



Partnership Schools
FY24 Instructions for Budget and Expenditures Form

This multi-purpose form will be used for both the Budget and Expenditure reporting requirements. It is divided into two sections designated as:
Appendix F (columns B thru I) and Appendix G + (columns I thru T)

FY24 ANNUAL BUDGET - APPENDIX F

Due Date 08/15/2023

Questions: call Tangela Anderson @ 414-773-9870 or e-mail @
anderst6@milwaukee.k12.wi.us

When to Use This Form

This multiple-use form should be used when submitting:

- The School's Board Approved Budget
- The FY23 Carryover Budget (to be used in FY24). A formal request for carryover approval, stating the amount of the carryover and what it will be spent on, must be submitted in writing to the CSS office for approval according to contract.
- Any Revisions or Adjustments to the FY24 Budget

Special Instructions/Information:

1. **No capital expenditures are to be inserted on this budget. MPS monies are not approved for capital asset expenditures. If, for any reason in the past, MPS monies were approved for capital expenditures, depreciation may not be expensed on this budget for those assets, as this would be double reporting of an expenditure.**
2. **Check the appropriate box at the top of the form to declare the reason for the submission.**
3. **Each time this form is submitted, it must be accompanied by the "Budget Cover Sheet", which serves as a cover page.**
4. **Please do not attempt to input data or change any of the formulas in those cells that have been highlighted in yellow.**
5. **If an item does not fit into one of the line categories that are included on the form, a new line description may be added to the form.**



6. Add any required formulas to reflect the correct amounts in any fields used to reflect totals. For example, if rows are inserted, formulas will need to be added in the columns on that same line.
7. The last page provides the FY24 Net Contract Payments to the Partnership School and also shows the percentage of instructional and non-instructional expenditures - for informational purposes only.

Completing the form:

1. Click on the drop down to enter the school's name and type the date prepared (Column A).
2. The budgeted "FY24 per Pupil Allocation Amount" has been entered for you in cell E10.
3. Enter the "FY24 Pupil Count (FTE's)" at the top of the worksheet in cell E11.
 - Use the "FY24 Budgeted Partnership FTE's and Board Allocation Amounts", per contract, to get the FTE #'s.
 - The budgeted "FY24 Pupil Count (FTE's)" takes into account the contract limits of each partnership, as well as expectations for actual FY24 enrollment.
 - The "FY24 Approved Budget Amount" automatically calculates in cell E12.
 - At the bottom of the spreadsheet, the net contract amount automatically calculates (FY24 Approved Budget Amount less Administrative Allocation @ 2.23% if applicable).

Any necessary contractual payment adjustments will be made for actual FTE counts (averaged), within contract limits, as part of the November and February payments. **However, a revised budget will have to be submitted by the school at that time.**

Please Note: The Board Budget Allocation amount will be greater than the Net Contract Payments actually paid to schools under the contract, because amounts for the 2.23% MPS administrative fee will be deducted from the payments made to the schools. Those adjustments will automatically be calculated and included on the bottom of the budget spreadsheet.

The Net Contract Payments amount shown on the last page of the form is the net cash amount that will be paid to the school. See the bottom of the budget spreadsheet: FY24 Net Contract Payments to Partnership School (Column D) shows the estimated budgeted amount to be paid to the school, which is used in the 1st payment calculation. Columns D + E show the actual amount to be paid to the school based on the actual state funding and actual average FTE counts.



COLUMN DESCRIPTIONS

% - Column B

This column is used to compare the instructional expense % to the non-instructional expense %

FTE Positions: - Column C

Enter the staff and purchased services FTE positions. Examples: Use 1 for a full-time position, .5 for a half-time position or .25 for a quarter of a position.

Board Approved Budget – Column D

Enter budgeted amounts. This column will not be changed over the course of the year and will be maintained as a benchmark throughout subsequent submissions to portray the Board Approved Budget that was originally submitted.

(Please note the Administrative Allocation @ 2.23%, if applicable, have been automatically entered for you.)

Adjustment to Budget Due To State Alloc Amt & Actual FTE's – Column E

Column E numbers reflect the adjustment to the Board Approved Budget (Column D), when the actual state funded amount has been determined. Negative numbers reflect a lower amount issued from the state than the original budget estimate or lower actual average FTE counts. Positive numbers reflect an increased amount issued from the state vs. the original budget estimate or increased FTE's.

FY23 Carryover Budget (from prior year) – Column F

Enter the authorized FY23 carryover amount based upon an approved carryover request, which must indicate how the carryover funds will be spent. Request due to Contracted Schools July 31, 2023. *You may only enter amounts into this column, if you have written approval from the CSS department for the FY23 carryover amounts.* At the end of FY24 you will be required to report the actual FY23 carryover expenditures in column T of Appendix G, as discussed later on in this document.

Budget Revisions – Column G

This column is to be used to record changes made to the Board Approved Budget. If no modifications or adjustments are made during the year to the original budget, then this column will not be used. However, if multiple revisions and adjustments are submitted during the year, this column should be used to show the cumulative total of all of the changes made to the original budget shown in columns D + E. **In order to better explain multiple levels of changes, a supporting schedule must be supplied to provide detail for each revised line amount reflected in column G.** Please remember that the amounts posted in this column are only the changes made to the budget amounts in columns D + E. When these changes are added to or subtracted from the amounts in Columns D + E, the result will be the revised budget figures, which will be reflected in Column I – Total Budget/Revised Budget.



Total Budget/Revised Budget – Column I

This column is calculated automatically and is the total of columns D through G. Column I appears on both the Appendix F and Appendix G reports.

Submitting Appendix F – Budget Reports

E-mail Appendices F & G (both are on the same excel spreadsheet) in the excel format:

- TO: anderst6@milwaukee.k12.wi.us
cc: schockbx@milwaukee.k12.wi.us
- Attach a “Budget Cover Sheet” to the e-mail.
- The e-mail date will be considered to be the submission date for contract compliance purposes.
- The person, e-mailing the prepared budget information, must cc..... the school leader. This is verification the prepared report has been approved by the school leader.



FY24 REVISED BUDGET VS EXPENDITURES - APPENDIX G

(Includes annual variance calculation of category subtotals & carryover information)

When to use this form:

This multiple-use form will be used when reporting:

- Revised Annual Budget and Semi-Annual Expenditures
- Revised Annual Budget and Annual Expenditures
- Carryovers – FY23 Carryover Reporting and FY24 Carryover Request.

Special Instructions/Information:

1. **Check the appropriate box at the top of the form.**
2. **Do not attempt to input data or change any of the formulas in those cells that have been highlighted in yellow.**
3. **Each time this form is submitted, it must be accompanied by a signed “Budget Cover Sheet”, which serves as a cover page.**

Revised Annual Budget and Semi-Annual Expenditures Report for FY24 is due February 20th, 2024. Enter actual expenses incurred for the six months ending December 31, 2023 in the designated column K of Appendix G.

The **FY24 Revised Annual Budget** may also be prepared on Appendix F, as a part of this submission, using the average FTE count, if those FTE amounts are available in time for the semi-annual report due date (cell F11 enter amount to decrease or increase the original FTE) and the actual per pupil allocation amount for FY24.

Please include the following items with this submission:

1. Budget Cover Sheet
2. Appendix F - Annual Budget Report
3. Appendix G – Revised Annual Budget vs. Expenditures for Six months ended 12/31/23.
4. A Request to Change the Contract, if contract specifies

Annual Expenditure Report is due on July 31st, 2024

Enter actual expenses incurred for the twelve months ending June 30, 2024 in designated column M. **The FY23 carryover expenditures incurred, that are included in columns F & S, must also be identified at this time in column T for reporting purposes.**

FY24 Carryover Request is also due on July 31, 2024.

Enter in column O the FY24 surplus amount remaining in column N, which is being requested to be carried over to FY25. If a Surplus Carryover Request item does not fit into one of the line categories that are included on the form, a new line description may be added to the form.



COLUMN DESCRIPTIONS

Total Budget/Revised Budget – Column I

This column is calculated automatically and is the total of columns D through G. Column I appears on both the Appendix F and Appendix G reports.

Semi-Annual – Actual Expenditures 6 months ending – Column K

Actual expenses through the end of December (6 months) for the budgeted year.

Semi-Annual – Remaining Budget Balance – Column L

Budget less actual expenses for the 6 months. Columns G – Column H = Column I

Annual – Actual Expenditures 12 months ending – Column M

Actual expenses through the end of June (12 months) for the budgeted year.

Annual – Surplus (Deficit) 12 month Budget – Column N

Budget less actual expenses for the full 12 months. Columns I – Column M = Column N

FY24 Carryover Request Amount – Column O

Carryover this amount to next year, if approved by CSS - pursuant to the final policy set by the School Board.

Annual Variance Calculation of Category Subtotals:

Major Budget Category Variance Favorable (Unfavorable) – Column P

Under/(Over) 12 Month Budget/Total Budget. Column N/Column I = Column P

10% Of Total Budget/Revised Budget – Column Q

10% times the Total Budget in Column I

(Unfavorable) Amount Requiring Prior Written Approval – Column R

This is the amount greater than 10% above the budgeted expenses that absolutely must have prior approval. If prior approval is not obtained, the school will be invoiced by MPS for this amount.

Annual Reporting Requirements:

FY23 Carryover Budget (from prior year) – Column S

A formula automatically picks up the amount from Column F on Appendix F

FY23 Carryover Expenditures 12 Months Ending 6/30/24 – Column T

Enter the actual expenditures in FY24 that were applied to the carryover expenses from the prior year FY23. These amounts are included in Column M amounts.



Submitting Appendix G – Expenditure Reports and Carryover Information:

E-mail Appendices F & G (both are on the same excel spreadsheet) in the excel format:

- **TO:** anderst6@milwaukee.k12.wi.us **cc:** schockbx@milwaukee.k12.wi.us
- **Attach a “Budget Cover Sheet” to the e-mail.**
- **The e-mail date will be considered to be the submission date for contract compliance purposes.**
- **The person, e-mailing the prepared budget information, must cc..... the school leader. This is verification the prepared report has been approved by the school leader.**