

# Manitowoc Public School District 2023-24 Adopted Budget

Budget as posted below was adopted by the MPSD Board of Education on Tuesday, October 24, 2023.

GENERAL FUND (FUND 10)	Audited 2021-22	Audited 2022-23	Budget 2023-24
Beginning Fund Balance (Account 930 000)	19,317,449.00	19,834,093.00	20,317,631.00
Ending Fund Balance, Nonspendable (Acct. 935 000)	89,636.00	95,000.00	95,000.00
Ending Fund Balance, Restricted (Acct. 936 000)	5,078,832.00	5,140,914.00	5,000,000.00
Ending Fund Balance, Committed (Acct. 937 000)	1,035,250.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	8,200,000.00	8,200,000.00	8,200,000.00
Ending Fund Balance, Unassigned (Acct. 939 000)	5,430,375.00	6,881,717.00	6,755,555.00
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>19,834,093.00</b>	<b>20,317,631.00</b>	<b>20,050,555.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	21,204,021.00	17,339,103.00	25,259,586.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	80,270.00	88,407.00	79,800.00
270 School Activity Income	138,743.00	129,265.00	78,000.00
280 Interest on Investments	8.00	406,194.00	300,000.00
290 Other Revenue, Local Sources	123,818.00	136,711.00	125,500.00
<b>Subtotal Local Sources</b>	<b>21,546,860.00</b>	<b>18,099,680.00</b>	<b>25,842,886.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	855,684.00	988,165.00	941,534.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>855,684.00</b>	<b>988,165.00</b>	<b>941,534.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	51,371.00	124,341.00	119,753.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	800.00	250.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>52,171.00</b>	<b>124,591.00</b>	<b>119,753.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	481,078.00	517,281.00	624,500.00
620 State Aid -- General	36,680,091.00	39,163,145.00	38,627,888.00
630 DPI Special Project Grants	106,071.00	101,284.00	92,000.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	904,415.00	873,386.00	950,000.00
660 Other State Revenue Through Local Units	9,738.00	7,705.00	5,000.00
690 Other Revenue	3,946,746.00	3,871,141.00	3,861,497.00
<b>Subtotal State Sources</b>	<b>42,128,139.00</b>	<b>44,533,942.00</b>	<b>44,160,885.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	3,983,132.00	5,965,890.00	2,519,259.00
750 IASA Grants	872,793.00	1,063,863.00	1,300,615.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	1,278,507.00	972,130.00	975,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>6,134,432.00</b>	<b>8,001,883.00</b>	<b>4,794,874.00</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	291,269.00	3,902.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>291,269.00</b>	<b>3,902.00</b>	<b>0.00</b>

<b>Other Revenues</b>			
960 Adjustments	71,785.00	12,594.00	5,000.00
970 Refund of Disbursement	126,171.00	248,156.00	10,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	37,233.00	52,448.00	20,000.00
<b>Subtotal Other Revenues</b>	<b>235,189.00</b>	<b>313,198.00</b>	<b>35,000.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>71,243,744.00</b>	<b>72,065,361.00</b>	<b>75,894,932.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	12,021,709.00	12,627,377.00	11,655,167.00
120 000 Regular Curriculum	14,680,066.00	16,023,620.00	17,425,644.00
130 000 Vocational Curriculum	1,527,314.00	1,512,651.00	1,739,363.00
140 000 Physical Curriculum	1,576,392.00	1,661,066.00	1,791,621.00
160 000 Co-Curricular Activities	851,868.00	953,222.00	950,759.00
170 000 Other Special Needs	92,376.00	117,051.00	61,590.00
<b>Subtotal Instruction</b>	<b>30,749,725.00</b>	<b>32,894,987.00</b>	<b>33,624,144.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	2,072,014.00	2,173,586.00	2,388,010.00
220 000 Instructional Staff Services	4,276,060.00	4,286,525.00	4,726,787.00
230 000 General Administration	598,847.00	787,792.00	883,487.00
240 000 School Building Administration	3,257,099.00	3,463,371.00	3,787,837.00
250 000 Business Administration	10,438,442.00	9,004,555.00	9,592,785.00
260 000 Central Services	643,036.00	726,703.00	621,982.00
270 000 Insurance & Judgments	691,194.00	736,790.00	723,937.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	1,704,505.00	1,694,867.00	2,479,009.00
<b>Subtotal Support Sources</b>	<b>23,681,197.00</b>	<b>22,874,189.00</b>	<b>25,203,834.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	10,189,179.00	9,111,432.00	10,078,843.00
430 000 Instructional Service Payments	6,029,906.00	6,504,917.00	7,255,189.00
490 000 Other Non-Program Transactions	77,092.00	196,299.00	0.00
<b>Subtotal Non-Program Transactions</b>	<b>16,296,177.00</b>	<b>15,812,648.00</b>	<b>17,334,032.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>70,727,099.00</b>	<b>71,581,824.00</b>	<b>76,162,010.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	545,308.73	510,306.73	583,882.73
<b>900 000 Ending Fund Balance</b>	<b>510,306.73</b>	<b>583,882.73</b>	<b>593,882.73</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>133,687.00</b>	<b>238,442.00</b>	<b>10,000.00</b>
100 000 Instruction	160,719.00	162,768.00	0.00
200 000 Support Services	7,970.00	2,098.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>168,689.00</b>	<b>164,866.00</b>	<b>0.00</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	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	7,957,743.00	7,711,432.00	9,678,843.00
<b>Local Sources</b>			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	3,000.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	0.00	42,645.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>0.00</b>	<b>42,645.00</b>	<b>0.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	3,068,531.00	3,295,601.00	3,177,845.00
620 State Aid -- General	5,904.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	10,521.00	21,019.00	13,000.00
<b>Subtotal State Sources</b>	<b>3,084,956.00</b>	<b>3,316,620.00</b>	<b>3,190,845.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	1,514,250.00	1,664,760.00	1,710,726.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	292,044.00	404,910.00	450,000.00
790 Other Federal Revenue - Direct	0.00	0.00	500.00
<b>Subtotal Federal Sources</b>	<b>1,806,294.00</b>	<b>2,069,670.00</b>	<b>2,161,226.00</b>
<b>Other Financing Sources</b>			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	416.00	806.00	0.00
<b>Subtotal Other Revenues</b>	<b>416.00</b>	<b>806.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>12,849,409.00</b>	<b>13,141,173.00</b>	<b>15,033,914.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	10,405,309.00	10,563,006.00	12,106,255.00
160 000 Co-Curricular Activities	0.00	0.00	7,895.00
170 000 Other Special Needs	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>10,405,309.00</b>	<b>10,563,006.00</b>	<b>12,114,150.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	1,515,839.00	1,591,897.00	1,798,367.00
220 000 Instructional Staff Services	392,548.00	418,201.00	471,224.00
230 000 General Administration	8,379.00	32,623.00	20,000.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	377,631.00	413,276.00	460,276.00
260 000 Central Services	3,028.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
<b>Subtotal Support Sources</b>	<b>2,297,425.00</b>	<b>2,455,997.00</b>	<b>2,749,867.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	146,675.00	122,170.00	169,897.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
<b>Subtotal Non-Program Transactions</b>	<b>146,675.00</b>	<b>122,170.00</b>	<b>169,897.00</b>

<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>12,849,409.00</b>	<b>13,141,173.00</b>	<b>15,033,914.00</b>
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<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	2,231,758.15	12,627.40	173.66
<b>900 000 ENDING FUND BALANCES</b>	<b>2,219,130.75</b>	<b>173.66</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,231,758.00</b>	<b>1,022,796.00</b>	<b>0.00</b>
281 000 Long-Term Capital Debt	2,219,131.00	1,035,250.00	0.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,219,131.00</b>	<b>1,035,250.00</b>	<b>0.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>1,035,250.00</b>	<b>0.00</b>	<b>0.00</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	1,136,792.67	1,139,178.87	2,374,427.44
<b>900 000 Ending Fund Balance</b>	<b>1,139,178.87</b>	<b>2,374,427.44</b>	<b>458,507.44</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,386.00</b>	<b>1,443,463.00</b>	<b>415,000.00</b>
100 000 Instructional Services	0.00	208,215.00	440.00
200 000 Support Services	0.00	0.00	2,060,480.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>208,215.00</b>	<b>2,060,920.00</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	833,161.16	1,445,955.92	1,078,362.76
<b>900 000 ENDING FUND BALANCE</b>	<b>1,445,955.92</b>	<b>1,078,362.76</b>	<b>648,387.76</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>3,937,845.00</b>	<b>3,086,223.00</b>	<b>2,674,983.00</b>
200 000 Support Services	3,325,050.00	3,453,816.00	2,623,247.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>3,325,050.00</b>	<b>3,453,816.00</b>	<b>2,623,247.00</b>