



Appleton Area School District

Preparing Our Students for Their Future

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



**2018-2019
PROPOSED BUDGET**

APPLETON AREA SCHOOL DISTRICT
2018 – 2019 Budget
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APPLETON AREA SCHOOL DISTRICT

2018 – 2019 Budget

AASD Mission Statement

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

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

AASD Board of Education

<u>Member</u>	<u>Office</u>	<u>Term</u>
Kay Eggert	President	2021
Diane Barkmeier	Vice President	2020
Barry O' Connor	Secretary	2020
Timothy McKeag	Treasurer	2019
James Bowman	Clerk	2019
Alvin Dupree	Member & CESA 6 Delegate	2020
Leah Olson	Member	2021

AASD Business Services Committee

Jim Bowman
Timothy McKeag
Leah Olson

AASD Business Services Department

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

APPLETON AREA SCHOOL DISTRICT

2018 – 2019

Executive Summary

Any discussion of the Appleton Area School District's budget for 2018-2019 must begin by recognizing the support of the community through the successful referendum that occurred in February 2014. The referendum approved funding allows for continued significant improvements to the school buildings and the available technology in the District. Below is a list containing some of the many projects that were completed during the 2017-2018 budget year.

- Remodeled classrooms at multiple buildings including Appleton Bilingual School, Classical, Columbus, East, Einstein, Lincoln, and McKinley.
- Expanded our 1-to-1 Chromebook initiative to all students in grades 7 through 12. Also, increased the number of Chromebooks available at the elementary level.
- Replaced a total of 1,352 desktops across the District, including 352 desktops in Technical Education classrooms.
- Building entrance/office relocation at Highlands Elementary to improve security. In addition, several small renovation projects were completed at Ferber, McKinley, and the Leadership Center.
- Playground replacement at Highlands and track replacement at North.
- Completed maintenance projects involving roofs, HVAC, lighting, electrical service, and bathrooms at multiple schools including East, Ferber, Houdini, Horizons and Morgan.
- Remodeled and/or upgrade equipment in auditorium at Einstein and Madison.
- The District also continues to focus on window replacements, as this increases comfort and energy efficiency in our buildings. Windows were replaced at: Highlands, Huntley, Lincoln, McKinley, West, and Wilson.
- Installed additional security cameras at all District schools.

APPLETON AREA SCHOOL DISTRICT

2018 – 2019

Executive Summary (Continued)

Presented here is the 2018-2019 fiscal year budget for the Appleton Area School District. The total budget for all funds less inter-fund transfers is \$213,248,828. 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 2018-2019

- The District is continuing to work toward culturally responsive, safe and welcoming school environments using effective instructional practices.
- Middle and high schools continue to transition to standards based curriculum, and the utilization of Canvas as a student learning management system.
- The District piloted the use of a Weighted Student Funding model when adding support staff (Deans and Social Workers) for the 2018-2019 school year.
- The District utilized a defeasance process during 2017-2018 to pay down our long term debt. The process saved the District approximately \$465,000 in future interest. Our projection is to again utilize a defeasance process this budget year.
- Tax rate is projected to decrease from \$8.78 per \$1,000 of equalized valuation to \$8.68 per \$1,000 of equalized valuation.
- In 2018-2019 there will be a minimal increase to the Revenue Limit as determined by the state of Wisconsin.
- The District's Equalized Property Value is projected to increase by 1%.
- Our Per Pupil Categorical Aid will increase by \$204 per member student this year, for a total of \$3,080,808 in additional aid.
- The District has committed an additional \$260,000 to fund afterschool programs, and \$140,000 to further support our School Resource Officer program.
- Committed approximately \$450,000 to increasing staffing to better meet the needs of our students.
- Compensation increases for 2018-2019 were modest for all staff, with all employee groups seeing a 2.11% average increase.
- The District continues to explore options to reduce the cost of employee benefits, specifically health insurance.

APPLETON AREA SCHOOL DISTRICT
2018 - 2019
General Budget Information

APPLETON AREA SCHOOL DISTRICT

2018 – 2019

District Enrollment History

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

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

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

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Estimated 2018-19
Head Count/Enrollment	15,096	15,220	16,212	16,281	16,381	16,501	16,406	16,302
Membership (FTE)	13,925	13,958	14,647	14,714	14,810	15,001	14,909	15,260

APPLETON AREA SCHOOL DISTRICT

2018 – 2089

Staff Profile

The Appleton Area School District is people centered. The approximately 16,500 students are served and supported by about 1,800 staff members comprised of teachers, support staff including: secretaries, maintenance/custodial staff, paraprofessionals, administrative support and administrators. This does not include staff employed by contracted transportation, food services and Appleton Community 4K community partners.

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

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Projected 2018-19	Change
Teachers	1,098	1,125	1,158	1,166	1,200	1,257	1,260	3
Administrators	64	67	67	67	68	68	69	1
Support Staff	448	463	477	503	514	521	528	7
TOTAL FTE	1,610	1,655	1,702	1,736	1,782	1,846	1,857	11

APPLETON AREA SCHOOL DISTRICT

2018 - 2019

Fund Balance -- An Explanation

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

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

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

A district with an appropriate fund balance can:

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

The school board should determine the amount of fund balance appropriate for the fiscal management of the district. Presently fund balance equals 15.9% of expenditures in Funds 10 and 27. The following chart represents the District's fund balance history for the General Fund.

Year	Amount
June 30, 2009	\$10,390,679
June 30, 2010	\$15,088,929
June 30, 2011	\$16,444,359
June 30, 2012	\$18,212,525
June 30, 2013	\$17,936,488
June 30, 2014	\$17,886,330
June 30, 2015	\$18,889,874
June 30, 2016	\$23,555,881
June 30, 2017	\$27,752,353
June 30, 2018	\$31,162,729
Projected June 30, 2019	\$29,290,946

APPLETON AREA SCHOOL DISTRICT

2018 - 2019

Budget Overview/Tax Levy

The 2018-2019+ limited revenue is up 0.20% from \$150.4 million in 2017-2018 to \$150.7 million. The revenue limit calls for a total estimated Property Tax Levy of \$67,034,373, down .12% from \$67,117,968. The Equalized Tax Rate would decrease approximately 1.14% from \$8.78 per \$1,000 of equalized valuation to \$8.68 per \$1,000. This is largely due to the increase in equalized property value.

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

	Proposed Levy	Property Value	Estimated Equalized Tax Rate (Mill Rate)
General Fund (10)	\$56,962,730	\$7,725,117,491	\$7.37
Debt Service Fund (38/39)	\$5,711,143	\$7,725,117,491	\$0.74
Capital Projects Fund (41)	\$2,460,000	\$7,725,117,491	\$0.32
Community Service Fund (80)	\$1,900,500	\$7,725,117,491	\$0.25
	\$67,034,373		\$8.68
Prior Year (17-18) Levy Data	\$67,117,968	\$7,648,631,179	\$8.78
\$ Increase	(\$83,595)		(\$0.10)
Total Levy Increase =	-1.12%	Rate Increase =	-1.11%

2018-2019 REVENUE LIMIT PROJECTION			
(Total of General State Aid and Local Property Taxes Only)			
as of 09.01.2018			
	2017-2018 FINAL	2018-2019 PROJECTED	CHANGE
Revenue Per Member	\$ 9,874	\$ 9,883	\$ 8.68
Membership	15,091	15,102	11
Revenue Limit - No Exemptions	\$ 149,015,929	\$ 149,255,633	239,705
Other Exemptions	\$ 1,359,045	\$ 1,426,997	67,952
Total Revenue Limit	\$ 150,374,974	\$ 150,682,630	\$ 307,657
Percent Change			0.20%
<i>General Aid</i>	\$ 88,598,913	\$ 89,193,801	\$ 594,888
Percent Change			0.67%
<i>Property Tax Revenue</i>	67,117,968	67,034,373	(83,595)
Percent Change			-0.12%
<i>Computer Aid</i>	647,479	657,191	9,712
			1.50%
<i>Property Tax Distribution</i>			
General Fund	57,244,575	56,962,730	(281,845)
Rate	7.48	7.37	(0.11)
Non-Referendum Debt	1,424,007	1,408,908	(15,099)
Rate	0.19	0.18	(0.01)
Capital Projects	2,460,000	2,460,000	-
Rate	0.32	0.32	(0.02)
<i>Taxes Outside of the Revenue Limit</i>			
Referendum Debt	4,338,886	4,302,235	(36,651)
Rate	0.57	0.56	(0.01)
Community Service	1,650,000	1,900,500	250,000
Rate	0.22	0.25	0.03
Total Tax Rate	\$ 8.78	\$ 8.68	\$ (0.10)
Percent Change			-1.11%
Equalized Valuation	\$ 7,648,631,179	\$ 7,725,117,491	\$ 76,486,312
			1.00%
Total Revenue Limit Increase			\$ 307,657

APPLETON AREA SCHOOL DISTRICT

2018 – 2019

Understanding the Tax Levy

LEVY DETERMINATION

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

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

RATE DETERMINATION

Once the levy is determined, a tax rate is calculated by dividing the total levy by the equalized value of the District excluding Tax Incremental Districts (TID). This figure is then multiplied by 1,000 to arrive at a rate per \$1,000 of value. The proposed rate of \$8.68 means an owner of a \$100,000 home would pay \$868 in school taxes.

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

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

EQUALIZED VALUATION FOR DISTRIBUTION OF THE LEVY

The District is comprised of eight 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 1.00% increase in value is used in the proposed budget for planning purposes. Once a municipality knows their share of the District levy, they distribute the levy to individual properties in the municipality based on assessed value.

The following page shows a history of the total tax levy, equalized value and tax rate.

APPLETON AREA SCHOOL DISTRICT
 2018 - 2019
Tax Levy, Equalized Value and Rate History

Levy Year	Levy Amount	Equalize Value	Tax Rate
2008-09	\$55,479,645	\$6,928,131,610	\$8.01
2009-10	\$60,475,875	\$7,177,689,214	\$8.43
2010-11	\$65,622,305	\$7,216,689,214	\$9.08
2011-12	\$64,512,088	\$7,033,795,775	\$9.17
2012-13	\$63,284,286	\$6,793,167,459	\$9.33
2013-14	\$64,051,867	\$6,815,489,181	\$9.40
2014-15	\$66,200,286	\$6,936,192,827	\$9.54
2015-16	\$67,986,304	\$7,079,269,550	\$9.60
2016-17	\$65,736,356	\$7,252,328,337	\$9.06
2017-18	\$67,117,968	\$7,648,631,179	\$8.78
Estimated 2018-19	\$67,034,373	\$7,725,117,491	\$8.68

APPLETON AREA SCHOOL DISTRICT
2018 - 2019
Budget by Fund

APPLETON AREA SCHOOL DISTRICT

2018 - 2019

Distribution of Revenues -- Funds 10, 11 & 27

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

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

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

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

Equalization Aid is determined by comparing the District's property wealth per pupil to a State guarantee. The Appleton Area School District receives approximately 55% of its Fund 10 revenues from Equalization Aid. The remainder (45%) 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 third major source of revenue from the State is SAGE (Student Achievement Guarantee in Education). The purpose of this program is to lower class sizes in Kindergarten through 3rd Grades. The amount of aid is based on the number of children eligible for free or reduced meal prices in those grades.

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

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

APPLETON AREA SCHOOL DISTRICT

2018 - 2019

Distribution of Expenditures -- Funds 10, 11 & 27

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

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

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

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

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

Salaries and benefits represent the largest object dimensions for AASD.

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

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

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

APPLETON AREA SCHOOL DISTRICT

2017 - 2018

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

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

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

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

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

APPLETON AREA SCHOOL DISTRICT

2017 - 2018

Fund 10 General Fund

PURPOSE: The General Fund (Fund 10) is used to account for the educational programs and operations of the school district, except those required to be accounted for in separate funds. There are no sub-funds in the general fund. Fund 10 represents approximately 80% 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	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance	23,593,911.18	27,796,254.78	31,162,729.75
Ending Fund Balance	27,796,254.78	31,162,729.75	29,290,946.07
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	58,333,402.68	58,852,178.19	57,188,930.00
Inter-district Payments (Source 300 + 400)	10,123,999.27	10,723,560.59	10,717,500.00
Intermediate Sources (Source 500)	0.00	0.00	0.00
State Sources (Source 600)	94,937,162.21	99,199,839.30	104,425,507.00
Federal Sources (Source 700)	5,173,673.31	5,189,072.88	5,005,710.86
All Other Sources (Source 800 + 900)	349,652.94	633,905.87	322,500.00
TOTAL REVENUES & OTHER FINANCING SOURCES	168,917,890.41	174,598,556.83	177,660,147.86
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	81,298,155.97	83,342,204.90	88,073,187.08
Support Services (Function 200 000)	56,951,884.09	57,435,879.54	59,944,576.87
Non-Program Transactions (Function 400 000)	26,465,506.75	30,453,997.42	31,514,167.59
TOTAL EXPENDITURES & OTHER FINANCING USES	164,715,546.81	171,232,081.86	179,531,931.54

APPLETON AREA SCHOOL DISTRICT

2018 - 2019

Fund 27 Special Education Fund

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

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

Handicapped aid is calculated as a percentage of the cost of salaries and benefits of special education staff. The current reimbursement rate is approximately 25.73%.

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

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

SPECIAL EDUCATION FUND	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance	963,488.78	1,009,820.62	1,021,278.57
Ending Fund Balance	1,009,820.62	1,021,278.57	1,021,278.57
REVENUES & OTHER FINANCING SOURCES	31,870,870.96	33,669,392.89	34,641,326.04
EXPENDITURES & OTHER FINANCING USES	31,824,539.12	33,657,934.94	34,641,326.04

APPLETON AREA SCHOOL DISTRICT

2018 – 2019

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	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance	3,778,217.23	3,754,500.04	3,690,702.68
Ending Fund Balance	3,754,500.04	3,690,702.68	3,627,796.93
REVENUES & OTHER FINANCING SOURCES	4,854,475.31	5,809,843.00	5,809,843.00
EXPENDITURES & OTHER FINANCING USES	4,878,192.50	5,873,640.36	5,872,748.75

APPLETON AREA SCHOOL DISTRICT

2018 – 2019

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-term capital improvement plan. Fund 46 assets may not be transferred to any other District fund.

Fund 49 – Other Capital Projects

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

CAPITAL PROJECTS FUND	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance	5,914,876.77	4,923,244.97	4,163,839.07
Ending Fund Balance	4,923,244.97	4,163,839.07	4,001,272.96
REVENUES & OTHER FINANCING SOURCES	2,470,444.42	2,569,393.40	2,560,000.00
EXPENDITURES & OTHER FINANCING USES	3,462,076.22	3,328,799.30	2,722,566.11

APPLETON AREA SCHOOL DISTRICT

2017 - 2018

Fund 50 Food Service Fund

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

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

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

FOOD SERVICE FUND	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance	1,746,476.66	2,003,606.50	2,563,251.14
Ending Fund Balance	2,003,606.50	2,563,251.14	2,423,410.14
REVENUES & OTHER FINANCING SOURCES	6,550,363.77	6,537,125.18	6,593,287.00
EXPENDITURES & OTHER FINANCING USES	6,293,233.93	5,977,480.54	6,733,128.00

APPLETON AREA SCHOOL DISTRICT

2017 - 2018

Fund 80 Community Service Fund

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

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

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

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

The AASD does utilize Fund 80 or the Community Service Fund. State Statute 120.13 is followed when assigning expenditures to this Fund. Last school year (2016-17) the Fund 80 property tax levy totaled \$1,650,500 or \$0.23 cents of the local levy. While this represents a small percentage of a \$209 million dollar budget the Fund 80 Community Service Fund does provide essential support for community programs and services.

Major funding areas include:

- The district has 29 school sites sub-divided into three high school clusters. These facilities are available for community use outside of the school day and year. A secretarial position is in place at each high school (East, West, and North) with the primary responsibility of scheduling the use of these facilities and establishing and monitoring usage contracts with requesting individuals and entities.
- All three of our high school swimming pools are utilized for school programs, but are heavily utilized by the community during the evenings, weekends, and over the summer.
- All of our facilities are available for use before and after the school day, weekends, and over the summer. The district budgets for projects on district facilities such as gyms, auditoriums, and playing fields.

- The AASD has established a High Ropes Course on the campus of Wilson Middle School. This course is utilized as a part of the regular school curriculum. During non-school hours the course is available for community usage.
- The District collaborates with Fox Valley Technical College, Head Start, and the Appleton Public Library for the Appleton Even Start Family Literacy Program. This program is open to all families in the AASD and provides adult basic education support, support for Adult English Language Learners, and support for adults to obtain their GED or HSED. While adults are taking course work their children receive quality infant, toddler, or preschool care.
- The District is a leading partner in the community Birth to 5 Outreach Program. Through this program the district supports a Birth to 5 Coordinator and five Site Resource Coordinators. The district contracts with the Family Resource Center for these six positions. These positions support parents of non-school age children in the areas of parenting, child development, and connecting these young families to available community resources. The program is again open to all families in our community.
- The Appleton Area School District works with the Appleton Police Department to provide police school liaison services to all public and private schools in the community. These positions allow for all students, family, and community members to be supported by the community policing philosophy. The AASD shares the cost of these positions with the APD and the Town of Grand Chute.
- The AASD contracts with the YMCA and the Boys and Girls Club of the Fox Cities to provide before and after school care services to any elementary and middle school student residing in the AASD through the 21st Century Learning Center Program. This program provides academic support, nutrition, family support, and activities during non-school hours during the school year and over the summer.
- The AASD contracts with 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.

COMMUNITY SERVICE FUND	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance	639,785.56	1,392,109.46	1,501,339.02
Ending Fund Balance	1,392,109.46	1,501,339.02	1,056,222.02
REVENUES & OTHER FINANCING SOURCES	1,679,996.85	1,671,510.00	1,900,500.00
EXPENDITURES & OTHER FINANCING USES	927,672.95	1,562,280.44	2,345,617.00