

**APPLETON AREA SCHOOL DISTRICT
BUDGET ADOPTION 2022-2023**

GENERAL FUND (FUND 10)	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
Beginning Fund Balance (Account 930 000)	43,018,273	50,744,887	59,583,238
Ending Fund Balance, Nonspendable (Acct. 935 000)	0	0	0
Ending Fund Balance, Restricted (Acct. 936 000)	0	0	0
Ending Fund Balance, Committed (Acct. 937 000)	0	0	0
Ending Fund Balance, Assigned (Acct. 938 000)	0	0	0
Ending Fund Balance, Unassigned (Acct. 939 000)	0	0	0
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	50,744,887	59,583,238	56,318,032
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0	0	0
Local Sources			
210 Taxes	58,246,609	59,280,333	54,283,224
240 Payments for Services	11,772	37,042	35,000
260 Non-Capital Sales	33,206	2,275	2,500
270 School Activity Income	0	111,193	112,500
280 Interest on Investments	37,449	74,639	75,000
290 Other Revenue, Local Sources	865,541	1,264,822	1,275,000
Subtotal Local Sources	59,194,577	60,770,304	55,783,224
Other School Districts Within Wisconsin			
310 Transit of Aids	0	0	0
340 Payments for Services	16,038,793	14,294,099	15,150,108
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	6,770	16,868	17,000
Subtotal Other School Districts within Wisconsin	16,045,563	14,310,967	15,167,108
Other School Districts Outside Wisconsin			
440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
Subtotal Other School Districts Outside Wisconsin	0	0	0
Intermediate Sources			
510 Transit of Aids	11,935	6,000	5,000
530 Payments for Services from CCDEB	0	0	0
540 Payments for Services from CESA	13,474	0	0
580 Medical Services Reimbursement	0	0	0
590 Other Intermediate Sources	0	0	0
Subtotal Intermediate Sources	25,409	6,000	5,000
State Sources			
610 State Aid -- Categorical	1,218,757	1,170,496	1,160,000
620 State Aid -- General	94,513,750	94,770,375	98,423,124
630 DPI Special Project Grants	301,296	209,281	200,000
640 Payments for Services	0	0	0
650 Student Achievement Guarantee in Education (SAGE Grant)	1,323,633	1,945,784	1,950,000
660 Other State Revenue Through Local Units	0	0	0
690 Other Revenue	12,194,119	11,820,395	11,447,829
Subtotal State Sources	109,551,555	109,916,331	113,180,953

Federal Sources			
710 Federal Aid - Categorical	131,229	117,179	115,000
720 Impact Aid	0	0	0
730 DPI Special Project Grants	8,374,156	8,647,348	8,500,000
750 IASA Grants	2,069,454	2,061,971	2,060,000
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	602,986	2,137,575	1,300,000
790 Other Federal Revenue - Direct	0	0	0
Subtotal Federal Sources	11,177,825	12,964,073	11,975,000
Other Financing Sources			
850 Reorganization Settlement	0	0	0
860 Compensation, Fixed Assets	5,914	7,870	7,500
870 Long-Term Obligations	0	0	0
Subtotal Other Financing Sources	5,914	7,870	7,500
Other Revenues			
960 Adjustments	61,284	74,050	40,000
970 Refund of Disbursement	111,293	108,602	10,000
980 Medical Service Reimbursement	106,665	253,415	250,000
990 Miscellaneous	196,990	272,404	250,000
Subtotal Other Revenues	476,232	708,471	550,000
TOTAL REVENUES & OTHER FINANCING SOURCES	196,477,075	198,684,016	196,668,785
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	41,693,320	36,658,367	38,857,869
120 000 Regular Curriculum	33,485,088	34,176,717	36,227,320
130 000 Vocational Curriculum	3,807,584	3,756,759	3,982,165
140 000 Physical Curriculum	3,576,710	3,574,746	3,789,231
160 000 Co-Curricular Activities	1,596,374	2,123,025	2,250,407
170 000 Other Special Needs	7,181,743	7,319,936	7,759,132
Subtotal Instruction	91,340,818	87,609,550	92,866,123
Support Sources			
210 000 Pupil Services	8,061,522	8,063,567	8,547,381
220 000 Instructional Staff Services	9,769,824	10,247,094	10,861,920
230 000 General Administration	1,617,464	965,725	1,014,011
240 000 School Building Administration	9,662,082	9,883,467	10,476,475
250 000 Business Administration	20,071,924	22,454,313	23,801,572
260 000 Central Services	2,716,799	3,250,922	3,445,977
270 000 Insurance & Judgments	1,358,577	1,214,831	1,287,721
280 000 Debt Services	0	3,144,882	3,333,575
290 000 Other Support Services	8,479,186	6,940,037	7,356,439
Subtotal Support Sources	61,737,379	66,164,838	70,125,071
Non-Program Transactions			
410 000 Inter-fund Transfers	23,466,929	22,023,428	22,001,893
430 000 Instructional Service Payments	12,124,973	13,955,638	14,865,904
490 000 Other Non-Program Transactions	80,362	92,211	75,000
Subtotal Non-Program Transactions	35,672,264	36,071,277	36,942,797
TOTAL EXPENDITURES & OTHER FINANCING USES	188,750,461	189,845,665	199,933,991

SPECIAL PROJECT FUNDS (FUNDS 21, 29)			
900 000 Beginning Fund Balance	1,071,505	1,555,402	1,068,279
900 000 Ending Fund Balance	1,555,402	1,068,279	1,068,279
REVENUES & OTHER FINANCING SOURCES	2,234,046	3,042,302	3,500,000
100 000 Instruction	1,056,423	1,836,330	1,850,000
200 000 Support Services	693,727	1,693,095	1,650,000
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	1,750,149	3,529,425	3,500,000

SPECIAL EDUCATION FUND (FUND 27)	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
900 000 Beginning Fund Balance	0	0	0
900 000 Ending Fund Balance	0	0	0
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	21,907,440	20,523,428	22,001,893
Local Sources			
240 Payments for Services	0	0	0
260 Non-Capital Sales	0	0	0
270 School Activity Income	0	0	0
290 Other Revenue, Local Sources	49,090	4,637	4,500
Subtotal Local Sources	49,090	4,637	4,500
Other School Districts Within Wisconsin			
310 Transit of Aids	0	0	0
340 Payments for Services	240,800	315,272	325,000
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
Subtotal Other School Districts within Wisconsin	240,800	315,272	325,000
Other School Districts Outside Wisconsin			
440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
Subtotal Other School Districts Outside Wisconsin	0	0	0
Intermediate Sources			
510 Transit of Aids	7,941	12,727	12,500
530 Payments for Services from CCDEB	0	0	0
540 Payments for Services from CESA	0	0	0
580 Medical Services Reimbursement	0	0	0
590 Other Intermediate Sources	0	0	0
Subtotal Intermediate Sources	7,941	12,727	12,500
State Sources			
610 State Aid -- Categorical	8,397,423	9,302,349	10,325,607
620 State Aid -- General	200,789	174,341	175,000
630 DPI Special Project Grants	0	0	0
640 Payments for Services	0	0	0
650 Achievement Gap Reduction (AGR grant)	0	0	0
690 Other Revenue	0	0	0
Subtotal State Sources	8,598,212	9,476,690	10,500,607
Federal Sources			
710 Federal Aid - Categorical	0	0	0
730 DPI Special Project Grants	3,773,000	4,262,590	4,250,000
750 IASA Grants	0	0	0
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	1,028,306	2,153,695	1,500,000
790 Other Federal Revenue - Direct	0	0	0
Subtotal Federal Sources	4,801,306	6,416,285	5,750,000
Other Financing Sources	0	0	0
860 Compensation, Fixed Assets	0	0	0
870 Long-Term Obligations	0	0	0
Subtotal Other Financing Sources	0	0	0
Other Revenues			
960 Adjustments	0	0	0
970 Refund of Disbursement	0	0	0
990 Miscellaneous	0	0	0
Subtotal Other Revenues	0	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	35,604,788	36,749,039	38,594,500

EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0	0	0
120 000 Regular Curriculum	0	0	0
130 000 Vocational Curriculum	0	0	0
140 000 Physical Curriculum	0	0	0
150 000 Special Education Curriculum	28,168,597	28,639,634	30,076,615
160 000 Co-Curricular Activities	0	0	0
170 000 Other Special Needs	71,991	75,445	77,000
Subtotal Instruction	28,240,588	28,715,079	30,153,615
Support Sources			
210 000 Pupil Services	3,845,853	4,238,768	4,455,706
220 000 Instructional Staff Services	1,163,176	954,213	1,001,924
230 000 General Administration	6,981	450	500
240 000 School Building Administration	0	0	0
250 000 Business Administration	2,088,644	2,162,573	2,270,702
260 000 Central Services	5,330	2,688	2,825
270 000 Insurance & Judgments	0	0	0
280 000 Debt Services	0	0	0
290 000 Other Support Services	0	0	0
Subtotal Support Sources	7,109,984	7,358,692	7,731,657
Non-Program Transactions			
410 000 Inter-fund Transfers	0	0	0
430 000 Instructional Service Payments	254,216	675,268	709,228
490 000 Other Non-Program Transactions	0	0	0
Subtotal Non-Program Transactions	254,216	675,268	709,228
TOTAL EXPENDITURES & OTHER FINANCING USES	35,604,788	36,749,039	38,594,500

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	3,838,561	3,856,695	3,564,706
900 000 ENDING FUND BALANCES	3,856,695	3,564,706	12,256,706
TOTAL REVENUES & OTHER FINANCING SOURCES	21,588,313	8,827,575	15,132,252
281 000 Long-Term Capital Debt	9,306,795	9,119,564	6,440,252
282 000 Refinancing	12,263,384	0	0
283 000 Operational Debt	0	0	0
285 000 Post Employment Benefit Debt	0	0	0
289 000 Other Long-Term General Obligation Debt	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	21,570,179	9,119,564	6,440,252
842 000 INDEBTEDNESS, END OF YEAR	15,196,000	6,360,000	100,000,000

CAPITAL PROJECTS FUND (FUNDS 41, 46)			
900 000 Beginning Fund Balance	3,598,385	5,651,474	6,473,509
900 000 Ending Fund Balance	5,651,474	6,473,509	3,933,509
TOTAL REVENUES & OTHER FINANCING SOURCES	3,961,403	3,964,055	2,460,000
100 000 Instructional Services	0	0	0
200 000 Support Services	1,908,314	3,142,020	5,000,000
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	1,908,314	3,142,020	5,000,000

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	2,980,280	3,471,204	6,486,219
900 000 ENDING FUND BALANCE	3,471,204	6,486,219	6,186,219
TOTAL REVENUES & OTHER FINANCING SOURCES	4,726,544	10,171,147	9,600,000
200 000 Support Services	4,235,620	7,156,132	9,900,000
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	4,235,620	7,156,132	9,900,000

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	1,223,051	611,131	592,643
900 000 ENDING FUND BALANCE	611,131	592,643	592,643
TOTAL REVENUES & OTHER FINANCING SOURCES	1,958,468	2,479,743	2,618,140
200 000 Support Services	1,188,230	1,048,718	1,166,060
300 000 Community Services	1,382,156	1,449,513	1,452,080
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	2,570,387	2,498,231	2,618,140

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
GROSS TOTAL EXPENDITURES -- ALL FUNDS	256,389,898	252,040,076	265,986,883
Interfund Transfers (Source 100) - ALL FUNDS	23,407,440	22,023,428	22,001,893
Refinancing Expenditures (FUND 30)	12,263,384	0	0
NET TOTAL EXPENDITURES -- ALL FUNDS	220,719,074	230,016,648	243,984,990
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		4.21%	6.07%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
General Fund	58,235,931	59,279,569	54,283,224
Referendum Debt Service Fund	7,659,217	7,618,603	15,132,252
Non-Referendum Debt Service Fund	1,418,475	849,542	0
Capital Expansion Fund	2,460,000	2,460,000	2,460,000
Community Service Fund	1,957,515	2,475,320	2,615,140
TOTAL SCHOOL LEVY	71,731,138	72,683,034	74,490,616
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		1.33%	2.49%
MIL RATE	7.96	7.66	7.10

The below listed new or discontinued programs have a financial impact on the proposed budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
Current debt in the amount of \$6,360,000 will be paid off in February 2023.	(6,360,000)
NEW PROGRAMS	FINANCIAL IMPACT
If the two referendum questions on the November ballott pass, new debt in an estimated amount of \$100,000,000 would be issued in 2022-2023.	100,000,000