

MEMO

TO: Steve Board, District Administrator and Richland School Board
FROM: Lori Pizer, District Bookkeeper
DATE: May 5, 2023
RE: Budget Transfer Requests

BACKGROUND: On October 24, 2023, the Board of Education adopted the 2022-23 School Budget. Once this budget is adopted, there are restrictions on how money can be transferred between accounts. Throughout any given school year, the administration will request money to be transferred from one account to another, to address changes incurred. While many of these transfers can be approved internally, the transfer requests listed below are those requiring Board approval. This approval must be done via a two-thirds majority vote and followed up with a class one publication notice within 15 days of the Board meeting.

The requested transfers, requiring Board Approval, is on the following page. A summary of these transfers is as follows:

- Ref #1: Decrease Interfund Transfer for Fund 46
- Ref #2: Increase Interfund Transfer for Fund 96 Tournament Losses
- Ref #3 High School Budget Adjustments
- Ref #4 Primary School Budget Adjustments
- Ref #5 Increase Common School Fund from DPI
- Ref #6 Computer Network Budget Adjustments
- Ref #7 Title I Budget Adjustments
- Ref #8 Esser II Budget Adjustments
- Ref #9 Esser III Budget Adjustments
- Ref #10 Title III Budget Adjustments

Expect similar requests at Board meetings in the near future, as our school year comes to an end and journal entries/adjustments are needed for proper accounting and reporting.

RECOMMENDATION: Per Board Policy #704, in accordance with the provisions of the Wisconsin Statute 65.90(5)(a), please approve the above Budget Adjustments for the 2022-23 Fiscal Year. This shall require at least a two-thirds majority vote.

Notice of Budget Changes – Statute 65.90(5)(a)
Change in Anticipated Expenditure Appropriations

Notice is hereby given, in accordance with the provisions of the Wisconsin Statute 65.90(5)(a), that the School Board of Richland School District, on May 15, 2023 adopted the following changes to the previously approved budgeted 2022-23 amounts. The following presents only adopted budget line items with changes. Unchanged line items are not presented.

Ref #	Account	Line Item Description	Current Budget	Modified Budget	Change in \$\$
1	10 E 800 846 411500 000	Interfund Transfer	25,000	0	-25,000
2	10E 800 899 411000 000	Interfund Transfer	5,000	10,692	5,692
3	10 E 417 324 254410 000	Construction-Repairs	0	394	394
	10 E 417 411 136230 000	Construction-Spls	2346	2740	-394
	10 E 402 341 256770 000	General – Pupil Travel	0	1,300	1,300
	10 E 414 483 131000 000	Ag - Software	1,300	0	-1,300
4	10 E 100 411 121000 000	Primary – Art Supplies	3598	2610	-988
	10 E 100 449 143000 000	Primary – PE Supplies	170	0	-170
	10 E 100 324 254412 000	Primary – Repairs	250	0	-250
	10 E 100 354 110000 000	Primary – Elem Printing	3650	4413	763
	10 E 100 354 220000 000	Primary – IMC Printing	3530	4175	645
5	10 R 801 613 222800 031	Common School Revenue	78,856	96,241	-17,385
	10 E 800 362 222830 031	Software	16,275	33,660	17,385
6	10 E 802 678 281000 000	Computer Network	21000	0	-21000

	10 E 802 688 281000 000	Computer Network	224	0	-224
	10 E 802 310 295000 000	Computer Network	4150	12374	8224
	10 E 802 581 295000 000	Computer Network	2000	15000	13000
7	10 E 800 112 110300 141	Title I	12297	17225	4928
	10 E 800 411 219000 141	Title I	0	76	76
	10 E --- 362 122110 141	Title I	15351	6917	-8434
8	10 E 800 581 110000 163	Esser II	0	35000	35000
	10 E 800 581 221500 163	Esser II	37635	2635	-35000
	10 E 800 386 221300 163	Esser II	734	200	-534
	10 E 800 341 256710 163	Esser II	33572	0	-33572
	10 E 800 386 295000 163	Esser II	0	7598	7598
	10 E 400 581 120011 163	Esser II	0	26508	26508
9	10 E 400 581 120011 165	Esser III	0	95229	95229
	10 E 100 240 110000 165	Esser III	253170	240842	-12328
	10 E 200 240 122110 165	Esser III	0	9402	9402
	10 E 100 243 241000 165	Esser III	1088	1346	258
	10 E 800 341 256710 165	Esser III	72231	1891	-70340
10	10 R 801 517 500000 345	Title III	600	0	600
	10 E 800 411 122900 345	Title III	200	0	-200
	10 E 800 479 122900 345	Title III	400	0	-400

