

School District of River Falls
Finance and Facilities Committee Meeting

Monday, June 9, 2025 - at 7:00 PM or immediately following the 6:00 PM Personnel meeting
District Office
852 E Division Street
River Falls, Wisconsin 54022

Finance and Facilities Committee members: Mike Miller (Chair), Bo Hirstein, & Alison Page
A quorum of the Board may be present for information-gathering purposes only.

Agendas can be viewed at <https://www.rfsd.k12.wi.us/district/school-board.cfm> or at
<https://meetings.boardbook.org/Public/Organization/1447>

1. **CALL TO ORDER - 7:00 PM (or immediately after the Personnel Committee Meeting)**
2. **MANNER OF PUBLIC NOTIFICATION OF MEETING**
3. **HEARING OF VISITORS OR DELEGATIONS**

4. **FACILITIES PROJECTS UPDATE** **2**
Description: The Director of Finance & Facilities will provide an update on the facilities projects.
Recommended Action: None, informational only.

5. **2024-25 BUDGET REVISIONS** **4**
Description: The Director of Finance & Facilities will present revisions to the 2024-25 budget for approval.
Recommended Action: Approve the 2024-25 budget revisions.

6. **2024-25 BUDGET UPDATE** **12**
Description: The Director of Finance & Facilities will provide an update on the 2024-25 Budget.
Recommended Action: None, informational only.

7. **PROPERTY AND LIABILITY INSURANCE RENEWALS**
Description: The Director of Finance & Facilities will provide an update on the 2025-26 property and liability insurance renewals.
Recommended Action: None, informational only.

8. **PROPOSED/SUGGESTED ITEMS FOR THE NEXT REGULAR AND FUTURE FINANCE & FACILITIES MEETING AGENDA(S)**
Description: As always, committee members will be given the opportunity to suggest items for future committee and/or Board meeting agendas.
Recommended Action: As needed.

9. **SCHEDULE NEXT FINANCE & FACILITIES COMMITTEE MEETING**
Description: Upcoming committee meeting dates, times, and locations will be reviewed.
Recommended Action: Set the meeting schedule as follows:
Finance and Facilities Committee meeting, Monday, July 14, 2025, 7:00 p.m. (or immediately following Educational Program)
The meeting will be held at the District Office, 852 E. Division Street.

10. **ADJOURN**



RIVER FALLS HIGH SCHOOL PROGRESS

RIVER FALLS HIGH SCHOOL

WORK COMPLETED

- **Existing School:**
 - Concrete topping for new stair landing.
 - New ductwork installed on the ceiling.
 - New openings cut through existing wall to the addition.
- **Addition:**
 - Concrete topping poured over new precast plank.
 - Underground plumbing.
 - Slab on grade for main level.

WORK IN PROGRESS

- **Existing School:**
 - Hanging new ductwork installed on the ceiling.
- **Addition:**
 - Hanging new ductwork installed on the ceiling.
 - Both plumbing and electrical rough-ins.
 - Installing exterior windows in the precast walls.

WORK UPCOMING

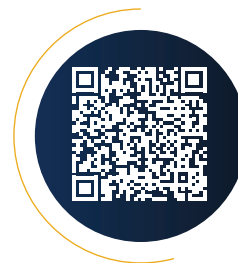
- **Existing School:**
 - Building steel stud walls for mechanical room access in existing vestibule.
 - Steel stud framing for new locker bay security doors.
 - Removal of the existing bleachers in the Main Gym.
 - Fire alarm replacement throughout building.
 - Begin repairing the Main Gym wood floor.
- **Addition:**
 - Fire sprinkler layout and rough-ins.
 - Finish installing remaining interior CMU walls.
 - Continue mechanical, electrical, plumbing rough-ins.
 - Installation of the new door frames.
 - Continue installing new windows and entrances.



RIVER FALLS HIGH SCHOOL PROGRESS



RIVER FALLS HIGH SCHOOL PROGRESS



SCAN HERE

to learn more about the referendum projects



June 2025



RIVER FALLS TRANSPORTATION CENTER PROGRESS



RIVER FALLS TRANSPORTATION CENTER PROGRESS



RIVER FALLS TRANSPORTATION CENTER PROGRESS

RIVER FALLS TRANSPORTATION CENTER

WORK COMPLETED

- Precast plank flooring set.
- Concrete topping poured over the precast plank.
- CMU bearing walls for roof joists.
- Structural steel and decking for new roof.
- Slab on grade for the offices, restrooms, training and work station.

WORK IN PROGRESS

- Mechanical/Electrical/Plumbing in-wall rough-ins.
- Roof parapet blocking around the perimeter.
- CMU walls for the restrooms.

WORK UPCOMING

- Installing the new roof over entire building.
- Laying out the new in-floor heat for the garage space.
- Slab on grade for the garage space.
- Steel stud framing for the new offices.
- CMU walls for new mechanical rooms.



SCAN HERE

to learn more about the
referendum projects

Fd	Source	2023-24 FY Activity	2024-25 Original Budget	2024-25 Revised Budget	2024-25 FYTD Activity	2024-25 FYTD %	2023-24 FYTD %
10	GENERAL FUND						
10 211	PROPERTY TAX	15,672,122.01	17,623,254.00	17,623,254.00	11,941,287.55	67.76	100.00
10 212	CHARGE BACK- PROPERTY TAXES	0.00	0.00	11,903.00	8,065.32	67.76	0.00
10 213	MOBILE HOME TAX	13,983.99	13,000.00	13,000.00	8,999.52	69.23	107.57
10 249	BUS TRANSPORTATION REVENUE	13,233.68	18,000.00	18,000.00	11,751.72	65.29	56.86
10 264	Non-Cap Asset Sales	2,164.21	1,000.00	1,000.00	976.65	97.67	216.42
10 271	ADMISSIONS	56,473.75	45,000.00	45,000.00	58,599.00	130.22	124.61
10 284	INTEREST EARNINGS	551,389.29	325,000.00	325,000.00	382,664.01	117.74	85.76
10 291	GIFTS, FUNDRAISING & CONTRIBUT	33,622.95	40,000.00	40,000.00	39,537.44	98.84	71.21
10 292	STUDENT FEES	241,635.03	235,000.00	235,000.00	194,566.30	82.79	83.26
10 293	RENTALS	10,725.50	7,000.00	7,000.00	10,983.98	156.91	126.53
10 297	STUDENT FINES	305.75	0.00	0.00	35.00	0.00	0.00
10 343	CO-CURRICULAR COST SHARING	18,369.87	14,000.00	14,000.00	0.00	0.00	149.28
10 345	OPEN ENROLLMENT	1,623,177.00	1,791,780.00	1,816,194.00	0.00	0.00	0.00
10 348	TRANSPORTATION FEES - OTHR WI	3,912.33	5,000.00	5,000.00	7,485.09	149.70	57.00
10 515	STATE AID THRU CESA	738.00	0.00	0.00	0.00	0.00	0.00
10 517	FEDERAL AID THRU CESA	0.00	3,500.00	3,500.00	0.00	0.00	0.00
10 612	TRANSPORTATION AID	82,372.86	85,000.00	85,000.00	69,740.00	82.05	78.51
10 613	LIBRARY AID	257,582.00	260,000.00	280,659.00	280,659.00	100.00	101.01
10 619	OTHER STATE CATEGORICAL AID	24,062.27	2,000.00	2,000.00	2,706.75	135.34	0.00
10 621	STATE EQUALIZATION AID	21,606,334.00	21,889,139.00	21,889,139.00	14,227,941.00	65.00	65.00
10 630	STATE GRANT	200,103.46	76,000.00	180,913.00	0.00	0.00	0.00
10 660	DNR - PILT PROGRAM PAYMENTS	40,016.10	41,000.00	41,000.00	45,701.16	111.47	97.60
10 691	TAX EXEMPT COMPUTER AID	48,251.82	142,488.00	142,488.00	0.00	0.00	0.00
10 695	PER PUPIL AID	2,513,154.00	2,514,638.00	2,514,638.00	2,514,638.00	100.00	100.03
10 699	State Grant-Misc	333,999.00	239,797.00	239,797.00	0.00	0.00	10.43
10 713	VOCATIONAL ED. ACT	24,211.35	23,429.00	23,429.00	0.00	0.00	0.00
10 730	FEDERAL GRANT	209,673.43	81,842.00	81,842.00	0.00	0.00	7.52
10 751	TITLE 1 GRANT	242,921.72	247,217.00	247,217.00	0.00	0.00	0.00
10 780	SBS MEDICAID	148,020.42	125,000.00	125,000.00	0.00	0.00	0.03
10 861	CAPITAL ASSET SALE	3,013.60	5,000.00	5,000.00	5,654.76	113.10	30.74
10 878	CAPITAL LEASES	443,197.39	0.00	0.00	0.00	0.00	0.00
10 964	INSURANCE	21,272.37	0.00	0.00	9,325.02	0.00	106.36
10 971	INS DIV / E-RATE	133,118.07	130,000.00	130,000.00	108,579.51	83.52	137.23
10 990	MISC. REFUND	78,874.79	5,000.00	5,000.00	20,875.83	417.52	99.58
10 ---	GENERAL FUND	44,652,032.01	45,989,084.00	46,150,973.00	29,950,772.61	64.90	76.65
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21	SPECIAL REVENUE FUND						
21 001	PRIOR YR CARRYOVER FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
21 262	NON-CAP FOR RESALE	143,605.59	0.00	0.00	111,567.59	0.00	0.00
21 279	OTHER SCHOOL ACTIVITY INCOME	166,778.69	0.00	0.00	141,894.25	0.00	0.00
21 291	GIFTS, FUNDRAISING & CONTRIBUT	441,964.11	0.00	0.00	351,920.35	0.00	0.00
21 ---	SPECIAL REVENUE FUND	752,348.39	0.00	0.00	605,382.19	0.00	0.00
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27	SPECIAL EDUCATION FUND						
27 110	OPERATING TRANSFER/GENERAL	4,214,124.46	4,568,789.00	4,597,816.00	0.00	0.00	0.00
27 346	TUITION - 66:30	74,134.86	75,654.00	75,654.00	0.00	0.00	65.38
27 446	SPED TUITION NON-WI SCHOOL DIS	6,409.61	0.00	0.00	0.00	0.00	4 0.00
27 611	HANDICAPPED AID	1,685,277.00	1,975,498.00	1,975,498.00	1,333,458.00	67.50	72.91
27 697	Transition Grant	15,277.08	20,000.00	20,000.00	0.00	0.00	0.00

<u>Fd</u>	<u>Sourc</u>	<u>Source</u>	2023-24 <u>FY Activity</u>	2024-25 <u>Original Budget</u>	2024-25 <u>Revised Budget</u>	2024-25 <u>FYTD Activity</u>	2024-25 <u>FYTD %</u>	2023-24 <u>FYTD %</u>
27		SPECIAL EDUCATION FUND						
27 699		State Grant-Misc	0.00	25,364.00	25,364.00	9,923.97	39.13	0.00
27 730		FEDERAL GRANT	879,408.47	835,340.00	835,340.00	0.00	0.00	50.53
27 780		SBS MEDICAID	110,044.77	100,000.00	100,000.00	48,304.21	48.30	42.73
27 990		MISC. REFUND	150.00	0.00	0.00	100.00	0.00	0.00
27 ---		SPECIAL EDUCATION FUND	6,984,826.25	7,600,645.00	7,629,672.00	1,391,786.18	18.24	26.43
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39		REFERENDUM APPROVED DEBT SRVC						
39 211		PROPERTY TAX	6,966,724.99	7,908,636.00	7,908,636.00	5,358,788.78	67.76	100.00
39 284		INTEREST EARNINGS	56,174.49	65,000.00	65,000.00	118,332.40	182.05	957.68
39 968		DEBT ISSUE PREMIUM & ACC. INT.	432,648.00	0.00	0.00	367,761.65	0.00	0.00
39 ---		REFERENDUM APPROVED DEBT SRVC	7,455,547.48	7,973,636.00	7,973,636.00	5,844,882.83	73.30	100.62
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46		LONG TERM CAPTL IMPVMNT TRUST						
46 110		OPERATING TRANSFER/GENERAL	1,050,000.00	0.00	0.00	0.00	0.00	0.00
46 284		INTEREST EARNINGS	9,548.45	15,000.00	15,000.00	34,463.00	229.75	950.79
46 ---		LONG TERM CAPTL IMPVMNT TRUST	1,059,548.45	15,000.00	15,000.00	34,463.00	229.75	1.90
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49		CONSTRUCTION ACCOUNT						
49 284		INTEREST EARNINGS	52,058.22	850,000.00	850,000.00	425,156.42	50.02	0.00
49 873		LONG TERM NOTES	28,000,000.00	0.00	0.00	0.00	0.00	0.00
49 ---		CONSTRUCTION ACCOUNT	28,052,058.22	850,000.00	850,000.00	425,156.42	50.02	0.00
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50		FOOD SERVICE FUND						
50 251		PUPILS	725,578.20	766,869.00	766,869.00	642,099.35	83.73	89.32
50 252		ADULTS	21,229.70	22,325.00	22,325.00	18,237.60	81.69	116.39
50 259		OTHER FOOD SERV. SALES	469,213.74	505,825.00	505,825.00	425,275.33	84.08	78.61
50 284		INTEREST EARNINGS	8.41	0.00	0.00	6.06	0.00	0.00
50 617		FOOD SERVICE AID-STATE	24,941.12	0.00	0.00	0.00	0.00	0.00
50 715		CASH IN LIEU OF COMMODITIES	79,446.00	80,000.00	80,000.00	133,375.00	166.72	66.21
50 717		FOOD SERVICE AID-FEDERAL	600,179.27	616,716.00	616,716.00	376,183.84	61.00	80.93
50 ---		FOOD SERVICE FUND	1,920,596.44	1,991,735.00	1,991,735.00	1,595,177.18	80.09	82.73
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60		CUSTODIAL FUND						
60 001		PRIOR YR CARRYOVER FUNDS	604.13	0.00	0.00	0.00	0.00	0.00
60 262		NON-CAP FOR RESALE	51,990.34	0.00	0.00	60,522.55	0.00	0.00
60 279		OTHER SCHOOL ACTIVITY INCOME	32,056.04	0.00	0.00	14,099.17	0.00	0.00
60 291		GIFTS, FUNDRAISING & CONTRIBUT	23,717.92	0.00	0.00	11,451.69	0.00	0.00
60 ---		CUSTODIAL FUND	108,368.43	0.00	0.00	86,073.41	0.00	5 0.00
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<u>Fd</u>	<u>Sourc</u>	<u>Source</u>	2023-24	2024-25	2024-25	2024-25	2024-25	2023-24
			<u>FY Activity</u>	<u>Original Budget</u>	<u>Revised Budget</u>	<u>FYTD Activity</u>	<u>FYTD %</u>	<u>FYTD %</u>
73		PENSION AND OPEB TRUST FUND						
73 284		INTEREST EARNINGS	76,038.72	65,000.00	65,000.00	63,125.68	97.12	87.47
73 951		OPEB ADC CONTRIBUTION	624,116.00	625,000.00	289,903.00	0.00	0.00	0.00
73 ---		PENSION AND OPEB TRUST FUND	700,154.72	690,000.00	354,903.00	63,125.68	17.79	16.48
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80		COMMUNITY SERVICE FUND						
80 211		PROPERTY TAX	220,000.00	220,000.00	220,000.00	149,069.12	67.76	100.00
80 272		COMMUNITY SERVICE FEES	917,568.75	991,000.00	991,000.00	886,020.54	89.41	98.56
80 284		INTEREST EARNINGS	6.24	0.00	0.00	880.74	0.00	0.00
80 291		GIFTS, FUNDRAISING & CONTRIBUT	2,685.00	0.00	0.00	2,325.00	0.00	474.00
80 ---		COMMUNITY SERVICE FUND	1,140,259.99	1,211,000.00	1,211,000.00	1,038,295.40	85.74	99.05
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Number of Accounts: 398

***** End of report *****

by OBJECT

Fd	Object	Expense Object	2023-24 FY Activity	2024-25 Original Budget	2024-25 Revised Budget	2024-25 FYTD Activity	2024-25 FYTD %	2023-24 FYTD %
10		GENERAL FUND						
10	1--	EMPLOYEE SALARIES	20,884,880.78	21,792,516.00	22,151,496.00	15,842,652.27	71.52	70.82
10	2--	EMPLOYEE BENEFITS	7,986,181.83	8,648,005.00	8,573,105.00	6,147,068.77	71.70	74.76
10	3--	PURCHASED SERVICES	6,280,005.77	7,676,893.00	7,284,025.00	3,941,333.79	54.11	52.08
10	4--	NON-CAPITAL OBJECTS	1,759,232.20	1,682,080.00	1,724,730.00	1,130,700.48	65.56	84.50
10	5--	CAPITAL OBJECTS	1,286,799.78	657,498.00	953,498.00	919,339.27	96.42	63.40
10	6--	DEBT RETIREMENT	386,820.05	383,500.00	309,500.00	316,906.29	102.39	78.29
10	7--	INSURANCE & JUDGMENTS	340,490.75	400,000.00	400,000.00	404,362.45	101.09	98.34
10	8--	OPERATING TRANSFERS-OUT	5,264,124.46	4,568,789.00	4,597,816.00	0.00	0.00	0.00
10	9--	OTHER OBJECTS	132,193.02	179,803.00	156,803.00	107,949.61	68.84	50.84
10	---	GENERAL FUND	44,320,728.64	45,989,084.00	46,150,973.00	28,810,312.93	62.43	61.99
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21		SPECIAL REVENUE FUND						
21	1--	EMPLOYEE SALARIES	172.09	0.00	0.00	0.00	0.00	0.00
21	2--	EMPLOYEE BENEFITS	540.63	0.00	0.00	724.35	0.00	0.00
21	3--	PURCHASED SERVICES	100,113.09	0.00	0.00	63,544.18	0.00	0.00
21	4--	NON-CAPITAL OBJECTS	429,047.55	0.00	0.00	358,075.33	0.00	0.00
21	5--	CAPITAL OBJECTS	15,049.00	0.00	0.00	4,000.00	0.00	0.00
21	9--	OTHER OBJECTS	130,674.83	0.00	0.00	97,052.09	0.00	0.00
21	---	SPECIAL REVENUE FUND	675,597.19	0.00	0.00	523,395.95	0.00	0.00
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27		SPECIAL EDUCATION FUND						
27	1--	EMPLOYEE SALARIES	4,841,042.24	5,350,345.00	5,394,919.00	3,831,944.55	71.03	71.51
27	2--	EMPLOYEE BENEFITS	1,884,325.04	2,021,356.00	2,005,809.00	1,409,186.73	70.26	71.18
27	3--	PURCHASED SERVICES	105,319.77	157,173.00	157,173.00	75,034.04	47.74	55.93
27	4--	NON-CAPITAL OBJECTS	34,143.45	51,800.00	51,800.00	34,234.71	66.09	64.51
27	5--	CAPITAL OBJECTS	108,481.50	4,221.00	4,221.00	0.00	0.00	114.19
27	9--	OTHER OBJECTS	11,514.25	15,750.00	15,750.00	5,573.70	35.39	32.50
27	---	SPECIAL EDUCATION FUND	6,984,826.25	7,600,645.00	7,629,672.00	5,355,973.73	70.20	71.51
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39		REFERENDUM APPROVED DEBT SRVC						
39	6--	DEBT RETIREMENT	5,608,603.00	10,131,543.00	9,649,193.00	9,649,192.50	100.00	100.00
39	---	REFERENDUM APPROVED DEBT	5,608,603.00	10,131,543.00	9,649,193.00	9,649,192.50	100.00	100.00
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46		LONG TERM CAPTL IMPVMNT TRUST						
46	3--	PURCHASED SERVICES	670,370.41	650,000.00	650,000.00	241,470.00	37.15	107.26
46	---	LONG TERM CAPTL IMPVMNT T	670,370.41	650,000.00	650,000.00	241,470.00	37.15	107.26
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Fd	Object	Expense Object	2023-24 FY Activity	2024-25 Original Budget	2024-25 Revised Budget	2024-25 FYTD Activity	2024-25 FYTD %	2023-24 FYTD %
49		CONSTRUCTION ACCOUNT						
49	3--	PURCHASED SERVICES	244,904.78	10,678,000.00	10,678,000.00	4,413,047.20	41.33	0.00
49	4--	NON-CAPITAL OBJECTS	0.00	0.00	0.00	18,817.42	0.00	0.00
49	5--	CAPITAL OBJECTS	0.00	220,000.00	220,000.00	420,151.59	190.98	0.00
49	7--	INSURANCE & JUDGMENTS	0.00	0.00	0.00	6,884.00	0.00	0.00
49	---	CONSTRUCTION ACCOUNT	244,904.78	10,898,000.00	10,898,000.00	4,858,900.21	44.59	0.00
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50		FOOD SERVICE FUND						
50	1--	EMPLOYEE SALARIES	11,839.22	13,000.00	13,000.00	9,024.35	69.42	67.90
50	2--	EMPLOYEE BENEFITS	1,656.42	2,035.00	2,035.00	1,267.48	62.28	60.64
50	3--	PURCHASED SERVICES	1,068,071.94	977,926.00	977,926.00	742,700.62	75.95	77.24
50	4--	NON-CAPITAL OBJECTS	1,025,008.58	965,858.00	965,858.00	742,176.97	76.84	88.03
50	5--	CAPITAL OBJECTS	78,418.55	0.00	0.00	0.00	0.00	204.99
50	9--	OTHER OBJECTS	25,125.57	32,916.00	32,916.00	16,053.35	48.77	118.44
50	---	FOOD SERVICE FUND	2,210,120.28	1,991,735.00	1,991,735.00	1,511,222.77	75.87	84.78
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60		CUSTODIAL FUND						
60	2--	EMPLOYEE BENEFITS	0.00	0.00	0.00	57.59	0.00	0.00
60	9--	OTHER OBJECTS	96,652.15	0.00	0.00	93,155.66	0.00	0.00
60	---	CUSTODIAL FUND	96,652.15	0.00	0.00	93,213.25	0.00	0.00
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73		PENSION AND OPEB TRUST FUND						
73	9--	OTHER OBJECTS	519,228.10	625,000.00	625,000.00	0.00	0.00	0.00
73	---	PENSION AND OPEB TRUST FU	519,228.10	625,000.00	625,000.00	0.00	0.00	0.00
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80		COMMUNITY SERVICE FUND						
80	1--	EMPLOYEE SALARIES	718,902.89	761,109.00	761,109.00	598,196.25	78.60	82.81
80	2--	EMPLOYEE BENEFITS	183,832.60	179,297.00	179,297.00	153,398.07	85.56	90.48
80	3--	PURCHASED SERVICES	89,787.32	98,650.00	98,650.00	86,638.35	87.82	74.81
80	4--	NON-CAPITAL OBJECTS	72,906.08	85,000.00	85,000.00	38,422.56	45.20	92.16
80	5--	CAPITAL OBJECTS	546.42	0.00	0.00	16,708.56	0.00	0.00
80	9--	OTHER OBJECTS	96,703.58	98,800.00	98,800.00	77,313.85	78.25	83.04
80	---	COMMUNITY SERVICE FUND	1,162,678.89	1,222,856.00	1,222,856.00	970,677.64	79.38	83.83
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Grand Expense Totals			62,493,709.69	79,108,863.00	78,817,429.00	52,014,358.98	65.99	68.97

Number of Accounts: 2418

Fd	Func	Func	2023-24 FY Activity	2024-25 Original Budget	2024-25 Revised Budget	2024-25 FYTD Activity	2024-25 FYTD %	2023-24 FYTD %
10		GENERAL FUND						
10	11----	UNDIFFERENTIATED CURRICUL	7,427,650.49	7,778,619.00	8,000,135.00	5,535,457.18	69.19	66.48
10	12----	TCHR - SEC	11,248,678.60	11,874,917.00	11,928,712.00	7,868,057.83	65.96	73.17
10	13----	VOCATIONAL CURRICULUM	924,393.77	889,711.00	916,975.00	854,275.30	93.16	75.96
10	14----	PHYSICAL CURRICULUM	948,143.69	933,058.00	933,058.00	659,522.60	70.68	65.20
10	16----	CO-CURRICULAR	814,905.68	799,837.00	834,619.00	611,758.71	73.30	75.85
10	17----	SPECIAL NEEDS	298,516.37	340,280.00	374,181.00	259,400.96	69.32	68.39
10	21----	PUPIL SERVICES	1,413,618.21	1,610,269.00	1,459,385.00	1,107,175.88	75.87	74.85
10	22----	INSTRUCTIONAL STAFF SERVI	1,291,391.27	1,125,763.00	1,250,096.00	848,681.93	67.89	54.37
10	23----	GENERAL ADMINISTRATION	1,165,686.19	1,146,716.00	1,173,147.00	942,022.88	80.30	80.91
10	24----	BUILDING ADMINISTRATION	2,831,259.21	2,941,415.00	3,053,702.00	2,542,651.41	83.26	83.05
10	25----	BUSINESS ADMINISTRATION	7,533,700.58	8,803,818.00	8,417,859.00	6,250,431.74	74.25	70.84
10	26----	CENTRAL SERVICES	71,704.49	66,300.00	66,300.00	81,996.31	123.67	65.99
10	27----	INSURANCE	340,490.75	400,000.00	400,000.00	404,362.45	101.09	98.34
10	28----	DEBT SERVICE CURRENT	386,820.05	383,500.00	309,500.00	316,906.29	102.39	78.29
10	29----	OTHER SUPPORT SERVICES	468,168.34	317,143.00	426,000.00	392,069.49	92.04	113.01
10	41----	TRANSFERS TO ANOTHER FUND	5,264,124.46	4,568,789.00	4,597,816.00	0.00	0.00	0.00
10	43----	PURCHASED INSTRUCTIONAL	1,879,223.28	1,997,046.00	1,997,585.00	121,591.31	6.09	5.48
10	49----	NON-PROGRAM TRANSACTIONS	12,253.21	11,903.00	11,903.00	13,950.66	117.20	245.06
10	-----	GENERAL FUND	44,320,728.64	45,989,084.00	46,150,973.00	28,810,312.93	62.43	61.99
21		SPECIAL REVENUE FUND						
21	11----	UNDIFFERENTIATED CURRICUL	7,395.17	0.00	0.00	0.00	0.00	0.00
21	16----	CO-CURRICULAR	642,685.67	0.00	0.00	521,195.95	0.00	0.00
21	25----	BUSINESS ADMINISTRATION	18,816.35	0.00	0.00	0.00	0.00	0.00
21	45----	POST SECONDARY SCHOLARSHI	4,700.00	0.00	0.00	2,200.00	0.00	0.00
21	49----	NON-PROGRAM TRANSACTIONS	2,000.00	0.00	0.00	0.00	0.00	0.00
21	-----	SPECIAL REVENUE FUND	675,597.19	0.00	0.00	523,395.95	0.00	0.00
27		SPECIAL EDUCATION FUND						
27	15----	SPECIAL CURRICULUM	5,470,207.81	5,972,791.00	6,080,261.00	4,276,906.43	70.34	71.97
27	21----	PUPIL SERVICES	924,440.10	1,075,317.00	996,573.00	675,825.24	67.81	68.02
27	22----	INSTRUCTIONAL STAFF SERVI	304,400.36	340,509.00	340,810.00	266,812.99	78.29	76.74
27	25----	BUSINESS ADMINISTRATION	227,514.14	120,555.00	120,555.00	102,742.01	85.22	75.75
27	43----	PURCHASED INSTRUCTIONAL	51,903.59	84,973.00	84,973.00	33,687.06	39.64	52.80
27	49----	NON-PROGRAM TRANSACTIONS	6,360.25	6,500.00	6,500.00	0.00	0.00	0.00
27	-----	SPECIAL EDUCATION FUND	6,984,826.25	7,600,645.00	7,629,672.00	5,355,973.73	70.20	71.51
39		REFERENDUM APPROVED DEBT SRVC						
39	28----	DEBT SERVICE CURRENT	5,608,603.00	10,131,543.00	9,649,193.00	9,649,192.50	100.00	100.00
39	-----	REFERENDUM APPROVED DEBT	5,608,603.00	10,131,543.00	9,649,193.00	9,649,192.50	100.00	100.00

Fd	Func	Func	2023-24 FY Activity	2024-25 Original Budget	2024-25 Revised Budget	2024-25 FYTD Activity	2024-25 FYTD %	2023-24 FYTD %
46		LONG TERM CAPTL IMPVMNT TRUST						
46	25----	BUSINESS ADMINISTRATION	670,370.41	650,000.00	650,000.00	241,470.00	37.15	107.26
46	-----	LONG TERM CAPTL IMPVMNT T	670,370.41	650,000.00	650,000.00	241,470.00	37.15	107.26
49		CONSTRUCTION ACCOUNT						
49	25----	BUSINESS ADMINISTRATION	244,904.78	10,898,000.00	10,898,000.00	4,852,016.21	44.52	0.00
49	27----	INSURANCE	0.00	0.00	0.00	6,884.00	0.00	0.00
49	-----	CONSTRUCTION ACCOUNT	244,904.78	10,898,000.00	10,898,000.00	4,858,900.21	44.59	0.00
50		FOOD SERVICE FUND						
50	25----	BUSINESS ADMINISTRATION	2,210,120.28	1,991,735.00	1,991,735.00	1,511,222.77	75.87	84.78
50	-----	FOOD SERVICE FUND	2,210,120.28	1,991,735.00	1,991,735.00	1,511,222.77	75.87	84.78
60		CUSTODIAL FUND						
60	44----	CUSTODIAL EXPENDITURES	96,652.15	0.00	0.00	93,213.25	0.00	0.00
60	-----	CUSTODIAL FUND	96,652.15	0.00	0.00	93,213.25	0.00	0.00
73		PENSION AND OPEB TRUST FUND						
73	42----	PAYMENT - NON-GOVERNMENT	519,228.10	625,000.00	625,000.00	0.00	0.00	0.00
73	-----	PENSION AND OPEB TRUST FU	519,228.10	625,000.00	625,000.00	0.00	0.00	0.00
80		COMMUNITY SERVICE FUND						
80	25----	BUSINESS ADMINISTRATION	57,724.55	60,500.00	60,500.00	54,287.86	89.73	81.35
80	31----	ADULT EDUCATION	323,449.15	356,917.00	356,917.00	299,086.71	83.80	84.69
80	39----	OTHER COMMUNITY SERVICES	781,505.19	805,439.00	805,439.00	617,303.07	76.64	83.64
80	-----	COMMUNITY SERVICE FUND	1,162,678.89	1,222,856.00	1,222,856.00	970,677.64	79.38	83.83
Grand Expense Totals			62,493,709.69	79,108,863.00	78,817,429.00	52,014,358.98	65.99	68.97

Number of Accounts: 2418

***** End of report *****

<u>Fd Fund</u>	<u>Beginning Balance</u>	<u>April 2024-25 Beginning Balance</u>	<u>Month End Balance Current Year</u>	<u>Month End Balance Prior Year</u>
10 GENERAL FUND	14,573,748.53CR	18,267,286.57CR	15,714,208.21CR	20,673,854.47CR
21 SPECIAL REVENUE FUND	456,491.78CR	497,673.18CR	538,478.02CR	885,999.01CR
27 SPECIAL EDUCATION FUND	0.00	3,305,291.60	3,964,187.55	3,080,762.58
39 REFERENDUM APPROVED DEBT SRVC	3,086,149.52CR	901,245.94	718,160.15	3,077,859.20CR
46 LONG TERM CAPTL IMPVMNT TRUST	1,056,441.01CR	846,573.09CR	849,434.01CR	6,400.50CR
49 CONSTRUCTION ACCOUNT	27,807,153.44CR	24,727,427.40CR	23,373,409.65CR	0.00
50 FOOD SERVICE FUND	400,206.68CR	445,227.24CR	484,161.09CR	539,932.15CR
60 CUSTODIAL FUND	55,440.17CR	54,775.67CR	48,300.33CR	96,293.20CR
73 PENSION AND OPEB TRUST FUND	4,724,287.78CR	4,787,413.46CR	4,787,413.46CR	4,600,214.36CR
80 COMMUNITY SERVICE FUND	177,711.47CR	257,406.90CR	245,329.23CR	359,236.07CR
Grand Equity Totals	52,337,630.38CR	45,677,245.97CR	41,358,386.30CR	27,159,026.38CR

Number of Accounts: 142

***** End of report *****

Special Education Reimbursement

in the School District of River Falls



In the 2024-25 school year, the School District of River Falls, after federal grants are applied, will spend approximately **\$6.5 million** for special education programming. **Fully funding special education services is a federal requirement; therefore, whatever is not reimbursed by federal and state funding MUST be transferred from the district's general operating fund** [Fund 10] to the special education fund [Fund 27]. Please see the examples illustrated below to visualize the financial impact on the district's general operations fund.

33% **THEORETICALLY**, the current budget provides districts with 33% reimbursement of special education costs in a sum-certain appropriation*.

District special education costs after federal grants are applied

\$6.5 Million

33% state reimbursement

\$2.3 Million

District transfer from general operations to special education

\$4.2 Million

30% **THE REALITY:** Since the state's reimbursement to districts is a *sum-certain appropriation**, it is anticipated that reimbursement for this year will be prorated to approximately 30%.

District special education costs after federal grants are applied

\$6.5 Million

30% state reimbursement

\$2 Million

District transfer from general operations to special education

\$4.5 Million

60% **IF THE STATE WERE** to reimburse districts at a rate of 60% in a sum-sufficient** appropriation, it would significantly reduce the district's transfer from its general operations fund.

District special education costs after federal grants are applied

\$6.5 Million

60% state reimbursement

\$4.2 Million

District transfer from general operations to special education

\$2.3 Million

Raising special education reimbursement to **60%** in this biennial budget would free up approximately **\$2.2 million** in our general fund [Fund 10], making funds available to support key priorities such as instruction, curriculum, maintenance, technology, and cybersecurity.

*Sum-certain appropriation: Some categorical aid programs in the state budget are funded with a fixed amount of money, known as a "sum-certain" appropriation. If total claims exceed the allocated amount, aid payments are prorated based on a percentage of the claims submitted.

**Sum-sufficient: This type of funding ensures that school districts receive reimbursements at the rates specified in law, regardless of the total amount submitted.