



# River Valley School District 63<sup>rd</sup> Annual Budget Hearing

2022-2023

**Date:** Monday, October 24, 2022

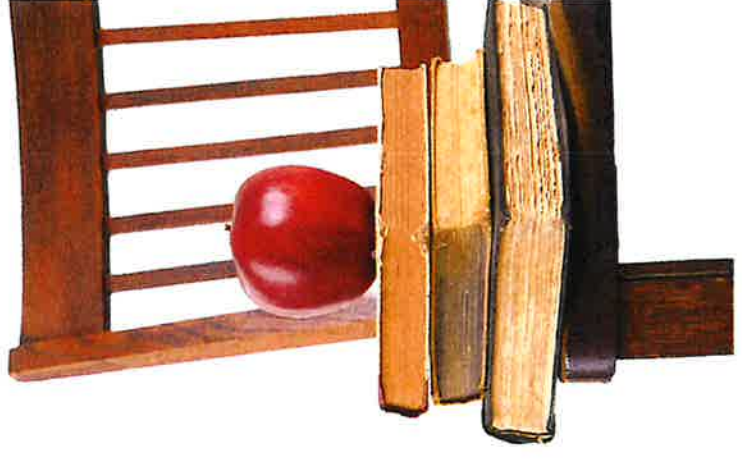
**Time:** 7:00 p.m.

**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	4/24/2023
Deborah Nelson Clerk	Arena	2	4/24/2023
Jeff Maier	Avoca	3	4/28/2025
Sara Carstensen	Lone Rock	4	4/24/2023
Elisabeth Minich	Lone Rock	5	4/22/2024
Sara Young	Spring Green	6	4/28/2025
Fred lausly Treasurer	Spring Green	7	4/22/2024
Kiley Cates	Spring Green	8	4/22/2024
John Bettinger Vice-President	Plain	9	4/28/2025



# 2022-2023 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.



# Student Enrollment

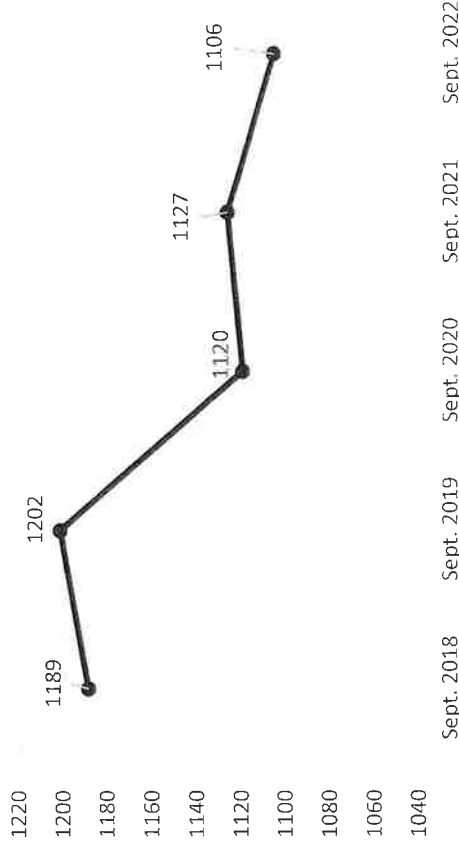
## River Valley School District

### 3rd Friday Headcount Comparison

Headcount = Actual Students in School

	<u>Sept. 2021</u>	<u>Sept. 2022</u>	<u>Cohort Change</u>
Early Childhood	4	5	
4K	52	48	
5K	72	56	4
<b>RVELC Total</b>	<b>128</b>	<b>109</b>	
<b>Grade 1</b>	<b>58</b>	<b>85</b>	<b>13</b>
<b>Grade 2</b>	<b>66</b>	<b>60</b>	<b>2</b>
<b>Grade 3</b>	<b>70</b>	<b>69</b>	<b>3</b>
<b>Grade 4</b>	<b>70</b>	<b>70</b>	<b>0</b>
<b>RVE Total</b>	<b>264</b>	<b>284</b>	
<b>Grade 5</b>	<b>69</b>	<b>81</b>	<b>11</b>
<b>Grade 6</b>	<b>78</b>	<b>72</b>	<b>3</b>
<b>Grade 7</b>	<b>93</b>	<b>76</b>	<b>-2</b>
<b>Grade 8</b>	<b>100</b>	<b>85</b>	<b>-8</b>
<b>RVMS Total</b>	<b>340</b>	<b>314</b>	
<b>Grade 9</b>	<b>104</b>	<b>105</b>	<b>5</b>
<b>Grade 10</b>	<b>91</b>	<b>100</b>	<b>-4</b>
<b>Grade 11</b>	<b>95</b>	<b>89</b>	<b>-2</b>
<b>Grade 12</b>	<b>105</b>	<b>93</b>	<b>-2</b>
<b>RVHS Total</b>	<b>395</b>	<b>387</b>	
<b>Rural Virtual Academy</b>		<b>12</b>	
<b>TOTAL HEADCOUNT</b>	<b>1127</b>	<b>1106</b>	

STUDENTS IN SEATS "HEADCOUNT"



\*\*Cohort change is grade-level in September 2021 compared to one grade later in 2022.



# Referendum & State Budget

- If the April 2022 referendum had not passed, the District would have to address a budget deficit of ~\$2,600,000 in 2022-2023.
  - Approved April 2022 referendum provides funds necessary for a balanced budget in the 2022-2023, 2023-2024, and 2024-2025 school years.
- **2021-2023 State Budget**
  - ***\$0 Per Pupil Adjustment under Revenue Limits in 2021-2022 and 2022-2023.***
    - *We are not allowed any per pupil increase on the revenue limit this year and we were not allowed any last year.*
  - Increase State General Aid by 2.2% in 2021-2022 and 3.7% in 2022-2023.
  - Increase Special Education Aid by ~2.0% in 2021-2022 and ~4.0% in 2022-2023



# Historical Per Pupil Increases with Tax Levy and Expenditures

- This chart shows the percentage increase that is approved by our elected officials during the biennial state budget compared to our Tax Levy & District General Fund expenditures.

	Per Pupil Annual Increase (Revenue Limit) from State	District Tax Levy	Tax Levy		General Fund Expenses
			Increase/Decrease	General Fund Expenses	
2010-2011	2.10%	\$ 10.38	--	\$	15,505,955.37
2011-2012	-4.90%	\$ 10.23	-1.45%	\$	14,386,390.72
2012-2013	0.50%	\$ 10.69	4.50%	\$	14,762,185.91
2013-2014	0.75%	\$ 11.19	4.68%	\$	15,060,476.55
2014-2015	0.75%	\$ 11.18	-0.09%	\$	15,458,741.29
2015-2016	0.00%	\$ 10.78	-3.58%	\$	15,642,594.33
2016-2017	0.00%	\$ 10.73	-0.46%	\$	16,318,814.95
2017-2018	0.00%	\$ 10.04	-6.43%	\$	16,022,238.07
2018-2019	0.00%	\$ 9.71	-3.29%	\$	16,382,788.53
2019-2020	1.71%	\$ 10.09	3.91%	\$	16,708,959.55
2020-2021	1.71%	\$ 9.64	-4.46%	\$	16,766,206.78
2021-2022	0.00%	\$ 9.38	-2.70%	\$	17,820,136.10
2022-2023	0.00%	\$ 8.05	-14.18%	\$	18,906,477.00
Average	<u>0.20%</u>		<u>-1.96%</u>		

• General Fund Expenses 5 year Average is a 3.39% increase.  
 • General Fund Expenses 10 year Average is a 1.73% increase.



Primary reason why the District has need for operational referendums.



# 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 Amount	\$ 883,000	\$ 2,454,000	\$ 3,213,000	\$ 2,800,000	\$ 3,800,000	\$ 4,300,000
Actual Tax Levy Amount	\$ 883,000	\$ 2,304,000	\$ 3,000,000	\$ 2,600,000	N/A	N/A
Amount Not Taxed	\$ -	\$ 150,000	\$ 213,000	\$ 200,000		Total --> \$ 563,000

- 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 referendum was passed, **we stated we would only use the funds necessary to operate.**
  - This year 2022-2023, the District did not use \$200,000 of the approved referendum dollars.
  - In 2021-2022, the District did not use \$213,000 of the approved referendum dollars.
  - In 2020-2021, the District did not use \$150,000 of the approved referendum dollars.



# FY 2023 Revenue Limit

## 2022-2023 School Year

- Revenue Limit = \$15,590,135



▪ State Aid    ▪ Property Tax

	2021	2022	2023
State Aid	\$ 5,784,007	\$ 5,743,873	\$ 5,517,988
Property Tax	\$ 9,862,485	\$ 10,268,680	\$ 10,072,147
<b>Total</b>	<b>\$ 15,646,492</b>	<b>\$ 16,012,553</b>	<b>\$ 15,590,135</b>
<b>State Aid %</b>	<b>37%</b>	<b>36%</b>	<b>35%</b>
<b>Property Tax %</b>	<b>63%</b>	<b>64%</b>	<b>65%</b>

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





# Total Funds School Tax Levy

- Total Funds Tax Levy includes Fund 10, 39, and 80.

	2018	2019	2020
Total Funds Tax Levy	9,154,892	8,971,993	9,653,154
Total Funds % Change	-3.55%	-2.00%	7.59%
Tax Rate	\$ 10.04	\$ 9.71	\$ 10.09
Tax Rate % Change	-6.36%	-3.33%	3.91%

	2021	2022	2023
Total Funds Tax Levy	9,792,485	10,348,680	10,072,147
Total Funds % Change	1.44%	5.68%	-2.67%
Tax Rate	\$ 9.64	\$ 9.38	\$ 8.05
Tax Rate % Change	-4.46%	-2.70%	-14.18%

- <https://dpi.wi.gov/sfs/statistical/longitudinal-data/property-valuation>
  - Click on Multi-Year History of Property Valuation, Levies, and Tax Rates
- **\$8.05 Levy Rate is lowest since 1984**
- **River Valley Levy Rate has decreased 8 of the last 9 years**
- **Primary Factors: Increase in equalized value & zero increase on Revenue Limit**



# Tax Rate Impact

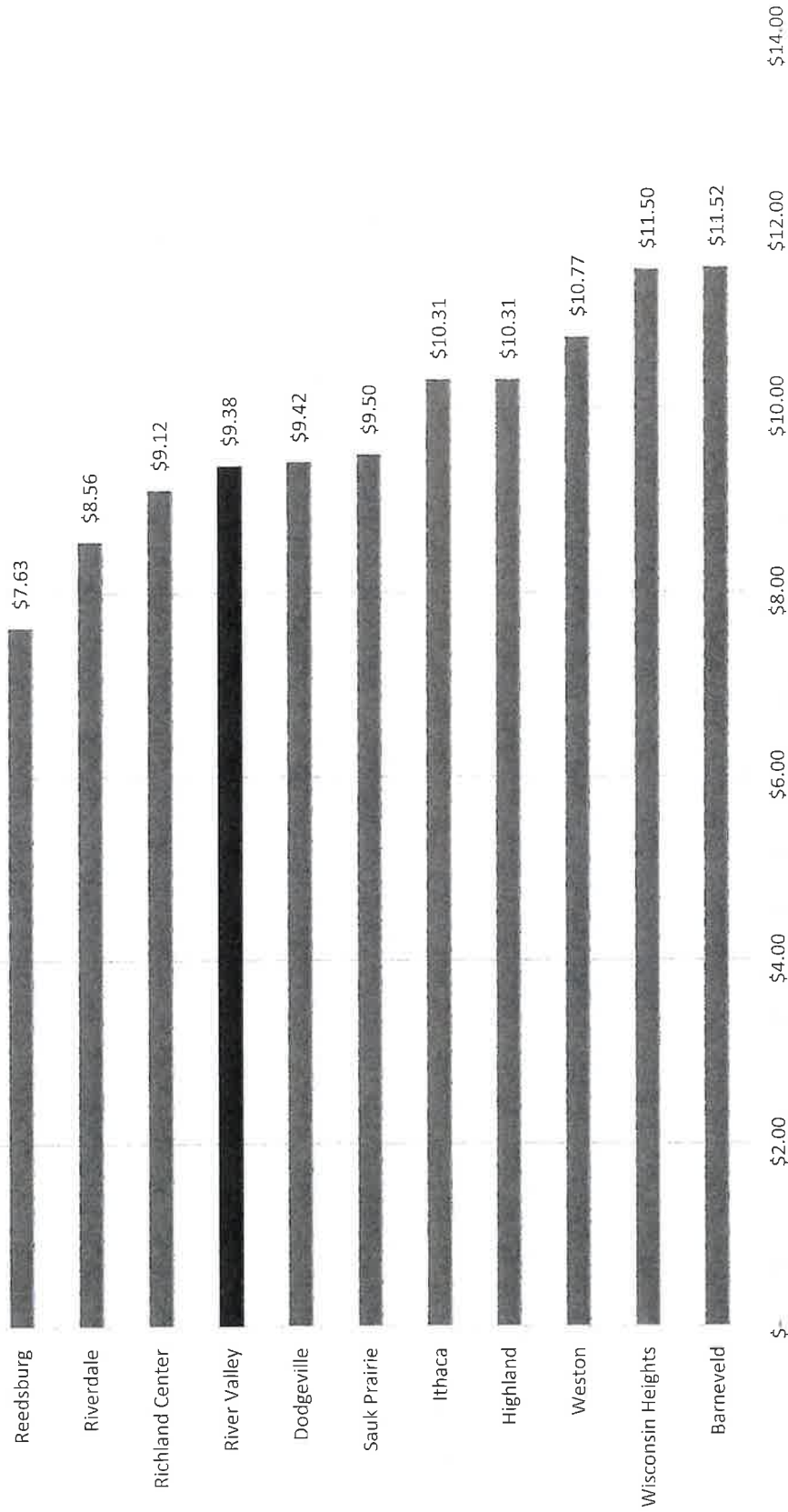
## School Portion Only

<u>Assessed Value</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Projected Impact</u>
\$100,000	\$ 971	\$ 1,009	\$ 964	\$ 938	\$ 805	\$ (133)
\$200,000	\$ 1,942	\$ 2,018	\$ 1,928	\$ 1,876	\$ 1,610	\$ (266)
\$300,000	\$ 2,913	\$ 3,027	\$ 2,892	\$ 2,814	\$ 2,415	\$ (399)
\$400,000	\$ 3,884	\$ 4,036	\$ 3,856	\$ 3,752	\$ 3,220	\$ (532)

- Projected impact on taxpayers is \$133 less than last year per \$100,000 of assessed value.



# Tax Rate Comparison to Surrounding Districts (2021-2022)



**River Valley School District Tax Rate for 2022-2023 = \$8.05**



## School District Equalized Values

- School Districts utilize Equalized Value (not assessed value) 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.



# River Valley School District Equalized Values

## Prior Year & Current Year

MUNICIPALITY	2021		2022		Percent	
	EQUALIZED VALUATION	2021	EQUALIZED VALUATION	2022	Total District Value	Change from Prior Year
T BLACK EARTH	1,760,935	1,902,084	0.15%	8.02%		
T ARENA	187,685,327	219,298,818	17.52%	16.84%		
T CLYDE	43,676,250	51,890,466	4.15%	18.81%		
T RIDGEWAY	1,460,403	1,644,506	0.13%	12.61%		
T WYOMING	76,276,714	91,053,343	7.27%	19.37%		
V ARENA	47,391,800	51,506,300	4.11%	8.68%		
T BUENA VISTA	54,514,456	63,068,750	5.04%	15.69%		
T ITHACA	1,251,113	1,439,430	0.11%	15.05%		
V LONE ROCK	40,453,900	46,599,100	3.72%	15.19%		
T BEAR CREEK	66,070,820	76,049,422	6.07%	15.10%		
T FRANKLIN	66,977,150	75,181,000	6.01%	12.25%		
T HONEY CREEK	212,904	237,328	0.02%	11.47%		
T SPRING GREEN	228,564,700	254,887,900	20.36%	11.52%		
T TROY	25,762,878	29,001,286	2.32%	12.57%		
V PLAIN	70,612,000	82,042,700	6.55%	16.19%		
V SPRING GREEN	190,250,000	206,057,200	16.46%	8.31%		
<b>TOTAL</b>	<b>1,102,921,350</b>	<b>1,251,859,633</b>	<b>100.00%</b>	<b>13.50%</b>		

• 5 Year Average is 6.64% increase for District



# Prior and Current Year Tax Levy Breakdown

	2021-2022		2022-2023	
	Percent of Total Levy	2021-2022 TAX LEVY	Percent of Total Levy	2022-2023 TAX LEVY
T BLACK EARTH	0.16%	\$ 16,522.80	0.15%	\$ 15,303.69
T ARENA	17.02%	\$ 1,761,046.14	17.52%	\$ 1,764,423.00
T CLYDE	3.96%	\$ 409,813.03	4.15%	\$ 417,497.61
T RIDGEWAY	0.13%	\$ 13,702.92	0.13%	\$ 13,231.28
T WYOMING	6.92%	\$ 715,702.26	7.27%	\$ 732,592.24
V ARENA	4.30%	\$ 444,675.93	4.11%	\$ 414,406.70
T BUENA VISTA	4.94%	\$ 511,507.61	5.04%	\$ 507,435.26
T ITHACA	0.11%	\$ 11,739.16	0.11%	\$ 11,581.29
V LONE ROCK	3.67%	\$ 379,577.81	3.72%	\$ 374,924.61
T BEAR CREEK	5.99%	\$ 619,940.65	6.07%	\$ 611,874.48
T FRANKLIN	6.07%	\$ 628,444.71	6.01%	\$ 604,887.37
T HONEY CREEK	0.02%	\$ 1,997.67	0.02%	\$ 1,909.48
T SPRING GREEN	20.72%	\$ 2,144,616.15	20.36%	\$ 2,050,763.78
T TROY	2.34%	\$ 241,732.36	2.32%	\$ 233,337.04
V PLAIN	6.40%	\$ 662,550.41	6.55%	\$ 660,094.88
V SPRING GREEN	17.25%	\$ 1,785,110.40	16.46%	\$ 1,657,884.28
	<b>100.00%</b>	<b>\$ 10,348,680</b>	<b>100.00%</b>	<b>\$ 10,072,147</b>



# 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
  - 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 2020-21	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	6,276,114.94	7,264,465.82	8,306,291.23
<b>Ending Fund Balance</b>	<b>7,264,465.82</b>	<b>8,306,291.23</b>	<b>8,306,291.23</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	9,656,931.27	10,281,594.13	9,936,925.00
Inter-district Payments (Source 300 + 400)	426,735.87	567,810.60	566,336.00
Intermediate Sources (Source 500)	11,221.30	9,911.40	9,000.00
State Sources (Source 600)	7,221,097.06	7,317,548.07	6,841,708.00
Federal Sources (Source 700)	393,431.68	608,049.17	1,530,508.00
All Other Sources (Source 800 + 900)	45,140.48	77,048.14	22,000.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>17,754,557.66</b>	<b>18,861,961.51</b>	<b>18,906,477.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	7,249,855.30	7,524,480.39	7,738,199.87
Support Services (Function 200 000)	6,169,123.68	7,222,423.20	7,578,225.11
Non-Program Transactions (Function 400 000)	3,347,227.80	3,073,232.51	3,590,052.02
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>16,766,206.78</b>	<b>17,820,136.10</b>	<b>18,906,477.00</b>

- Balanced Budget





# Fund 10 General Fund Revenue

GENERAL FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	6,276,114.94	7,264,465.82	8,306,291.23
<b>Ending Fund Balance</b>	<b>7,264,465.82</b>	<b>8,306,291.23</b>	<b>8,306,291.23</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	9,656,931.27	10,281,594.13	9,936,925.00
Inter-district Payments (Source 300 + 400)	426,735.87	567,810.60	566,336.00
Intermediate Sources (Source 500)	11,221.30	9,911.40	9,000.00
State Sources (Source 600)	7,221,097.06	7,317,548.07	6,841,708.00
Federal Sources (Source 700)	393,431.68	608,049.17	1,530,508.00
All Other Sources (Source 800 + 900)	45,140.48	77,048.14	22,000.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>17,754,557.66</b>	<b>18,861,961.51</b>	<b>18,906,477.00</b>

- Overall, General Fund Revenues increased by 0.24%
  - Primarily operational referendum & ESSER COVID grant dollars.



# Fund 10

## General Fund Expenses

- 2022-2023
  - ✓ 3.86% increase in Instruction and Support Service Expenditures.
    - 3 Items had larger increase – total increase is 6.10%
      - Insurance (Cybersecurity), Open Enrollment Out, Fund 27 Transfer
- 3.39% = 5 Year Average General Fund Expenditures
- 2.14% = 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

\$	8,306,291.23	June 30, 2022 General Fund Balance
\$	18,869,524.85	FY 23 Fund 10 Budget Expenditures
\$	3,511,017.02	FY 23 Fund 27 Budget Expenditures
\$	2,168,076.02	FY 23 Fund 27 Operating Transfer

41.09% June 30, 2022 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 2022 referendum, plan created to utilize fund balance over the next three years to lower percentage to board policy range.

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 (previously Fund 60)

BUDGET ADOPTION 2022-23			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>			
900 000 Beginning Fund Balance	302,750.06	313,449.44	767,821.66
<b>900 000 Ending Fund Balance</b>	<b>313,449.44</b>	<b>767,821.66</b>	<b>767,321.66</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>128,738.00</b>	<b>841,366.91</b>	<b>25,000.00</b>
100 000 Instruction	81,264.25	132,742.37	5,100.00
200 000 Support Services	36,774.37	254,252.32	20,400.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>118,038.62</b>	<b>386,994.69</b>	<b>25,500.00</b>



# Fund 27

## Special Education

- Accounts for special education programs and operations.

	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>3,252,207.20</b>	<b>3,179,533.10</b>	<b>3,511,017.02</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>			
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
150 000 Special Education Curriculum	2,306,834.82	2,219,028.96	2,482,764.77
<b>Support Sources</b>			
210 000 Pupil Services	532,110.19	529,726.95	434,828.25
220 000 Instructional Staff Services	34,749.44	34,063.27	176,424.00
230 000 General Administration	37,756.00	5,536.00	10,000.00
250 000 Business Administration	173,425.74	183,087.78	250,000.00
270 000 Insurance & Judgments	0.00	10,496.64	10,500.00
430 000 Instructional Service Payments	163,557.67	197,593.50	146,500.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>3,252,207.20</b>	<b>3,179,533.10</b>	<b>3,511,017.02</b>



# Fund 38 Non-Referendum Debt

- Fund 38 debt balance as of June 30, 2021 is \$741,267.05
- Last payment scheduled for March 2027

BUDGET ADOPTION 2022-23			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>172,722.00</b>	<b>172,722.00</b>	<b>172,722.00</b>
289 000 Other Long-Term General Obligation Debt	172,722.00	172,722.00	172,722.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>172,722.00</b>	<b>172,722.00</b>	<b>172,722.00</b>

*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

BUDGET ADOPTION 2022-23			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	425,105.17	909,878.60	663,153.59
900 000 Ending Fund Balance	909,878.60	663,153.59	658,653.59
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>484,773.43</b>	<b>3,274.99</b>	<b>9,000.00</b>
200 000 Support Services	0.00	250,000.00	13,500.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>250,000.00</b>	<b>13,500.00</b>

- Revenue is from prior sale of buildings, sale of land, logging revenue, interest.
- Expenditure in 2021-2022 was for Stadium Investment Project.
  - Expenditure in 2022-2023 is for Architect/Facility Study.
  - Expenditures must involve improvements to land, buildings and building improvements and infrastructure.





# Fund 50

## Food Service

- Accounts for food service programs and operations.

BUDGET ADOPTION 2022-23			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	67,807.32	0.00	170,611.57
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>170,611.57</b>	<b>141,493.57</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>382,928.81</b>	<b>829,609.81</b>	<b>509,500.00</b>
200 000 Support Services	450,736.13	658,998.24	538,618.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>450,736.13</b>	<b>658,998.24</b>	<b>538,618.00</b>

- Food Service had surplus of \$170,611.57 in 2021-2022
- Projected deficit of \$29,118 in 2022-2023.



# Fund 80 Community Service Fund

- Purpose is to account for activities for community uses.

BUDGET ADOPTION 2022-23			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>88,655.00</b>	<b>94,700.00</b>	<b>98,828.58</b>
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	88,655.00	94,700.00	98,828.58
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>88,655.00</b>	<b>94,700.00</b>	<b>98,828.58</b>

- Expenses include: Musical, Middle School Co-Curricular Activities, School Fair, RVTV, e-School Network
  - Increases each year primarily due to salaries of advisors/coaches coded to this fund.



# Thank You!

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

[https://www.rvschools.org/district/bus\\_serv.cfm](https://www.rvschools.org/district/bus_serv.cfm)

Home → District → Business Services

