Bellevue
Town of Scott
Parts of Ledgeview,
Eaton and Humboldt

Our Schools

- 4** HIGH SCHOOLS
- 2** CHARTER SCHOOLS
- 4** MIDDLE SCHOOLS
- 3** K-8 SCHOOLS
- 24** ELEMENTARY SCHOOLS
- 1** ALTERNATIVE SCHOOL
- 3** EARLY CHILDHOOD SCHOOLS
- 1** VIRTUAL SCHOOL (4K-6)

200 S. Broadway, Green Bay, WI 54303 | 920-448-2000 | www.gbaps.org



FACTSHEET

2022-2023

Personalized Pathways

Providing opportunities that are as UNIQUE as each child who walks through our doors. Learn more about the following programs at www.gbaps.org.

Early Education

Nature-based 4K at the Bay Beach Wildlife Sanctuary

K-12 International Bacalaureate Programs

Chappell Elementary
Franklin Middle School
West High School

Gifted & Talented

Leonardo da Vinci School for Gifted Learners (K-8)

Bilingual Pathways for Native English and Native Spanish Speakers

Baird Elementary
Jackson Elementary
Wilder Elementary
Edison Middle School
Washington Middle School

Fine Arts

Webster Elementary Children’s Center for Integrated Arts
Washington Middle School for the Arts
Fine Arts Institute at East High School

Community Schools

Howe Elementary Community School
Aldo Leopold Community School

Charter Schools

John Dewey Academy of Learning (JDAL)
Northeast Wisconsin School of Innovation

STEM Schools (Science, Technology, Engineering, and Math)

Elmore Elementary
King Elementary Children’s Center for Engineering
Wequiock Elementary Children’s Center for Environmental Science
Lombardi Middle School
Southwest High School

Virtual Learning

Katherine Johnson Academy of Enriched Virtual Learning (4K-6)
JDAL Online (6-12)

Additional Opportunities for High School Students

Preble High School Culinary Arts
Certified Nursing Assistant Program
City Stadium Automotive® at East High School
Bridges Construction & Renovation
Bay Link Manufacturing® at West High School
Project Lead the Way

Interim Superintendent

Vicki Bayer

Board of Education

Laura McCoy, President
Dawn Smith
Nancy Welch
Andrew Becker
Laura Laitinen-Warren
James Lyerly
Bryan Milz

District Communication

Website – www.gbaps.org

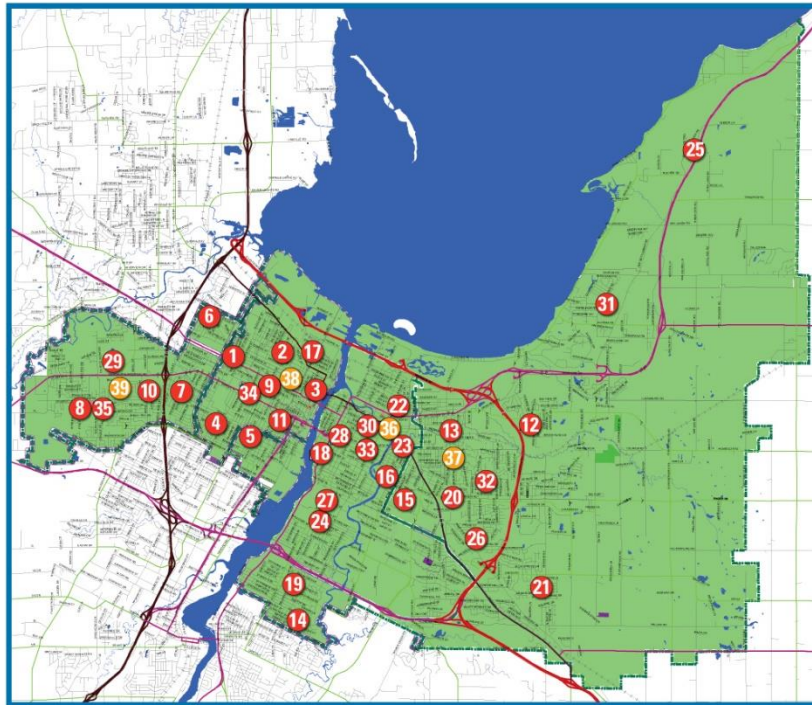
Education Connection – District newsletter mailed to all resident households three times per year.

GBAPS Connects – An email newsletter sent monthly from September – June



200 S. Broadway, Green Bay, WI 54303 | 920-448-2000 | www.gbaps.org

OUR SCHOOLS AT A GLANCE



ELEMENTARY SCHOOLS



SPECIALTY SCHOOLS



ALTERNATIVE SCHOOL



K-8 SCHOOL



MIDDLE SCHOOLS



HIGH SCHOOLS



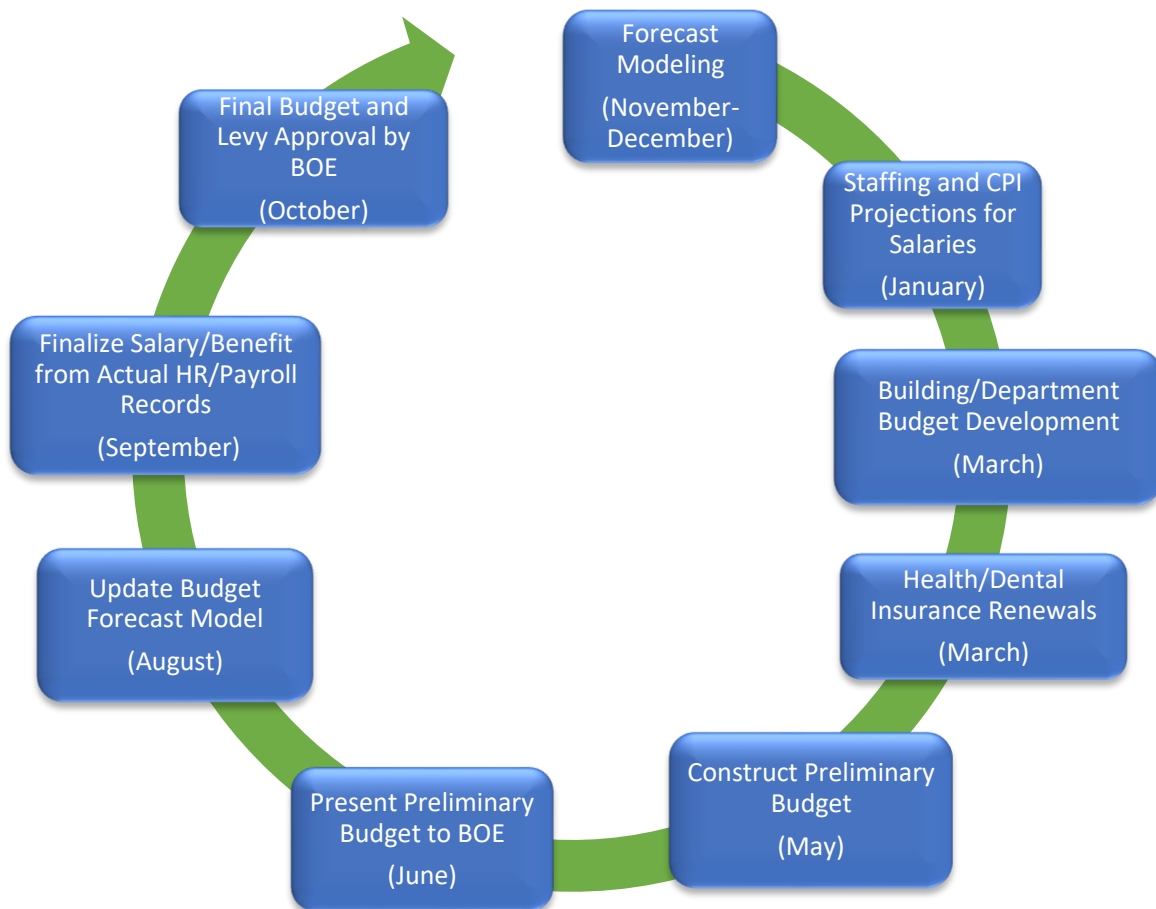
Building the Budget

The process for developing the budget follows a year-long cycle which takes input from the Board of Education, district leadership, principals, staff and the community.

Budget Governance

Monthly financial reporting is provided to the Board of Education during their regularly scheduled meetings for approval as part of the consent agenda. Semi-annual budget reviews showing actual revenues and expenditures to date are presented along with budget changes for Board approval and reporting out of ESSER (Elementary and Secondary School Emergency Relief) claims. In addition, the District auditors review the financial statements with the Board on an annual basis.

Budget Cycle Planning Calendar



District Funds Explanation Summary

General Fund
\$295.9 M

General Fund (10): This fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.

Special Revenue
Trust Fund
\$2.0 M

Special Revenue (21): This fund is used to account for the proceeds of non-trust revenues of which the expenditures are limited to specified purposes related to district operations. The most common source of such funds is gifts and donations. There may be a fund balance in this fund.

Indian
Education Fund
\$0.3 M

Indian Education (22): The grant award is determined by the federal government by the US Department of Education. The main objective of the grant is to increase academic achievement through culturally responsive professional development academic enrichment and parent engagement.

Special
Education Fund
\$54.4 M

Special Education (27): This fund is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. Also included are charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. School Age Parent costs are also charged to this fund. No fund balance or deficit can exist in this fund.

Head Start Fund
\$4.2 M

Head Start Program (29): This provides comprehensive services to low income preschool aged children and their families living within the GBAPSD.

Food Service
Fund
\$8.5 M

Debt Service (30): This fund is used to account for transactions for the repayment of debt issues that were either authorized by school board resolution before August 12, 1993, or approved by referendum. Any fund balance that exists may be used to pay off future debt.

Capital Projects (46): A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a "trust" (Fund 46) that is funded with a transfer from the general fund. The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as the expenditure for shared cost and equalization aid purposes. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five year wait period is over, funds may only be used for the purposes identified in the approved long-term capital improvement plan. The District transferred \$3 million into Fund 46 in 2020.

Pension and
OPEB Fund
\$3.0M

Food Service (50): All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted.

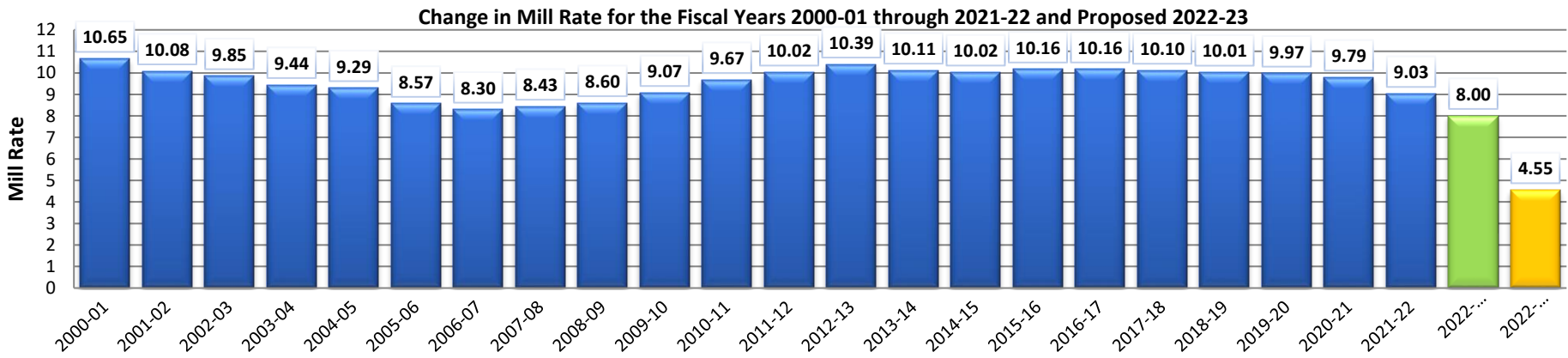
Pension and Other Employee Benefits Trust (Fund 73): This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal laws and Internal Revenue Service requirements. Specific requirements for use of this fund have been established by the Department of Public Instruction. This fund applies to all post-employment benefit plans where the district is providing such benefits by contribution to a legally established irrevocable trust. There may be a fund balance in this fund.

Community
Service Fund
\$3.1M

Community Service (80): This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Actual, additional expenditures for these activities, includes salaries, benefits, travel, purchased services, etc. are to be included in this fund to the extent feasible.

GREEN BAY AREA PUBLIC SCHOOLS TAX LEVY COMPARISON

Fiscal Year	Equalized Valuation	% Change	Fund 10 Levy	Fund 10 Mill Rate	Fund 30 Levy	Fund 30 Mill Rate	Fund 80 Levy	Fund 80 Mill Rate	Total Total Levy	Levy Increase	% Tax Levy Change	Total Mill Rate/\$1,000	% Mill Rate Change
2000-01	5,953,148,486	5.82%	49,122,134	8.25	14,304,919	2.40			63,427,053	2,946,509	4.87%	10.65	-0.93%
2001-02	6,274,702,734	5.40%	48,317,021	7.70	14,900,697	2.37			63,217,718	(209,335)	-0.33%	10.08	-5.35%
2002-03	6,542,042,397	4.26%	48,699,457	7.44	15,737,328	2.41			64,436,785	1,219,067	1.93%	9.85	-2.28%
2003-04	6,981,338,739	6.71%	50,651,410	7.26	15,252,256	2.18			65,903,666	1,466,881	2.28%	9.44	-4.16%
2004-05	7,611,585,378	9.03%	55,736,556	7.32	15,005,414	1.97			70,741,970	4,838,304	7.34%	9.29	-1.59%
2005-06	8,003,312,035	5.15%	53,321,800	6.66	15,230,705	1.90			68,552,505	(2,189,465)	-3.10%	8.57	-7.75%
2006-07	8,312,011,820	3.86%	53,476,608	6.43	15,476,062	1.86			68,952,670	400,165	0.58%	8.30	-3.15%
2007-08	8,483,667,760	2.07%	57,476,599	6.77	12,503,519	1.47	1,546,058	0.18	71,526,176	2,573,506	3.73%	8.43	1.57%
2008-09	8,585,456,292	1.20%	60,084,312	7.00	11,369,360	1.32	2,346,058	0.27	73,799,730	2,273,554	3.18%	8.60	2.02%
2009-10	8,424,923,558	-1.87%	62,810,266	7.46	10,318,093	1.22	3,267,072	0.39	76,395,431	2,595,701	3.52%	9.07	5.47%
2010-11	8,199,747,364	-2.67%	66,593,078	8.12	9,558,805	1.17	3,164,388	0.39	79,316,271	2,920,840	3.82%	9.67	6.62%
2011-12	8,041,865,132	-1.93%	67,282,195	8.37	10,003,540	1.24	3,286,790	0.41	80,572,525	1,256,254	1.58%	10.02	3.62%
2012-13	7,753,109,665	-3.59%	64,419,417	8.31	13,302,106	1.72	2,851,002	0.37	80,572,525	0	0.00%	10.39	3.72%
2013-14	7,908,840,307	2.01%	69,385,927	8.77	7,712,895	0.98	2,851,002	0.36	79,949,824	(622,701)	-0.77%	10.11	-2.73%
2014-15	7,983,952,979	0.95%	65,066,789	8.15	12,118,667	1.52	2,764,368	0.35	79,949,824	0	0.00%	10.02	-3.58%
2015-16	8,155,078,816	2.14%	72,102,337	8.84	8,012,550	0.98	2,764,368	0.34	82,887,085	2,937,261	3.67%	10.16	1.43%
2016-17	8,271,000,000	1.42%	74,701,671	9.03	6,600,000	0.80	2,764,368	0.33	84,069,505	1,182,420	1.43%	10.16	0.00%
2017-18	8,611,359,305	4.12%	77,446,406	8.99	6,800,000	0.79	2,764,368	0.32	87,010,774	2,941,269	3.50%	10.10	-0.59%
2018-19	8,906,285,059	3.42%	72,184,353	8.10	14,231,840	1.60	2,764,368	0.31	89,180,561	2,169,787	2.49%	10.01	-0.90%
2019-20	9,311,617,960	4.55%	74,161,472	7.96	15,900,000	1.71	2,764,368	0.30	92,825,840	3,645,279	4.09%	9.97	-0.44%
2020-21	9,767,224,745	4.89%	72,110,491	7.38	20,700,000	2.12	2,764,368	0.28	95,574,859	2,749,019	2.96%	9.79	-1.84%
2021-22	10,636,879,231	8.90%	63,742,537	5.99	29,495,000	2.77	2,764,368	0.26	96,001,905	427,046	0.45%	9.03	-7.77%
2022-23 Pass	12,164,105,183	14.36%	52,594,025	4.32	42,000,000	3.45	2,764,368	0.23	97,358,393	1,356,468	1.41%	8.00	-11.32%
2022-23 Fail	12,164,105,183	14.36%	52,594,025	4.32	0	0.00	2,764,368	0.23	55,358,393	(40,643,512)	-42.34%	4.55	-49.58%



2022-23 GENERAL FUND 10

The General Fund records, and accounts for, all major operations of the District which do not have to be accounted for in another special-purpose fund. The main sources of revenue include property taxes, student fees, and State and Federal aids and grants. Operating expenditures include salaries, benefits, contracted services, consumables, equipment, and insurance. Expenditures are accounted for by programs relating to instruction, student services, administration, maintenance, and transfers.

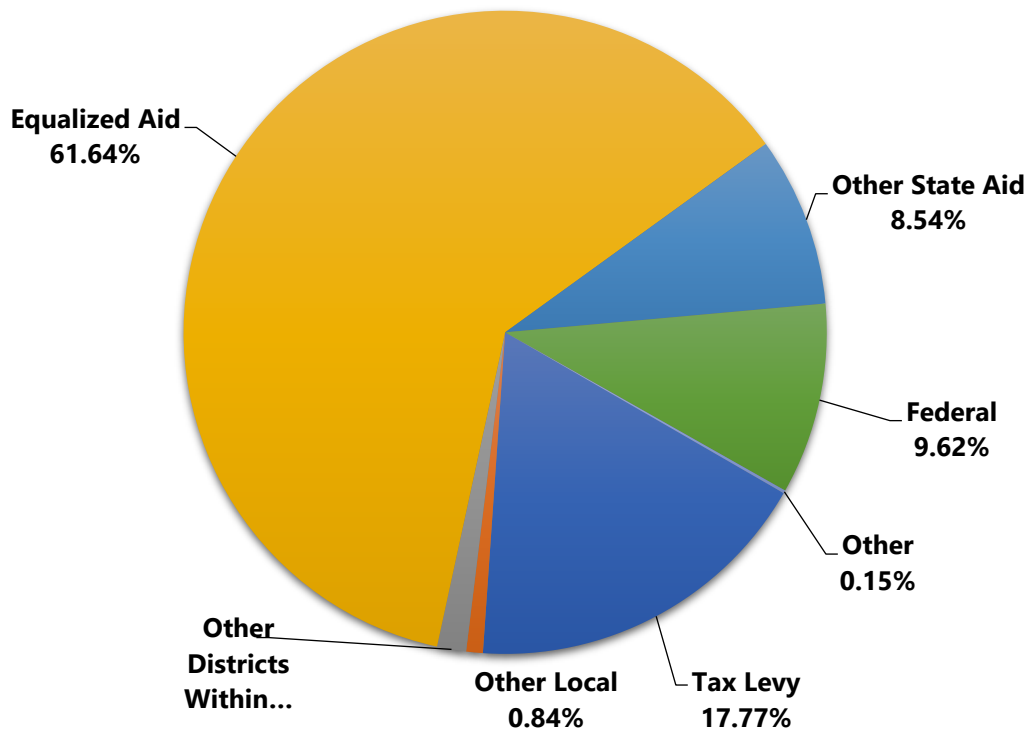
The Federal Government has provided approximately \$69.5 million resources through the Elementary and Secondary Schools Emergency Relief (ESSER) and the State of Wisconsin has provided an additional \$2.9 million in the Governor’s Emergency Education Relief (GEER) resources. All funds must be spent by September 30, 2024. These resources have been used to provide personal protective equipment, cleaning/disinfecting equipment and supplies, professional development and instructional materials, technology, and internet remote access points. The District has spent or obligated approximately \$32 million of the resources. These funds will continue to be used to offset the projected budget deficit in fiscal years 22-23 and 23-24.

The Board of Education receives a \$7,538 annual salary for attendance at meetings, and a \$150 stipend for attendance at Board-approved full day or out of the area conferences, conventions, or meetings. Additionally, while acting as an official representative of the Board, liability insurance protection, and the reimbursement of reasonable expenses, as provided to District employees, shall be extended to each Board member.

FUND BALANCE	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
Beginning Fund Balance	49,344,822	60,482,766	67,629,849	68,269,348
Revenues	277,809,697	284,819,944	304,640,655	295,934,520
Expenditures	<u>266,671,753</u>	<u>277,672,861</u>	<u>304,001,156</u>	<u>295,934,520</u>
Ending Fund Balance	<u>\$60,482,766</u>	<u>\$67,629,849</u>	<u>\$68,269,348</u>	<u>\$68,269,348</u>

FUND 10 REVENUES

FUND 10 - GENERAL FUND Revenue 2022-23	BUDGET	%
Tax Levy	52,594,025	17.77%
Other Local	2,471,848	0.84%
Other Districts Within Wisconsin	4,317,582	1.46%
Equalized Aid	182,405,094	61.64%
Other State Aid	25,258,049	8.54%
Federal	28,456,810	9.62%
Other	431,112	0.15%
TOTAL REVENUE	\$295,934,520	100%



**GREEN BAY AREA PUBLIC SCHOOLS
FUND 10 - GENERAL FUND**

		<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
REVENUE	<u>Source</u>				
INDIRECT COSTS					
Indirect Costs	120	36,081	116,527	0	0
LOCAL REVENUE					
Taxes	210	74,324,406	72,277,237	63,908,331	52,759,025
Payments for Services	240	162,990	325,946	434,551	404,322
Non-Capital Sales	260	7,463	11,648	72,344	22,776
School Activity Income	270	140,724	3,927	135,459	140,000
Interest on Investments	280	564,305	16,272	116,557	800,000
Other Local	290	809,641	252,502	507,283	939,750
INTERDISTRICT PAYMENTS WITHIN WI					
Open Enrollment Tuition	340	3,699,412	3,941,064	4,306,235	4,317,582
INTERMEDIATE REVENUE					
State Aid transit from CESA	510	1,366	0	0	0
Payments from CESA	540	0	11,620	4,601	0
STATE REVENUE					
State Aid Categorical	610	3,060,675	2,720,912	2,936,067	2,883,146
State Aid General	620	160,623,170	166,851,753	174,618,770	183,552,164
Special Projects Grants	630	554,031	565,676	511,607	529,797
Payments for Services	640	0	329,188	87,791	100,000
AGR	650	4,035,791	4,592,089	4,387,704	4,227,490
DNR State Revenue	660	5,983	5,967	6,785	6,000
Other State Rev (Per Pupil)	690	17,942,857	16,965,180	17,324,754	16,364,546
FEDERAL REVENUE					
Federal Aid Categorical	710	206,133	258,365	221,921	217,320
Special Projects Grants	730	3,639,886	6,885,030	20,334,422	16,694,624
Title I Revenue	750	5,888,094	6,145,432	6,636,457	6,869,774
Federal Aid through State Agencies	780	1,689,015	2,145,468	6,371,273	4,675,092
OTHER FINANCING REVENUE					
Sale of Capital Assets	860	148,676	87,037	77,634	65,000
Capital Leases	870	0	0	470,817	0
OTHER REVENUE					
Adjustments	960	0	14,357	19,591	15,000
E-Rate Refund	970	268,997	296,715	802,105	71,112
Miscellaneous Revenue	990	0	33	347,597	280,000
TOTAL REVENUE:		\$277,809,696	\$284,819,944	\$304,640,655	\$295,934,520

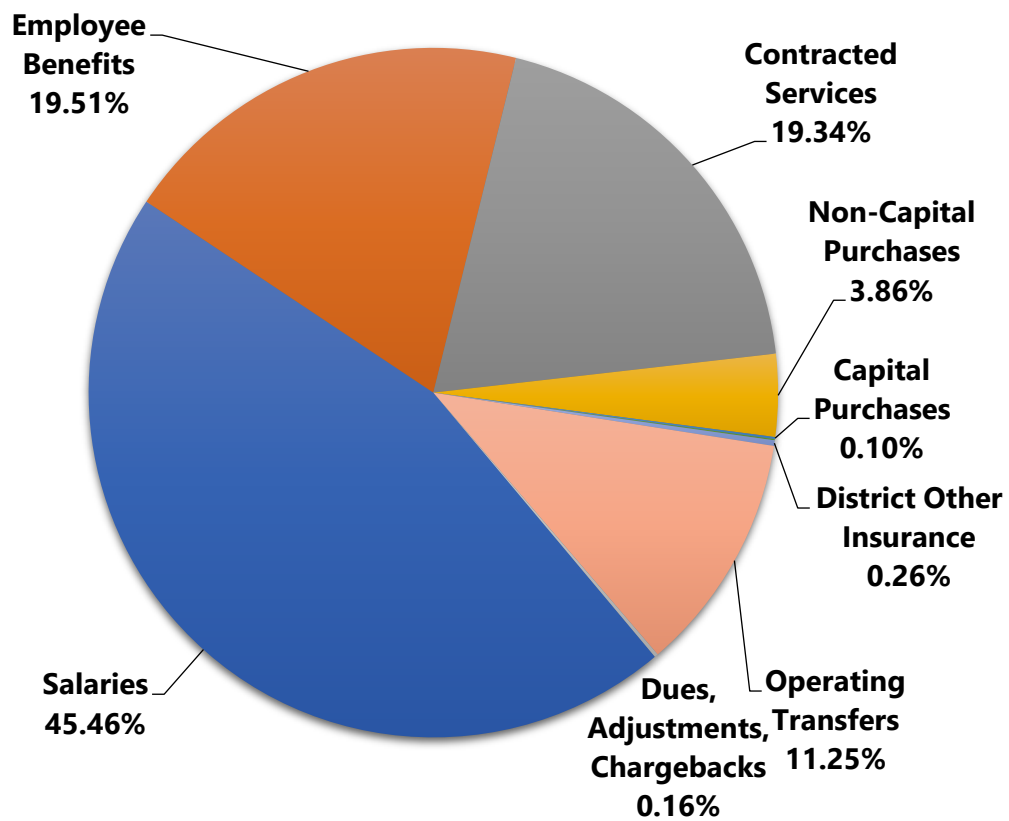
**GREEN BAY AREA PUBLIC SCHOOLS
FUND 10 - GENERAL FUND
DETAIL OF REVENUE**

	<u>Source</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
<u>INDIRECT COSTS</u>					
Transfer from Special Ed Fund	127	36,081	0	0	0
Transfer from Fund 29	129	0	116,527	0	0
TOTAL:		\$36,081	\$116,527	\$0	\$0
<u>LOCAL REVENUE</u>					
Local Property Taxes	211	74,161,472	72,110,491	63,742,537	52,594,025
Mobile Home Taxes	213	162,934	166,746	165,794	165,000
Private Tuition Payments	241	40,576	0	20,402	10,000
General Tuition Private Agency	242	0	325,946	304,200	284,322
Transportation Fees	248	122,414	0	109,948	110,000
Resale Revenue	262	0	0	38,731	12,776
Non-Capital Sales	264	0	0	33,612	10,000
Non-Capital Sales	269	7,463	11,648	0	0
Cocurricular Admissions	270	66,939	1,635	0	0
Cocurricular Admissions	271	0	(3,282)	67,077	65,000
Cocurricular Season Pass	272	35,940	0	26,225	35,000
Invitational Fees	274	37,846	5,574	42,156	40,000
Interest on Investments	280	564,305	16,272	116,557	800,000
3rd Party Bill to Account	291	66,620	0	239,544	200,000
Student/Parking Fees	292	464,331	57,272	110,515	565,000
Rental Fees	293	92,284	86,698	148,533	150,000
Graduation Fees	296	16,393	150	25	15,000
Student Fines	297	7,711	7,528	4,537	7,500
Transcript Fees	298	2,474	3,911	4,128	2,250
Miscellaneous	299	159,828	96,942	0	0
TOTAL:		\$76,009,528	\$72,887,532	\$65,174,525	\$55,065,873
<u>INTERDISTRICT PAYMENTS WITHIN WI</u>					
Tuition from Other WI Districts	341	5,505	2,321	11,154	2,400
Tuition - Open Enrollment	345	3,693,907	3,938,743	4,295,081	4,315,182
TOTAL:		\$3,699,412	\$3,941,064	\$4,306,235	\$4,317,582
<u>INTERMEDIATE REVENUE</u>					
State Aid Transit from CESA	515	1,366	0	0	0
Other Payments from CESA	549	0	11,620	4,601	0
TOTAL:		\$1,366	\$11,620	\$4,601	\$0
<u>STATE REVENUE</u>					
Transportation Aid	612	269,479	203,160	221,371	250,000
Library Aid	613	1,246,857	1,121,440	1,148,651	1,148,651
Bilingual Aid	618	1,133,479	1,004,260	994,129	984,495
Other Categorical Aids	619	410,861	392,053	571,916	500,000
Equalization Aid	621	159,147,351	165,375,934	173,471,700	182,405,094
High Poverty Aid	628	1,475,819	1,475,819	1,147,070	1,147,070

	<u>Source</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
Special Project Grants	630	554,031	565,676	511,607	529,797
State Tuition	641	0	329,188	87,791	100,000
AGR Aid	650	4,035,791	4,592,089	4,387,704	4,227,490
State Rev through Local Units	660	5,983	5,967	6,785	6,000
State Tax Exempt Aid	691	1,264,776	1,158,861	1,275,620	1,274,914
Per Pupil Aid	695	16,004,940	15,622,068	15,376,466	15,059,632
Other State Rev	699	673,142	184,251	672,668	30,000
TOTAL:		\$186,222,508	\$192,030,765	\$199,873,477	\$207,663,143
<u>FEDERAL REVENUE</u>					
Vocational Education Aid	713	206,133	258,365	221,921	217,320
Special Project Grants	730	3,639,886	6,885,030	20,334,422	16,694,624
Title I Revenue	751	5,888,094	6,145,432	6,636,457	6,869,774
Fed Aid through State Agencies	780	0	0	3,651,095	2,175,092
SBS Medicaid Revenue	781	1,689,015	2,145,468	2,720,178	2,500,000
TOTAL:		\$11,423,129	\$15,434,294	\$33,564,073	\$28,456,810
<u>OTHER FINANCING REVENUE</u>					
Sale of Capital Assets	860	148,676	87,037	77,634	65,000
Capital Leases	878	0	0	470,817	0
TOTAL:		\$148,676	\$87,037	\$548,451	\$65,000
<u>OTHER REVENUE</u>					
Insurance Adjustments	964	0	14,357	19,591	15,000
Aidable Adjustments	971	268,997	296,715	792,043	71,112
Property Tax General Aid Refund	972	0	0	10,062	0
Miscellaneous Revenue	990	0	33	347,597	280,000
TOTAL:		\$268,997	\$311,105	\$1,169,293	\$366,112
TOTAL REVENUES:		\$277,809,696	\$284,819,944	\$304,640,655	\$295,934,520

FUND 10 EXPENDITURES

FUND 10 - GENERAL FUND Expenditures 2022-23	BUDGET	%
Salaries	134,524,111	45.46%
Employee Benefits	57,741,679	19.51%
Contracted Services	57,222,305	19.34%
Non-Capital Purchases	11,435,056	3.86%
Capital Purchases	300,525	0.10%
Debt Service	157,642	0.05%
District Other Insurance	773,879	0.26%
Operating Transfers	33,296,775	11.25%
Dues, Adjustments, Chargebacks	482,548	0.16%
TOTAL EXPENDITURES	\$295,934,520	100%



**GREEN BAY AREA PUBLIC SCHOOLS
FUND 10 - GENERAL FUND
DETAIL OF EXPENDITURES**

	<u>Object</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
<u>SALARIES</u>					
Teacher Salaries	200111	81,433,879	83,879,219	86,004,862	86,790,247
Mgt/Tech/Other Prof Salaries	200112	15,031,308	15,189,767	16,025,624	15,520,740
Paraprofessional Salaries	200113	2,375,469	2,194,621	2,662,864	2,463,299
Clerical Salaries	200114	5,612,203	5,863,744	6,458,915	6,335,541
Coordinator Salaries	200116	38,395	34,009	29,948	31,882
Student Learning Advocate/Support Asst	200117	484,106	630,668	636,292	693,934
Executive Assistant Salaries	200118	495,340	462,196	444,600	381,736
Law Enforcement Officer	200119	24,231	9,729	34,188	50,911
Secondary Monitor Salaries	200121	1,189,354	1,171,813	1,275,076	1,274,553
Elementary Monitor Salaries	200122	1,256,115	1,235,621	1,331,599	1,309,050
Coop Clerical Salaries	200123	29,547	4,559	20,056	34,728
Truant Officer Salaries	200124	1,871	596	2,484	5,000
Parent Assistant Salaries	200125	39,301	28,938	43,282	13,500
Hourly w/Benefits	200126	314,700	309,222	305,304	356,124
Van Drivers	200127	147,042	183,052	198,211	204,123
Sub Teacher Salaries	200131	912,492	113,389	1,149,975	1,382,409
Interfaculty Sub Salaries	200132	133,202	330,286	781,762	135,000
Sub Clerical Salaries	200133	88,892	41,647	96,538	87,235
Sub Paraprofessional Salaries	200134	55,675	38,997	60,254	34,845
Sub Secondary Monitor Salaries	200135	10,739	3,551	13,559	11,429
Limited Term Employee Salaries	200137	718,723	1,050,839	2,571,604	1,034,694
Sub Elementary Monitor Salaries	200138	17,890	12,651	26,193	16,328
Inter Elem Monitor / Secondary Monitor Subbing	200139	142,844	2,030	46,017	136,830
Cocurricular Salaries	200141	1,359,744	1,185,068	1,343,696	1,433,340
Non-Teaching Duty Salaries	200142	71,306	40,328	87,377	93,374
Summer School Salaries	200143	8,122	0	8,116	23,657
Teacher Department Chair Salaries	200144	338,024	343,963	356,873	373,579
Summer School Teaching Salaries	200145	808,288	666,360	3,893,624	948,975
Board of Education Compensation	200148	38,600	42,400	50,795	53,182
Stipend	200149	425,975	1,265,422	653,760	483,888
Teacher House Leader Salaries	200150	31,961	28,832	31,137	32,598
Teacher Prof Development Certification	200152	47,123	26,535	0	0
Sub Asst Tchr Summer Sch	200153	412	0	0	0
Sign on Bonus	200156	13,498	6,738	1,000	0
Teacher Overloads	200157	488,042	620,249	575,425	667,522
Custodial/Maintenance Salaries	200161	8,779,076	8,719,182	8,921,707	9,237,588
Temporary Employee Salaries	200162	291,504	253,186	267,451	281,797
Custodial/Maint Overtime Salaries	200163	183,109	64,742	194,131	159,629
Building Rental Custodian Overtime Salaries	200165	17,475	4,074	8,745	16,875
Snowplow Overtime Salaries	200166	68,016	22,326	42,958	70,000

	<u>Object</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
Emergency Repair Overtime Salaries	200167	571	830	1,848	2,560
Sub Custodial Salaries	200168	2,030	0	0	0
Additional Time - Teacher	200171	1,165,945	1,411,048	1,397,414	1,974,862
Additional Time - Administrator	200172	35,280	61,443	79,382	46,567
Additional Time - Paraprofessional	200173	75,929	61,854	85,245	75,419
Additional Time - Clerical	200174	151,607	141,863	198,350	134,275
Additional Time - Food Service	200175	2,797	1,269	1,503	1,500
Additional Time - Secondary Monitor	200176	16,157	26,223	34,654	11,550
Additional Time - Elementary Monitor	200177	55,848	211,193	518,680	44,960
Additional Time - Executive Assistant	200178	21,136	30,632	9,780	19,747
Additional Time - Miscellaneous	200179	117,216	113,868	55,201	32,529
TOTAL:		\$125,168,111	\$128,140,770	\$139,038,058	\$134,524,111

EMPLOYEE BENEFITS

Employer Retirement Contribution	200212	8,016,542	8,335,316	8,727,561	8,770,120
Emeritus	200218	0	0	4,784,257	5,417,968
Social Security	200220	9,057,508	9,318,060	9,990,189	9,860,682
Life Insurance	200230	106,266	104,360	101,068	95,062
Dental Insurance	200243	1,784,169	2,172,379	2,196,174	2,313,060
Vision Insurance	200246	9,419	9,161	9,315	11,347
Health Insurance	200248	21,877,662	24,083,682	29,784,917	29,396,785
Long Term Disability Insurance	200251	423,000	424,004	536,364	533,825
Workers Compensation Insurance	200254	1,310,293	1,257,184	1,353,431	1,342,830
Emeritus (see 200218)	200290	2,210,270	2,271,230	0	0
Annuity Payment	200293	57,500	18,000	0	0
TOTAL:		\$44,852,629	\$47,993,376	\$57,483,276	\$57,741,679

CONTRACTED SERVICES

Contracted Services	200310	5,511,655	4,567,653	4,443,058	4,251,042
Professional Learning	200312	516,548	826,331	916,775	758,627
Outside Contracted Technology Repair/Maintenance	200321	2,965	7,322	491,513	155,850
Lease/Rental Computer Equipment	200322	1,833,607	42,860	112,977	0
Equipment Repair	200324	346,965	315,618	451,972	447,513
Vehicle and Equipment Rental/Lease	200325	141,091	140,618	23,014	5,760
Site Rental	200326	13,521	9,984	4,723	6,624
Construction - Contractors	200327	4,657,869	5,982,083	756,036	3,978,612
Building Rental	200328	306,835	232,368	0	0
Cleaning Service	200329	0	170,162	22,611	0
Utilities - Gas	200331	482,344	536,087	744,515	935,100
Utilities - Electricity	200336	1,620,137	1,445,432	1,939,208	2,080,000
Utilities - Water	200337	116,029	99,892	138,783	113,250
Utilities - Sewerage	200338	339,079	332,662	403,630	325,900
Student Transportation	200341	6,010,760	5,099,150	6,800,668	7,184,589
Employee Travel	200342	180,829	23,578	230,140	227,135
Vehicle Fuel	200348	83,972	80,773	140,510	177,404
Other Travel	200349	458	250	198	0

	<u>Object</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
Advertising	200351	46,367	48,311	40,701	62,399
Postage	200353	171,900	204,677	131,866	141,572
Printing & Binding	200354	51,890	30,036	57,166	62,160
Telecommunications	200355	428,114	398,626	170,995	53,753
Internet Access	200358	0	557,294	664,531	320,440
Software Services	200360	2,770,667	4,192,035	8,978,100	6,351,703
Educational Services - Non Governmental	200370	123,389	11,427	203,353	288,798
Instr Payment Private Vendor	200371	0	23,776	1,005,790	433,920
Instr Payment Private Schools	200373	0	0	57,776	0
Payments to Municipalities	200381	6,307	1,484	216,612	212,000
Payments to Other WI Districts	200382	16,637,904	17,903,526	18,316,061	18,570,922
Payment to Counties	200385	35	1,507	0	300
Payments to CESA	200386	279,212	179,205	215,276	180,050
Payments to State	200387	6,632,257	7,748,244	8,957,762	9,675,080
Payments to WI Tech Colleges	200389	45,843	105,188	247,582	221,802
TOTAL:		\$49,358,551	\$51,318,160	\$56,883,903	\$57,222,305

NON-CAPITAL PURCHASES

General Supplies	200411	2,435,512	3,806,057	3,315,208	3,044,144
Workbooks	200412	848,336	0	0	0
Food	200415	5,896	78	171	500
Medical Supplies	200416	0	0	124,009	0
Apparel	200420	97,061	98,120	117,658	89,047
General Media	200430	881,698	1,217,175	1,546,303	893,120
Non-Capital Equipment	200440	1,941,347	1,632,184	1,561,978	1,370,421
Tools & Implements	200446	9,355	10,718	15,280	11,000
Resale Expense	200450	20,163	16,632	33,040	0
Textbooks	200470	390,353	251,812	505,068	1,673,692
Workbooks	200472	0	331,960	847,246	221,709
Technology Related Supplies	200481	979,057	702,109	395,752	185,835
Non-Capital Technology Hardware	200482	2,109,365	6,815,114	5,206,569	3,813,984
Nonstudent Reference Materials	200490	103,232	133,471	349,473	131,604
TOTAL:		\$9,821,374	\$15,015,431	\$14,017,755	\$11,435,056

CAPITAL PURCHASES

Site Component Add/Replacement	200521	0	6,942	0	0
Building Acquisition	200531	0	3,103,210	0	0
Building Component Add/Replace	200541	5,652	46,570	0	0
Equipment Addition	200553	76,928	280,325	285,703	51,000
Equipment Replacement > \$5,000	200563	561,421	420,601	983,258	204,525
Technology Related Hardware > \$5,000	200581	385,508	718,517	311,663	45,000
TOTAL:		\$1,029,508	\$4,576,165	\$1,580,624	\$300,525

	<u>Object</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
<u>DEBT SERVICE</u>					
Principal on Capital Lease	200678	0	0	140,968	145,197
Interest on Capital Leases	200688	0	0	9,170	9,445
Paying Agent Fees	200691	4,150	2,850	2,533	3,000
TOTAL:		\$4,150	\$2,850	\$152,671	\$157,642
<u>DISTRICT INSURANCE</u>					
Liability Insurance	200711	156,502	155,415	159,607	164,710
Property Insurance	200712	463,947	504,795	562,684	579,169
Unemployment Compensation Insurance	200730	20,305	427,868	24,413	30,000
TOTAL:		\$640,754	\$1,088,078	\$746,704	\$773,879
<u>OPERATING TRANSFERS</u>					
Transfer to Special Education Fund	200827	31,645,589	28,942,631	33,008,115	33,296,775
Transfer to Capital Improvement Trust	200846	3,000,005	0	0	0
Transfer to Food Service	200850	798,958	161,881	0	0
TOTAL:		\$35,444,551	\$29,104,512	\$33,008,115	\$33,296,775
<u>MISCELLANEOUS EXPENSES</u>					
District Dues and Fees	200941	107,819	138,975	138,187	167,749
Employee Dues and Fees	200942	30,257	57,818	31,807	42,441
Student Dues and Fees	200943	119,895	56,817	138,976	148,008
Other Dues/Fees	200949	11,759	12,433	38,455	29,350
Insurance Adjustment	200964	978	17,614	18,724	5,000
Other Adjustments	200969	39,316	75,796	558,163	70,000
Refund Payment Prior Year	200971	0	27,167	1,723	0
Property Tax Refunds	200972	42,101	46,901	164,014	20,000
TOTAL:		\$352,124	\$433,520	\$1,090,050	\$482,548
TOTAL EXPENDITURES:		\$266,671,752	\$277,672,861	\$304,001,156	\$295,934,520

GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2022-23
SPECIAL EDUCATION FUND 27

FUND 27 REVENUES

The revenues in this fund come from three sources: local, State and Federal. The chart on page 22 shows that 61.23% of special education costs are paid with district funds. The Federal government awards 12.64% through grants and Medicaid reimbursement. The State reimbursed the District 26.07% of the prior year's expenditures through categorical aid and other costs. The General Fund is required to transfer a reconciled amount of monies to cover the difference between total costs less the revenue received from other financing sources. The budgeted amount of the General Fund transfer for 2022-23 will be \$33.3 million. The District provides services for 3,069 Special Education students.

FUND 27 EXPENDITURES

Expenditures are expected to total approximately \$54.4 million. School districts that receive Federal special education aid are required to maintain the same or greater local funding from one year to the next on a per-pupil basis. This is called the Maintenance of Effort (MOE). The Wisconsin Department of Public Instruction performs annual compliance reviews to determine whether school districts have met the federal requirements. With the included budget it is calculated that the District will be in compliance with MOE.

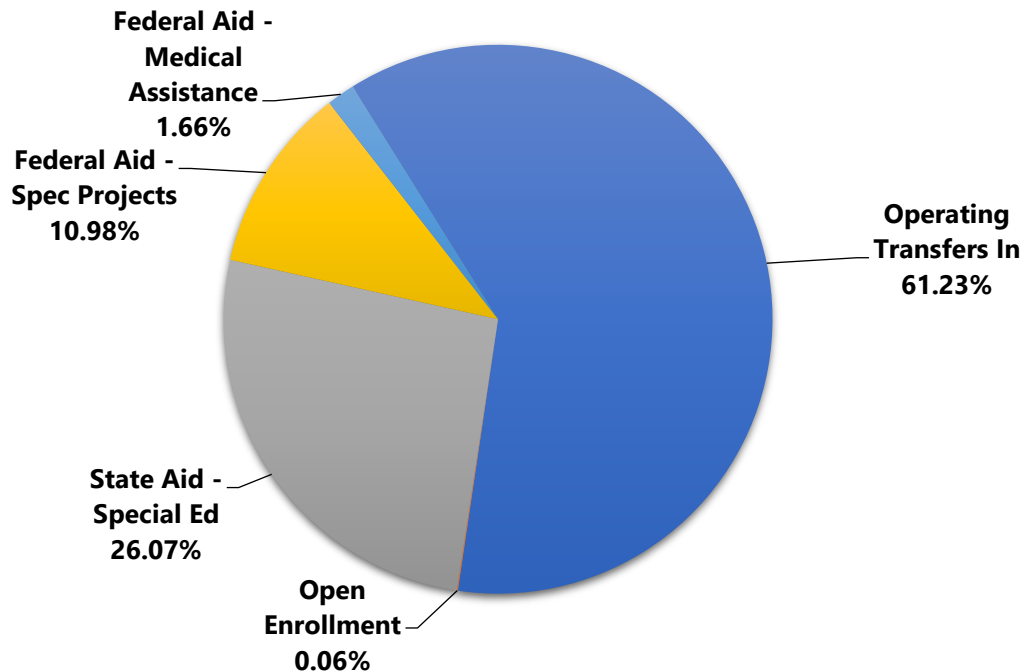
FUND BALANCE

Fund balance is not allowed for these monies per State requirements.

**GREEN BAY AREA PUBLIC SCHOOLS
FUND 27 - SPECIAL EDUCATION**

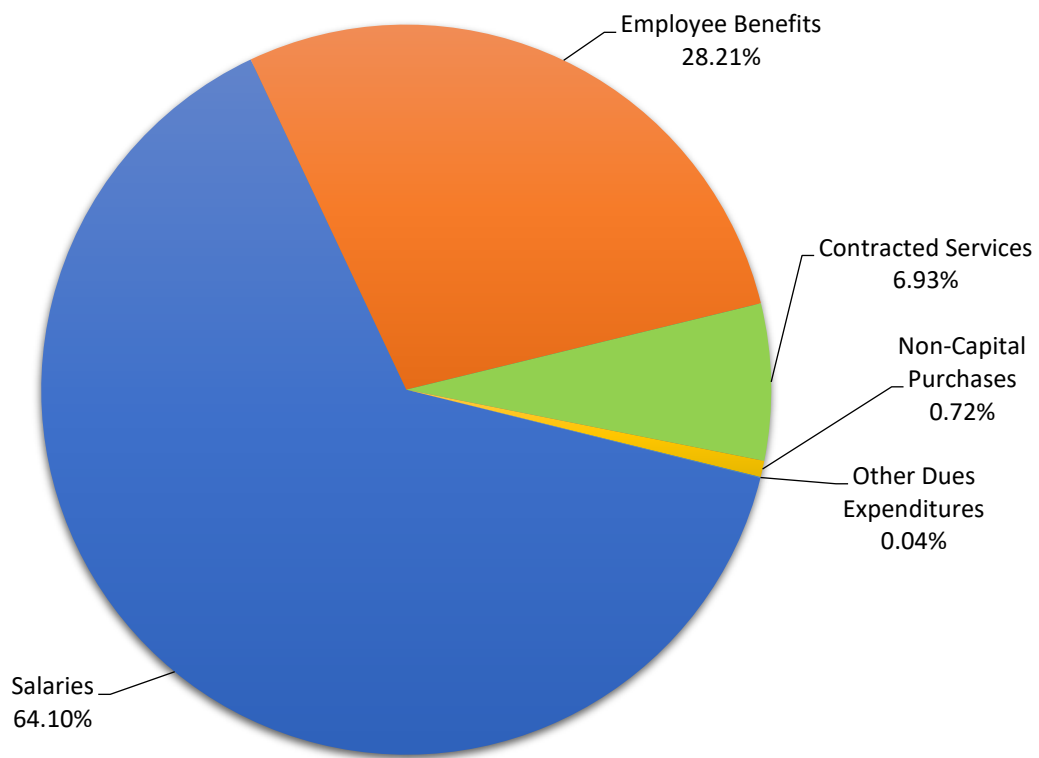
DETAIL OF REVENUE

	<u>Source</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
<u>OPERATING TRANSFERS</u>					
Transfer from General Fund	110	31,645,589	28,942,631	33,008,115	33,296,775
TOTAL:		\$31,645,589	\$28,942,631	\$33,008,115	\$33,296,775
<u>LOCAL REVENUE</u>					
Gifts	290	1,646	0	0	0
TOTAL:		\$1,646	\$0	\$0	\$0
<u>INTERDISTRICT PAYMENTS WITHIN WI</u>					
Special Ed Tuition - Non-Open Enrollment	346	214,519	38,724	33,863	33,000
TOTAL:		\$214,519	\$38,724	\$33,863	\$33,000
<u>INTERMEDIATE REVENUE</u>					
Federal Aid Transit from CESA	517	0	3,000	5,260	0
TOTAL:		\$0	\$3,000	\$5,260	\$0
<u>STATE REVENUE</u>					
State Handicapped Aid	611	10,761,951	12,067,172	12,406,079	13,876,466
High Cost Spec Educ Aid	625	214,325	152,428	254,278	200,000
Special Ed Transition BBL	697	92,000	125,000	108,076	100,000
TOTAL:		\$11,068,276	\$12,344,600	\$12,768,433	\$14,176,466
<u>FEDERAL REVENUE</u>					
Special Project Grants	730	3,137,650	6,823,708	5,511,549	5,970,674
SBS Medicaid Revenue	781	984,996	943,613	885,762	900,000
TOTAL:		\$4,122,646	\$7,767,321	\$6,397,311	\$6,870,674
TOTAL REVENUES:		\$47,052,675	\$49,096,276	\$52,212,982	\$54,376,915



FUND 27 EXPENDITURES

FUND 27 - SPECIAL EDUCATION Expenditures 2022-23	BUDGET	%
Salaries	34,856,606	64.10%
Employee Benefits	15,338,561	28.21%
Contracted Services	3,768,873	6.93%
Non-Capital Purchases	392,200	0.72%
Other Dues Expenditures	20,675	0.04%
TOTAL EXPENDITURES	\$54,376,915	100%



GREEN BAY AREA PUBLIC SCHOOLS

FUND 27 - SPECIAL EDUCATION

DETAIL OF EXPENDITURES

	<u>Object</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
<u>SALARIES</u>					
Teacher Salaries	200111	22,423,243	22,919,476	23,205,126	24,655,618
Mgt/Tech/Other Prof Salaries	200112	641,716	666,778	785,408	848,176
Paraprofessional Salaries	200113	6,312,229	6,680,486	7,148,653	7,157,370
Clerical Salaries	200114	329,920	332,392	328,279	389,126
Coordinator Salaries	200116	2,119	0	0	0
Executive Assistant Salaries	200118	56,777	57,744	53,355	0
Bus Aides	200120	218,319	213,869	359,749	290,392
Elementary Monitor Salaries	200122	0	0	0	12,859
Coop Clerical Salaries	200123	965	1,553	4,421	0
Van Drivers	200127	5,616	0	0	0
Sub Teacher Salaries	200131	186,348	10,822	156,598	220,000
Interfaculty Sub Salaries	200132	31,350	0	9,817	30,000
Sub Paraprofessional Salaries	200134	126,244	45,068	105,166	125,496
Limited Term Employee Salaries	200137	202,917	328,599	50,488	330,229
Sub Elementary Monitor Salaries	200138	1,900	0	0	1,900
Inter Elem Monitor / Secondary Monitor Subbing	200139	21,991	0	1,055	20,250
Cocurricular Salaries	200141	3,690	0	0	0
Teacher Department Chair Salaries	200144	106,605	110,091	114,924	120,314
Summer School Teaching Salaries	200145	25,938	32,667	84,060	32,165
Stipend	200149	12,880	176,694	46,644	161,820
Teacher Prof Development Certification	200152	26,031	15,392	320	0
Sign on Bonus	200156	25,216	15,474	0	0
Teacher Overloads	200157	18,433	22,620	13,810	25,134
Temporary Employee Salaries	200162	1,910	0	0	0
Additional Time - Teacher	200171	83,230	190,850	219,808	330,407
Additional Time - Paraprofessional	200173	58,392	71,962	128,047	90,350
Additional Time - Clerical	200174	2,658	4,845	1,545	10,000
Additional Time - Executive Assistant	200178	1,513	2,010	1,002	4,000
Additional Time - Miscellaneous	200179	0	402	427	1,000
TOTAL:		\$30,928,150	\$31,899,794	\$32,818,702	\$34,856,606
<u>EMPLOYEE BENEFITS</u>					
Employer Retirement Contribution	200212	1,997,015	2,097,740	2,118,099	2,275,307
Emeritus	200218	0	0	1,031,243	543,252
Social Security	200220	2,226,670	2,308,013	2,384,377	2,557,106
Life Insurance	200230	30,427	30,503	29,488	28,439
Dental Insurance	200243	511,224	609,543	642,276	698,765
Vision Insurance	200246	1,643	7	2,229	2,624
Health Insurance	200248	6,603,702	7,232,218	8,859,865	8,717,887
Long Term Disability Insurance	200251	123,105	126,979	138,906	166,600
Workers Compensation Insurance	200254	325,544	315,669	320,882	348,581
Emeritus (see 200218)	200290	490,577	724,231	0	0
TOTAL:		\$12,309,906	\$13,444,904	\$15,527,365	\$15,338,561

	<u>Object</u>	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
<u>CONTRACTED SERVICES</u>					
Contracted Services	200310	90,550	141,260	153,190	142,700
Professional Learning	200312	24,537	73,490	33,849	55,350
Outside Contracted Technology Repair/Maintenance	200321	0	630	0	0
Equipment Repair	200324	6,865	10,077	14,219	12,600
Student Transportation	200341	2,238,782	1,836,707	2,397,815	2,420,475
Employee Travel	200342	63,531	8,728	44,797	90,000
Vehicle Fuel	200348	68,293	0	77,050	76,380
Advertising	200351	219	0	0	350
Postage	200353	17	33	0	500
Printing & Binding	200354	0	14	0	500
Telecommunications	200355	440	0	0	0
Internet Access	200358	0	0	92	0
Software Services	200360	241,885	284,250	322,893	402,018
Educational Services – Non-Governmental	200370	429,443	484	46,828	0
Instr Payment Private Vendor	200371	0	665,480	233,983	300,000
Instr Payment Private Schools	200373	0	135,344	77,494	100,000
Instr Non-Government	200379	0	119	1,918	10,000
Payments to Other WI Districts	200382	570	0	0	1,000
Payments to CESA	200386	129,792	88,755	166,980	157,000
TOTAL:		\$3,294,924	\$3,245,373	\$3,571,110	\$3,768,873
<u>NON-CAPITAL PURCHASES</u>					
General Supplies	200411	108,264	211,648	104,276	128,581
General Media	200430	37,940	64,815	27,818	92,746
Non-Capital Equipment	200440	121,983	96,512	84,728	96,000
Textbooks	200470	438	16,423	19,146	17,923
Technology Related Supplies	200481	17,508	14,573	10,979	16,475
Non-Capital Technology Hardware	200482	161,186	34,976	13,945	32,475
Nonstudent Reference Materials	200490	5,023	5,790	3,743	8,000
TOTAL:		\$452,341	\$444,738	\$264,634	\$392,200
<u>CAPITAL PURCHASES</u>					
Equipment Addition	200553	0	36,217	0	0
Technology Related Hardware > \$5,000	200581	0	0	7,095	0
TOTAL:		\$0	\$36,217	\$7,095	\$0
<u>OPERATING TRANSFERS</u>					
Transfer to General Fund	200810	36,081	0	0	0
TOTAL:		\$36,081	\$0	\$0	\$0
<u>MISCELLANEOUS EXPENSES</u>					
Transit of Aid	200936	15,294	10,271	10,088	0
District Dues and Fees	200941	160	2,322	0	200
Employee Dues and Fees	200942	13,671	12,659	13,840	17,975
Student Dues and Fees	200943	240	0	48	500
Other Dues/Fees	200949	1,908	0	100	2,000
TOTAL:		\$31,273	\$25,252	\$24,076	\$20,675
TOTAL EXPENDITURES:		\$47,052,675	\$49,096,276	\$52,212,982	\$54,376,915



OTHER FUNDS

GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2022-23
SPECIAL REVENUE FUND 21

FUND 21 REVENUES

The Special Revenue Fund revenue is projected to be \$2,020,298. The monies received are gifts and donations from outside parties that are used for a specific purpose outside of the organization's normal or typical operations.

FUND 21 EXPENDITURES

The expenditures are projected to be \$2,020,298. Activity varies based on the above revenues and this budget is the best estimate at this time.

FUND BALANCE

The fund balance for this trust fund tends to vary depending on the timing of the gifts and donations as opposed to when expenditures are incurred. This is closely monitored and communicated to the different owners of these monies.

**GREEN BAY AREA PUBLIC SCHOOLS
FUND 21 - SPECIAL REVENUE TRUST**

		<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
REVENUE	<u>Source</u>				
LOCAL REVENUE					
School Activity Income	270	12,952	0	14,281	15,000
Interest on Investments	280	(6,249)	124,953	89,274	95,000
Other Local	290	1,655,999	2,078,008	2,339,039	1,910,298
STATE REVENUE					
Special Projects Grants	630	0	980	0	0
OTHER REVENUE					
Transit of Aid	960	210,168	1,152,572	0	0
TOTAL REVENUE:		\$1,872,869	\$3,356,513	\$2,442,594	\$2,020,298

	<u>Object</u>				
EXPENDITURES					
Salaries	100	128,149	124,472	152,657	110,743
Employee Benefits	200	13,219	15,808	20,010	17,103
Contracted Services	300	129,799	134,318	237,191	1,892,452
Non-Capital Purchases	400	821,892	831,508	1,451,576	0
Capital Purchases	500	5,328	12,650	54,916	0
District Insurance	700	0	0	1,051	0
Miscellaneous Expenses	900	7,029	6,858	253,052	0
TOTAL EXPENDITURES:		\$1,105,416	\$1,125,613	\$2,170,453	\$2,020,298

FUND BALANCE	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
Beginning Fund Balance	1,151,610	1,919,063	4,149,963	4,422,104
Revenues	1,872,869	3,356,513	2,442,594	2,020,298
Expenditures	1,105,416	1,125,613	2,170,453	2,020,298
Ending Fund Balance	<u>\$1,919,063</u>	<u>\$4,149,963</u>	<u>\$4,422,104</u>	<u>\$4,422,104</u>

GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2022-23

INDIAN EDUCATION FUND 22

FUND 22 REVENUE

The revenue amount for the Indian Education Program for 2022-23 is projected at \$276,904. The grant award is determined by the federal government by the US Department of Education. The amount of funding based is based on the student count as documented through collection of 506 forms.

FUND 22 EXPENDITURES

The projected expenditures equal the amount of revenue at \$276,904 as spending of these resources aligns with the award. The main objective of the grant is to increase academic achievement through culturally responsive professional development, academic enrichment, and parent engagement. Funds will be used for the staffing costs of Cultural Resource Specialists and supplies.

GREEN BAY AREA PUBLIC SCHOOLS FUND 22 - INDIAN EDUCATION

		<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
REVENUE	<u>Source</u>				
Other Federal Revenue	790	194,235	369,649	315,744	276,904
TOTAL REVENUE:		\$194,235	\$369,649	\$315,744	\$276,904
<hr/>					
EXPENDITURES	<u>Object</u>				
Salaries	100	135,773	260,276	191,650	205,361
Employee Benefits	200	51,130	92,199	64,158	71,543
Contracted Services	300	234	6,025	12,378	0
Non-Capital Purchases	400	7,099	11,149	47,558	0
TOTAL EXPENDITURES:		\$194,235	\$369,649	\$315,744	\$276,904

GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2022-23

HEAD START PROGRAM FUND 29

The Green Bay Area Public School District (GBAPSD) has been the grantee agency for the Head Start program since 1967. The federally funded Head Start program enrolls 336 three and four-year-old children at two sites in the district. 321 children are funded by the Office of Head Start and 15 children are funded by the Department of Public Instruction.

The purpose of the Head Start program is to provide comprehensive services to low income preschool aged children and their families living within the GBAPSD. In addition to a developmental classroom experience with an emphasis on preparing children for kindergarten and building social competence, services are provided in the areas of nutrition, health, mental health, disabilities, social services and parent involvement.

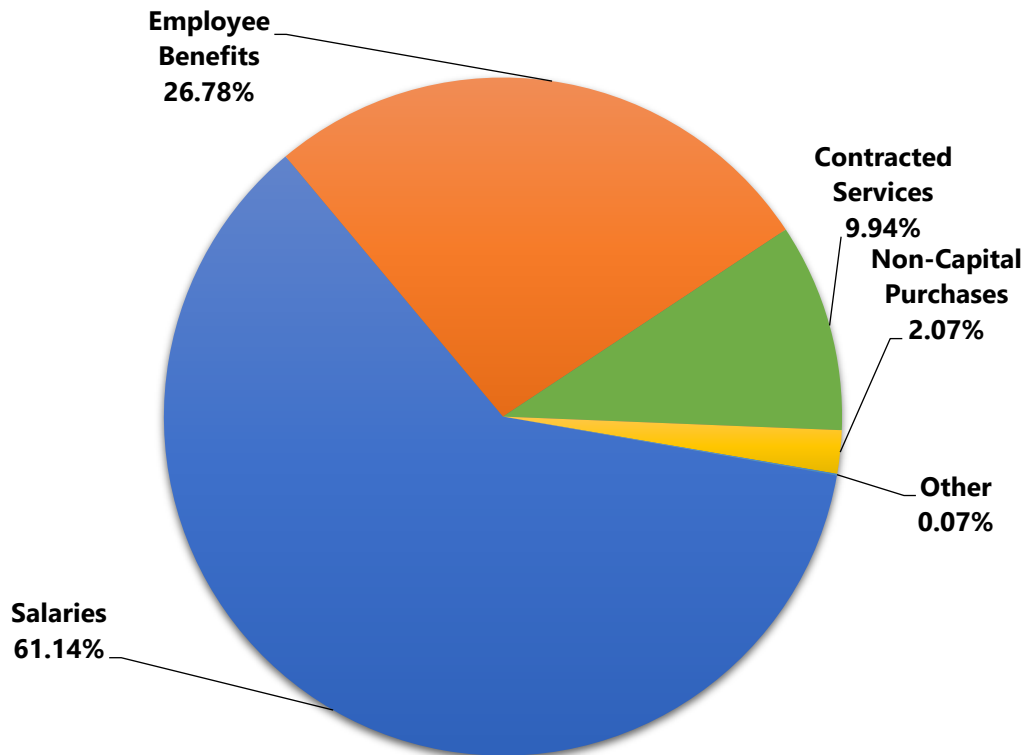
The Head Start Learning Center (HSLC), which is the largest site enrolling 188 children, is located at 1150 Bellevue Street. This site was purchased in May 2017 and renovated, paid with grant dollars, to expand the length of half-day or full day services for eligible children. In September 2017, full day services began for 68 of the enrolled children. In May 2019, the Head Start program received a second grant to expand the full day services for an additional 102 children while the remainder of the children attend half day or double sessions. In March of 2021, the Jefferson Head Start Learning Center located at 905 Harrison Street began serving children and currently there are 148 children enrolled at this site. The Head Start Parent Center has moved to Jefferson Head Start offering the same services for our families.

The Head Start program currently has 85 staff members including two Directors/Principals, one located at each site.

Fund balance is not allowed for these monies per Federal requirements unless a waiver is requested.

**GREEN BAY AREA PUBLIC SCHOOLS
FUND 29 - Head Start**

		<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
REVENUE					
	<u>Source</u>				
Other Federal Revenue	790	3,534,099	6,551,142	4,163,908	4,210,774
TOTAL REVENUE:		\$3,534,099	\$6,551,142	\$4,163,907	\$4,210,774
		<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
EXPENDITURES					
	<u>Object</u>				
Salaries	100	2,149,779	2,533,609	2,470,443	2,574,612
Employee Benefits	200	855,001	1,076,617	1,154,894	1,127,671
Contracted Services	300	427,712	2,319,866	411,559	418,437
Non-Capital Purchases	400	101,608	349,413	103,644	86,954
Capital Purchases	500	0	152,013	18,806	0
Operating Transfers	800	0	116,527	0	0
Miscellaneous Expenses	900	0	3,097	4,561	3,100
TOTAL EXPENDITURES:		\$3,534,099	\$6,551,142	\$4,163,907	\$4,210,774



GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2022-23

DEBT SERVICE FUND 30

FUND 30

The debt for the 2017 capital referendum will be completely paid off in the current fiscal year. The fund balance remaining will be used to pay off future debt incurred by the district.

		<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
REVENUE					
	<u>Source</u>				
Local Property Taxes	211	15,900,000	20,700,000	29,495,000	0
Interest on Investments	280	831,822	0	132,061	0
Long Term Bond Proceeds	875	40,090,000	0	0	0
Aidable Adjustments	971	861,930	0	0	0
TOTAL REVENUE:		\$57,683,752	\$20,700,000	\$29,627,061	\$0
<hr/>					
EXPENDITURES					
<u>Debt Retirement</u>					
Principal On Longterm Note	673	2,375,000	1,020,000	1,700,000	0
Principal On Longterm Bond	675	52,290,000	20,915,000	28,290,000	0
Interest On Longterm Note	683	799,010	81,600	51,000	0
Interest On Longterm Bond	685	5,369,073	1,575,678	798,300	232,775
Other Debt Retirement	690	407,050	17,650	33,601	0
TOTAL EXPENDITURES:		\$61,240,133	\$23,609,928	\$30,872,901	\$232,775
<hr/>					
FUND BALANCE		2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Beginning Fund Balance		12,155,796	8,599,415	5,689,487	4,443,647
Revenues		57,683,752	20,700,000	29,627,061	0
Expenditures		61,240,133	23,609,928	30,872,901	232,775
Ending Fund Balance		\$8,599,415	\$5,689,487	\$4,443,647	\$4,210,872

GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2022-23

FOOD SERVICE FUND 50

Fund 50 Overview

The Green Bay Area Public Schools participates in the National School Breakfast, Severe Need Breakfast, Lunch Program. The Food Service Department is an operation that feeds the students of Green Bay Area Public Schools year-round and employs on average 11 part-time and 121 full time employees.

The United States Department of Agriculture (USDA) has exhausted the flexibility for school districts to provide free meals to students. Families are encouraged to continue applying for the Free & Reduced Meal Benefits, to certify children for free or reduced-price meal eligibility status. It does establish eligibility for other benefits, such as Pandemic EBT (P-EBT) and other community programs. In addition, the eligibility status is required for State and Federal reporting.

The Green Bay Area Public School District participates in the Community Eligibility Provision (CEP) program that provides breakfast and lunch at no cost to all students attending the following schools: Baird, Beaumont, Chappell, Danz, Doty, Eisenhower, Elmore, Fort Howard, Head Start Learning Center (Bellevue and Jefferson sites), Howe, Jackson, John Dewey Academy of Learning, Keller, Kennedy, King, Lincoln, MacArthur, NEW School of Innovation, Nicolet, Sullivan, Tank, Franklin, Washington, Dr. Rosa Minoka-Hill, and West High. Each meal is reimbursed with Federal dollars. Approximately 63% of the District's enrolled students qualify for free and reduced priced meals, and the District currently has 26 schools that are CEP certified.

2022-2023 Meal Prices: Breakfast: K-12 \$2.00, Lunch: K-5 \$3.00, 6-12 \$3.30, Milk ala carte \$0.50

**GREEN BAY AREA PUBLIC SCHOOLS
FUND 50 - Food Service**

REVENUE	Source	2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
<u>OPERATING TRANSFERS</u>					
Transfer from General Fund	110	798,958	161,881	0	0
TOTAL:		\$798,958	\$161,881	\$0	\$0
<u>LOCAL SOURCES</u>					
Student Meals	251	1,165,142	3,566	241,636	1,058,000
Adult Meals	252	48,232	6,098	36,819	24,916
Special Sales Food Service	255	3,886	3,030	6,884	7,500
Other Food Service Sales	259	45,502	50	0	0
Non-Capital Sales	264	0	0	1,483	0
Non-Capital Sales	269	4,693	2,422	0	0
Interest on Investments	280	21,648	1,525	5,345	0
Gifts	290	0	103,300	0	0
TOTAL:		\$1,289,102	\$119,990	\$292,167	\$1,090,416
<u>STATE REVENUE</u>					
State Food Service Aid	617	174,117	163,888	0	161,000
TOTAL:		\$174,117	\$163,888	\$0	\$161,000
<u>FEDERAL REVENUE</u>					
Federal Donated Commodities	714	740,795	698,032	1,068,391	923,387
Federal Food Service Aid	717	8,071,913	8,978,224	12,799,202	7,607,564
Special Project Grants	730	15,593	18,583	0	0
TOTAL:		\$8,828,301	\$9,694,839	\$13,867,594	\$8,530,951
<u>OTHER FINANCING SOURCES</u>					
Sale of Capital Assets	860	0	967	0	0
TOTAL:		\$0	\$967	\$0	\$0
<u>OTHER REVENUE</u>					
Miscellaneous Revenue	990	42,843	301	2,521	0
TOTAL:		\$42,843	\$301	\$2,521	\$0
TOTAL REVENUES:		\$11,133,321	\$10,141,866	\$14,162,280	\$9,782,367
<u>EXPENDITURES</u>					
	Object				
Salaries	100	3,323,031	3,276,617	3,471,434	3,292,477
Employee Benefits	200	1,457,209	1,521,455	1,772,514	1,769,784
Contracted Services	300	714,513	826,903	795,039	963,860
Non-Capital Purchases	400	5,026,799	3,407,356	5,837,516	3,784,625
Capital Purchases	500	379,405	252,020	323,967	325,000
Miscellaneous Expenses	900	61,035	162,789	4,576	0
TOTAL EXPENDITURES:		\$10,961,991	\$9,447,140	\$12,205,044	\$10,135,746
<u>FUND BALANCE</u>					
		2020 Actual	2021 Actual	2022 Unaudited	2023 Budget
Beginning Fund Balance		3,235,737	3,407,066	4,101,792	6,059,028
Revenues		11,133,321	10,141,866	14,162,280	9,782,367
Expenditures		10,961,992	9,447,140	12,205,044	10,135,746
Ending Fund Balance		\$3,407,066	\$4,101,792	\$6,059,028	\$5,705,649

GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2022-23

PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUND 73

FUND 73 REVENUES

The Pension and Other Employee Benefits Trust Fund 73 revenue is projected to be \$2,984,359. The monies received are used to pay for the Emeritus employee benefit from expenditures in Fund 10 and Fund 27.

FUND 73 EXPENDITURES

The expenditures are projected to be \$2,984,359. This expenditure is the same amount as the revenue.

FUND BALANCE

The fund balance does not have a projected balance, but the district may elect to make additional contributions.

		<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
REVENUE	<u>Source</u>				
District Contribution	951	0	0	5,815,500	5,961,220
TOTAL REVENUE:		\$0	\$0	\$5,815,500	\$5,961,220
<hr style="border-top: 3px double #000;"/>					
EXPENDITURES					
Trust Fund Expenditures	991	0	0	2,913,769	3,011,220
TOTAL EXPENDITURES:		\$0	\$0	\$2,913,768	\$3,011,220
<hr style="border-top: 3px double #000;"/>					
FUND BALANCE		<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
Beginning Fund Balance		0	0	0	2,901,731
Revenues		0	0	5,815,500	5,961,220
Expenditures		0	0	2,913,769	3,011,220
Ending Fund Balance		\$0	\$0	\$2,901,731	\$5,851,731
<hr style="border-top: 3px double #000;"/>					

GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2022-23
Community Service Fund 80

Community Service Funds are used to support community education which includes community learning centers, community schools, community enrichment and adult education. The District, in collaboration with community partners, currently operates 12 community learning centers that are supported financially through 21CCLC Federal Grants and Fund 80. Community enrichment takes the form of afternoon and evening classes in our schools and offered to community members. Howe Community School employs one Community Schools Resource Coordinator position funded through Fund 80. GBAPS employs one Volunteer and Community Partners Coordinator position which is also paid for by Fund 80. Adult education is offered which includes English language classes, GED classes and workforce training classes. Community Service Funds are used to support the athletic programs at our Middle Schools. These programs include basketball, cross country, football, soccer, softball, track, volleyball, and wrestling. Fund 80 also pays for 11 School Resource Officers.

FUND 80 REVENUES

The Community Service Fund levy remained flat for 2022-23 at \$2,764,368.

FUND 80 EXPENDITURES

At \$3,112,972, Community Service Fund expenditures will exceed revenues.

FUND BALANCE

The fund balance for the Community Service Fund is projected to decrease by \$348,604 for programmatic offerings to the community.

**GREEN BAY AREA PUBLIC SCHOOLS
FUND 80 - Community Service**

		<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
REVENUE	Source				
Local Property Taxes	211	2,764,368	2,764,368	2,764,368	2,764,368
Cocurricular Admissions	271	3,000	0	0	0
Invitational Fees	274	100	0	0	0
Special Project Grants	730	0	392,044	0	0
TOTAL REVENUE:		\$2,767,468	\$3,156,412	\$2,764,368	\$2,764,368

		<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
EXPENDITURES	Object				
Salaries	100	442,161	422,722	490,485	583,509
Employee Benefits	200	67,927	75,481	92,608	125,084
Contracted Services	300	1,828,356	2,028,510	2,184,359	2,314,322
Non-Capital Purchases	400	26,620	157,344	49,851	88,982
Capital Purchases	500	0	5,200	4,000	0
Miscellaneous Expenses	900	850	0	891	1,075
TOTAL EXPENDITURES:		\$2,365,913	\$2,689,257	\$2,822,193	\$3,112,972

FUND BALANCE	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Unaudited</u>	<u>2023 Budget</u>
Beginning Fund Balance	1,762,648	2,164,203	2,631,358	2,573,533
Revenues	2,767,468	3,156,412	2,764,368	2,764,368
Expenditures	2,365,913	2,689,257	2,822,193	3,112,972
Ending Fund Balance	<u>\$2,164,203</u>	<u>\$2,631,358</u>	<u>\$2,573,533</u>	<u>\$2,224,929</u>

