

**School District of River Falls**  
**Finance and Facilities Committee Meeting**

Monday, July 14, 2025 - at 7:00 PM or immediately following the 6:00 PM Educational Program 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 Educational Program Committee)**
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 UPDATE** **5**  
**Description:** The Director of Finance and Facilities will provide a 2024-25 budget update through May 2025.  
**Recommended Action:** None, informational only.
  
6. **2024-25 FUND 46 - CAPITAL IMPROVEMENT TRANSFER** **12**  
**Description:** The Director of Finance and Facilities will recommend a 2024-25 transfer to Fund 46 - Capital Improvement.  
**Recommended Action:** Approve a 2024-25 transfer to Fund 46 - Capital Improvement.
  
7. **SCHOOL BUS PURCHASE FOR 2025-26** **14**  
**Description:** The Director of Finance and Facilities will provide an update on a 2025-26 school bus purchase.  
**Recommended Action:** Approve a school bus purchase for 2025-26.
  
8. **2025-27 BIENNIUM STATE BUDGET UPDATE** **15**  
**Description:** The Director of Finance will provide an update on the 2025-27 State Budget and its estimated impact on RFSD.  
**Recommended Action:** None, informational only.
  
9. **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.
  
10. **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, August 11, 2025, 7:00 p.m. *(or immediately following Educational Program)*  
*The meeting will be held at the District Office, 852 E. Division Street.*
  
11. **ADJOURN**



July 2025



RIVER FALLS HIGH SCHOOL PROGRESS



RIVER FALLS HIGH SCHOOL PROGRESS



RIVER FALLS HIGH SCHOOL PROGRESS

## RIVER FALLS HIGH SCHOOL

### WORK COMPLETED

- **Existing School:**
  - North locker bay wall and frames installed and complete.
  - South locker bay wall framed.
  - Weight Room painted.
  - Main Gym wood floor refinished and striped.
  - Dance Floor Studio wood floor refinished.
  - Fire sprinklers installed.
- **Addition:**
  - Trainer's Office painted.
  - HM frames installed.
  - Casework for Training Room installed.
  - Exterior aluminum windows installed.
  - Aluminum door frames.
  - All interior CMU walls.
  - Fire sprinklers installed.

### WORK IN PROGRESS

- **Existing School:**
  - Installing drywall for south locker bay walls.
  - Steel stud framing for furring and soffits.
  - Installing new handrails in existing south vestibule.
  - Rough Mechanical/Electrical/Plumbing install.
  - Sealing of the Main Gym and Dance Floor Studio wood floors.
  - Sport flooring install for the Weight Room and Fitness Room.
  - New fire alarm device replacement throughout school.
- **Addition:**
  - Hanging new ductwork installed on the ceiling.
  - Both plumbing and electrical rough-ins.
  - Prime and paint throughout.
  - Steel stairs from lower Wrestling Room to upper Multi-Purpose Room.
  - Drywall soffits, taping and mudding walls.



## SCAN HERE

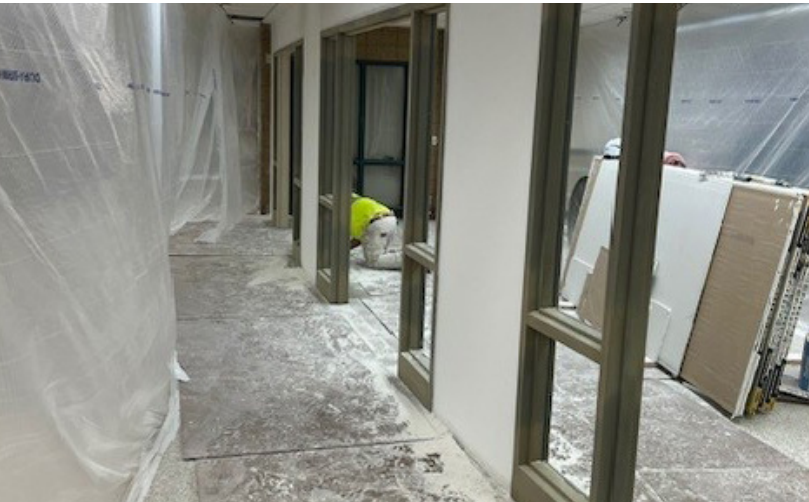
to learn more about the referendum projects



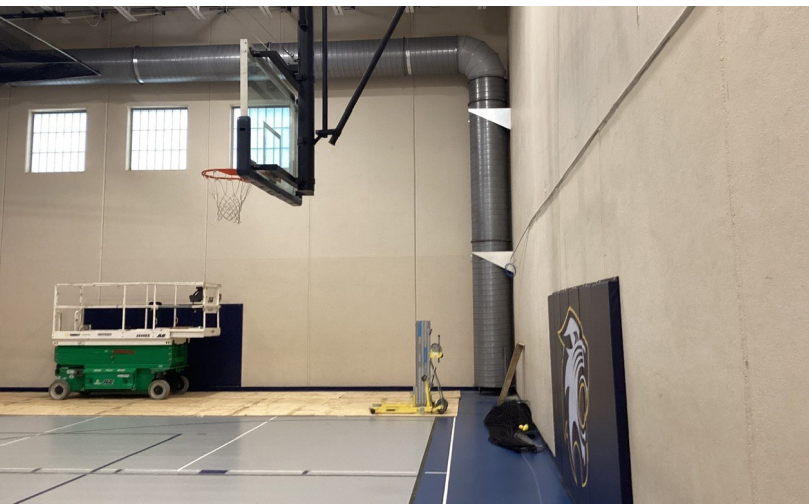
July 2025



RIVER FALLS HIGH SCHOOL PROGRESS



RIVER FALLS HIGH SCHOOL PROGRESS



RIVER FALLS HIGH SCHOOL PROGRESS

## RIVER FALLS HIGH SCHOOL

### WORK UPCOMING

- **Existing School:**
  - Painting of the existing south vestibule.
  - Vestibule stair treads and flooring.
  - New bleacher install for Main Gym.
  - Final seal for both Main Gym and Dance Floor Studio wood floors.
  - New weight equipment.
  - Mechanical/Electrical/Plumbing finishes throughout.
  - Door/hardware install.
- **Addition:**
  - Finish painting throughout.
  - Door/hardware install.
  - Mechanical/Electrical/Plumbing finishes.
  - Overhead coiling doors for Multi-Purpose Room.
  - Ceiling grid install.



**SCAN HERE**

to learn more about the referendum projects



July 2025



RIVER FALLS TRANSPORTATION CENTER PROGRESS

## RIVER FALLS TRANSPORTATION CENTER

### WORK COMPLETED

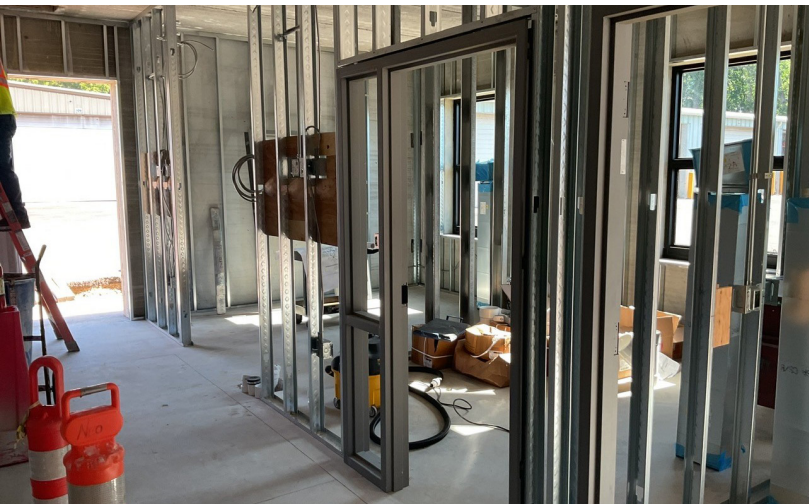
- Roofing and parapet over the entire building.
- Exterior aluminum windows.
- In-floor heat and trench drains for the garage.
- Underground electrical rough-ins.
- Slab-on-grade concrete complete.
- Interior CMU walls throughout.

### WORK IN PROGRESS

- Site utility tie-ins to Grove St.
- Steel stud framing throughout.
- Prime and paint for the bathrooms.
- Mechanical/Electrical/Plumbing rough-ins and equipment install.
- Exterior aluminum frame install.

### WORK UPCOMING

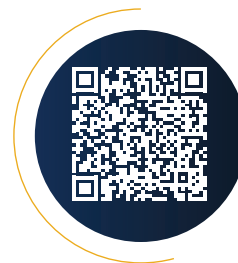
- Run new fiber line.
- Exterior overhead coiling doors.
- Prime and paint for garage and remaining offices/training room.
- Door/hardware install.
- Site final grading, retaining wall, and storm water management area.



RIVER FALLS TRANSPORTATION CENTER PROGRESS



RIVER FALLS TRANSPORTATION CENTER PROGRESS



**SCAN HERE**

to learn more about the referendum projects

## **FUND DEFINITIONS**

### **10 GENERAL FUND**

This fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.

### **21 SPECIAL REVENUE FUND**

This fund is used to account for the revenues and expenditures for activities, clubs, and scholarships that are outside the district's general fund. Revenue sources include fundraising, gifts and donations.

### **27 SPECIAL EDUCATION FUND**

This fund is used to account for the excess cost of providing special education and related services for students with disabilities.

### **39 REFERENDUM APPROVED DEBT SERVICE**

This fund is used to account for transactions for the repayment of debt issues approved by referendum.

### **46 LONG TERM CAPITAL IMPROVEMENT TRUST FUND**

This fund is used for expenditures that align with the district's 10 year capital improvement plan and is funded with a transfer from the general fund.

### **49 OTHER CAPITAL PROJECTS FUND**

Used to report Capital Project activities (i.e. referendum-approved facility projects)

### **50 FOOD SERVICE FUND**

Revenues and expenditures related to the district's food service program are recorded in this fund.

### **60 CUSTODIAL FUND**

This fund is used to account for custodial activity which is primarily related to student-led organizations (i.e. student council and "class of ...")

### **73 PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUND**

This fund is used to account for resources held in trust for district-defined retirement benefit plans.

### **80 COMMUNITY SERVICE**

This fund is used to account for activities such as community education and kids club, which have the primary function of serving the community. The district may adopt a separate tax levy for this Fund.

Fd	Sourc	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	12,402.59	68.90	71.00
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	421,073.43	129.56	96.02
10 291		GIFTS, FUNDRAISING & CONTRIBUT	33,622.95	40,000.00	40,000.00	40,304.94	100.76	71.21
10 292		STUDENT FEES	241,635.03	235,000.00	235,000.00	209,960.30	89.34	90.93
10 293		RENTALS	10,725.50	7,000.00	7,000.00	11,642.98	166.33	139.31
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	16,073.43	114.81	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	8,290.21	165.80	57.00
10 515		STATE AID THRU CESA	738.00	0.00	0.00	595.50	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	21,999.00	12.16	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	131,842.28	92.53	77.94
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	48,209.11	58.91	34.23
10 751		TITLE 1 GRANT	242,921.72	247,217.00	247,217.00	235,883.59	95.42	0.00
10 780		SBS MEDICAID	148,020.42	125,000.00	125,000.00	154,744.25	123.80	14.37
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	108,610.60	83.55	137.23
10 990		MISC. REFUND	78,874.79	5,000.00	5,000.00	20,875.83	417.52	130.29
10 ---		GENERAL FUND	44,652,032.01	45,989,084.00	46,150,973.00	30,616,836.77	66.34	77.06
			=====	=====	=====	=====	=====	=====
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	115,977.45	0.00	0.00
21 279		OTHER SCHOOL ACTIVITY INCOME	166,778.69	0.00	0.00	152,208.41	0.00	0.00
21 291		GIFTS, FUNDRAISING & CONTRIBUT	441,964.11	0.00	0.00	372,355.26	0.00	0.00
21 ---		SPECIAL REVENUE FUND	752,348.39	0.00	0.00	640,541.12	0.00	0.00
			=====	=====	=====	=====	=====	=====
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	18,160.51	24.00	98.54
27 446		SPED TUITION NON-WI SCHOOL DIS	6,409.61	0.00	0.00	6,953.90	0.00	6 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

Fd	Source	2023-24 FY Activity	2024-25 Original Budget	2024-25 Revised Budget	2024-25 FYTD Activity	2024-25 FYTD %	2023-24 FYTD %
27 SPECIAL EDUCATION FUND							
27 699	State Grant-Misc	0.00	25,364.00	25,364.00	11,341.68	44.72	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	68,220.67	68.22	61.12
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	1,438,234.76	18.85	27.17
=====							
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	1,043.32
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	100.68
=====							
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	37,457.06	249.71	952.14
46 ---	LONG TERM CAPTL IMPVMNT TRUST	1,059,548.45	15,000.00	15,000.00	37,457.06	249.71	1.90
=====							
49 CONSTRUCTION ACCOUNT							
49 284	INTEREST EARNINGS	52,058.22	850,000.00	850,000.00	439,920.73	51.76	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	439,920.73	51.76	0.00
=====							
50 FOOD SERVICE FUND							
50 251	PUPILS	725,578.20	766,869.00	766,869.00	726,903.30	94.79	102.07
50 252	ADULTS	21,229.70	22,325.00	22,325.00	20,985.60	94.00	134.56
50 259	OTHER FOOD SERV. SALES	469,213.74	505,825.00	505,825.00	473,718.93	93.65	87.99
50 284	INTEREST EARNINGS	8.41	0.00	0.00	7.04	0.00	0.00
50 617	FOOD SERVICE AID-STATE	24,941.12	0.00	0.00	10,123.76	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	92.11
50 ---	FOOD SERVICE FUND	1,920,596.44	1,991,735.00	1,991,735.00	1,741,297.47	87.43	94.67
=====							
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	61,351.55	0.00	0.00
60 279	OTHER SCHOOL ACTIVITY INCOME	32,056.04	0.00	0.00	28,580.92	0.00	0.00
60 291	GIFTS, FUNDRAISING & CONTRIBUT	23,717.92	0.00	0.00	11,469.09	0.00	0.00
60 ---	CUSTODIAL FUND	108,368.43	0.00	0.00	101,401.56	0.00	7 0.00
=====							

<u>Fd</u>	<u>Sourc</u>	<u>Source</u>	<u>2023-24</u> <u>FY Activity</u>	<u>2024-25</u> <u>Original Budget</u>	<u>2024-25</u> <u>Revised Budget</u>	<u>2024-25</u> <u>FYTD Activity</u>	<u>2024-25</u> <u>FYTD %</u>	<u>2023-24</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
=====								
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	951,224.34	95.99	105.99
80	284	INTEREST EARNINGS	6.24	0.00	0.00	1,197.33	0.00	0.00
80	291	GIFTS, FUNDRAISING & CONTRIBUT	2,685.00	0.00	0.00	2,370.00	0.00	474.00
80	---	COMMUNITY SERVICE FUND	1,140,259.99	1,211,000.00	1,211,000.00	1,103,860.79	91.15	104.90
=====								

Number of Accounts: 404

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

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	17,765,078.93	80.20	79.35
10	2--	EMPLOYEE BENEFITS	7,986,181.83	8,648,005.00	8,573,105.00	6,771,216.40	78.98	82.45
10	3--	PURCHASED SERVICES	6,280,005.77	7,676,893.00	7,284,025.00	4,207,994.26	57.77	57.72
10	4--	NON-CAPITAL OBJECTS	1,759,232.20	1,682,080.00	1,724,730.00	1,263,521.54	73.26	91.31
10	5--	CAPITAL OBJECTS	1,286,799.78	657,498.00	953,498.00	1,006,885.19	105.60	74.51
10	6--	DEBT RETIREMENT	386,820.05	383,500.00	309,500.00	335,382.45	108.36	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	123,672.32	78.87	57.68
10	---	GENERAL FUND	44,320,728.64	45,989,084.00	46,150,973.00	31,878,113.54	69.07	68.87
			=====	=====	=====	=====	=====	=====
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	774.84	0.00	0.00
21	3--	PURCHASED SERVICES	100,113.09	0.00	0.00	69,461.14	0.00	0.00
21	4--	NON-CAPITAL OBJECTS	429,047.55	0.00	0.00	374,394.14	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	106,350.50	0.00	0.00
21	---	SPECIAL REVENUE FUND	675,597.19	0.00	0.00	554,980.62	0.00	0.00
			=====	=====	=====	=====	=====	=====
27	SPECIAL EDUCATION FUND							
27	1--	EMPLOYEE SALARIES	4,841,042.24	5,350,345.00	5,394,919.00	4,391,216.68	81.40	81.82
27	2--	EMPLOYEE BENEFITS	1,884,325.04	2,021,356.00	2,005,809.00	1,578,793.93	78.71	79.82
27	3--	PURCHASED SERVICES	105,319.77	157,173.00	157,173.00	81,413.46	51.80	68.13
27	4--	NON-CAPITAL OBJECTS	34,143.45	51,800.00	51,800.00	34,306.73	66.23	65.82
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	32.72
27	---	SPECIAL EDUCATION FUND	6,984,826.25	7,600,645.00	7,629,672.00	6,091,304.50	79.84	81.19
			=====	=====	=====	=====	=====	=====
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
			=====	=====	=====	=====	=====	=====
46	LONG TERM CAPTL IMPVMNT TRUST							
46	3--	PURCHASED SERVICES	670,370.41	650,000.00	650,000.00	264,049.00	40.62	107.26
46	---	LONG TERM CAPTL IMPVMNT T	670,370.41	650,000.00	650,000.00	264,049.00	40.62	107.26
			=====	=====	=====	=====	=====	=====

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	4,620,382.81	43.27	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	13,926.00	0.00	0.00
49 ---	CONSTRUCTION ACCOUNT		244,904.78	10,898,000.00	10,898,000.00	5,073,277.82	46.55	0.00
=====								
50	FOOD SERVICE FUND							
50 1--	EMPLOYEE SALARIES		11,839.22	13,000.00	13,000.00	10,678.02	82.14	79.88
50 2--	EMPLOYEE BENEFITS		1,656.42	2,035.00	2,035.00	1,500.12	73.72	71.37
50 3--	PURCHASED SERVICES		1,068,071.94	977,926.00	977,926.00	855,386.67	87.47	88.03
50 4--	NON-CAPITAL OBJECTS		1,025,008.58	965,858.00	965,858.00	862,155.40	89.26	100.35
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	17,469.58	53.07	129.66
50 ---	FOOD SERVICE FUND		2,210,120.28	1,991,735.00	1,991,735.00	1,747,189.79	87.72	96.08
=====								
60	CUSTODIAL FUND							
60 2--	EMPLOYEE BENEFITS		0.00	0.00	0.00	172.66	0.00	0.00
60 9--	OTHER OBJECTS		96,652.15	0.00	0.00	106,632.98	0.00	0.00
60 ---	CUSTODIAL FUND		96,652.15	0.00	0.00	106,805.64	0.00	0.00
=====								
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
=====								
80	COMMUNITY SERVICE FUND							
80 1--	EMPLOYEE SALARIES		718,902.89	761,109.00	761,109.00	647,953.65	85.13	90.15
80 2--	EMPLOYEE BENEFITS		183,832.60	179,297.00	179,297.00	166,626.50	92.93	98.21
80 3--	PURCHASED SERVICES		89,787.32	98,650.00	98,650.00	93,659.78	94.94	80.27
80 4--	NON-CAPITAL OBJECTS		72,906.08	85,000.00	85,000.00	42,625.77	50.15	100.34
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	79,426.30	80.39	86.32
80 ---	COMMUNITY SERVICE FUND		1,162,678.89	1,222,856.00	1,222,856.00	1,047,000.56	85.62	90.74
=====								
Grand Expense Totals			62,493,709.69	79,108,863.00	78,817,429.00	56,411,913.97	71.57	75.83

Number of Accounts: 2440

<u>Fd Fund</u>	<u>Beginning Balance</u>	<u>May 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	15,714,208.21CR	13,312,471.76CR	17,836,760.63CR
21 SPECIAL REVENUE FUND	456,491.78CR	538,478.02CR	542,052.28CR	889,031.82CR
27 SPECIAL EDUCATION FUND	0.00	3,964,187.55	4,653,069.74	3,691,784.82
39 REFERENDUM APPROVED DEBT SRVC	3,086,149.52CR	718,160.15	718,160.15	3,082,141.10CR
46 LONG TERM CAPTL IMPVMNT TRUST	1,056,441.01CR	849,434.01CR	829,849.07CR	6,413.97CR
49 CONSTRUCTION ACCOUNT	27,807,153.44CR	23,373,409.65CR	23,173,796.35CR	64,647.59
50 FOOD SERVICE FUND	400,206.68CR	484,161.09CR	394,314.36CR	537,309.65CR
60 CUSTODIAL FUND	55,440.17CR	48,300.33CR	50,036.09CR	103,209.28CR
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	245,329.23CR	234,571.70CR	348,190.52CR
<b>Grand Equity Totals</b>	<b>52,337,630.38CR</b>	<b>41,358,386.30CR</b>	<b>37,953,275.18CR</b>	<b>23,646,838.92CR</b>

**Number of Accounts:** 145

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

School District of River Falls		
Fund 46		
Long Term Capital Improvement Trust Fund		
Fiscal Year	Transfer from General Fund	Expenditures
2017-18	\$180,000.00	
2018-19	\$125,000.00	
2019-20	\$75,000.00	
2020-21	\$265,000.00	
2021-22	\$0.00	
2022-23	\$0.00	\$0.00
2023-24	\$1,050,000.00	\$670,370.41
2024-25	\$750,000*	\$379,924.00
*estimate		
<b>Limitations regarding Fund 46 activities and access to funds:</b>		
- Funds may only be accessed five years after the establishment of the “trust” fund.		
- Fund balance may not be used for general fund cash flow purposes.		
- Funds may not be transferred to another fund or liquidated.		
- Loaning of money for other purposes or to other funds is not allowed.		
- Funds must be physically deposited and held in a segregated bank/investment (separate and distinct from other district accounts) until they are expended for capital improvement projects per the district's plan.		
If the cash deposit to the Fund 46 account is posted by the financial institution after June 30th, but on or before July 30th, the district may record the transaction as a June 30th accrual.		
F&F 7.14.25		



10 Year / Summer Maintenance Capital Projects Planning

2023-2024			
Project	Building/Site	Estimated Cost	
Fencing around roof edge by gas meter	Rocky Branch	\$62,500.00	
Gymnasium Lighting	High School	\$60,000.00	
Replace yellow soffit & insulate	Greenwood	\$243,750.00	
Band Rooms Acustician	High School & MMS	\$94,995.00	
WSE Special Ed Bathroom	Westside	\$38,000.00	
<b>Total</b>		<b>\$499,245.00</b>	
2024-2025			
Project	Building/Site	Estimated Cost	
Gym Bleachers Replaced	High School	\$450,000.00	
Gym Floor Resurfaced	High School	\$80,000.00	
Gym Floor Protection	High School	\$45,500.00	
LED Fixtures	Meyer Middle School	\$56,250.00	
<b>Total</b>		<b>\$631,750.00</b>	
2025-2026			
Project	Building/Site	Estimated Cost	
Circle parking lot replacement	Rocky Branch	\$225,000.00	
MMS Roof Sections (MS-23,24,25,26,27)	Meyer Middle School	\$480,000.00	
<b>Total</b>		<b>\$705,000.00</b>	
2026-2027			
Project	Building/Site	Estimated Cost	
Replace Student Lockers	Meyer Middle School	\$335,000.00	
North parking lot replacement	Meyer Middle School	\$350,000.00	
<b>Total</b>		<b>\$685,000.00</b>	
2027-2028			
Project	Building/Site	Estimated Cost	
Emergency Generator Install	High School	\$650,000.00	
<b>Total</b>		<b>\$650,000.00</b>	
2028-2029			
Project	Building/Site	Estimated Cost	
HVAC upgrades	District Office	\$262,500.00	
<b>Total</b>		<b>\$262,500.00</b>	
2029-2030			
Project	Building/Site	Estimated Cost	
HS AHUs coil orientation reversed & needs correction	High School	\$832,000.00	
<b>Total</b>		<b>\$832,000.00</b>	
2030-2031			
Project	Building/Site	Estimated Cost	
HS Water heater replacement	High School	\$312,500.00	
HS ERUs coil orientation reversed & needs correction		\$218,750.00	
<b>Total</b>		<b>\$531,250.00</b>	
2031-2032			
Project	Building/Site	Estimated Cost	
D104 Woodshop AHU to RTU	High School	\$250,000.00	
D107 Metals AHU to RTU	High School	\$250,000.00	
D109 Ag AHU to RTU	High School	\$250,000.00	
<b>Total</b>		<b>\$750,000.00</b>	
2032-2033			
Project	Building/Site	Estimated Cost	
Replace pool piping / valves / chemical injection	High School	\$219,000.00	
TPO roof membrane replacements	District-wide	\$650,000.00	
<b>Total</b>		<b>\$869,000.00</b>	
6.17.24 F&F Committee			



Date: July 14, 2025  
To: Finance & Facilities Committee  
From: Lynette Coy, Director of Finance & Facilities  
Re: 2025-26 Bus Purchase

Annually, the district budgets for and purchases replacement school buses and/or fleet vehicles. The goal is to maintain a vehicle replacement schedule that provides our community with safe, efficient student transportation. Route buses are typically operated on daily bus routes for 10-11 years. Buses may be retained as backup buses and then they are stripped of parts for use in other bus repairs.

The district sought quotes from WI Bus Sales, Ascendance Trucks Central LLC, and Nelson's Bus Service Inc.

**Recommended Action:** Approve the purchase of one (1) route bus from Nelson's Bus Service in the amount of \$145,784, with budgeted funds from the 2025-26 fiscal year.



## **2025-27 Biennial Budget Provisions for K-12 Schools**

*Please note a complete summary including programs administered by other state agencies (DWD, HEAB, etc) is forthcoming. DPI will release an official summary of all budget action.*

### **Revenue Limits**

- Per Pupil Adjustment: \$325 in FY26 / \$325 in FY27
- Low Revenue Ceiling: remains at \$11,000.

### **General / Equalization Aid**

- No change (\$0/\$0) – current appropriation is \$5,581,190,000 annually

### **Categorical Aids**

- Special Education Aid: provides \$504.7 million over the biennium designed to reach a reimbursement rate of 42% in FY26 & 45% in FY27. (Reimbursement rate for 2024-25 is 30.6%).
- High-Cost Special Education Aid: \$54.6 million over the biennium, reimbursement rate of 50% in FY26 and 90% in FY27. (Reimbursement rate for 2024-25 was estimated at 25.9%).
- Mental Health – School Based Services: net impact of the JCF motion is to provide the same amount of funding over the 2025-27 biennium as was for 2023-25 (\$50 million total), but it is distributed differently: \$40 million in year one and \$10 million in year two. The biennial budget will again be at only \$10 million for the 2027-29 biennial budget.
- Sparsity Aid: \$2 million over the biennium to fully fund aid eligibility under current law.
- Transportation Aids – the following changes were made to aid program eligibility, but funding levels were not changed:
  - Pupil Transportation Aid: the per pupil payment for pupils transported 12+ miles to & from school is increased, from \$400 to \$450; first effective for aid distributed in FY26.
  - High-Cost Transportation Aid: eligibility criterion for aid is changed from 140% to 135% of the statewide average transportation cost per pupil (districts are reimbursed for the costs above the threshold); first effective aid distributed in FY26.

- Robotics League Participation Grants: increase by \$250,000 each year (raise funding from \$750,000 to \$1,000,000 in each year)

**Early Literacy**

- Early Literacy Grants: provides \$37.1 million in FY26, for reimbursements to schools to offset the costs of purchasing allowable literacy curriculum and for professional development training in literacy required under 2023 Act 20. Due to the biennial nature of the appropriation, unexpended monies at the end of FY26 would carry forward to FY27, and when FY27 closes, any unexpended monies would lapse to the state’s general fund. The FY27 base going into the 2027-29 biennium is \$0.
- Early Literacy Diagnostic Assessment Aid: provides \$1.45 million annually to reimburse school districts for costs associate of administering diagnostic assessments of early literacy skills, as required under 2023 Act 20.
- Office of Literacy: move the GPR position authority and funding for the Office from DPI’s main general program operations appropriation to the appropriation for the Early Literacy Coaching Program.

On June 27, 2025, the Joint Finance Committee (JFC) used its authority under Wis. Stat. sec. 13.10 to release \$9 million for DPI’s Early Literacy Coaching program. Because this is a continuing appropriation, any unspent funds at the end of each fiscal year will carry over to the next. The funds released at the end of FY25 will automatically carry over into FY26; however, the FY27 base for the 2027–29 biennium is set at \$0.

**Public School Open Enrollment**

Public school open enrollment: the transfer amount will increase by the per pupil adjustment amount and an additional \$500 in FY26 and FY27.

- This raises the full-time OE transfer amount significantly, from \$8,962 in FY25, to \$10,102 in FY26, and then to \$11,030 in FY27

<b>Estimated Per Pupil Payments</b>	<b>FY 25 (Base)</b>	<b>FY 26</b>	<b>FY27</b>
<b>Open Enrollment</b>	8,962	10,102	11,030
<b>Open Enrollment (SPED)</b>	13,814	14,454	14,882

*(FY27 estimate based on projected FY26 revenue limit members by DPI)*

**Independent Charter Schools, Private School Choice Programs, and Special Needs Scholarship Program**

- Increase to the per pupil payments for these programs +\$640 in FY26 and +\$428 in FY27

<b>Estimated Per Pupil Payments</b>	<b>FY 25 (Base)</b>	<b>FY 26</b>	<b>FY27</b>
<b>Independent Charter Schools</b>	11,729	12,369	12,797
<b>Choice (K-8)</b>	10,237	10,877	11,305
<b>Choice (9-12)</b>	12,731	13,371	13,799
<b>SNSP (full scholarship)</b>	15,409	16,049	16,477

**Aids to Individuals & Organizations**

- Holocaust Education Resource Center: increase of \$300,000 annually.
- Recovery High Schools: increase of \$250,000 in each year, provided on a one-time basis.
- Wisconsin Reading Core: increase of \$250,000 in each year.

**School District of River Falls  
Budget Projections/Estimates**

	2025-27 Biennium		
	Previous Year	Budget Year	Forecast
	2024-25	2025-26	2026-27
September FTE	3358	3372	3332
Per Pupil Increase	\$ 325	\$ 325	\$ 325
Property Value Growth	6.27%	4%	3%
Fund 10 Revenues	\$ 46,150,973	\$ 47,995,478	\$ 50,030,267
Fund 10 Expenditures	\$ 46,150,973	\$ 47,995,478	\$ 50,030,267
Surplus/Deficit	\$ -	\$ -	\$ -
Total Levy	\$ 25,763,793	\$ 26,932,457	\$ 28,541,763
Mill Rate	\$ 7.00	\$ 7.04	\$ 7.24
Recurring Referendum \$	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
Referendum Debt Levy \$	\$ 7,908,636.00	\$ 7,055,655.00	\$ 6,259,055.00
Revenue Limit Per Member w/out Exemptions	\$ 11,016	\$ 11,652	\$ 12,320

No increase in State Aid means this is entirely tax levy in 2025-26 & 2026-27.

**Special Education State Aid**

"In theory" reimbursement rate	33.00%	42%	45%
Actual/Estimated* reimbursement rate	30.60%	40%*	43%*
Actual/Estimated* reimbursement amount	\$ 1,868,312.00	\$2,661,313*	\$2,741,153*

7.14.25 F&F