

**Department of Public Instruction Recommended Presentation Format
BUDGET AMENDMENT 2023-24, January 22, 2024**

GENERAL FUND (FUND 10)	Audited 2021-22	Audited 2022-23	Budget 2023-24
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	-
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	9,455,999	10,431,241	10,431,241
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	-	43,546	-
Local Sources			
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	4,950
270 School Activity Income	99,989	127,952	94,300
280 Interest on Investments	12,549	146,571	185,843
290 Other Revenue, Local Sources	149,898	151,071	113,950
Subtotal Local Sources	17,336,532	16,138,252	19,181,956
Other School Districts Within Wisconsin			
340 Payments for Services	4,284,034	4,315,826	4,574,000
Subtotal Other School Districts within Wisconsin	4,284,034	4,315,826	4,574,000
Intermediate Sources			
510 Transit of Aids	2,920	12,702	-
Subtotal Intermediate Sources	2,920	12,702	-
State Sources			
610 State Aid -- Categorical	212,942	230,636	226,000
620 State Aid -- General	14,912,487	16,434,789	16,209,614
630 DPI Special Project Grants	98,443	116,271	20,000
660 Other State Revenue Through Local Units	-	1	-
690 Other Revenue	2,357,754	2,291,751	2,282,105
Subtotal State Sources	17,581,625	19,073,448	18,737,719
Federal Sources			
710 Federal Aid - Categorical	17,541	20,034	23,304
730 DPI Special Project Grants	570,802	1,678,881	1,378,057
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	60,000
790 Other Federal Revenue - Direct	174,375	-	-
Subtotal Federal Sources	1,519,776	2,332,210	1,761,491
Other Financing Sources			
860 Compensation, Fixed Assets	47,715	-	5,000
870 Long-Term Obligations	-	153,302	-
Subtotal Other Financing Sources	47,715	153,302	5,000
Other Revenues			
960 Adjustments	10,468	3,435	3,000
970 Refund of Disbursement	81,771	73,485	394,000
990 Miscellaneous	16,222	12,056	3,300
Subtotal Other Revenues	108,461	88,976	400,300
TOTAL REVENUES & OTHER FINANCING SOURCES	40,881,063	42,158,263	44,660,466
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	7,762,968	7,676,168	8,736,133
120 000 Regular Curriculum	8,382,983	8,834,768	9,147,755
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	314,142

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Subtotal Instruction	18,813,306	19,367,110	21,176,147
Support Sources			
210 000 Pupil Services	1,189,708	1,405,468	1,510,272
220 000 Instructional Staff Services	2,336,250	2,573,577	2,396,166
230 000 General Administration	670,726	673,806	739,663
240 000 School Building Administration	1,725,967	1,841,191	1,967,157
250 000 Business Administration	6,168,774	6,827,835	7,174,239
260 000 Central Services	259,103	214,227	283,724
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
Subtotal Support Sources	13,486,223	14,999,960	15,613,823
Non-Program Transactions			
410 000 Inter-fund Transfers	4,090,359	3,890,323	4,721,415
430 000 Instructional Service Payments	2,931,951	2,822,798	3,084,082
490 000 Other Non-Program Transactions	63,518	110,497	65,000
Subtotal Non-Program Transactions	7,085,828	6,823,618	7,870,497
TOTAL EXPENDITURES & OTHER FINANCING USES	39,385,357	41,190,687	44,660,467

SPECIAL PROJECT FUNDS (FUND 21)	Audited 2021-22	Audited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	573,048	588,244	632,601
900 000 Ending Fund Balance	588,244	632,601	632,601
REVENUES & OTHER FINANCING SOURCES	725,881	638,683	212,900
100 000 Instruction	562,144	467,572	170,320
200 000 Support Services	116,516	101,504	34,064
400 000 Non-Program Transactions	32,025	25,250	8,516
TOTAL EXPENDITURES & OTHER FINANCING USES	710,685	594,326	212,900

SPECIAL EDUCATION FUND (FUND 27)	Audited 2021-22	Audited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	-	-	-
900 000 Ending Fund Balance	-	-	-
REVENUES & OTHER FINANCING SOURCES			
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	765,006
780 Other Federal Revenue Through State	209,153	214,381	150,000
990 Miscellaneous	13	466	-
TOTAL REVENUES & OTHER FINANCING SOURCES	6,541,435	6,685,212	7,118,187
EXPENDITURES & OTHER FINANCING USES			
150 000 Special Education Curriculum	4,933,745	5,135,048	5,531,751
210 000 Pupil Services	685,387	632,431	614,536
220 000 Instructional Staff Services	302,260	360,497	364,485
250 000 Business Administration	374,051	242,096	351,165
260 000 Central Services	2,408	2,370	4,750
430 000 Instructional Service Payments	211,745	312,769	251,500
490 000 Other Non-Program Transactions	31,840	-	-
TOTAL EXPENDITURES & OTHER FINANCING USES	6,541,435	6,685,212	7,118,187

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DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2021-22	Audited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	767,689	750,831	1,160,216
900 000 Ending Fund Balance	750,831	1,160,216	995,778
TOTAL REVENUES & OTHER FINANCING SOURCES	1,761,369	53,353,030	6,085,414
281 000 Long-Term Capital Debt	1,778,227	6,079,354	6,249,852
282 000 Refinancing	-	46,820,745	-
419 000 Non-Program Transactions	-	43,546	-
TOTAL EXPENDITURES & OTHER FINANCING USES	1,778,227	52,943,646	6,249,852
842 000 INDEBTEDNESS, END OF YEAR	18,545,000	17,194,000	61,959,000

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2021-22	Audited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	395,028	495,916	50,442,027
900 000 Ending Fund Balance	495,916	50,442,027	25,867,027
TOTAL REVENUES & OTHER FINANCING SOURCES	100,888	51,017,751	2,480,000
100 000 Instruction			100,000
200 000 Support Services	-	807,626	24,900,000
400 000 Non-Program Transactions	-	119,532	750,000
TOTAL EXPENDITURES & OTHER FINANCING USES	-	927,159	25,750,000

FOOD SERVICE FUND (FUND 50)	Audited 2021-22	Audited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	205,122	660,152	746,213
900 000 Ending Fund Balance	660,152	746,213	748,264
TOTAL REVENUES & OTHER FINANCING SOURCES	2,089,836	1,851,862	1,626,000
200 000 Support Services	1,634,806	1,737,099	1,623,949
TOTAL EXPENDITURES & OTHER FINANCING USES	1,634,806	1,737,099	1,623,949

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 94)	Audited 2021-22	Audited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	-	-	-
900 000 Ending Fund Balance	-	-	-
TOTAL REVENUES & OTHER FINANCING SOURCES	-	-	132,300
100 000 Instruction	-	-	87,300
200 000 Support Services	-	-	45,000
400 000 Non-Program Transactions	-	-	-
TOTAL EXPENDITURES & OTHER FINANCING USES	-	-	132,300

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.