



River Valley School District

60th Annual Budget Hearing

2019-2020

Date: Monday, October 28, 2019

Time: 7:00 p.m.

Location: River Valley High School

Little Theater

660 Varsity Blvd

Spring Green, WI 53588





2019-2020 Board of Education

<u>Name</u>		<u>Address</u>	<u>Area</u>	<u>Term Expires</u>
Kathy Jennings	President	Arena	1	4/27/2020
Deborah Nelson	Clerk	Arena	2	4/27/2020
Jeff Maier		Avoca	3	4/25/2022
Dan McGuire		Lone Rock	4	4/27/2020
Mark Strozinsky		Lone Rock	5	4/26/2021
Sara Young		Spring Green	6	4/25/2022
Fred Iausly	Treasurer	Spring Green	7	4/26/2021
Kiley Cates		Spring Green	8	4/26/2021
John Bettinger	Vice-President	Plain	9	4/25/2022



2019-2020 Budget Goals

→ To present a budget that:

- Is developed under the guiding principles as outlined in the [policies of the River Valley School District](#).
- Aligns resources with the [strategic plan](#).
- Continues to move the District forward with current programs and offerings, while always looking for efficiencies.



2019-2021 State Budget Impact

- Per Pupil Revenue Limit increase from \$0 to \$175 (2019-2020) and \$179 (2020-2021).
- Per Pupil Categorical Aid increase of \$88 in 2019-2020 and 2020-2021.
- Special Education Aidable Costs Reimbursement Percentage increase from 24.5% to 26%.
 - **If the April 2019 referendum had not passed, the District would be addressing a deficit of approximately \$706,000 for the current year (2019-2020) and a \$1,808,000 deficit in 2020-2021.**
 - *These deficits include the increases from the 2019-2021 state budget.*



Enrollment Comparison

3rd Friday Headcount Comparison

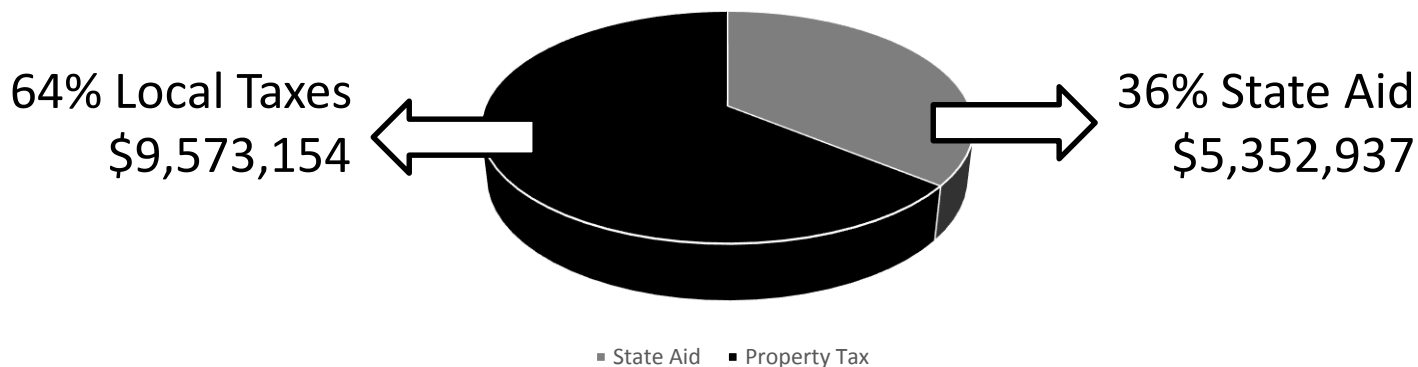
3rd Friday Headcount Comparison			
Headcount = Actual Students in School			
	<u>Sept. 2018</u>	<u>Sept. 2019</u>	<u>Cohort Change</u>
Early Childhood	5	6	
4K	57	56	
5K	72	61	4
RVELC Total	134	123	
Grade 1	61	71	-1
Grade 2	61	68	7
Grade 3	67	68	7
Grade 4	87	70	3
RVE Total	276	277	
Grade 5	80	91	4
Grade 6	97	88	8
Grade 7	86	105	8
Grade 8	94	92	6
RVMS Total	357	376	
Grade 9	109	100	6
Grade 10	111	105	-4
Grade 11	112	112	1
Grade 12	90	109	-3
RVHS Total	422	426	
TOTAL HEADCOUNT	1189	1202	46

**Cohort change is grade level in September 2018 compared to one grade later in 2019.



2019-2020 Revenue Limit

- Revenue Limit = \$14,926,091



	2016	2017	2018	2019	2020
State Aid	5,560,313	4,909,790	4,939,467	5,222,836	5,352,937
Property Tax	8,602,130	9,432,680	9,095,976	8,891,993	9,573,154
Total	14,162,443	14,342,470	14,035,443	14,114,829	14,926,091
State Aid Percentage	37%	34%	35%	37%	36%
Local Taxes Percentage	63%	66%	65%	63%	64%



Total Funds School Tax Levy

	2016	2017	2018	2019	2020
Total Funds Tax Levy	9,339,745	9,491,378	9,154,892	8,971,993	9,653,154
Total Funds % Change	0.96%	1.62%	-3.55%	-2.00%	7.59%
Tax Rate	\$ 10.78	\$ 10.73	\$ 10.04	\$ 9.71	\$ 10.09
Tax Rate % Change	-3.56%	-0.49%	-6.36%	-3.33%	3.91%

- **Total Funds Tax Levy** includes Fund 80, an additional \$80,000 outside of the revenue limit.
- Estimate during referendum was \$10.70 for 2020 (10.2% projected increase)
 - State Budget shifted money from local property taxes to state aid in comparison to projection.
 - According to Wisconsin Policy Forum:
 - State equalized values grew by 5.72%.
 - Equalized values grew in 72 of 72 counties.
 - 3.56% Equalized Value increase in River Valley District.



Tax Rate Impact

School Portion Only

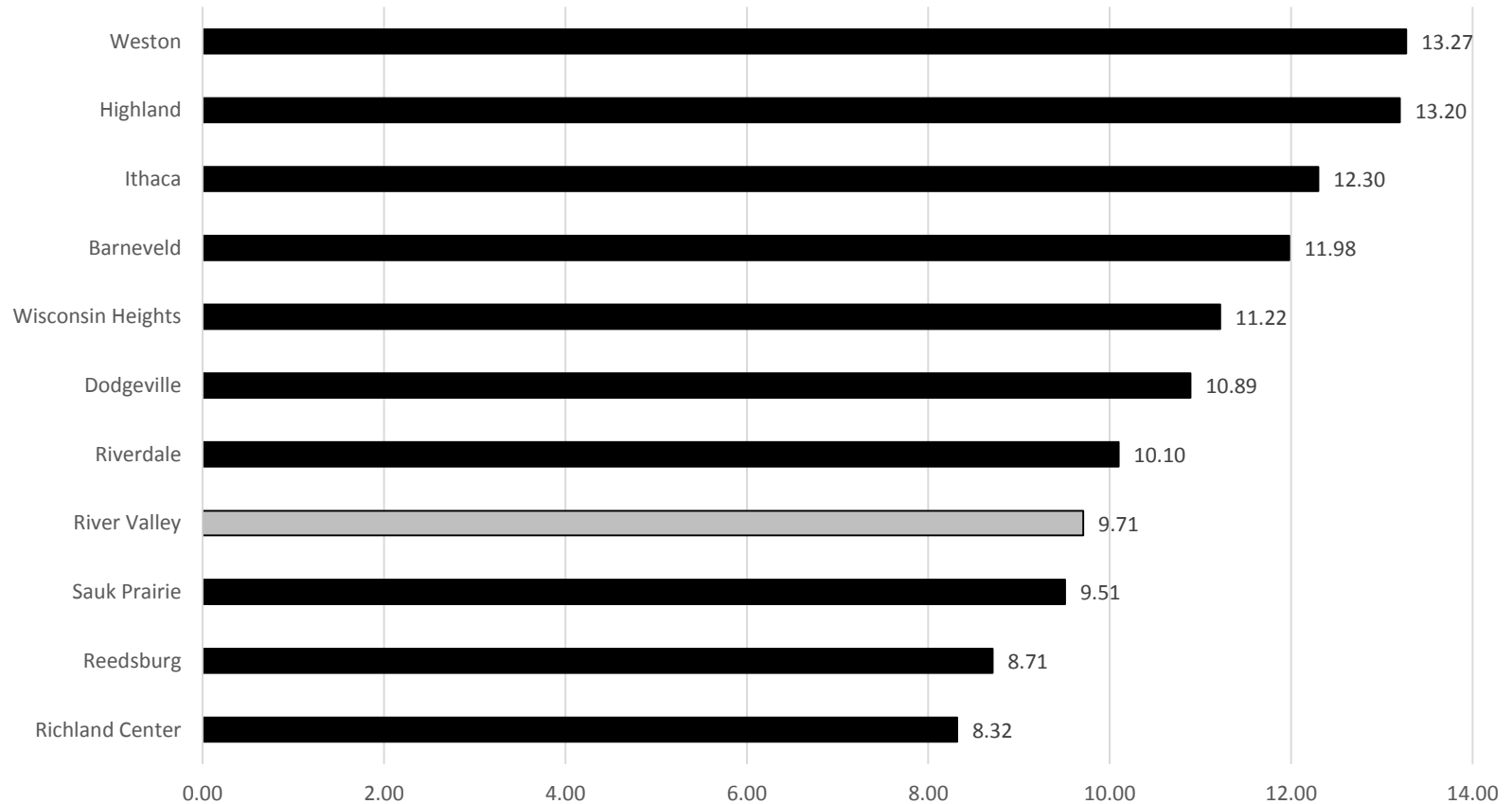
<u>Assessed Value</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	Projected <u>Impact</u>
\$100,000	\$ 1,078	\$ 1,073	\$ 1,004	\$ 971	\$ 1,009	\$ 38
\$200,000	\$ 2,156	\$ 2,145	\$ 2,009	\$ 1,942	\$ 2,018	\$ 76
\$300,000	\$ 3,234	\$ 3,218	\$ 3,013	\$ 2,913	\$ 3,027	\$ 114
\$400,000	\$ 4,312	\$ 4,291	\$ 4,018	\$ 3,884	\$ 4,036	\$ 152

- Estimated impact during referendum campaign was \$98.00 per \$100,000.
 - \$60.00 lower per \$100,000 of property value from projection/forecast.
 - Referendum projections/forecast did not include any increases in revenues from state biennial budget.
- First increase in tax rate since 2015.
- Tax rate in 2020 is lower than rate in 2014, 2015, and 2016
 - 2014 = \$11.19
 - 2015 = \$10.78
 - 2016 = \$10.73



Tax Rate Comparison to Surrounding Districts (2018-2019)

2018-2019 Tax Rates



- River Valley School District Tax Rate for 2019-2020 = \$10.09



Recent History of River Valley School District Equalized Values

	2016	2017	2018	2019	2019
	EQUALIZED	EQUALIZED	EQUALIZED	EQUALIZED	Percent
MUNICIPALITY	VALUATION	VALUATION	VALUATION	VALUATION	Change
T BLACK EARTH	1,406,909	1,389,445	1,444,429	1,551,531	7.41%
T ARENA	135,640,367	141,426,706	142,279,187	149,973,770	5.41%
T CLYDE	40,426,985	38,817,360	38,892,392	40,600,897	4.39%
T DODGEVILLE	276,866	277,863	295,263	-	-
T RIDGEWAY	1,129,971	1,147,418	1,197,134	1,242,248	3.77%
T WYOMING	65,182,378	66,558,859	67,294,987	69,596,255	3.42%
V ARENA	40,201,700	41,033,900	42,611,500	44,256,500	3.86%
T BUENA VISTA	43,673,601	45,145,406	46,031,831	47,892,476	4.04%
T ITHACA	1,093,988	1,121,383	1,136,132	1,177,850	3.67%
V LONE ROCK	34,093,900	34,716,400	33,930,800	35,989,000	6.07%
T BEAR CREEK	54,113,725	55,815,002	57,670,661	57,297,849	-0.65%
T FRANKLIN	54,724,082	55,509,747	57,559,077	58,494,174	1.62%
T HONEY CREEK	164,844	164,271	167,751	173,287	3.30%
T SPRING GREEN	171,617,900	180,393,700	186,232,100	185,982,400	-0.13%
T TROY	22,857,334	23,204,142	23,550,555	24,134,375	2.48%
V PLAIN	64,378,200	66,558,800	58,054,100	67,830,700	16.84%
V SPRING GREEN	153,863,200	158,159,700	165,259,400	170,308,600	3.06%
TOTAL	884,845,950	911,440,102	923,607,299	956,501,912	3.56%

- Our estimate & projection assumes a 2.5% increase on an annual basis.
- Last three years averaged 2.0% increase.



Prior and Current Year Tax Levy Breakdown

	2018-2019	2019-2020	PERCENT OF	TAX LEVY CHANGE	
	<u>TAX LEVY</u>	<u>TAX LEVY</u>	<u>TOTAL LEVY</u>	<u>2019-2020</u>	
T BLACK EARTH	\$ 14,031.30	\$ 15,658.27	0.16%	\$ 1,626.98	11.6%
T ARENA	\$ 1,382,111.07	\$ 1,513,556.72	15.68%	\$ 131,445.65	9.5%
T CLYDE	\$ 377,803.72	\$ 409,750.06	4.24%	\$ 31,946.34	8.5%
T DODGEVILLE	\$ 2,868.21	\$ -	0.00%	\$ (2,868.21)	
T RIDGEWAY	\$ 11,629.05	\$ 12,536.94	0.13%	\$ 907.89	7.8%
T WYOMING	\$ 653,708.73	\$ 702,375.35	7.28%	\$ 48,666.62	7.4%
V ARENA	\$ 413,931.42	\$ 446,642.92	4.63%	\$ 32,711.50	7.9%
T BUENA VISTA	\$ 447,156.78	\$ 483,337.71	5.01%	\$ 36,180.93	8.1%
T ITHACA	\$ 11,036.47	\$ 11,887.03	0.12%	\$ 850.56	7.7%
V LONE ROCK	\$ 329,606.43	\$ 363,206.13	3.76%	\$ 33,599.71	10.2%
T BEAR CREEK	\$ 560,217.28	\$ 578,258.08	5.99%	\$ 18,040.80	3.2%
T FRANKLIN	\$ 559,133.34	\$ 590,331.56	6.12%	\$ 31,198.22	5.6%
T HONEY CREEK	\$ 1,629.55	\$ 1,748.84	0.02%	\$ 119.29	7.3%
T SPRING GREEN	\$ 1,809,073.08	\$ 1,876,960.96	19.44%	\$ 67,887.89	3.8%
T TROY	\$ 228,771.92	\$ 243,567.56	2.52%	\$ 14,795.64	6.5%
V PLAIN	\$ 563,942.03	\$ 684,557.12	7.09%	\$ 120,615.08	21.4%
V SPRING GREEN	\$ 1,605,342.64	\$ 1,718,778.73	17.81%	\$ 113,436.09	7.1%
	\$ 8,971,993	\$ 9,653,154	100.00%	\$ 681,161	7.59%



Fund Definitions

- Fund 10: General Fund
- Fund 21: Special Projects Fund - Gifts
- Fund 27: Special Education Fund
- Fund 38: Non-Referendum Debt Service Fund
- Fund 39: Debt Service Fund
- Fund 49: Other Capital Projects Fund
- Fund 50: Food Service Fund
- Fund 72: Scholarship Trust Fund
- Fund 80: Community Service Fund
- Fund 91: TEACH Program Consortium Fund
 - All funds are set by Wisconsin Uniform Financial Accounting Requirements (WUFAR) RVSD uses 5,390 different accounts
 - Funds used to help in budgets and accountability



Fund 10 – General (Operating) Fund

- Purpose is to account for daily activities of the district business.

GENERAL FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	5,568,407.14	5,452,452.82	5,560,800.71
Ending Fund Balance	5,452,452.82	5,560,800.71	5,713,831.71
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	9,122,365.25	8,987,641.71	9,583,882.00
Inter-district Payments (Source 300 + 400)	405,143.00	456,004.29	501,000.00
Intermediate Sources (Source 500)	19,918.29	19,831.75	19,709.00
State Sources (Source 600)	6,060,534.67	6,719,186.43	6,754,931.00
Federal Sources (Source 700)	234,088.11	240,205.06	220,567.00
All Other Sources (Source 800 + 900)	64,234.43	68,267.18	55,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	15,906,283.75	16,491,136.42	17,135,089.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	6,972,388.79	6,957,845.18	7,246,216.00
Support Services (Function 200 000)	6,214,111.61	6,589,716.44	6,632,910.00
Non-Program Transactions (Function 400 000)	2,835,737.67	2,835,226.91	3,102,932.00
TOTAL EXPENDITURES & OTHER FINANCING USES	16,022,238.07	16,382,788.53	16,982,058.00

- Preliminary approved budget had surplus of \$117,506.
- Revenue Limit projection (\$14.9M total) within \$35K (more than projected).
 - **Result is final budget surplus of \$153,031 for 2019-2020.**



Fund 10

General Fund Revenue

CODE & DESCRIPTION	2018-2019	2019-2020	<i>Detailed Description</i>
Transfers-In (Source 100)	\$ -	\$ -	
Local Sources (Source 200)	\$ 8,987,642	\$ 9,583,882	<i>Taxes, Resale items, Game Receipts, Building Rentals, Fees</i>
Inter-district Payments (Source 300 + 400)	\$ 456,004	\$ 501,000	<i>Open Enrollment In. Net Cost of \$522,745, as the expense for OE Out is \$1,023,145.</i>
Intermediate Sources (Source 500)	\$ 19,832	\$ 19,709	<i>Carl Perkins Grant, Social Work Grant</i>
State Sources (Source 600)	\$ 6,719,186	\$ 6,754,931	<i>General Aid, Categorical Aid, Payment In Lieu of Taxes (PILT), Computer Aid, Common School Fund Aid</i>
Federal Sources (Source 700)	\$ 240,205	\$ 220,567	<i>Title Grants</i>
All Other Sources (Source 800 + 900)	\$ 68,267	\$ 55,000	<i>Insurance Credits, Focus on Energy</i>
TOTAL	\$ 16,491,136	\$ 17,135,089	3.90%



Fund 10

General Fund Expenses

CODE & DESCRIPTION	2018-2019	2019-2020	<i>Detailed Description</i>
Instruction			
110 000 Undifferentiated Curriculum	\$ 1,817,694	\$ 2,020,795	<i>Elementary Staff Salary and Benefits, Elementary Supplies Budgets</i>
120 000 Regular Curriculum	\$ 3,279,035	\$ 3,273,125	<i>Art, English, Spanish, Math, Music, Science, Social Studies Staff Salary and Benefits, Middle School and High School General Classroom Budgets</i>
130 000 Vocational Curriculum	\$ 619,480	\$ 647,599	<i>Agriculture, Business, Technology & Building Trade Staff Salary & Classroom Budgets</i>
140 000 Physical Curriculum	\$ 445,464	\$ 465,072	<i>Physical Education Staff and Classroom Budgets</i>
160 000 Co-Curricular Activities	\$ 371,922	\$ 328,384	<i>All Activity Expenditures; Revenues of approximately \$85,000 for a net of \$260,000</i>
170 000 Other Special Needs	\$ 424,251	\$ 511,241	<i>Reading Specialist, Alternative Education, English Language Learner, Gifted & Talented Staff Salaries and Benefits and Classroom Budgets</i>
Support Sources			
210 000 Pupil Services	\$ 472,062	\$ 496,218	<i>Counselors, Nursing, Social Worker, School Psychologists, Speech & Language, School Psychologist Salary and Benefits, Supplies Budgets related to departments</i>
220 000 Instructional Staff Services	\$ 949,770	\$ 924,888	<i>Interventionists (Small Group Reading & Math), Curriculum & Instruction, Library Staff & Instructional Technology Coach Salary and Benefits, and related supplies budgets</i>

- Overall, General Fund Expenses increased by 3.66%



Fund 10

General Fund Expenses

230 000 General Administration	\$ 426,088	\$ 400,642	<i>Board of Education Expenses, Contracted Special Services (Audiologist, Orientation & Mobility, Vision), District Administrator & District Admin Assistant, Background Checks, Job Postings</i>
240 000 School Building Administration	\$ 709,614	\$ 724,227	<i>Building Principals, Building Secretaries</i>
250 000 Business Administration	\$ 3,791,175	\$ 3,871,435	<i>District Maintenance & Supplies, Parking Lot Repairs/Updates, Dashir (Custodial/Building & Grounds), Lamers (Transportation), Utilities, Phones, Business Office Staff, Gas for Vehicles, Safety Grant, Lawnmowing, Snow Plowing/Removal,</i>
260 000 Central Services	\$ 1,375	\$ -	<i>Technology Staff, Technology Replacement and Upgrades,</i>
270 000 Insurance & Judgments	\$ 136,313	\$ 180,500	<i>Liability, Property, Worker's Compensation Insurance & Insurance Deductibles</i>
280 000 Debt Services	\$ -	\$ 0	
290 000 Other Support Services	\$ 103,318	\$ 35,000	<i>Delta Vision Payments, Retiree Benefits</i>
Non-Program Transactions			
410 000 Inter-fund Transfers	\$ 1,837,585	\$ 2,079,187	<i>Transfers to Special Education (Fund 27) and Food Service (Fund 50).</i>
430 000 Instructional Service Payments	\$ 997,642	\$ 1,023,745	<i>Open Enrollment Out. Net Cost of \$502,145, as the revenue for OE In is \$501,000.</i>
TOTAL	\$ 16,382,789	\$ 16,982,058	3.66%

- Overall, General Fund Expenses increased by 3.66%



General Fund Expenditures

- \$16,982,058: 2019-2020
 - ✓ 3.66% increase from prior year
- 5 Year Prior Comparison (comparison to prior year)
 - \$16,382,789: 2018-2019 (2.20% increase)
 - \$16,022,238: 2017-2018 (-1.85% decrease)
 - \$16,318,815: 2016-2017 (4.14% increase)
 - \$15,642,594: 2015-2016 (1.18% increase)
 - ✓ Five Year Average = 1.87%



District Fund Balance

GENERAL FUND (FUND 10)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	5,568,407.14	5,452,452.82	5,560,800.71
Ending Fund Balance	5,452,452.82	5,560,800.71	5,713,831.71
% of Total Expenditures	31.16%	30.66%	31.02%

- Fund balance represents the fund's total assets minus its liabilities.
- [General Fund Balance policy 665](#) states:
 - “The Board will maintain a Non-G.A.A.P. general fund balance of at least 25%, but less than 30% of budgeted general and special education expenditures (less operating transfer).
 - \$100,000 = approximately 0.50%
- **This is not a cash balance** – please refer to School Board Monthly Financial Report for actual cash balance.



Fund 21

Special Revenue Trust Fund

- *Purpose is to account for donor gifts for specified uses.*

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	91,391.33	111,774.08	111,774.08
900 000 Ending Fund Balance	111,774.08	111,774.08	111,774.08
REVENUES & OTHER FINANCING SOURCES	41,120.97	42,413.55	15,296.00
100 000 Instruction	19,497.56	7,380.90	11,176.00
200 000 Support Services	1,240.66	31,139.90	4,120.00
400 000 Non-Program Transactions	0.00	3,892.75	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	20,738.22	42,413.55	15,296.00



Fund 27

Special Education

- Accounts for special education programs and operations.

EXPENSES	2018-2019	2019-2020	<i>Detailed Description</i>
150 000 Special Education Curriculum & 222000 Instructional Staff Services	\$ 2,200,638	\$ 2,318,855	<i>Special Education Teacher & Assistant Salary and Benefits, Special Education Classroom Budgets</i>
210 000 Pupil Services	\$ 371,673	\$ 386,797	<i>Counselors, Nursing, Social Worker, School Psychologists, Speech & Language, School Psychologist Salary and Benefits,</i>
250 000 Business Administration	\$ 207,323	\$ 215,000	<i>Special Education Transportation (Lamers)</i>
430 000 Instructional Service Payments	\$ 170,998	\$ 258,220	<i>Special Education Outside Placement/Tuition, Contracted CESA Services</i>
TOTAL	\$ 2,950,632	\$ 3,178,872	7.74%
REVENUES	2018-2019	2019-2020	<i>Detailed Description</i>
Transfers-In (Source 100)	\$ 1,826,821	\$ 2,057,029	<i>Fund 10 Transfer</i>
Local Sources (Source 200)	\$ -	\$ -	
Inter-district Payments (Source 300 + 400)	\$ -	\$ -	
Intermediate Sources (Source 500)	\$ 12,996	\$ 2,500	<i>Transit of Aids CESA</i>
State Sources (Source 600)	\$ 653,962	\$ 696,298	<i>Categorical Aid</i>
Federal Sources (Source 700)	\$ 456,852	\$ 423,045	<i>Flow Through Grants and Medicaid Reimbursement</i>
All Other Sources (Source 800 + 900)	\$ -	\$ -	
TOTAL	\$ 2,950,632	\$ 3,178,872	7.74%

- 2017-2018 expenditures totaled \$3,066,832. Budget changes more than general fund based upon student needs.



Fund 38

Non-Referendum Debt

- Fund 38 debt balance as of June 30, 2019 is \$1,155,724.47
 - Last payment scheduled for March 2027

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	15.86	15.86	15.86
900 000 ENDING FUND BALANCES	15.86	15.86	15.86
TOTAL REVENUES & OTHER FINANCING SOURCES	172,722.00	172,722.00	172,722.00
289 000 Other Long-Term General Obligation Debt	172,722.00	172,722.00	172,722.00
TOTAL EXPENDITURES & OTHER FINANCING USES	172,722.00	172,722.00	172,722.00
842 000 INDEBTEDNESS, END OF YEAR	1,285,820.23	1,155,724.47	1,022,190.31

State Trust Fund Loan dated 1/16/2014 to pay the Wisconsin Retirement System unfunded liability. The loan was refinanced during 2015-2016 to drop the interest rate from 4.5% to 3.5%.



Fund 39

Referendum Debt

The last remaining referendum debt was the high school bond, which was paid in full as of June 30, 2016.



Fund 49

Other Capital Projects

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	751,939.74	751,140.86	457,447.63
900 000 Ending Fund Balance	751,140.86	457,447.63	421,474.63
TOTAL REVENUES & OTHER FINANCING SOURCES	7,077.12	95,263.77	3,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	7,876.00	388,957.00	38,973.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	7,876.00	388,957.00	38,973.00

- Revenue is from prior sale of buildings, sale of land, logging revenue, interest.
- Expenditures in 2018-2019 was playground equipment and in 2019-2020 is replacement of greenhouse at RVHS.
 - Expenditures must involve improvements to land, buildings and building improvements and infrastructure.



Fund 50

Food Service

- Accounts for food service programs and operations.

FOOD SERVICE FUND (FUND 50)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	553,193.80	541,130.53	549,158.00
200 000 Support Services	553,193.80	541,130.53	549,158.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	553,193.80	541,130.53	549,158.00



Fund 80

Community Service Fund

- Purpose is to account for activities for community uses.

COMMUNITY SERVICE FUND (FUND 80)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	98,730.00	97,895.00	99,000.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	98,730.00	97,895.00	99,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	98,730.00	97,895.00	99,000.00

- Expenses include: Musical, Middle School Co-Curricular Activities, School Fair, RVTV, e-School Network



Fund 93

TEACH Program Consortium

- The purpose is to account for consortia programs funded with grants from the TEACH (Technology for Educational Achievement) Wisconsin Board.

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	9,587.00	5,147.26	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	9,587.00	5,147.26	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	9,587.00	5,147.26	0.00

- This program has been eliminated by the Federal Government, resulting in a loss of revenue for professional development opportunities for staff.



Thank You!

This information and historical information can be found on our website:

https://www.rvschools.org/district/bus_serv.cfm

- Home → District → Business Services

