

2025-26 FINAL

# Budget Book



10/27/25



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# Board of Education

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# Fact Sheet

2025-26



Green Bay Area  
Public School District  
*Engagement. Equity. Excellence.*

## BY THE NUMBERS



39 Schools



18,379 students

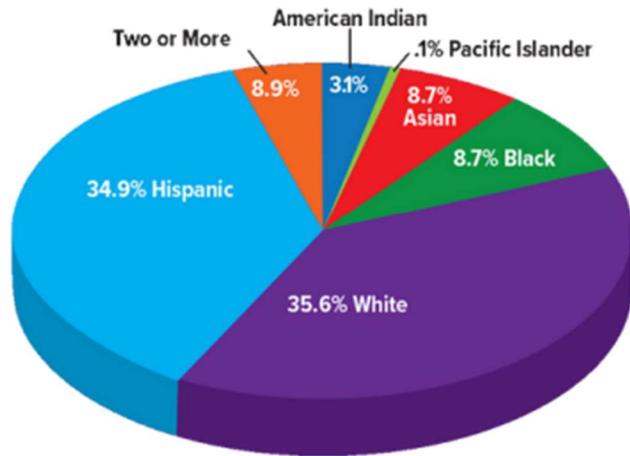


3,700+ staff

Students with Disabilities **17%**

Economically Disadvantaged **59%**

Multilingual Learners **22%**



#1 in the state for  
number of students  
earning industry  
certification



65% of 2024  
graduates earned  
college credit



3% increase in  
graduation rate to  
87.6%

## OUR GRADUATES WILL BECOME...



Academic Achievers



Communicators & Connectors



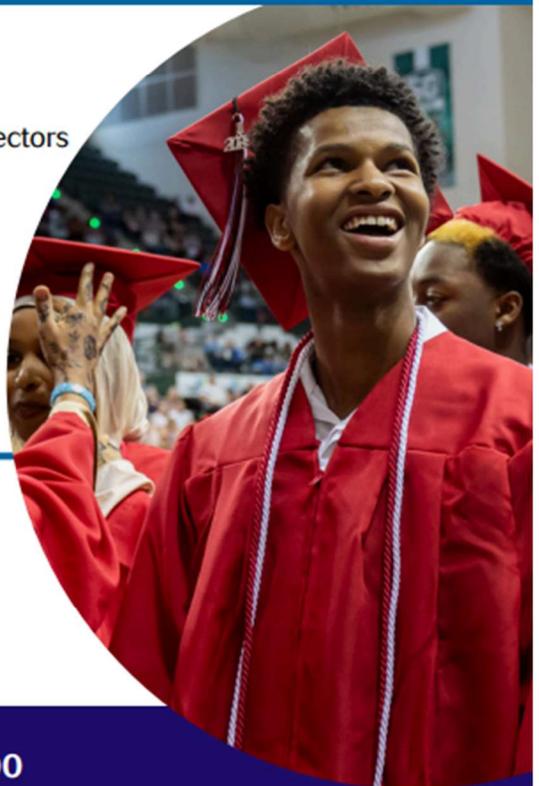
Leaders & Teammates



Empowered Navigators



Personal Architects



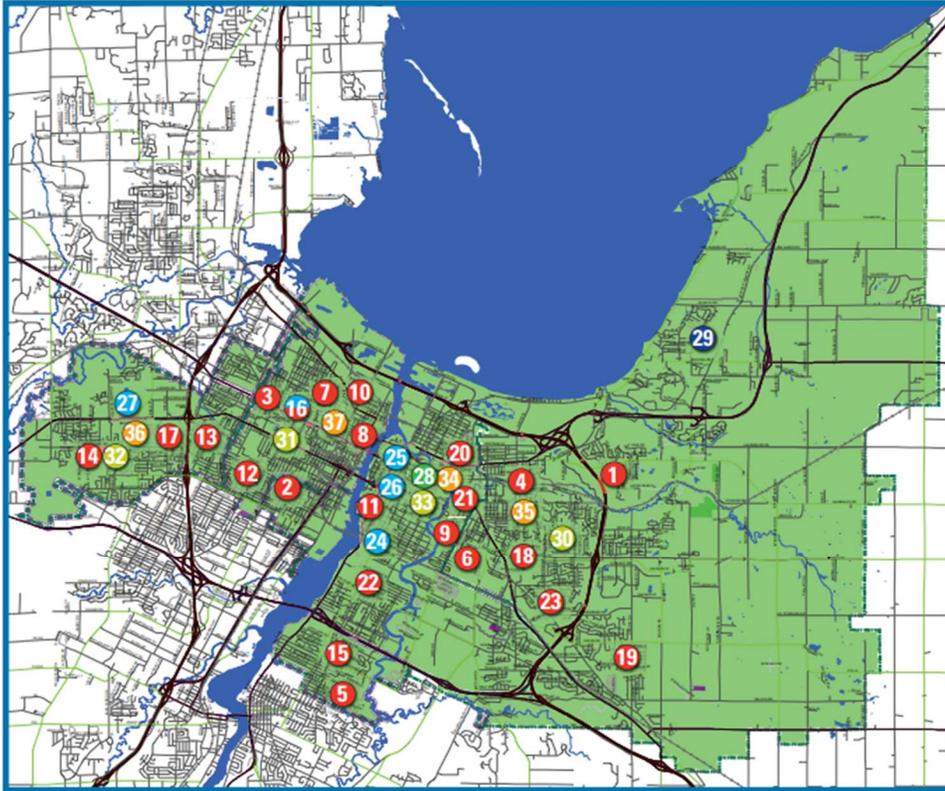
## STRATEGIC PRIORITIES

- Academic Excellence
- A Thriving Student Body
- A Thriving Workforce
- Family & Community Engagement

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200 S. Broadway, Green Bay, WI 54303

# OUR SCHOOLS AT A GLANCE



## ELEMENTARY SCHOOLS



## SPECIALTY SCHOOLS



## ALTERNATIVE SCHOOL



## K-8 SCHOOL



## MIDDLE SCHOOLS



## HIGH SCHOOLS



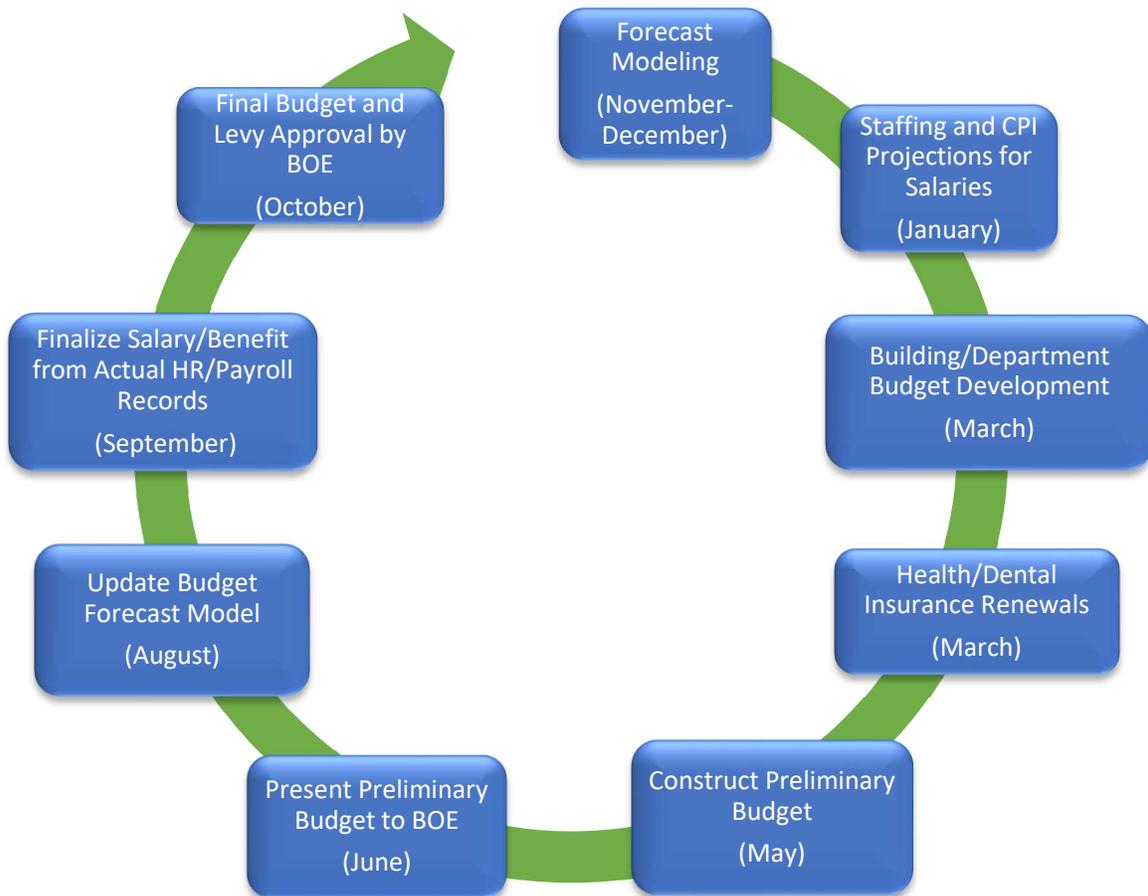
# Building the Budget

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  
\$313.4 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  
\$2.5 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  
\$0.2 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  
\$59.4 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  
\$5.1 M

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

Capital Projects  
Fund  
\$150.1 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.

Food Service  
Fund  
\$14.2 M

**Capital Projects (42, 43 & 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 three capital project funds. Fund 42 was established when the voters approved a \$92.6 million referendum in November of 2022 and Fund 43 was established when the voters approved a \$183 million referendum in November 2024. 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.

Pension and  
OPEB Fund  
\$3.0 M

**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.

Community  
Service Fund  
\$3.5 M

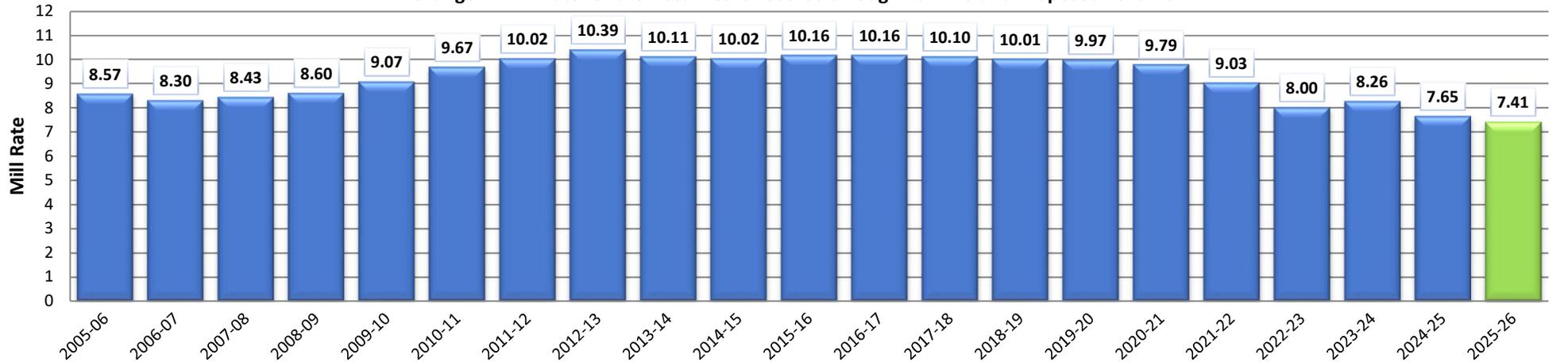
**Pension and Other Employee Benefits Trust (Fund 73):** This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal 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
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	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%
2025-26	15,552,727,586	17.46%	67,595,894	4.35	44,879,625	2.89	2,764,368	0.18	115,239,887	5,862,005	5.39%	7.41	-3.11%

**Change in Mill Rate for the Fiscal Years 2005-06 through 2024-25 and Proposed 2025-26**



# GREEN BAY AREA PUBLIC SCHOOL DISTRICT

## 2025-2026 BUDGET HIGHLIGHTS

Presented here is the 2025-2026 fiscal year budget for the Green Bay Area Public School District. The total budget for all funds less inter-fund transfers is \$564,923,279. Due to several factors, the operating budget is facing a \$3.5 million deficit, which will be funded through the use of fund balance.

### Budget Highlights for 2025-26

- The Green Bay school district has continued to experience declining enrollment for the past several years, similar to school districts across the nation. We currently have 17,956 students enrolled in our school district.
  
- Wisconsin passed the 2025-2027 Biennial budget
  - The budget allows for a \$325 per student increase in revenue limits - while it is not an inflationary increase, this ability is critical for maintaining programs and meeting rising costs
  - The state provided no increase in general aid, which results in a greater reliance on local property taxpayers
  - Special Education: Increased reimbursement rates to 42% in 25-26 and 45% in 26-27. However, the budget for special education reimbursement from the state remains a fixed amount. So as special education costs increase across the state, the reimbursement is anticipated to fall short of 42%
  - The budget increased funding for higher cost special education expenses, which will equate to about \$200,000 for Green Bay
  - Mental Health funding for Wisconsin will remain the same as the 2023-25 biennial budget, but will be distributed differently. Green Bay will receive \$618,000
  - Other areas that impact the District’s budget include increases to open enrollment, independent charter schools and voucher school payments

Per Pupil Payments	FY 25 (Base)	FY 26	FY 27
Independent Charter Schools	\$11,729	\$12,369	\$12,797
Choice (K-8)	\$10,237	\$10,877	\$11,305
Choice (9-12)	\$12,731	\$13,371	\$13,799
SNSP (full scholarship)	\$15,409	\$16,049	\$16,477
Open Enrollment	\$8,962	\$10,102	\$11,030
Open Enrollment (SPED)	\$13,814	\$14,454	\$14,882
<b>GBAPS Students (includes categorical aid)</b>	<b>\$12,067</b>	<b>\$12,392</b>	<b>\$12,717</b>

- The tax levy will see an overall increase this year due to three factors:
  - The increase to the revenue limit of \$325/pupil
  - An overall decrease in State Aid of \$3.3 million
  - Anticipated increase in voucher payments from \$12,776,090 to \$14,097,306 (estimated). Private school vouchers will make up \$.91 of our tax rate, or the equivalent of \$91 on \$100,000 of property
  
- The 2024-25 fiscal year finished with an overall surplus of approximately \$3.9 million in the general fund. The 2025-26 budget is estimated to face a deficit of \$3.5 million. In an effort to reduce costs and create efficiencies, the district has closed three school buildings due to consolidation efforts in the past two years. Three more schools are scheduled to close at the end of 2025-26. Through attrition, the district has also been working to reduce staffing to have efficient staff-to-student ratios. Additionally, budgets have been reduced by 10% for departments at the district level.
  
- Cost of living increases for staff of 2.95% were approved by the Board in September. The cost of living increase enables the District to stay competitive to attract and retain staff.
  
- The District passed a capital referendum in November of 2024 in the amount of \$183 million. The November 2024 Capital Referendum enhances safety and security at secondary schools; addresses deferred maintenance projects at several elementary schools; and provides equitable, efficient and appropriate learning environments for students and staff. This referendum continues the work that began with the April 2017 and November 2022 referendums, which added secure entrances at our elementary schools; addressed deferred maintenance in many of our east side schools; upgraded auditoriums, athletic areas, and specialty classrooms; and renovated and/or constructed appropriate learning spaces for today's instructional practices.
  
- The average increase of the equalized value of the taxable properties in the District attendance boundaries is +8.77%, which is mostly due to inflation. The property value increases for the various municipalities range from +3.51% to +11.96%. The increase in our tax levy will be dispersed across more property value, thus driving down the mill rate.
  
- The mill rate, often referred to as the tax rate, is projected to decrease from \$7.65 per \$1,000 of equalized valuation to \$7.41 per \$1,000. The major factor for the drop is the increase in the District's equalized value of taxable property. The mill rate remains one of the lowest mill rates that the District is able to find on record.

# GREEN BAY AREA PUBLIC SCHOOL DISTRICT

## 2025-26

### GENERAL FUND 10

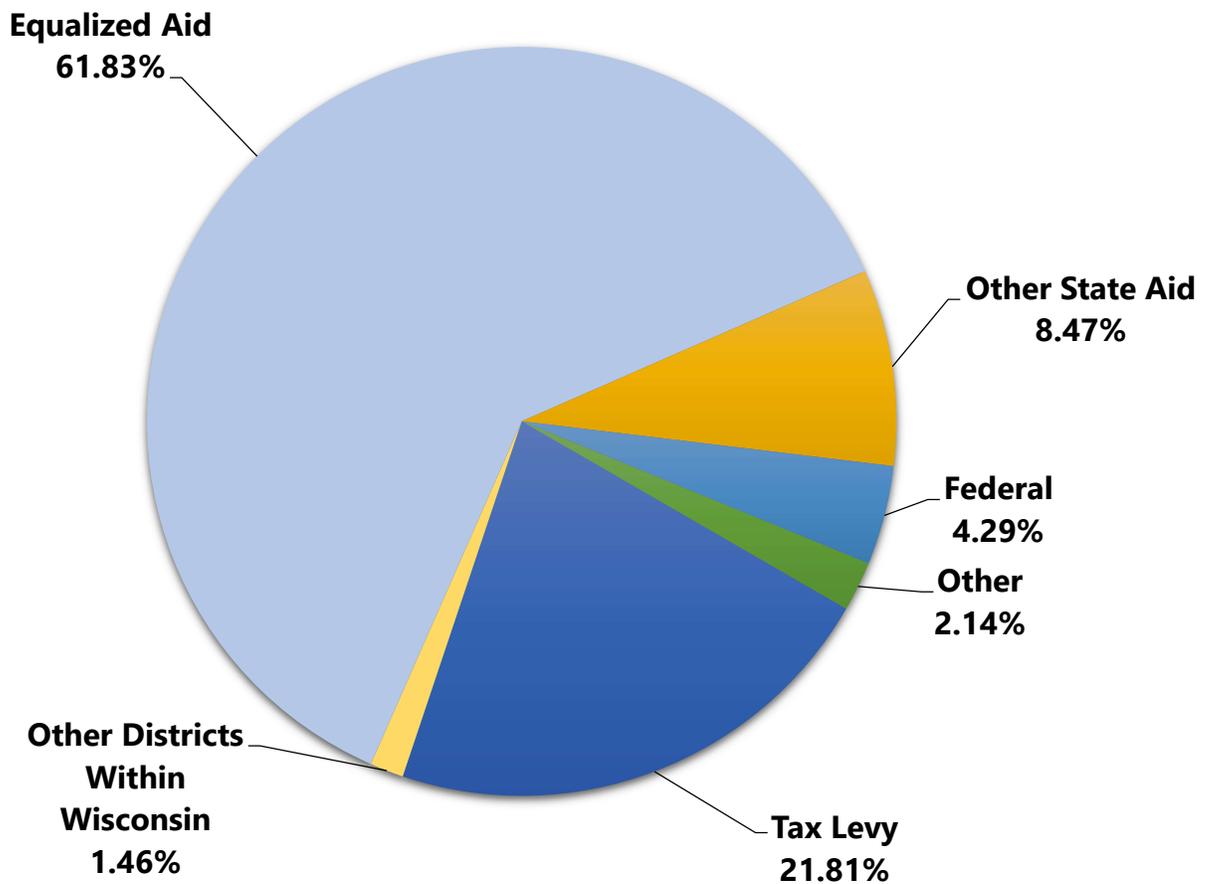
The General Fund records, and accounts for, all major operations of the District which do not have to be accounted for in another special-purpose fund. The main sources of revenue include property taxes, student fees, and State and Federal aids and grants. Operating expenditures include salaries, benefits,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

Despite continued efforts to reduce spending by reducing staffing through attrition, department budget cuts, and the consolidation of three schools thus far, the 2025-26 budget is projecting a \$3.5 million dollar deficit which will require the use of fund balance. The district's budget is a reflection of an unprecedented state biennium budget which provided no additional state aid to offset property taxes for the \$325 per pupil increase on the revenue limit, which fell short of a cost of inflation.

<b>FUND BALANCE</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Unaudited</b>	<b>2026 Budget</b>
Beginning Fund Balance	68,269,348	68,447,043	70,241,713	74,199,539
Revenues	300,841,272	335,628,805	313,631,396	309,955,236
Expenditures	300,663,577	333,834,135	309,673,570	313,424,829
<b>ENDING FUND BALANCE</b>	<b><u><u>\$68,447,043</u></u></b>	<b><u><u>\$70,241,713</u></u></b>	<b><u><u>\$74,199,539</u></u></b>	<b><u><u>\$70,729,946</u></u></b>

# FUND 10 REVENUES

FUND 10 - GENERAL FUND Revenue 2025-26	BUDGET	%
Tax Levy	67,595,894	21.81%
Other Districts Within Wisconsin	4,514,654	1.46%
Equalized Aid	191,660,476	61.83%
Other State Aid	26,243,977	8.47%
Federal	13,302,418	4.29%
Other	6,637,817	2.14%
<b>TOTAL REVENUE</b>	<b>\$309,955,236</b>	<b>100%</b>



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

<b>REVENUE</b>	<b>Source</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Unaudited</b>	<b>2026 Budget</b>
<b>INDIRECT COSTS</b>					
Indirect Costs	120	8,119	50,000	25,998	0
<b>LOCAL REVENUE</b>					
Taxes	210	52,759,062	68,950,561	61,950,962	67,715,894
Payments for Services	240	526,224	216,582	241,734	339,626
Non-Capital Sales	260	56,393	57,508	101,505	20,000
School Activity Income	270	175,029	169,943	166,661	159,000
Interest on Investments	280	2,316,092	2,767,908	2,381,120	2,000,000
Other Local	290	1,022,222	1,135,076	1,139,058	991,754
Taxes	800	0	136,258	0	0
<b>INTERDISTRICT PAYMENTS WITHIN WI</b>					
Open Enrollment Tuition	340	4,293,045	4,146,941	4,190,558	4,514,654
<b>INTERMEDIATE REVENUE</b>					
Federal Aid transit from CESA	510	45,371	39,852	8,556	0
<b>STATE REVENUE</b>					
State Aid Categorical	610	3,895,045	3,902,509	3,941,644	3,774,193
State Aid General	620	183,552,164	181,916,216	194,692,190	191,660,476
Special Projects Grants	630	589,470	1,180,290	1,145,735	955,984
Payments for Services	640	94,276	183,208	119,189	100,000
AGR	650	4,390,184	4,201,250	3,961,023	3,864,772
DNR State Revenue	660	7,335	8,027	7,668	7,000
Other State Rev (Per Pupil)	690	16,546,146	16,358,675	17,784,104	17,542,028
<b>FEDERAL REVENUE</b>					
Federal Aid Categorical	710	220,186	242,388	242,786	227,448
Special Projects Grants	730	17,714,886	37,715,316	7,958,029	3,014,070
Title I Revenue	750	6,792,669	7,017,103	7,626,642	7,010,900
Federal Aid through State Agencies	780	4,925,694	3,165,502	3,157,855	3,050,000
<b>OTHER FINANCING REVENUE</b>					
Sale of Capital Assets	860	193,950	59,114	25,150	25,000
Capital Leases	870	88,662	0	0	85,000
<b>LAND AND REAL PROPERTY SALES</b>					
Long Term Debt Proceeds	862	0	0	461,565	1,025,000
<b>OTHER REVENUE</b>					
Adjustments	960	45,420	1,200	1,111,213	0
E-Rate Refund	970	164,627	1,537,537	814,902	1,392,437
Miscellaneous Revenue	990	419,001	469,840	375,549	480,000
<b>TOTAL REVENUE:</b>		<b>\$300,841,272</b>	<b>\$335,628,804</b>	<b>\$313,631,396</b>	<b>\$309,955,236</b>

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

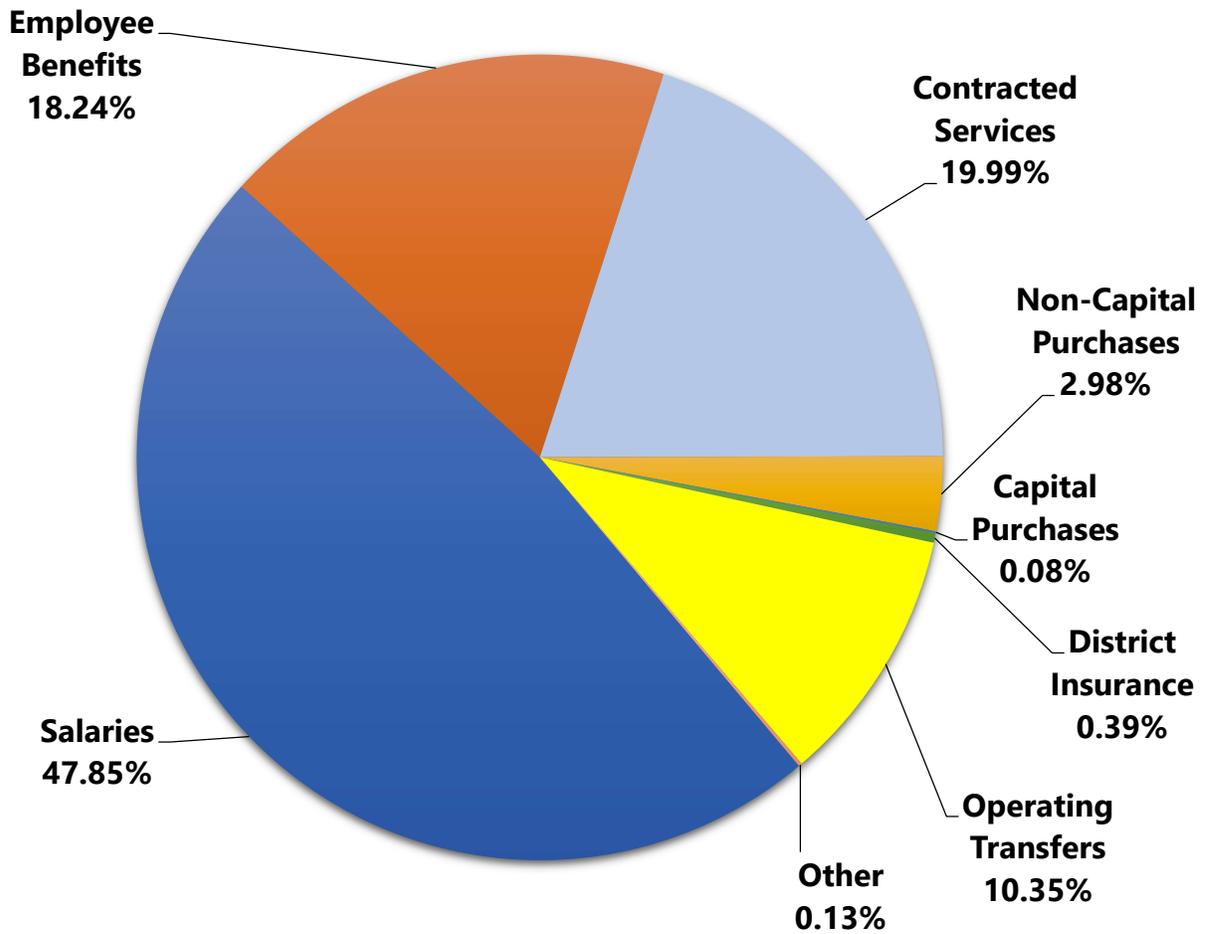
**DETAIL OF REVENUE**

	<u>Source</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
<b><u>INDIRECT COSTS</u></b>					
Transfer from Fund 22	122	8,119	0	0	0
Transfer from Fund 29	129	0	50,000	25,998	0
<b>TOTAL:</b>		<b>\$8,119</b>	<b>\$50,000</b>	<b>\$25,998</b>	<b>\$0</b>
<b><u>LOCAL REVENUE</u></b>					
Local Property Taxes	211	52,594,025	68,829,742	61,704,961	67,595,894
Mobile Home Taxes	213	165,037	120,819	246,001	120,000
Other Taxes	219	0	136,258	0	0
Private Tuition Payments	241	110,552	0	76,005	40,000
General Tuition Private Agency	242	299,750	104,483	65,694	199,626
Transportation Fees	248	115,923	112,099	100,035	100,000
Resale Revenue	262	36,254	37,898	36,103	0
Non-Capital Sales	264	20,139	19,610	65,402	20,000
Cocurricular Admissions	271	117,132	91,540	108,689	100,000
Cocurricular Season Pass	272	29,124	18,497	9,690	9,000
Invitational Fees	274	28,773	59,906	48,282	50,000
Interest on Investments	280	2,316,092	2,767,908	2,381,120	2,000,000
3rd Party Bill to Account	291	363,055	390,476	401,840	0
Student/Parking Fees	292	453,835	525,337	510,341	500,000
Rental Fees	293	171,140	174,867	171,467	161,050
Graduation Fees	296	14,562	17,885	18,289	15,000
Student Fines	297	15,743	21,330	30,186	26,000
Transcript Fees	298	3,887	5,180	6,935	5,000
Miscellaneous	299	0	0	0	284,704
<b>TOTAL:</b>		<b>\$56,855,022</b>	<b>\$73,433,836</b>	<b>\$65,981,040</b>	<b>\$71,226,274</b>
<b><u>INTERDISTRICT PAYMENTS WITHIN WI</u></b>					
Tuition - Open Enrollment	345	4,293,045	4,146,941	4,190,558	4,514,654
<b>TOTAL:</b>		<b>\$4,293,045</b>	<b>\$4,146,941</b>	<b>\$4,190,558</b>	<b>\$4,514,654</b>
<b><u>INTERMEDIATE REVENUE</u></b>					
Federal Aid Transit from CESA	517	45,371	39,852	8,556	0
<b>TOTAL:</b>		<b>\$45,371</b>	<b>\$39,852</b>	<b>\$8,556</b>	<b>\$0</b>
<b><u>STATE REVENUE</u></b>					
Transportation Aid	612	202,806	142,329	141,745	100,285
Library Aid	613	1,475,109	1,821,504	1,973,908	1,973,908
Bilingual Aid	618	1,023,989	1,220,252	1,213,333	1,200,000
Other Categorical Aids	619	1,193,141	718,425	612,658	500,000
Equalization Aid	621	182,405,094	181,916,216	194,692,190	191,660,476
High Poverty Aid	628	1,147,070	0	0	0
Special Project Grants	630	589,470	1,180,290	1,145,735	955,984
State Tuition	641	94,276	183,208	119,189	100,000
AGR Aid	650	4,390,184	4,201,250	3,961,023	3,864,772

	<u>Source</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
State Rev through Local Units	660	7,335	8,027	7,668	7,000
State Tax Exempt Aid	691	1,274,913	1,274,913	3,050,816	3,051,510
Per Pupil Aid	695	15,064,084	14,900,844	14,682,696	14,490,518
Other State Rev	699	207,149	182,917	50,592	0
<b>TOTAL:</b>		<b>\$209,074,620</b>	<b>\$207,750,176</b>	<b>\$221,651,553</b>	<b>\$217,304,453</b>
<b><u>FEDERAL REVENUE</u></b>					
Vocational Education Aid	713	220,186	242,388	242,786	227,448
Special Project Grants	730	17,714,886	37,715,316	7,958,029	3,014,070
Title I Revenue	751	6,792,669	7,017,103	7,626,642	7,010,900
Fed Aid through State Agencies	780	2,175,426	0	0	0
SBS Medicaid Revenue	781	2,750,268	3,165,502	3,157,855	3,050,000
<b>TOTAL:</b>		<b>\$29,653,436</b>	<b>\$48,140,309</b>	<b>\$18,985,312</b>	<b>\$13,302,418</b>
<b><u>OTHER FINANCING REVENUE</u></b>					
Sale of Capital Assets	860	193,950	59,114	25,150	25,000
Capital Leases	878	88,662	0	0	85,000
<b>TOTAL:</b>		<b>\$282,612</b>	<b>\$59,114</b>	<b>\$25,150</b>	<b>\$110,000</b>
<b><u>LAND AND REAL PROPERTY SALES</u></b>					
Sale of Land & Real Property	862	0	0	461,565	1,025,000
<b>TOTAL:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$461,565</b>	<b>\$1,025,000</b>
<b><u>OTHER REVENUE</u></b>					
Insurance Adjustments	964	45,420	1,200	1,111,213	0
Aidable Adjustments	971	163,901	1,537,537	814,902	1,392,437
Property Tax General Aid Refund	972	726	0	0	0
Miscellaneous Revenue	990	419,001	469,840	375,549	480,000
<b>TOTAL:</b>		<b>\$629,049</b>	<b>\$2,008,577</b>	<b>\$2,301,664</b>	<b>\$1,872,437</b>
<b>TOTAL REVENUES:</b>		<b>\$300,841,272</b>	<b>\$335,628,804</b>	<b>\$313,631,396</b>	<b>\$309,955,236</b>

# FUND 10 EXPENDITURES

<b>FUND 10 - GENERAL FUND Expenditures 2025-26</b>	<b>BUDGET</b>	<b>%</b>
Salaries	149,976,491	47.85%
Employee Benefits	57,156,492	18.24%
Contracted Services	62,640,058	19.99%
Non-Capital Purchases	9,346,951	2.98%
Capital Purchases	239,375	0.08%
District Insurance	1,211,928	0.39%
Operating Transfers	32,435,963	10.35%
Other	417,571	0.13%
<b>TOTAL EXPENDITURES</b>	<b>\$313,424,829</b>	<b>100%</b>



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

	<u>Object</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
<b><u>SALARIES</u></b>					
Teacher Salaries	200111	85,583,638	90,993,802	94,355,529	97,769,784
Mgt/Tech/Other Prof Salaries	200112	15,916,287	17,889,748	16,971,384	17,726,721
Paraprofessional Salaries	200113	2,406,762	2,574,861	2,560,156	2,486,487
Clerical Salaries	200114	6,413,066	6,836,077	7,094,963	7,336,891
Coordinator Salaries	200116	31,610	33,739	35,482	32,823
Student Learning Advocate/Support Asst	200117	766,130	950,065	1,029,749	1,023,867
Executive Assistant Salaries	200118	306,065	231,893	226,090	232,880
Law Enforcement Officer	200119	12,407	0	0	0
Secondary Monitor Salaries	200121	1,289,144	1,342,192	1,474,648	1,580,182
Elementary Monitor Salaries	200122	1,274,196	1,406,499	1,431,486	1,387,714
Student Co-Op Salaries	200123	14,901	6,962	8,055	10,296
Truant Officer Salaries	200124	1,604	0	0	0
Parent Assistant Salaries	200125	33,860	55,945	47,746	25,062
Hourly w/Benefits	200126	430,241	473,899	579,038	596,626
Van Drivers	200127	189,210	201,698	219,049	252,153
Distribution Drivers	200129	0	129,812	123,169	126,733
Sub Teacher Salaries	200131	1,357,267	1,307,787	1,235,599	1,300,000
Interfaculty Sub Salaries	200132	404,469	334,275	273,054	300,000
Sub Clerical Salaries	200133	80,612	143,234	120,298	120,000
Sub Paraprofessional Salaries	200134	73,869	71,725	42,333	45,000
Sub Secondary Monitor Salaries	200135	20,389	20,624	20,356	20,000
Limited Term Employee Salaries	200137	1,163,188	1,095,857	1,292,724	1,225,000
Sub Elementary Monitor Salaries	200138	21,263	37,472	35,180	36,000
Sub Teacher Approved/Meeting Conference	200139	113,241	126,579	138,667	148,874
Cocurricular Salaries	200141	1,287,512	1,300,661	1,410,088	1,385,178
Non-Teaching Duty Salaries	200142	89,267	89,943	100,115	100,974
Summer School Non-Cert Teacher Salaries	200143	16,329	2,175	0	0
Teacher Department Chair Salaries	200144	355,259	349,102	388,429	336,470
Summer School Teaching Salaries	200145	940,896	872,124	722,542	886,283
Board of Education Compensation	200148	52,455	52,141	53,994	54,942
Stipend	200149	365,102	636,688	390,815	599,091
Teacher House Leader Salaries	200150	12,725	0	0	0
Sign on Bonus	200156	0	15,000	17,000	25,000
Teacher Overloads	200157	466,312	688,457	648,223	650,000
Custodial/Maintenance Salaries	200161	8,862,645	9,292,349	9,894,314	10,292,346
Temporary Employee Salaries	200162	193,842	250,101	244,010	241,250
Custodial/Maint Overtime Salaries	200163	187,787	274,421	205,812	200,000
Building Rental Custodian Overtime Salaries	200165	10,470	6,622	5,514	8,875
Snowplow Overtime Salaries	200166	59,373	50,040	51,110	50,000
Emergency Repair Overtime Salaries	200167	3,124	2,291	3,051	2,560

	<u>Object</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
Sub Custodial Salaries	200168	0	5,514	5,395	0
Distribution Drivers Addl Time	200169	0	588	0	0
Additional Time - Teacher	200171	1,040,066	1,205,445	871,306	1,083,975
Additional Time - Administrator	200172	37,449	159,373	29,623	33,000
Additional Time - Paraprofessional	200173	76,674	83,368	66,508	55,310
Additional Time - Clerical	200174	117,178	114,660	119,420	87,855
Additional Time - Food Service	200175	2,204	1,981	2,228	1,750
Additional Time - Secondary Monitor	200176	17,748	15,662	14,982	14,500
Additional Time - Elementary Monitor	200177	49,496	45,541	38,346	43,415
Additional Time - Executive Assistant	200178	9,583	1,451	1,444	1,000
Additional Time - Miscellaneous	200179	64,934	82,041	52,261	39,624
<b>TOTAL:</b>		<b>\$132,221,850</b>	<b>\$141,862,486</b>	<b>\$144,651,287</b>	<b>\$149,976,491</b>

**EMPLOYEE BENEFITS**

Employer Retirement Contribution	200212	8,488,899	9,259,696	9,666,072	10,426,427
Emeritus	200218	7,624,340	9,392,577	2,434,356	2,473,019
Social Security	200220	9,564,763	10,333,336	10,539,516	10,933,508
Life Insurance	200230	95,542	91,128	79,234	93,690
Dental Insurance	200243	2,209,412	2,311,841	2,265,394	2,442,468
Vision Insurance	200246	12,775	14,603	17,769	16,267
Health Insurance	200248	27,976,050	22,909,983	31,002,006	26,792,063
HRA Contribution	200249	0	0	0	1,594,903
Long Term Disability Insurance	200251	574,661	561,087	557,076	584,032
Workers Compensation Insurance	200254	1,366,939	1,247,937	1,789,219	1,800,115
Annuity Payment	200293	0	10,000	0	0
<b>TOTAL:</b>		<b>\$57,913,381</b>	<b>\$56,132,187</b>	<b>\$58,350,643</b>	<b>\$57,156,492</b>

**CONTRACTED SERVICES**

Contracted Services	200310	4,720,281	4,587,528	5,009,906	2,816,609
Professional Learning	200312	468,861	631,643	572,384	328,233
Outside Contracted Technology Repair/Maintenance	200321	379,901	870,753	962,212	559,500
Equipment Repair	200324	436,143	289,118	429,215	531,460
Vehicle and Equipment Rental/Lease	200325	95,042	3,587	6,020	9,000
Site Rental	200326	4,572	7,274	30,928	7,070
Construction - Contractors	200327	3,398,739	2,759,057	1,271,611	3,500,000
Utilities - Gas	200331	784,534	479,456	598,921	576,400
Utilities - Electricity	200336	1,976,036	2,118,825	2,080,667	2,179,000
Utilities - Water	200337	127,881	134,829	148,972	133,500
Utilities - Sewerage	200338	413,130	440,821	468,590	448,900
Student Transportation	200341	5,924,381	6,152,338	6,344,412	6,741,257
Employee Travel	200342	296,975	396,118	412,370	364,966
Contracted Service Travel	200343	0	517	0	0
Vehicle Fuel	200348	143,694	118,775	117,796	140,727
Other Travel	200349	450	0	0	0
Advertising	200351	83,222	42,585	47,675	49,649

	<u>Object</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
Postage	200353	133,242	138,044	153,541	133,045
Printing & Binding	200354	66,601	63,425	66,540	56,195
Telecommunications	200355	54,748	47,127	36,272	43,840
Internet Access	200358	274,145	69,736	77,191	96,024
Software Services	200360	7,837,451	11,630,487	5,192,520	4,358,869
Educational Services - Non Governmental	200370	151,295	172,338	136,800	123,900
Instr Payment Private Vendor	200371	712,772	1,025,776	289,969	375,250
Instr Payment Private Schools	200373	63,680	0	0	0
Payments to Municipalities	200381	172,322	296,750	228,091	224,400
Payments to Other WI Districts	200382	18,655,179	19,572,472	20,344,479	22,959,418
Payment to Counties	200385	5	0	0	0
Payments to CESA	200386	211,286	215,876	295,778	187,284
Payments to State	200387	9,615,415	12,543,346	13,936,291	15,526,706
Payments to WI Tech Colleges	200389	288,629	160,122	168,522	168,856
Interfund Payments	200390	0	0	0	0
<b>TOTAL:</b>		<b>\$57,490,611</b>	<b>\$64,968,723</b>	<b>\$59,427,672</b>	<b>\$62,640,058</b>

**NON-CAPITAL PURCHASES**

General Supplies	200411	2,926,530	3,416,919	2,794,511	2,453,009
Apparel	200420	188,388	571,092	142,192	58,660
General Media	200430	1,323,920	6,368,342	1,417,285	959,235
Non-Capital Equipment	200440	1,537,637	3,463,906	769,769	367,154
Tools & Implements	200446	16,473	15,700	17,038	11,000
Resale Expense	200450	52,990	50,222	45,902	0
Textbooks	200470	251,689	1,290,909	435,511	927,815
Workbooks	200472	164,917	1,316,189	149,747	197,592
Technology Related Supplies	200481	216,616	387,444	442,113	105,451
Non-Capital Technology Hardware	200482	5,957,598	3,203,802	2,840,959	4,233,085
Nonstudent Reference Materials	200490	181,622	145,906	67,002	33,950
<b>TOTAL:</b>		<b>\$12,818,381</b>	<b>\$20,230,431</b>	<b>\$9,122,029</b>	<b>\$9,346,951</b>

**CAPITAL PURCHASES**

Site Component Add/Replacement	200521	0	62,145	8,650	0
Building Component Add/Replace	200541	877,191	125,091	69,519	0
Equipment Addition	200553	881,599	593,367	72,426	0
Equipment Replacement > \$5,000	200563	599,802	201,662	617,793	50,000
Technology Related Hardware > \$5,000	200581	501,449	2,113,498	443,650	77,000
<b>TOTAL:</b>		<b>\$2,860,041</b>	<b>\$3,095,762</b>	<b>\$1,212,038</b>	<b>\$127,000</b>

**DEBT SERVICE**

Principal on Capital Lease	200678	133,630	110,663	105,756	105,000
Interest on Capital Leases	200688	8,095	7,761	4,567	5,000
Paying Agent Fees	200691	475	1,425	1,742	2,375
<b>TOTAL:</b>		<b>\$142,200</b>	<b>\$119,849</b>	<b>\$112,064</b>	<b>\$112,375</b>

**DISTRICT INSURANCE**

Liability Insurance	200711	160,564	164,240	166,798	178,000
Property Insurance	200712	603,056	710,347	801,142	1,001,428

	<u>Object</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
Unemployment Compensation Insurance	200730	38,973	24,233	23,392	32,500
<b>TOTAL:</b>		<b>\$802,593</b>	<b>\$898,820</b>	<b>\$991,332</b>	<b>\$1,211,928</b>
<b><u>OPERATING TRANSFERS</u></b>					
Transfer to Special Education Fund	200827	32,123,993	32,524,591	35,287,216	32,435,963
Transfer to Capital Improvement Trust	200846	3,750,000	13,350,000	0	0
Transfer to Food Service	200850	95,681	51,991	73,269	0
<b>TOTAL:</b>		<b>\$35,969,674</b>	<b>\$45,926,582</b>	<b>\$35,360,486</b>	<b>\$32,435,963</b>
<b><u>MISCELLANEOUS EXPENSES</u></b>					
District Dues and Fees	200941	147,345	190,831	161,520	190,139
Employee Dues and Fees	200942	31,256	35,596	70,042	46,143
Student Dues and Fees	200943	156,753	200,012	187,142	133,089
Other Dues/Fees	200949	26,384	23,345	26,309	23,200
Insurance Adjustment	200964	19,096	1,170	727	5,000
Other Adjustments	200969	625	142,414	27	0
Refund Payment Prior Year	200971	0	0	253	0
Property Tax Refunds	200972	63,387	5,927	0	20,000
<b>TOTAL:</b>		<b>\$444,847</b>	<b>\$599,294</b>	<b>\$446,019</b>	<b>\$417,571</b>
<b>TOTAL EXPENDITURES:</b>		<b>\$300,663,577</b>	<b>\$333,834,135</b>	<b>\$309,673,570</b>	<b>\$313,424,829</b>

**GREEN BAY AREA PUBLIC SCHOOL DISTRICT**  
**2025-26**  
**SPECIAL EDUCATION FUND 27**

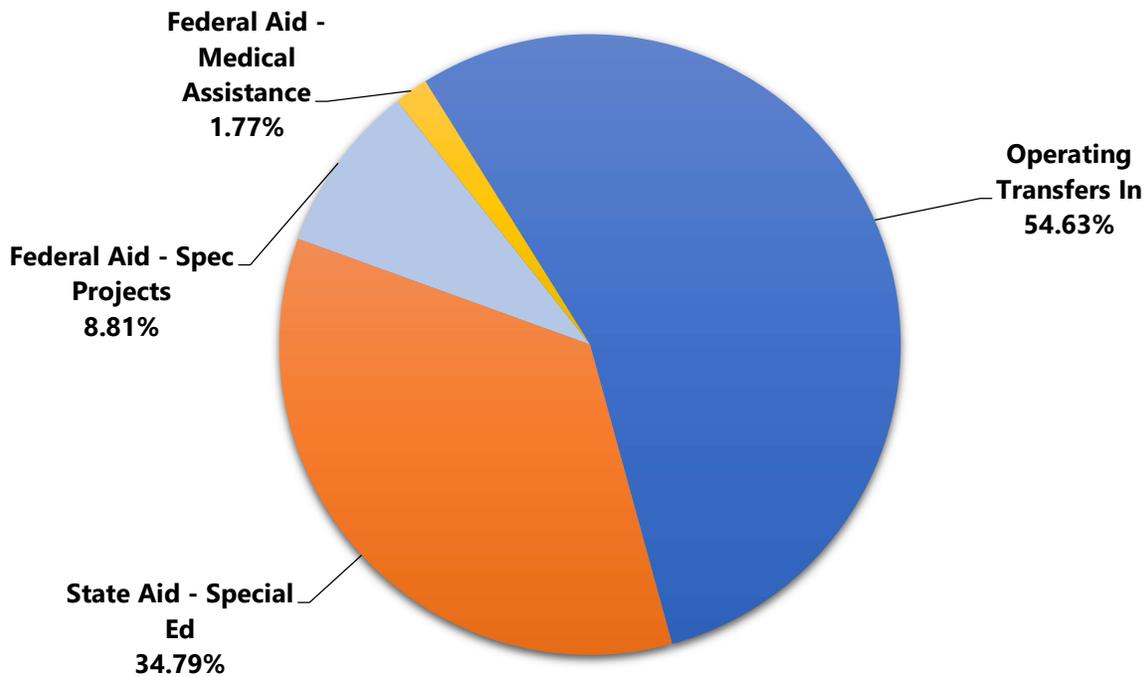
The revenues in this fund come from three sources: local, State and Federal. Although school districts are mandated by federal and state laws to meet the needs of students with disabilities, the funding has not come close to covering these rising costs in the past several years. Last year, the state reimbursed the district for 30.6% (it was supposed to be 33%) of the special education costs in the amount of \$14.9 million. This is less than 1/3 of the total costs within fund 27. The 2025-2027 state budget approved an increase in reimbursement to 42% this year, which we are anticipating will be around 39%. 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 \$32.4 million. The District provides services for 3,220 Special Education students, a decrease of about 200 students from the prior year.

Expenditures are expected to total approximately \$59.3 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.

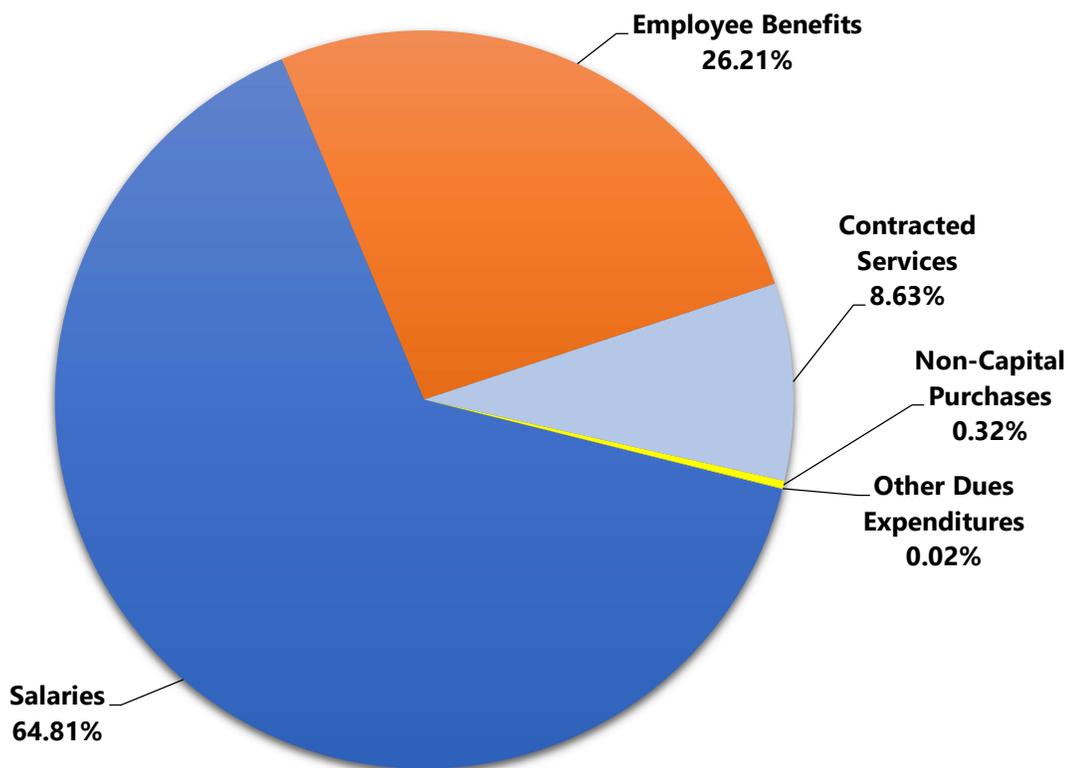
**GREEN BAY AREA PUBLIC SCHOOLS  
FUND 27 - SPECIAL EDUCATION  
DETAIL OF REVENUE**

<u>Source</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>	
<b><u>OPERATING TRANSFERS</u></b>					
Transfer from General Fund	110	32,123,993	32,524,591	35,287,216	32,435,963
<b>TOTAL:</b>		<b>\$32,123,993</b>	<b>\$32,524,591</b>	<b>\$35,287,216</b>	<b>\$32,435,963</b>
<b><u>INTERMEDIATE REVENUE</u></b>					
Hndcp Aid Transit from County	516	14,815	0	0	0
Federal Aid Transit from CESA	517	0	28,519	16,818	0
<b>TOTAL:</b>		<b>\$14,815</b>	<b>\$28,519</b>	<b>\$16,818</b>	<b>\$0</b>
<b><u>STATE REVENUE</u></b>					
State Handicapped Aid	611	14,609,057	15,412,708	14,957,203	20,203,016
High Cost Spec Educ Aid	625	340,214	168,585	263,328	350,000
Special Ed Transition BBL	697	102,229	108,737	90,024	100,000
<b>TOTAL:</b>		<b>\$15,051,500</b>	<b>\$15,690,030</b>	<b>\$15,310,555</b>	<b>\$20,653,016</b>
<b><u>FEDERAL REVENUE</u></b>					
Special Project Grants	730	5,769,007	5,073,742	5,294,534	5,230,634
SBS Medicaid Revenue	781	1,221,689	1,078,536	1,235,326	1,050,000
<b>TOTAL:</b>		<b>\$6,990,696</b>	<b>\$6,152,278</b>	<b>\$6,529,861</b>	<b>\$6,280,634</b>
<b>TOTAL REVENUES:</b>		<b>\$54,181,003</b>	<b>\$54,395,417</b>	<b>\$57,144,449</b>	<b>\$59,369,613</b>



# FUND 27 EXPENDITURES

<b>FUND 27 - SPECIAL EDUCATION Expenditures 2025-26</b>	<b>BUDGET</b>	<b>%</b>
<b>Salaries</b>	<b>38,479,661</b>	<b>64.81%</b>
<b>Employee Benefits</b>	<b>15,562,445</b>	<b>26.21%</b>
<b>Contracted Services</b>	<b>5,121,749</b>	<b>8.63%</b>
<b>Non-Capital Purchases</b>	<b>192,850</b>	<b>0.32%</b>
<b>Other Dues Expenditures</b>	<b>12,908</b>	<b>0.02%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$59,369,613</b>	<b>100%</b>



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

	<u>Object</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
<b><u>SALARIES</u></b>					
Teacher Salaries	200111	24,451,133	25,836,721	27,082,914	28,110,717
Mgt/Tech/Other Prof Salaries	200112	854,203	1,027,079	870,357	911,492
Paraprofessional Salaries	200113	7,125,004	7,091,843	7,131,426	7,508,701
Clerical Salaries	200114	384,792	455,569	488,899	492,407
Bus Aides	200120	299,135	279,650	252,580	253,889
Elementary Monitor Salaries	200122	12,165	0	0	0
Student Co-Op Salaries	200123	956	0	0	0
Sub Teacher Salaries	200131	201,487	218,181	261,815	220,000
Interfaculty Sub Salaries	200132	403	46	16	0
Sub Paraprofessional Salaries	200134	159,095	167,979	146,704	160,000
Limited Term Employee Salaries	200137	126,447	181,138	163,489	155,000
Sub Teacher Approved/Meeting Conference	200139	2,571	294	380	0
Teacher Department Chair Salaries	200144	113,795	108,670	120,403	73,620
Summer School Teaching Salaries	200145	32,944	22,026	18,567	50,000
Stipend	200149	32,900	96,509	112,975	4,000
Sign on Bonus	200156	0	0	0	100,000
Teacher Overloads	200157	11,205	46,178	34,827	35,000
Additional Time - Teacher	200171	155,297	176,000	170,668	178,505
Additional Time - Administrator	200172	0	0	19,000	0
Additional Time - Paraprofessional	200173	151,290	158,396	239,899	223,030
Additional Time - Clerical	200174	2,059	2,731	2,461	3,300
Additional Time - Elementary Monitor	200177	370	0	0	0
Additional Time - Executive Assistant	200178	0	0	0	0
Additional Time - Miscellaneous	200179	8,551	0	3,128	0
<b>TOTAL:</b>		<b>\$34,125,801</b>	<b>\$35,869,011</b>	<b>\$37,120,509</b>	<b>\$38,479,661</b>
<b><u>EMPLOYEE BENEFITS</u></b>					
Employer Retirement Contribution	200212	2,222,700	2,400,278	2,509,256	2,688,332
Emeritus	200218	519,352	533,941	573,095	510,992
Social Security	200220	2,475,181	2,616,861	2,711,184	2,819,491
Life Insurance	200230	28,733	26,683	22,983	27,310
Dental Insurance	200243	666,309	658,014	651,844	696,080
Vision Insurance	200246	2,803	2,791	3,000	3,500
Health Insurance	200248	8,770,827	6,843,833	7,733,210	7,730,204
HRA Contribution	200249	0	0	0	470,051
Long Term Disability Insurance	200251	153,770	149,404	147,339	154,712
Workers Compensation Insurance	200254	352,677	314,502	460,449	461,773
<b>TOTAL:</b>		<b>\$15,192,351</b>	<b>\$13,546,309</b>	<b>\$14,812,358</b>	<b>\$15,562,445</b>
<b><u>CONTRACTED SERVICES</u></b>					
Contracted Services	200310	141,313	137,821	194,100	172,700
Professional Learning	200312	10,316	14,320	4,061	26,360

	<u>Object</u>	<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
Outside Contracted Technology Repair/Maintenance	200321	509	797	0	500
Equipment Repair	200324	15,539	22,202	11,006	21,000
Student Transportation	200341	2,720,974	2,689,821	2,556,124	2,611,234
Employee Travel	200342	76,569	79,597	79,372	74,850
Vehicle Fuel	200348	77,813	52,990	53,840	50,000
Advertising	200351	243	0	324	325
Postage	200353	640	0	37	100
Printing & Binding	200354	0	0	0	0
Software Services	200360	374,220	280,814	276,440	291,565
Educational Services - Non Governmental	200370	249,941	494,602	865,207	0
Instr Payment Private Vendor	200371	266,866	367,763	163,101	1,089,270
Instr Payment Private Schools	200373	307,863	319,484	515,430	494,640
Instr Non-Government	200379	3,654	3,735	2,886	4,000
Payments to Other WI Districts	200382	0	30,000	0	0
Payments to CESA	200386	376,879	189,693	278,707	285,205
<b>TOTAL:</b>		<b>\$4,623,340</b>	<b>\$4,683,640</b>	<b>\$5,000,635</b>	<b>\$5,121,749</b>
<b><u>NON-CAPITAL PURCHASES</u></b>					
General Supplies	200411	58,976	68,029	66,257	66,730
General Media	200430	39,332	63,595	1,022	500
Non-Capital Equipment	200440	79,603	72,757	76,035	73,450
Textbooks	200470	4,490	2,546	24,796	19,300
Workbooks	200472	2,416	29,633	7,127	1,000
Technology Related Supplies	200481	12,668	11,602	4,782	10,850
Non-Capital Technology Hardware	200482	26,684	30,717	15,223	18,720
Nonstudent Reference Materials	200490	2,807	6,321	3,954	2,300
<b>TOTAL:</b>		<b>\$226,977</b>	<b>\$285,200</b>	<b>\$199,196</b>	<b>\$192,850</b>
<b><u>MISCELLANEOUS EXPENSES</u></b>					
District Dues and Fees	200941	375	485	0	0
Employee Dues and Fees	200942	12,013	10,448	11,651	12,908
Student Dues and Fees	200943	147	0	0	0
Other Dues/Fees	200949	0	325	100	0
<b>TOTAL:</b>		<b>\$12,535</b>	<b>\$11,258</b>	<b>\$11,751</b>	<b>\$12,908</b>
<b>TOTAL EXPENDITURES:</b>		<b>\$54,181,003</b>	<b>\$54,395,417</b>	<b>\$57,144,449</b>	<b>\$59,369,613</b>



# OTHER FUNDS

# GREEN BAY AREA PUBLIC SCHOOL DISTRICT

## 2025-26

### 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>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
<b>REVENUE</b>	<u>Source</u>				
<b>LOCAL REVENUE</b>					
	Interest on Investments	280	36,811	98,319	135,417
	Other Local	290	2,533,980	2,661,559	2,391,869
<b>OTHER REVENUE</b>					
	District Contributions	950	58,317	76,509	64,494
<b>TOTAL REVENUE:</b>		<b>\$2,629,108</b>	<b>\$2,836,387</b>	<b>\$2,591,779</b>	<b>\$2,500,000</b>

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
<b>EXPENDITURES</b>	<u>Object</u>				
	Salaries	100	172,049	203,879	146,657
	Employee Benefits	200	21,737	51,054	16,511
	Contracted Services	300	261,914	396,666	472,454
	Non-Capital Purchases	400	1,811,151	1,742,823	1,810,791
	Capital Purchases	500	6,030	7,019	53,850
	District Insurance	700	804	705	822
	Miscellaneous Expenses	900	103,557	135,029	100,136
<b>TOTAL EXPENDITURES:</b>		<b>\$2,377,241</b>	<b>\$2,537,174</b>	<b>\$2,601,222</b>	<b>\$2,500,000</b>

<b>FUND BALANCE</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Unaudited</b>	<b>2026 Budget</b>
Beginning Fund Balance	4,422,104	4,673,971	4,973,183	4,963,740
Revenues	2,629,108	2,836,387	2,591,779	2,500,000
Expenditures	2,377,241	2,537,175	2,601,222	2,500,000
<b>ENDING FUND BALANCE</b>	<b>\$4,673,971</b>	<b>\$4,973,183</b>	<b>\$4,963,740</b>	<b>\$4,963,740</b>

# GREEN BAY AREA PUBLIC SCHOOL DISTRICT

## 2025-26

### INDIAN EDUCATION FUND 22

The revenue amount for the Indian Education Program for 2025-26 is projected at \$234,987. The grant award is determined by the US Department of Education. The amount of funding is based on the student count as documented through collection of 506 forms. The projected expenditures equal the amount of revenue at \$234,987 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. All of the funds will be used to cover the staffing costs.

#### GREEN BAY AREA PUBLIC SCHOOLS FUND 22 - INDIAN EDUCATION

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
<b>REVENUE</b>	<u>Source</u>				
<b>FEDERAL REVENUE</b>					
Other Federal Sources	790	297,293	279,316	283,155	234,987
<b>TOTAL REVENUE:</b>		<b>\$297,293</b>	<b>\$279,316</b>	<b>\$283,155</b>	<b>\$234,987</b>
<hr/>					
		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
<b>EXPENDITURES</b>	<u>Object</u>				
Salaries	100	206,342	194,824	203,317	185,311
Employee Benefits	200	70,646	66,625	79,456	49,676
Contracted Services	300	888	10,022	0	0
Non-Capital Purchases	400	11,298	7,845	382	0
Operating Transfers	800	8,119	0	0	0
<b>TOTAL EXPENDITURES:</b>		<b>\$297,293</b>	<b>\$279,316</b>	<b>\$283,155</b>	<b>\$234,987</b>

# GREEN BAY AREA PUBLIC SCHOOL DISTRICT

## 2025-26

### 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 vulnerable 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. This site also serves 4 district bilingual 4K students. In August of 2025 HSLC was expanded to allow for more office space as well as space to engage the community. In March of 2021, the Jefferson Head Start Learning Center located at 905 Harrison Street began serving children and currently there are 148 Head Start and 14 district 4K 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>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
<b>REVENUE</b>	<b><u>Source</u></b>				
	Other Federal Revenue	790	4,367,033	4,455,557	5,657,794
	<b>TOTAL REVENUE:</b>	<b>\$4,367,033</b>	<b>\$4,455,556</b>	<b>\$5,657,794</b>	<b>\$5,104,530</b>
		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
<b>EXPENDITURES</b>	<b><u>Object</u></b>				
	Salaries	100	2,655,301	2,755,276	3,047,271
	Employee Benefits	200	1,128,353	1,029,627	1,188,294
	Contracted Services	300	402,260	386,624	1,236,963
	Non-Capital Purchases	400	173,456	215,302	152,000
	Capital Purchases	500	0	16,276	0
	Operating Transfers	800	0	50,000	25,998
	Miscellaneous Expenses	900	7,664	2,452	7,268
	<b>TOTAL EXPENDITURES:</b>	<b>\$4,367,033</b>	<b>\$4,455,556</b>	<b>\$5,657,794</b>	<b>\$5,104,530</b>

# GREEN BAY AREA PUBLIC SCHOOL DISTRICT

## 2025-26

### DEBT SERVICE FUND 30

In November of 2024, the voters approved a \$183 million referendum. Monies budgeted in this fund are used to pay the semi-annual debt payments on the referendum debt.

#### GREEN BAY AREA PUBLIC SCHOOLS FUND 39 - Debt Service

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
<b>REVENUE</b>	<b><u>Source</u></b>				
Local Property Taxes	211	42,000,000	37,783,772	44,881,822	44,879,839
Prem/Acc Int On Debt Proceeds	968	1,994,629	0	8,340,246	0
<b>TOTAL REVENUE:</b>		<b>\$43,994,628</b>	<b>\$37,783,772</b>	<b>\$53,222,067</b>	<b>\$44,879,839</b>
		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
<b>EXPENDITURES</b>	<b><u>Object</u></b>				
<b><u>Debt Retirement</u></b>					
Principal On Longterm Bond	675	40,845,000	40,420,000	44,165,000	41,735,000
Interest On Longterm Bond	685	1,441,785	2,588,000	1,157,135	7,252,495
Other Debt Retirement	690	643,763	0	1,409,038	0
<b>TOTAL EXPENDITURES:</b>		<b>\$42,930,547</b>	<b>\$43,008,000</b>	<b>\$46,731,172</b>	<b>\$48,987,495</b>

<b>FUND BALANCE</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Unaudited</b>	<b>2026 Budget</b>
Beginning Fund Balance	4,443,647	5,507,728	283,500	6,774,395
Revenues	43,994,628	37,783,772	53,222,067	44,879,839
Expenditures	42,930,547	43,008,000	46,731,172	48,987,495
<b>ENDING FUND BALANCE</b>	<b>\$5,507,728</b>	<b>\$283,500</b>	<b>\$6,774,395</b>	<b>\$2,666,739</b>

# GREEN BAY AREA PUBLIC SCHOOL DISTRICT

## 2025-26

### CAPITAL PROJECTS FUND 42, 43 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 2026.

#### Fund 43

In November of 2024, the voters in the District approved a \$183 million referendum for capital projects. Expenditures for this purpose are recorded in Fund 43.

#### 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.

FUND BALANCE	2023 Actual	2024 Actual	2025 Unaudited	2026 Budget
Beginning Fund Balance	3,001,687	97,838,557	84,245,460	207,084,672
Revenues	97,411,518	17,313,189	190,004,927	5,012,000
Expenditures	2,574,648	30,906,286	67,165,715	150,125,452
<b>ENDING FUND BALANCE</b>	<b>\$97,838,557</b>	<b>\$84,245,460</b>	<b>\$207,084,672</b>	<b>\$61,971,220</b>

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

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
<b>REVENUE</b>	<b><u>Source</u></b>				
Transfer from General Fund	110	3,750,000	13,350,000	0	0
Interest on Investments	280	1,056,519	3,154,886	5,376,394	4,000,000
Long Term Note Proceeds	873	92,605,000	0	183,000,000	0
Unrealized Gains on Investments	957	0	333,189	1,628,533	1,012,000
Other Adjustment	969	0	475,114	0	0
<b>TOTAL REVENUE:</b>		<b>\$97,411,518</b>	<b>\$17,313,188</b>	<b>\$190,004,927</b>	<b>\$5,012,000</b>

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
<b>EXPENDITURES</b>	<b><u>Object</u></b>				
Contracted Services	310	777,394	4,574,738	19,224,417	0
Site Rental	326	0	23,294	0	0
Construction - Contractors	327	1,669,999	24,271,532	42,525,414	150,125,452
Utilities - Electricity	336	0	0	874	0
Payments to Municipalities	381	0	1,434	0	0
Payment to Counties	385	0	154	0	0
General Supplies	411	436	6,052	34,874	0
Non-Capital Equipment	440	0	56,939	725,480	0
Technology Related Supplies	481	0	566	0	0
Non-Capital Technology Hardware	482	0	36,086	1,483	0
Nonstudent Reference Materials	490	0	420	0	0
Site Acquisition	511	0	15,804	0	0
Site Component Add/Replacement	521	116,900	634,737	0	0
Building Component Add/Replace	541	9,920	707,621	145,607	0
Technology Related Hardware>5,000	581	0	5,211	502,522	0
Other Debt Retirement	690	0	0	144,131	0
Refund Payment Prior Year	971	0	0	3,525,296	0
Unrealized Losses on Investment	998	0	571,698	335,618	0
<b>TOTAL EXPENDITURES:</b>		<b>\$2,574,648</b>	<b>\$30,906,286</b>	<b>\$67,165,715</b>	<b>\$150,125,452</b>

# GREEN BAY AREA PUBLIC SCHOOL DISTRICT

## 2025-26

### FOOD SERVICE FUND 50

The Food Service Department provides meals through the U.S. Department of Agriculture’s Child Nutrition Programs to the students of the Green Bay Area Public School District each school day. The work doesn’t end there though - there are 18 programs offering after-school dinner, and throughout the summer we offer lunch in our community parks and meals to students in summer school. On average daily: 5,500 breakfasts, 10,500 lunches, 1,600 dinners are served daily during the school year, and 7,000 meals during summer.

In total, the Department employs nearly 140 school nutrition professionals each school year. During the 2024-25 school year, our staff participated in nearly 3,500 hours of professional standards and development training - nearly four times the amount required by USDA regulations!

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.

2025-2026 Meal Prices: Breakfast: PreK-12 \$2.30, Lunch: PreK-5 \$3.30, 6-12 \$3.60, Milk a la carte \$0.50

<b>FUND BALANCE</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Unaudited</b>	<b>2026 Budget</b>
Beginning Fund Balance	6,059,028	6,773,164	7,478,293	6,636,739
Revenues	13,153,762	13,502,925	13,861,509	13,613,686
Expenditures	12,439,626	12,797,796	14,703,063	14,155,183
<b>ENDING FUND BALANCE</b>	<b>\$6,773,164</b>	<b>\$7,478,293</b>	<b>\$6,636,739</b>	<b>\$6,095,242</b>

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

<b>REVENUE</b>	<b>Source</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Unaudited</b>	<b>2026 Budget</b>
<b><u>OPERATING TRANSFERS</u></b>					
Transfer from General Fund	110	95,681	51,991	73,269	0
<b>TOTAL:</b>		<b>\$95,681</b>	<b>\$51,991</b>	<b>\$73,269</b>	<b>\$0</b>
<b><u>LOCAL REVENUE</u></b>					
Student Meals	251	1,391,364	1,545,630	1,662,221	1,694,462
Adult Meals	252	39,596	50,180	64,878	35,745
Special Sales Food Service	255	3,242	12,847	1,775	1,800
Other Food Service Sales	259	18,199	4,149	867	1,000
Non-Capital Sales	264	880	422	860	500
Interest on Investments	280	176,472	310,767	238,171	0
3rd Party Bill to Account	291	10,500	0	0	0
<b>TOTAL:</b>		<b>\$1,640,255</b>	<b>\$1,923,993</b>	<b>\$1,968,772</b>	<b>\$1,733,507</b>
<b><u>STATE REVENUE</u></b>					
State Food Service Aid	617	144,641	156,458	160,770	161,000
<b>TOTAL:</b>		<b>\$144,641</b>	<b>\$156,458</b>	<b>\$160,770</b>	<b>\$161,000</b>
<b><u>FEDERAL REVENUE</u></b>					
Federal Donated Commodities	714	1,079,325	722,819	927,699	831,553
Federal Food Service Aid	717	10,193,491	10,647,665	10,700,999	10,887,626
<b>TOTAL:</b>		<b>\$11,272,816</b>	<b>\$11,370,484</b>	<b>\$11,628,699</b>	<b>\$11,719,179</b>
<b><u>OTHER FINANCING REVENUE</u></b>					
Sale of Capital Assets	860	0	0	30,000	0
<b>TOTAL:</b>		<b>\$0</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$0</b>
<b><u>OTHER REVENUE</u></b>					
Cash Short/Over	961	0	0	0	0
Miscellaneous Revenue	990	369	0	0	0
<b>TOTAL:</b>		<b>\$369</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL REVENUES:</b>		<b>\$13,153,762</b>	<b>\$13,502,925</b>	<b>\$13,861,509</b>	<b>\$13,613,686</b>
<b><u>EXPENDITURES</u></b>					
	<b>Object</b>				
Salaries	100	3,570,217	3,945,850	4,136,525	4,218,180
Employee Benefits	200	1,812,865	1,690,750	1,976,493	2,028,829
Contracted Services	300	928,036	911,519	1,509,044	1,805,403
Non-Capital Purchases	400	5,645,537	6,109,627	6,554,192	5,666,971
Capital Purchases	500	338,328	35,112	395,310	400,000
Miscellaneous Expenses	900	144,643	104,938	131,500	35,800
<b>TOTAL EXPENDITURES:</b>		<b>\$12,439,626</b>	<b>\$12,797,796</b>	<b>\$14,703,063</b>	<b>\$14,155,183</b>

**GREEN BAY AREA PUBLIC SCHOOL DISTRICT**  
**2025-26**  
**PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUND 73**

The Pension and Other Employee Benefits Trust Fund 73 revenue is projected to be \$3,465,423. 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 \$3,030,423. 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.

**GREEN BAY AREA PUBLIC SCHOOLS**  
**FUND 73 - Pension and Other Employee Benefits Trust Fund**

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
<b>REVENUE</b>	<b>Source</b>				
	Interest on Investments	83,497	384,573	724,256	385,000
	District Contribution - Supplemental Pension	8,143,691	9,962,679	3,050,002	3,030,423
	Unrealized Gains on Investments	0	42,661	96,093	50,000
	<b>TOTAL REVENUE:</b>	<b>\$8,227,188</b>	<b>\$10,389,912</b>	<b>\$3,870,350</b>	<b>\$3,465,423</b>
		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
<b>EXPENDITURES</b>	<b>Object</b>				
	Social Security	0	0	0	0
	Dental Insurance	0	0	0	0
	Workers Compensation Insurance	0	0	0	0
	Emeritus (see 200218)	0	0	0	0
	Insurance Adjustment	96	14	0	0
	Trust Fund Expenditures	2,904,856	2,988,496	3,096,480	3,030,423
	Unrealized Losses on Investment	18,496	0	0	0
	<b>TOTAL EXPENDITURES:</b>	<b>\$2,923,448</b>	<b>\$2,988,510</b>	<b>\$3,096,480</b>	<b>\$3,030,423</b>
<b>FUND BALANCE</b>		<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Unaudited</b>	<b>2026 Budget</b>
	Beginning Fund Balance	2,901,731	8,205,471	15,606,873	16,380,743
	Revenues	8,227,188	10,389,912	3,870,350	3,465,423
	Expenditures	2,923,448	2,988,510	3,096,480	3,030,423
	<b>ENDING FUND BALANCE</b>	<b>\$8,205,471</b>	<b>\$15,606,873</b>	<b>\$16,380,743</b>	<b>\$16,815,743</b>

# GREEN BAY AREA PUBLIC SCHOOL DISTRICT

## 2025-26

### 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 11 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.

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

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
<b>REVENUE</b>	<b><u>Source</u></b>				
Local Property Taxes	211	2,764,368	2,764,368	2,764,368	2,764,368
<b>TOTAL REVENUE:</b>		<b>\$2,764,368</b>	<b>\$2,764,368</b>	<b>\$2,764,368</b>	<b>\$2,764,368</b>

		<u>2023 Actual</u>	<u>2024 Actual</u>	<u>2025 Unaudited</u>	<u>2026 Budget</u>
<b>EXPENDITURES</b>	<b><u>Object</u></b>				
Salaries	100	544,729	644,411	678,994	761,089
Employee Benefits	200	113,834	133,476	162,014	181,812
Contracted Services	300	2,192,369	2,353,127	2,610,554	2,464,585
Non-Capital Purchases	400	147,374	102,804	68,086	47,222
Capital Purchases	500	16,508	0	0	0
Miscellaneous Expenses	900	1,425	7,052	3,460	2,445
<b>TOTAL EXPENDITURES:</b>		<b>\$3,016,239</b>	<b>\$3,240,869</b>	<b>\$3,523,108</b>	<b>\$3,457,153</b>

<b>FUND BALANCE</b>	<b>2023 Actual</b>	<b>2024 Actual</b>	<b>2025 Unaudited</b>	<b>2026 Budget</b>
Beginning Fund Balance	2,573,533	2,321,662	1,845,160	1,086,420
Revenues	2,764,368	2,764,368	2,764,368	2,764,368
Expenditures	3,016,239	3,240,869	3,240,869	3,457,153
<b>ENDING FUND BALANCE</b>	<b>\$2,321,662</b>	<b>\$1,845,160</b>	<b>\$1,086,420</b>	<b>\$393,635</b>

**NOTICE OF BUDGET HEARING**

<b>GENERAL FUND</b>	<b>Audited 23.24</b>	<b>Unaudited 24-25</b>	<b>Budget 25-26</b>
Beginning Fund Balance	68,447,043.00	70,241,713.00	74,199,539.00
<b>Ending Fund Balance</b>	<b>70,241,713.00</b>	<b>74,199,539.00</b>	<b>70,560,837.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	50,000.00	25,998.00	0.00
Local Sources (Source 200)	73,433,836.00	65,981,040.00	70,812,991.00
Inter-district Payments (Source 300 + 400)	4,146,941.00	4,190,558.00	4,514,654.00
Intermediate Sources (Source 500)	39,852.00	8,556.00	0.00
State Sources (Source 600)	207,750,176.00	221,651,553.00	217,631,873.00
Federal Sources (Source 700)	48,140,309.00	18,985,312.00	13,302,418.00
All Other Sources (Source 800 + 900)	2,067,691.00	2,788,379.00	3,007,437.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>335,628,805.00</b>	<b>313,631,396.00</b>	<b>309,269,373.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	147,160,002.00	135,527,500.00	135,924,680.00
Support Services (Function 200 000)	107,072,413.00	103,717,099.00	105,440,434.00
Non-Program Transactions (Function 400 000)	79,601,720.00	70,428,971.00	71,542,961.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>333,834,135.00</b>	<b>309,673,570.00</b>	<b>312,908,075.00</b>

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 23.24</b>	<b>Unaudited 24-25</b>	<b>Budget 25-26</b>
Beginning Fund Balance	4,673,970.00	4,973,182.00	4,963,739.00
<b>Ending Fund Balance</b>	<b>4,973,182.00</b>	<b>4,963,739.00</b>	<b>4,963,739.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>61,966,678.00</b>	<b>65,677,179.00</b>	<b>67,209,130.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>61,667,466.00</b>	<b>65,686,622.00</b>	<b>67,209,130.00</b>

<b>DEBT SERVICE FUND</b>	<b>Audited 23.24</b>	<b>Unaudited 24-25</b>	<b>Budget 25-26</b>
Beginning Fund Balance	5,507,728.00	283,500.00	6,774,394.00
<b>Ending Fund Balance</b>	<b>283,500.00</b>	<b>6,774,394.00</b>	<b>2,666,738.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>37,783,772.00</b>	<b>53,222,067.00</b>	<b>44,879,839.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>43,008,000.00</b>	<b>46,731,173.00</b>	<b>48,987,495.00</b>

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 23.24</b>	<b>Unaudited 24-25</b>	<b>Budget 25-26</b>
Beginning Fund Balance	97,838,558.00	84,245,461.00	207,084,674.00
<b>Ending Fund Balance</b>	<b>84,245,461.00</b>	<b>207,084,674.00</b>	<b>61,971,222.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>17,313,189.00</b>	<b>190,004,928.00</b>	<b>5,012,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>30,906,286.00</b>	<b>67,165,715.00</b>	<b>150,125,452.00</b>

<b>FOOD SERVICE FUND</b>	<b>Audited 23.24</b>	<b>Unaudited 24-25</b>	<b>Budget 25-26</b>
Beginning Fund Balance	6,773,164.00	7,478,294.00	6,636,739.00
<b>Ending Fund Balance</b>	7,478,294.00	6,636,739.00	6,095,242.00
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	13,502,926.00	13,861,509.00	13,613,686.00
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	12,797,796.00	14,703,064.00	14,155,183.00

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 23.24</b>	<b>Unaudited 24-25</b>	<b>Budget 25-26</b>
Beginning Fund Balance	2,321,662.00	1,845,160.00	1,086,420.00
<b>Ending Fund Balance</b>	1,845,160.00	1,086,420.00	393,635.00
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	2,764,368.00	2,764,368.00	2,764,368.00
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	3,240,870.00	3,523,108.00	3,457,153.00

**Total Expenditures and Other Financing Uses**

<b>ALL FUNDS</b>	<b>Audited 23.24</b>	<b>Unaudited 24-25</b>	<b>Budget 25-26</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	485,454,553.00	507,483,252.00	596,842,488.00
<b>Interfund Transfers (Source 100) - ALL FUNDS</b>	45,926,582.00	35,360,486.00	32,435,963.00
<b>Refinancing Expenditures (FUND 30)</b>	0.00	0.00	0.00
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>439,527,971.00</b>	<b>472,122,766.00</b>	<b>564,406,525.00</b>
<b>PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		<b>7.42%</b>	<b>19.55%</b>

**PROPOSED PROPERTY TAX LEVY**

<b>Levy Summary</b>	<b>Audited 23.24</b>	<b>Unaudited 24-25</b>	<b>Budget 25-26</b>
General Fund	\$68,829,742	\$61,704,961	\$67,182,611
Referendum Debt Service Fund	\$37,783,773	\$44,881,822	\$44,879,625
Non-Referendum Debt Service Fund	\$0	\$0	\$0
Capital Expansion Fund	\$0	\$0	\$0
Community Service Fund	\$2,764,368	\$2,764,368	\$2,764,368
Prior Year Levy Chargeback	\$0	\$0	\$0
Other Levy	\$0	\$0	\$0
<b>TOTAL SCHOOL LEVY</b>	<b>\$109,377,883</b>	<b>\$109,351,151</b>	<b>\$114,826,604</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		<b>-0.02%</b>	<b>5.01%</b>