



River Valley School District

65th Annual Budget Hearing

2024-2025

Date: Monday, October 21, 2024

Time: 6:00 p.m.

Location: River Valley High School

Little Theater

660 Varsity Blvd

Spring Green, WI 53588





Board of Education

<u>Name</u>		<u>Address</u>	<u>Area</u>	<u>Term Expires</u>
Kathy Jennings	President	Arena	1	4/27/2026
Pam Gauger	Representative	Arena	2	4/27/2026
Jeff Maier	Representative	Spring Green	3	4/28/2025
Sara Carstensen	Clerk	Lone Rock	4	4/27/2026
Elisabeth Minich	Representative	Lone Rock	5	4/26/2027
Sara Young	Representative	Spring Green	6	4/28/2025
Fred Iausly	Treasurer	Spring Green	7	4/26/2027
Kiley Cates	Representative	Spring Green	8	4/26/2027
John Bettinger	Vice-President	Plain	9	4/28/2025



2024-2025 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](#).
 - Leveraging resources for student success inside and outside the classroom.
 - Continues to move the District forward with current programs and offerings, while always looking for efficiencies.



Referendum Overview

- If the April 2022 referendum had not passed, the District would have to address a budget deficit of ~\$4,300,000 in 2024-2025.
 - Approved April 2022 referendum provides funds necessary for a balanced budget in the 2022-2023, 2023-2024, and 2024-2025 school years.
 - **Operational Referendums allow River Valley to maintain our current course offerings, programs, staffing, and class sizes.**
 - *These funds are not for new buildings or facilities.*
- The District **WILL** need an operational referendum to continue current programming for the 2025-2026 school year and beyond.
 - Planning referendum for April 1, 2025
 - Number of Years and Annual Referendum Amounts will be projected in December 2024-January 2025. Board of Education will make resolution (final decision) in January 2025.



Tax Levy & Recent Operational Referendum Campaigns

	April 2019 Referendum			April 2022 Referendum			
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	
Approved Referendum Amount	\$ 883,000	\$ 2,454,000	\$ 3,213,000	\$ 2,800,000	\$ 3,800,000	\$ 4,300,000	
Actual Amount Taxed	\$ 883,000	\$ 2,304,000	\$ 3,000,000	\$ 2,600,000	\$ 3,396,119	\$ 3,550,000	
Amount Not Taxed	\$ -	\$ 150,000	\$ 213,000	\$ 200,000	\$ 403,881	\$ 750,000	\$ 1,716,881

- **Operational Referendums allow River Valley to maintain our current course offerings, programs, staffing, and class sizes.**
 - *These funds are not for new buildings or facilities.*
- When the referendums were passed, ***we stated we would only use the funds necessary to operate.***
 - *The District has not taxed over \$1.7 million since 2020.*
- The main reason for the increased amounts in “amount not taxed” in 23-24 and 24-25 are due to an increase in the per pupil amount on the revenue limit and increased funding for high cost transportation districts.
 - These revenues were not projected/assumed prior to the April 2022 referendum and were approved in the 2023-2025 State budget.

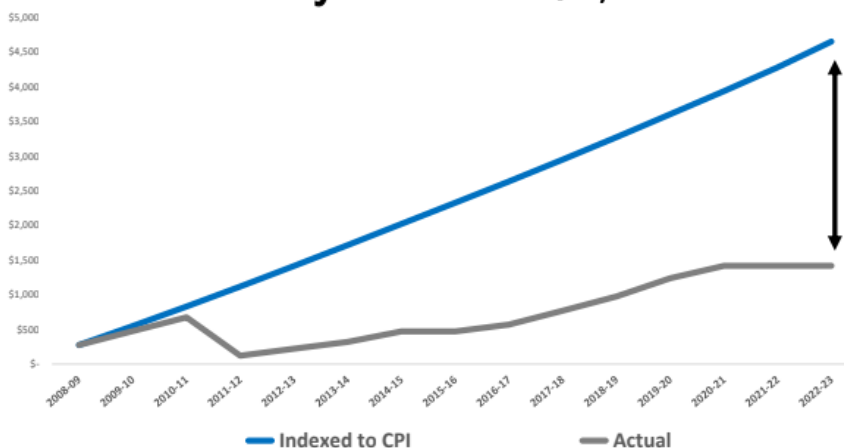


Why Do School Districts Continue to Need Operational Referendums

- **Prior to 2009** the state provided a per pupil adjustment in funding based on the consumer price index.
 - Between 2009-2010 and 2024-2025, the total per pupil difference between potential inflationary funding and actual funding is **\$-3,380.67**.
 - Had state adjustments continued with inflation since 2009, many school districts (including River Valley) may not have needed operational referendums.

	Per pupil adjustment under prior inflation indexing / CPI	Actual Combined Per Pupil adjustment*	Difference between "Keep Pace / Inflation" and Actual Funding
2009-10	\$274.68	\$200.00	-\$74.68
2010-11	\$281.00	\$200.00	-\$81.00
2011-12	\$288.59	-\$554.00	-\$842.59
2012-13	\$296.38	\$100.00	-\$196.38
2013-14	\$300.83	\$100.00	-\$200.83
2014-15	\$305.34	\$150.00	-\$155.34
2015-16	\$305.34	\$0.00	-\$305.34
2016-17	\$308.09	\$100.00	-\$208.09
2017-18	\$315.48	\$200.00	-\$115.48
2018-19	\$323.05	\$204.00	-\$119.05
2019-20	\$329.19	\$263.00	-\$66.19
2020-21	\$334.13	\$179.00	-\$155.13
2021-22	\$342.82	\$0.00	-\$342.82
2022-23	\$371.96	\$0.00	-\$371.96
2023-24	\$392.79	\$325.00	-\$67.79
2024-25	\$403.00	\$325.00	-\$78.00
Estimated Difference			-\$3,380.67

Cumulative view: Per pupil revenues lag inflation by more than \$3,200 since 2009



Source: Kava, Russ (January 9, 2023) Legislative Fiscal Bureau Memo re: Revenue Limit Per Pupil Adjustment Indexed to Inflation; WASBO Calculations

These amounts include revenue limit per pupil increases and state categorical aid increases.



Why Do School Districts Continue to Need Operational Referendums

- This chart shows the revenue limit per pupil increase provided from the State of Wisconsin biennial budget.

	Revenue Per Pupil Annual Increase from State Budget
2010-2011	2.10%
2011-2012	-4.90%
2012-2013	0.50%
2013-2014	0.75%
2014-2015	0.75%
2015-2016	0.00%
2016-2017	0.00%
2017-2018	0.00%
2018-2019	0.00%
2019-2020	1.71%
2020-2021	1.71%
2021-2022	0.00%
2022-2023	0.00%
2023-2024	5.34%
2024-2025	2.95%
Average	<u>0.73%</u>

Primary reason why Wisconsin School Districts are having operational referendums on a regular basis.



School Districts in Wisconsin have dealt with flat or little increases on revenues for over a decade.

- While revenues remained basically unchanged, the cost of doing business (transportation, food service, salaries, benefits, utilities, general supplies) does not remain flat – our costs increase on an annual basis.

River Valley Schools have continued to be fiscally responsible on an annual basis.

- General Fund Expenses 5-year Average is a 3.96% increase.*
- General Fund Expenses 10-year Average is a 2.77% increase.*

River Valley **is not** unique in asking for funding to operate through an operational referendum.

There are approximately 420 school districts in the State, and over 20% will have an operational referendum on the ballot in 2024. The source for this [information is here](#).



Student Enrollment and Staffing

- This chart shows the District's total enrollment change compared to teaching staff by year since 2007.

A school district's largest expense are salaries and benefits (health insurance, dental insurance, etc.).

This table displays River Valley's teaching staff each year since 2007 compared to the total enrollment.

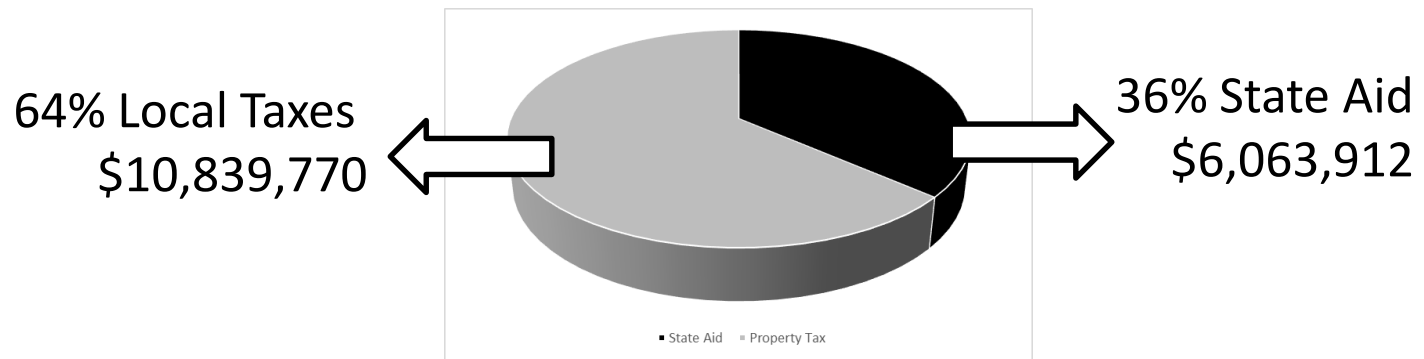
Another example of how River Valley has been fiscally responsible, while continuing to offer a variety of educational programming for students.

	Teaching Staff	Teaching Staff % Change	Enrollment	Enrollment % Change
2007	124.8		1445	
2008	123.6	-1.00%	1419	-1.80%
2009	125.6	1.60%	1375	-3.10%
2010	125.8	0.20%	1361	-1.00%
2011	123.8	-1.60%	1339	-1.60%
2012	117.8	-4.80%	1316	-1.70%
2013	118.4	0.50%	1294	-1.70%
2014	116.4	-1.70%	1337	3.30%
2015	113.1	-2.80%	1309	-2.10%
2016	111.1	-1.80%	1251	-4.40%
2017	111.9	0.70%	1260	0.70%
2018	104.2	-6.90%	1244	-1.30%
2019	103.7	-0.50%	1194	-4.00%
2020	102.6	-1.10%	1197	0.30%
2021	102.3	-0.30%	1124	-6.10%
	AVERAGE	-1.40%		-1.80%



FY 2025 Revenue Limit 2024-2025 School Year

- Revenue Limit = \$16,903,682



	2022	2023	2024	2025
State Aid	\$ 5,743,873	\$ 5,517,988	\$ 5,739,279	\$ 6,063,912
Property Tax	\$ 10,348,680	\$ 10,072,147	\$ 10,808,222	\$ 10,839,770
Total	\$ 16,092,553	\$ 15,590,135	\$ 16,547,501	\$ 16,903,682
State Aid %	36%	35%	35%	36%
Property Tax %	64%	65%	65%	64%

- RV has a high percentage of property tax compared to state aid due to the amount of land (equalized value) per student.*



Mill Rates & Private School Vouchers

- This table shows the District's Mill Rate broken down by Fund and Private School Voucher Amount.

RIVER VALLEY SCHOOL DISTRICT										
	Total Tax Levy	Total Mill Rate	Fund 10	Fund 10 Mill Rate Impact	Fund 38	Fund 38 Mill Rate Impact	Fund 80	Fund 80 Mill Rate Impact	Private School Voucher Amount (Part of Fund 10)	Private School Mill Rate Impact
Fall 2024	\$ 10,839,770	\$ 7.35	\$ 10,587,048	\$ 7.05	\$ 172,722	\$ 0.11	\$ 80,000	\$ 0.05	\$ 201,277	\$ 0.14
Fall 2023	\$ 10,808,222	\$ 7.89	\$ 10,555,500	\$ 7.63	\$ 172,722	\$ 0.12	\$ 80,000	\$ 0.06	\$ 111,317	\$ 0.08
Fall 2022	\$ 10,072,147	\$ 8.05	\$ 9,819,425	\$ 7.81	\$ 172,722	\$ 0.14	\$ 80,000	\$ 0.06	\$ 51,686	\$ 0.04
Fall 2021	\$ 10,348,680	\$ 9.38	\$ 10,095,958	\$ 9.15	\$ 172,722	\$ 0.16	\$ 80,000	\$ 0.07	\$ -	\$ -
Fall 2020	\$ 9,792,485	\$ 9.65	\$ 9,539,763	\$ 9.37	\$ 172,722	\$ 0.17	\$ 80,000	\$ 0.08	\$ 29,050	\$ 0.02
https://dpi.wi.gov/sfs/statistical/longitudinal-data/levies										

- The mill rate is a way of figuring out how much school tax you have to pay on property you own. The mill rate tells you how many dollars you pay in school taxes for every \$1,000 of your property's value.
 - Example:
 - If you have a \$100,000 home/property your breakdown of 2024-2025 school taxes would be:
 - River Valley School District: $\$100 * 7.21 = \721 .
 - Private School Vouchers: $\$100 * 0.14 = \14 .
- Total Mill Rate of \$7.35 ($\$7.21 + 0.14$)



Tax Rate Impact

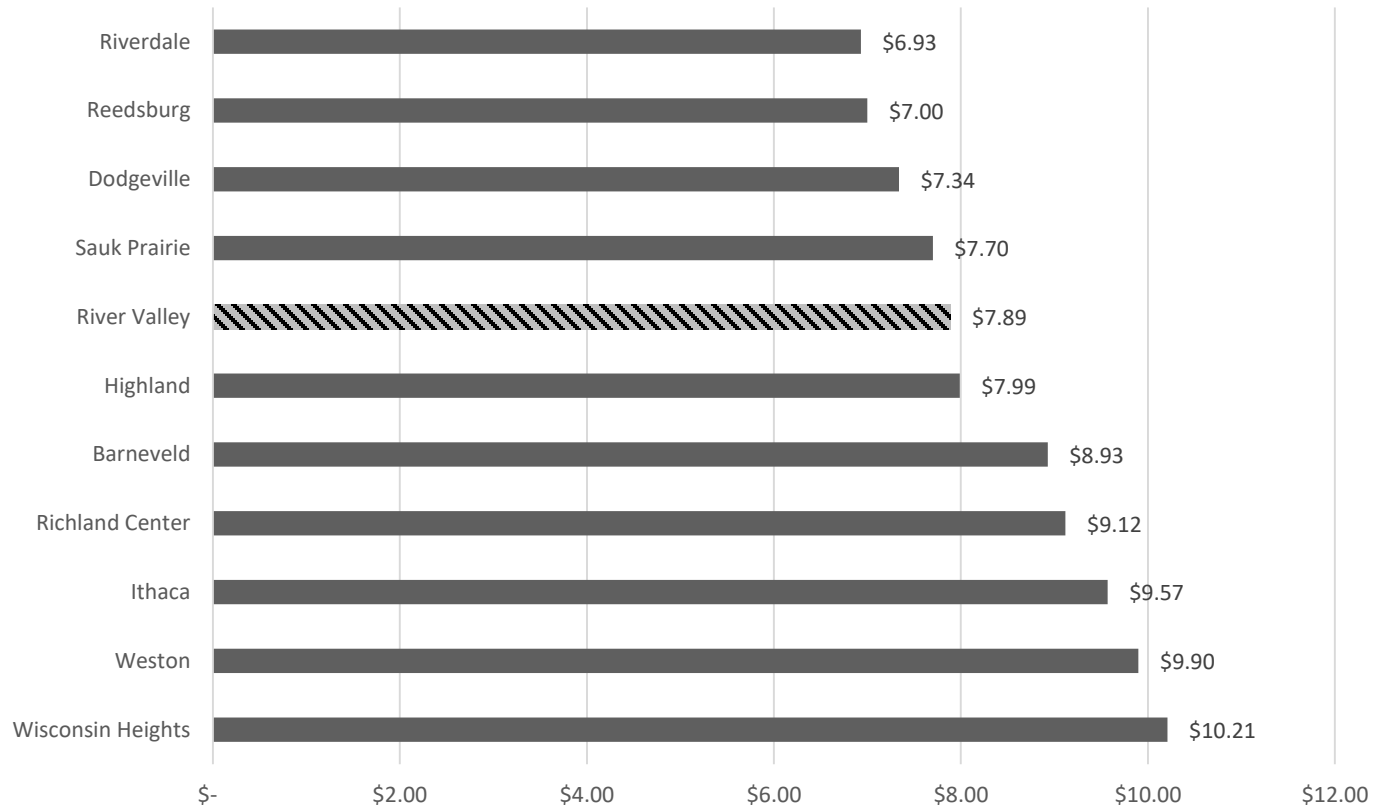
School Portion Only

<u>Equalized Value</u>	2021	2022	2023	2024	2025	Projected Impact
\$100,000	\$ 965	\$ 938	\$ 805	\$ 789	\$ 735	\$ (54)
\$200,000	\$1,928	\$1,876	\$1,610	\$1,578	\$1,470	\$ (108)
\$300,000	\$2,892	\$2,814	\$2,415	\$2,367	\$2,205	\$ (162)
\$400,000	\$3,856	\$3,752	\$3,220	\$3,156	\$2,940	\$ (216)

- Projected impact on taxpayers is **\$54 less than last year per \$100,000** of equalized value (assuming equalized value did not change).
- This is a **decrease of 6.84%** from 2024.
 - \$7.35 is the **lowest Mill Rate** since 1984.
 - River Valley Mill Rate has **decreased 9 of last 10 years**.
- School Districts utilize **Equalized Value** (not assessed value) from the WI State Department of Revenue to distribute the approved tax levy.
- Equalized value is:
 - Updated annually by the WI State Department of Revenue
 - Treats all municipalities as though they had been revalued during the year.
 - Offsets variances in assessment practices between municipalities.



Tax Rate Comparison to Surrounding Districts (2023-2024)



River Valley School District Tax Rate for 2024-2025 = \$7.35



River Valley School District Equalized Values

Prior Year & Current Year

RIVER VALLEY SCHOOL DISTRICT EQUALIZED VALUATION				
	2023	2024	2024	Percent of Total
	EQUALIZED	EQUALIZED	Percent	Equalized
MUNICIPALITY	VALUATION	VALUATION	Change	Valuation
T BLACK EARTH	\$ 2,137,962	\$ 2,422,014	13.29%	0.16%
T ARENA	\$ 233,478,107	\$ 265,602,338	13.76%	18.02%
T CLYDE	\$ 57,252,489	\$ 62,735,523	9.58%	4.26%
T RIDGEWAY	\$ 1,838,565	\$ 2,074,477	12.83%	0.14%
T WYOMING	\$ 90,699,105	\$ 101,594,362	12.01%	6.89%
V ARENA	\$ 59,407,300	\$ 63,493,700	6.88%	4.31%
T BUENA VISTA	\$ 63,814,388	\$ 75,398,567	18.15%	5.11%
T ITHACA	\$ 1,762,732	\$ 2,020,457	14.62%	0.14%
V LONE ROCK	\$ 57,179,900	\$ 57,548,700	0.64%	3.90%
T BEAR CREEK	\$ 83,772,421	\$ 90,196,040	7.67%	6.12%
T FRANKLIN	\$ 84,451,195	\$ 90,890,796	7.63%	6.17%
T HONEY CREEK	\$ 263,725	\$ 284,797	7.99%	0.02%
T SPRING GREEN	\$ 275,241,600	\$ 293,420,400	6.60%	19.90%
T TROY	\$ 31,940,226	\$ 35,112,779	9.93%	2.38%
V PLAIN	\$ 89,282,300	\$ 95,105,800	6.52%	6.45%
V SPRING GREEN	\$ 237,429,200	\$ 236,317,400	-0.47%	16.03%
TOTAL	\$ 1,369,951,215	\$ 1,474,218,150	7.61%	100.00%
% Change from Prior Year	9.43%	7.61%		

This information is determined by the State of Wisconsin Department of Revenue and posted by C

Source: <https://www.revenue.wi.gov/Pages/Report/fall-school-district-certification.aspx>

- **5 Year Average is 9.07% increase for District**

- The District increase in equalized value is 7.6%
 - If every property increased in value by 7.6%, and the **mill rate decreased 6.84%** then each property owner would see a 0.76% increase in school taxes this year.
- Largest % Increase = T Buena Vista
- Smallest % Increase/Decrease = V Spring Green



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 46: Long Term Capital Improvement Trust Fund
- Fund 49: Other Capital Projects Fund
- Fund 50: Food Service Fund
- Fund 80: Community Service 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 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	8,306,289.88	9,111,284.64	9,741,363.71
Ending Fund Balance	9,111,284.64	9,741,363.71	9,242,363.71
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	10,288,008.63	11,242,804.61	11,069,196.86
Inter-district Payments (Source 300 + 400)	559,098.37	604,662.00	604,662.00
Intermediate Sources (Source 500)	25,576.97	6,744.98	8,841.00
State Sources (Source 600)	7,020,101.41	7,576,660.96	7,837,736.21
Federal Sources (Source 700)	1,833,747.84	409,734.22	212,032.55
All Other Sources (Source 800 + 900)	155,810.41	33,065.39	30,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	19,882,343.63	19,873,672.16	19,762,468.62
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	7,697,059.97	8,136,044.28	8,424,886.69
Support Services (Function 200 000)	7,815,734.80	7,244,727.31	7,599,129.34
Non-Program Transactions (Function 400 000)	3,564,554.10	3,862,821.50	4,237,452.59
TOTAL EXPENDITURES & OTHER FINANCING USES	19,077,348.87	19,243,593.09	20,261,468.62

- \$630,079 surplus in 2023-2024 will be used for deficit of \$499,000 in 2024-2025.
 - The District will continue to only use what is needed from approved operational referendum.



Fund 10

General Fund Revenue

GENERAL FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	8,306,289.88	9,111,284.64	9,741,363.71
Ending Fund Balance	9,111,284.64	9,741,363.71	9,242,363.71
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	10,288,008.63	11,242,804.61	11,069,196.86
Inter-district Payments (Source 300 + 400)	559,098.37	604,662.00	604,662.00
Intermediate Sources (Source 500)	25,576.97	6,744.98	8,841.00
State Sources (Source 600)	7,020,101.41	7,576,660.96	7,837,736.21
Federal Sources (Source 700)	1,833,747.84	409,734.22	212,032.55
All Other Sources (Source 800 + 900)	155,810.41	33,065.39	30,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	19,882,343.63	19,873,672.16	19,762,468.62

- Overall, General Fund Revenues decreased by 0.56%



Fund 10

General Fund Expenses

- 2024-2025
 - ✓ 5.29% increase
 - Open Enrollment Out, Transfers to Other Funds, and Operations account for most of increase.
- 3.96% = 5 Year Average General Fund Expenditures (since 2020-2021)
 - *Continued to be responsible with funds with historic inflation.*
- 2.77% = 10 Year Average General Fund Expenditures
 - *We continue to move the District forward with a wide range of programs and offerings, while always looking for efficiencies.*



District Fund Balance

\$ 9,741,363.71	June 30, 2024 General Fund Balance
\$ 20,647,468.62	FY 25 Fund 10 Budget Expenditures
\$ 3,939,207.27	FY 25 Fund 27 Budget Expenditures
\$ 2,520,165.13	FY 25 Fund 27 Operating Transfer
44.15% June 30, 2024 Fund Balance	

\$ 9,256,363.71	June 30, 2025 General Fund Balance
\$ 20,647,468.62	FY 25 Fund 10 Budget Expenditures
\$ 3,939,207.27	FY 25 Fund 27 Budget Expenditures
\$ 2,520,165.13	FY 25 Fund 27 Operating Transfer
41.95% June 30, 2025 Fund Balance	

- **Fund balance represents the fund's total assets minus its liabilities.**
 - **This is not a cash balance** – please refer to School Board Monthly Financial Report for actual cash balance.
- **Board Policy 665**
 - Prior to April 2025 referendum, we will create a plan to utilize fund balance (beginning with the 2025-2026 school year) over the next three to four years to lower percentage to board policy range.

$$\text{General Fund Balance Percentage} = \frac{\text{June 30 General Fund Balance}}{(\text{Next year's budgeted Fund 10} + \text{Fund 27 expenditures})(\text{less operating transfer})}$$



Fund 21

Special Revenue Trust Fund

- *Purpose is to account for donor gifts for specified uses.*
- *Student Activity Accounts have moved to Fund 21*

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	767,817.30	385,794.95	395,173.54
900 000 Ending Fund Balance	385,794.95	395,173.54	395,173.54
REVENUES & OTHER FINANCING SOURCES	456,927.90	211,009.03	27,535.09
100 000 Instruction	369,293.38	173,946.22	5,894.77
200 000 Support Services	438,606.87	14,409.22	21,640.32
400 000 Non-Program Transactions	31,050.00	13,275.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	838,950.25	201,630.44	27,535.09



Fund 27

Special Education

- Accounts for special education programs and operations.

SPECIAL EDUCATION FUND (FUND 27)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
TOTAL REVENUES & OTHER FINANCING SOURCES	3,428,540.10	3,819,203.95	4,050,119.13
EXPENDITURES & OTHER FINANCING USES			
150 000 Special Education Curriculum	2,514,195.96	2,924,271.79	3,079,832.25
Support Sources			
210 000 Pupil Services	354,023.07	303,828.37	368,749.20
220 000 Instructional Staff Services	172,085.18	174,102.30	184,537.68
230 000 General Administration	5,621.00	4,768.37	5,000.00
250 000 Business Administration	236,189.54	257,354.88	291,200.00
270 000 Insurance & Judgments	9,954.72	0.00	10,000.00
430 000 Instructional Service Payments	136,470.63	154,878.24	110,800.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,428,540.10	3,819,203.95	4,050,119.13



Fund 38

Non-Referendum Debt

- Fund 38 debt balance as of June 30, 2024 is \$558,067.72
 - Last payment scheduled for March 15, 2027

DEBT SERVICE FUND (FUNDS 38, 39)			
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
281 000 Long-Term Capital Debt	0.00	0.00	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	172,722.00	172,722.00	172,722.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	172,722.00	172,722.00	172,722.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

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 (add and remodel high school) in 1998 for \$6.585 million, which was paid in full as of June 30, 2016.



Fund 46 & 49

Long Term Maintenance & Other Capital Projects

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	663,153.59	645,999.30	645,999.30
900 000 Ending Fund Balance	645,999.30	645,999.30	334,999.30
TOTAL REVENUES & OTHER FINANCING SOURCES	35,159.05	0.00	75,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	52,313.34	0.00	386,000.00
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	52,313.34	0.00	386,000.00

- Fund 46: Long Term Capital Improvement fund
 - Established in 2023, funds not eligible to be spent until 2028.
 - Expenditures must be part of long term capital improvement plan.
 - Revenues from Fund 10 transfer.
 - Projected Balance for June 30, 2025 = \$85,771.20
- Fund 49: Capital Projects Fund
 - Revenue is from prior sale of buildings, sale of land, logging revenue, interest.
 - Expenditures must be related to capital projects/facilities/maintenance.
 - Budgeted Expenditures for 2024-2025 total \$386,000.
 - Projected Balance for June 30, 2025 = \$304,981.89



Fund 50

Food Service

- Accounts for food service programs and operations.

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	170,611.57	92,748.81	78,041.28
900 000 ENDING FUND BALANCE	92,748.81	78,041.28	19,462.19
TOTAL REVENUES & OTHER FINANCING SOURCES	596,274.38	630,204.89	630,954.64
200 000 Support Services	674,137.14	644,912.42	689,533.73
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	674,137.14	644,912.42	689,533.73

- Projected deficit of \$58,579 in 2024-2025.
 - Expenditures expected to increase by 6.92%, while revenues expected to remain the same as last year.
- Fund Balance projected for June 30, 2025 = \$19,462.



Fund 80

Community Service Fund

- Purpose is to account for activities for community uses.

COMMUNITY SERVICE FUND (FUND 80)			
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	98,461.00	96,783.37	90,092.44
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	98,461.00	96,783.37	90,092.44
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	98,461.00	96,783.37	90,092.44

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



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

