

School District of River Falls
Finance and Facilities Committee meeting

Monday, September 11, 2023 - 6:00 PM

District Office

852 E Division Street

River Falls, Wisconsin 54022

Educational Program Committee members: Alan Tuchtenhagen (Chair), Lindsey Curtis, & Cindy Holbrook

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 p.m. in the District Office Conference Room**

2. **MANNER OF PUBLIC NOTIFICATION OF MEETING**

3. **HEARING OF VISITORS OR DELEGATIONS**

4. **Draft 2023-24 Budget & Annual Meeting Booklet**

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Description: Review the draft 2023-24 Budget & Annual Meeting booklet.

Recommended Action: None, informational only.

5. **Referendum Community Survey**

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Description: Review the referendum community survey that will be mailed to all resident households in the next couple weeks.

Recommended Action: None informational only.

6. **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.

7. **Schedule next Board/Committee meetings**

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, October 9, 2023, 6:00 p.m.

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

8. **ANTICIPATED EXECUTIVE SESSION HELD PURSUANT TO WISCONSIN § 19.85(1)(e) FOR THE CONSIDERATION OF PURCHASING PROPERTY. ROLL CALL REQUIRED.**

9. **CONVENE TO EXECUTIVE SESSION**

10. **RECONVENE INTO OPEN SESSION AND AFFIRM ACTION TAKEN IN EXECUTIVE SESSION IF NECESSARY**

11. **ADJOURN**



SCHOOL DISTRICT OF

River Falls

Annual Meeting

2023

September 18, 2023

River Falls High School

Auditorium

818 Cemetery Rd

River Falls, WI 54022

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 LUNCHES.** 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.



SCHOOL DISTRICT OF RIVER FALLS

2023 ANNUAL MEETING AGENDA

Monday, September 18, 2023, 6 O'Clock p.m.
River Falls High School Auditorium
818 Cemetery Road

- 1. CALL TO ORDER - 6:00 PM IN THE RIVER FALLS HIGH SCHOOL AUDITORIUM**
- 2. INTRODUCTIONS**
- 3. ELECTION OF A CHAIR FOR THE ANNUAL MEETING**
- 4. PRESENTATION OF ANNUAL MEETING AGENDA**
- 5. APPOINTMENT OF A PARLIAMENTARIAN FOR THE ANNUAL MEETING**
- 6. APPOINTMENT OF A CLERK FOR THE ANNUAL MEETING (IF SCHOOL DISTRICT CLERK IS NOT PRESENT)**
- 7. STATE OF THE DISTRICT - SUPERINTENDENT JAMIE BENSON**
- 8. PRESENTATION OF THE 2023-2024 SCHOOL YEAR BUDGET**
- 9. NEW BUSINESS**
 - A. Approval of salaries of school board members for the election year (all members currently receive \$3,200 annually with the exception of the president, clerk, and treasurer who receive \$3,600 annually).
 - B. Approve Resolution to set the tax levy for 2023-2024.
 - C. Authorize the school board the option to acquire real estate necessary for school district purposes.
 - D. Other matters as authorized by Wis.Stat.sec.120.20, if any.
- 10. ADJOURNMENT**

The Board of Education approved the 2022-27 Strategic Plan on June 20, 2022.

OUR MISSION

Inspire all students through challenging, meaningful, and engaging learning experiences, in a safe and collaborative environment.



OUR VALUES

STUDENTS FIRST - We center our policies, practices, and actions on doing what is best for all students.

PEOPLE MATTER - We value and respect our staff, and will find success by supporting their participation in collaborative learning communities.

EQUITY - We ensure the individual personal needs of every child are supported by high quality education/resources to pursue their unique potential.

RESPECT - We affirm the worth and dignity of all students, employees and community members. We foster a climate of civility, acceptance, and reasoned debate, embracing our diversity as a strength.

INTEGRITY - We ground our actions in character, honesty, responsibility, service, and compassion toward others.

EXCELLENCE - We embrace the continuous pursuit of improvement in school operations, services, and programs.

INNOVATION - We inspire and empower innovative thought and practice.

COMMUNICATION - We are accountable and transparent in order to maintain public trust.

GOAL 1:	GOAL 2:	GOAL 3:	GOAL 4:	GOAL 5:
Hold High Expectations for Student Learning	Provide a Safe, Welcoming, and Healthy School Environment	Attract, Retain, and Develop High Quality Staff	Provide Life Readiness Skills	Uphold Operational Excellence



BUDGET ADOPTION 2023-24			
GENERAL FUND (FUND 10)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance (Account 930 000)	11,696,583.70	12,546,023.68	13,092,009.33
Ending Fund Balance, Nonspendable (Acct. 935 000)	371,378.00	0	0
Ending Fund Balance, Restricted (Acct. 936 000)	32,093.00	108,455.00	50,600.00
Ending Fund Balance, Committed (Acct. 937 000)	3,961,954.00	0	0
Ending Fund Balance, Assigned (Acct. 938 000)	.	0	0
Ending Fund Balance, Unassigned (Acct. 939 000)	7,331,159.00	12,134,114.65	12,191,969.65
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	12,546,023.68	13,092,009.33	13,092,009.33
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0	0	0
Local Sources			
210 Taxes	14,394,122.90	13,142,293.98	15,540,267.00
240 Payments for Services	18,808.12	16,599.41	18,000.00
260 Non-Capital Sales	3,932.62	1,944.05	1,000.00
270 School Activity Income	47,263.00	44,606.75	45,000.00
280 Interest on Investments	24,125.59	273,079.66	160,000.00
290 Other Revenue, Local Sources	263,784.19	298,222.02	282,000.00
Subtotal Local Sources	14,752,036.42	13,776,745.87	16,046,267.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0	0	0
340 Payments for Services	1,615,789.96	1,623,447.53	1,628,500.00
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
Subtotal Other School Districts within Wisconsin	1,615,789.96	1,623,447.53	1,628,500.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
Subtotal Other School Districts Outside Wisconsin	0	0	0
Intermediate Sources			
510 Transit of Aids	3,424.50	34,595.00	3,500.00
530 Payments for Services from CCDEB	0	0	0
540 Payments for Services from CESA	0	0	0
580 Medical Services Reimbursement	0	0	0
590 Other Intermediate Sources	0	0	0
Subtotal Intermediate Sources	3,424.50	34,595.00	3,500.00



State Sources			
610 State Aid -- Categorical	249,356.79	394,489.61	312,000.00
620 State Aid -- General	19,542,455.00	20,796,400.00	21,813,481.00
630 DPI Special Project Grants	82,147.38	106,687.64	76,000.00
640 Payments for Services	0	0	0
650 Student Achievement Guarantee in Education (SAGE Grant)	0	0	0
660 Other State Revenue Through Local Units	41,445.75	37,267.57	41,000.00
690 Other Revenue	2,827,662.33	2,853,981.68	2,874,661.00
Subtotal State Sources	22,743,067.25	24,188,826.50	25,117,142.00
Federal Sources			
710 Federal Aid - Categorical	18,118.00	20,434.00	20,352.00
720 Impact Aid	0	0	0
730 DPI Special Project Grants	969,443.14	2,129,851.20	80,088.00
750 IASA Grants	253,377.00	125,375.00	252,624.00
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	623,371.01	476,951.27	390,000.00
790 Other Federal Revenue - Direct	349,446.67	0	42,000.00
Subtotal Federal Sources	2,213,755.82	2,752,611.47	785,064.00
Other Financing Sources			
850 Reorganization Settlement	0	0	0
860 Compensation, Fixed Assets	1,538.50	15,812.25	5,000.00
870 Long-Term Obligations	169,508.48	143,252.36	72,000.00
Subtotal Other Financing Sources	171,046.98	159,064.61	77,000.00
Other Revenues			
960 Adjustments	0	15,546.80	0
970 Refund of Disbursement	185,168.60	109,451.56	95,000.00
980 Medical Service Reimbursement	0	0	0
990 Miscellaneous	4,644.76	4,541.92	5,000.00
Subtotal Other Revenues	189,813.36	129,540.28	100,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	41,688,934.29	42,664,831.26	43,757,473.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	6,531,905.35	5,947,803.84	7,697,228.34
120 000 Regular Curriculum	10,798,224.84	12,922,914.87	11,674,792.50
130 000 Vocational Curriculum	983,983.12	874,183.99	894,106.00



140 000 Physical Curriculum	894,154.82	930,580.25	976,423.87
160 000 Co-Curricular Activities	637,187.88	705,466.60	735,879.00
170 000 Other Special Needs	289,341.23	237,719.29	256,824.68
Subtotal Instruction	20,134,797.24	21,618,668.84	22,235,254.39
Support Sources			
210 000 Pupil Services	1,152,034.43	1,266,110.75	1,375,301.14
220 000 Instructional Staff Services	1,568,507.11	1,227,868.58	1,199,007.13
230 000 General Administration	1,062,158.47	1,031,650.55	1,135,484.03
240 000 School Building Administration	2,562,074.35	2,617,008.87	2,740,749.68
250 000 Business Administration	7,962,015.49	8,316,390.16	8,568,155.63
260 000 Central Services	113,904.82	73,184.21	66,300.00
270 000 Insurance & Judgments	635,697.99	323,459.72	335,000.00
280 000 Debt Services	327,533.64	168,360.29	428,500.00
290 000 Other Support Services	276,140.30	349,004.20	377,000.00
Subtotal Support Sources	15,660,066.60	15,373,037.33	16,225,497.61
Non-Program Transactions			
410 000 Inter-fund Transfers	3,553,592.84	3,586,833.54	3,831,721.00
430 000 Instructional Service Payments	1,403,873.00	1,456,780.90	1,460,000.00
490 000 Other Non-Program Transactions	87,164.63	83,525.00	5,000.00
Subtotal Non-Program Transactions	5,044,630.47	5,127,139.44	5,296,721.00
TOTAL EXPENDITURES & OTHER FINANCING USES	40,839,494.31	42,118,845.61	43,757,473.00
SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	187,522.49	358,455.65	379,740.58
900 000 Ending Fund Balance	358,455.65	379,740.58	415,915.58
REVENUES & OTHER FINANCING SOURCES	548,210.29	624,706.92	606,000.00
100 000 Instruction	329,860.42	573,722.93	525,525.00
200 000 Support Services	42,242.35	20,811.42	35,000.00
400 000 Non-Program Transactions	5,174.36	8,887.64	9,300.00
TOTAL EXPENDITURES & OTHER FINANCING USES	377,277.13	603,421.99	569,825.00
SPECIAL EDUCATION FUND (FUND 27)			
	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	0	0	0
900 000 Ending Fund Balance	0	0	0
REVENUES & OTHER FINANCING SOURCES			



100 Transfers-in	3,553,524.84	3,586,833.54	3,831,721.00
Local Sources			
240 Payments for Services	41,169.03	0	0
260 Non-Capital Sales	0	0	0
270 School Activity Income	0	0	0
290 Other Revenue, Local Sources	0	0	0
Subtotal Local Sources	41,169.03	0	0
Other School Districts Within Wisconsin			
310 Transit of Aids	0	0	0
340 Payments for Services	122,266.96	94,999.87	97,000.00
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
Subtotal Other School Districts within Wisconsin	122,266.96	94,999.87	97,000.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
Subtotal Other School Districts Outside Wisconsin	0	0	0
Intermediate Sources			
510 Transit of Aids	0	0	0
530 Payments for Services from CCDEB	0	0	0
540 Payments for Services from CESA	0	0	0
580 Medical Services Reimbursement	0	0	0
590 Other Intermediate Sources	0	0	0
Subtotal Intermediate Sources	0	0	0
State Sources			
610 State Aid -- Categorical	1,460,106.00	1,644,521.21	1,833,601.00
620 State Aid -- General	0	0	0
630 DPI Special Project Grants	0	0	0
640 Payments for Services	0	0	0
650 Achievement Gap Reduction (AGR grant)	0	0	0
690 Other Revenue	20,587.74	20,063.61	20,000.00
Subtotal State Sources	1,480,693.74	1,664,584.82	1,853,601.00
Federal Sources			
710 Federal Aid - Categorical	0	0	0
730 DPI Special Project Grants	707,722.48	726,581.18	933,276.00
750 IASA Grants	0	0	0
760 JTPA	0	0	0



770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	112,259.03	106,582.02	100,000.00
790 Other Federal Revenue - Direct	0	0	0
Subtotal Federal Sources	819,981.51	833,163.20	1,033,276.00
Other Financing Sources			
860 Compensation, Fixed Assets	0	0	0
870 Long-Term Obligations	0	0	0
Subtotal Other Financing Sources	0	0	0
Other Revenues			
960 Adjustments	0	0	0
970 Refund of Disbursement	0	0	0
990 Miscellaneous	0	0	0
Subtotal Other Revenues	0	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	6,017,636.08	6,179,581.43	6,815,598.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0	0	0
120 000 Regular Curriculum	0	0	0
130 000 Vocational Curriculum	0	0	0
140 000 Physical Curriculum	0	0	0
150 000 Special Education Curriculum	4,669,259.87	4,828,668.58	5,280,770.00
160 000 Co-Curricular Activities	0	0	0
170 000 Other Special Needs	0	0	0
Subtotal Instruction	4,669,259.87	4,828,668.58	5,280,770.00
Support Sources			
210 000 Pupil Services	856,059.18	848,752.56	886,130.00
220 000 Instructional Staff Services	289,264.76	312,395.74	325,732.00
230 000 General Administration	0	0	0
240 000 School Building Administration	0	0	0
250 000 Business Administration	155,250.31	119,555.65	251,466.00
260 000 Central Services	0	0	0
270 000 Insurance & Judgments	0	0	0
280 000 Debt Services	0	0	0
290 000 Other Support Services	0	0	0
Subtotal Support Sources	1,300,574.25	1,280,703.95	1,463,328.00



Non-Program Transactions			
410 000 Inter-fund Transfers	0	0	0
430 000 Instructional Service Payments	42,181.77	61,022.27	65,000.00
490 000 Other Non-Program Transactions	5,620.19	9,186.63	6,500.00
Subtotal Non-Program Transactions	47,801.96	70,208.90	71,500.00
TOTAL EXPENDITURES & OTHER FINANCING USES	6,017,636.08	6,179,581.43	6,815,598.00
DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	1,370,969.59	1,305,147.59	1,239,205.04
900 000 ENDING FUND BALANCES	1,305,147.59	1,239,205.04	1,179,829.04
TOTAL REVENUES & OTHER FINANCING SOURCES	5,887,483.00	7,047,571.53	7,116,580.00
281 000 Long-Term Capital Debt	5,953,305.00	7,113,514.08	7,175,956.00
282 000 Refinancing	0	0	0
283 000 Operational Debt	0	0	0
285 000 Post Employment Benefit Debt	0	0	0
289 000 Other Long-Term General Obligation Debt	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	5,953,305.00	7,113,514.08	7,175,956.00
842 000 INDEBTEDNESS, END OF YEAR	54,170,000.00	48,990,000.00	43,505,000.00
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	652,285.25	656,004.00	667,262.97
900 000 Ending Fund Balance	656,004.00	667,262.97	43,262.97
TOTAL REVENUES & OTHER FINANCING SOURCES	3,718.75	11,258.97	1,000.00
100 000 Instructional Services	0	0	0
200 000 Support Services	0	0	625,000.00
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	0	0	625,000.00
FOOD SERVICE FUND (FUND 50)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	127,557.81	713,364.83	688,235.29
900 000 ENDING FUND BALANCE	713,364.83	688,235.29	557,643.29
TOTAL REVENUES & OTHER FINANCING SOURCES	2,651,743.36	2,099,056.61	1,907,240.00



200 000 Support Services	2,065,936.34	2,124,186.15	2,037,832.00
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	2,065,936.34	2,124,186.15	2,037,832.00
COMMUNITY SERVICE FUND (FUND 80)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	122,229.97	135,990.96	200,130.37
900 000 ENDING FUND BALANCE	135,990.96	200,130.37	202,637.64
TOTAL REVENUES & OTHER FINANCING SOURCES	969,880.61	1,052,553.54	1,045,500.00
200 000 Support Services	48,903.92	54,620.86	63,783.89
300 000 Community Services	893,362.67	933,793.27	964,208.84
400 000 Non-Program Transactions	13,853.03	0	15,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	956,119.62	988,414.13	1,042,992.73

PROPOSED PROPERTY TAX LEVY			
Levy Summary	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
General Fund	\$14,377,996	\$13,118,056	\$15,527,267
Referendum Debt Service Fund	\$5,883,580	\$7,014,405	\$7,111,580
Non-Referendum Debt Service Fund	\$0	\$0	\$0
Capital Expansion Fund	\$0	\$0	\$0
Community Service Fund	\$220,000	\$220,000	\$220,000
Prior Year Levy Chargeback	\$3,074	\$542	\$0
Other Levy	\$0	\$0	\$0
TOTAL SCHOOL LEVY	\$20,484,650	\$20,353,003	\$22,858,847
PERCENTAGE INCREASE --TOTAL LEVY FROM PRIOR YEAR		-0.64%	12.31%

Other Post Retirement Benefits - OPEB

Trust Fund Activity

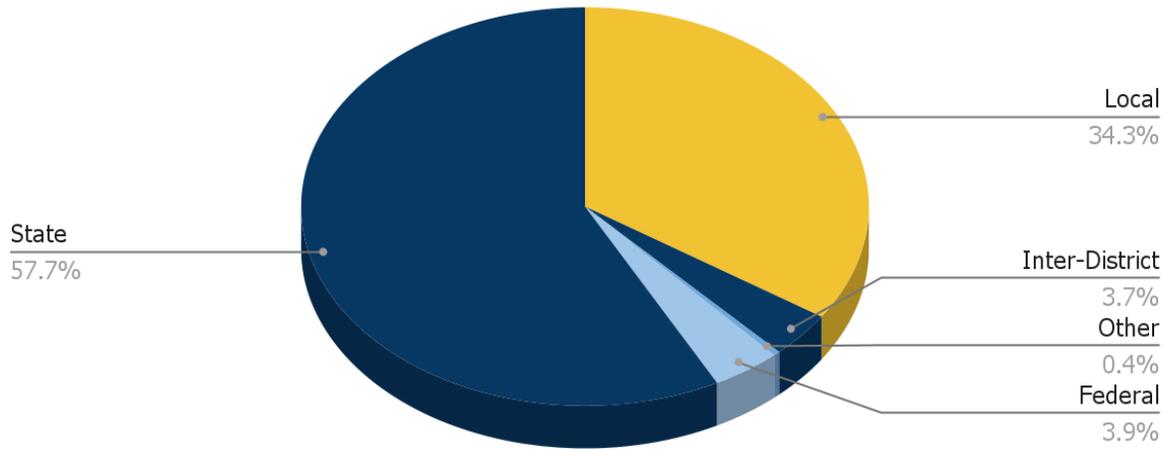
The District established a trust fund in 2007-08 which is used to account for other post employment benefits. The activity from the trust fund in summarized below:

7/1/2022 Beginning Balance	2022-23 Disbursements	6/30/2023 Ending Balance
\$4,504,090.45	\$272,973.00	\$4,841,059.66

The rate of return on the trust averaged 1.3% during the 2022-23 fiscal year. The investments are managed by MidAmerica Administrative & Retirement Solutions, Inc.

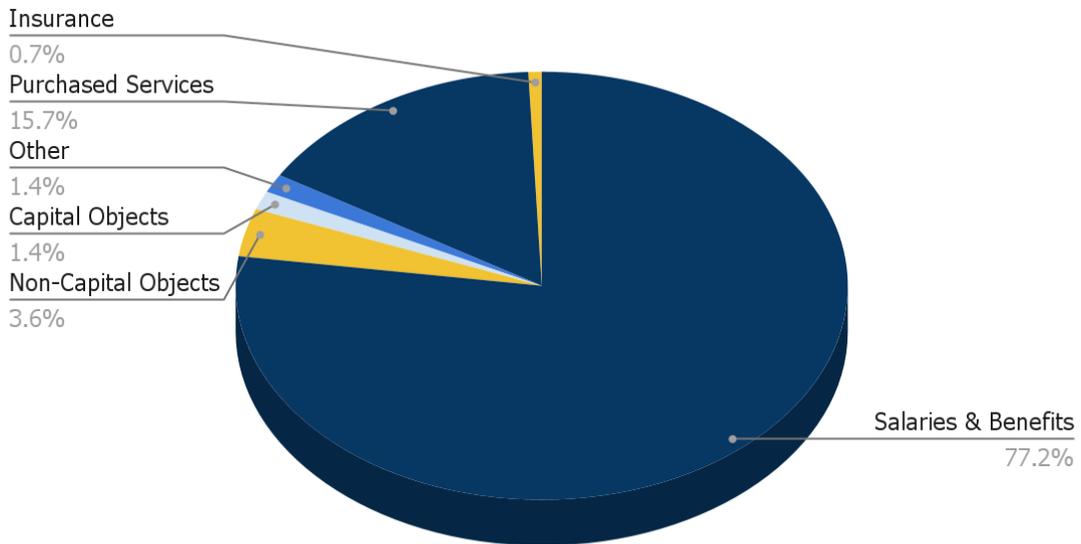


Revenue Sources 2023-24* - General & Special Ed Funds



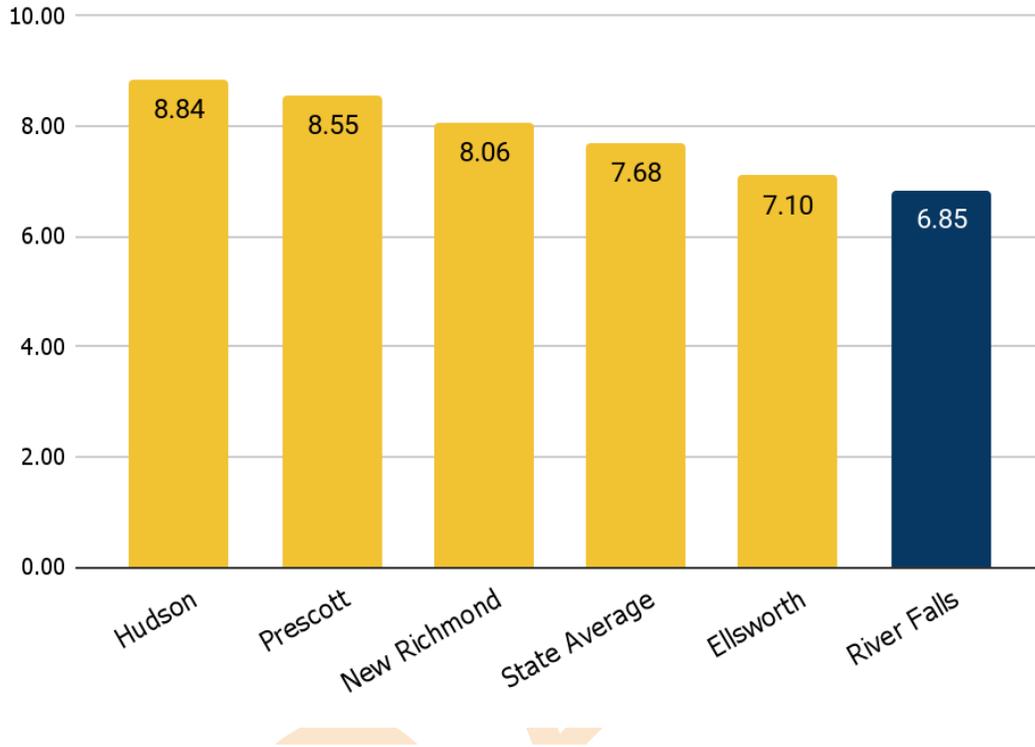
Not including \$3.8 million transfer from General Fund to Special Ed Fund

Expense Objects 2023-24* - General & Special Ed Funds

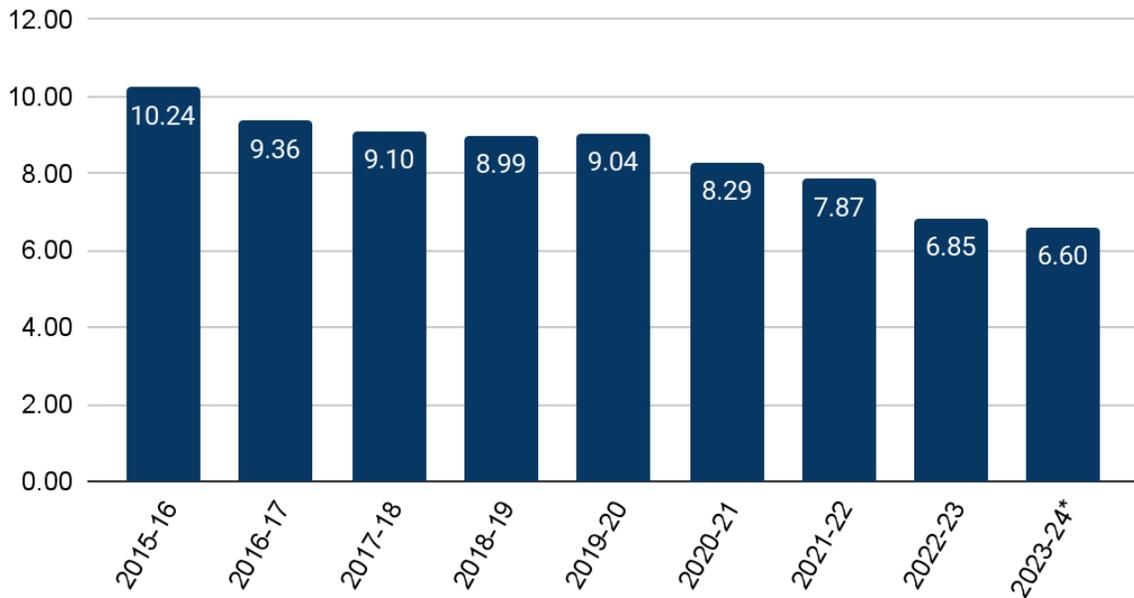




2022-23 Mill Rates - Area Districts



School District of River Falls - Mill Rate History





SCHOOL DISTRICT OF RIVER FALLS

2023 Estimated District Valuations by Municipalities

	Municipality	Equalized Valuation* (TID OUT)	Percent of Tax Levy	2023-24 Levy*
Pierce Co	City of River Falls	1,081,627,800	31.29%	\$7,152,574
	Town of Clifton	278,654,474	8.06%	\$1,842,683
	Town of Martell	82,518,622	2.39%	\$545,678
	Town of River Falls	376,984,897	10.91%	\$2,492,921
St.Croix Co	City of River Falls	567,833,600	16.43%	\$3,754,962
	Town of Kinnickinnic	321,616,842	9.30%	\$2,126,783
	Town of Pleasant Valley	21,979,609	0.64%	\$145,346
	Town of Rush River	399,096	0.01%	\$2,639
	Town of Troy	725,149,836	20.98%	\$4,795,261
	TOTALS	3,456,764,776	100.00%	\$22,858,847
		*estimate		
	General Fund Levy (Fund 10)			\$15,527,267
	General Fund Levy/Mill Rate (Fund 10)			4.483
	Debt Service Fund Levy (Fund 39)			\$7,111,580
	Debt Service Fund Levy/Mill Rate (Fund 39)			2.053
	Community Fund (Fund 80)			\$220,000
	Community Fund Levy/Mill Rate (Fund 80)			0.064
	Total School Levy			\$22,858,847
	Net Levy/Mill Rate			6.60



SCHOOL DISTRICT OF RIVER FALLS

2023 ANNUAL MEETING

Monday, September 18, 2023, 6 O'Clock p.m.
River Falls High School Auditorium
818 Cemetery Road

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 2023-2024 election year.

Motion made by: _____

Seconded by: _____

RESOLUTION TO SET THE TAX LEVY FOR 2023-24

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, 2024, a tax in the sum of \$22,858,847.

Motion made by: _____

Seconded by: _____

RESOLUTION TO ACQUIRE REAL ESTATE FOR 2023-24

BE IT RESOLVED that in the 2023-24 year the School District of River Falls be authorized to acquire real estate and structures and facilities appurtenant to such real estate, through purchase or condemnation, necessary for school district purposes.

Motion made by: _____

Seconded by: _____



Future Budget Challenges

State funding levels have not kept pace with inflation.

Budget deficit is projected to grow to over \$3 million in the next 3 years.

Sustainable funding of long-term maintenance and capital improvement needs for all facilities.

Upcoming February 2024 Referendum for Operations and/or facilities.

DRAFT



Dear Families and Community Members:

We are grateful for the tremendous support the River Falls community provides our school district. Due to your support and investments, our students have significant learning opportunities and perform well, both in and out of the classroom. The River Falls School District consistently ranks in the top 25% of all Wisconsin school districts in terms of academic success.

While we are pleased with our district's performance, there are challenges ahead:

- School funding in Wisconsin is based on a formula dating to 1993 and does not keep pace with inflationary cost increases to operate our schools. Revenues will no longer cover our expenses.
- While the most recent state budget increased our per-student funding, it is also true that we remain the lowest per-pupil spending district in our region and state.
- Despite responsible financial management, our deficit is projected to grow to over \$3 million.
- Deferred facility projects not addressed in the previous referenda continue to grow in need.

We have carefully studied the budgetary and facility needs. We have identified several needs and now look for you to provide feedback so we can determine the community's level of support, as we finalize priorities to be included on a February 2024 referendum ballot.

The purpose of this survey is to gather community feedback to guide our planning process. All survey data is recorded by School Perceptions, an independent education research firm. Your responses will be confidential.

TAKE THE SURVEY IN ONE OF TWO WAYS

Option 1: To reduce mailing expenses:

Go to the survey website:

www.Feedback2000.com

Enter your survey code:



Option 2: If you do not have internet access, please return the survey to any school office, or mail it to School Perceptions, PO Box 607, Slinger, WI 53086.

Additional Surveys: The survey code can be used only once. To obtain additional surveys for other adults in your household, please call the District Office at (715) 425-1800 ext. 1104.

Please complete the survey before October 3, 2023.

To receive the survey in a different language or if you have a disability that makes it difficult to read, please contact the District Office. Survey results will be reported at a board meeting on October 16th and will be available on the District's website.

We are proud of our district's accomplishments, teachers, staff, and students. We are eager to continue providing high-quality educational opportunities for students and community members. Thank you for taking the time to complete this survey.

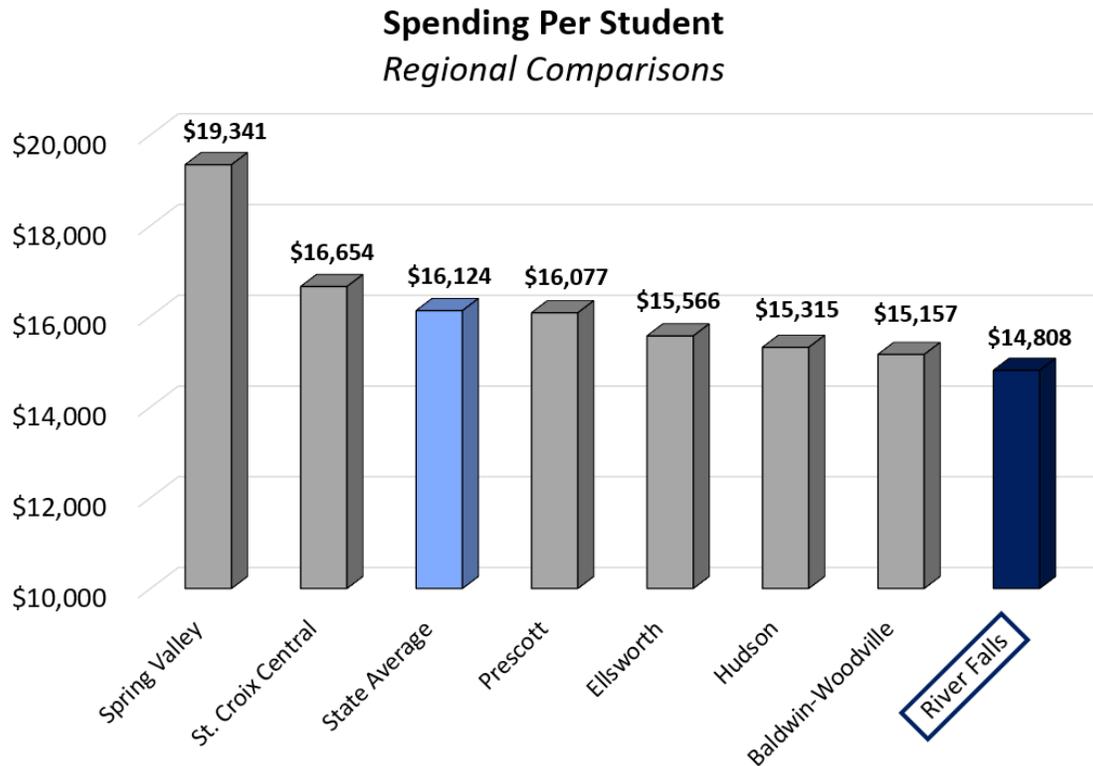
Jamie Benson
Superintendent

Stacy Johnson Myers
Board President

Mission Statement: *The School District of River Falls will inspire all students through challenging, meaningful, and engaging learning experiences, in a safe and collaborative environment.*

Funding Challenges

Although the most recent budget passed by the state increased school funding, the money we receive on a per-student basis remains near the bottom of all districts in Wisconsin. Based on the most current data available, the School District of River Falls ranked 333rd out of 421 districts in the state.



Source: Wisconsin Department of Public Instruction School Financial Services Data Warehouse

Referendum Funding

There are two types of referenda voters can approve to provide schools with additional funding.

1. A **capital (facilities) referendum** allows a district to issue debt (take out a loan) to pay for major facility improvements. This is the type of referendum River Falls voters supported in 2018.
2. An **operational referendum** allows districts to exceed the state-imposed revenue limit to fund daily operations. The School District of River Falls has not yet pursued this type of referendum in the past 25 years. However, 84% of other districts in Wisconsin have sought such support.

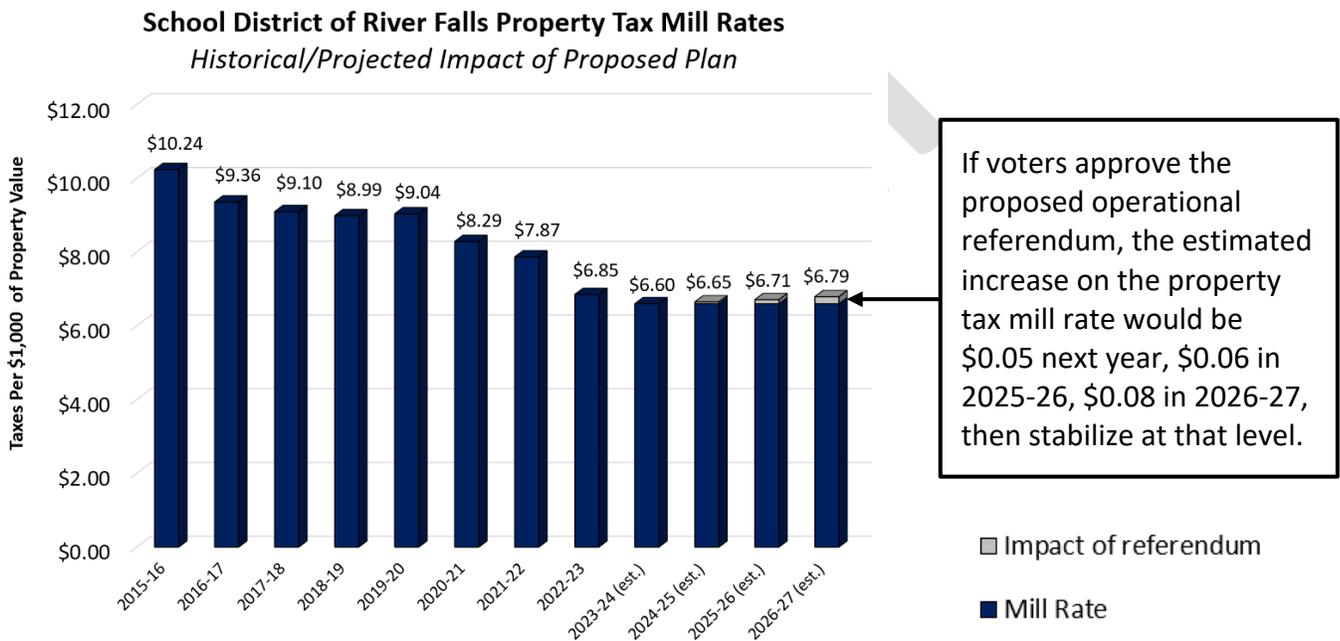
Funding for Operations

The District has been hampered by low revenue compared to most other schools in the state. As a result, we are projecting the budget deficit to grow to more than \$3 million over the next three years.

In February 2024, the School Board will be asking voters to consider an operational referendum that would provide \$1 million next year, \$2 million in the 2025-26 school year, and then \$3 million on an ongoing/recurring basis to pay for:

- ✓ **Current Programs and Services:** This includes all academic and co-curricular offerings, student support services, summer school, advanced high school courses, and maintaining class sizes.
- ✓ **High-Quality Staffing:** In order to attract and retain high-quality staff, we need to remain competitive in our region for staff wages and benefits. Our compensation is below average for teachers and some support staff groups in our regional comparisons.
- ✓ **Paying for Increasing Operational Costs:** This includes safety and security systems, curriculum materials, utilities, insurance, transportation, fuel, and technology.

The chart below shows the historical tax mill rates (which are used to calculate a school district's share of local property taxes). It also shows the estimated tax mill rate impact of the proposed operational referendum and reflects a 16% increase in property values this year.



<p>Would you support the operational referendum as described?</p> <p><i>Approval would result in an annual tax increase of \$5 for every \$100,000 of property value in 2024-25, \$6 in 2025-26, \$8 in 2026-27, and then stabilize at that level.</i></p>	<input type="checkbox"/> Definitely yes <input type="checkbox"/> Probably yes <input type="checkbox"/> Undecided <input type="checkbox"/> Probably no <input type="checkbox"/> Definitely no
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Comments/suggestions/questions:

Cost-Cutting Options

If voters do not support the operational referendum, budget cuts will be needed. The District does not endorse or recommend any of the following, but we must consider all options.

<p>Should the District cut teachers and increase class sizes? (Current guidelines suggest 23-25 students for elementary grades and 27-30 students for middle and high school grades.)</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not sure
<p>Should the District reduce middle/high school course offerings? (Electives, Advanced Placement, tech ed, foreign languages, agriculture, and career preparation)</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not sure
<p>Should the District reduce elementary school “specials”? (Art, music, Spanish, and physical education)</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not sure
<p>Should the District reduce middle/high school athletics and fine arts offerings? (Sports, musical, forensics, and marching band)</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not sure
<p>Should the District delay technology upgrades? (Updating servers, wireless access, and computers)</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not sure
<p>Should the District reduce spending on routine building maintenance? (Roofs, parking lots, mechanical systems, grounds, and building cleaning)</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not sure
<p>Should the District delay curriculum updates? (Textbooks, classroom materials, and online resources)</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not sure
<p>Should the District reduce student support services? (Academic support/student counseling, psychologists, social worker, and school resource officer)</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not sure
<p>Should the District reduce transportation services? (Eliminating some busing services and increasing ride time)</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not sure

Comments/questions/suggestions:

Facility Projects

These projects were not funded in the previous referenda and cannot be paid for in the annual budget.

<p>Safety, Security, and Building Systems We prioritize building maintenance and security at all levels, yet the annual budget restricts the ability to invest in all systems. Potential projects include improving building security, improving air quality/energy efficiencies, as well as upgrading generators, kitchen exhaust systems, and restrooms at multiple buildings. Estimated cost: \$22.4 million</p> <p>Would you support the safety, security, and building systems plan?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not sure
<p>School Forest Historically, students and our community had very limited access to the 70-acre school forest. In partnership with the Kinni River Land Trust, we gained better access. Volunteers are improving trails and restoring the prairie. This project would build a classroom, restrooms, and a gravel access road. Estimated cost: \$1 million</p> <p>Would you support the school forest plan?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not sure
<p>Transportation Maintenance Facility The bus maintenance shop (built in 1966) is too small and has electrical, plumbing, and structural problems. We operate 27 buses and have invested more than \$2.5 million in the fleet over the last 15 years. By owning our buses, we are more efficient and can provide better service. We would like to protect this investment by building a new maintenance shop with an office area and restrooms. Estimated cost: \$3 million</p> <p>Would you support the transportation maintenance facility plan?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not sure
<p>Multi-Purpose Indoor Facility Programming for physical education, athletics, intramurals, clubs, youth athletics, and broader community use is hampered by a combination of limited space, growing demand, and seasonal weather challenges. The high school wrestling practices are held in the middle school basement. This project would build a multi-purpose facility at the high school for both school and community use (including a wrestling practice space). Estimated cost: \$4 million</p> <p>Would you support the multi-purpose indoor facility plan?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not sure
<p>Stadium Currently, the District does not have its own stadium. Consequently, we cannot host regional track meets or marching band competitions. Varsity football games are played at the UW-River Falls field at a cost of \$2,500 per game. This project would build a stadium at the high school artificial turf site for all outdoor sports with a concession stand, restrooms, press box, and add bleachers. Estimated cost: \$4 million</p> <p>Would you support the plan to build a stadium?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not sure
<p>Renaissance Academy (REN) The District leases the REN alternative high school building to serve 60 students. We have the option to purchase the building, thus restoring over \$200,000 annually to our operating budget. Estimated cost: \$3.6 million.</p> <p>Would you support purchasing the REN building?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not sure

Comments/questions/suggestions about the proposed projects:

Funding Support for Facility Projects

The Board of Education and District leaders will establish a plan based on the community’s priorities and willingness to support the projects financially.

COST REVIEW	
Safety, Security, and Building Systems	\$22.4 million
School Forest	\$1 million
Transportation Maintenance Facility	\$3 million
Multi-Purpose Indoor Facility	\$4 million
Stadium	\$4 million
Purchase REN building	\$3.6 million
Total	\$38.0 million

ANNUAL PROPERTY TAX IMPACTS				
Capital referendum amount	\$26 million	\$30 million	\$34 million	\$38 million
Estimated average tax increase per \$100,000 of property value over the current tax rate	\$56 per year	\$61 per year	\$66 per year	\$71 per year
Assuming the projects funded were acceptable to you, what referendum amount would you support?		<input type="checkbox"/> I would support a \$38 million referendum. <input type="checkbox"/> I would support a \$34 million referendum. <input type="checkbox"/> I would support a \$30 million referendum. <input type="checkbox"/> I would support a \$26 million referendum. <input type="checkbox"/> I would only support a smaller referendum. <input type="checkbox"/> I would not support any referendum. <input type="checkbox"/> I’m not sure/need more information.		

Comments/questions/suggestions:

River Falls School District
852 E Division St.
River Falls, WI 54022

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Please complete the survey before October 3, 2023.

This publication was produced for the residents of the School District of River Falls. Due to the overlap of postal routes, residents from neighboring school districts may receive this publication. Given the limitations of bulk mailing, this overlap was difficult to eliminate without significant cost. Thank you for your understanding.