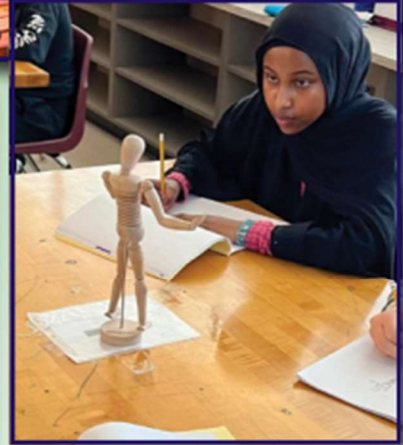


Budget Book



Green Bay Area
Public School District



10/28/24

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.....	25-35

Board of Education

Learn more at gbaps.org.



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BOARD PRESIDENT



James Lyerly
VICE PRESIDENT



Andrew Becker
TREASURER



Bryan Milz
SCHOOL DISTRICT CLERK



Rick Crosson
TRUSTEE



Lynn Gerlach
TRUSTEE



Kou Lee
TRUSTEE

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2024-2025

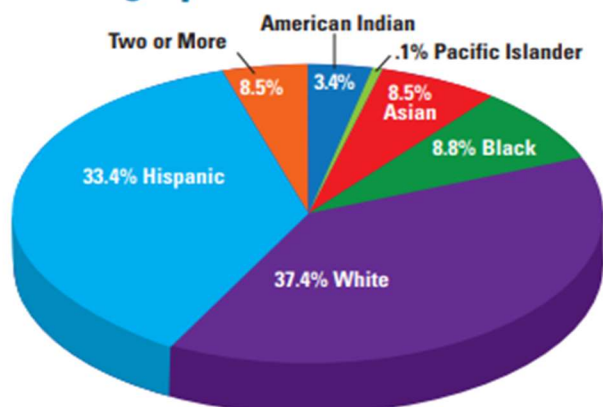
OUR DISTRICT

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 39 schools that serve more than 18,000 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



18,000+ Students
3,700+ Employees
 Students with Disabilities - **16.7%**
 Economically Disadvantaged - **61.8%**
 English Learners - **21.6%**

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
- 21** ELEMENTARY SCHOOLS
- 1** ALTERNATIVE SCHOOL
- 3** EARLY CHILDHOOD SCHOOLS
- 1** VIRTUAL SCHOOL (4K-7)



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FACTSHEET

2024-2025

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 Baccalaureate Programs

Chappell Elementary School

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 School

Wilder Elementary School

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) (6-12)

Northeast Wisconsin School of Innovation (7-12)

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

Elmore Elementary School

King Elementary Children's Center for Engineering

Lombardi Middle School

Southwest High School

Virtual Learning

Katherine Johnson Academy of Enriched

Virtual Learning (4K-8)

JDAL Online (6-12)

Additional Opportunities for High School Students

Bay Link Manufacturing® at West High School

Bridges Construction & Renovation

Certified Nursing Assistant Program

City Stadium Automotive® at East High School

Preble High School Culinary Arts

Project Lead the Way

Seal of Biliteracy

Interim Superintendent

Vicki Bayer

Board of Education

Laura McCoy, President

James Lyerly

Andrew Becker

Bryan Milz

Rick Crosson

Lynn Gerlach

Kou Lee

District Communication

Website – www.gbaps.org

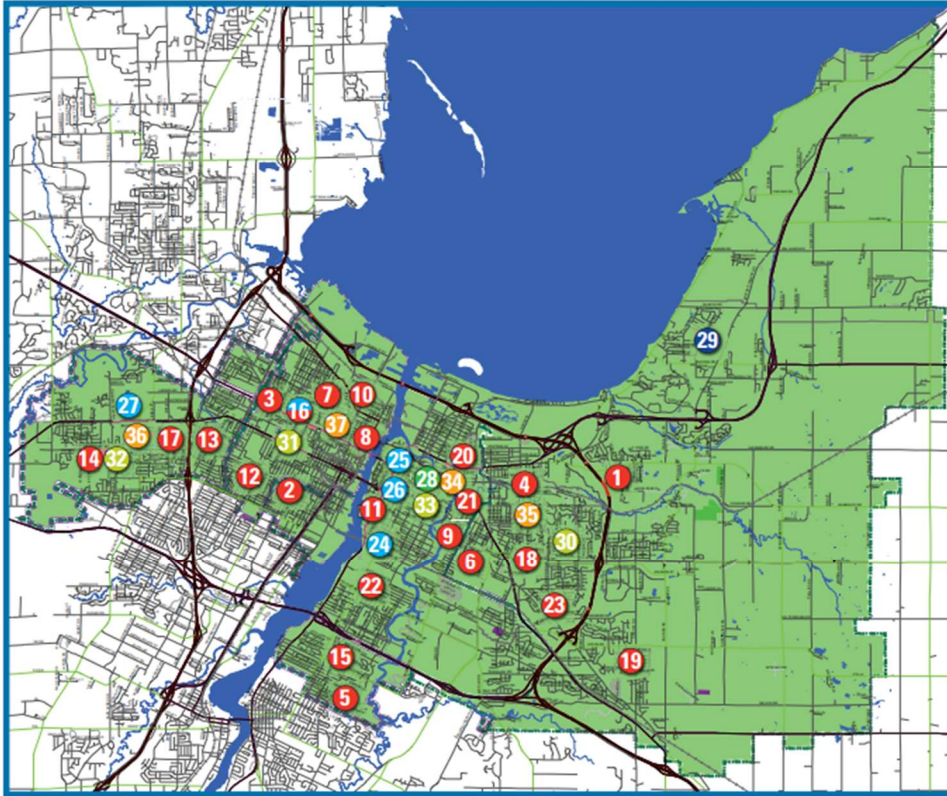
Education Connection – District newsletter mailed to all resident households three times per year.

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



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OUR SCHOOLS AT A GLANCE



ELEMENTARY SCHOOLS



SPECIALTY SCHOOLS



ALTERNATIVE SCHOOL



K-8 SCHOOL



MIDDLE SCHOOLS



HIGH SCHOOLS



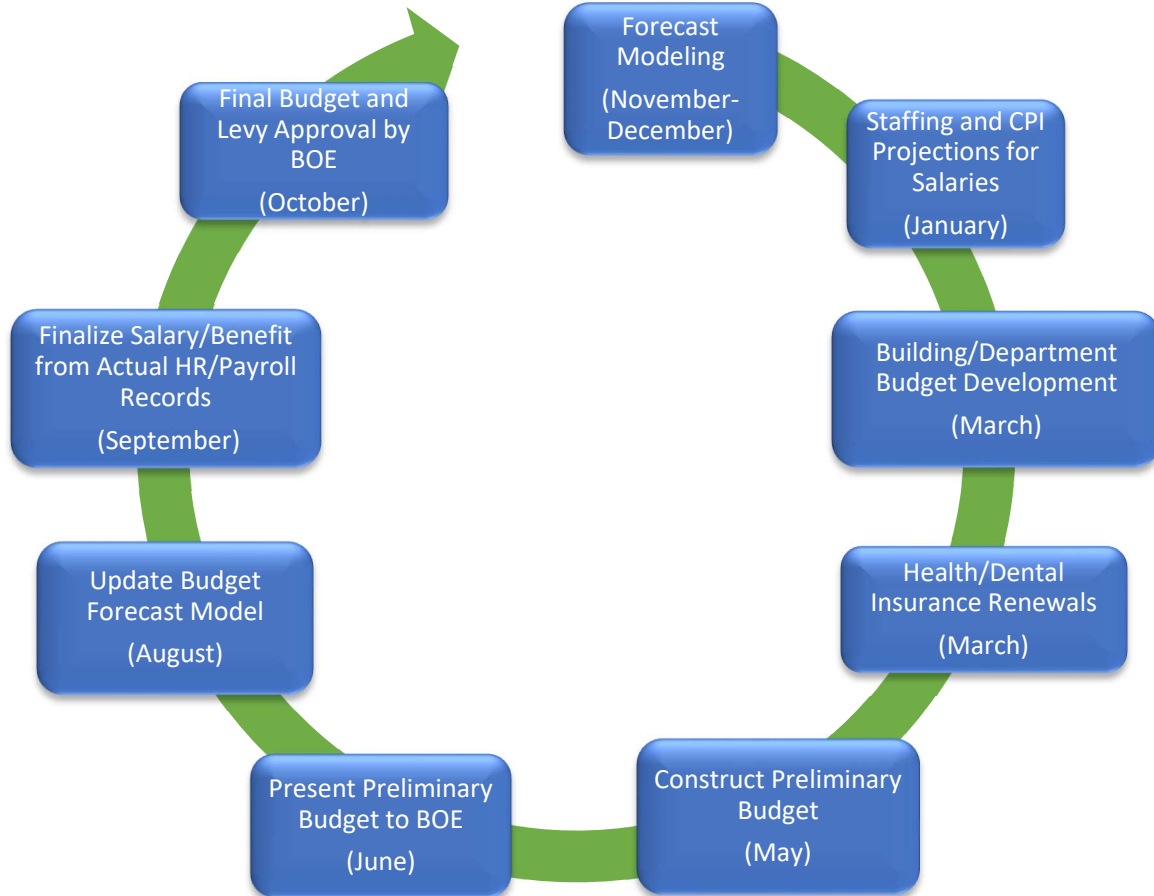
Building the Budget

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. 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
\$311.4 M

Special Revenue
Trust Fund
\$2.5 M

Indian
Education Fund
\$0.3 M

Special
Education Fund
\$58.1 M

Head Start Fund
\$6.0 M

Capital Projects
Fund
\$68.2 M

Food Service
Fund
\$12.3 M

Pension and
OPEB Fund
\$3.2 M

Community
Service Fund
\$3.7 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 (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 (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 (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 Program (29): This provides comprehensive services to low income preschool aged children and their families living within the GBAPSD.

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 (42 & 46): Capital project funds are created whenever acquired resources are restricted for the acquisition or construction of specific capital projects or purchase of capital items. Green Bay Area Public School District reports on two capital project funds. Fund 42 was established when the voters approved a \$92.6 million referendum in November of 2022. 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.

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.

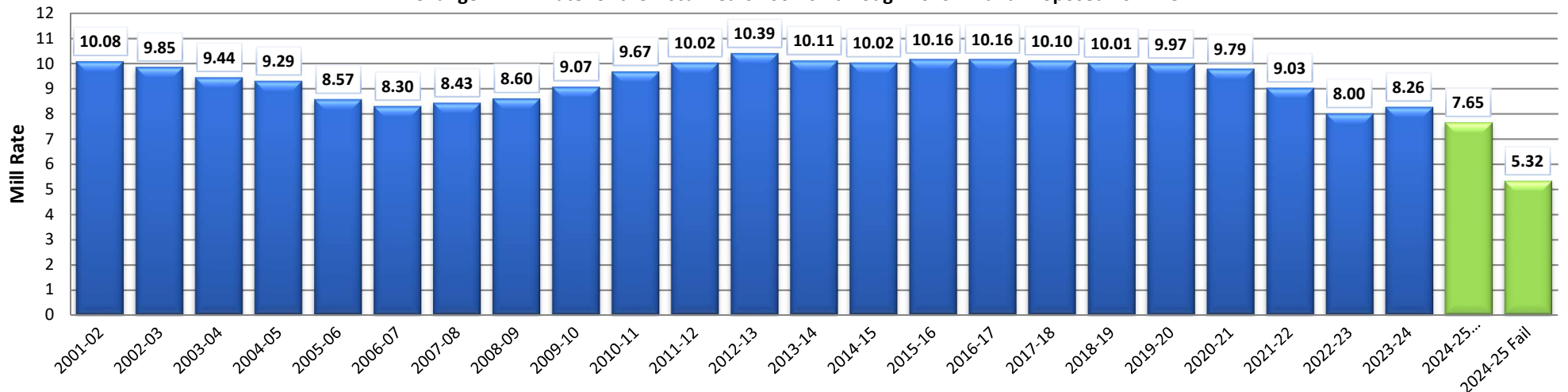
Pension and Other Employee Benefits Trust (Fund 73): This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal 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 (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 Levy	Levy Increase	% Tax Levy Change	Total Mill Rate/\$1,000	% Mill Rate Change
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	12,164,105,183	14.36%	52,594,025	4.32	42,000,000	3.45	2,764,368	0.23	97,358,393	1,356,488	1.41%	8.00	-11.32%
2023-24	13,240,500,164	8.85%	68,829,742	5.20	37,783,772	2.85	2,764,368	0.21	109,377,882	12,019,489	12.35%	8.26	3.21%
2024-25 Pass	14,298,712,513	7.99%	61,704,961	4.32	44,881,822	3.14	2,764,368	0.19	109,351,151	(26,731)	-0.02%	7.65	-7.42%
2024-25 Fail	14,298,712,513	7.99%	61,704,961	4.32	11,623,500	0.81	2,764,368	0.19	76,092,829	(33,285,053)	-30.43%	5.32	-35.58%

Change in Mill Rate for the Fiscal Years 2001-02 through 2023-24 and Proposed 2024-25



GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2024-25

GENERAL FUND 10

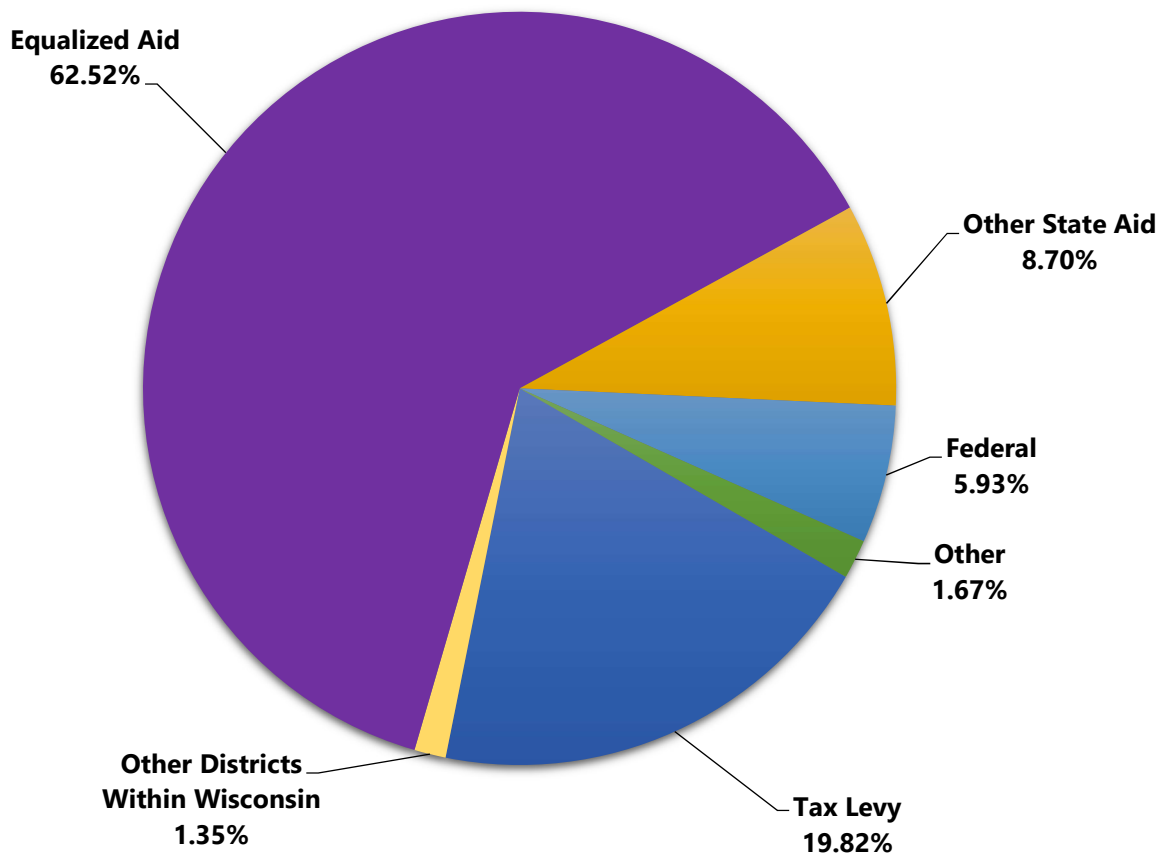
The General Fund records, and accounts for, all major operations of the District which do not have to be accounted for in another special-purpose fund. The main sources of revenue include property taxes, student fees, and State and Federal aids and grants. Operating expenditures include salaries, benefits,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

The 2024-25 district budget continues to address several challenges the District is facing including declining enrollment, inflation and the end of one-time ESSER dollars. With the increase in revenue limits to \$11,000 per student in the prior year, reduction in staffing through attrition, school consolidations, and use of \$4.6 million ESSER dollars to cover operational expenditures such as summer school, the District was able to balance the budget.

FUND BALANCE	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Beginning Fund Balance	67,629,849	68,269,348	68,447,043	70,241,713
Revenues	304,640,655	300,841,272	335,628,805	311,404,946
Expenditures	304,001,156	300,663,577	333,834,135	311,404,946
ENDING FUND BALANCE	<u>\$68,269,348</u>	<u>\$68,447,043</u>	<u>\$70,241,713</u>	<u>\$70,241,713</u>

FUND 10 REVENUES

FUND 10 - GENERAL FUND Revenue 2024-25	BUDGET	%
Tax Levy	61,704,961	19.82%
Other Districts Within Wisconsin	4,214,082	1.35%
Equalized Aid	194,692,190	62.52%
Other State Aid	27,106,747	8.70%
Federal	18,479,841	5.93%
Other	5,207,125	1.67%
TOTAL REVENUE	\$311,404,946	100%



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

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Unaudited</u>	<u>2025 Budget</u>
REVENUE	<u>Source</u>				
INDIRECT COSTS					
Indirect Costs	120	0	8,119	50,000	50,000
LOCAL REVENUE					
Taxes	210	63,908,331	52,759,062	68,950,561	61,824,961
Payments for Services	240	434,551	526,224	216,582	252,000
Non-Capital Sales	260	72,344	56,393	57,508	40,000
School Activity Income	270	135,459	175,029	169,943	145,000
Interest on Investments	280	116,557	2,316,092	2,767,908	2,460,089
Other Local	290	507,283	1,022,222	1,135,076	1,087,550
Taxes	800	0	0	136,258	0
INTERDISTRICT PAYMENTS WITHIN WI					
Open Enrollment Tuition	340	4,306,235	4,293,045	4,146,941	4,214,082
INTERMEDIATE REVENUE					
Federal Aid transit from CESA	510	0	45,371	39,852	0
Payments from CESA	540	4,601	0	0	0
STATE REVENUE					
State Aid Categorical	610	2,936,067	3,895,045	3,902,509	3,907,200
State Aid General	620	174,618,770	183,552,164	181,916,216	194,692,190
Special Projects Grants	630	511,607	589,470	1,180,290	1,102,725
Payments for Services	640	87,791	94,276	183,208	92,500
AGR	650	4,387,704	4,390,184	4,201,250	4,200,619
DNR State Revenue	660	6,785	7,335	8,027	7,000
Other State Rev (Per Pupil)	690	17,324,754	16,546,146	16,358,675	17,796,703
FEDERAL REVENUE					
Federal Aid Categorical	710	221,921	220,186	242,388	255,012
Special Projects Grants	730	20,334,422	17,714,886	37,715,316	7,892,101
Title I Revenue	750	6,636,457	6,792,669	7,017,103	7,682,728
Federal Aid through State Agencies	780	6,371,273	4,925,694	3,165,502	2,650,000
OTHER FINANCING REVENUE					
Sale of Capital Assets	860	77,634	193,950	59,114	50,000
Capital Leases	870	470,817	88,662	0	0
OTHER REVENUE					
Adjustments	960	19,591	45,420	1,200	5,000
E-Rate Refund	970	802,105	164,627	1,537,537	872,486
Miscellaneous Revenue	990	347,597	419,001	469,840	125,000
TOTAL REVENUE:		\$304,640,655	\$300,841,272	\$335,628,804	\$311,404,946

GREEN BAY AREA PUBLIC SCHOOLS

FUND 10 - GENERAL FUND

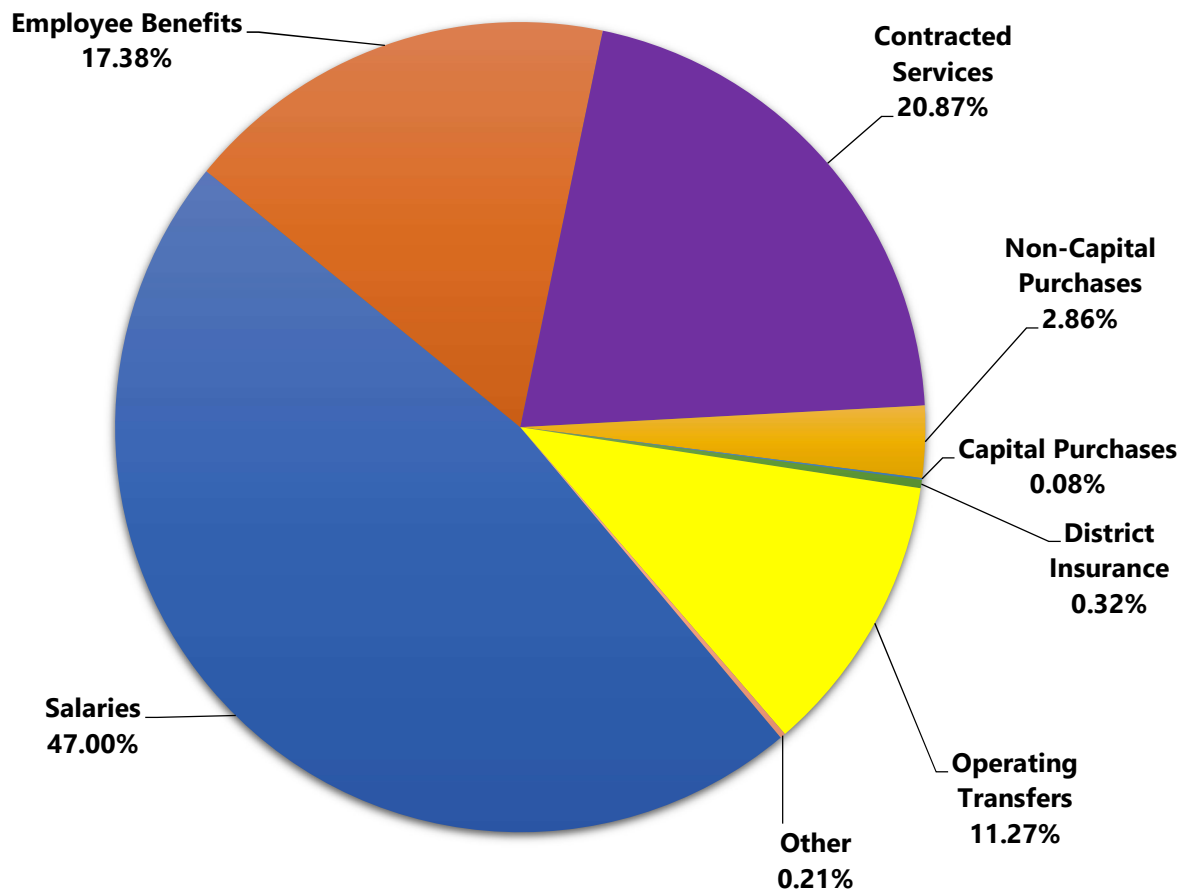
DETAIL OF REVENUE

	<u>Source</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Unaudited</u>	<u>2025 Budget</u>
<u>INDIRECT COSTS</u>					
Transfer from Fund 22	122	0	8,119	0	0
Transfer from Fund 29	129	0	0	50,000	50,000
TOTAL:		\$0	\$8,119	\$50,000	\$50,000
<u>LOCAL REVENUE</u>					
Local Property Taxes	211	63,742,537	52,594,025	68,829,742	61,704,961
Mobile Home Taxes	213	165,794	165,037	120,819	120,000
Other Taxes	219	0	0	136,258	0
Private Tuition Payments	241	20,402	110,552	0	40,000
General Tuition Private Agency	242	304,200	299,750	104,483	100,000
Transportation Fees	248	109,948	115,923	112,099	112,000
Resale Revenue	262	38,731	36,254	37,898	30,000
Non-Capital Sales	264	33,612	20,139	19,610	10,000
Cocurricular Admissions	271	67,077	117,132	91,540	80,000
Cocurricular Season Pass	272	26,225	29,124	18,497	15,000
Invitational Fees	274	42,156	28,773	59,906	50,000
Interest on Investments	280	116,557	2,316,092	2,767,908	2,460,089
3rd Party Bill to Account	291	239,544	363,055	390,476	355,000
Student/Parking Fees	292	110,515	453,835	525,337	520,000
Rental Fees	293	148,533	171,140	174,867	173,300
Graduation Fees	296	25	14,562	17,885	15,000
Student Fines	297	4,537	15,743	21,330	19,500
Transcript Fees	298	4,128	3,887	5,180	4,750
TOTAL:		\$65,174,525	\$56,855,022	\$73,433,836	\$65,809,600
<u>INTERDISTRICT PAYMENTS WITHIN WI</u>					
Tuition from Other WI Districts	341	11,154	0	0	0
Tuition - Open Enrollment	345	4,295,081	4,293,045	4,146,941	4,214,082
TOTAL:		\$4,306,235	\$4,293,045	\$4,146,941	\$4,214,082
<u>INTERMEDIATE REVENUE</u>					
Federal Aid Transit from CESA	517	0	45,371	39,852	0
Other Payments from CESA	549	4,601	0	0	0
TOTAL:		\$4,601	\$45,371	\$39,852	\$0
<u>STATE REVENUE</u>					
Transportation Aid	612	221,371	202,806	142,329	134,810
Library Aid	613	1,148,651	1,475,109	1,821,504	1,821,500
Bilingual Aid	618	994,129	1,023,989	1,220,252	1,444,390
Other Categorical Aids	619	571,916	1,193,141	718,425	506,500
Equalization Aid	621	173,471,700	182,405,094	181,916,216	194,692,190
High Poverty Aid	628	1,147,070	1,147,070	0	0
Special Project Grants	630	511,607	589,470	1,180,290	1,102,725
State Tuition	641	87,791	94,276	183,208	92,500

	<u>Source</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Unaudited</u>	<u>2025 Budget</u>
AGR Aid	650	4,387,704	4,390,184	4,201,250	4,200,619
State Rev through Local Units	660	6,785	7,335	8,027	7,000
State Tax Exempt Aid	691	1,275,620	1,274,913	1,274,913	3,050,903
Per Pupil Aid	695	15,376,466	15,064,084	14,900,844	14,673,050
Other State Rev	699	672,668	207,149	182,917	72,750
TOTAL:		\$199,873,477	\$209,074,620	\$207,750,176	\$221,798,937
<u>FEDERAL REVENUE</u>					
Vocational Education Aid	713	221,921	220,186	242,388	255,012
Special Project Grants	730	20,334,422	17,714,886	37,715,316	7,892,101
Title I Revenue	751	6,636,457	6,792,669	7,017,103	7,682,728
Fed Aid through State Agencies	780	3,651,095	2,175,426	0	0
SBS Medicaid Revenue	781	2,720,178	2,750,268	3,165,502	2,650,000
TOTAL:		\$33,564,073	\$29,653,436	\$48,140,309	\$18,479,841
<u>OTHER FINANCING REVENUE</u>					
Sale of Capital Assets	860	77,634	193,950	59,114	50,000
Capital Leases	878	470,817	88,662	0	0
TOTAL:		\$548,451	\$282,612	\$59,114	\$50,000
<u>OTHER REVENUE</u>					
Insurance Adjustments	964	19,591	45,420	1,200	5,000
Aidable Adjustments	971	792,043	163,901	1,537,537	871,986
Property Tax General Aid Refund	972	10,062	726	0	500
Miscellaneous Revenue	990	347,597	419,001	469,840	125,000
TOTAL:		\$1,169,293	\$629,049	\$2,008,577	\$1,002,486
TOTAL REVENUES:		\$304,640,655	\$300,841,272	\$335,628,804	\$311,404,946

FUND 10 EXPENDITURES

FUND 10 - GENERAL FUND Expenditures 2024-25	BUDGET	%
Salaries	146,369,936	47.00%
Employee Benefits	54,118,659	17.38%
Contracted Services	64,994,490	20.87%
Non-Capital Purchases	8,896,202	2.86%
Capital Purchases	257,000	0.08%
District Insurance	1,011,642	0.32%
Operating Transfers	35,095,207	11.27%
Other	661,810	0.21%
TOTAL EXPENDITURES	\$311,404,946	100%



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

	<u>Object</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Unaudited</u>	<u>2025 Budget</u>
<u>SALARIES</u>					
Teacher Salaries	200111	86,004,862	85,583,638	90,993,802	94,763,665
Mgt/Tech/Other Prof Salaries	200112	16,025,624	15,916,287	17,889,748	17,036,596
Paraprofessional Salaries	200113	2,662,864	2,406,762	2,574,861	2,662,116
Clerical Salaries	200114	6,458,915	6,413,066	6,836,077	7,278,876
Coordinator Salaries	200116	29,948	31,610	33,739	31,882
Student Learning Advocate/Support Asst	200117	636,292	766,130	950,065	1,035,533
Executive Assistant Salaries	200118	444,600	306,065	231,893	226,206
Law Enforcement Officer	200119	34,188	12,407	0	0
Secondary Monitor Salaries	200121	1,275,076	1,289,144	1,342,192	1,541,539
Elementary Monitor Salaries	200122	1,331,599	1,274,196	1,406,499	1,446,534
Student Co-Op Salaries	200123	20,056	14,901	6,962	14,190
Truant Officer Salaries	200124	2,484	1,604	0	0
Parent Assistant Salaries	200125	43,282	33,860	55,945	0
Hourly w/Benefits	200126	305,304	430,241	473,899	579,526
Van Drivers	200127	198,211	189,210	201,698	246,297
Distribution Drivers	200129	0	0	129,812	123,839
Sub Teacher Salaries	200131	1,149,975	1,357,267	1,307,787	1,409,526
Interfaculty Sub Salaries	200132	781,762	404,469	334,275	390,000
Sub Clerical Salaries	200133	96,538	80,612	143,234	120,000
Sub Paraprofessional Salaries	200134	60,254	73,869	71,725	68,000
Sub Secondary Monitor Salaries	200135	13,559	20,389	20,624	19,309
Limited Term Employee Salaries	200137	2,571,604	1,163,188	1,095,857	1,026,000
Sub Elementary Monitor Salaries	200138	26,193	21,263	37,472	38,000
Sub Teacher Approved/Meeting Conference	200139	46,017	113,241	126,579	184,870
Cocurricular Salaries	200141	1,343,696	1,287,512	1,300,661	1,516,491
Non-Teaching Duty Salaries	200142	87,377	89,267	89,943	89,396
Summer School Non-Cert Teacher Salaries	200143	8,116	16,329	2,175	0
Teacher Department Chair Salaries	200144	356,873	355,259	349,102	399,354
Summer School Teaching Salaries	200145	3,893,624	940,896	872,124	1,243,440
Board of Education Compensation	200148	50,795	52,455	52,141	54,942
Stipend	200149	653,760	365,102	636,688	326,274
Teacher House Leader Salaries	200150	31,137	12,725	0	0
Sign on Bonus	200156	1,000	0	15,000	25,000
Teacher Overloads	200157	575,425	466,312	688,457	607,471
Custodial/Maintenance Salaries	200161	8,921,707	8,862,645	9,292,349	9,847,015
Temporary Employee Salaries	200162	267,451	193,842	250,101	213,500
Custodial/Maint Overtime Salaries	200163	194,131	187,787	274,421	90,246
Building Rental Custodian Overtime Salaries	200165	8,745	10,470	6,622	16,875
Snowplow Overtime Salaries	200166	42,958	59,373	50,040	50,000
Emergency Repair Overtime Salaries	200167	1,848	3,124	2,291	2,560
Sub Custodial Salaries	200168	0	0	5,514	0

	<u>Object</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Unaudited</u>	<u>2025 Budget</u>
Additional Time – Distribution Drivers	200169	0	0	588	0
Additional Time - Teacher	200171	1,397,414	1,040,066	1,205,445	1,386,592
Additional Time - Administrator	200172	79,382	37,449	159,373	37,000
Additional Time - Paraprofessional	200173	85,245	76,674	83,368	48,865
Additional Time - Clerical	200174	198,350	117,178	114,660	95,266
Additional Time - Food Service	200175	1,503	2,204	1,981	1,500
Additional Time - Secondary Monitor	200176	34,654	17,748	15,662	13,450
Additional Time - Elementary Monitor	200177	518,680	49,496	45,541	21,406
Additional Time - Executive Assistant	200178	9,780	9,583	1,451	2,000
Additional Time - Miscellaneous	200179	55,201	64,934	82,041	38,789
TOTAL:		\$139,038,058	\$132,221,850	\$141,862,486	\$146,369,936

EMPLOYEE BENEFITS

Employer Retirement Contribution	200212	8,727,561	8,488,899	9,259,696	9,921,332
Emeritus	200218	4,784,257	7,624,340	9,392,577	2,563,591
Social Security	200220	9,990,189	9,564,763	10,333,336	10,662,846
Life Insurance	200230	101,068	95,542	91,128	95,296
Dental Insurance	200243	2,196,174	2,209,412	2,311,841	2,376,508
Vision Insurance	200246	9,315	12,775	14,603	17,692
Health Insurance	200248	29,784,917	27,976,050	22,909,983	26,139,974
Long Term Disability Insurance	200251	536,364	574,661	561,087	585,749
Workers Compensation Insurance	200254	1,353,431	1,366,939	1,247,937	1,755,671
Annuity Payment	200293	0	0	10,000	0
TOTAL:		\$57,483,276	\$57,913,381	\$56,132,187	\$54,118,659

CONTRACTED SERVICES

Contracted Services	200310	4,443,058	4,720,281	4,587,528	5,648,270
Professional Learning	200312	916,775	468,861	631,643	732,263
Outside Contracted Technology Repair/Maintenance	200321	491,513	379,901	870,753	616,775
Lease/Rental Computer Equipment	200322	112,977	0	0	0
Equipment Repair	200324	451,972	436,143	289,118	572,812
Vehicle and Equipment Rental/Lease	200325	23,014	95,042	3,587	8,400
Site Rental	200326	4,723	4,572	7,274	8,570
Construction - Contractors	200327	756,036	3,398,739	2,759,057	3,500,000
Cleaning Service	200329	22,611	0	0	0
Utilities - Gas	200331	744,515	784,534	479,456	770,850
Utilities - Electricity	200336	1,939,208	1,976,036	2,118,825	2,112,000
Utilities - Water	200337	138,783	127,881	134,829	129,125
Utilities - Sewerage	200338	403,630	413,130	440,821	425,550
Student Transportation	200341	6,800,668	5,924,381	6,152,338	6,569,637
Employee Travel	200342	230,140	296,975	396,118	380,719
Contracted Service Travel	200343	0	0	517	0
Vehicle Fuel	200348	140,510	143,694	118,775	173,278
Other Travel	200349	198	450	0	0
Advertising	200351	40,701	83,222	42,585	68,309
Postage	200353	131,866	133,242	138,044	132,197

	<u>Object</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Unaudited</u>	<u>2025 Budget</u>
Printing & Binding	200354	57,166	66,601	63,425	90,056
Telecommunications	200355	170,995	54,748	47,127	52,926
Internet Access	200358	664,531	274,145	69,736	85,138
Software Services	200360	8,978,100	7,837,451	11,630,487	7,327,096
Educational Services - Non Governmental	200370	203,353	151,295	172,338	186,100
Instr Payment Private Vendor	200371	1,005,790	712,772	1,025,776	611,807
Instr Payment Private Schools	200373	57,776	63,680	0	0
Payments to Municipalities	200381	216,612	172,322	296,750	203,300
Payments to Other WI Districts	200382	18,316,061	18,655,179	19,572,472	19,870,434
Payment to Counties	200385	0	5	0	0
Payments to CESA	200386	215,276	211,286	215,876	183,010
Payments to State	200387	8,957,762	9,615,415	12,543,346	14,308,212
Payments to WI Tech Colleges	200389	247,582	288,629	160,122	222,677
Interfund Payments	200390	0	0	0	4,979
TOTAL:		\$56,883,903	\$57,490,611	\$64,968,723	\$64,994,490

NON-CAPITAL PURCHASES

General Supplies	200411	3,315,208	2,926,530	3,416,919	3,211,949
Food	200415	171	0	0	0
Medical Supplies	200416	124,009	0	0	0
Apparel	200420	117,658	188,388	571,092	82,912
General Media	200430	1,546,303	1,323,920	6,368,342	1,038,495
Non-Capital Equipment	200440	1,561,978	1,537,637	3,463,906	352,702
Tools & Implements	200446	15,280	16,473	15,700	11,000
Resale Expense	200450	33,040	52,990	50,222	0
Textbooks	200470	505,068	251,689	1,290,909	947,570
Workbooks	200472	847,246	164,917	1,316,189	162,982
Technology Related Supplies	200481	395,752	216,616	387,444	105,045
Non-Capital Technology Hardware	200482	5,206,569	5,957,598	3,203,802	2,913,454
Nonstudent Reference Materials	200490	349,473	181,622	145,906	70,093
TOTAL:		\$14,017,755	\$12,818,381	\$20,230,431	\$8,896,202

CAPITAL PURCHASES

Site Component Add/Replacement	200521	0	0	62,145	0
Building Component Add/Replace	200541	0	877,191	125,091	0
Equipment Addition	200553	285,703	881,599	593,367	45,000
Equipment Replacement > \$5,000	200563	983,258	599,802	201,662	212,000
Technology Related Hardware > \$5,000	200581	311,663	501,449	2,113,498	0
TOTAL:		\$1,580,624	\$2,860,041	\$3,095,762	\$257,000

DEBT SERVICE

Principal on Capital Lease	200678	140,968	133,630	110,663	114,097
Interest on Capital Leases	200688	9,170	8,095	7,761	4,567
Paying Agent Fees	200691	2,533	475	1,425	1,425
TOTAL:		\$152,671	\$142,200	\$119,849	\$120,089

DISTRICT INSURANCE

	<u>Object</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Unaudited</u>	<u>2025 Budget</u>
Liability Insurance	200711	159,607	160,564	164,240	178,000
Property Insurance	200712	562,684	603,056	710,347	801,142
Unemployment Compensation Insurance	200730	24,413	38,973	24,233	32,500
TOTAL:		\$746,704	\$802,593	\$898,820	\$1,011,642

OPERATING TRANSFERS

Transfer to Special Education Fund	200827	33,008,115	32,123,993	32,524,591	35,095,207
Transfer to Capital Improvement Trust	200846	0	3,750,000	13,350,000	0
Transfer to Food Service	200850	0	95,681	51,991	0
TOTAL:		\$33,008,115	\$35,969,674	\$45,926,582	\$35,095,207

MISCELLANEOUS EXPENSES

District Dues and Fees	200941	138,187	147,345	190,831	168,265
Employee Dues and Fees	200942	31,807	31,256	35,596	45,860
Student Dues and Fees	200943	138,976	156,753	200,012	126,346
Other Dues/Fees	200949	38,455	26,384	23,345	26,250
Insurance Adjustment	200964	18,724	19,096	1,170	5,000
Other Adjustments	200969	558,163	625	142,414	100,000
Refund Payment Prior Year	200971	1,723	0	0	0
Property Tax Refunds	200972	164,014	63,387	5,927	70,000
TOTAL:		\$1,090,050	\$444,847	\$599,294	\$541,721
TOTAL EXPENDITURES:		\$304,001,156	\$300,663,577	\$333,834,135	\$311,404,946

GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2024-25

SPECIAL EDUCATION FUND 27

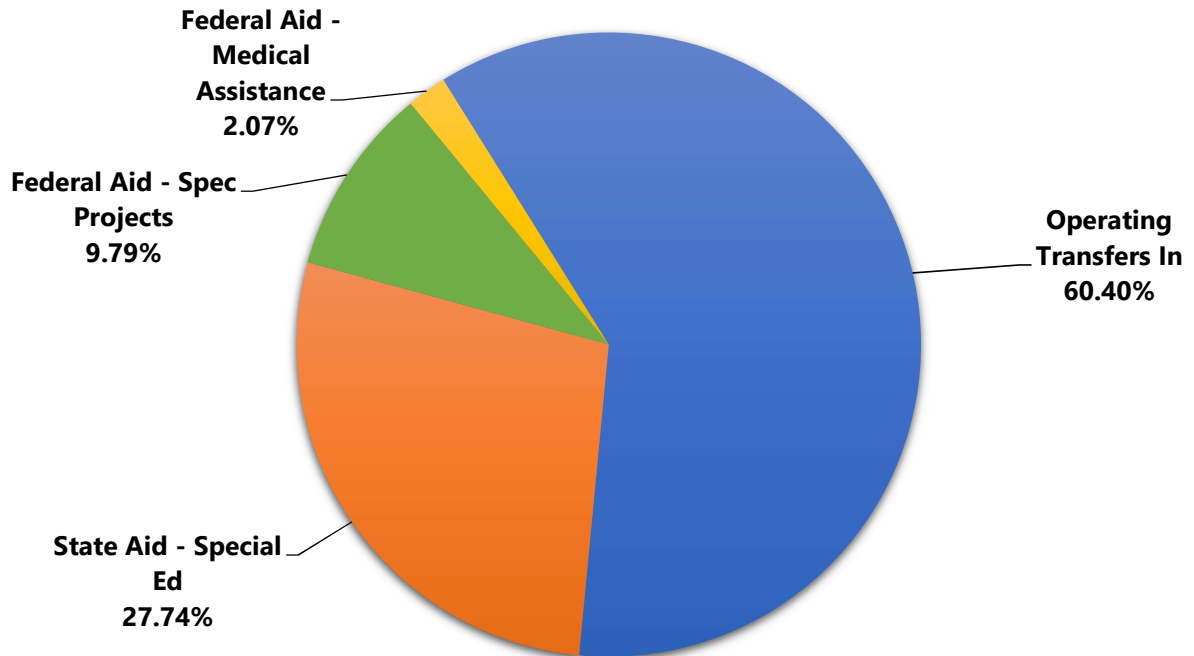
The revenues in this fund come from three sources: local, State and Federal. Although school districts are mandated by federal and state laws to meet the needs of students with disabilities, the funding has not come close to covering these rising costs in the past several years. Last year, the state reimbursed the district for 32.4% of the special education costs in the amount of \$15.4 million. This is less than 1/3 of the total costs within fund 27. The General Fund (fund 10) is required to transfer a reconciled amount of monies to cover the difference between total costs less the revenue received from other financing sources which is budgeted at \$35.1 million. The District provides services for 3,401 Special Education students, an increase of about 300 students from last year.

Expenditures are expected to total approximately \$58.1 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 is not allowed for these monies per State requirements.

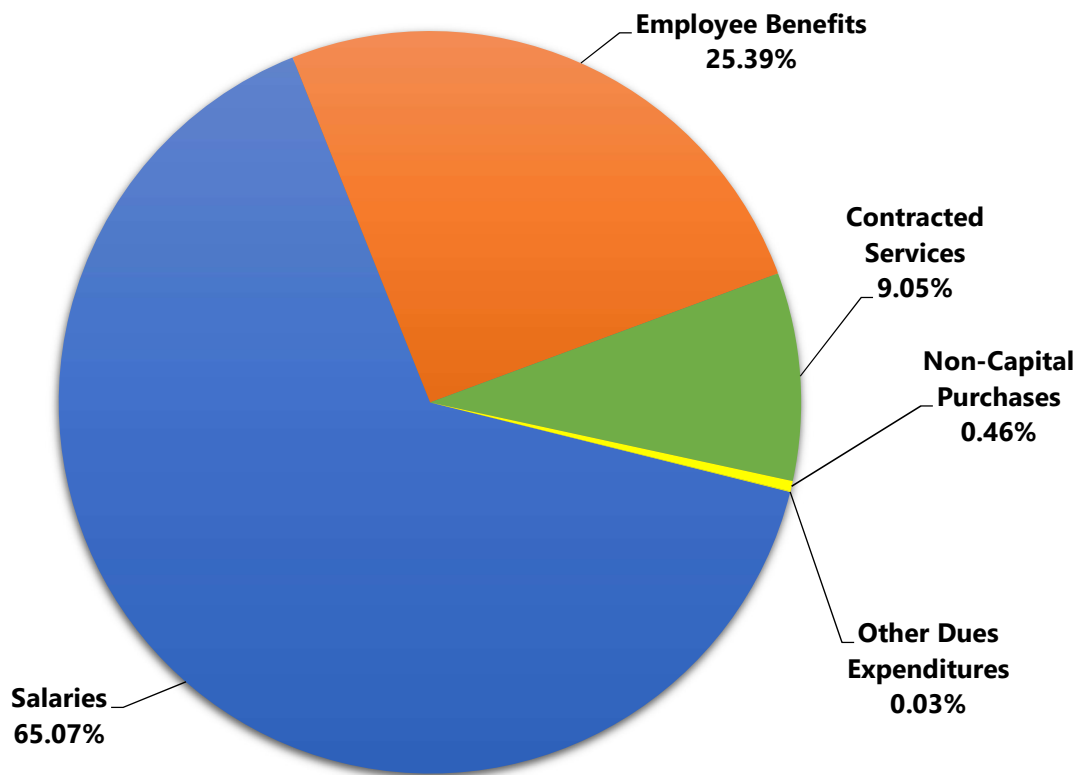
**GREEN BAY AREA PUBLIC SCHOOLS
FUND 27 - SPECIAL EDUCATION
DETAIL OF REVENUE**

	<u>Source</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Budget</u>
<u>OPERATING TRANSFERS</u>					
Transfer from General Fund	110	33,008,115	32,123,993	32,524,591	35,095,207
TOTAL:		\$33,008,115	\$32,123,993	\$32,524,591	\$35,095,207
<u>INTERDISTRICT PAYMENTS WITHIN WI</u>					
Special Ed Tuition - Non-Open Enrollment	346	33,863	0	0	0
TOTAL:		\$33,863	\$0	\$0	\$0
<u>INTERMEDIATE REVENUE</u>					
Federal Aid Transit from CESA	517	5,260	14,814	28,519	0
TOTAL:		\$5,260	\$14,814	\$28,519	\$0
<u>STATE REVENUE</u>					
State Handicapped Aid	611	12,406,079	14,609,057	15,412,708	15,816,820
High Cost Spec Educ Aid	625	254,278	340,214	168,585	200,000
Special Ed Transition BBL	697	108,076	102,229	108,737	100,000
TOTAL:		\$12,768,433	\$15,051,500	\$15,690,030	\$16,116,820
<u>FEDERAL REVENUE</u>					
Special Project Grants	730	5,511,549	5,769,007	5,073,742	5,688,158
SBS Medicaid Revenue	781	885,762	1,221,689	1,078,536	1,200,000
TOTAL:		\$6,397,311	\$6,990,696	\$6,152,278	\$6,888,158
TOTAL REVENUES:		\$52,212,982	\$54,181,003	\$54,395,417	\$58,100,185



FUND 27 EXPENDITURES

FUND 27 - SPECIAL EDUCATION Expenditures 2024-25	BUDGET	%
Salaries	37,806,189	65.07%
Employee Benefits	14,754,314	25.39%
Contracted Services	5,258,349	9.05%
Non-Capital Purchases	266,033	0.46%
Other Dues Expenditures	15,300	0.03%
TOTAL EXPENDITURES	\$58,100,185	100%



**GREEN BAY AREA PUBLIC SCHOOLS
FUND 27 - SPECIAL EDUCATION
DETAIL OF EXPENDITURES**

	<u>Object</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Unaudited</u>	<u>2025 Budget</u>
<u>SALARIES</u>					
Teacher Salaries	200111	23,205,126	24,451,133	25,836,721	27,237,884
Mgt/Tech/Other Prof Salaries	200112	785,408	854,203	1,027,079	877,551
Paraprofessional Salaries	200113	7,148,653	7,125,004	7,091,843	7,826,550
Clerical Salaries	200114	328,279	384,792	455,569	493,658
Executive Assistant Salaries	200118	53,355	0	0	0
Bus Aides	200120	359,749	299,135	279,650	242,299
Elementary Monitor Salaries	200122	0	12,165	0	0
Student Co-Op Salaries	200123	4,421	956	0	0
Sub Teacher Salaries	200131	156,598	201,487	218,181	214,322
Interfaculty Sub Salaries	200132	9,817	403	46	0
Sub Paraprofessional Salaries	200134	105,166	159,095	167,979	160,000
Limited Term Employee Salaries	200137	50,488	126,447	181,138	160,145
Sub Teacher Approved/Meeting Conference	200139	1,055	2,571	294	0
Teacher Department Chair Salaries	200144	114,924	113,795	108,670	127,939
Summer School Teaching Salaries	200145	84,060	32,944	22,026	25,000
Stipend	200149	46,644	32,900	96,509	13,823
Teacher Prof Development Certification	200152	320	0	0	0
Sign on Bonus	200156	0	0	0	90,000
Teacher Overloads	200157	13,810	11,205	46,178	42,668
Additional Time - Teacher	200171	219,808	155,297	176,000	232,090
Additional Time - Paraprofessional	200173	128,047	151,290	158,396	57,960
Additional Time - Clerical	200174	1,545	2,059	2,731	4,000
Additional Time - Elementary Monitor	200177	0	370	0	0
Additional Time - Executive Assistant	200178	1,002	0	0	0
Additional Time - Miscellaneous	200179	427	8,551	0	300
TOTAL:		\$32,818,702	\$34,125,801	\$35,869,011	\$37,806,189
<u>EMPLOYEE BENEFITS</u>					
Employer Retirement Contribution	200212	2,118,099	2,222,700	2,400,278	2,575,400
Emeritus	200218	1,031,243	519,352	533,941	599,022
Social Security	200220	2,384,377	2,475,181	2,616,861	2,769,832
Life Insurance	200230	29,488	28,733	26,683	27,381
Dental Insurance	200243	642,276	666,309	658,014	683,496
Vision Insurance	200246	2,229	2,803	2,791	3,132
Health Insurance	200248	8,859,865	8,770,827	6,843,833	7,458,973
Long Term Disability Insurance	200251	138,906	153,770	149,404	183,404
Workers Compensation Insurance	200254	320,882	352,677	314,502	453,674
TOTAL:		\$15,527,365	\$15,192,351	\$13,546,309	\$14,754,314

CONTRACTED SERVICES

	<u>Object</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Unaudited</u>	<u>2025 Budget</u>
Contracted Services	200310	153,190	141,313	137,821	146,000
Professional Learning	200312	33,849	10,316	14,320	29,350
Outside Contracted Technology Repair/Maintenance	200321	0	509	797	300
Equipment Repair	200324	14,219	15,539	22,202	23,500
Student Transportation	200341	2,397,815	2,720,974	2,689,821	2,764,866
Employee Travel	200342	44,797	76,569	79,597	77,900
Vehicle Fuel	200348	77,050	77,813	52,990	53,000
Advertising	200351	0	243	0	300
Postage	200353	0	640	0	300
Printing & Binding	200354	0	0	0	300
Internet Access	200358	92	0	0	0
Software Services	200360	322,893	374,220	280,814	376,110
Educational Services - Non Governmental	200370	46,828	249,941	494,602	763,023
Instr Payment Private Vendor	200371	233,983	266,866	367,763	521,700
Instr Payment Private Schools	200373	77,494	307,863	319,484	300,000
Instr Non-Government	200379	1,918	3,654	3,735	5,000
Payments to Other WI Districts	200382	0	0	30,000	1,000
Payments to CESA	200386	166,980	376,879	189,693	195,700
TOTAL:		\$3,571,110	\$4,623,340	\$4,683,640	\$5,258,349

NON-CAPITAL PURCHASES

General Supplies	200411	104,276	58,976	68,029	142,083
General Media	200430	27,818	39,332	63,595	900
Non-Capital Equipment	200440	84,728	79,603	72,757	78,750
Textbooks	200470	19,146	4,490	2,546	6,500
Workbooks	200472	0	2,416	29,633	2,000
Technology Related Supplies	200481	10,979	12,668	11,602	12,900
Non-Capital Technology Hardware	200482	13,945	26,684	30,717	17,500
Nonstudent Reference Materials	200490	3,743	2,807	6,321	5,400
TOTAL:		\$264,634	\$226,977	\$285,200	\$266,033

CAPITAL PURCHASES

Technology Related Hardware > \$5,000	200581	7,095	0	0	0
TOTAL:		\$7,095	\$0	\$0	\$0

MISCELLANEOUS EXPENSES

Transit of Aid	200936	10,088	0	0	0
District Dues and Fees	200941	0	375	485	350
Employee Dues and Fees	200942	13,840	12,013	10,448	14,550
Student Dues and Fees	200943	48	147	0	400
Other Dues/Fees	200949	100	0	325	0
TOTAL:		\$24,076	\$12,535	\$11,258	\$15,300
TOTAL EXPENDITURES:		\$52,212,982	\$54,181,003	\$54,395,417	\$58,100,185



OTHER FUNDS

GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2024-25

SPECIAL REVENUE FUND 21

The Special Revenue Fund revenue is projected to be \$2,500,000. 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. The expenditures are projected to be \$2,500,000. Activity varies based on the above revenues and this budget is the best estimate at this time. 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 departments responsible for these monies.

GREEN BAY AREA PUBLIC SCHOOLS FUND 21 - SPECIAL REVENUE TRUST

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Unaudited</u>	<u>2025 Budget</u>
REVENUE	<u>Source</u>				
LOCAL REVENUE					
School Activity Income	270	14,281	0	0	0
Interest on Investments	280	89,274	36,811	98,319	0
Other Local	290	2,339,039	2,533,980	2,661,559	2,500,000
OTHER REVENUE					
District Contributions	950	0	58,317	76,509	0
TOTAL REVENUE:		\$2,442,594	\$2,629,108	\$2,836,387	\$2,500,000

EXPENDITURES	<u>Object</u>				
Salaries	100	152,657	172,049	203,879	31,300
Employee Benefits	200	20,010	21,737	51,054	4,042
Contracted Services	300	237,191	261,914	396,666	2,700
Non-Capital Purchases	400	1,451,576	1,811,151	1,742,823	2,461,958
Capital Purchases	500	54,916	6,030	7,019	0
District Insurance	700	1,051	804	705	0
Miscellaneous Expenses	900	253,052	103,557	135,029	0
TOTAL EXPENDITURES:		\$2,170,453	\$2,377,241	\$2,537,174	\$2,500,000

FUND BALANCE	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Beginning Fund Balance	4,149,963	4,422,104	4,673,971	4,973,183
Revenues	2,442,594	2,629,108	2,836,387	2,500,000
Expenditures	2,170,453	2,377,241	2,537,175	2,500,000
ENDING FUND BALANCE	\$4,422,104	\$4,673,971	\$4,973,183	\$4,973,183

GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2024-25

INDIAN EDUCATION FUND 22

The revenue amount for the Indian Education Program for 2024-25 is projected at \$283,155. 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. The projected expenditures are projected to be \$302,620, which is more than what has been awarded. Expenditures will be looked at and reduced in the future to align with the amount of the award. The main objective of the grant is to increase academic achievement through culturally responsive professional development, academic enrichment, and parent engagement. All of the funds will be used to cover the staffing costs.

GREEN BAY AREA PUBLIC SCHOOLS FUND 22 - INDIAN EDUCATION

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Unaudited</u>	<u>2025 Budget</u>
REVENUE	<u>Source</u>				
FEDERAL REVENUE					
Other Federal Sources	790	315,744	297,293	279,316	283,155
TOTAL REVENUE:		\$315,744	\$297,293	\$279,316	\$283,155
EXPENDITURES	<u>Object</u>				
Salaries	100	191,650	206,342	194,824	215,320
Employee Benefits	200	64,158	70,646	66,625	87,300
Contracted Services	300	12,378	888	10,022	0
Non-Capital Purchases	400	47,558	11,298	7,845	0
Operating Transfers	800	0	8,119	0	0
TOTAL EXPENDITURES:		\$315,744	\$297,293	\$279,316	\$302,620

GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2024-25

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.

GREEN BAY AREA PUBLIC SCHOOLS FUND 29 - Head Start

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Unaudited</u>	<u>2025 Budget</u>
REVENUE	<u>Source</u>				
Other Federal Revenue	790	4,163,908	4,367,033	4,455,557	6,037,877
TOTAL REVENUE:		\$4,163,908	\$4,367,033	\$4,455,556	\$6,037,877

EXPENDITURES	<u>Object</u>				
Salaries	100	2,470,443	2,655,301	2,755,276	3,047,110
Employee Benefits	200	1,154,894	1,128,353	1,029,627	1,176,459
Contracted Services	300	411,559	402,260	386,624	1,753,543
Non-Capital Purchases	400	103,644	173,456	215,302	58,265
Capital Purchases	500	18,806	0	16,276	0
Operating Transfers	800	0	0	50,000	0
Miscellaneous Expenses	900	4,561	7,664	2,452	2,500
TOTAL EXPENDITURES:		\$4,163,907	\$4,367,033	\$4,455,556	\$6,037,877

GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2024-25

DEBT SERVICE FUND 30

In November of 2022, the voters approved a \$92.6 million referendum. Monies budgeted in this fund are used to pay the semi-annual debt payments on the referendum debt.

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Unaudited</u>	<u>2025 Budget</u>
REVENUE	<u>Source</u>				
Local Property Taxes	211	29,495,000	42,000,000	37,783,772	11,623,500
Interest on Investments	280	132,061	0	0	0
Prem/Acc Int On Debt Proceeds	968	0	1,994,629	0	0
TOTAL REVENUE:		\$29,627,061	\$43,994,628	\$37,783,772	\$11,623,500

EXPENDITURES

<u>Debt Retirement</u>	<u>Object</u>				
Principal On Longterm Note	673	1,700,000	0	0	0
Principal On Longterm Bond	675	28,290,000	40,845,000	40,420,000	11,340,000
Interest On Longterm Note	683	51,000	0	0	0
Interest On Longterm Bond	685	798,300	1,441,785	2,588,000	567,000
Other Debt Retirement	690	33,601	643,763	0	0
TOTAL EXPENDITURES:		\$30,872,901	\$42,930,547	\$43,008,000	\$11,907,000

FUND BALANCE	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Beginning Fund Balance	5,689,487	4,443,647	5,507,728	283,500
Revenues	29,627,061	43,994,628	37,783,772	11,623,500
Expenditures	30,872,901	42,930,547	43,008,000	11,907,000
ENDING FUND BALANCE	\$4,443,647	\$5,507,728	\$283,500	\$0

GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2024-25

CAPITAL PROJECTS FUND 42 and 46

Fund 42

In November of 2022, the voters in the District approved a \$92.6 million referendum for capital projects. Expenditures for this purpose are recorded in Fund 42. The remaining projects will be finished by the end of 2025.

Fund 46

In June of 2020, the school board approved a long-term capital improvement plan and established a "trust" that is funded with a transfer from the general fund. That "trust" is accounted for in the District's Fund 46. Any contributions from Fund 10 to Fund 46 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 wait period will end in June of 2025. The District transferred \$13.35 million into Fund 46 in 2024.

FUND BALANCE	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Beginning Fund Balance	6,225,098	3,001,687	97,838,557	84,245,460
Revenues	2,875	97,411,518	17,313,189	1,585,000
Expenditures	3,226,286	2,574,648	30,906,286	68,208,446
ENDING FUND BALANCE	\$3,001,687	\$97,838,557	\$84,245,460	\$17,622,014

**GREEN BAY AREA PUBLIC SCHOOLS
FUND 40 - Capital Projects**

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Unaudited</u>	<u>2025 Budget</u>
REVENUE	<u>Source</u>				
Transfer from General Fund	110	0	3,750,000	13,350,000	0
Interest on Investments	280	2,876	1,056,519	3,154,886	1,250,000
Long Term Note Proceeds	873	0	92,605,000	0	0
Unrealized Gains on Investments	957	0	0	333,189	335,000
Other Adjustment	969	0	0	475,114	0
TOTAL REVENUE:		\$2,875	\$97,411,518	\$17,313,188	\$1,585,000

EXPENDITURES	<u>Object</u>				
Mgt/Tech/Other Prof Salaries	112	29,901	0	0	0
Employer Retirement Contribution	212	1,947	0	0	0
Social Security	220	2,134	0	0	0
Life Insurance	230	26	0	0	0
Dental Insurance	243	583	0	0	0
Health Insurance	248	6,936	0	0	0
Long Term Disability Insurance	251	133	0	0	0
Workers Compensation Insurance	254	300	0	0	0
Contracted Services	310	30,853	777,394	4,574,738	0
Site Rental	326	0	0	23,294	0
Construction - Contractors	327	2,917,072	1,669,999	24,271,532	68,208,446
Payments to Municipalities	381	0	0	1,434	0
Payment to Counties	385	0	0	154	0
General Supplies	411	6,442	436	6,052	0
Non-Capital Equipment	440	229,961	0	56,939	0
Technology Related Supplies	481	0	0	566	0
Non-Capital Technology Hardware	482	0	0	36,086	0
Nonstudent Reference Materials	490	0	0	420	0
Site Acquisition	511	0	0	15,804	0
Site Component Add/Replacement	521	0	116,900	634,737	0
Building Component Add/Replace	541	0	9,920	707,621	0
Technology Related Hardware > 5,000	581	0	0	5,211	0
Unrealized Losses on Investment	998	0	0	571,698	0
TOTAL EXPENDITURES:		\$3,226,286	\$2,574,648	\$30,906,286	\$68,208,446

GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2024-25

FOOD SERVICE FUND 50

The Green Bay Area Public Schools participates in the National School Breakfast, Severe Need Breakfast, Lunch Program, Summer Food Service Program, and Child and Adult Care Food Program (after-school meal 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 135 full time employees and 3 full time 12-month food service employees

Families from all schools are encouraged to apply for the Free & Reduced-Price Meal Benefits program. The free or reduced-price meal eligibility status applies at the non-CEP schools for the meal price charge. The eligibility also establishes other benefits such as school fee waivers, funding for classrooms, and community programs. The eligibility status is required in 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, Kennedy, King, Lincoln, MacArthur, Northeast Wisconsin School of Innovation, Nicolet, Sullivan, Franklin, Washington, Dr. Rosa Minoka-Hill, Webster and West High. Each meal is reimbursed with Federal dollars. Approximately 64% of the District's enrolled students qualify for free or reduced-priced meals, and the District currently has 25 schools that are CEP certified.

2024-2025 Meal Prices: Breakfast: PreK-12 \$2.20, Lunch: PreK-5 \$3.20, 6-12 \$3.50, Milk a la carte \$0.50

GREEN BAY AREA PUBLIC SCHOOLS
FUND 50 - Food Service

REVENUE	<u>Source</u>	<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Unaudited</u>	<u>2025 Budget</u>
<u>OPERATING TRANSFERS</u>					
Transfer from General Fund	110	0	95,681	51,991	0
TOTAL:		\$0	\$95,681	\$51,991	\$0
<u>LOCAL REVENUE</u>					
Student Meals	251	241,636	1,391,364	1,545,630	1,162,316
Adult Meals	252	36,819	39,596	50,180	15,008
Special Sales Food Service	255	6,884	3,242	12,847	6,300
Other Food Service Sales	259	0	18,199	4,149	1,200
Non-Capital Sales	264	1,483	880	422	0
Interest on Investments	280	5,345	176,472	310,767	0
3rd Party Bill to Account	291	0	10,500	0	0
TOTAL:		\$292,167	\$1,640,255	\$1,923,993	\$1,184,824
<u>STATE REVENUE</u>					
State Food Service Aid	617	0	144,641	156,458	161,000
TOTAL:		\$0	\$144,641	\$156,458	\$161,000
<u>FEDERAL REVENUE</u>					
Federal Donated Commodities	714	1,068,391	1,079,325	722,819	884,549
Federal Food Service Aid	717	12,799,202	10,193,491	10,647,665	10,063,159
TOTAL:		\$13,867,594	\$11,272,816	\$11,370,484	\$10,947,708
<u>OTHER REVENUE</u>					
Cash Short/Over	961	0	0	0	0
Miscellaneous Revenue	990	2,521	369	0	0
TOTAL:		\$2,521	\$369	\$0	\$0
TOTAL REVENUES:		\$14,162,280	\$13,153,762	\$13,502,925	\$12,293,532
<u>EXPENDITURES</u>					
	<u>Object</u>				
Salaries	100	3,471,434	3,570,217	3,945,850	4,035,102
Employee Benefits	200	1,772,514	1,812,865	1,690,750	1,814,874
Contracted Services	300	795,039	928,036	911,519	1,277,874
Non-Capital Purchases	400	5,837,516	5,645,537	6,109,627	4,611,713
Capital Purchases	500	323,967	338,328	35,112	538,500
Miscellaneous Expenses	900	4,576	144,643	104,938	175
TOTAL EXPENDITURES:		\$12,205,044	\$12,439,626	\$12,797,796	\$12,278,238
FUND BALANCE					
Beginning Fund Balance		4,101,792	6,059,028	6,773,164	7,478,293
Revenues		14,162,280	13,153,762	13,502,925	12,293,532
Expenditures		12,205,044	12,439,626	12,797,796	12,278,238
ENDING FUND BALANCE		\$6,059,028	\$6,773,164	\$7,478,293	\$7,493,587

GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2024-25

PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUND 73

The Pension and Other Employee Benefits Trust Fund 73 revenue is projected to be \$3,595,587. The monies received are used to pay for the Emeritus employee benefit from expenditures in Fund 10 and Fund 27. The expenditures are projected to be \$3,200,587. This reflects the projected cost of paying Emeritus to current retirees. The fund balance includes additional contributions the that District has made to offset the future liabilities.

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Unaudited</u>	<u>2025 Budget</u>
REVENUE	<u>Source</u>				
Interest on Investments	280	0	83,497	384,573	350,000
District Contribution - Supplemental Pension	951	5,815,500	8,143,691	9,962,679	3,200,587
Unrealized Gains on Investments	957	0	0	42,661	45,000
TOTAL REVENUE:		\$5,815,500	\$8,227,188	\$10,389,912	\$3,595,587
EXPENDITURES	<u>Object</u>				
Dental Insurance	243	0	0	0	0
Insurance Adjustment	964	0	96	14	0
Trust Fund Expenditures	991	2,913,769	2,904,856	2,988,496	3,200,587
Unrealized Losses on Investment	998	0	18,496	0	0
TOTAL EXPENDITURES:		\$2,913,768	\$2,923,448	\$2,988,510	\$3,200,587
FUND BALANCE		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Unaudited</u>	<u>2025 Budget</u>
Beginning Fund Balance		0	2,901,731	8,205,471	15,606,873
Revenues		5,815,500	8,227,188	10,389,912	3,595,587
Expenditures		2,913,769	2,923,448	2,988,510	3,200,587
Ending Fund Balance		<u>\$2,901,731</u>	<u>\$8,205,471</u>	<u>\$15,606,873</u>	<u>\$16,001,873</u>

GREEN BAY AREA PUBLIC SCHOOL DISTRICT

2024-25

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.

		<u>2022 Actual</u>	<u>2023 Actual</u>	<u>2024 Unaudited</u>	<u>2025 Budget</u>
REVENUE	<u>Source</u>				
Local Property Taxes	211	2,764,368	2,764,368	2,764,368	2,764,368
TOTAL REVENUE:		<u>\$2,764,368</u>	<u>\$2,764,368</u>	<u>\$2,764,368</u>	<u>\$2,764,368</u>

	<u>Object</u>				
EXPENDITURES					
Salaries	100	490,485	544,729	644,411	728,255
Employee Benefits	200	92,608	113,834	133,476	197,383
Contracted Services	300	2,184,359	2,192,369	2,353,127	2,705,251
Non-Capital Purchases	400	49,851	147,374	102,804	47,055
Capital Purchases	500	4,000	16,508	0	0
Miscellaneous Expenses	900	890	1,425	7,052	2,395
TOTAL EXPENDITURES:		<u>\$2,822,192</u>	<u>\$3,016,239</u>	<u>\$3,240,869</u>	<u>\$3,680,339</u>

FUND BALANCE	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget
Beginning Fund Balance	2,631,358	2,573,533	2,321,662	1,845,160
Revenues	2,764,368	2,764,368	2,764,368	2,764,368
Expenditures	2,822,193	3,016,239	3,240,870	3,680,339
ENDING FUND BALANCE	<u>\$2,573,533</u>	<u>\$2,321,662</u>	<u>\$1,845,160</u>	<u>\$929,189</u>