

**Department of Public Instruction Recommended Presentation Format  
BUDGET AMENDMENT 2023-24, June 24, 2024**

<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
Beginning Fund Balance (Account 930 000)	7,960,293	9,455,999	10,431,241
Ending Fund Balance, Nonspendable (Acct. 935 000)	105,683	185,777	-
Ending Fund Balance, Restricted (Acct. 936 000)	593,868	619,415	-
Ending Fund Balance, Committed (Acct. 937 000)	-	-	-
Ending Fund Balance, Assigned (Acct. 938 000)	1,185,734	32,270	-
Ending Fund Balance, Unassigned (Acct. 939 000)	7,570,715	9,596,779	-
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>9,455,999</b>	<b>10,431,241</b>	<b>10,431,240</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	-	43,546	-
<b>Local Sources</b>			
210 Taxes	17,044,172	15,692,789	18,782,913
240 Payments for Services	-	6,988	-
260 Non-Capital Sales	29,923	12,881	8,950
270 School Activity Income	99,989	127,952	94,300
280 Interest on Investments	12,549	146,571	277,000
290 Other Revenue, Local Sources	149,898	151,071	145,088
<b>Subtotal Local Sources</b>	<b>17,336,532</b>	<b>16,138,252</b>	<b>19,308,251</b>
<b>Other School Districts Within Wisconsin</b>			
340 Payments for Services	4,284,034	4,315,826	4,574,000
<b>Subtotal Other School Districts within Wisconsin</b>	<b>4,284,034</b>	<b>4,315,826</b>	<b>4,574,000</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	2,920	12,702	16,438
<b>Subtotal Intermediate Sources</b>	<b>2,920</b>	<b>12,702</b>	<b>16,438</b>
<b>State Sources</b>			
610 State Aid -- Categorical	212,942	230,636	257,438
620 State Aid -- General	14,912,487	16,434,789	16,209,614
630 DPI Special Project Grants	98,443	116,271	36,000
660 Other State Revenue Through Local Units	-	1	-
690 Other Revenue	2,357,754	2,291,751	2,282,105
<b>Subtotal State Sources</b>	<b>17,581,625</b>	<b>19,073,448</b>	<b>18,785,157</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	17,541	20,034	23,304
730 DPI Special Project Grants	570,802	1,678,881	1,388,432
750 IASA Grants	268,930	236,704	300,130
770 Other Federal Revenue Through Local Units	742	948	-
780 Other Federal Revenue Through State	487,386	395,645	46,000
790 Other Federal Revenue - Direct	174,375	-	192,000
<b>Subtotal Federal Sources</b>	<b>1,519,776</b>	<b>2,332,210</b>	<b>1,949,866</b>
<b>Other Financing Sources</b>			
860 Compensation, Fixed Assets	47,715	-	17,000
870 Long-Term Obligations	-	153,302	-
<b>Subtotal Other Financing Sources</b>	<b>47,715</b>	<b>153,302</b>	<b>17,000</b>
<b>Other Revenues</b>			
960 Adjustments	10,468	3,435	26,000
970 Refund of Disbursement	81,771	73,485	254,000
990 Miscellaneous	16,222	12,056	11,300
<b>Subtotal Other Revenues</b>	<b>108,461</b>	<b>88,976</b>	<b>291,300</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>40,881,063</b>	<b>42,158,263</b>	<b>44,942,012</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	7,762,968	7,676,168	8,751,881
120 000 Regular Curriculum	8,382,983	8,834,768	9,260,543
130 000 Vocational Curriculum	884,039	908,116	944,378
140 000 Physical Curriculum	984,724	1,048,535	1,084,700
160 000 Co-Curricular Activities	724,852	790,463	949,039
170 000 Other Special Needs	73,740	109,060	330,227

**BUDGET AMENDMENT 2023-24, June 24, 2024**

<b>Subtotal Instruction</b>	<b>18,813,306</b>	<b>19,367,110</b>	<b>21,320,768</b>
<b>Support Sources</b>			
210 000 Pupil Services	1,189,708	1,405,468	1,589,380
220 000 Instructional Staff Services	2,336,250	2,573,577	2,411,824
230 000 General Administration	670,726	673,806	788,702
240 000 School Building Administration	1,725,967	1,841,191	1,967,157
250 000 Business Administration	6,168,774	6,827,835	7,151,359
260 000 Central Services	259,103	214,227	284,524
270 000 Insurance & Judgments	264,744	291,365	305,530
280 000 Debt Services	20,962	35,211	37,100
290 000 Other Support Services	849,989	1,137,280	1,199,972
<b>Subtotal Support Sources</b>	<b>13,486,223</b>	<b>14,999,960</b>	<b>15,735,548</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	4,090,359	3,890,323	4,722,615
430 000 Instructional Service Payments	2,931,951	2,822,798	3,098,082
490 000 Other Non-Program Transactions	63,518	110,497	65,000
<b>Subtotal Non-Program Transactions</b>	<b>7,085,828</b>	<b>6,823,618</b>	<b>7,885,697</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>39,385,357</b>	<b>41,190,687</b>	<b>44,942,013</b>

<b>SPECIAL PROJECT FUNDS (FUND 21)</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	573,048	588,244	632,601
900 000 Ending Fund Balance	588,244	632,601	627,601
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>725,881</b>	<b>638,683</b>	<b>620,000</b>
100 000 Instruction	562,144	467,572	544,436
200 000 Support Services	116,516	101,504	54,064
400 000 Non-Program Transactions	32,025	25,250	26,500
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>710,685</b>	<b>594,326</b>	<b>625,000</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	-	-	-
900 000 Ending Fund Balance	-	-	-
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	3,990,359	3,790,323	4,360,615
310 Transit of Aids - Other School Districts	5,996	-	-
510 Transit of Aids - Intermediate Sources	12,993	22,347	10,000
610 State Aid - Categorical	1,573,393	1,757,008	1,785,100
620 State Aid - General	81,749	187,567	-
630 DPI Special Project Grants	35,000	3,701	25,000
690 Other Revenue	13,390	15,287	22,466
730 DPI Special Project Grants	619,390	694,132	846,799
780 Other Federal Revenue Through State	209,153	214,381	150,000
990 Miscellaneous	13	466	-
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>6,541,435</b>	<b>6,685,212</b>	<b>7,199,980</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
150 000 Special Education Curriculum	4,933,745	5,135,048	5,406,066
210 000 Pupil Services	685,387	632,431	755,626
220 000 Instructional Staff Services	302,260	360,497	372,375
250 000 Business Administration	374,051	242,096	351,663
260 000 Central Services	2,408	2,370	4,750
430 000 Instructional Service Payments	211,745	312,769	309,500
490 000 Other Non-Program Transactions	31,840	-	-
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,541,435</b>	<b>6,685,212</b>	<b>7,199,980</b>

**BUDGET AMENDMENT 2023-24, June 24, 2024**

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	767,689	750,831	1,160,216
900 000 Ending Fund Balance	750,831	1,160,216	1,028,278
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,761,369</b>	<b>53,353,030</b>	<b>6,120,414</b>
281 000 Long-Term Capital Debt	1,778,227	6,079,354	6,252,352
282 000 Refinancing	-	46,820,745	-
419 000 Non-Program Transactions	-	43,546	-
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,778,227</b>	<b>52,943,646</b>	<b>6,252,352</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>18,545,000</b>	<b>17,194,000</b>	<b>61,959,000</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	395,028	495,916	50,442,027
900 000 Ending Fund Balance	495,916	50,442,027	32,113,527
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>100,888</b>	<b>51,017,751</b>	<b>4,655,000</b>
100 000 Instruction			240,000
200 000 Support Services	-	807,626	21,993,500
400 000 Non-Program Transactions	-	119,532	750,000
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>-</b>	<b>927,159</b>	<b>22,983,500</b>

<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	205,122	660,152	746,213
900 000 Ending Fund Balance	660,152	746,213	750,501
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,089,836</b>	<b>1,851,862</b>	<b>1,690,800</b>
200 000 Support Services	1,634,806	1,737,099	1,686,512
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,634,806</b>	<b>1,737,099</b>	<b>1,686,512</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 94)</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	-	-	-
900 000 Ending Fund Balance	-	-	-
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>149,700</b>
100 000 Instruction	-	-	105,250
200 000 Support Services	-	-	44,450
400 000 Non-Program Transactions	-	-	-
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>-</b>	<b>-</b>	<b>149,700</b>

Fund 70 series are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds. Amounts are presented in whole dollars which may create some nominal rounding addition errors.