

RIVER VALLEY SCHOOL DISTRICT
PROPOSED 2015-2016 BUDGET

BUDGET ADOPTION 2015-2016				
GENERAL FUND (FUND 10)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016	
Beginning Fund Balance (Account 930 000)	5,771,166.14	5,647,059.21	5,963,197.97	5.6%
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00	0.0%
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00	0.0%
Ending Fund Balance, Committed (Acct. 937 000)	44,979.72	71,032.12	50,000.00	-29.6%
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00	0.0%
Ending Fund Balance, Unassigned (Acct. 939 000)	5,602,079.49	5,896,851.29	5,913,197.97	0.3%
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	5,647,059.21	5,963,197.97	5,963,197.97	0.0%
REVENUES & OTHER FINANCING SOURCES				
100 Transfers-in	0.00	0.00	0.00	0
Local Sources	8,524,091.50	8,319,659.23	8,482,989.00	2.0%
210 Taxes				
240 Payments for Services	0.00	0.00	0.00	0.0%
260 Non-Capital Sales	6,420.95	166.00	3,500.00	2008.4%
270 School Activity Income	35,314.91	37,960.33	35,100.00	-7.5%
280 Interest on Investments	3,794.72	4,368.50	4,400.00	0.7%
290 Other Revenue, Local Sources	57,148.00	62,009.99	61,700.00	-0.5%
Subtotal Local Sources	8,626,770.08	8,424,164.05	8,587,689.00	1.9%
Other School Districts Within Wisconsin	0.00	0.00	0.00	0.0%
310 Transit of Aids				
340 Payments for Services	238,268.52	290,834.00	300,000.00	3.2%
380 Medical Service Reimbursements	0.00	0.00	0.00	0.0%
390 Other Inter-district, Within Wisconsin	0.00	581.57	500.00	-14.0%
Subtotal Other School Districts within Wisconsin	238,268.52	291,415.57	300,500.00	3.1%
Other School Districts Outside Wisconsin	0.00	0.00	0.00	0.0%
440 Payments for Services				
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00	0.0%
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00	0.0%
Intermediate Sources	8,683.71	21,687.73	19,000.00	-12.4%
510 Transit of Aids				
530 Payments for Services from CCDEB	0.00	0.00	0.00	0.0%
540 Payments for Services from CESA	0.00	0.00	0.00	0.0%
580 Medical Services Reimbursement	0.00	0.00	0.00	0.0%
590 Other Intermediate Sources	0.00	0.00	0.00	0.0%
Subtotal Intermediate Sources	8,683.71	21,687.73	19,000.00	-12.4%
State Sources	221,019.00	338,041.28	328,250.00	-2.9%
610 State Aid -- Categorical				
620 State Aid -- General	4,997,580.00	5,645,659.00	5,560,313.00	-1.5%
630 DPI Special Project Grants	34,146.00	20,320.00	10,000.00	-50.8%
640 Payments for Services	0.00	0.00	0.00	0.0%
650 Student Achievement Guarantee in Education (SAGE Grant)	237,188.73	244,198.91	240,000.00	-1.7%
660 Other State Revenue Through Local Units	68,355.24	67,256.89	67,000.00	-0.4%
690 Other Revenue	18,234.00	17,854.00	17,678.00	-1.0%
Subtotal State Sources	5,576,522.97	6,333,330.08	6,223,241.00	-1.7%
Federal Sources	0.00	0.00	0.00	0.0%
710 Transit of Aids				
720 Impact Aid	0.00	0.00	0.00	0.0%
730 DPI Special Project Grants	176,901.00	311,429.82	72,646.00	-76.7%
750 IASA Grants	260,924.00	189,459.00	197,278.00	4.1%
760 JTPA	0.00	0.00	0.00	0.0%
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00	0.0%
780 Other Federal Revenue Through State	16,648.13	0.00	0.00	0.0%
790 Other Federal Revenue - Direct	0.00	0.00	0.00	0.0%
Subtotal Federal Sources	454,473.13	500,888.82	269,924.00	-46.1%

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Other Financing Sources				
850 Reorganization Settlement	0.00	0.00	0.00	0.0%
860 Compensation, Fixed Assets	1,000.00	500.00	0.00	-100.0%
870 Long-Term Obligations	0.00	0.00	0.00	0.0%
Subtotal Other Financing Sources	1,000.00	500.00	0.00	-100.0%
Other Revenues				
960 Adjustments	0.00	28,030.59	0.00	-100.0%
970 Refund of Disbursement	25,359.00	169,870.66	25,000.00	-85.3%
980 Medical Service Reimbursement	0.00	0.00	0.00	0.0%
990 Miscellaneous	5,292.21	4,992.55	5,000.00	0.1%
Subtotal Other Revenues	30,651.21	202,893.80	30,000.00	-85.2%
TOTAL REVENUES & OTHER FINANCING SOURCES	14,936,369.62	15,774,880.05	15,430,354.00	-2.2%
EXPENDITURES & OTHER FINANCING USES				
Instruction				
110 000 Undifferentiated Curriculum	2,989,583.14	2,900,722.61	2,829,233.00	-2.5%
120 000 Regular Curriculum	2,959,381.08	2,868,481.50	2,938,585.00	2.4%
130 000 Vocational Curriculum	573,636.19	602,889.96	614,823.00	2.0%
140 000 Physical Curriculum	438,134.95	394,363.78	456,482.00	15.8%
160 000 Co-Curricular Activities	212,705.10	235,793.33	220,028.00	-6.7%
170 000 Other Special Needs	334,439.92	315,306.40	344,570.00	9.3%
Subtotal Instruction	7,507,880.38	7,317,557.58	7,403,721.00	1.2%
Support Sources				
210 000 Pupil Services	354,262.90	401,712.85	417,446.00	3.9%
220 000 Instructional Staff Services	388,527.90	439,951.13	472,951.00	7.5%
230 000 General Administration	351,467.81	348,706.02	371,364.00	6.5%
240 000 School Building Administration	912,797.07	945,636.36	885,869.00	-6.3%
250 000 Business Administration	2,463,957.06	2,915,251.88	2,746,190.00	-5.8%
260 000 Central Services	270,472.27	291,789.86	289,007.00	-1.0%
270 000 Insurance & Judgments	120,701.04	122,169.82	138,550.00	13.4%
280 000 Debt Services	0.00	0.00	0.00	0.0%
290 000 Other Support Services	181,919.76	147,888.58	161,206.00	9.0%
Subtotal Support Sources	5,044,105.81	5,613,106.50	5,482,583.00	-2.3%
Non-Program Transactions				
410 000 Inter-fund Transfers	1,875,883.14	1,891,472.81	1,890,050.00	-0.1%
430 000 Instructional Service Payments	579,231.23	636,311.62	653,000.00	2.6%
490 000 Other Non-Program Transactions	53,375.99	292.78	1,000.00	241.6%
Subtotal Non-Program Transactions	2,508,490.36	2,528,077.21	2,544,050.00	0.6%
TOTAL EXPENDITURES & OTHER FINANCING USES	15,060,476.55	15,458,741.29	15,430,354.00	-0.2%

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016	
900 000 Beginning Fund Balance	118,217.21	91,334.48	84,114.77	-7.9%
900 000 Ending Fund Balance	91,334.48	84,114.77	77,634.77	-7.7%
TOTAL REVENUES & OTHER FINANCING SOURCES	3,132,906.27	3,304,919.19	3,021,020.00	-8.6%
100 000 Instruction	2,476,712.77	2,542,611.63	2,433,708.00	-4.3%
200 000 Support Services	670,441.57	738,601.28	530,792.00	-28.1%
400 000 Non-Program Transactions	12,634.66	30,925.99	63,000.00	103.7%
TOTAL EXPENDITURES & OTHER FINANCING USES	3,159,789.00	3,312,138.90	3,027,500.00	-8.6%

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016	
900 000 Beginning Fund Balance	49,235.97	267,238.58	18,257.23	-93.2%
900 000 ENDING FUND BALANCES	267,238.58	18,257.23	1,656.23	-90.9%
TOTAL REVENUES & OTHER FINANCING SOURCES	2,360,002.61	878,774.22	1,468,756.00	67.1%
281 000 Long-Term Capital Debt	532,000.00	1,127,755.57	820,357.00	-27.3%
282 000 Refinancing	1,610,000.00	0.00	665,000.00	0.0%

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283 000 Operational Debt	0.00	0.00	0.00	0.0%
285 000 Post Employment Benefit Debt	0.00	0.00	0.00	0.0%
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00	0.0%
400 000 Non-Program Transactions	0.00	0.00		0.0%
TOTAL EXPENDITURES & OTHER FINANCING USES	2,142,000.00	1,127,755.57	1,485,357.00	31.7%
842 000 INDEBTEDNESS, END OF YEAR	3,210,000.00	2,230,207.03	1,507,078.03	-32.4%

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016	
900 000 Beginning Fund Balance	521,325.14	521,627.41	592,341.75	13.6%
900 000 Ending Fund Balance	521,627.41	592,341.75	564,841.75	-4.6%
TOTAL REVENUES & OTHER FINANCING SOURCES	302.27	70,714.34	500.00	-99.3%
100 000 Instructional Services	0.00	0.00	0.00	0.0%
200 000 Support Services	0.00	0.00	28,000.00	0.0%
300 000 Community Services	0.00	0.00	0.00	0.0%
400 000 Non-Program Transactions	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	28,000.00	0.0%

FOOD SERVICE FUND (FUND 50)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016	
900 000 Beginning Fund Balance	0.00	0.00	0.00	0.0%
900 000 ENDING FUND BALANCE	0.00	0.00	0.00	0.0%
TOTAL REVENUES & OTHER FINANCING SOURCES	622,993.94	615,411.40	627,536.00	2.0%
200 000 Support Services	622,993.94	615,411.40	627,536.00	2.0%
400 000 Non-Program Transactions	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES & OTHER FINANCING USES	622,993.94	615,411.40	627,536.00	2.0%

COMMUNITY SERVICE FUND (FUND 80)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016	
900 000 Beginning Fund Balance	0.00	0.00	0.00	0.0%
900 000 ENDING FUND BALANCE	0.00	0.00	0.00	0.0%
TOTAL REVENUES & OTHER FINANCING SOURCES	99,825.75	95,881.00	96,000.00	0.1%
200 000 Support Services	28,772.98	0.00	0.00	0.0%
300 000 Community Services	71,052.77	95,881.00	96,000.00	0.1%
400 000 Non-Program Transactions	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES & OTHER FINANCING USES	99,825.75	95,881.00	96,000.00	0.1%

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016	
900 000 Beginning Fund Balance	0.00	0.00	0.00	0.0%
900 000 ENDING FUND BALANCE	0.00	0.00	0.00	0.0%
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00	0.0%
100 000 Instruction	0.00	0.00	0.00	0.0%
200 000 Support Services	0.00	0.00	0.00	0.0%
400 000 Non-Program Transactions	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00	0.0%