

This document has been updated for the Annual Meeting (10/26/15) to include the October 15 verification from WI DPI.



# School District of Rib Lake

October 26th,  
2015

# Annual Meeting Packet

## *Together for Children*

*The **Vision** of the School District of Rib Lake is that every student will develop a passion for learning and graduate with skills and knowledge to achieve personal success.*

*The **Mission** of the School District of Rib Lake is to provide the highest quality education for every student in a responsive and enriching environment.*

### **CORE VALUES**

*Students are the Top Priority + Staff Commitment to Excellence + Community/School Partnerships + Next Generation Skills + Quality Facilities & Equipment*

Dear Citizens of the School District of Rib Lake,

I would like to invite you to attend the Rib Lake School District’s Annual Meeting in the elementary music room at 7:00 pm on Monday, October 26<sup>th</sup>, 2015. The purpose of the Annual Meeting is to provide district residents with an opportunity to give input into the operation of the school district. Additionally, the district representatives provide information related to achievements, overall needs, and the future of the district.

The school board is charged by statute with the care, control and management of the property and affairs of the school district. However, this charge is subject to the authority vested in the annual school meeting. The powers vested in the annual school meeting are, for the most part, set forth in s. 120.10 of the Wisconsin state statutes.

This booklet contains information about the school district and the budget. Creating a school district budget requires balancing two important principles: offering the best learning opportunities for our children while being fiscally responsible. While a budget outlines where the money comes from and where it goes, it also creates the framework for student success in the classroom, in school activities, and ultimately in the community. Community support and tax dollars make these successful achievements possible.

Citizens who attend the Annual Meeting will be asked to approve a levy to support the budget for the budget year that began July 1, 2015. We wait to hold our annual meeting and set the tax levy so that the budget will include the state certified equalized value, which is not available until October 15<sup>th</sup> each year. By statute, the Board of Education then has until November 1 to formally adopt the budget and officially set the levy. As in the past, this meeting is scheduled to immediately follow the Annual Meeting on Monday, October 26<sup>th</sup> at 8:00 pm.

We continue to celebrate the quality of the students produced by the School District of Rib Lake. The achievements demonstrated by Rib Lake students are evidence of the outstanding collaborative efforts of our parents, students, and staff. We will work together to assure that these successes continue.

Please review the enclosed materials and plan on attending the Annual Meeting. If you are unable to attend and have questions, don’t hesitate to contact me or a board member.

On behalf of the Board of Education and myself, thank you for your continued support in educating our youth of our district.

Lori A. Manion  
District Administrator

### GENERAL DISTRICT INFORMATION

<b>STUDENT POPULATION*</b>	<b>2014-15</b>	<b>2015-16</b>
<b>Race/Ethnicity</b>		
American Indian	.6%	.21%
Asian/Pacific Islander	.4%	.21%
Black (not Hispanic)	1.9%	1.24%
Hispanic	7.1%	7.85%
White (not Hispanic)	90%	90.5%
<b>Student Groups</b>		
Students w/Disabilities	11.5%	12.6%
Economically Disadvantaged	44.4%	50.62%
Limited English Proficient	3.1%	2.27%

<b>Grades:</b>	K4 – 12
<b>Enrollment:</b>	482
<b>Schools:</b>	4 (includes RVA)
<b>Administration:</b>	3
<b>Professional Staff:</b>	41
<b>Support Staff:</b>	23

\*As of 9/17/15

**SCHOOL DISTRICT OF RIB LAKE**  
**BUDGET HEARING and ANNUAL MEETING**  
October 26<sup>th</sup>, 2015, 7:00 pm  
Rib Lake Elementary School Music Room

1. Call to Order – Board of Education President
2. Election of Chairperson
3. Approval of minutes of Annual Meeting held October 27, 2014
4. Reports of the District including Financial Report and Audit Summary for 2014-15
5. Presentation of Proposed Budget for 2015-16
6. Hearing on Proposed Budget for 2015-16
7. Resolution A (**General Fund levy**) – to levy a tax of **\$1,953,642** for the 2015-16 General Fund.
8. Resolution B (**Debt Service levy**) - to levy a tax of **\$774,175**, which includes **\$51,806** for Fund 38 (Non-Referendum Debt) and **\$722,369** for Fund 39 (Referendum Debt), for the 2015-16 Debt Service Fund.
9. Resolution C (**Community Service levy**) – to levy a tax of **\$22,500** (Fund 80) for the 2015-16 Community Service Fund.
10. Resolution D (**School lunches and breakfasts**) - to authorize providing school lunches/breakfasts to pupils and appropriate funds for that purpose.
11. Resolution E (**Textbooks**) - to authorize the district to provide free textbooks as in the past.
12. Resolution F (**Student insurance**) – to authorize the purchase of student accident insurance with district funds.
13. Resolution G (**Borrowing**) - to authorize the district to borrow money as in the past on a temporary basis for cash flow purposes per requirements of WI State Statute (section 67.12).
14. Resolution H (**Legal actions**) - to authorize prosecution or defense of any action or proceedings in which the School District is interested.
15. Resolution J (**Vehicle acquisition**) – to authorize the purchase and operation of vehicles and/or finance contracts for the use and services of transportation vehicles.
16. Resolution K (**Board member compensation**) – to set board members’ salaries and payment of travel costs incurred in the performance of their duties. (Current salaries are \$65 per meeting for the president and clerk and \$55 for the remaining members and payment of travel costs incurred in the performance of their duties).
17. Resolution L (**Annual meeting date**) – to set the 2016 Annual Meeting for 7 p.m. on the 4th Monday in October (*October 24, 2016*) as authorized under WI State Statute 120.8(1).
18. Other business as allowed at the Annual Meeting
19. Adjournment

*A quorum of the Board of Education may be present.*

**SCHOOL DISTRICT OF RIB LAKE BUDGET HEARING & ANNUAL MEETING MINUTES  
OCTOBER 27, 2014                      7:00 P.M. – ELEMENTARY MUSIC ROOM**

The Budget Hearing was called to order at 7:02 P.M. by President Blomberg, followed by the Pledge of Allegiance.

Election of Chairperson: Scott Everson nominated Jerry Blomberg for Chairperson of the Budget Hearing and Annual Meeting. Rollie Thums seconded. Being no other nominations, Rollie Thums made a motion to cast a ballot for Blomberg, George Zondlo seconded. Motion carried by a voice vote.

Approval of minutes of Annual meeting October 28, 2013. Pat Gilge made a motion to approve the minutes of the Annual Meeting of October 28, 2013. Joan Magnuson seconded. Motion carried by a voice vote.

Financial Report and Audit Summary for 2013-2014. Administrator Manion stated the purpose of an Annual Meeting, provided a summary of the district financial status, and stressed the importance of student achievement. She discussed the work that was done on the district Mission Statement and Core Values and explained that she has a survey that has been put in different areas and she would like the public to complete.

Presentation of and Hearing on Proposed Budget for 2014-2015. The proposed budget was presented by Administrator Manion.

Chairperson Blomberg explained the process of voting on the resolutions and stated that a motion and a second was needed for each. Discussion would be allowed followed by a voice vote.

Resolution A (**General Fund Levy**) Pat Gilge made a motion to levy a tax of \$1,929,202 for the 2014-15 General Fund. Mike Thums seconded. Motion carried by voice vote.

Craig Scheithauer voiced his displeasure with the Board of Education stating that the Board always use the excuse “we cannot dip into the Fund Balance.” He cannot understand this reasoning as the Fund Balance has doubled. He doesn’t feel that this is an honest way to approach the staff and there is still no salary schedule. Tom Rusch asked about current teaching openings and wondered if the lack of applications was a reflection of how people look at the opportunity of employment in this district. Bob Rusch asked if the Board was addressing the salary and benefit issue. Chairperson Blomberg answered that the Board cannot exceed 1.46% CPI increase.

Resolution B (**Debt Service levy**) – Mike Thums made a motion to levy a tax of \$692,556, which includes \$51,806 for Fund 38 (Non-Referendum Debt) and \$640,750 for Fund 39 (Referendum Debt) for the 2014-2015 Debt Service Fund. Scott Everson seconded. Motion carried by a voice vote.

Resolution C (**Community Service levy**) – Rollie Thums made a motion to levy a tax of \$22,500 (Fund 80) for the 2014-2015 Community Service Fund. Joan Magnuson seconded. Motion carried by a voice vote.

Resolution D (**School lunches and breakfasts**) Pat Gilge made a motion to approve providing school lunches, and breakfast to pupils and appropriate funds for that purpose. Garrett Anderson seconded. Motion carried by a voice vote.

Resolution E (**Textbooks**) – Craig Scheithauer made a motion to authorize the district to provide free textbooks. Steve Martin seconded. Motion carried by a voice vote.

Resolution F (**Student insurance**) – George Zondlo made a motion to authorize the purchase of student accident insurance with district funds. Mike Thums seconded. Motion carried by a voice vote.

Resolution G (**Borrowing**) – Joan Magnuson made a motion to authorize the district to borrow money for cash flow purposed per requirements of WI State Statute (section 67.12). Steve Martin seconded. Motion carried by a voice vote.

Resolution H (**Lease of property and sale/disposal of property and items**) – Scott Everson made a motion to authorize the district to leased property to another party, and to sell and /dispose of property/items not needed by the district. Pat Gilge seconded. Motion carried by a voice vote.

Resolution I (**Legal actions**) – Craig Scheithauer made a motion to authorize prosecution or defense of any action or proceeding in which the School District is interested. Both Bob and Tom Rusch questioned this. They stated they did not like this motion and could not vote for it. Rollie Thums seconded. Motion carried by a voice vote with 2 “no” votes.

Resolution J (**Vehicle acquisition**) – Motion was made by Scott Everson to authorize the purchase and operation of vehicles and/or finance contracts for use and services of transportation vehicles. George Zondlo seconded. Motion carried by a voice vote.

Resolution K (**Board member compensation**) – Motion was made by Mike Thums to set board members’ salaries as \$65 per meeting for the president and clerk and \$55 for the remaining members and include payment of travel costs incurred in the performance of their duties. Pat Gilge seconded. Motion carried by a voice vote.

Resolution L (**Annual meeting date**) – Motion was made by Rick Cardey to set the 2015 Annual Meeting for 6:00 P.M. on the 4<sup>th</sup> Monday in October. After a discussion, Rick Cardey changed the motion to 7:00 P.M on 10/26/15. Joan Magnuson seconded. Motion carried by a voice vote.

Tom Rusch asked to be heard and proceeded to pass out papers. He stated that he was a strong supporter of Public Schools and decided it was time to collect facts regarding Finances and State Aid. Pat Tlusty questioned a few of the facts.

Bob Rusch distributed a LaCrosse Tribune article about Voucher Schools, highlighting how the state funds these schools. Craig Scheithauer stated he wished the Board of Education would stand up and let the government know where we stand.

Rollie Thums questioned where we are regarding the bus situation. Chairperson Blomberg gave a brief summary.

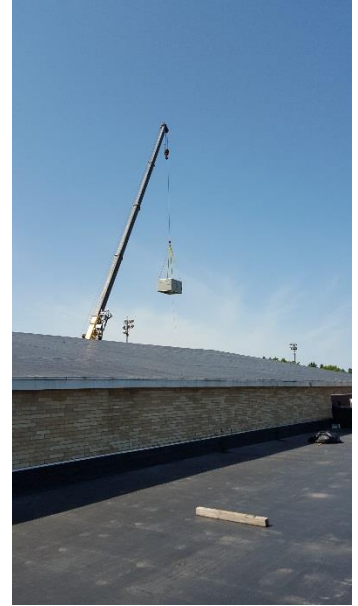
Joelle Scheithauer gave the Elementary Staff a big “pat” on the back for stepping in and paying for a child’s lunch. The child’s parents wrote a letter thanking them.

Seeing no further business, Chairperson Blomberg thanked everyone for attending. Rollie Thums made a motion to adjourn the Budget Hearing and Annual Meeting at 8:46 P.M. Steve Martin seconded. Motion carried by a voice vote.

Respectfully submitted by  
Marlene A. Rymer – Board Clerk

## Facility Project Update

Projects throughout all district facilities have been going strong since the referendum was passed by 58% of the Rib Lake District voters on April 7, 2015. Throughout the summer and into the fall, work has continued to update and/or replace the following: roofing, heating/ventilators, windows, electric, plumbing, and biomass boiler. Project close out activities are underway and will continue this fall including addressing project loose ends. Other project close out activities include training and instruction on recently upgraded HVAC and building control systems. Some operational instruction has been completed to the maintenance and administrative staff with additional training to follow during the next several weeks. Other work to be completed includes the removal and replacement of the windows in the middle and high schools. The Biomass Boiler and other significant related components such as the metering bin, compressor, and roundabout have been delivered and installed in the boiler room. Next steps include testing, programming, and training instruction for the maintenance staff with an anticipated completion for all projects of mid-November. Because projects are not yet completed, a final summary of project costs will not be available until later next month.



### Capital Improvement Plan

The District is working on creating a 10-Year deferred maintenance plan, taking into account current and future projects that will need to be addressed to maintain buildings to the expected levels. The plan is based on site visits, preliminary estimated budgets, and current costs. It is subject to change as unexpected conditions arise, however it is a best estimate based on current known conditions.

### Maintenance Plan

As a result of the District's significant investment in upgraded HVAC/mechanical systems, the District is also working to identify comprehensive preventative maintenance procedures, who will be performing them, and additional resources to assist with their completion, if necessary.

### Open House

The community of Rib Lake and surrounding areas are invited to attend an open house scheduled the same night as the Annual Meeting: Monday, October 26, 2015 at 6:00 pm. Attendees will have an opportunity to hear about the changes and take a tour of the facilities.



**OPEN HOUSE**  
**Date: Monday, October 26, 2015**  
**Time: 6:00 pm Overview**  
**6:30 pm Tour #1**  
**7:00 pm Tour #2**  
**Location: High School Commons**



## STATEMENT OF REVENUES & EXPENDITURES

GENERAL FUND (FUND 10)	Audited 12-13	Audited 13-14	Preliminary Audited 14-15	Estimate Budget 15-16
700-000 Total Assets	\$ 1,953,938	\$ 1,896,214	\$ 1,844,800	\$ -
800-000 Total Liabilities	\$ 1,295,564	\$ 1,301,109	\$ 1,183,026	\$ -
<b>900-000 Fund Equity</b>	<b>\$ 658,374</b>	<b>\$ 595,105</b>	<b>\$ 661,774</b>	<b>\$ 661,774</b>
<b>REVENUES</b>				
<b>100 Operating Transfers-In</b>				
210 Taxes	\$ 1,871,125	\$ 1,824,356	\$ 1,932,346	\$ 1,955,196
220 Payments in Lieu of Taxes	\$ -	\$ -	\$ -	\$ -
230 Interfund Payments	\$ -	\$ -	\$ -	\$ -
240 Payments for Services	\$ -	\$ -	\$ -	\$ -
260 Non-Capital Sales	\$ 2,666	\$ 1,458	\$ 3,975	\$ 1,500
270 School Activity Income	\$ 6,698	\$ 6,361	\$ 10,047	\$ 6,000
280 Interest on Investments	\$ 10,427	\$ 5,522	\$ 3,672	\$ 4,000
290 Other Revenue, Local Sources	\$ 26,513	\$ 3,135	\$ 9,711	\$ 1,000
<b>200 Revenue from Local Sources</b>	<b>\$ 1,917,429</b>	<b>\$ 1,840,832</b>	<b>\$ 1,959,751</b>	<b>\$ 1,967,696</b>
310 Transit of Aids	\$ -	\$ 8,251	\$ 8,333	\$ -
340 Payment for Services	\$ 39,767	\$ 44,928	\$ 64,728	\$ 50,000
390 Other Interdistrict, In WI	\$ -	\$ -	\$ -	\$ -
<b>300 Inter-District Payment Within Wisconsin</b>	<b>\$ 39,767</b>	<b>\$ 53,179</b>	<b>\$ 73,061</b>	<b>\$ 50,000</b>
440 Payments for Services	\$ -	\$ -	\$ -	\$ -
490 Other Inter-District Payments, Out WI	\$ -	\$ -	\$ -	\$ -
<b>400 Other-District, Outside Wisconsin</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
510 Transit of Aids	\$ -	\$ -	\$ 9,493	\$ 9,000
540 Payments for Services	\$ -	\$ -	\$ -	\$ -
580 Medical Service Reimbursement	\$ -	\$ 27,886	\$ 42,588	\$ 40,000
<b>500 Revenue from Intermediate Sources</b>	<b>\$ -</b>	<b>\$ 27,886</b>	<b>\$ 52,081</b>	<b>\$ 49,000</b>
610 State Aid - Categorical	\$ 62,140	\$ 75,315	\$ 116,978	\$ 111,000
620 State Aid - General	\$ 2,368,253	\$ 2,488,130	\$ 2,466,657	\$ 2,447,306
630 Special Project Grants	\$ 11,672	\$ 3,680	\$ 4,680	\$ 4,600
640 Payment for Services	\$ -	\$ -	\$ -	\$ -
650 State Youth Initiative Program	\$ 149,353	\$ 150,017	\$ 155,211	\$ 150,000
660 State Rev. Through Local Units	\$ 3,867	\$ 3,384	\$ 3,592	\$ 3,000
690 Other Revenue, State	\$ 119,964	\$ 118,162	\$ 114,871	\$ 145,600
<b>600 Total Revenue from State Sources</b>	<b>\$ 2,715,249</b>	<b>\$ 2,838,688</b>	<b>\$ 2,861,989</b>	<b>\$ 2,861,506</b>
710 Transit of Aids	\$ -	\$ -	\$ -	\$ -
720 Impact Aid	\$ -	\$ -	\$ -	\$ -
730 Special Project Grants	\$ 28,313	\$ 124,929	\$ 110,267	\$ 123,672
740 Payments for Services	\$ -	\$ -	\$ -	\$ -
750 ECIA	\$ 90,167	\$ 82,587	\$ 84,973	\$ 93,525
760 JTPA	\$ -	\$ -	\$ -	\$ -
780 Aid from state agencies other than DPI	\$ -	\$ -	\$ 48,406	\$ 48,000
790 Other Revenue, Federal	\$ 35,299	\$ 73,720	\$ 22,541	\$ 22,000
<b>700 Revenue from Federal Sources</b>	<b>\$ 153,779</b>	<b>\$ 281,236</b>	<b>\$ 266,187</b>	<b>\$ 287,197</b>
850 Reorganization Settlement	\$ -	\$ -	\$ -	\$ -
860 Compensation, Fixed Assets	\$ -	\$ -	\$ -	\$ -
870 Long-Term Obligations	\$ -	\$ 109,672	\$ -	\$ -
890 Miscellaneous	\$ -	\$ -	\$ -	\$ -
<b>800 Other Financing Sources</b>	<b>\$ -</b>	<b>\$ 109,672</b>	<b>\$ -</b>	<b>\$ -</b>
<b>900 Other Revenues</b>	<b>\$ 71,754</b>	<b>\$ 64,356</b>	<b>\$ 65,836</b>	<b>\$ 49,000</b>
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 4,897,978</b>	<b>\$ 5,215,849</b>	<b>\$ 5,278,905</b>	<b>\$ 5,264,399</b>

	<u>Audited 12-13</u>	<u>Audited 13-14</u>	<u>Preliminary Audited 14-15</u>	<u>Estimate Budget 15-16</u>
110 000 Undifferentiated Curriculum	\$ 920,867	\$ 1,013,251	\$ 1,082,642	\$ 1,093,739
120 000 Regular Curriculum	\$ 1,192,427	\$ 1,086,197	\$ 1,087,250	\$ 1,114,996
130 000 Vocational Curriculum	\$ 227,690	\$ 210,026	\$ 172,777	\$ 202,057
140 000 Physical Curriculum	\$ 178,187	\$ 177,637	\$ 181,517	\$ 184,290
150 000 Special Curriculum	\$ -	\$ -	\$ -	\$ -
160 000 Co-Curricular Activities	\$ 103,262	\$ 90,212	\$ 103,962	\$ 97,900
170 000 Gifted/Talented	\$ -	\$ -	\$ -	\$ -
<b>100 000 Total Instruction</b>	<b>\$ 2,622,433</b>	<b>\$ 2,577,323</b>	<b>\$ 2,628,148</b>	<b>\$ 2,692,982</b>
210 000 Pupil Services	\$ 168,411	\$ 152,931	\$ 152,577	\$ 149,056
220 000 Instructional Staff Services	\$ 112,940	\$ 214,276	\$ 201,286	\$ 217,483
230 000 General Administration	\$ 112,185	\$ 112,113	\$ 123,547	\$ 132,285
240 000 School Building Administration	\$ 143,390	\$ 146,505	\$ 168,060	\$ 174,910
250 000 Business Administration	\$ 960,562	\$ 1,022,833	\$ 997,649	\$ 951,917
260 000 Central Services	\$ 76,664	\$ 211,018	\$ 163,937	\$ 130,856
270 000 Insurance & Judgements	\$ 86,659	\$ 89,127	\$ 73,424	\$ 73,284
280 000 Debt Services	\$ 13,215	\$ 47,534	\$ 46,875	\$ 81,641
290 000 Other Support Services	\$ 137,735	\$ 132,121	\$ 92,091	\$ 85,485
<b>200 000 Total Support Services</b>	<b>\$ 1,811,761</b>	<b>\$ 2,128,458</b>	<b>\$ 2,019,446</b>	<b>\$ 1,996,917</b>
410 000 Interfund Operating Transfers	\$ 357,547	\$ 412,653	\$ 405,641	\$ 420,000
420 000 Payment to Non- Governmental Units	\$ -	\$ -	\$ -	\$ -
430 000 General Tuition Payments	\$ 105,755	\$ 160,120	\$ 159,001	\$ 154,500
490 000 Other Non-Program Transactions	\$ 220	\$ 564	\$ -	\$ -
<b>400 000 Total Non-Program Transactions</b>	<b>\$ 463,522</b>	<b>\$ 573,337</b>	<b>\$ 564,642</b>	<b>\$ 574,500</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING</b>	<b>\$ 4,897,716</b>	<b>\$ 5,279,118</b>	<b>\$ 5,212,236</b>	<b>\$ 5,264,399</b>
<b>SPECIAL PROJECT FUNDS (FUND 20) 21 27</b>				
700 000 Current Assets	\$ 13,544	\$ 14,110	\$ 12,444	\$ -
800 000 Liabilities	\$ 9,963	\$ 13,817	\$ 11,511	\$ -
900 000 Fund Equity	\$ 3,581	\$ 293	\$ 933	\$ -
Revenue from Local Sources	\$ 363,193	\$ 413,955	\$ 406,747	\$ 436,021
Revenue from State	\$ 155,775	\$ 166,593	\$ 191,824	\$ 225,600
Revenue from Federal	\$ 152,884	\$ 104,232	\$ 74,700	\$ 105,088
Revenue from Other Sources	\$ -	\$ -	\$ 9,821	\$ 13,000
<b>TOTAL REVENUES</b>	<b>\$ 671,852</b>	<b>\$ 684,780</b>	<b>\$ 683,092</b>	<b>\$ 779,709</b>
Expenditures				
100 000 Instruction	\$ 493,788	\$ 494,920	\$ 502,080	\$ 596,788
200 000 Support Services	\$ 178,414	\$ 186,132	\$ 179,743	\$ 181,921
400 000 Non-Program Transactions	\$ 7,622	\$ 7,016	\$ 629	\$ 1,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 679,824</b>	<b>\$ 688,068</b>	<b>\$ 682,452</b>	<b>\$ 779,709</b>
<b>DEBT SERVICE FUND (FUND 38/39)</b>				
700 000 Current Assets	\$ 102,590	\$ 91,183	\$ 106,753	\$ -
800 000 Liabilities	\$ 11,445	\$ 14,895	\$ -	\$ -
900 000 Fund Equity	\$ 91,145	\$ 76,288	\$ 106,753	\$ -
Revenue				
<b>000 Total Revenue</b>	<b>\$ 705,960</b>	<b>\$ 991,698</b>	<b>\$ 1,501,909</b>	<b>\$ 774,175</b>
Expenditures				
100 000 Instruction	\$ -	\$ -	\$ -	\$ -
200 000 Support Services	\$ 714,975	\$ 1,006,555	\$ 1,471,444	\$ 774,175
400 000 Non-Program Transactions	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	<b>\$ 714,975</b>	<b>\$ 1,006,555</b>	<b>\$ 1,471,444</b>	<b>\$ 774,175</b>



	<u>Audited 12-13</u>	<u>Audited 13-14</u>	<u>Preliminary Audited 14-15</u>	<u>Estimate Budget 15-16</u>
<b>CAPITAL PROJECTS FUND (FUND 46/49)</b>				
700 000 Current Assets	\$ -	\$ -	\$ 2,908,360	\$ -
800 000 Liabilities	\$ -	\$ -	\$ -	\$ -
900 000 Fund Equity	\$ -	\$ -	\$ 2,908,360	\$ -
Revenue				
<b>000 Total Revenue</b>	\$ -	\$ -	\$ 3,300,634	\$ -
Expenditures				
100 000 Instruction	\$ -	\$ -	\$ -	\$ -
200 000 Support Services	\$ -	\$ -	\$ 392,274	\$ 2,908,360
400 000 Non-Program Transactions	\$ -	\$ -	\$ -	\$ -
<b>TOTAL EXPENDITURES</b>	\$ -	\$ -	\$ 392,274	\$ 2,908,360
<b>FOOD SERVICE FUND (FUND 50)</b>				
700 000 Current Assets	\$ 24,509	\$ 16,792	\$ 20,203	\$ -
800 000 Liabilities	\$ 19,387	\$ 369	\$ 213	\$ -
900 000 Fund Equity	\$ 5,122	\$ 16,423	\$ 19,990	\$ -
Revenue				
000 Total Revenue	\$ 256,703	\$ 244,633	\$ 235,611	\$ 240,000
Expenditures				
100 000 Instruction	\$ -	\$ -	\$ -	\$ -
200 000 Support Services	\$ 251,581	\$ 233,332	\$ 232,044	\$ 240,000
400 000 Non-program Transactions	\$ -	\$ -	\$ -	\$ -
000 000 Total Expenditures	\$ 251,581	\$ 233,332	\$ 232,044	\$ 240,000
<b>AGENCY FUND (FUND 60)</b>				
700 000 Current Assets	\$ 48,308	\$ 34,905	\$ 41,467	\$ -
800 000 Liabilities	\$ 48,308	\$ 34,905	\$ 41,467	\$ -
900 000 Fund Equity	\$ -	\$ -	\$ -	\$ -
Revenue				
<b>000 Total Revenue</b>	\$ 120,967	\$ 112,850	\$ 99,748	\$ 98,000
Expenditures				
100 000	\$ -	\$ -	\$ -	\$ -
200 000	\$ -	\$ -	\$ -	\$ -
400 000 Non-program Transactions	\$ 116,547	\$ 126,253	\$ 93,186	\$ 98,000
<b>000 000 Total Expenditures</b>	\$ 116,547	\$ 126,253	\$ 93,186	\$ 98,000
<b>EXPENDABLE TRUST FUND (FUND 72)</b>				
700 000 Current Assets	\$ 15,130	\$ 19,860	\$ 19,904	\$ -
800 000 Liabilities	\$ -	\$ -	\$ -	\$ -
900 000 Fund Equity	\$ 15,130	\$ 19,860	\$ 19,904	\$ -
Revenue				
<b>000 Total Revenue</b>	\$ 142	\$ 5,230	\$ 9,594	\$ 9,500
Expenditures				
100 000 Instruction	\$ -	\$ -	\$ -	\$ -
200 000 Support Service	\$ -	\$ -	\$ -	\$ -
400 000 Non-Program Transactions	\$ 500	\$ 500	\$ 9,550	\$ 9,500
<b>000 000 Total Expenditures</b>	\$ 500	\$ 500	\$ 9,550	\$ 9,500
<b>COMMUNITY SERVICE (FUND 80)</b>	<u>Audited 12-13</u>	<u>Audited 13-14</u>	<u>Preliminary Audited 14-15</u>	<u>Estimate Budget 15-16</u>

	700 000 Current Assets	\$ 27,662	\$ 31,458	\$ 24,916	\$ -
	800 000 Liabilities	\$ 1,019	\$ 680	\$ 325	\$ -
	900 000 Fund Equity	\$ 26,643	\$ 30,778	\$ 24,591	\$ -
Revenue	<b>000 Total Revenue</b>	<b>\$ 27,970</b>	<b>\$ 25,825</b>	<b>\$ 26,208</b>	<b>\$ 25,500</b>
Expenditures	100 000 Instruction	\$ -	\$ -	\$ -	\$ -
	200 000 Support Services	\$ 21,147	\$ 7,040	\$ 9,137	\$ 9,000
	300 000 Community Services	\$ 8,804	\$ 14,650	\$ 23,258	\$ 23,500
	<b>000 000 Total Expenditures</b>	<b>\$ 29,951</b>	<b>\$ 21,690</b>	<b>\$ 32,395</b>	<b>\$ 32,500</b>

**FUNCTIONS:**

Functions describe the purpose or activity for which a service or material is acquired.

Listed below are definitions of functions used in the different funds

- 110 000 Undifferentiated Curriculum (Elementary School & Technology)
- 120 000 Regular Curriculum (Middle School, High School, & Technology)
- 130 000 Vocational Curriculum (Agriculture, Business Education, Family & Consumer Science and Vocational Education)
- 140 000 Physical Curriculum (Physical Education, Drivers Education, & Health)
- 150 000 Special Curriculum (Special Education & Gifted/Talented)
- 160 000 Co-Curricular Activities (Athletics, Forensics, Drama, etc.)
- 210 000 Pupil Services (Guidance Counselor, School Psychologist, & School Social Worker)
- 220 000 Instructional Staff Services (Improvement of Instruction, Library and Reading Specialist)
- 230 000 General Administration (School Board & District Administrator)
- 240 000 School Building Administration (Principals' Offices -- Including Secretaries)
- 250 000 Business Administration (Operations & Maintenance, Transportation, Administrative Assistant & District Secretaries)
- 270 000 Insurance & Judgements
- 280 000 Debt Services
- 290 000 Other Support Services (Payment to C.E.S.A.)
- 410 000 Interfund Operating Transfers
- 430 000 General Tuition Payments

**SCHOOL DISTRICT OF RIB LAKE**  
**2015-16 PRELIMINARY BUDGET FIGURES**

	2013 Figures (Audited)	2014 Figures (Audited)	2015 Figures (Proposed)	Comparison From 2014 to 2015
Levy for General Fund (Fund 10)	\$1,824,356	\$1,932,346	\$1,953,642	\$21,296
Levy for Debt Service Fund 38	\$69,349	\$51,806	\$51,806	\$0
Levy for Debt Service Fund 39	\$621,625	640,750	\$722,369	\$81,619
Levy for Community Service Fund (Fund 80)	\$22,500	\$22,500	\$22,500	\$0
<b>Total Levy</b>	<b>\$2,537,830</b>	<b>\$2,647,402</b>	<b>\$2,750,317</b>	\$102,915
Equalized Value	\$252,162,930	\$259,548,435	\$252,954,860	(\$6,593,575)
Mill Rate	10.06 per \$1000 of property value	10.17 per \$1000 of property value	10.87 per \$1000 of property value	\$0.70
State Aid (Fund 10)	\$2,488,130	\$2,466,657	\$2,447,306	(\$19,351)
Total Fund 10 Expenditures	\$5,279,118	\$5,212,236	\$5,264,399	\$52,163
<b>Fund Balance (Fund 10)</b>	<b>\$601,590</b>	<b>\$661,774</b>	<b>\$661,774</b>	\$0

**PROPOSED 2015-16 COMMUNITY PROGRAMS & SERVICES (FUND 80) BUDGET**

PURPOSE	DOLLAR AMOUNT
Hall of Fame	\$1,100
Fitness Center (coordination, equipment, upkeep)	\$4,600
Fitness Trail Maintenance/Improvement	\$1,150
S.T.E.P. (Senior Tax Exchange Program)	\$5,000
Field Maintenance	\$5,000
Baseball Light Poles	\$1,150
Community Outreach Program & Coordination	\$2,700
Community Newsletter	\$1,800
<b>TOTAL 2015-16 Property Tax Levy</b>	<b>\$22,500</b>

**Community Programs**

As part of its commitment to the Rib Lake community, the Rib Lake School District has set monies aside to provide community programs for the 2015-16 school year.

Programs will be determined using the input from many community members last year (in the form of a survey) and availability of facilitators.

A Community Program Coordinator position will be advertised in the coming weeks. All who are interested should submit an application. More information will be available on our district website under: *Employment Opportunities → Support Staff.*

