School District of River Falls

Finance and Facilities Committee Meeting

Monday, November 16, 2026 - 6:00 PM
District Office
852 E Division Street
River Falls, Wisconsin 54022
Finance and Facilities Committee members: Mike Miller (Chair), Bo Hirstein, & Alan Tuchtenhagen
A quorum of the School 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 - 6:00 PM**
2. **MANNER OF PUBLIC NOTIFICATION OF MEETING**
3. **HEARING OF VISITORS OR DELEGATIONS**

4. **2026-27 BUDGET UPDATE** **2**
Description: The Director of Finance and Facilities will provide an update on the 2026-27 budget.
Recommended Action: None, information only.

5. **REFERENDUM PLANNING AND PROJECTS UPDATE**
Description: The Director of Finance and Facilities will provide an update on planning and projects with referendum funds.
Recommended Action: None, information only.

6. **FOOD SERVICE MANAGEMENT CONTRACT PROCUREMENT REVIEW**
Description: The Director of Finance and Facilities will provide an update on the procurement review of the Food Service Management Contract.
Recommended Action: None, information 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 School 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 14, 2026, 6:00 p.m.
The meeting will be held at the District Office, 852 E. Division Street.

9. **ADJOURN**

Fd	Sourc	Source	2025-26 FY Activity	2026-27 Original Budget	2026-27 FYTD Activity	2026-27 FYTD %	2025-26 FYTD %
10		GENERAL FUND					
10	211	PROPERTY TAX	19,954,724.98	22,154,691.00	0.00	0.00	0.00
10	212	CHARGE BACK- PROPERTY TAXES	1,862.01	0.00	0.00	0.00	0.00
10	213	MOBILE HOME TAX	15,766.77	13,000.00	0.00	0.00	0.00
10	249	BUS TRANSPORTATION REVENUE	25,500.04	23,500.00	3,791.48	16.13	57.25
10	264	Non-Cap Asset Sales	2,172.71	1,000.00	393.70	39.37	23.00
10	271	ADMISSIONS	52,732.00	50,000.00	8,892.00	17.78	13.14
10	284	INTEREST EARNINGS	366,231.25	226,000.00	96,515.75	42.71	28.94
10	291	GIFTS, FUNDRAISING & CONTRIBUT	31,677.80	40,000.00	1,023.56	2.56	0.00
10	292	STUDENT FEES	290,382.18	260,000.00	124,297.68	47.81	49.29
10	293	RENTALS	25,194.04	15,000.00	5,082.50	33.88	115.90
10	297	STUDENT FINES	1,053.34	0.00	325.00	0.00	0.00
10	343	CO-CURRICULAR COST SHARING	6,927.92	6,000.00	0.00	0.00	0.00
10	345	OPEN ENROLLMENT	2,113,165.00	2,601,847.00	0.00	0.00	0.00
10	348	TRANSPORTATION FEES - OTHR WI	3,324.24	5,000.00	0.00	0.00	0.00
10	515	STATE AID THRU CESA	600.00	0.00	0.00	0.00	0.00
10	517	FEDERAL AID THRU CESA	7,610.20	3,500.00	0.00	0.00	0.00
10	612	TRANSPORTATION AID	78,990.00	85,000.00	0.00	0.00	0.00
10	613	LIBRARY AID	292,978.00	263,956.00	0.00	0.00	0.00
10	619	OTHER STATE CATEGORICAL AID	33,765.88	2,000.00	3,380.87	169.04	0.00
10	621	STATE EQUALIZATION AID	21,790,947.00	21,388,199.00	3,256,983.00	15.23	14.89
10	630	STATE GRANT	236,051.10	111,734.00	0.00	0.00	0.00
10	660	DNR - PILT PROGRAM PAYMENTS	44,972.71	41,000.00	0.00	0.00	0.00
10	691	TAX EXEMPT COMPUTER AID	142,488.42	174,914.00	0.00	0.00	0.00
10	695	PER PUPIL AID	2,489,410.00	2,452,310.00	0.00	0.00	0.00
10	699	State Grant-Misc	276,424.50	239,797.00	0.00	0.00	0.00
10	713	VOCATIONAL ED. ACT	19,724.00	23,924.00	0.00	0.00	0.00
10	730	FEDERAL GRANT	82,584.38	177,790.00	0.00	0.00	0.00
10	751	TITLE 1 GRANT	241,677.76	113,807.00	0.00	0.00	0.00
10	780	SBS MEDICAID	165,061.05	125,000.00	0.00	0.00	0.00
10	861	CAPITAL ASSET SALE	8,487.60	5,000.00	0.00	0.00	27.97
10	878	CAPITAL LEASES	454,622.00	0.00	0.00	0.00	0.00
10	961	CASH ADJUSTMENTS	32,527.37	0.00	0.00	0.00	0.00
10	971	INS DIV / E-RATE	407,368.46	130,000.00	61,412.70	47.24	10.75
10	990	MISC. REFUND	944.85	5,000.00	15.00	0.30	1.34
10	---	GENERAL FUND	49,697,949.56	50,738,969.00	3,562,113.24	7.02	7.20
21		SPECIAL REVENUE FUND					
21	262	NON-CAP FOR RESALE	180,230.43	0.00	25,683.35	0.00	0.00
21	279	OTHER SCHOOL ACTIVITY INCOME	205,490.36	0.00	4,645.00	0.00	0.00
21	291	GIFTS, FUNDRAISING & CONTRIBUT	472,519.65	0.00	78,689.92	0.00	0.00
21	---	SPECIAL REVENUE FUND	858,240.44	0.00	109,018.27	0.00	0.00
27		SPECIAL EDUCATION FUND					
27	110	OPERATING TRANSFER/GENERAL	5,079,856.63	5,450,207.00	0.00	0.00	0.00
27	346	TUITION - 66:30	61,999.62	75,654.00	0.00	0.00	0.00
27	446	SPED TUITION NON-WI SCHOOL DIS	7,275.64	0.00	0.00	0.00	0.00
27	611	HANDICAPPED AID	2,625,841.00	3,078,444.00	0.00	0.00	0.00
27	625	HIGH COST AID-DPI	64,593.00	60,000.00	0.00	0.00	0.00
27	697	Transition Grant	20,991.23	20,000.00	0.00	0.00	0.00

Fd	Sourc	Source	2025-26 FY Activity	2026-27 Original Budget	2026-27 FYTD Activity	2026-27 FYTD %	2025-26 FYTD %
27		SPECIAL EDUCATION FUND					
27	699	State Grant-Misc	0.00	25,364.00	0.00	0.00	0.00
27	730	FEDERAL GRANT	772,296.34	674,644.00	0.00	0.00	0.00
27	780	SBS MEDICAID	92,943.04	100,000.00	0.00	0.00	0.00
27	---	SPECIAL EDUCATION FUND	8,725,796.50	9,484,313.00	0.00	0.00	0.00
39		REFERENDUM APPROVED DEBT SRVC					
39	211	PROPERTY TAX	7,055,655.00	6,259,055.00	0.00	0.00	0.00
39	284	INTEREST EARNINGS	46,167.63	46,000.00	13,382.08	29.09	45.66
39	---	REFERENDUM APPROVED DEBT SRVC	7,101,822.63	6,305,055.00	13,382.08	0.21	0.33
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	43,587.37	25,000.00	13,866.30	55.47	60.71
46	---	LONG TERM CAPTL IMPVMNT TRUST	893,587.37	25,000.00	13,866.30	55.47	60.71
49		CONSTRUCTION ACCOUNT					
49	284	INTEREST EARNINGS	631,086.37	175,000.00	53,632.17	30.65	47.57
49	---	CONSTRUCTION ACCOUNT	631,086.37	175,000.00	53,632.17	30.65	47.57
50		FOOD SERVICE FUND					
50	110	OPERATING TRANSFER/GENERAL	6,479.35	0.00	0.00	0.00	0.00
50	251	PUPILS	782,526.40	786,525.00	93,406.80	11.88	11.87
50	252	ADULTS	26,665.20	25,300.00	2,591.75	10.24	10.83
50	259	OTHER FOOD SERV. SALES	460,390.10	497,750.00	61,195.69	12.29	10.55
50	264	Non-Cap Asset Sales	9,300.00	0.00	0.00	0.00	0.00
50	284	INTEREST EARNINGS	11.85	0.00	1.32	0.00	0.00
50	617	FOOD SERVICE AID-STATE	26,744.71	26,700.00	0.00	0.00	0.00
50	715	CASH IN LIEU OF COMMODITIES	127,826.00	125,000.00	48,645.00	38.92	37.71
50	717	FOOD SERVICE AID-FEDERAL	522,987.30	555,000.00	0.00	0.00	0.00
50	990	MISC. REFUND	95.00	0.00	0.00	0.00	0.00
50	---	FOOD SERVICE FUND	1,963,025.91	2,016,275.00	205,840.56	10.21	10.21
60		CUSTODIAL FUND					
60	262	NON-CAP FOR RESALE	58,158.62	0.00	0.00	0.00	0.00
60	279	OTHER SCHOOL ACTIVITY INCOME	17,651.94	0.00	0.00	0.00	0.00
60	291	GIFTS, FUNDRAISING & CONTRIBUT	12,150.27	0.00	0.00	0.00	0.00
60	---	CUSTODIAL FUND	87,960.83	0.00	0.00	0.00	0.00

Fd	Sourc	Source	2025-26 FY Activity	2026-27 Original Budget	2026-27 FYTD Activity	2026-27 FYTD %	2025-26 FYTD %
73		PENSION AND OPEB TRUST FUND					
73	284	INTEREST EARNINGS	92,011.38	75,000.00	24,350.82	32.47	31.25
73	951	OPEB ADC CONTRIBUTION	273,385.00	325,000.00	0.00	0.00	0.00
73	---	PENSION AND OPEB TRUST FUND	365,396.38	400,000.00	24,350.82	6.09	6.09
80		COMMUNITY SERVICE FUND					
80	211	PROPERTY TAX	220,000.01	260,000.00	0.00	0.00	0.00
80	272	COMMUNITY SERVICE FEES	1,169,922.02	1,170,000.00	529,622.20	45.27	52.34
80	284	INTEREST EARNINGS	6,089.60	1,500.00	2,282.98	152.20	77.90
80	291	GIFTS, FUNDRAISING & CONTRIBUT	2,523.00	2,500.00	180.00	7.20	32.40
80	---	COMMUNITY SERVICE FUND	1,398,534.63	1,434,000.00	532,085.18	37.10	43.37

Number of Accounts: 224

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

Fd	Object	Expense Object	2025-26 FY Activity	2026-27 Original Budget	2026-27 FYTD Activity	2026-27 FYTD %	2025-26 FYTD %
10		GENERAL FUND					
10	1--	EMPLOYEE SALARIES	23,043,622.64	24,213,262.00	2,954,960.41	12.20	12.43
10	2--	EMPLOYEE BENEFITS	8,832,538.70	9,001,442.00	1,548,668.53	17.20	17.16
10	3--	PURCHASED SERVICES	7,010,370.99	8,258,298.00	833,748.38	10.10	10.21
10	4--	NON-CAPITAL OBJECTS	1,636,334.65	1,840,989.00	447,306.39	24.30	18.46
10	5--	CAPITAL OBJECTS	1,232,850.79	839,028.00	400,622.01	47.75	28.05
10	6--	DEBT RETIREMENT	500,794.99	521,405.00	344,926.21	66.15	88.54
10	7--	INSURANCE & JUDGMENTS	430,794.72	459,929.00	455,664.31	99.07	97.93
10	8--	OPERATING TRANSFERS-OUT	5,936,335.98	5,450,207.00	0.00	0.00	0.00
10	9--	OTHER OBJECTS	132,903.30	154,409.00	31,662.01	20.51	27.42
10	---	GENERAL FUND	48,756,546.76	50,738,969.00	7,017,558.25	13.83	13.50
21		SPECIAL REVENUE FUND					
21	2--	EMPLOYEE BENEFITS	917.71	0.00	0.00	0.00	0.00
21	3--	PURCHASED SERVICES	61,937.92	0.00	1,262.85	0.00	0.00
21	4--	NON-CAPITAL OBJECTS	481,856.31	0.00	94,278.12	0.00	0.00
21	9--	OTHER OBJECTS	166,692.13	0.00	18,344.55	0.00	0.00
21	---	SPECIAL REVENUE FUND	711,404.07	0.00	113,885.52	0.00	0.00
27		SPECIAL EDUCATION FUND					
27	1--	EMPLOYEE SALARIES	6,100,485.67	6,529,158.00	553,371.43	8.48	7.96
27	2--	EMPLOYEE BENEFITS	2,272,020.48	2,560,075.00	249,512.15	9.75	9.68
27	3--	PURCHASED SERVICES	300,807.64	289,480.00	40,676.59	14.05	14.60
27	4--	NON-CAPITAL OBJECTS	46,420.72	66,300.00	11,518.70	17.37	26.93
27	5--	CAPITAL OBJECTS	0.00	25,000.00	0.00	0.00	0.00
27	9--	OTHER OBJECTS	6,061.99	14,300.00	2,966.00	20.74	12.15
27	---	SPECIAL EDUCATION FUND	8,725,796.50	9,484,313.00	858,044.87	9.05	8.76
39		REFERENDUM APPROVED DEBT SRVC					
39	6--	DEBT RETIREMENT	7,146,905.00	6,334,406.00	1,172,202.50	18.51	17.68
39	---	REFERENDUM APPROVED DEBT	7,146,905.00	6,334,406.00	1,172,202.50	18.51	17.68
46		LONG TERM CAPTL IMPVMNT TRUST					
46	3--	PURCHASED SERVICES	740,234.17	650,000.00	3,359.00	0.52	72.59
46	5--	CAPITAL OBJECTS	43,122.27	0.00	0.00	0.00	0.00
46	---	LONG TERM CAPTL IMPVMNT T	783,356.44	650,000.00	3,359.00	0.52	79.23
49		CONSTRUCTION ACCOUNT					
49	3--	PURCHASED SERVICES	13,598,360.13	3,550,000.00	469,954.43	13.24	41.24
49	4--	NON-CAPITAL OBJECTS	116,994.24	0.00	3,566.27	0.00	0.00
49	5--	CAPITAL OBJECTS	522,394.48	0.00	8,244.74	0.00	0.00

Fd	Object	Expense Object	2025-26 FY Activity	2026-27 Original Budget	2026-27 FYTD Activity	2026-27 FYTD %	2025-26 FYTD %
49		CONSTRUCTION ACCOUNT					
49	7--	INSURANCE & JUDGMENTS	2,034.00	0.00	0.00	0.00	0.00
49	---	CONSTRUCTION ACCOUNT	14,239,782.85	3,550,000.00	481,765.44	13.57	43.36
50		FOOD SERVICE FUND					
50	1--	EMPLOYEE SALARIES	12,545.69	13,500.00	456.06	3.38	6.43
50	2--	EMPLOYEE BENEFITS	1,736.07	1,900.00	65.22	3.43	3.99
50	3--	PURCHASED SERVICES	1,062,494.13	1,036,400.00	53,337.33	5.15	5.31
50	4--	NON-CAPITAL OBJECTS	906,834.41	925,000.00	53,052.55	5.74	0.61
50	5--	CAPITAL OBJECTS	0.00	13,575.00	0.00	0.00	0.00
50	9--	OTHER OBJECTS	25,666.56	25,900.00	6,184.31	23.88	20.79
50	---	FOOD SERVICE FUND	2,009,276.86	2,016,275.00	113,095.47	5.61	3.29
60		CUSTODIAL FUND					
60	9--	OTHER OBJECTS	142,064.62	0.00	0.00	0.00	0.00
60	---	CUSTODIAL FUND	142,064.62	0.00	0.00	0.00	0.00
73		PENSION AND OPEB TRUST FUND					
73	9--	OTHER OBJECTS	550,018.00	565,000.00	0.00	0.00	0.00
73	---	PENSION AND OPEB TRUST FU	550,018.00	565,000.00	0.00	0.00	0.00
80		COMMUNITY SERVICE FUND					
80	1--	EMPLOYEE SALARIES	807,438.24	828,915.00	284,238.12	34.29	33.66
80	2--	EMPLOYEE BENEFITS	195,188.48	217,477.00	57,494.93	26.44	28.86
80	3--	PURCHASED SERVICES	109,136.77	119,873.00	39,181.87	32.69	27.65
80	4--	NON-CAPITAL OBJECTS	108,439.23	109,435.00	24,558.09	22.44	22.14
80	5--	CAPITAL OBJECTS	6,774.40	6,500.00	0.00	0.00	0.00
80	9--	OTHER OBJECTS	117,742.69	111,800.00	55,164.53	49.34	66.15
80	---	COMMUNITY SERVICE FUND	1,344,719.81	1,394,000.00	460,637.54	33.04	34.15
		Grand Expense Totals	84,409,870.91	74,732,963.00	10,220,548.59	13.68	19.98

Number of Accounts: 2298

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

Fd	Fund	Beginning Balance	September 2026-27 Beginning Balance	Month End Balance Current Year	Month End Balance Prior Year
10	GENERAL FUND	15,661,131.12CR	11,732,152.94CR	12,205,686.11CR	11,647,471.12CR
21	SPECIAL REVENUE FUND	671,285.40CR	656,383.89CR	666,418.15CR	558,239.18CR
27	SPECIAL EDUCATION FUND	0.00	176,107.16	858,044.87	752,029.95
39	REFERENDUM APPROVED DEBT SRVC	1,786,604.70CR	1,798,077.51CR	627,784.28CR	591,979.61CR
46	LONG TERM CAPTL IMPVMNT TRUST	1,654,457.89CR	1,663,212.67CR	1,664,965.19CR	1,044,427.46CR
49	CONSTRUCTION ACCOUNT	3,752,824.10CR	3,438,896.80CR	3,324,690.83CR	10,205,365.39CR
50	FOOD SERVICE FUND	303,430.49CR	329,397.98CR	396,175.58CR	488,945.78CR
60	CUSTODIAL FUND	0.00	0.00	0.00	46,092.52CR
73	PENSION AND OPEB TRUST FUND	4,387,927.72CR	4,387,927.72CR	4,412,278.54CR	4,595,364.10CR
80	COMMUNITY SERVICE FUND	181,590.25CR	356,895.92CR	253,037.89CR	246,367.64CR
	Grand Equity Totals	28,399,251.67CR	24,186,838.27CR	22,692,991.70CR	28,672,222.85CR

Number of Accounts: 150

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