



Budget Adjustments

Fiscal Year
2021-22



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Governance – Budget Adjustments

These budget adjustments are prepared in conformance with laws and regulations applicable to local governments within the State of Wisconsin. Interpretation of data without an understanding of programs, legal requirements for operation of the district, policies and rules of the School Board and practices of the district could lead to erroneous conclusions. This document is accurate as of the date of preparation. The School Board or other regulatory agencies may take action that could render this document inaccurate or incomplete.

When the Vote and Publication are Required for Budget Adjustments

Per DPI, “pursuant to input from the Wisconsin Association of School Boards, school district officials and legal counsel, DPI recommends that the two-thirds vote, per Wis Stat § 65.90(5)(a), along with the required publication notices, be required if the amount of appropriation and the purposes (functions) as presented in the line items of the adopted budget are changed. Changes in subordinate line items from which the adopted budget evolved (but which are not detailed in the adopted budget) do not require the two-thirds vote and publication.”

RUSD Budget Policy

Budget adjustments relate to Operational Expectations regarding Financial Planning (OE-5) and Financial Administration (OE-6). Maintaining and adjusting the budget, in relation to actual expenditures and revenues allow for more accurate financial planning.

As necessary, the Board of Education is asked to act on adjusting the budget prior to the end of the fiscal year. These adjustments must be approved by a two-thirds (2/3) vote of the total Board and are considered modifications to the Original Adopted Budget. To date, the Board has not made any adjustments to the Original Budget and can make as many as needed up to June 30th. The recommended budget adjustments comply with rules and regulations of the State of Wisconsin and Federal Government as well as policies of the Racine Unified School District.

FY22 Budget Adjustments - Overview

To complete the budget adjustments district finance staff met with Departments and Schools to review department spending and plan for the final months of the 2022 fiscal year. These adjustments reflect the changes stemming from those meetings as well as detailed financial analysis on trends for revenues, salaries, benefits, purchased services and non-capital items. The proposed budget adjustments as outlined on the following pages reflect continued challenges experienced in managing and budgeting for issues related to both internal and external factors, including:

- COVID-19 pandemic
- Increased Open Enrollment out of RUSD
- Affirmation of 2020 Referendum
- Shortages of both full, part time and substitute staff
- Increased costs of goods and services
- Unplanned revenues

The Finance Department will continue to monitor the budget and fiscal trends throughout the remainder of the fiscal year. With the projected deficit for the 2023 fiscal year fiscal strategies may have to be implemented that could potentially alter these adjustments. At this time, we are not projecting a need for any further adjustments to the budget that would require action from the Board of Education.

General Fund

This fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.

Fund 10 - General Fund - Budget Adjustments
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Revenues by Source, Expenditures by Function

	2021-22 Approved	2021-22 Proposed	Difference From Approved	PERCENT CHANGE
Revenues by source				
Property taxes	83,973,943	83,973,943	0	0.00%
Local sources	860,950	777,950	(83,000)	-9.64%
Intermediate sources	282,713	282,713	0	0.00%
State sources	178,764,412	177,538,731	(1,225,681)	-0.69%
Federal sources	33,767,404	32,973,284	(794,120)	-2.35%
Other sources	290,840	589,212	298,372	102.59%
Total revenues	297,940,262	296,135,833	(1,804,429)	-0.61%
Expenditures by function				
Instruction				
Regular instruction	98,730,895	97,062,982	(1,667,913)	-1.69%
Vocational instruction	5,807,834	5,012,797	(795,037)	-13.69%
Special instruction	253,497	277,133	23,636	9.32%
Other instruction	7,244,519	7,258,970	14,451	0.20%
Total instruction	112,036,745	109,611,882	(2,424,863)	-2.16%
Support service				
Pupil services	12,702,438	12,341,291	(361,147)	-2.84%
Libraries & instructional support	17,707,321	16,700,118	(1,007,203)	-5.69%
General administration	3,457,169	3,574,169	117,000	3.38%
Building administration	12,994,057	12,638,648	(355,409)	-2.74%
Facilities, Transportation & Finance	44,239,766	44,949,666	709,900	1.60%
Central services	3,323,828	3,384,466	60,638	1.82%
Insurance	898,586	669,742	(228,844)	-25.47%
Debt payments	2,362,318	2,362,318	0	0.00%
Other support services	7,623,913	6,704,595	(919,318)	-12.06%
Total support services	105,309,396	103,325,013	(1,984,383)	-1.88%
Non-program transactions	45,944,368	46,449,906	505,538	1.10%
Total expenditures	263,290,509	259,386,801	(3,903,708)	-1.48%
Excess (deficiency) of revenues over expenditures	34,649,753	36,749,032	2,099,279	6.06%
Other financing sources (uses)				
Transfer from other funds	248,173	162,221	(85,952)	-34.63%
Other financing sources	0	0	0	0.00%
Transfers to other funds	(43,756,486)	(43,470,699)	285,787	-0.65%
Total other financing sources (uses)	(43,508,313)	(43,308,478)	199,835	-0.46%
Net change in fund balance	(8,858,560)	(6,559,446)	2,299,114	-25.95%
Fund balance beginning of year	60,172,087	60,172,087	0	0.00%
Fund balance end of year	51,313,527	53,612,641	2,299,114	4.48%

General Fund – Summary of Changes

Revenues

State Sources

- Adjustment to equalization aid
- Reduced State Social Worker Aid
- Increased AGR Aid

Federal Sources

- Unexpected Governor issued CRF Funds
- Unexpected one-time Federal E-rate Funds
- Unexpected one-time Federal Unemployment Funds
- FEMA Aid
- Less ESSER/Federal Grant revenue, due to lower spending within federal grants

Expenditures

Instruction

- Lower salary/benefit costs due to increased vacancies, hard to fill positions, reduced substitute costs
- Reduction to curriculum costs as items shifted to ESSER funding

Support Services

- Lower salary/benefit costs due to increased vacancies, hard to fill positions, reduced substitute costs
- Lower than expected transportation costs
- Increased costs for utilities and maintenance/repair projects

Special Revenue Fund

This fund (Fund 21) is used to account for trust funds received through gifts and donations from private parties which can be used for district and school operations.

Fund 21 - Special Revenue Trust Fund - Budget Adjustments
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Revenues by Source, Expenditures by Function

	2021-22 Approved	2021-22 Proposed	Difference From Approved	PERCENT CHANGE
Revenues by source				
Local & Intermediate sources	1,165,169	899,869	(265,300)	-22.77%
State Sources	0	0	0	0.00%
Federal Sources	0	0	0	0.00%
Other sources	0	0	0	0.00%
Total revenues	1,165,169	899,869	(265,300)	-22.77%
Expenditures by function				
Instruction				
Regular instruction	467,167	165,357	(301,810)	-64.60%
Vocational instruction	30,377	11,075	(19,302)	-63.54%
Special Instruction	2,762	0	(2,762)	-100.00%
Other instruction	485,393	432,408	(52,985)	-10.92%
Total Instruction	985,699	608,840	(376,859)	-38.23%
Support service				
Pupil services	173,418	116,305	(57,113)	-32.93%
Libraries & Instructional support	41,658	753	(40,905)	-98.19%
General administration	41,794	66,500	24,706	59.11%
Building Administration	91,931	47,262	(44,669)	-48.59%
Facilities, Transportation & Finance	64,847	55,366	(9,481)	-14.62%
Central Services	3,212	100	(3,112)	-96.89%
Other support services	0	0	0	0.00%
Total support services	416,860	286,286	(130,574)	-31.32%
Non-Program Transactions	309,193	313,995	4,802	1.55%
Total expenditures	1,711,752	1,209,121	(502,631)	-29.36%
Excess (deficiency) of revenues over expenditures	(546,583)	(309,252)	237,331	-43.42%
Transfer to other funds	0	0	0	0.00%
Total other financing sources (uses)	0	0	0	0.00%
Net change in fund balance	(546,583)	(309,252)	237,331	-43.42%
Fund balance beginning of year	1,545,423	1,545,423	0	0.00%
Fund balance end of year	998,840	1,236,171	237,331	23.76%

Special Revenue Fund – Summary of Changes

Revenues

Local Sources

- Lower than expected revenues due to less than normal fundraising at school level

Expenditures

Instruction/Support Services

- Adjustments to reflect actual estimated spending
- Lower than expected spending due to school's ability/choice to utilize funding.
 - Reduced amount of field trips
 - Planned fundraising for future expenses

Special Education Fund

This fund is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. School Age Parent costs are also charged to this fund. No fund balance or deficit can exist in this fund.

Fund 27 - Special Education Fund - Budget Adjustments
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Revenues by Source, Expenditures by Function

	2021-22 Approved	2021-22 Proposed	Difference From Approved	PERCENT CHANGE
Revenues by source				
Local sources	0	0	0	0.00%
Intermediate sources	0	0	0	0.00%
State sources	14,641,122	14,915,196	274,074	1.87%
Federal sources	7,828,447	7,120,783	(707,664)	-9.04%
Other sources	0	0	0	0.00%
Total revenues	22,469,569	22,035,979	(433,590)	-1.93%
Expenditures by function				
Instruction				
Regular instruction	0	0	0	0.00%
Vocational instruction	82,782	88,189	5,407	6.53%
Special instruction	38,296,652	38,332,515	35,863	0.09%
Total Instruction	38,379,434	38,420,704	41,270	0.11%
Support service				
Pupil services	7,157,977	7,139,440	(18,537)	-0.26%
Instructional & staff support	2,904,321	2,854,904	(49,417)	-1.70%
General administration	20,000	10,000	(10,000)	-50.00%
Building administration	0	0	0	0.00%
Facilities, Transportation & Finance	4,699,664	4,225,681	(473,983)	-10.09%
Central services	50,800	10,800	(40,000)	-78.74%
Insurance	465,919	232,075	(233,844)	-50.19%
Debt Payments	0	0	0	0.00%
Other Support Services	5,035	5,035	0	0.00%
Total support services	15,303,716	14,477,935	(825,781)	-5.40%
Non-program transactions	1,709,091	1,841,641	132,550	7.76%
Total expenditures	55,392,241	54,740,280	(651,961)	-1.18%
Excess (deficiency) of revenues over expenditures	(32,922,672)	(32,704,301)	218,371	-0.66%
Transfer from general fund	33,148,012	32,850,229	(297,783)	-0.90%
Transfers to other funds	(225,340)	(145,928)	79,412	-35.24%
Total Other Financing Sources	32,922,672	32,704,301	(218,371)	-0.66%
Net change in fund balance	0	0	0	0.00%
Fund Balance Beginning of Year	0	0	0	0.00%
Fund balance end of year	0	0	0	0.00%

Special Education Fund - Summary of Changes

Revenues

State Sources

- Updated state categorical aid percentage, closer to target of 30% than originally estimated

Federal Sources

- Reduction in Fund 27 ESSER revenue due to lower than expected transportation costs

Expenditures

Instruction

- Lower salary/benefit costs for teaching staff due to increased vacancies, hard to fill positions, reduced substitute costs
- Increased spending for Special Education Assistants due to high number of FTE adds after original budget

Support Services

- Reduction in Fund 27 ESSER transportation costs due to lower than expected transportation need
- Insurance costs for worker's compensation was originally budgeting incorrectly

Other Special Revenue Fund

This fund (Fund 29) is used to account for federal resources dedicated to Extended Day programs.

Fund 29 - Special Projects Fund - Budget Adjustments
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Revenues by Source, Expenditures by Function

	2021-22 Approved	2021-22 Proposed	Difference From Approved	PERCENT CHANGE
Revenues by source				
Local & Intermediate Sources	0	0	0	0.00%
State sources	0	0	0	0.00%
Federal sources	1,060,913	756,778	(304,135)	-28.67%
Other sources	0	0	0	0.00%
Total revenues	1,060,913	756,778	(304,135)	-28.67%
Expenditures by function				
Instruction				
Regular instruction	0	0	0	0.00%
Other Instruction	710,310	490,412	(219,898)	-30.96%
Total Instruction	710,310	490,412	(219,898)	-30.96%
Support Service				
Pupil services	55,328	55,328	0	0.00%
Instructional & staff support	228,737	155,540	(73,197)	-32.00%
General administration	0	0	0	0.00%
Building administration	0	0	0	0.00%
Facilities, Transportation & Finance	43,705	39,205	(4,500)	-10.30%
Central services	0	0	0	0.00%
Other Support Services	0	0	0	0.00%
Total support services	327,770	250,073	(77,697)	-23.70%
Non-program transactions	0	0	0	0.00%
Total expenditures	1,038,080	740,485	(297,595)	-28.67%
Excess (deficiency) of revenues over expenditures	22,833	16,293	(6,540)	-28.64%
Other Financing Sources				
Other Financing Sources	0	0	0	0.00%
Transfers to other funds	(22,833)	(16,293)	6,540	-28.64%
Total Other Financing Sources	(22,833)	(16,293)	6,540	-28.64%
Net change in fund balance	0	0	0	0.00%
Fund Balance Beginning of Year	66,426	66,426	0	0.00%
Fund balance end of year	66,426	66,426	0	0.00%

Other Special Revenue Fund - Summary of Changes

Revenues

Federal Sources

- Lower than expected federal revenues due to lower than expected spending for grant funded extended learning sites

Expenditures

Instruction/Support Services

- Lower spending attributed to lower enrollment in extended learning accompanied by difficulty in staffing extended learning sites

Debt Service Funds

Reporting includes both non-referenda approved debt service (Fund 38) and referendum approved debt service (Fund 39).

Fund 38 - Non-Referendum Debt Service - Budget Adjustments
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Revenues by Source, Expenditures by Function

	2021-22 Approved	2021-22 Proposed	Difference From Approved	PERCENT CHANGE
Revenues by source				
Property taxes	13,539,573	13,539,573	0	0.00%
Local sources	7,900	1,000	(6,900)	-87.34%
Other sources	59,725	59,725	0	0.00%
Total revenues	13,607,198	13,600,298	(6,900)	-0.05%
Expenditures by function				
Support service				
Principal	12,805,000	12,805,000	0	0.00%
Interst	2,909,823	2,909,823	0	0.00%
Agent Paying Fees	3,000	3,000	0	0.00%
Total support services	15,717,823	15,717,823	0	0.00%
Total expenditures	15,717,823	15,717,823	0	0.00%
Excess (deficiency) of revenues over expenditures	(2,110,625)	(2,117,525)	(6,900)	0.33%
Other financing sources (uses)				
Transfer from other funds	1,618,903	1,618,093	(810)	-0.05%
Other financing sources	0	0	0	0.00%
Total other financing sources (uses)	1,618,903	1,618,093	(810)	-0.05%
Net change in fund balance	(491,722)	(499,432)	(7,710)	1.57%
Fund balance beginning of year	1,744,196	1,744,196	0	0.00%
Fund balance end of year	1,252,474	1,244,764	(7,710)	-0.62%

Debt Service Funds - Summary of Changes

Revenues

Local Sources

- Lower than expected investment earnings

Capital Projects Funds

These funds are used to account for expenditures financed through the use of bonds, promissory notes issued per Wis. Stats. § 67.12(12), state trust fund loans, land contracts, an expansion fund tax levy established per Wis. Stats. § 120.10(10m). The resources in capital projects funds may not be used for any purpose other than that for which the fund was established.

Fund 40's Capital Projects - Budget Adjustments Combined Statement of Revenues, Expenditures and Changes in Fund Balance Revenues by Source, Expenditures by Function

	2021-22 Approved	2021-22 Proposed	Difference From Approved	PERCENT CHANGE
Revenues by source				
Property taxes	0	0	0	0.00%
Local sources	3,800	3,800	0	0.00%
Intermediate sources	0	0	0	0.00%
State sources	0	0	0	0.00%
Federal sources	0	0	0	0.00%
Other sources	0	0	0	0.00%
Total revenues	3,800	3,800	0	0.00%
Support service				
Facilities, Transportation & Finance	9,102,686	5,937,756	(3,164,930)	-34.77%
Central services	0	0	0	0.00%
Debt payments	0	0	0	0.00%
Other support services	0	0	0	0.00%
Total support services	9,102,686	5,937,756	(3,164,930)	-34.77%
Non-program transactions	0	0	0	0.00%
Total expenditures	9,102,686	5,937,756	(3,164,930)	-34.77%
Excess (deficiency) of revenues over expenditures	(9,098,886)	(5,933,956)	3,164,930	-34.78%
Other financing sources (uses)				
Transfer from other funds	10,491,474	10,491,474	0	0.00%
Other financing sources	0	195,000	195,000	0.00%
Transfers to other funds	0	0	0	0.00%
Total other financing sources (uses)	10,491,474	10,686,474	0	0.00%
Net change in fund balance	1,392,588	4,752,518	3,359,930	241.27%
Fund balance beginning of year	14,733,926	14,733,926	0	0.00%
Fund balance end of year	16,126,514	19,486,444	3,359,930	20.83%

Capital Projects Funds – Summary of Changes

Expenditures

Support Services

- Reduction in spending on construction/capital projects due to delay in notice of affirmation of 2020 referendum.

Food Service Fund

All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund.

Fund 50 - Food Service Fund - Budget Adjustments
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Revenues by Source, Expenditures by Function

	2021-22 Approved	2021-22 Proposed	Difference From Approved	PERCENT CHANGE
Revenues by source				
Local & Intermediate Sources	148,200	127,000	(21,200)	-14.30%
State sources	0	0	0	0.00%
Federal sources	11,636,280	10,516,438	(1,119,842)	-9.62%
Other sources	0	0	0	0.00%
Total revenues	11,784,480	10,643,438	(1,141,042)	-9.68%
Expenditures by function				
Support Service				
Facilities, Transportation & Finance	10,675,886	8,784,676	(1,891,210)	-17.71%
Other Support Services	0	0	0	0.00%
Total support services	10,675,886	8,784,676	(1,891,210)	-17.71%
Total expenditures	10,675,886	8,784,676	(1,891,210)	-17.71%
Excess (deficiency) of revenues over expenditures	1,108,594	1,858,762	750,168	67.67%
Other Financing Sources	0	0	0	0.00%
Total Other Financing Sources	0	0	0	0.00%
Net change in fund balance	1,108,594	1,858,762	750,168	67.67%
Fund Balance Beginning of Year	2,998,643	2,998,643	0	0.00%
Fund balance end of year	4,107,237	4,857,405	750,168	18.26%

Food Service Fund – Summary of Changes

Revenues

Federal Sources

- Lower revenues attributed to reduction in the number of meals served

Expenditures

Support Services

- Reduction in spending due to a reduction in the number of meals served

Community Service Fund

This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community.

Fund 80 - Community Service Fund - Budget Adjustments
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Revenues by Source, Expenditures by Function

	2021-22 Approved	2021-22 Proposed	Difference From Approved	PERCENT CHANGE
Revenues by source				
Property taxes	6,907,986.00	6,907,986.00	0.00	0.00%
Local sources	100,000.00	60,000.00	(40,000.00)	-40.00%
Federal sources	80,000.00	392,809.00	312,809.00	391.01%
Other sources	0.00	0.00	0.00	0.00%
Total revenues	7,087,986.00	7,360,795.00	272,809.00	3.85%
Expenditures by object				
Support service				
Salaries & Benefits	2,319,292.00	2,363,388.00	44,096.00	1.90%
Purchasded Servies	9,255,899.00	8,246,276.00	(1,009,623.00)	-10.91%
Non-Capital	255,379.00	304,132.00	48,753.00	19.09%
Other instruction	10,000.00	16,000.00	6,000.00	60.00%
Total support services	11,840,570.00	10,929,796.00	(910,774.00)	-7.69%
Total expenditures	11,840,570.00	10,929,796.00	(910,774.00)	-7.69%
Excess (deficiency) of revenues over expenditures	(4,752,584.00)	(3,569,001.00)	1,183,583.00	-24.90%
Other financing sources (uses)				
Transfers to other funds	(1,501,093.00)	(1,501,093.00)	0.00	0.00%
Total other financing sources (uses)	(1,501,093.00)	(1,501,093.00)	0.00	0.00%
Net change in fund balance	(6,253,677.00)	(5,070,094.00)	1,183,583.00	-18.93%
Fund balance beginning of year	6,342,698.00	6,342,698.00	0.00	0.00%
Fund balance end of year	89,021.00	1,272,604.00	1,183,583.00	1329.55%

Community Service Fund – Summary of Changes

Revenues

Local Sources

- Lower than expected revenues from use of community facilities

Federal Sources

- Increased federal spending on ESSER funded extended learning programs

Expenditures

Support Services

- Decrease to purchased services due to lower spending on aquatic center construction than originally budgeted for
- Increases attributed to federal spending on ESSER funded extended learning programs

Required Published Budget Adjustment

**NOTICE OF CHANGE IN ADOPTED BUDGET
RACINE UNIFIED SCHOOL DISTRICT
BUDGET ADJUSTMENT SUMMARY 2021-22**

Copies of the budget adjustment are available at www.rusd.org or can be obtained at the Administrative Service Center, 3109 Mt. Pleasant Street.

GENERAL FUND (FUND 10)	2021-22 Approved	2021-22 Proposed	Change
Beginning Fund Balance	60,172,087	60,172,087	0
Ending Fund Balance	51,313,527	53,612,641	2,299,114
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	83,973,943	83,973,943	0
Local Sources (Source 200)	860,950	777,950	(83,000)
State Sources (Source 600)	178,764,412	177,538,731	(1,225,681)
Federal Sources (Source 700)	33,767,404	32,973,284	(794,120)
All Other Sources (Source 800 + 900)	290,840	589,212	298,372
TOTAL REVENUES & OTHER FINANCING SOURCES	297,657,549	295,853,120	(1,804,429)
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	112,036,745	110,298,610	(1,738,135)
Support Services (Function 200 000)	105,309,396	103,714,030	(1,595,366)
Non-Program Transactions (Function 400 000)	45,944,368	46,130,134	185,766
TOTAL EXPENDITURES & OTHER FINANCING USES	263,290,509	260,142,774	(3,147,735)

SPECIAL REVENUE FUND (FUND 21)	2021-22 Approved	2021-22 Proposed	Change
Beginning Fund Balance	1,545,423	1,545,423	0
Ending Fund Balance	998,840	1,236,171	237,331
REVENUES & OTHER FINANCING SOURCES			
	1,165,169	899,869	(265,300)
EXPENDITURES & OTHER FINANCING USES			
	1,711,752	1,209,121	(502,631)

SPECIAL EDUCATION FUND (FUND 27)	2021-22 Approved	2021-22 Proposed	Change
Beginning Fund Balance	0	0	0
Ending Fund Balance	0	0	0
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	33,148,012	32,850,229	(297,783)
State Sources (Source 600)	14,641,122	14,915,196	274,074
Federal Sources (Source 700)	7,828,447	7,120,783	(707,664)
TOTAL REVENUES & OTHER FINANCING SOURCES	55,617,581	54,886,208	(731,373)
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	38,379,434	38,420,704	41,270
Support Services (Function 200 000)	15,303,716	14,477,935	(825,781)
Non-Program Transactions (Function 400 000)	1,934,431	1,987,569	53,138
TOTAL EXPENDITURES & OTHER FINANCING USES	55,617,581	54,886,208	(731,373)

Required Published Budget Adjustment

OTHER SPECIAL REVENUE FUND (FUND 29)	2021-22 Approved	2021-22 Proposed	Change
REVENUES & OTHER FINANCING SOURCES	1,060,913	756,778	(304,135)
EXPENDITURES & OTHER FINANCING USES	1,060,913	756,778	(304,135)

NON REFERNDA DEBT SERVICE FUND	2021-22 Approved	2021-22 Proposed	Change
Beginning Fund Balance	1,744,196	1,744,196	0
Ending Fund Balance	1,252,474	1,244,764	(7,710)
REVENUES & OTHER FINANCING SOURCES	15,226,101	15,218,391	(7,710)
EXPENDITURES & OTHER FINANCING USES	15,717,823	15,717,823	0

CAPITAL PROJECTS FUND	2021-22 Approved	2021-22 Proposed	Change
Beginning Fund Balance	14,733,926	14,733,926	0
Ending Fund Balance	16,126,514	19,486,444	3,359,930
REVENUES & OTHER FINANCING SOURCES	10,495,274	10,690,274	195,000
EXPENDITURES & OTHER FINANCING USES	9,102,686	5,937,756	(3,164,930)

FOOD SERVICE FUND	2021-22 Approved	2021-22 Proposed	Change
Beginning Fund Balance	2,998,643	2,998,643	0
Ending Fund Balance	4,107,237	4,857,405	750,168
REVENUES & OTHER FINANCING SOURCES	11,784,480	10,643,438	(1,141,042)
EXPENDITURES & OTHER FINANCING USES	10,675,886	8,784,676	(1,891,210)

COMMUNITY SERVICE FUND	2021-22 Approved	2021-22 Proposed	Change
Beginning Fund Balance	6,342,698	6,342,698	0
Ending Fund Balance	89,021	1,272,604	1,183,583
REVENUES & OTHER FINANCING SOURCES	7,087,986	7,360,795	272,809
EXPENDITURES & OTHER FINANCING USES	13,341,663	12,430,889	(910,774)