

School District of River Falls
2019 Annual Meeting Agenda

Monday, September 23, 2019 - 8:00 PM
District Office, 852 E Division Street, River Falls, Wisconsin 54022

The regularly scheduled meeting of the River Falls Board of Education was called to order on Monday, September 23, 2019 at the District Office, 852 E Division Street, River Falls, Wisconsin 54022. President Johnson Myers called the meeting to order at _____ p.m. It was ascertained that notice of the meeting had been properly posted in the appointed locations, and sent to the Star Observer, WEVR Radio Station, and the Eau Claire Leader Telegram.

PRESENT

President Stacy Johnson Myers, Vice President Amy Halvorson, Clerk Alan Tuchtenhagen, Treasurer Todd Schultz, members Bob Casey, Cindy Holbrook, and student representative, _____. Also present were Superintendent Jamie Benson, Director of Human Resources and Leadership Development David Bell, Director of Academic Services Jennifer Peterson, and Director of Finance & Facilities Chad Smurawa,

ACTION ITEMS

A. Johnson Myers reviewed the minutes, bills, and recommended employment items on the Agenda. _____ moved, seconded by _____ that the Board approve the following:

1. The Minutes from the _____ Regular Board of Education meeting;
2. Checks numbered _____ through _____ had been prepared in the amount of \$ _____ and checks numbered _____ had been prepared in the amount of \$ _____, and there were automatic transfers of \$ _____ and \$ _____ for a total of \$ _____. Checks _____ were voided.
3. Pursuant to Board Policy which references Wisconsin Statutes Sections 111, 118, and 121, approval of the following employment recommendations:
Motion carried unanimously (7-0).

1. **CALL TO ORDER - 8:00 PM IN THE RFHS MEDIA CENTER**
2. **INTRODUCTIONS**
 - A. Board of Education/Administration 2
3. **ELECTION OF A CHAIR FOR THE ANNUAL MEETING**
4. **PRESENTATION OF ANNUAL MEETING AGENDA** 3
5. **APPOINTMENT OF A PARLIAMENTARIAN FOR THE ANNUAL MEETING**
6. **APPOINTMENT OF A SECRETARY FOR THE ANNUAL MEETING** 6
7. **STATE OF THE DISTRICT - SUPERINTENDENT JAMIE BENSON**
8. **PRESENTATION OF THE 2019-20 SCHOOL YEAR BUDGET** 8
9. **NEW BUSINESS**
 - A. Approval of salaries of school board members for the election year (all members currently receive \$3,000 annually with the exception of the president, clerk and treasurer who receive \$3,400 annually) 15
 - B. Approve Resolution to set the tax levy for 2019-2020. 16
10. **ADJOURNMENT**

ADJOURNMENT

President Johnson Myers declared the meeting adjourned at _____ p.m.

SCHOOL DISTRICT OF RIVER FALLS

River Falls, Wisconsin 54022

2019-2020

BOARD OF EDUCATION

President: Stacy K. Johnson Myers – 2017-20
Vice-president: Amy Halvorson – 2019-22
Clerk: Alan Tuchtenhagen – 2018-21
Treasurer: Mike Thompson – 2019-22
Member: Ramona Gunter – 2017-20
Member: Cindy Holbrook – 2018-21
Member: Vacant

ADMINISTRATION

Mr. Jamie Benson District Administrator
Mr. David Bell Director of Human Resources and Professional Development
Ms. Jennifer Peterson Director of Academic Services
Mrs. Jackie Steinhoff Director of Student Services
Mr. Chad Smurawa Director of Finance and Facilities Management
Mr. Brian Dado Supervisor of Information Technology Services
Mr. Joe Haselman Director of Buildings and Grounds
Mrs. Monique Squire Community Education/Communications Director
Mr. Kit Luedtke River Falls High School and Renaissance Academy Principal
Mrs. Taryl Graetz Assistant High School Principal
Mrs. Lisa Gohl Assistant High School Principal
Mr. Rollie Hall Athletic/Activities Director
Mr. Mark Chapin DeWayne R. Meyer Middle School Principal
Mr. Brian Buck DeWayne R. Meyer Middle School Assistant Principal
Dr. Nate Schurman Greenwood Elementary School Principal
Mr. Charles Eaton Rocky Branch Elementary School Principal
Mr. Christopher Kamrath Westside Elementary/RF4C School Principal
Mr. Nathan Wells River Falls Public Montessori Elementary Principal
Mr. Chris Silver Renaissance Academy Coordinator

Website: www.rfsd.k12.wi.us

Like us on Facebook: School District of River Falls

SCHOOL DISTRICT OF RIVER FALLS
2019 ANNUAL MEETING AGENDA

Monday, September 23, 2019, 8 O'clock p.m.

River Falls High School Media Center

818 Cemetery Road

1. **CALL TO ORDER - 8:00 PM IN THE RFHS MEDIA CENTER**
2. **INTRODUCTIONS**
 - A. Board of Education/Administration
3. **ELECTION OF A CHAIRMAN FOR THE ANNUAL MEETING**
4. **PRESENTATION OF ANNUAL MEETING AGENDA**
5. **APPOINTMENT OF A PARLIAMENTARIAN FOR THE ANNUAL MEETING**
6. **APPOINTMENT OF A SECRETARY FOR THE ANNUAL MEETING**
7. **STATE OF THE DISTRICT - SUPERINTENDENT JAMIE BENSON**
8. **PRESENTATION OF THE 2019-20 SCHOOL YEAR BUDGET**
9. **NEW BUSINESS**
 - A. Approval of salaries of school board members for the election year (all members currently receive \$3,000 annually with the exception of the president, clerk and treasurer who receive \$3,400 annually).
 - B. Approve Resolution to set the tax levy for 2019-2020.
10. **ADJOURNMENT**

WISCONSIN STATUTES

120.10 Powers of annual meeting. The annual meeting of a common or union high school district may:

- (1) CHAIRPERSON AND CLERK.** Elect a chairperson and, in the absence of the school district clerk, elect a person to act as the clerk of the meeting.
- (2) ADJOURNMENT.** Adjourn from time to time.
- (3) SALARIES OF SCHOOL BOARD MEMBERS.** Vote annual salaries for school board members or an amount for each school board meeting the member actually attends.
- (4) REIMBURSEMENT OF SCHOOL BOARD MEMBERS.** Authorize the payment of actual and necessary expenses of a school board member when traveling in the performance of duties and the reimbursement of a school board member for actual loss of earnings when duties require the school board member to be absent from regular employment.
- (5) BUILDING SITES.** Designate sites for school district buildings and provide for the erection of suitable buildings or for the lease of suitable buildings for a period not exceeding 20 years with annual rentals fixed by the lease.
- (5m) REAL ESTATE.** Authorize the school board to acquire, by purchase or condemnation under ch. 32, real estate and structures and facilities appurtenant to such real estate necessary for school district purposes.
- (6) TAX FOR SITES, BUILDINGS AND MAINTENANCE.** Vote a tax to purchase or lease suitable sites for school buildings, to build, rent, lease or purchase and furnish, equip and maintain school district buildings. The tax may be spread over as many years as are required to pay any obligations approved or authorized at the annual meeting including rental payments due in future years under an authorized lease.
- (7) TAX FOR TRANSPORTATION VEHICLES.** Vote a tax to purchase, operate and maintain transportation vehicles and to purchase liability insurance for such vehicles, and to finance contracts for the use and services of such vehicles.
- (8) TAX FOR OPERATION.** Vote a tax for the operation of the schools of the school district.
- (9) TAX FOR DEBTS.** Vote a tax necessary to discharge any debts or liabilities of the school district.
- (10) SCHOOL DEBT SERVICE FUND.** Vote a tax to create a fund for the purpose of paying all current bonded indebtedness for capital expenditures. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose except as provided by s.67.11(1), or be transferred to any other fund except by authorization by a two-thirds majority vote of the total number of electors of the school district.
- (10m) SCHOOL CAPITAL EXPANSION FUND.** Vote a tax to create a fund for the purpose of financing all current and future capital expenditures related to buildings and sites. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose or be transferred to any other fund except by authorization by a majority vote of the electors present at a subsequent annual meeting and only if notice that the issue would be on the agenda was included in the notice of the subsequent annual meeting under s.120.08(1)(c).

- (11) TAX FOR RECREATION AUTHORITY.** Vote a tax for the purposes specified in s. 66.0123.
- (14) LEGAL PROCEEDINGS.** Direct and provide for the prosecution or defense of any action or proceedings in which the school district is interested.
- (15) TEXTBOOKS.** Authorize the school board to furnish textbooks under conditions prescribed by the annual meeting or by the school board. The authorization shall continue in effect until revoked by a subsequent annual meeting.
- (16) SCHOOL LUNCHESES.** Direct the school board to furnish school lunches to the pupils of the school district and appropriate funds for that purpose.
- (19) CONSOLIDATION OF HIGH SCHOOLS.** In a union high school district, vote to consolidate schools or to discontinue a school where more than one high school is operated by the school district.

REPORT OF ANNUAL SCHOOL DISTRICT MEETING

September 24, 2018

River Falls, Wisconsin
Eight O'Clock P.M.

The Annual Meeting of the School District of River Falls was called to order in the River Falls High School Media Center, 818 Cemetery Road, by Board President Stacy Johnson Myers on Monday, September 24, 2018, at 8:05 p.m. Johnson Myers welcomed all and introduced Board and Administrators in attendance.

Election of a Chairman

Rolly Janetski placed the name of Bob Gustafson in nomination for chairman of the Annual Meeting. No other nominations were made. Gustafson was affirmed as chairman of the 2018 Annual Meeting.

Appointment of Parliamentarian/Secretary

Attorney Eileen Brownlee was appointed parliamentarian by Chairman Gustafson, and Eryn Maloney was appointed as secretary for the Annual Meeting.

2017 Annual Meeting Report

The minutes of the August 21, 2017 Annual Meeting were reviewed as printed in the agenda packet.

State of the District

Gustafson called on Superintendent Jamie Benson to provide an update on the State of the District. Benson shared a presentation outlining plans for the upcoming school year. Benson shared that during the regular Board of Education meeting the District asked for board support on the 2018-2019 priorities for the district. The District, with help of the community, developed a strategic plan that has 8 broad areas and when reduced down, help define the core values of the District. Benson furthered that the 2018-2019 district priorities attempt to continue to develop and define these core values of the District.

Benson explained that the River Falls School District has a good school report card from the Wisconsin Department of Public Instruction (DPI), but it alone does not define the District. The District chose to prioritize areas of growth for the school year by looking at graduate readiness, a student/staff survey, and assessment data. The threads that connected student needs and staff needs helped to define the priorities. The District is striving to improve the needs.

Benson wrapped with positive thoughts on American education and how the District plays that important role in developing the education of our students. Lastly Benson added that the District feels blessed to have highly qualified staff and School Board.

Presentation of the 2018-19 School Year Budget

Director of Finance and Facilities Chad Smurawa shared information on the 2018-19 school year budget included in the agenda packet beginning with the revenue and levy calculations. The revenue the District receives is determined by the state during each biennium. The state declares how much revenue will be received on a per pupil basis. That amount multiplied by the student count equals the District's revenue limit. Other smaller fees such as facility rentals add to the revenue. Once the revenue limit is determined, the state declares what portion of that will be provided as state aid. (The state aid has yet to be determined for the next school year). The balance of the revenue comes in a form of a tax levy.

Smurawa discussed the different revenue types: local, state and federal. Local revenue is received by property tax, interest and student activity fees. State revenue is primarily state aid. Federal revenue is a relatively small piece of the budget primarily from Title 1 and Special Education programs and grants.

Smurawa shared some high points for the year; including that a long standing goal of the District has been to fully fund a retirement fund for staff. The District expects that to be fully funded in the

next 5 years. The district continues to meet its goal of maintaining a 25-30% fund balance, what could be referred to as a rainy day fund. The District recently had to use fund balance to fix issues with the heating system at the River Falls High School to make the necessary repairs.

Last year's budget balanced and the mill rate will not increase the taxes for the citizens of River Falls. Challenges for the year will be based on ever changing per pupil allocations as the District faces a new biennium cycle. The cost of services will continue to go up along with the rate of inflation. Also finding a way to provide competitive wages and benefits for staff can always be challenging.

The projected revenue receipts and anticipated expenditures for the 2018-19 budget are as follows:

	<u>Revenue</u>	<u>Expenditures</u>
General Fund (Fund 10)	\$34,710,100	\$34,710,100
Special Projects Funds (Fund 21, 23, 27, 29)	4,820,000	4,820,000
Debt Service Fund (Fund 38, 39)	5,072,673	4,139,482
Capital Projects Fund (Funds 41, 48, 49)	50,960,203	4,772,800
Food Service Fund (Fund 50)	1,537,590	1,537,590
Community Service Fund (Fund 80)	993,000	993,000

NEW BUSINESS

Board Salaries

Gustafson presented the resolution to approve Board salaries. Monique Squire moved, seconded by David Bell to approve continuation of the salaries as they are at \$3,000 for members and \$3,400 annually for president, clerk, and treasurer for the 2018-19 election year. Motion carried on a unanimous voice vote.

School Levy Resolution

Chair Gustafson asked for a motion to set the proposed tax levy for 2018-19 as presented in the agenda. Rolly Janetski moved, seconded by Mike Thompson, to adopt the following resolution: BE IT RESOLVED that there be and hereby is levied upon the taxable property of the district for the purpose of defraying the expenses of the district for the school year ending June 30, 2019, a tax in the sum of \$18,990,451.

The motion carried unanimously on a voice vote.

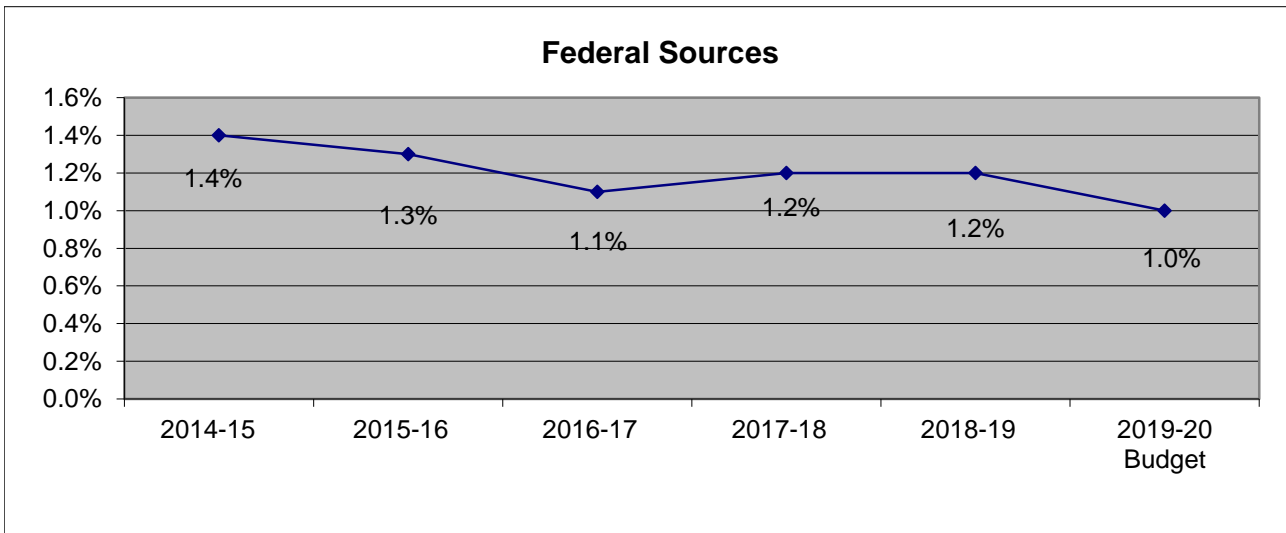
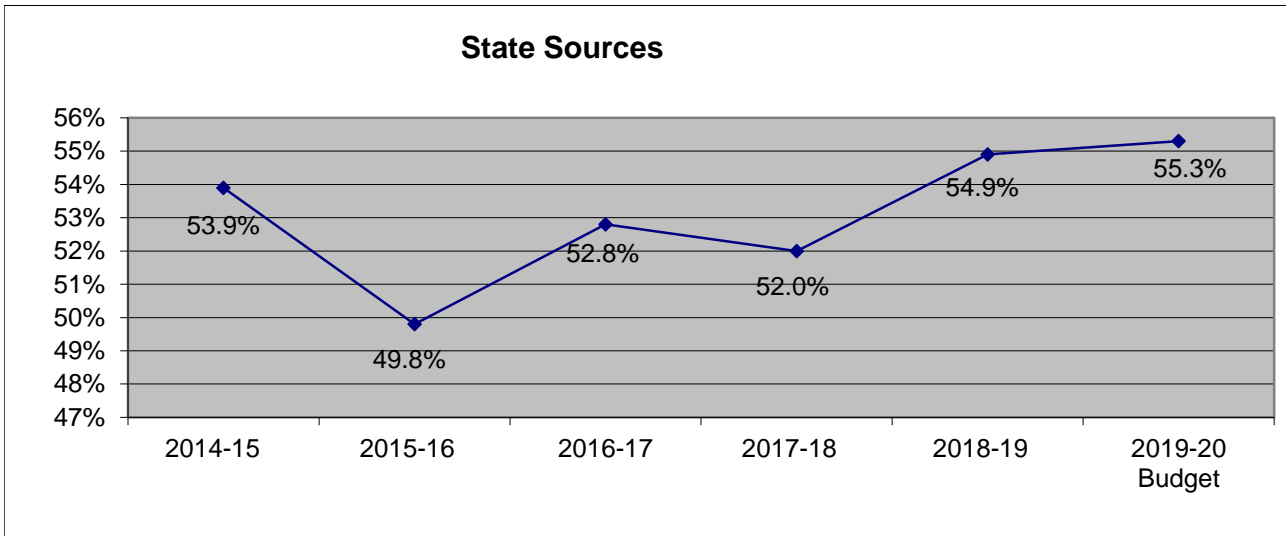
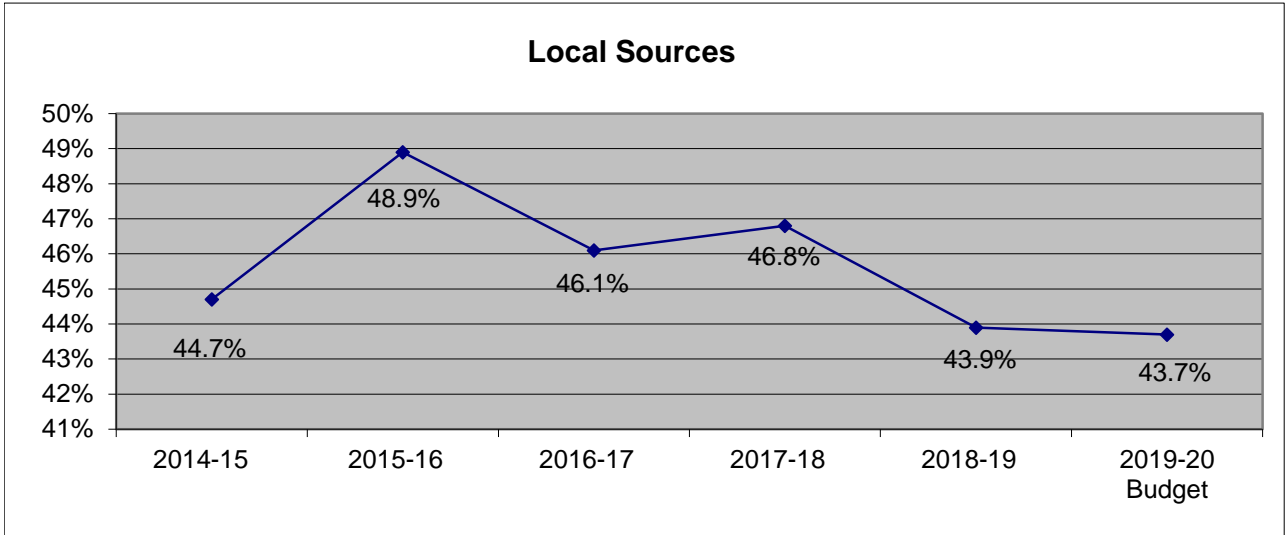
Adjournment

Chair Gustafson declared the 2018 Annual Meeting adjourned at 8:36 p.m.

Alan Tuchtenhagen, Clerk
River Falls Board of Education



Revenue History



Recommended Format for Budget Adoption

Instructions: This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

BUDGET ADOPTION 2019-20 *			
GENERAL FUND (FUND 10)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance (Account 930 000)	9,811,945.41	9,867,526.45	10,266,152.77
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	419,239.59	225,170.00	300,000.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	9,448,286.86	10,053,141.63	10,246,947.77
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	9,867,526.45	10,266,152.77	10,546,947.77
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	14,085,700.30	13,938,619.61	14,549,553.00
240 Payments for Services	24,672.01	24,494.92	24,000.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	49,016.05	52,901.01	50,000.00
280 Interest on Investments	92,696.61	173,631.21	150,000.00
290 Other Revenue, Local Sources	164,415.67	204,800.43	146,000.00
Subtotal Local Sources	14,416,500.64	14,394,447.18	14,919,553.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	1,358,910.27	1,275,534.42	1,254,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	1,358,910.27	1,275,534.42	1,254,000.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	9,492.00	0.00	3,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	12,041.56	25,322.78	36,751.00
Subtotal Intermediate Sources	21,533.56	25,322.78	39,751.00
State Sources			
610 State Aid -- Categorical	213,903.72	210,063.50	205,002.00
620 State Aid -- General	15,894,097.00	16,685,706.00	17,554,048.00
630 DPI Special Project Grants	49,166.48	89,865.23	52,504.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	43,821.08	45,343.06	45,001.00
690 Other Revenue	1,444,094.59	2,632,540.34	2,674,927.00
Subtotal State Sources	17,645,082.87	19,663,518.13	20,531,482.00

Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	72,377.70	70,877.98	67,216.00
750 IASA Grants	230,585.08	223,451.00	206,681.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	38,722.99	60,174.82	40,001.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	341,685.77	354,503.80	313,898.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	1,573.49	20,211.50	1,001.00
870 Long-Term Obligations	80,331.07	317,454.00	0.00
Subtotal Other Financing Sources	81,904.56	337,665.50	1,001.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	66,075.71	83,585.76	40,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	5,170.50	1,968.33	2,000.00
Subtotal Other Revenues	71,246.21	85,554.09	42,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	33,936,863.88	36,136,545.90	37,101,685.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	6,239,179.22	6,689,957.39	7,210,000.00
120 000 Regular Curriculum	9,487,313.02	8,556,883.54	8,810,000.00
130 000 Vocational Curriculum	690,892.94	651,691.46	682,000.00
140 000 Physical Curriculum	862,512.76	848,532.63	852,000.00
160 000 Co-Curricular Activities	704,088.25	743,727.30	744,000.00
170 000 Other Special Needs	86,187.65	120,465.57	123,000.00
Subtotal Instruction	18,070,173.84	17,611,257.89	18,421,000.00
Support Sources			
210 000 Pupil Services	777,386.49	777,786.60	989,000.00
220 000 Instructional Staff Services	1,095,989.45	1,170,676.27	1,217,000.00
230 000 General Administration	976,428.68	992,555.48	1,205,000.00
240 000 School Building Administration	2,170,414.50	2,169,665.86	2,236,000.00
250 000 Business Administration	6,540,426.56	8,504,246.01	8,076,501.00
260 000 Central Services	133,144.30	69,732.56	66,000.00
270 000 Insurance & Judgments	305,034.39	357,425.60	375,000.00
280 000 Debt Services	143,173.67	198,203.92	200,000.00
290 000 Other Support Services	19,035.05	202,292.73	210,000.00
Subtotal Support Sources	12,161,033.09	14,442,585.03	14,574,501.00
Non-Program Transactions			
410 000 Inter-fund Transfers	3,047,532.82	2,917,910.32	3,082,145.00
430 000 Instructional Service Payments	601,209.00	761,948.78	743,244.00
490 000 Other Non-Program Transactions	1,334.09	4,217.56	0.00
Subtotal Non-Program Transactions	3,650,075.91	3,684,076.66	3,825,389.00
TOTAL EXPENDITURES & OTHER FINANCING USES	33,881,282.84	35,737,919.58	36,820,890.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	2,867,531.82	2,792,726.12	3,082,145.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	84,361.17	0.00	0.00
340 Payments for Services	0.00	75,665.47	35,552.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	84,361.17	75,665.47	35,552.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	3,391.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	3,391.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	961,991.00	988,476.00	1,017,313.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	41,477.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	11,000.00	15,000.00	15,000.00
Subtotal State Sources	972,991.00	1,044,953.00	1,032,313.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	585,182.14	675,356.89	660,274.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	124,302.93	107,537.59	100,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	709,485.07	782,894.48	760,274.00
Other Financing Sources	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00

Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	5,095.98	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	5,095.98	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	4,642,856.04	4,696,239.07	4,910,284.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	3,727,117.75	3,766,163.43	3,940,000.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	3,727,117.75	3,766,163.43	3,940,000.00
Support Sources			
210 000 Pupil Services	523,842.34	483,403.92	507,574.00
220 000 Instructional Staff Services	229,711.44	245,449.03	257,700.00
230 000 General Administration	6,127.50	927.50	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	94,070.43	172,559.60	176,010.00
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	853,751.71	902,340.05	941,284.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	57,806.02	23,756.60	25,000.00
490 000 Other Non-Program Transactions	4,180.56	3,978.99	4,000.00
Subtotal Non-Program Transactions	61,986.58	27,735.59	29,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	4,642,856.04	4,696,239.07	4,910,284.00
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	782,658.57	592,139.95	2,920,381.68
900 000 ENDING FUND BALANCES	592,139.95	2,920,381.68	1,924,832.68
TOTAL REVENUES & OTHER FINANCING SOURCES	3,993,704.46	6,896,422.70	5,355,134.00
281 000 Long-Term Capital Debt	4,058,285.58	4,568,180.97	6,350,683.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	125,937.50	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	4,184,223.08	4,568,180.97	6,350,683.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	0.00	8,032.91	37,280,057.72
900 000 Ending Fund Balance	8,032.91	37,280,057.72	350,001.00
TOTAL REVENUES & OTHER FINANCING SOURCES	180,001.00	48,956,598.00	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	171,968.09	11,684,573.19	36,930,056.72
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	171,968.09	11,684,573.19	36,930,056.72
FOOD SERVICE FUND (FUND 50)			

900 000 Beginning Fund Balance	183,581.73	197,381.59	180,119.32
900 000 ENDING FUND BALANCE	197,381.59	180,119.32	180,119.32
TOTAL REVENUES & OTHER FINANCING SOURCES	1,532,724.26	1,524,369.10	1,588,322.00
200 000 Support Services	1,518,924.40	1,541,631.37	1,588,322.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,518,924.40	1,541,631.37	1,588,322.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	269,334.21	294,414.56	314,294.43
900 000 ENDING FUND BALANCE	294,414.56	314,294.43	314,294.43
TOTAL REVENUES & OTHER FINANCING SOURCES	929,562.06	1,088,719.18	1,056,000.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	904,481.71	1,068,839.31	1,056,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	904,481.71	1,068,839.31	1,056,000.00

Portion of Fund 80 Revenue and Expense relates to providing Adult Community Education programming.

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.

School District of River Falls 2019-20 Levy & Mil Rate Overview

Annual Meeting - 9/18/2019

	A	B	C	D	E	F	G
	YEAR	District Valuation	Valuation % Change	Tax Levy	Tax Levy % Change	Mil Rate	Mil Rate % Change
1	2007-08	\$1,841,894,909	2.9%	\$16,174,555	7.8%	\$8.78	4.7%
2	2008-09	\$1,925,046,904	4.5%	\$16,289,045	0.7%	\$8.46	-3.6%
3	2009-10	\$1,820,328,010	-5.4%	\$17,728,446	8.8%	\$9.74	15.1%
4	2010-11	\$1,736,270,723	-4.6%	\$18,071,126	1.9%	\$10.41	6.9%
5	2011-12	\$1,645,529,364	-5.2%	\$17,894,533	-1.0%	\$10.87	4.5%
6	2012-13	\$1,610,415,988	-2.1%	\$17,576,603	-1.8%	\$10.91	0.4%
7	2013-14	\$1,605,076,205	-7.6%	\$17,317,408	-1.5%	\$10.79	3.7%
8	2014-15	\$1,713,087,986	6.7%	\$16,782,778	-3.1%	\$9.80	-9.2%
9	2015-16	\$1,783,728,944	4.1%	\$18,259,799	8.8%	\$10.24	4.5%
10	2016-17	\$1,866,329,400	4.6%	\$17,462,356	-4.4%	\$9.36	-8.6%
11	2017-18	\$2,001,082,417	7.2%	\$18,209,975	4.3%	\$9.10	-2.74%
12	2018-19	\$2,131,349,451	6.5%	\$19,153,050	5.2%	\$8.99	-1.25%

5 Yr Average Valuation Chg: 5.8%
Lowest 5 Yr Valuation Chg: 4.1% (This Conservative Valuation Growth Estimate Used)

	A	B	C	D	E	F	G
13	2019-20	\$2,218,734,778	4.10%	\$20,068,686	4.8%	\$9.05	0.65%

District Valuation:

The total value of property in a school district as determined by the State Department of Revenue on October 1st of each year.

Tax Levy:

Total \$ amount that the district will tax the community in a particular fiscal year.

Mil Rate:

Total Tax Levy divided by District Valuation.

SCHOOL DISTRICT OF RIVER FALLS
River Falls, Wisconsin 54022

Proposed Motion

To Approve Board Salaries

Move to set Board members' annual salaries at \$_____ per Board member with the president, clerk and treasurer salaries at \$_____ for the 2019-2020 election year.

Motion made by: _____

Seconded by: _____

**School District of River Falls
River Falls, Wisconsin 54022**

Board Resolution to Set the Tax Levy for 2019-20

BE IT RESOLVED that there be and hereby is levied upon the taxable property of the district for the purpose of defraying the expenses of the district for the school year ending June 30, 2020, a tax in the sum of **\$20,068,686.**

Motion made by: _____

Seconded by: _____