

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

Monday, November 10, 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**

**Description:** The Administration will provide an update on the Facilities Projects and discuss the recent community Open House.

**Recommended Action:** None, informational only.

**5. 2025-26 BUDGET UPDATE**

**2**

**Description:** The Director of Finance and Facilities will provide an update on the 2025-26 Budget.

**Recommended Action:** None, informational only.

**6. COMMUNITY SERVICE FUND 80 LEVY DISCUSSION**

**8**

**Description:** The Director of Finance and Facilities will provide information on the Community Service Fund 80 Levy history and future planning.

**Recommended Action:** None, informational only.

**7. 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.

**8. 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, December 8, 2025, 7:00 p.m. *(or immediately following Educational Program)*

*The meeting will be held at the District Office, 852 E. Division Street.*

**9. ADJOURN**

Fd	Sourc	Source	2024-25 FY Activity	2025-26 Original Budget	2025-26 FYTD Activity	2025-26 FYTD %	2024-25 FYTD %
10		GENERAL FUND					
10 211		PROPERTY TAX	17,623,254.00	19,954,725.00	0.00	0.00	0.00
10 212		CHARGE BACK- PROPERTY TAXES	11,903.00	1,862.00	0.00	0.00	0.00
10 213		MOBILE HOME TAX	8,999.52	13,000.00	0.00	0.00	0.00
10 249		BUS TRANSPORTATION REVENUE	14,763.03	18,000.00	10,305.18	57.25	22.83
10 264		Non-Cap Asset Sales	976.65	1,000.00	230.00	23.00	5.75
10 271		ADMISSIONS	58,599.00	45,000.00	5,913.00	13.14	21.96
10 284		INTEREST EARNINGS	461,684.82	150,000.00	83,937.18	55.96	42.59
10 291		GIFTS, FUNDRAISING & CONTRIBUT	59,164.60	40,000.00	0.00	0.00	68.58
10 292		STUDENT FEES	242,483.25	235,000.00	115,840.37	49.29	39.51
10 293		RENTALS	14,146.73	7,000.00	8,113.00	115.90	45.09
10 297		STUDENT FINES	35.00	0.00	0.00	0.00	0.00
10 343		CO-CURRICULAR COST SHARING	16,073.43	14,000.00	0.00	0.00	0.00
10 345		OPEN ENROLLMENT	1,816,194.00	2,168,665.00	0.00	0.00	0.00
10 348		TRANSPORTATION FEES - OTHR WI	12,118.17	5,000.00	0.00	0.00	0.00
10 515		STATE AID THRU CESA	595.50	0.00	0.00	0.00	0.00
10 517		FEDERAL AID THRU CESA	4,078.20	3,500.00	0.00	0.00	0.00
10 612		TRANSPORTATION AID	86,101.00	85,000.00	0.00	0.00	0.00
10 613		LIBRARY AID	280,659.00	280,659.00	0.00	0.00	0.00
10 619		OTHER STATE CATEGORICAL AID	40,031.25	2,000.00	0.00	0.00	135.34
10 621		STATE EQUALIZATION AID	21,889,139.00	21,790,947.00	3,245,237.00	14.89	15.61
10 630		STATE GRANT	185,127.34	69,334.00	0.00	0.00	0.00
10 660		DNR - PILT PROGRAM PAYMENTS	45,701.16	41,000.00	0.00	0.00	0.00
10 691		TAX EXEMPT COMPUTER AID	142,488.42	142,488.00	0.00	0.00	0.00
10 695		PER PUPIL AID	2,514,638.00	2,514,638.00	0.00	0.00	0.00
10 699		State Grant-Misc	252,976.50	239,797.00	0.00	0.00	0.00
10 713		VOCATIONAL ED. ACT	19,229.00	23,924.00	0.00	0.00	0.00
10 730		FEDERAL GRANT	72,579.55	82,118.00	0.00	0.00	0.00
10 751		TITLE 1 GRANT	237,758.59	245,146.00	0.00	0.00	0.00
10 780		SBS MEDICAID	154,744.25	125,000.00	0.00	0.00	0.00
10 861		CAPITAL ASSET SALE	5,654.76	5,000.00	1,398.30	27.97	3.74
10 878		CAPITAL LEASES	148,669.00	0.00	0.00	0.00	0.00
10 964		INSURANCE	16,533.64	0.00	0.00	0.00	0.00
10 971		INS DIV / E-RATE	111,770.30	130,000.00	41,943.45	32.26	46.23
10 990		MISC. REFUND	21,086.69	5,000.00	67.00	1.34	364.52
10 ---		GENERAL FUND	46,569,956.35	48,438,803.00	3,512,984.48	7.25	8.18
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21		SPECIAL REVENUE FUND					
21 262		NON-CAP FOR RESALE	124,076.16	0.00	7,136.87	0.00	0.00
21 279		OTHER SCHOOL ACTIVITY INCOME	161,835.91	0.00	13,838.00	0.00	0.00
21 291		GIFTS, FUNDRAISING & CONTRIBUT	377,687.83	0.00	155,313.82	0.00	0.00
21 ---		SPECIAL REVENUE FUND	663,599.90	0.00	176,288.69	0.00	0.00
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27		SPECIAL EDUCATION FUND					
27 110		OPERATING TRANSFER/GENERAL	4,832,054.86	4,864,052.00	0.00	0.00	0.00
27 346		TUITION - 66:30	36,733.71	75,654.00	0.00	0.00	0.00
27 446		SPED TUITION NON-WI SCHOOL DIS	6,953.90	0.00	0.00	0.00	0.00
27 611		HANDICAPPED AID	1,868,312.00	2,660,000.00	0.00	0.00	0.00
27 697		Transition Grant	16,109.49	20,000.00	0.00	0.00	0.00
27 699		State Grant-Misc	12,759.39	25,364.00	0.00	0.00	0.00

Fd	Sourc	Source	2024-25 FY Activity	2025-26 Original Budget	2025-26 FYTD Activity	2025-26 FYTD %	2024-25 FYTD %
27		SPECIAL EDUCATION FUND					
27	730	FEDERAL GRANT	766,080.15	853,021.00	0.00	0.00	0.00
27	780	SBS MEDICAID	109,297.56	100,000.00	0.00	0.00	0.05
27	990	MISC. REFUND	100.00	0.00	0.00	0.00	0.00
27	---	SPECIAL EDUCATION FUND	7,648,401.06	8,598,091.00	0.00	0.00	0.00
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39		REFERENDUM APPROVED DEBT SRVC					
39	211	PROPERTY TAX	7,908,636.00	7,055,655.00	0.00	0.00	0.00
39	284	INTEREST EARNINGS	118,332.40	52,000.00	23,745.04	45.66	68.95
39	968	DEBT ISSUE PREMIUM & ACC. INT.	367,761.65	0.00	0.00	0.00	0.00
39	---	REFERENDUM APPROVED DEBT SRVC	8,394,730.05	7,107,655.00	23,745.04	0.33	0.56
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46		LONG TERM CAPTL IMPVMNT TRUST					
46	110	OPERATING TRANSFER/GENERAL	850,000.00	0.00	0.00	0.00	0.00
46	284	INTEREST EARNINGS	40,382.40	25,000.00	15,178.26	60.71	66.17
46	---	LONG TERM CAPTL IMPVMNT TRUST	890,382.40	25,000.00	15,178.26	60.71	66.17
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49		CONSTRUCTION ACCOUNT					
49	284	INTEREST EARNINGS	1,045,848.40	175,000.00	280,663.23	160.38	22.14
49	---	CONSTRUCTION ACCOUNT	1,045,848.40	175,000.00	280,663.23	160.38	22.14
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50		FOOD SERVICE FUND					
50	251	PUPILS	739,762.18	786,525.00	93,353.35	11.87	10.91
50	252	ADULTS	21,588.60	25,300.00	2,739.15	10.83	9.77
50	259	OTHER FOOD SERV. SALES	494,647.65	502,075.00	52,970.06	10.55	12.19
50	264	Non-Cap Asset Sales	0.00	0.00	9,300.00	0.00	0.00
50	284	INTEREST EARNINGS	7.67	0.00	1.76	0.00	0.00
50	617	FOOD SERVICE AID-STATE	25,314.90	24,800.00	0.00	0.00	0.00
50	715	CASH IN LIEU OF COMMODITIES	133,375.00	125,000.00	47,133.00	37.71	115.11
50	717	FOOD SERVICE AID-FEDERAL	514,505.24	550,000.00	0.00	0.00	0.00
50	990	MISC. REFUND	0.00	0.00	95.00	0.00	0.00
50	---	FOOD SERVICE FUND	1,929,201.24	2,013,700.00	205,592.32	10.21	12.03
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60		CUSTODIAL FUND					
60	262	NON-CAP FOR RESALE	63,202.55	0.00	75.48	0.00	0.00
60	279	OTHER SCHOOL ACTIVITY INCOME	32,045.92	0.00	1,432.00	0.00	0.00
60	291	GIFTS, FUNDRAISING & CONTRIBUT	18,513.92	0.00	1,600.00	0.00	0.00
60	---	CUSTODIAL FUND	113,762.39	0.00	3,107.48	0.00	0.00
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Fd Sourc	Source	2024-25 FY Activity	2025-26 Original Budget	2025-26 FYTD Activity	2025-26 FYTD %	2024-25 FYTD %
73	PENSION AND OPEB TRUST FUND					
73 284	INTEREST EARNINGS	84,530.66	73,000.00	22,814.76	31.25	31.82
73 951	OPEB ADC CONTRIBUTION	344,608.00	350,000.00	0.00	0.00	0.00
73 ---	PENSION AND OPEB TRUST FUND	429,138.66	423,000.00	22,814.76	5.39	5.83
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80	COMMUNITY SERVICE FUND					
80 211	PROPERTY TAX	220,000.00	220,000.00	0.00	0.00	0.00
80 272	COMMUNITY SERVICE FEES	994,626.60	1,061,805.00	555,736.77	52.34	50.52
80 284	INTEREST EARNINGS	1,550.09	1,500.00	1,168.57	77.90	0.00
80 291	GIFTS, FUNDRAISING & CONTRIBUT	2,370.00	2,500.00	810.00	32.40	0.00
80 ---	COMMUNITY SERVICE FUND	1,218,546.69	1,285,805.00	557,715.34	43.37	41.41
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Number of Accounts: 216

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Fd	Object	Expense Object	2024-25 FY Activity	2025-26 Original Budget	2025-26 FYTD Activity	2025-26 FYTD %	2024-25 FYTD %
10		GENERAL FUND					
10	1--	EMPLOYEE SALARIES	22,104,167.35	22,968,265.00	2,855,317.79	12.43	12.10
10	2--	EMPLOYEE BENEFITS	8,120,972.86	8,998,101.00	1,544,480.08	17.16	17.58
10	3--	PURCHASED SERVICES	6,688,428.08	7,790,277.00	808,233.44	10.37	16.64
10	4--	NON-CAPITAL OBJECTS	1,492,960.10	1,916,683.00	366,084.67	19.10	19.63
10	5--	CAPITAL OBJECTS	1,420,744.30	966,120.00	240,157.75	24.86	29.32
10	6--	DEBT RETIREMENT	369,236.98	355,252.00	314,536.27	88.54	17.67
10	7--	INSURANCE & JUDGMENTS	410,381.92	421,774.00	413,024.63	97.93	99.55
10	8--	OPERATING TRANSFERS-OUT	5,682,054.86	4,864,052.00	0.00	0.00	0.00
10	9--	OTHER OBJECTS	135,030.11	158,279.00	43,407.05	27.42	21.65
10	---	GENERAL FUND	46,423,976.56	48,438,803.00	6,585,241.68	13.59	14.10
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21		SPECIAL REVENUE FUND					
21	2--	EMPLOYEE BENEFITS	901.16	0.00	10.58	0.00	0.00
21	3--	PURCHASED SERVICES	72,247.79	0.00	3,270.74	0.00	0.00
21	4--	NON-CAPITAL OBJECTS	386,061.65	0.00	123,816.74	0.00	0.00
21	5--	CAPITAL OBJECTS	4,000.00	0.00	0.00	0.00	0.00
21	9--	OTHER OBJECTS	132,432.05	0.00	15,400.48	0.00	0.00
21	---	SPECIAL REVENUE FUND	595,642.65	0.00	142,498.54	0.00	0.00
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27		SPECIAL EDUCATION FUND					
27	1--	EMPLOYEE SALARIES	5,501,524.20	6,006,650.00	477,063.54	7.94	7.06
27	2--	EMPLOYEE BENEFITS	2,015,110.21	2,267,870.00	217,897.64	9.61	9.18
27	3--	PURCHASED SERVICES	91,771.23	249,100.00	38,560.82	15.48	19.93
27	4--	NON-CAPITAL OBJECTS	34,321.72	54,700.00	16,892.20	30.88	19.02
27	5--	CAPITAL OBJECTS	0.00	4,221.00	0.00	0.00	0.00
27	9--	OTHER OBJECTS	5,673.70	15,550.00	1,615.75	10.39	13.02
27	---	SPECIAL EDUCATION FUND	7,648,401.06	8,598,091.00	752,029.95	8.75	7.97
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39		REFERENDUM APPROVED DEBT SRVC					
39	6--	DEBT RETIREMENT	9,649,192.50	7,146,905.00	1,263,452.50	17.68	8.10
39	---	REFERENDUM APPROVED DEBT	9,649,192.50	7,146,905.00	1,263,452.50	17.68	8.10
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46		LONG TERM CAPTL IMPVMNT TRUST					
46	3--	PURCHASED SERVICES	402,596.45	650,000.00	471,855.49	72.59	24.29
46	5--	CAPITAL OBJECTS	0.00	0.00	43,122.27	0.00	0.00
46	---	LONG TERM CAPTL IMPVMNT T	402,596.45	650,000.00	514,977.76	79.23	24.29
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Fd	Object	Expense Object	2024-25 FY Activity	2025-26 Original Budget	2025-26 FYTD Activity	2025-26 FYTD %	2024-25 FYTD %
49		CONSTRUCTION ACCOUNT					
49	3--	PURCHASED SERVICES	10,787,061.89	17,150,000.00	7,072,728.42	41.24	2.86
49	4--	NON-CAPITAL OBJECTS	21,902.93	0.00	7,535.92	0.00	0.00
49	5--	CAPITAL OBJECTS	668,590.44	0.00	354,981.55	0.00	180.05
49	7--	INSURANCE & JUDGMENTS	13,926.00	0.00	1,572.53	0.00	0.00
49	---	CONSTRUCTION ACCOUNT	11,491,481.26	17,150,000.00	7,436,818.42	43.36	6.43
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50		FOOD SERVICE FUND					
50	1--	EMPLOYEE SALARIES	12,207.03	13,500.00	868.48	6.43	1.13
50	2--	EMPLOYEE BENEFITS	1,715.22	1,900.00	75.76	3.99	1.01
50	3--	PURCHASED SERVICES	1,006,192.79	1,018,900.00	54,153.31	5.31	1.80
50	4--	NON-CAPITAL OBJECTS	935,955.42	953,500.00	5,847.05	0.61	0.89
50	9--	OTHER OBJECTS	23,656.02	25,900.00	5,383.38	20.79	17.01
50	---	FOOD SERVICE FUND	1,979,726.48	2,013,700.00	66,327.98	3.29	1.60
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60		CUSTODIAL FUND					
60	9--	OTHER OBJECTS	115,098.77	0.00	11,118.75	0.00	0.00
60	---	CUSTODIAL FUND	115,098.77	0.00	11,118.75	0.00	0.00
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73		PENSION AND OPEB TRUST FUND					
73	9--	OTHER OBJECTS	580,877.10	565,000.00	0.00	0.00	0.00
73	---	PENSION AND OPEB TRUST FU	580,877.10	565,000.00	0.00	0.00	0.00
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80		COMMUNITY SERVICE FUND					
80	1--	EMPLOYEE SALARIES	787,003.86	820,059.00	276,005.79	33.66	37.34
80	2--	EMPLOYEE BENEFITS	189,331.69	208,884.00	60,292.74	28.86	32.01
80	3--	PURCHASED SERVICES	114,436.85	96,162.00	26,592.91	27.65	26.14
80	4--	NON-CAPITAL OBJECTS	63,424.95	67,050.00	14,845.53	22.14	25.88
80	5--	CAPITAL OBJECTS	16,708.56	850.00	0.00	0.00	0.00
80	9--	OTHER OBJECTS	97,576.82	92,800.00	61,386.16	66.15	59.21
80	---	COMMUNITY SERVICE FUND	1,268,482.73	1,285,805.00	439,123.13	34.15	36.62
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Grand Expense Totals			80,155,475.56	85,848,304.00	17,211,588.71	20.05	11.86

Number of Accounts: 2131

<u>Fd Fund</u>	<u>Beginning Balance</u>	<u>September 2025-26 Beginning Balance</u>	<u>Month End Balance Current Year</u>	<u>Month End Balance Prior Year</u>
10 GENERAL FUND	14,719,728.32CR	11,193,855.44CR	11,647,471.12CR	11,843,283.52CR
21 SPECIAL REVENUE FUND	524,449.03CR	491,030.13CR	558,239.18CR	501,824.69CR
27 SPECIAL EDUCATION FUND	0.00	171,351.18	752,029.95	608,003.93
39 REFERENDUM APPROVED DEBT SRVC	1,831,687.07CR	1,853,168.62CR	591,979.61CR	2,349,864.00CR
46 LONG TERM CAPTL IMPVMT TRUST	1,544,226.96CR	1,225,865.22CR	1,044,427.46CR	908,461.68CR
49 CONSTRUCTION ACCOUNT	17,361,520.58CR	13,497,497.67CR	10,205,365.39CR	27,294,218.78CR
50 FOOD SERVICE FUND	349,681.44CR	400,644.99CR	488,945.78CR	607,871.34CR
60 CUSTODIAL FUND	54,103.79CR	52,318.57CR	46,092.52CR	47,807.25CR
73 PENSION AND OPEB TRUST FUND	4,572,549.34CR	4,572,549.34CR	4,595,364.10CR	4,744,972.84CR
80 COMMUNITY SERVICE FUND	127,775.43CR	311,083.78CR	246,367.64CR	231,396.90CR
<b>Grand Equity Totals</b>	<b>41,085,721.96CR</b>	<b>33,426,662.58CR</b>	<b>28,672,222.85CR</b>	<b>47,921,697.07CR</b>

Number of Accounts: 146

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

Fund 80 - Revenue - Expense - Levy - Fund Balance History

Fiscal Yr	Kids Club Revenue	Kids Club Expenses	% Exp Increase	Kids Club Profit/Loss	Community Ed Revenue	Community Ed Expenses	% Exp Increase	Comm Ed Profit/Loss	Total F80 Profit/Loss	F80 YE Fund Balance	Fund Balance %	F80 Levy	Levy % of Revenue
2025-26*	940,805.00	940,805.00	4.5%	0.00	345,000.00	345,000.00	-6.3%	0.00	0.00	127,775.00	9.94%	220,000.00	17.1%
2024-25	895,846.00	900,333.00	7.3%	(4,487.00)	322,700.00	368,149.00	13.7%	(45,449.00)	(49,936.00)	127,775.43	10.07%	220,000.00	18.1%
2023-24	822,134.00	838,912.00	23.7%	(16,778.00)	318,125.00	323,766.00	4.4%	(5,641.00)	(22,419.00)	177,711.00	15.28%	220,000.00	19.3%
2022-23	731,607.00	678,276.00	-4.3%	53,331.00	320,945.00	310,137.00	35.9%	10,808.00	64,139.00	200,130.00	20.25%	220,000.00	20.9%
2021-22	660,213.00	708,810.00	45.3%	(48,597.00)	295,814.00	228,284.00	48.2%	67,530.00	18,933.00	135,990.00	14.51%	220,000.00	23.0%
2020-21	307,173.00	487,724.00	-34.6%	(180,551.00)	205,596.00	154,060.00	-42.4%	51,536.00	(129,015.00)	122,229.00	19.05%	190,000.00	37.1%
2019-20	689,062.00	745,823.00	-7.8%	(56,761.00)	261,271.00	267,570.00	3.0%	(6,299.00)	(63,060.00)	251,245.00	24.79%	180,000.00	18.9%
2018-19	834,165.00	809,156.00	24.1%	25,009.00	254,542.00	259,682.00	3.0%	(5,140.00)	19,869.00	314,294.00	29.41%	160,000.00	14.7%
2017-18	679,195.00	652,277.00	-10.2%	26,918.00	250,365.00	252,203.00	-3.0%	(1,838.00)	25,080.00	294,414.00	32.55%	150,000.00	16.1%
2016-17	728,809.00	726,635.00	28.4%	2,174.00	255,561.00	259,938.00	-2.7%	(4,377.00)	(2,203.00)	269,334.00	27.30%	150,000.00	15.2%
2015-16	637,626.00	565,924.00	-21.2%	71,702.00	267,034.00	267,197.00	-1.8%	(163.00)	71,539.00	271,536.00	32.59%	150,000.00	16.6%
2014-15	594,226.00	718,580.00	32.0%	(124,354.00)	244,154.00	272,211.00	-17.2%	(28,057.00)	(152,411.00)	199,999.00	20.19%	150,000.00	17.9%
2013-14	486,048.00	544,291.00	27.1%	(58,243.00)	233,550.00	328,752.00	30.2%	(95,202.00)	(153,445.00)	352,409.00	40.37%	150,000.00	20.8%
2012-13	467,000.00	428,327.00	10.5%	38,673.00	236,926.00	252,424.00	49.0%	(15,498.00)	23,175.00	502,164.00	73.77%	150,000.00	21.3%
2011-12	437,348.00	387,551.00	20.3%	49,797.00	220,962.00	169,450.00	126.8%	51,512.00	101,309.00	473,438.00	85.00%	150,000.00	22.8%
2010-11	375,639.00	322,116.00		53,523.00	174,596.00	74,704.00		99,892.00	153,415.00	372,129.00	93.78%	150,000.00	27.3%
*Budget													