2026-27 FINAL

Budget Book













10/26/2026

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

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Board of Education

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Fact Sheet

2026-27

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

BY THE NUMBERS

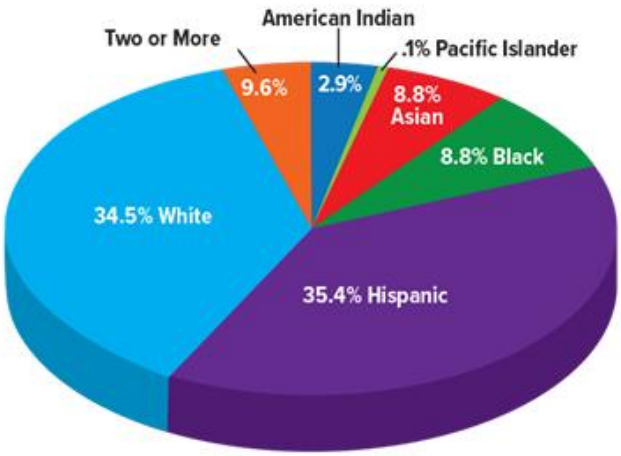
34 Schools

17,900+ students

3,500+ staff

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

51% of 2025 graduates earned at least five college credits



Students with Disabilities - **17.6%** Multilingual Learners - **21.2%**

Economically Disadvantaged - **57.9%**

PORTRAIT OF A GRADUATE

The Portrait of a Graduate, which was created with input from staff, families and community members, is the District's "north star" outlining the skills, traits, and characteristics students should obtain prior to graduation.

PATHWAYS FOR UNIQUE LEARNERS

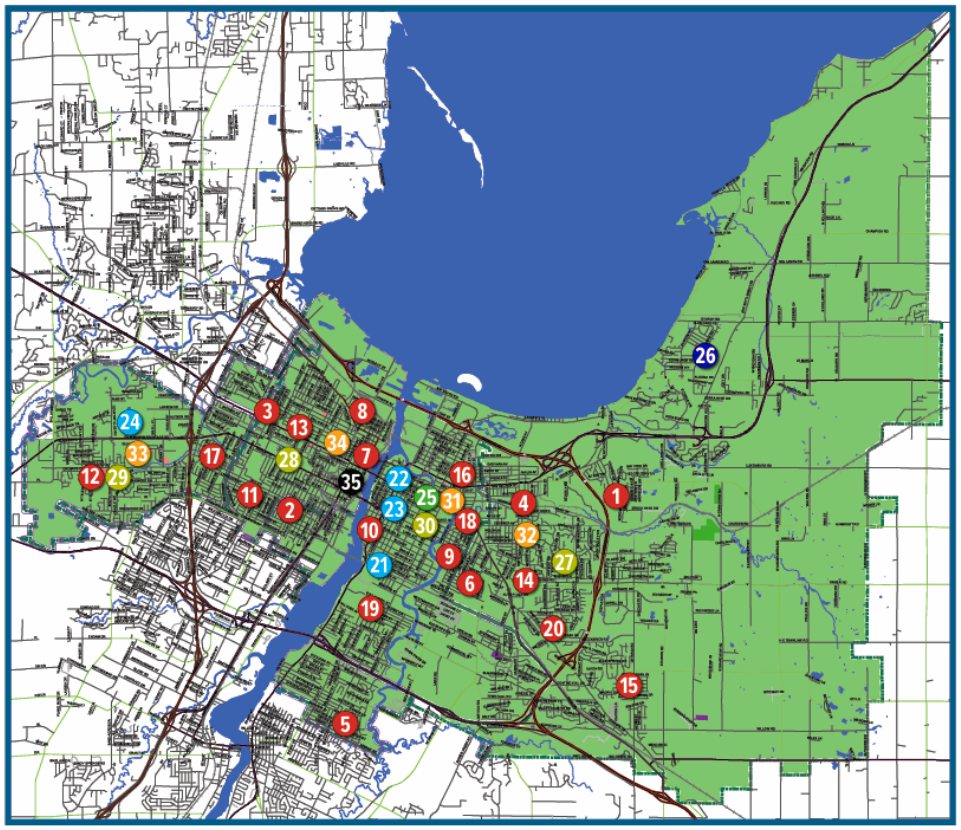
- International Baccalaureate Program K-12
- Head Start
- Gifted & Talented
- Fine Arts K-12
- Two-Way Bilingual
- Nature-Based 4K Program
- Career Technical Education
- Dual Credit Classes
- Youth Apprenticeships
- Project Lead the Way
- Capstone Programs:
  - Automotive
  - Construction
  - Manufacturing
  - STEM



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Green Bay Area Public School District

OUR DISTRICT AT A GLANCE



ELEMENTARY SCHOOLS

1. Baird Elementary
2. Berlmont Elementary Bulldogs
3. Chappell Elementary Cheetahs
4. Danz Elementary Dolphins
5. Doty Elementary Tigers
6. Eisenhower Elementary Eagles
7. Fort Howard Elementary Pioneers
8. Head Start
9. Head Start
10. Howe Elementary Community School
11. Jackson Elementary Jaguars
12. King Elementary Children's Center for Engineering
13. Lincoln Elementary Lions
14. Martin Elementary Mustangs
15. McAuliffe Elementary Challengers
16. Nicolet Elementary Community School
17. Starr Elementary School
18. Sullivan Elementary Tigers
19. Webster Elementary
20. Laura Ingalls Wilder Elementary School

DISTRICT OFFICE BUILDING

35. Green Bay Area Public School District

SPECIALTY SCHOOLS

21. Aldo Leopold Community School
22. John Dewey Academy of Learning
23. Leonardo Da Vinci School for Gifted Learners
24. Northeast Wisconsin School of Innovation

ALTERNATIVE SCHOOL

25. Minoka-Hill Mustangs

K-8 SCHOOL

26. Red Smith Raptors

MIDDLE SCHOOLS

27. Edison Eagles
28. Franklin Middle School Bobcats
29. Lombardi Spartans
30. Washington

HIGH SCHOOLS

31. East
32. Preble
33. Southwest
34. West

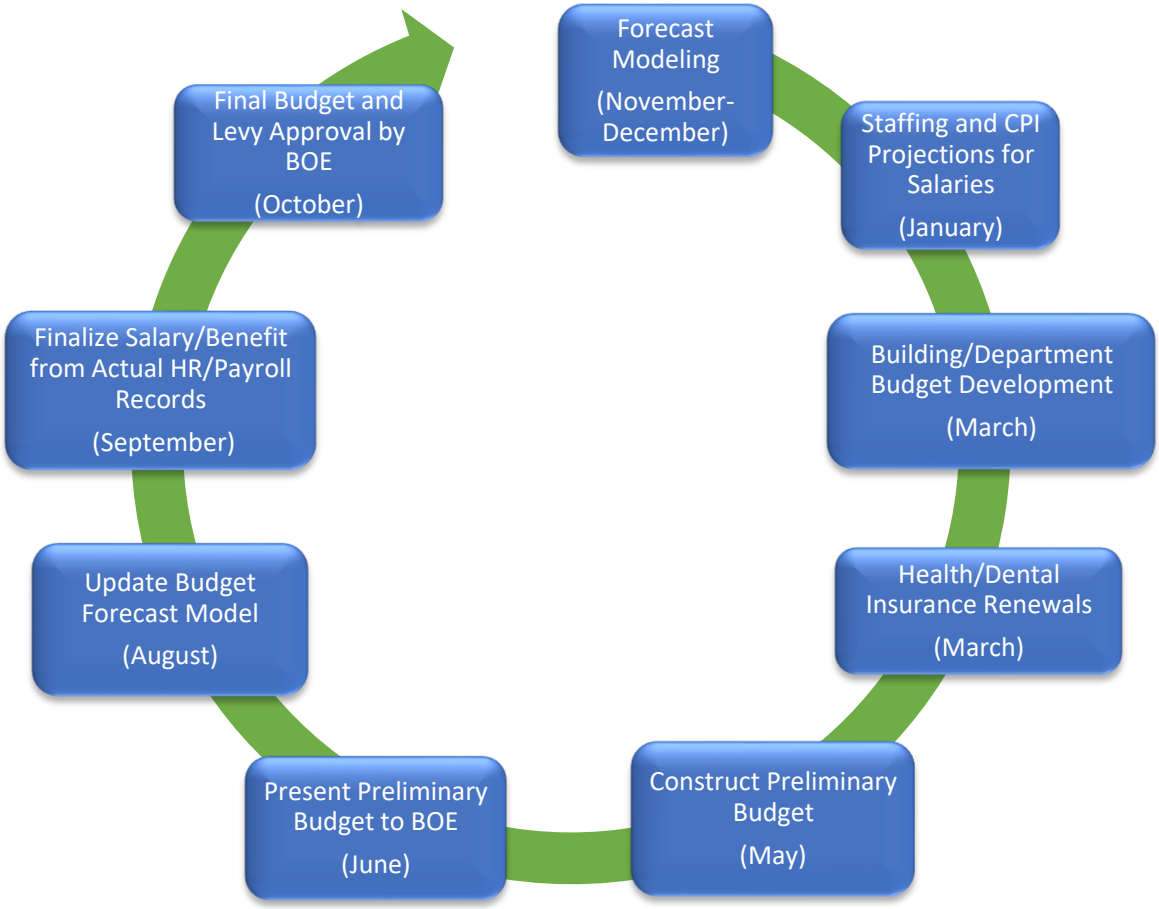
Building the Budget

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.

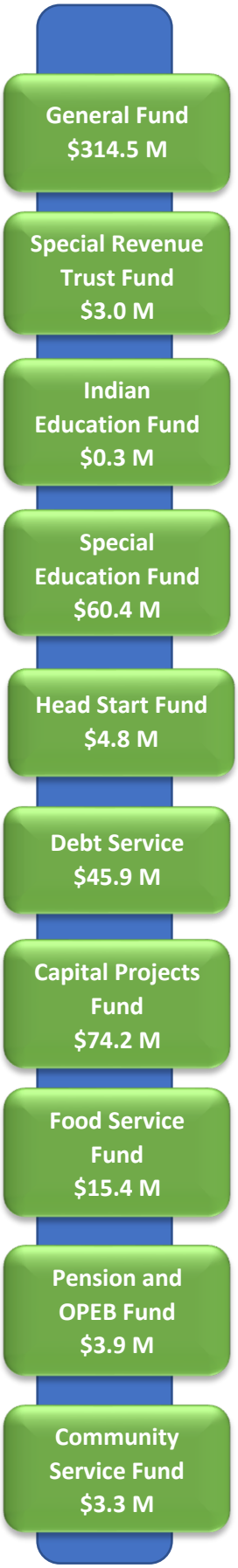
Budget Governance

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 (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, 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.

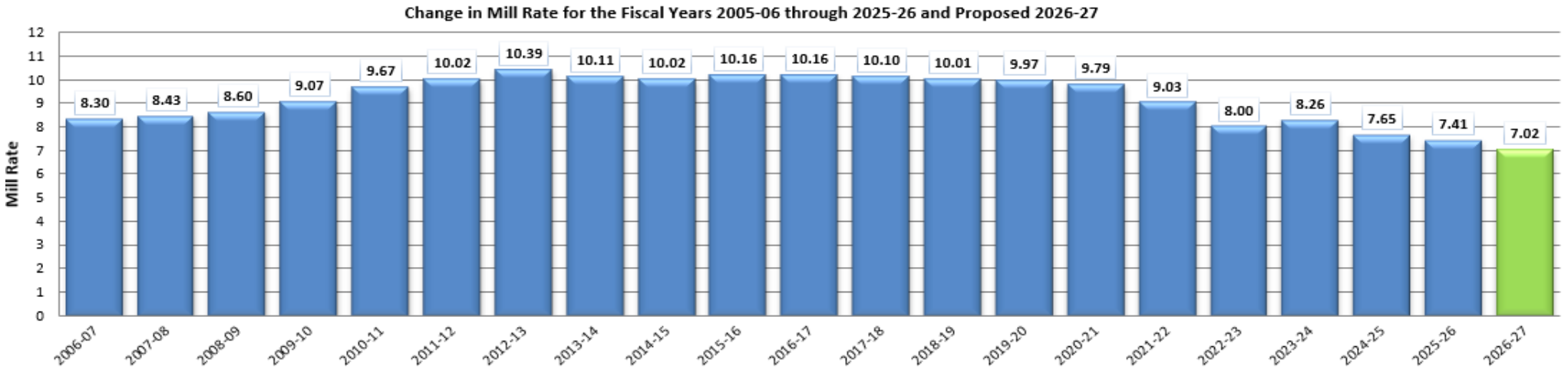
Food Service (50): All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted.

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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
2025-26	15,552,727,586	8.77%	67,595,894	4.35	44,879,625	2.89	2,764,368	0.18	115,239,887	5,888,736	5.39%	7.41
2026-27	16,497,208,807	6.07%	68,097,639	4.13	44,880,850	2.72	2,764,368	0.17	115,742,857	1,502,970	0.44%	7.02



GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2026-27 BUDGET HIGHLIGHTS

Presented here is the 2026-27 fiscal year budget for the Green Bay Area Public School District. The total budget for all funds less inter-fund transfers is $523,472,749. Due to the efforts and difficult decisions made by the District in the past year to reduce expenditures, the District has a balanced budget for the current fiscal year.

Budget Highlights for 2026-27

- The Green Bay school district has continued to experience declining enrollment for the past several years due to a decrease in birthrates, which is a nationwide problem. We currently have 17,276 students enrolled in our school district.

- The tax levy will see a slight increase of .44% this year due to three factors:
  - The increase to the revenue limit of $325/pupil
  - An overall increase in State Aid of $4.8 million
  - Increase in voucher payments from $14,097,306 to $15,340,295. Private school vouchers will make up $.93 of our tax rate, or the equivalent of $93 on $100,000 of property

- The 2025-26 fiscal year concluded with an overall General Fund surplus of approximately $1.5 million, compared to the originally projected $3 million deficit. Key factors contributing to the improved financial outcome included delaying certain construction projects, continuing to right-size staffing levels through attrition and position management in response to declining enrollment, and favorable claims experience in the District's self-funded health insurance program. The majority of the surplus was transferred to the self-funded health insurance fund to support future healthcare costs.

- The 2026-27 budget is balanced as a result of these ongoing cost-containment efforts, along with savings achieved through the consolidation of three school buildings.

- Cost of living increases for staff of 2.63% 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 recently asked voters for a $183M capital referendum in 2024. It is important to note that debt incurred for a capital referendum cannot be used to fund District operations. The 2024 referendum was part of strategic long-term efforts to address growing expenses. The referendum is allowing the District to have a more efficient staffing model at Starr, Chappell and Doty (as five-track elementary schools, the most efficient staffing model), and to implement energy efficiency projects. Starr Elementary will use no natural gas and has 874 solar panels. Starr is just one of several schools with solar panels. Across the District, new solar arrays are operational at multiple schools, including Aldo Leopold Community School; King Elementary School; Lombardi, Washington, and Edison Middle Schools; and East High School. Together, these installations are projected to generate $5.7 million in positive cash flow over the next 25 years.

- The average increase of the equalized value of the taxable properties in the District attendance boundaries is +6.07%, which is mostly due to inflation. The property value increases over the 8 municipalities range from +4.22% to +11.52%. The increase in our tax levy was about 1%, and 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 $7.41 per $1,000 of equalized valuation to $7.02 per $1,000. The major factor for the drop is the increase in the District's equalized value of taxable property due mostly to inflation. The mill rate remains one of the lowest mill rates that the District can find on record.

- Wisconsin 2025-2027 Biennial budget – 2nd year
    - 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. Unfortunately, because the amount allocated to cover special education expenses is fixed, the District received 38%, and the reimbursement for the current fiscal year is anticipated to fall short of 45%
    - The budget increased funding for higher cost special education expenses, which will equate to about $800,000 over two years for Green Bay
    - 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
GBAPS Students (includes categorical aid $742)	**$11,742**	**$12,067**	**$12,392**

GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2026-27
GENERAL FUND 10

The General Fund accounts for the District's primary operations that are not required to be reported in another fund. Major revenue sources include property taxes, student fees, and state and federal aid. Expenditures support instruction, student services, administration, operations and maintenance, and other district operations.

Through continued efforts to reduce expenditures, including staffing reductions through attrition, departmental budget reductions, and the consolidation of three additional schools last year, the District has developed a balanced budget for 2026-27.

The District's current $16.5 million annual operational referendum expires after this fiscal year. To maintain financial stability, the District will ask voters to consider a four-year, non-recurring operational referendum totaling $158 million, with funding increasing incrementally over the four-year period to address inflation and rising costs. The referendum's purpose is to maintain the services we are currently providing families and students.

Because of continued debt repayment and the expiration of the current referendum, the proposed referendum can be supported without increasing the voter-approved referendum levy which is comprised of the operational and capital referendums. The District has strategically managed this portion of the tax levy to balance taxpayer stability while with the goal of meeting student needs.

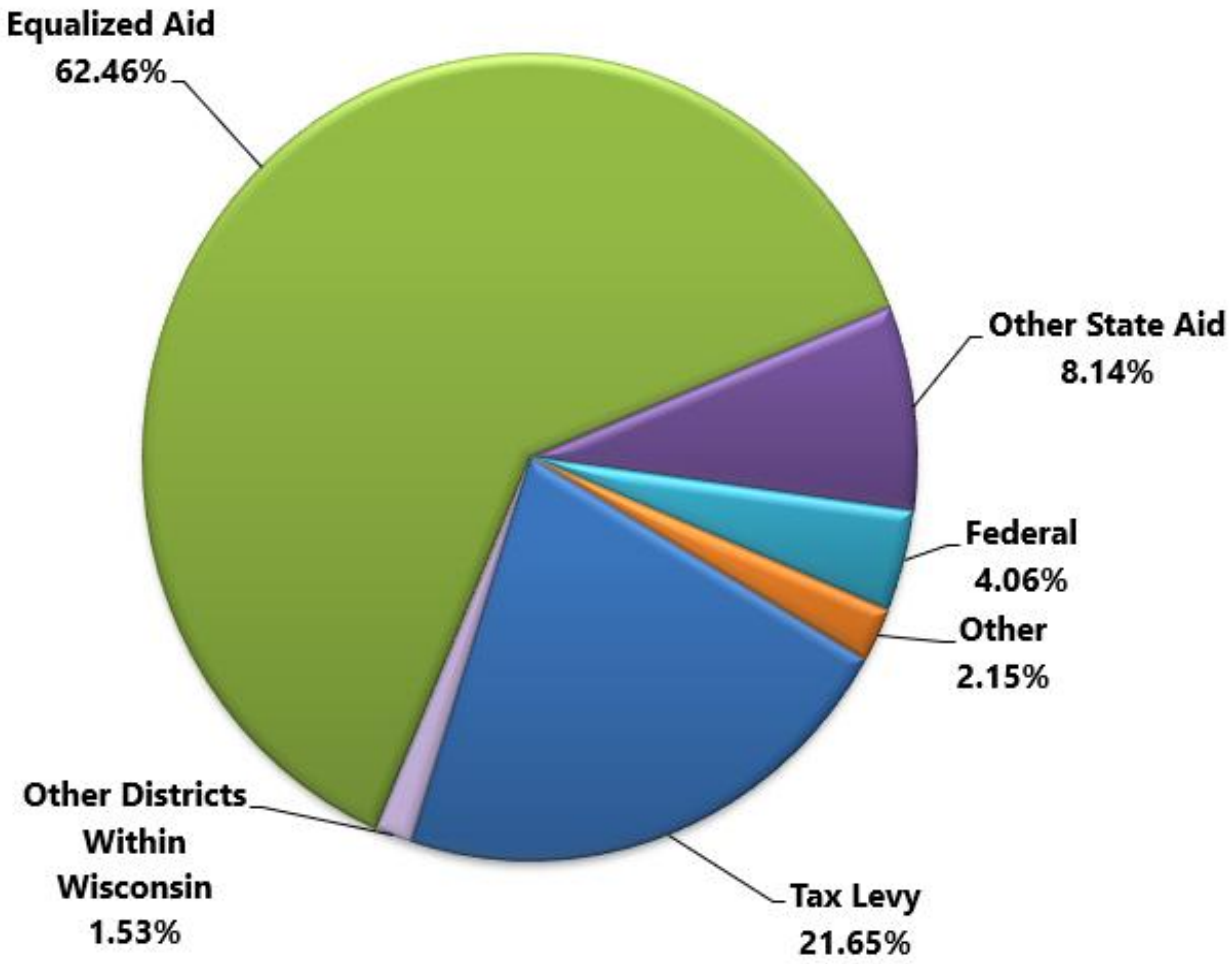
The increasing number of school districts seeking operational referendums reflects ongoing challenges with Wisconsin's school funding system. 84% of the District's operating revenue is generated through the revenue limit formula, which is driven largely by student enrollment and limits the amount districts can raise through property taxes and state aid.

Over the past 17 years, revenue limit increases have not kept pace with inflation, creating significant financial pressure on school districts. While the District has implemented substantial cost-saving measures, expenditure reductions alone cannot offset the gap between state funding and the actual cost of providing a high-quality education. As a result, operational referendums have become an increasingly important tool for school districts to maintain programs and services.

FUND BALANCE	**2024 Actual**	**2025 Actual**	**2026 Unaudited**	**2027 Budget**
Beginning Fund Balance	68,447,043	70,241,713	74,199,539	75,720,826
Revenues	335,628,805	313,631,396	312,009,372	314,497,580
Expenditures	333,834,135	309,673,570	310,488,085	314,497,580
ENDING FUND BALANCE	**$70,241,713**	**$74,199,539**	**$75,720,826**	**$75,720,826**

FUND 10 REVENUES

FUND 10 - GENERAL FUND Revenue 2026-27	BUDGET	%
Tax Levy	68,097,639	21.65%
Other Districts Within Wisconsin	4,812,830	1.53%
Equalized Aid	196,448,482	62.46%
Other State Aid	25,598,327	8.14%
Federal	12,769,796	4.06%
Other	6,770,506	2.15%
TOTAL REVENUE	$314,497,580	100%



GREEN BAY AREA PUBLIC SCHOOLS
FUND 10 - GENERAL FUND

	Source	2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
REVENUE					
INDIRECT COSTS					
Indirect Costs	120	50,000	25,998	14,073	0
LOCAL REVENUE					
Taxes	210	68,950,561	61,950,962	67,743,470	68,222,639
Payments for Services	240	216,582	241,734	309,030	502,500
Non-Capital Sales	260	57,508	101,505	47,094	44,900
School Activity Income	270	169,943	166,661	151,182	148,000
Interest on Investments	280	2,767,908	2,381,120	2,367,212	2,082,055
Other Local	290	1,135,076	1,139,058	1,366,114	750,631
Taxes	800	136,258	0	0	0
INTERDISTRICT PAYMENTS WITHIN WI					
Open Enrollment Tuition	340	4,146,941	4,190,558	4,430,586	4,812,830
INTERMEDIATE REVENUE					
Federal Aid transit from CESA	510	39,852	8,556	0	0
STATE REVENUE					
State Aid Categorical	610	3,902,509	3,941,644	3,888,551	3,900,544
State Aid General	620	181,916,216	194,692,190	191,660,476	196,448,482
Special Projects Grants	630	1,180,290	1,145,735	1,490,721	690,103
Payments for Services	640	183,208	119,189	62,863	60,000
AGR	650	4,201,250	3,961,023	3,992,230	3,664,772
DNR State Revenue	660	8,027	7,668	8,292	8,000
Other State Rev (Per Pupil)	690	16,358,675	17,784,104	17,551,675	17,274,908
FEDERAL REVENUE					
Federal Aid Categorical	710	242,388	242,786	214,207	249,302
Special Projects Grants	730	37,715,316	7,958,029	3,222,193	3,101,895
Title I Revenue	750	7,017,103	7,626,642	7,239,191	6,518,599
SBS Medicaid Revenue	780	3,165,502	3,157,855	2,956,170	2,900,000
OTHER FINANCING REVENUE					
Sale of Capital Assets	860	59,114	25,150	13,027	15,000
LAND AND REAL PROPERTY SALES					
Long Term Debt Proceeds	862	0	461,565	1,127,609	350,000
OTHER REVENUE					
Adjustments	960	1,200	1,111,213	7,823	0
E-Rate Refund	970	1,537,537	814,902	324,962	1,536,237
Miscellaneous Revenue	990	469,840	375,549	572,213	1,216,183
ADJUSTMENTS					
Self-Funded Benefit Cost Adjustment	960	0	0	1,248,408	0
TOTAL REVENUE:		**$335,628,804**	**$313,631,396**	**$312,009,371**	**$314,497,580**

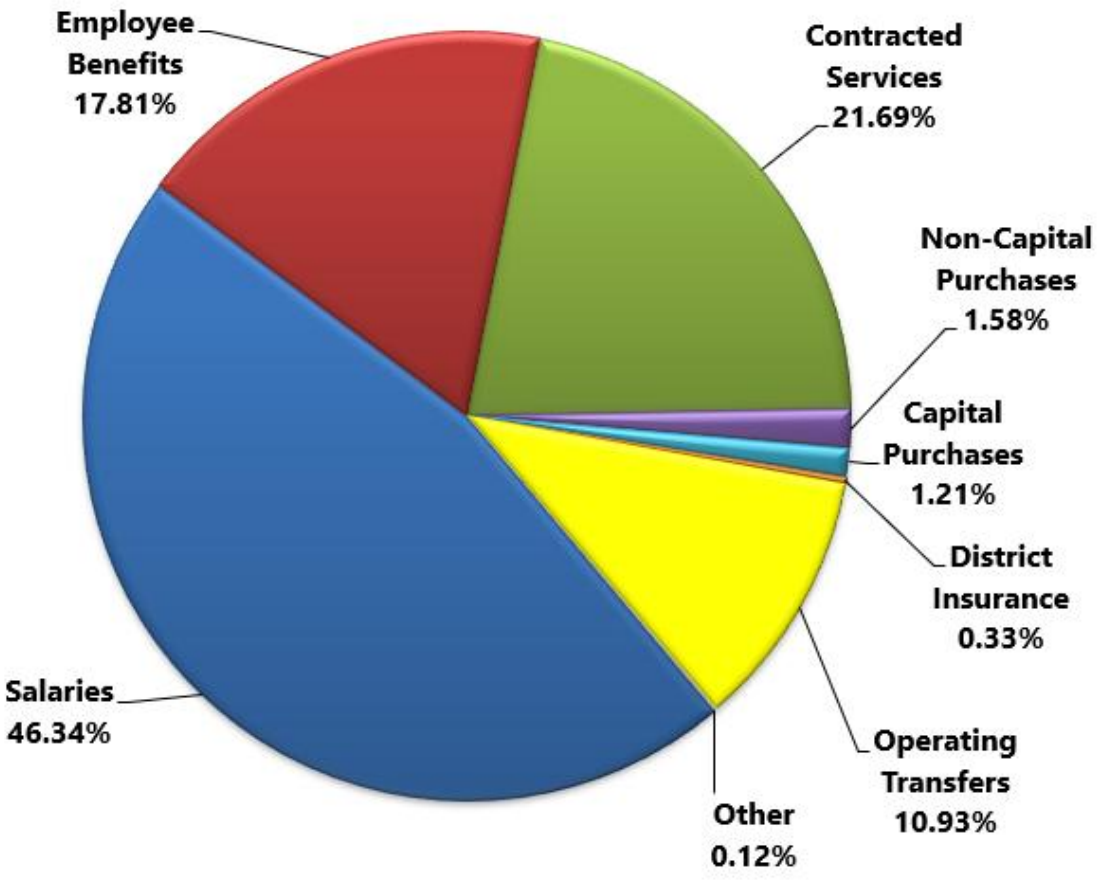
GREEN BAY AREA PUBLIC SCHOOLS
FUND 10 - GENERAL FUND
DETAIL OF REVENUE

	Source	2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
INDIRECT COSTS					
Transfer from Fund 22	122	0	0	7,530	0
Transfer from Fund 29	129	50,000	25,998	6,544	0
	TOTAL:	**$50,000**	**$25,998**	**$14,073**	**$0**
LOCAL REVENUE					
Local Property Taxes	211	68,829,742	61,704,961	67,595,894	68,097,639
Mobile Home Taxes	213	120,819	246,001	147,576	125,000
Other Taxes	219	136,258	0	0	0
Private Tuition Payments	241	0	76,005	41,823	45,000
General Tuition Private Agency	242	104,483	65,694	165,452	357,500
Transportation Fees	248	112,099	100,035	101,755	100,000
Resale Revenue	262	37,898	36,103	27,927	25,000
Non-Capital Sales	264	19,610	65,402	19,167	19,900
Cocurricular Admissions	271	91,540	108,689	101,869	95,000
Cocurricular Season Pass	272	18,497	9,690	8,732	8,000
Invitational Fees	274	59,906	48,282	40,580	45,000
Interest on Investments	280	2,767,908	2,381,120	2,367,212	2,082,055
3rd Party Bill to Account	291	390,476	401,840	460,512	0
Student/Parking Fees	292	525,337	510,341	550,292	530,000
Rental Fees	293	174,867	171,467	285,239	161,831
Graduation Fees	296	17,885	18,289	19,045	16,000
Student Fines	297	21,330	30,186	37,593	30,300
Transcript Fees	298	5,180	6,935	13,434	12,500
	TOTAL:	**$73,433,836**	**$65,981,040**	**$71,984,102**	**$71,750,725**
INTERDISTRICT PAYMENTS WITHIN WI					
Tuition from Other WI Districts	341	0	0	2,445	0
Tuition - Open Enrollment	345	4,146,941	4,190,558	4,428,141	4,812,830
	TOTAL:	**$4,146,941**	**$4,190,558**	**$4,430,586**	**$4,812,830**
INTERMEDIATE REVENUE					
Federal Aid Transit from CESA	517	39,852	8,556	0	0
	TOTAL:	**$39,852**	**$8,556**	**$0**	**$0**
STATE REVENUE					
Transportation Aid	612	142,329	141,745	121,267	100,285
Library Aid	613	1,821,504	1,973,908	2,050,259	2,050,259
Bilingual Aid	618	1,220,252	1,213,333	1,153,725	1,250,000
Other Categorical Aids	619	718,425	612,658	563,300	500,000
Equalization Aid	621	181,916,216	194,692,190	191,660,476	196,448,482
Special Project Grants	630	1,180,290	1,145,735	1,490,721	690,103
State Tuition	641	183,208	119,189	62,863	60,000
AGR Aid	650	4,201,250	3,961,023	3,992,230	3,664,772
State Rev through Local Units	660	8,027	7,668	8,292	8,000

	Source	2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
State Tax Exempt Aid	691	1,274,913	3,050,816	3,051,511	3,051,510
Per Pupil Aid	695	14,900,844	14,682,696	14,500,164	14,223,398
Other State Rev	699	182,917	50,592	0	0
	TOTAL:	**$207,750,176**	**$221,651,553**	**$218,654,808**	**$222,046,809**
FEDERAL REVENUE					
Vocational Education Aid	713	242,388	242,786	214,207	249,302
Special Project Grants	730	37,715,316	7,958,029	3,222,193	3,101,895
Title I Revenue	751	7,017,103	7,626,642	7,239,191	6,518,599
SBS Medicaid Revenue	781	3,165,502	3,157,855	2,956,170	2,900,000
	TOTAL:	**$48,140,309**	**$18,985,312**	**$13,631,761**	**$12,769,796**
OTHER FINANCING REVENUE					
Sale of Capital Assets	860	59,114	25,150	13,027	15,000
	TOTAL:	**$59,114**	**$25,150**	**$13,027**	**$15,000**
LAND AND REAL PROPERTY SALES					
Sale of Land & Real Property	862	0	461,565	1,127,609	350,000
	TOTAL:	**$0**	**$461,565**	**$1,127,609**	**$350,000**
OTHER REVENUE					
Insurance Adjustments	964	1,200	1,111,213	7,823	0
Aidable Adjustments	971	1,537,537	814,902	324,962	1,536,237
Miscellaneous Revenue	990	469,840	375,549	572,213	1,216,183
	TOTAL:	**$2,008,577**	**$2,301,664**	**$904,998**	**$2,752,420**
ADJUSTMENTS					
Self-Funded Benefit Cost Adjustment	965	0	0	1,248,408	0
	TOTAL:	**$0**	**$0**	**$1,248,408**	**$0**
	TOTAL REVENUES:	**$335,628,804**	**$313,631,396**	**$312,009,371**	**$314,497,580**

FUND 10 EXPENDITURES

FUND 10 - GENERAL FUND Expenditures 2026-27	BUDGET	%
Salaries	145,745,874	46.34%
Employee Benefits	55,998,060	17.81%
Contracted Services	68,203,346	21.69%
Non-Capital Purchases	4,973,127	1.58%
Capital Purchases	3,791,612	1.21%
District Insurance	1,036,906	0.33%
Operating Transfers	34,376,690	10.93%
Other	371,965	0.12%
TOTAL EXPENDITURES	$314,497,580	100%



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

	Object	2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
SALARIES					
Teacher Salaries	200111	90,993,802	94,355,529	97,053,430	95,260,854
Mgt/Tech/Other Prof Salaries	200112	17,889,748	16,971,384	17,796,525	16,963,287
Paraprofessional Salaries	200113	2,574,861	2,560,156	2,515,365	2,522,751
Clerical Salaries	200114	6,836,077	7,094,963	7,114,755	6,814,989
Coordinator Salaries	200116	33,739	35,482	32,032	31,882
Student Learning Advocate/Support Asst	200117	950,065	1,029,749	1,004,842	1,122,880
Executive Assistant Salaries	200118	231,893	226,090	231,601	243,051
Secondary Monitor Salaries	200121	1,342,192	1,474,648	1,592,617	1,717,921
Elementary Monitor Salaries	200122	1,406,499	1,431,486	1,352,915	1,330,477
Student Co-Op Salaries	200123	6,962	8,055	15,748	16,388
Parent Assistant Salaries	200125	55,945	47,746	14,146	47,356
Hourly w/Benefits	200126	473,899	579,038	592,405	612,330
Van Drivers	200127	201,698	219,049	230,562	237,607
Distribution Drivers	200129	129,812	123,169	129,215	130,551
Sub Teacher Salaries	200131	1,307,787	1,235,599	1,323,996	1,331,000
Interfaculty Sub Salaries	200132	334,275	273,054	177,640	200,000
Sub Clerical Salaries	200133	143,234	120,298	90,662	125,750
Sub Paraprofessional Salaries	200134	71,725	42,333	72,625	80,000
Sub Secondary Monitor Salaries	200135	20,624	20,356	33,968	35,000
Limited Term Employee Salaries	200137	1,095,857	1,292,724	1,164,709	1,225,000
Sub Elementary Monitor Salaries	200138	37,472	35,180	37,306	39,000
Sub Teacher Approved/Meeting Conference	200139	126,579	138,667	124,629	152,612
Cocurricular Salaries	200141	1,300,661	1,410,088	1,305,920	1,354,052
Non-Teaching Duty Salaries	200142	89,943	100,115	91,457	90,539
Summer School Non-Cert Teacher Salaries	200143	2,175	0	0	0
Teacher Department Chair Salaries	200144	349,102	388,429	358,215	343,698
Summer School Teaching Salaries	200145	872,124	722,542	768,976	814,283
Board of Education Compensation	200148	52,141	53,994	55,063	54,942
Stipend	200149	636,688	390,815	588,506	267,059
Sign on Bonus	200156	15,000	17,000	30,000	10,000
Teacher Overloads	200157	688,457	648,223	273,440	300,000
Custodial/Maintenance Salaries	200161	9,292,349	9,894,314	10,098,858	10,386,270
Temporary Employee Salaries	200162	250,101	244,010	217,566	243,500
Custodial/Maint Overtime Salaries	200163	274,421	205,812	446,708	212,000
Building Rental Custodian Overtime Salaries	200165	6,622	5,514	3,580	16,875
Snowplow Overtime Salaries	200166	50,040	51,110	81,824	50,000
Emergency Repair Overtime Salaries	200167	2,291	3,051	1,702	2,560
Sub Custodial Salaries	200168	5,514	5,395	0	0
Distribution Drivers Addl Time	200169	588	0	82	0
Additional Time - Teacher	200171	1,205,445	871,306	814,065	967,233
Additional Time - Administrator	200172	159,373	29,623	74,044	102,572

	Object	2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
Additional Time - Paraprofessional	200173	83,368	66,508	68,336	64,785
Additional Time - Clerical	200174	114,660	119,420	94,143	97,208
Additional Time - Food Service	200175	1,981	2,228	3,039	2,500
Additional Time - Secondary Monitor	200176	15,662	14,982	18,377	22,350
Additional Time - Elementary Monitor	200177	45,541	38,346	31,759	39,400
Additional Time - Executive Assistant	200178	1,451	1,444	744	800
Additional Time - Miscellaneous	200179	82,041	52,261	56,805	62,562
	TOTAL:	**$141,862,486**	**$144,651,287**	**$148,184,905**	**$145,745,874**
EMPLOYEE BENEFITS					
Employer Retirement Contribution	200212	9,259,696	9,666,072	10,146,714	10,312,866
Emeritus	200218	9,392,577	2,434,356	2,367,886	3,502,527
Social Security	200220	10,333,336	10,539,516	10,810,379	10,645,302
Life Insurance	200230	91,128	79,234	79,179	89,741
Dental Insurance	200243	2,311,841	2,265,394	2,415,647	2,401,971
Vision Insurance	200246	14,603	17,769	16,375	18,442
Health Insurance	200248	22,909,983	31,002,006	25,976,921	24,916,770
HRA Contribution	200249	0	0	1,653,189	1,647,406
Long Term Disability Insurance	200251	561,087	557,076	543,098	568,315
Workers Compensation Insurance	200254	1,247,937	1,789,219	1,827,429	1,894,720
Annuity Payment	200293	10,000	0	0	0
	TOTAL:	**$56,132,187**	**$58,350,643**	**$55,836,817**	**$55,998,060**
CONTRACTED SERVICES					
Contracted Services	200310	4,587,528	5,009,906	4,426,762	4,562,807
Professional Learning	200312	631,643	572,384	167,813	249,535
Outside Contracted Technology Repair/Maintenance	200321	870,753	962,212	592,659	581,720
Equipment Repair	200324	289,118	429,215	319,080	592,830
Vehicle and Equipment Rental/Lease	200325	3,587	6,020	9,213	5,000
Site Rental	200326	7,274	30,928	6,192	6,960
Construction - Contractors	200327	2,759,057	1,271,611	412,813	3,500,000
Utilities - Gas	200331	479,456	598,921	734,618	798,290
Utilities - Electricity	200336	2,118,825	2,080,667	2,003,436	2,508,150
Utilities - Water	200337	134,829	148,972	140,505	166,790
Utilities - Sewerage	200338	440,821	468,590	469,037	544,310
Student Transportation	200341	6,152,338	6,344,412	6,044,159	6,610,086
Employee Travel	200342	396,118	412,370	305,862	293,825
Contracted Service Travel	200343	517	0	0	0
Vehicle Fuel	200348	118,775	117,796	123,614	131,700
Advertising	200351	42,585	47,675	38,263	44,700
Postage	200353	138,044	153,541	154,868	150,635
Printing & Binding	200354	63,425	66,540	32,775	63,750
Telecommunications	200355	47,127	36,272	47,943	133,800
Internet Access	200358	69,736	77,191	88,417	73,286
Software Services	200360	11,630,487	5,192,520	3,862,383	4,513,445

	Object	2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
Educational Services - Non Governmental	200370	172,338	136,800	0	0
Instr Payment Private Vendor	200371	1,025,776	289,969	146,950	46,650
Instr Payment Private Schools	200373	0	0	0	0
Instr Non-Government	200379	0	0	6,740	0
Payments to Municipalities	200381	296,750	228,091	214,852	248,800
Payments to Other WI Districts	200382	19,572,472	20,344,479	23,308,035	25,156,818
Payments to CESA	200386	215,876	295,778	229,231	159,807
Payments to State	200387	12,543,346	13,936,291	15,226,134	16,827,011
Payments to WI Tech Colleges	200389	160,122	168,522	197,890	232,641
Interfund Payments	200390	0	0	0	0
	TOTAL:	**$64,968,723**	**$59,427,672**	**$59,310,246**	**$68,203,346**
NON-CAPITAL PURCHASES					
General Supplies	200411	3,416,919	2,794,511	3,017,674	2,500,359
Apparel	200420	571,092	142,192	87,888	48,539
General Media	200430	6,368,342	1,417,285	1,001,221	869,933
Non-Capital Equipment	200440	3,463,906	769,769	477,425	349,321
Tools & Implements	200446	15,700	17,038	16,839	11,000
Resale Expense	200450	50,222	45,902	48,141	45,000
Textbooks	200470	1,290,909	435,511	1,242,030	174,904
Workbooks	200472	1,316,189	149,747	151,810	174,530
Technology Related Supplies	200481	387,444	442,113	68,531	107,091
Non-Capital Technology Hardware	200482	3,203,802	2,840,959	167,309	638,100
Nonstudent Reference Materials	200490	145,906	67,002	34,745	54,350
	TOTAL:	**$20,230,431**	**$9,122,029**	**$6,313,612**	**$4,973,127**
CAPITAL PURCHASES					
Site Component Add/Replacement	200521	62,145	8,650	0	0
Building Component Add/Replace	200541	125,091	69,519	65,062	0
Equipment Addition	200553	593,367	72,426	16,743	0
Equipment Replacement > $10,000	200563	201,662	617,793	526,912	1,426,992
Technology Related Hardware > $10,000	200581	2,113,498	443,650	5,992,547	2,364,620
	TOTAL:	**$3,095,762**	**$1,212,038**	**$6,601,264**	**$3,791,612**
DEBT SERVICE					
Principal on Capital Lease	200678	110,663	105,756	36,419	0
Interest on Capital Leases	200688	7,761	4,567	2,170	0
Paying Agent Fees	200691	1,425	1,742	2,731	2,000
	TOTAL:	**$119,849**	**$112,064**	**$41,320**	**$2,000**
DISTRICT INSURANCE					
Liability Insurance	200711	164,240	166,798	176,957	194,565
Property Insurance	200712	710,347	801,142	966,460	809,841
Unemployment Compensation Insurance	200730	24,233	23,392	13,078	32,500
	TOTAL:	**$898,820**	**$991,332**	**$1,156,496**	**$1,036,906**
OPERATING TRANSFERS					
Transfer to Special Education Fund	200827	32,524,591	35,287,216	32,289,142	33,326,690

	Object	2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
Transfer to Capital Improvement Trust	200846	13,350,000	0	0	1,000,000
Transfer to Food Service	200850	51,991	73,269	66,762	50,000
	TOTAL:	**$45,926,582**	**$35,360,486**	**$32,355,905**	**$34,376,690**
MISCELLANEOUS EXPENSES					
District Dues and Fees	200941	190,831	161,520	159,296	154,405
Employee Dues and Fees	200942	35,596	70,042	31,922	41,430
Student Dues and Fees	200943	200,012	187,142	186,322	138,930
Other Dues/Fees	200949	23,345	26,309	32,271	20,200
Insurance Adjustment	200964	1,170	727	673	5,000
Other Adjustments	200969	142,414	27	1,463	0
Refund Payment Prior Year	200971	0	253	0	0
Property Tax Refunds	200972	5,927	0	275,573	10,000
	TOTAL:	**$599,294**	**$446,019**	**$687,520**	**$369,965**
	TOTAL EXPENDITURES:	**$333,834,135**	**$309,673,570**	**$310,488,085**	**$314,497,580**

GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2026-27
SPECIAL EDUCATION FUND 27

Fund 27 revenues are derived from three sources: local, state, and federal funding. Although school districts are mandated by federal and state law to provide services for students with disabilities, funding has not kept pace with the increasing cost of delivering those services.

The 2025-27 State Budget increased the special education reimbursement rate to 42% for 2025-26 and 45% for 2026-27. However, the District received reimbursement of approximately 38% in 2025-26, resulting in an estimated $1.8 million shortfall from the approved funding level. The District anticipates receiving a similar reimbursement percentage in 2026-27 despite the state's commitment to a 45% reimbursement rate which will result in another $3.7 million loss in revenues.

In 2025-26, the District received $19.6 million in state special education aid, covering about 38% of eligible costs. While this represents an increase from prior years, it still funds less than one-third of the District's total special education expenditures within Fund 27. As a result, the General Fund (Fund 10) is required to transfer the amount necessary to cover costs not funded through state, federal, and other revenue sources. For 2026-27, this transfer is budgeted at $33.3 million.

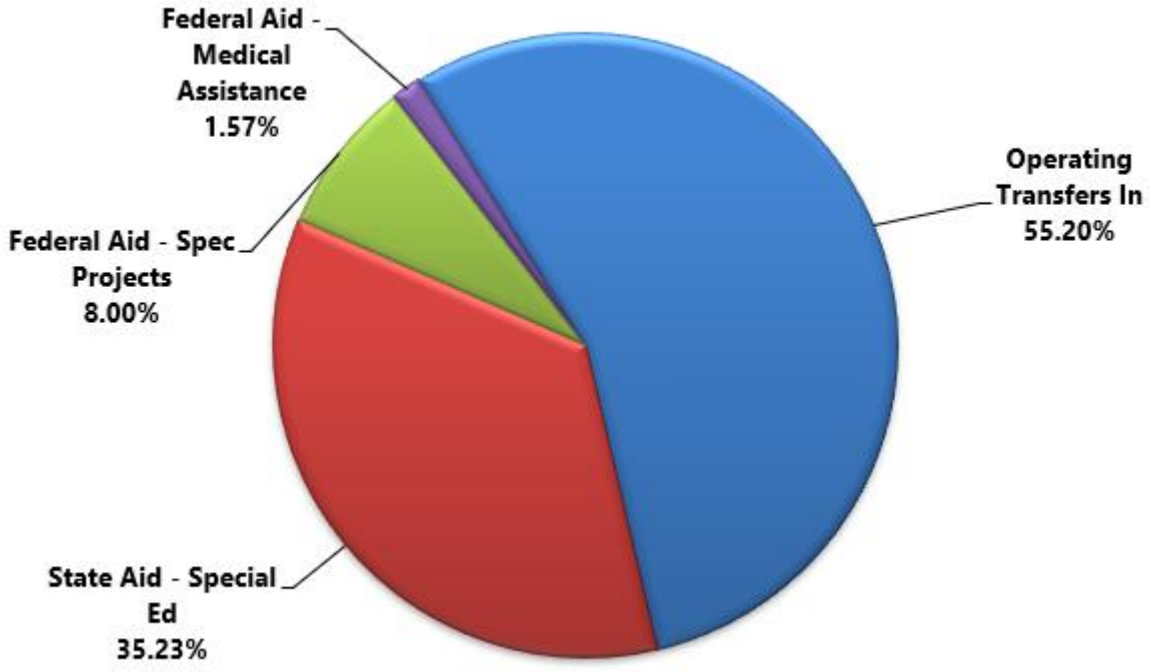
The District currently provides special education services to 3,237 students, a population that continues to grow despite declining overall enrollment. Total Fund 27 expenditures are budgeted at approximately $60.4 million.

School districts receiving federal special education aid must comply with the federal Maintenance of Effort (MOE) requirement, which generally requires districts to maintain the same or greater level of local special education funding from one year to the next on a per-pupil basis. The Wisconsin Department of Public Instruction conducts annual compliance reviews to ensure districts meet these requirements. Based on the proposed budget, the District is expected to remain in compliance with MOE requirements.

In accordance with state requirements, Fund 27 is not permitted to maintain a fund balance. Any year-end balance is reconciled through transfers from the General Fund.

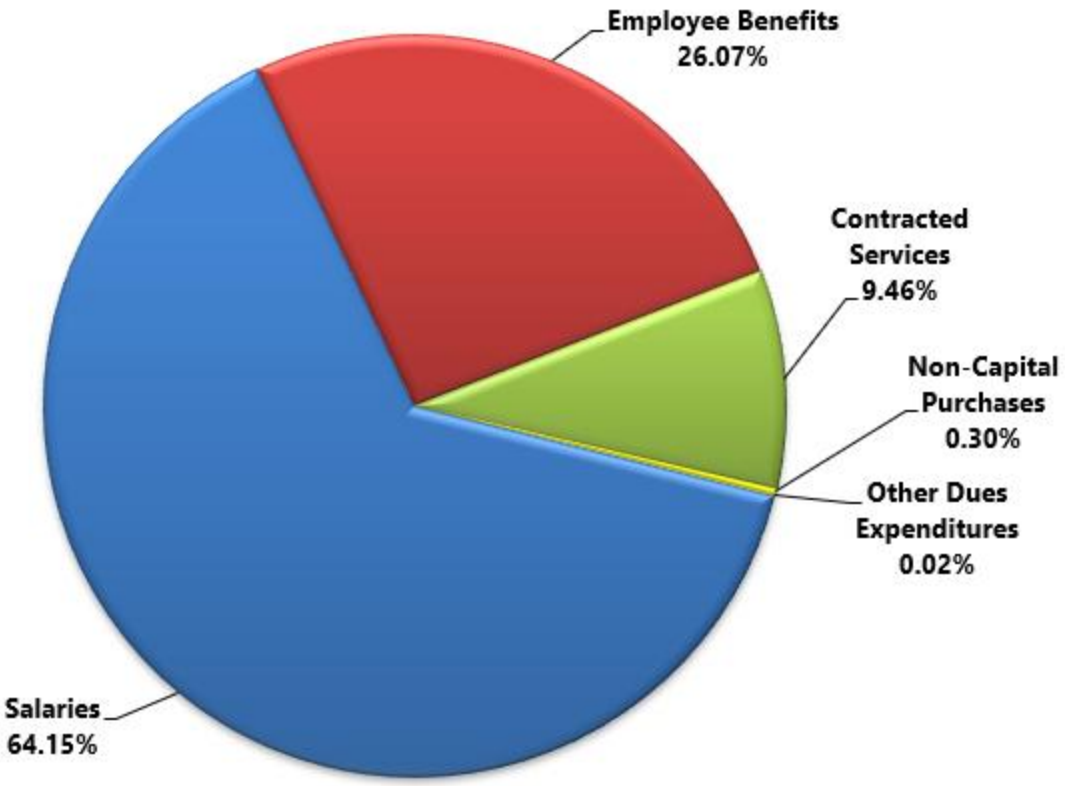
GREEN BAY AREA PUBLIC SCHOOLS
FUND 27 - SPECIAL EDUCATION
DETAIL OF REVENUE

	Source	2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
OPERATING TRANSFERS					
Transfer from General Fund	110	32,524,591	35,287,216	32,289,142	33,326,690
	TOTAL:	**$32,524,591**	**$35,287,216**	**$32,289,142**	**$33,326,690**
INTERMEDIATE REVENUE					
Federal Aid Transit from CESA	517	28,519	16,818	40,127	0
	TOTAL:	**$28,519**	**$16,818**	**$40,127**	**$0**
STATE REVENUE					
State Handicapped Aid	611	15,412,708	14,957,203	19,641,336	20,123,608
High Cost Spec Educ Aid	625	168,585	263,328	687,759	1,050,000
Special Ed Transition BBL	697	108,737	90,024	85,873	100,000
	TOTAL:	**$15,690,030**	**$15,310,555**	**$20,414,968**	**$21,273,608**
FEDERAL REVENUE					
Special Project Grants	730	5,073,742	5,294,534	5,150,763	4,827,455
SBS Medicaid Revenue	781	1,078,536	1,235,326	1,182,153	950,000
	TOTAL:	**$6,152,278**	**$6,529,861**	**$6,332,916**	**$5,777,455**
	TOTAL REVENUES:	**$54,395,417**	**$57,144,449**	**$59,077,153**	**$60,377,753**



FUND 27 EXPENDITURES

FUND 27 - SPECIAL EDUCATION Expenditures 2026-27	BUDGET	%
Salaries	38,732,131	64.15%
Employee Benefits	15,739,881	26.07%
Contracted Services	5,710,579	9.46%
Non-Capital Purchases	181,959	0.30%
Other Dues Expenditures	13,203	0.02%
TOTAL EXPENDITURES	$60,377,753	100%



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

	Object	2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
SALARIES					
Teacher Salaries	200111	25,836,721	27,082,914	27,806,118	28,418,229
Mgt/Tech/Other Prof Salaries	200112	1,027,079	870,357	913,418	927,652
Paraprofessional Salaries	200113	7,091,843	7,131,426	7,491,473	7,507,001
Clerical Salaries	200114	455,569	488,899	498,589	512,562
Bus Aides	200120	279,650	252,580	247,677	219,070
Sub Teacher Salaries	200131	218,181	261,815	216,488	220,000
Interfaculty Sub Salaries	200132	46	16	0	0
Sub Paraprofessional Salaries	200134	167,979	146,704	127,663	150,000
Limited Term Employee Salaries	200137	181,138	163,489	284,492	155,000
Sub Teacher Approved/Meeting Conference	200139	294	380	0	0
Teacher Department Chair Salaries	200144	108,670	120,403	72,522	68,367
Summer School Teaching Salaries	200145	22,026	18,567	20,793	30,700
Stipend	200149	96,509	112,975	122,170	4,500
Sign on Bonus	200156	0	0	0	100,000
Teacher Overloads	200157	46,178	34,827	23,740	35,000
Additional Time - Teacher	200171	176,000	170,668	120,996	164,925
Additional Time - Administrator	200172	0	19,000	0	0
Additional Time - Paraprofessional	200173	158,396	239,899	205,696	211,125
Additional Time - Clerical	200174	2,731	2,461	1,217	2,000
Additional Time - Miscellaneous	200179	0	3,128	4,738	6,000
	TOTAL:	**$35,869,011**	**$37,120,509**	**$38,157,790**	**$38,732,131**
EMPLOYEE BENEFITS					
Employer Retirement Contribution	200212	2,400,278	2,509,256	2,638,891	2,754,656
Emeritus	200218	533,941	573,095	490,882	492,140
Social Security	200220	2,616,861	2,711,184	2,782,797	2,839,532
Life Insurance	200230	26,683	22,983	22,958	26,748
Dental Insurance	200243	658,014	651,844	712,522	681,685
Vision Insurance	200246	2,791	3,000	3,549	3,754
Health Insurance	200248	6,843,833	7,733,210	7,931,109	7,763,520
HRA Contribution	200249	0	0	518,648	519,636
Long Term Disability Insurance	200251	149,404	147,339	144,273	154,698
Workers Compensation Insurance	200254	314,502	460,449	470,857	503,512
	TOTAL:	**$13,546,309**	**$14,812,358**	**$15,716,488**	**$15,739,881**
CONTRACTED SERVICES					
Contracted Services	200310	137,821	194,100	185,263	168,700
Professional Learning	200312	14,320	4,061	11,342	10,375
Outside Contracted Technology Repair/Maintenance	200321	797	0	1,317	2,000
Equipment Repair	200324	22,202	11,006	19,372	19,700
Student Transportation	200341	2,689,821	2,556,124	2,715,005	2,892,552
Employee Travel	200342	79,597	79,372	77,318	71,700

	Object	2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
Vehicle Fuel	200348	52,990	53,840	51,070	55,000
Advertising	200351	0	324	317	325
Postage	200353	0	37	0	0
Software Services	200360	280,814	276,440	274,742	269,402
Educational Services - Non Governmental	200370	494,602	865,207	0	0
Instr Payment Private Vendor	200371	367,763	163,101	745,398	1,067,825
Instr Payment Private Schools	200373	319,484	515,430	695,143	900,000
Instr Non-Government	200379	3,735	2,886	3,608	3,000
Payments to Other WI Districts	200382	30,000	0	878	0
Payments to CESA	200386	189,693	278,707	235,196	250,000
	TOTAL:	**$4,683,640**	**$5,000,635**	**$5,015,970**	**$5,710,579**
NON-CAPITAL PURCHASES					
General Supplies	200411	68,029	66,257	50,876	82,526
General Media	200430	63,595	1,022	172	0
Non-Capital Equipment	200440	72,757	76,035	31,709	63,500
Textbooks	200470	2,546	24,796	28,653	8,000
Workbooks	200472	29,633	7,127	3,427	13,103
Technology Related Supplies	200481	11,602	4,782	6,347	3,650
Non-Capital Technology Hardware	200482	30,717	15,223	14,966	10,480
Nonstudent Reference Materials	200490	6,321	3,954	1,699	700
	TOTAL:	**$285,200**	**$199,196**	**$137,849**	**$181,959**
CAPITAL PURCHASES					
Technology Related Hardware > $10,000	200581	0	0	36,334	0
	TOTAL:	**$0**	**$0**	**$36,334**	**$0**
MISCELLANEOUS EXPENSES					
District Dues and Fees	200941	485	0	730	0
Employee Dues and Fees	200942	10,448	11,651	11,994	13,203
Other Dues/Fees	200949	325	100	0	0
	TOTAL:	**$11,258**	**$11,751**	**$12,724**	**$13,203**
TOTAL EXPENDITURES:		**$54,395,417**	**$57,144,449**	**$59,077,153**	**$60,377,753**

Green Bay Area Public School District

Engagement. Equity. Excellence.

OTHER FUNDS

GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2026-27
SPECIAL REVENUE FUND 21

The Special Revenue Fund revenue is projected to be $2,950,000. 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. 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

		2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
REVENUE	**Source**				
LOCAL REVENUE					
Interest on Investments	280	98,319	135,417	150,509	0
Other Local	290	2,661,559	2,391,869	3,135,580	2,950,000
OTHER REVENUE					
District Contributions	950	76,509	64,494	0	0
District Contributions	960	0	0	101,909	0
TOTAL REVENUE:		**$2,836,387**	**$2,591,779**	**$3,387,997**	**$2,950,000**

		2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
EXPENDITURES	**Object**				
Salaries	100	203,879	146,657	224,718	42,067
Employee Benefits	200	51,054	16,511	48,995	25,747
Contracted Services	300	396,666	472,454	395,350	0
Non-Capital Purchases	400	1,742,823	1,810,791	2,014,929	2,882,186
Capital Purchases	500	7,019	53,850	43,659	0
District Insurance	700	705	822	0	0
Miscellaneous Expenses	900	135,029	100,136	127,538	0
TOTAL EXPENDITURES:		**$2,537,174**	**$2,601,222**	**$2,855,188**	**$2,950,000**

FUND BALANCE	**2024 Actual**	**2025 Actual**	**2026 Unaudited**	**2027 Budget**
Beginning Fund Balance	4,673,971	4,973,183	4,963,740	5,496,549
Revenues	2,836,387	2,591,779	3,387,997	2,950,000
Expenditures	2,537,175	2,601,222	2,855,188	2,950,000
ENDING FUND BALANCE	**$4,973,183**	**$4,963,740**	**$5,496,549**	**$5,496,549**

GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2026-27
INDIAN EDUCATION FUND 22

The revenue amount for the Indian Education Program for 2026-27 is projected at $277,973. 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 $277,973 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 the funds will be used to cover the staffing costs.

GREEN BAY AREA PUBLIC SCHOOLS
FUND 22 - INDIAN EDUCATION

		2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
REVENUE	**Source**				
FEDERAL REVENUE					
Other Federal Sources	790	279,316	283,155	259,353	277,973
TOTAL REVENUE:		**$279,316**	**$283,155**	**$259,352**	**$277,973**

		2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
EXPENDITURES	**Object**				
Salaries	100	194,824	203,317	177,782	190,612
Employee Benefits	200	66,625	79,456	48,650	50,733
Contracted Services	300	10,022	0	9,252	33,000
Non-Capital Purchases	400	7,845	382	16,140	3,628
Operating Transfers	800	0	0	7,530	0
TOTAL EXPENDITURES:		**$279,316**	**$283,155**	**$259,352**	**$277,973**

GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2026-27
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), 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 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 all Head Start families.

GREEN BAY AREA PUBLIC SCHOOLS
FUND 29 - Head Start

			2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
REVENUE		**Source**				
	Other Federal Revenue	790	4,455,557	5,657,794	5,104,530	4,792,127
	TOTAL REVENUE:		**$4,455,557**	**$5,657,794**	**$5,104,530**	**$4,792,127**
			2024 Actual	**2025 Actual**	**2026 Unaudited**	**2027 Budget**
EXPENDITURES		**Object**				
	Salaries	100	2,755,276	3,047,271	3,144,039	3,197,743
	Employee Benefits	200	1,029,627	1,188,294	1,263,600	1,219,052
	Contracted Services	300	386,624	1,236,963	617,969	300,458
	Non-Capital Purchases	400	215,302	152,000	67,910	64,326
	Capital Purchases	500	16,276	0	0	0
	Operating Transfers	800	50,000	25,998	6,544	0
	Miscellaneous Expenses	900	2,452	7,268	4,469	10,548
	TOTAL EXPENDITURES:		**$4,455,556**	**$5,657,794**	**$5,104,530**	**$4,792,127**

GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2026-27
DEBT SERVICE FUND 30

In November of 2024, the voters approved a $183 million capital referendum. Monies budgeted in this fund are used to pay the semi-annual debt payments on the referendum debt. Capital referendum funds can only be used for buildings and facility updates and cannot be used for operations.

GREEN BAY AREA PUBLIC SCHOOLS
FUND 39 - Debt Service

		2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
REVENUE	**Source**				
Local Property Taxes	211	37,783,772	44,881,822	44,879,625	44,880,850
Prem/Acc Int On Debt Proceeds	968	0	8,340,246	0	0
TOTAL REVENUE:		**$37,783,772**	**$53,222,067**	**$44,879,625**	**$44,880,850**

		2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
EXPENDITURES	**Object**				
Debt Retirement					
Principal On Longterm Bond	675	40,420,000	44,165,000	41,735,000	40,555,000
Interest On Longterm Bond	685	2,588,000	1,157,135	7,252,494	5,333,050
Other Debt Retirement	690	0	1,409,038	0	0
TOTAL EXPENDITURES:		**$43,008,000**	**$46,731,172**	**$48,987,494**	**$45,888,050**

FUND BALANCE	**2024 Actual**	**2025 Actual**	**2026 Unaudited**	**2027 Budget**
Beginning Fund Balance	5,507,728	283,500	6,774,395	2,666,525
Revenues	37,783,772	53,222,067	44,879,625	44,880,850
Expenditures	43,008,000	46,731,172	48,987,495	45,888,050
ENDING FUND BALANCE	**$283,500**	**$6,774,395**	**$2,666,525**	**$1,659,325**

GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2026-27
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 contribution from Fund 10 to Fund 46 is recorded as the expenditure for shared cost and equalization aid purposes. Funds may only be used for the purposes identified in the approved long-term capital improvement plan.

FUND BALANCE	**2024 Actual**	**2025 Actual**	**2026 Unaudited**	**2027 Budget**
Beginning Fund Balance	97,838,557	84,245,461	207,084,674	105,468,371
Revenues	17,313,190	190,004,928	6,855,845	4,475,000
Expenditures	30,906,286	67,165,715	108,472,148	74,282,150
ENDING FUND BALANCE	**$84,245,461**	**$207,084,674**	**$105,468,371**	**$35,661,221**

GREEN BAY AREA PUBLIC SCHOOLS
FUND 40 - Capital Projects

			2024 Actual	2025 Actual	2026 Actual	2027 Budget
REVENUE		**Source**				
	Transfer from General Fund	110	13,350,000	0	0	1,000,000
	Interest on Investments	280	3,154,886	5,376,394	5,353,335	2,500,000
	Long Term Note Proceeds	873	0	183,000,000	0	0
	Unrealized Gains on Investments	957	333,189	1,628,533	0	0
	Unrealized Gains	963	0	0	1,502,510	975,000
	Other Adjustment	969	475,114	0	0	0
	TOTAL REVENUE:		**$17,313,188**	**$190,004,927**	**$6,855,844**	**$4,475,000**

			2024 Actual	2025 Actual	2026 Actual	2027 Budget
EXPENDITURES		**Object**				
	Contracted Services	310	4,574,738	19,224,417	14,557,463	0
	Technology Repair/Maintenance	321	0	0	12,650	0
	Site Rental	326	23,294	0	0	0
	Construction - Contractors	327	24,271,532	42,525,414	90,734,924	74,282,150
	Utilities - Gas	331	0	0	68,691	0
	Utilities - Electricity	336	0	874	46,498	0
	Utilities - Water	337	0	0	849	0
	Utilities - Sewerage	338	0	0	12,546	0
	Payments to Municipalities	381	1,434	0	0	0
	Payment to Counties	385	154	0	0	0
	General Supplies	411	6,052	34,874	64,330	0
	Non-Capital Equipment	440	56,939	725,480	375,958	0
	Technology Related Supplies	481	566	0	45,322	0
	Non-Capital Technology Hardware	482	36,086	1,483	104,895	0
	Nonstudent Reference Materials	490	420	0	0	0
	Site Acquisition	511	15,804	0	0	0
	Site Component Add/Replacement	521	634,737	0	9,250	0
	Building Component Add/Replace	541	707,621	145,607	3,340	0
	Equipment Addition	553	0	0	266,286	0
	Equipment Replacement > $5,000	563	0	0	11,366	0
	Technology Related Hardware > $5,000	581	5,211	502,522	1,739,487	0
	Other Debt Retirement	690	0	144,131	0	0
	Refund Payment Prior Year	971	0	3,525,296	0	0
	Unrealized Losses on Investment	998	571,698	335,618	418,294	0
	TOTAL EXPENDITURES:		**$30,906,286**	**$67,165,715**	**$108,472,148**	**$74,282,150**

GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2026-27
FOOD SERVICE FUND 50

The Food Services Department provides nutritious meals to Green Bay Area Public School District students each school day through the U.S. Department of Agriculture's Child Nutrition Programs. Services extend beyond the regular school day, with 18 after-school programs offering evening meals and a robust summer feeding program that provides meals to students attending summer school and children at community park locations throughout the district. During the summer of 2026, the District served 94,425 meals through its summer feeding program.

On an average school day, Food Services serves approximately 5,901 breakfasts, 10,300 lunches, 1,371 dinners, and 890 snacks. To support these operations, the department employs nearly 138 school nutrition professionals annually. During the 2025-26 school year, staff completed nearly 3,500 hours of professional standards and development training, nearly four times the amount required by USDA regulations.

Families at all schools are encouraged to apply for Free and Reduced-Price Meal Benefits. At non-Community Eligibility Provision (CEP) schools, eligibility determines meal pricing and may also provide access to additional benefits, including school fee waivers, increased funding for classrooms, and support for community programs. Eligibility information is also required for state and federal reporting purposes.

The District participates in the Community Eligibility Provision (CEP), which allows all students attending the following schools to receive breakfast and lunch at no cost: Baird, Beaumont, Chappell, Danz, Doty, Eisenhower, Fort Howard, Head Start Learning Center (Bellevue and Jefferson sites), Howe, Jackson, John Dewey Academy of Learning, King, Lincoln, Northeast Wisconsin School of Innovation, Nicolet, Sullivan, Franklin, Washington, Dr. Rosa Minoka-Hill, Webster, and West High School. Meals served through CEP are reimbursed with federal funding. Approximately 60.58% of District students qualify for free or reduced-price meals.

For the 2026-27 school year, meal prices are as follows:

- Breakfast (PreK-12): $2.40
- Lunch (PreK-5): $3.40
- Lunch (Grades 6-12): $3.70
- Milk (à la carte): $0.50

The Food Services Department remains committed to ensuring students have access to nutritious meals that support their health, well-being, and academic success.

GREEN BAY AREA PUBLIC SCHOOLS
FUND 50 - Food Service

REVENUE	Source	2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
OPERATING TRANSFERS					
Transfer from General Fund	110	51,991	73,269	66,762	50,000
	TOTAL:	**$51,991**	**$73,269**	**$66,762**	**$50,000**
LOCAL REVENUE					
Student Meals	251	1,545,630	1,662,221	1,741,782	1,280,550
Adult Meals	252	50,180	64,878	63,078	36,680
Special Sales Food Service	255	12,847	1,775	0	0
Other Food Service Sales	259	4,149	867	2,964	2,000
Non-Capital Sales	264	422	860	6,012	500
Interest on Investments	280	310,767	238,171	184,710	165,000
	TOTAL:	**$1,923,993**	**$1,968,772**	**$1,998,546**	**$1,484,730**
STATE REVENUE					
State Food Service Aid	617	156,458	160,770	163,719	161,000
	TOTAL:	**$156,458**	**$160,770**	**$163,719**	**$161,000**
FEDERAL REVENUE					
Federal Donated Commodities	714	722,819	927,699	818,345	795,082
Federal Food Service Aid	717	10,647,665	10,700,999	10,825,393	10,971,262
	TOTAL:	**$11,370,484**	**$11,628,699**	**$11,643,738**	**$11,766,344**
OTHER FINANCING REVENUE					
Sale of Capital Assets	860	0	30,000	0	0
	TOTAL:	**$0**	**$30,000**	**$0**	**$0**
	TOTAL REVENUES:	**$13,502,925**	**$13,861,509**	**$13,872,765**	**$13,462,074**

EXPENDITURES	Object	2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
Salaries	100	3,945,850	4,136,525	4,297,181	4,397,041
Employee Benefits	200	1,690,750	1,976,493	1,920,336	1,961,282
Contracted Services	300	911,519	1,509,044	824,687	1,770,002
Non-Capital Purchases	400	6,109,627	6,554,192	6,869,271	6,409,850
Capital Purchases	500	35,112	395,310	705,058	800,000
Miscellaneous Expenses	900	104,938	131,500	112,396	45,350
	TOTAL EXPENDITURES:	**$12,797,796**	**$14,703,063**	**$14,728,929**	**$15,383,525**

FUND BALANCE	2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
Beginning Fund Balance	6,773,164	7,478,293	6,636,739	5,780,574
Revenues	13,502,925	13,861,509	13,872,765	13,462,074
Expenditures	12,797,796	14,703,063	14,728,930	15,383,525
ENDING FUND BALANCE	**$7,478,293**	**$6,636,739**	**$5,780,574**	**$3,859,123**

GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2026-27
PENSION AND OTHER EMPLOYEE BENEFITS TRUST FUND 73

The Pension and Other Employee Benefits Trust Fund 73 revenue is projected to be $4,420,292. 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 $3,920,292. This reflects the projected cost of paying Emeritus to current retirees. The fund balance includes additional contributions that the District has made to offset the future liabilities.

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

		2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
REVENUE	**Source**				
Interest on Investments	280	384,573	724,256	668,631	500,000
District Contribution - Suppl Pension	951	9,962,679	3,050,002	2,903,508	3,920,292
Unrealized Gains on Investments	957	42,661	96,093	0	0
TOTAL REVENUE:		**$10,389,912**	**$3,870,350**	**$3,572,138**	**$4,420,292**

		2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
EXPENDITURES	**Object**				
Social Security	220	0	0	0	0
Insurance Adjustment	964	14	0	0	0
Trust Fund Expenditures	991	2,988,496	3,096,480	2,956,188	3,920,292
Unrealized Losses on Investment	998	0	0	34,081	0
TOTAL EXPENDITURES:		**$2,988,510**	**$3,096,480**	**$2,990,269**	**$3,920,292**

FUND BALANCE	**2024 Actual**	**2025 Actual**	**2026 Unaudited**	**2027 Budget**
Beginning Fund Balance	8,205,471	15,606,873	16,380,743	16,962,612
Revenues	10,389,912	3,870,350	3,572,138	4,420,292
Expenditures	2,988,510	3,096,480	2,990,269	3,920,292
Ending Fund Balance	**$15,606,873**	**$16,380,743**	**$16,962,612**	**$17,462,612**

GREEN BAY AREA PUBLIC SCHOOL DISTRICT
2026-27
Community Service Fund 80

Community Service Fund (Fund 80) revenues support a variety of community education programs and services, including community learning centers, community schools, community enrichment, and adult education. In partnership with community organizations, the District currently operates 11 Community Learning Centers, which are funded through a combination of 21st Century Community Learning Center (21CCLC) federal grants and Fund 80 resources.

Community enrichment programs provide afternoon and evening classes in District schools for community members of all ages. Fund 80 also supports one Community Schools Resource Coordinator at Howe Community School and one Volunteer and Community Partners Coordinator position serving the District.

Adult education offerings include English language instruction, GED preparation, and workforce training programs. In addition, Fund 80 supports middle school athletic programs, including basketball, cross country, football, soccer, softball, track and field, volleyball, and wrestling. The fund also provides financial support for 11 School Resource Officers serving District schools.

GREEN BAY AREA PUBLIC SCHOOLS
FUND 80 - Community Service

		2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
REVENUE	**Source**				
Local Property Taxes	211	2,764,368	2,764,368	2,764,368	2,764,368
TOTAL REVENUE:		**$2,764,368**	**$2,764,368**	**$2,764,368**	**$2,764,368**

		2024 Actual	2025 Actual	2026 Unaudited	2027 Budget
EXPENDITURES	**Object**				
Salaries	100	644,411	678,994	516,228	721,079
Employee Benefits	200	133,476	162,014	85,941	165,405
Contracted Services	300	2,353,127	2,610,554	2,443,741	2,370,296
Non-Capital Purchases	400	102,804	68,086	53,325	32,761
Miscellaneous Expenses	900	7,052	3,460	1,703	3,195
TOTAL EXPENDITURES:		**$3,240,869**	**$3,523,108**	**$3,100,938**	**$3,292,736**

FUND BALANCE	**2024 Actual**	**2025 Actual**	**2026 Unaudited**	**2027 Budget**
Beginning Fund Balance	2,321,662	1,845,160	1,086,420	749,850
Revenues	2,764,368	2,764,368	2,764,368	2,764,368
Expenditures	3,240,870	3,523,108	3,100,938	3,292,736
ENDING FUND BALANCE	**$1,845,160**	**$1,086,420**	**$749,850**	**$221,482**

NOTICE OF BUDGET HEARING

GENERAL FUND	Audited 24-25	Unaudited 25-26	Budget 26-27
Beginning Fund Balance	70,241,713.00	74,199,539.00	75,720,826.00
Ending Fund Balance	**74,199,539.00**	**75,720,826.00**	**75,720,826.00**
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	25,998.00	14,073.00	0.00
Local Sources (Source 200)	65,981,040.00	71,984,102.00	69,405,482.00
Inter-district Payments (Source 300 + 400)	4,190,558.00	4,430,586.00	4,812,830.00
Intermediate Sources (Source 500)	8,556.00	0.00	0.00
State Sources (Source 600)	221,651,553.00	218,654,808.00	223,432,615.00
Federal Sources (Source 700)	18,985,312.00	13,631,761.00	12,769,796.00
All Other Sources (Source 800 + 900)	2,788,379.00	3,294,042.00	3,117,420.00
TOTAL REVENUES & OTHER FINANCING SOURCES	**313,631,396.00**	**312,009,372.00**	**313,538,143.00**
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	135,527,500.00	133,875,754.00	132,494,871.00
Support Services (Function 200 000)	103,717,099.00	104,900,084.00	104,959,118.00
Non-Program Transactions (Function 400 000)	70,428,971.00	71,712,247.00	76,084,154.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**309,673,570.00**	**310,488,085.00**	**313,538,143.00**

SPECIAL PROJECTS FUND	Audited 24-25	Unaudited 25-26	Budget 26-27
Beginning Fund Balance	4,973,182.00	4,963,739.00	5,496,549.00
Ending Fund Balance	4,963,739.00	5,496,549.00	5,496,549.00
REVENUES & OTHER FINANCING SOURCES	65,677,179.00	67,829,036.00	68,397,853.00
EXPENDITURES & OTHER FINANCING USES	65,686,622.00	67,296,226.00	68,397,853.00

DEBT SERVICE FUND	Audited 24-25	Unaudited 25-26	Budget 26-27
Beginning Fund Balance	283,500.00	6,774,394.00	2,666,525.00
Ending Fund Balance	6,774,394.00	2,666,525.00	1,659,325.00
REVENUES & OTHER FINANCING SOURCES	53,222,067.00	44,879,625.00	48,130,850.00
EXPENDITURES & OTHER FINANCING USES	46,731,173.00	48,987,494.00	49,138,050.00

CAPITAL PROJECTS FUND	Audited 24-25	Unaudited 25-26	Budget 26-27
Beginning Fund Balance	84,245,461.00	207,084,674.00	105,468,371.00
Ending Fund Balance	207,084,674.00	105,468,371.00	40,141,221.00
REVENUES & OTHER FINANCING SOURCES	190,004,928.00	6,855,845.00	4,475,000.00
EXPENDITURES & OTHER FINANCING USES	67,165,715.00	108,472,148.00	69,802,150.00

FOOD SERVICE FUND	Audited 24-25	Unaudited 25-26	Budget 26-27
Beginning Fund Balance	7,478,294.00	6,636,739.00	5,780,574.00
Ending Fund Balance	6,636,739.00	5,780,574.00	3,859,123.00
REVENUES & OTHER FINANCING SOURCES	13,861,509.00	13,872,765.00	13,462,074.00
EXPENDITURES & OTHER FINANCING USES	14,703,064.00	14,728,930.00	15,383,525.00

COMMUNITY SERVICE FUND	Audited 24-25	Unaudited 25-26	Budget 26-27
Beginning Fund Balance	1,845,160.00	1,086,420.00	749,850.00
Ending Fund Balance	1,086,420.00	749,850.00	221,482.00
REVENUES & OTHER FINANCING SOURCES	2,764,368.00	2,764,368.00	2,764,368.00
EXPENDITURES & OTHER FINANCING USES	3,523,108.00	3,100,938.00	3,292,736.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 24-25	Unaudited 25-26	Budget 26-27
GROSS TOTAL EXPENDITURES -- ALL FUNDS	507,483,252.00	553,073,821.00	519,552,457.00
Interfund Transfers (Source 100) - ALL FUNDS	35,360,486.00	32,355,905.00	32,435,963.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	**472,122,766.00**	**520,717,916.00**	**487,116,494.00**
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		**10.29%**	**-6.45%**

PROPOSED PROPERTY TAX LEVY

Levy Summary	Audited 24-25	Unaudited 25-26	Budget 26-27
General Fund	$61,704,961	$67,595,894	$65,752,396
Referendum Debt Service Fund	$44,881,822	$44,879,625	$48,130,850
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
TOTAL SCHOOL LEVY	**$109,351,151**	**$115,239,887**	**$116,647,614**
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		**5.39%**	**1.22%**