

Date: July 10, 2009

RICHLAND SCHOOL DISTRICT BUDGET ADOPTION, 2009-10

This is the recommended format containing the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

BUDGET ADOPTION 2009-10			
GENERAL FUND (FUND 10)	Audited 2007-2008	Unaudited 2008-2009	Budget 2009-2010
Beginning Fund Balance (Account 930 000)	1,397,167.19	1,266,693.87	931,631.83
Ending Fund Balance, Reserved (Acct. 931 000)	12,735.42	0.00	0.00
Ending Fund Balance, Designated (Acct. 932 000)	0.00	0.00	0.00
Ending Fund Balance, Unappropriated (Acct. 933 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	1,266,693.87	931,631.83	857,722.83
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	500.00	500.00	5,750.00
Local Sources			
210 Taxes	3,282,385.96	3,390,040.96	3,779,324.00
240 Payments for Services	490.00	867.29	525.00
260 Non-Capital Sales	25,248.10	19,965.49	28,406.00
270 School Activity Income	17,356.40	14,667.81	20,000.00
280 Interest on Investments	182,450.77	110,812.22	120,000.00
290 Other Revenue, Local Sources	45,758.44	49,474.33	47,000.00
Subtotal Local Sources	3,553,689.67	3,585,828.10	3,995,255.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	247,329.00	246,785.80	422,500.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	11,021.94	11,424.29	0.00
Subtotal Other School Districts within Wisconsin	258,350.94	258,210.09	422,500.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	8,516.16	13,234.72	6,845.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	100.00	0.00
Subtotal Intermediate Sources	8,516.16	13,334.72	6,845.00
State Sources			
610 State Aid -- Categorical	135,889.50	131,863.50	138,250.00
620 State Aid -- General	9,653,251.00	8,737,643.00	9,662,070.00
630 DPI Special Project Grants	1,875.00	1,500.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	398,250.00	371,589.64	400,000.00
660 Other State Revenue Through Local Units	12,487.49	18,570.63	26,000.00
690 Other Revenue	8,072.00	9,803.00	10,400.00
Subtotal State Sources	10,209,824.99	9,270,969.77	10,236,720.00

Federal Sources			
710 Transit of Aids	0.00	1,125,095.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	129,028.26	102,320.21	118,065.00
750 IASA Grants	324,995.88	354,102.61	522,187.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	21,343.91	26,404.81	27,000.00
780 Other Federal Revenue Through State	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	475,368.05	1,607,922.63	667,252.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	2,424.00	2,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	2,424.00	2,000.00
Other Revenues			
960 Adjustments	25,083.61	46,841.10	20,000.00
970 Refund of Disbursement	312.50	352.50	0.00
980 Medical Service Reimbursement	53,258.57	116,207.22	70,000.00
990 Miscellaneous	6,280.05	5,653.89	11,000.00
Subtotal Other Revenues	84,934.73	169,054.71	101,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	14,591,184.54	14,908,244.02	15,437,322.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,600,075.83	2,713,807.03	2,852,087.00
120 000 Regular Curriculum	3,066,356.40	3,175,767.81	3,447,520.00
130 000 Vocational Curriculum	737,015.55	658,535.98	598,300.00
140 000 Physical Curriculum	417,363.04	426,936.22	409,739.00
160 000 Co-Curricular Activities	279,137.62	284,445.37	320,205.00
170 000 Other Special Needs	5,467.74	(2,401.06)	3,047.00
Subtotal Instruction	7,105,416.18	7,257,091.35	7,630,898.00
Support Sources			
210 000 Pupil Services	375,638.78	402,249.57	413,344.00
220 000 Instructional Staff Services	705,757.36	752,085.83	776,404.00
230 000 General Administration	433,491.40	519,728.78	519,028.00
240 000 School Building Administration	705,846.01	709,253.58	729,758.00
250 000 Business Administration	2,797,889.61	2,955,390.71	2,740,772.00
260 000 Central Services	319,560.52	320,566.26	334,131.00
270 000 Insurance & Judgments	134,245.10	145,101.94	141,000.00
280 000 Debt Services	172,937.13	121,530.06	86,929.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	5,645,365.91	5,925,906.73	5,741,366.00
Non-Program Transactions			
410 000 Inter-fund Transfers	1,608,478.34	1,686,439.80	1,710,925.00
430 000 Instructional Service Payments	359,384.91	372,847.28	427,030.00
490 000 Other Non-Program Transactions	3,012.52	1,020.90	1,012.00
Subtotal Non-Program Transactions	1,970,875.77	2,060,307.98	2,138,967.00
TOTAL EXPENDITURES & OTHER FINANCING USES	14,721,657.86	15,243,306.06	15,511,231.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2007-2008	Unaudited 2008-2009	Budget 2009-2010
900 000 Beginning Fund Balance	75,037.17	31,333.77	5,207.79
900 000 Ending Fund Balance	31,333.77	5,207.79	5,207.79
TOTAL REVENUES & OTHER FINANCING SOURCES	2,670,358.41	2,750,644.99	3,158,691.00
100 000 Instruction	1,949,814.01	2,029,325.33	2,392,058.00
200 000 Support Services	555,988.17	559,669.39	536,302.00
400 000 Non-Program Transactions	208,259.63	187,776.25	230,331.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,714,061.81	2,776,770.97	3,158,691.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2007-2008	Unaudited 2008-2009	Budget 2009-2010
900 000 Beginning Fund Balance	391,952.39	371,108.67	335,022.08
900 000 ENDING FUND BALANCES	371,108.67	335,022.08	277,572.08
TOTAL REVENUES & OTHER FINANCING SOURCES	2,656,781.28	2,719,213.41	2,842,450.00
281 000 Long-Term Capital Debt	2,677,625.00	2,755,300.00	2,899,900.00
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
288 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,677,625.00	2,755,300.00	2,899,900.00
842 000 INDEBTEDNESS, END OF YEAR	5,325,000.00	2,775,000.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2007-2008	Unaudited 2008-2009	Budget 2009-2010
900 000 Beginning Fund Balance	14,128.61	14,885.20	1,073.86
900 000 Ending Fund Balance	14,885.20	1,073.86	1,073.86
TOTAL REVENUES & OTHER FINANCING SOURCES	756.59	188.07	0.00
100 000 Instructional Services	0.00	4,363.41	0.00
200 000 Support Services	0.00	9,636.00	0.00
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	0.00	13,999.41	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2007-2008	Unaudited 2008-2009	Budget 2009-2010
900 000 Beginning Fund Balance	41,309.01	47,510.89	61,365.81
900 000 ENDING FUND BALANCE	47,510.89	61,365.81	48,865.81
TOTAL REVENUES & OTHER FINANCING SOURCES	690,792.94	648,576.53	692,300.00
200 000 Support Services	684,591.06	634,721.61	704,800.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	684,591.06	634,721.61	704,800.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2007-2008	Unaudited 2008-2009	Budget 2009-2010
900 000 Beginning Fund Balance	27,372.41	31,564.03	25,345.56
900 000 ENDING FUND BALANCE	31,564.03	25,345.56	25,345.56
TOTAL REVENUES & OTHER FINANCING SOURCES	22,135.05	42,557.92	46,000.00
200 000 Support Services	0.00	30,244.07	26,000.00
300 000 Community Services	17,943.43	18,532.32	20,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	17,943.43	48,776.39	46,000.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2007-2008	Unaudited 2008-2009	Budget 2009-2010
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	61,505.24	66,157.97	65,500.00
100 000 Instruction	28,290.81	32,492.60	33,791.00
200 000 Support Services	4,428.76	4,000.68	3,319.00
400 000 Non-Program Transactions	28,785.67	29,664.69	28,390.00
TOTAL EXPENDITURES & OTHER FINANCING USES	61,505.24	66,157.97	65,500.00

