

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

Monday, November 11, 2024 - 6:00 PM

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 - 6:00 PM**

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

**3. HEARING OF VISITORS OR DELEGATIONS**

**4. Facilities Projects Update**

**2**

**Description:** The Administration will provide a Facilities Projects Update.

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

**5. 2024-25 Budget Update**

**5**

**Description:** The Director of Finance & Facilities will provide an update on the 2024-25 budget.

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

**6. Parental Choice Program Discussion**

**11**

**Description:** The Director of Finance & Facilities will lead a discussion on the Wisconsin Parental Choice (Private School Voucher) Program.

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

**7. Review Policy 671.2 - Expense Reimbursement**

**12**

**Description:** The Director of Finance will recommend updates to School Board Policy 671.2 - Expense Reimbursements.

**Recommended Action:** Approve initial reading of Policy 671.2 - Expense Reimbursements.

**8. 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.

**9. 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 9, 2024, 6:00 p.m.

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

**10. ADJOURN**



## SCAN HERE

to learn more about the referendum projects

## SCHOOL DISTRICT OF RIVER FALLS FACILITIES PROJECTS UPDATE

November 2024



NEW TENNIS COURT AND ADJACENT SIDEWALKS



NEW TENNIS COURT AND ADJACENT SIDEWALKS

### WHAT'S NEW?

This past month Kraus-Anderson and their construction team completed the installation of the tennis court base and adjacent concrete pavement.

Bray Architects has finalized the design of the remaining projects and are focusing their attention on completing the drawings and preparing to issue them to Kraus-Anderson for bid. The engineers have been working with the district to finalize the building security, maintenance, and infrastructure scope of work which will be included in the bid documents.

### SAFETY AND SECURITY UPDATE

We are pleased to announce the completion of a recent project to upgrade and expand our security camera system. This upgrade includes:

- Additional cameras strategically placed throughout our school buildings and grounds to enhance visibility and monitoring
- Advanced technology that provides clearer image quality and enhanced capabilities
- Improved monitoring which allows for greater accessibility

This investment in security technology further strengthens the ability to protect our school community and shows a commitment to providing a safe and secure learning environment for our students and staff.

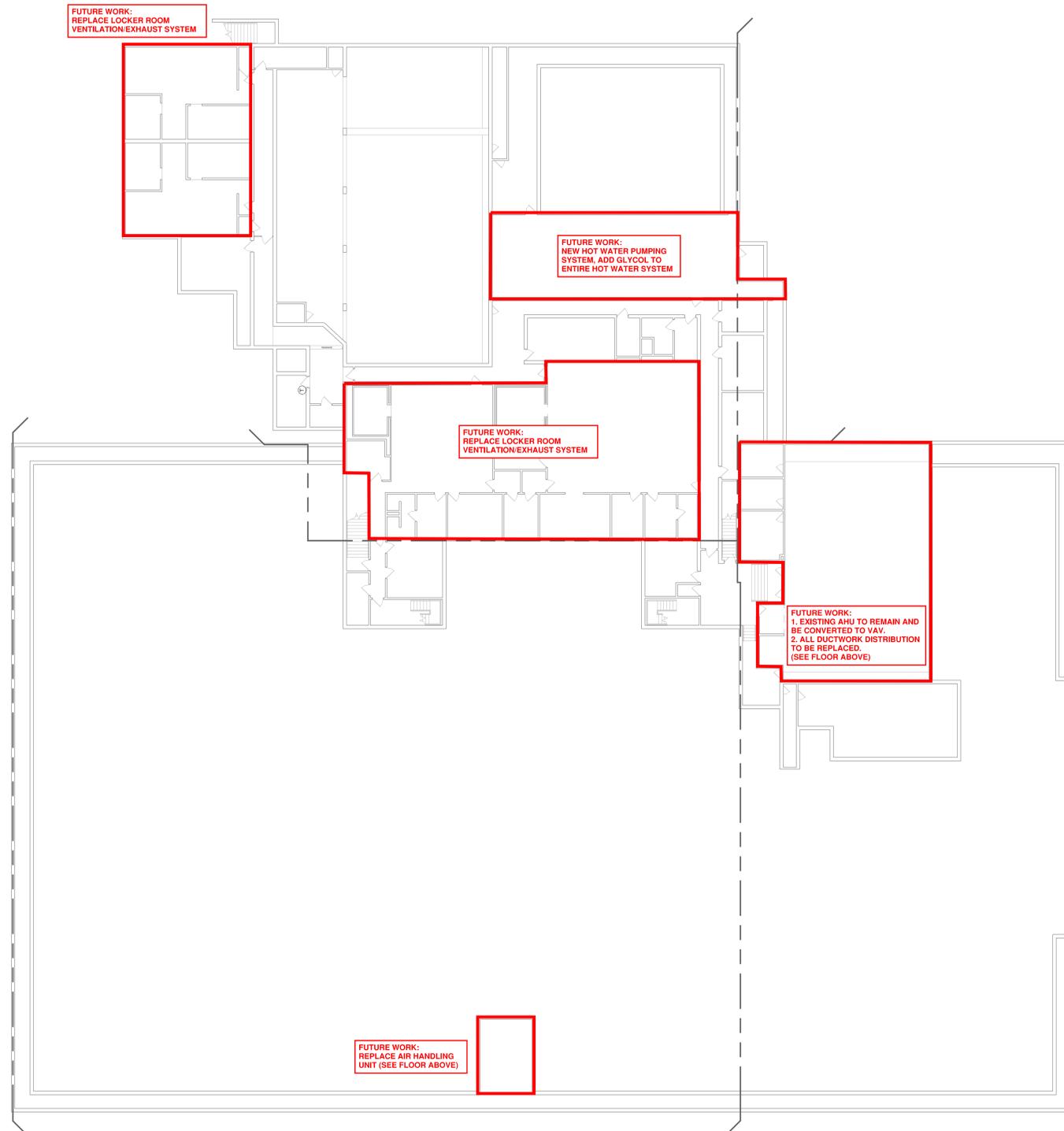
### WHAT'S NEXT?

Once construction documents are completed, they will be issued to Kraus-Anderson for bidding. During the bidding phase the construction budgets will be finalized and contracts issued. Construction documents will be submitted to the State for permitting and drawings will be issued to the City of River Falls for approval. Construction is scheduled to begin early 2025.

### SCHEDULE UPDATE

- Long lead items bid package – end of October
- Issue 100% Construction Documents – beginning of December
- Issue for Bid – beginning of December
- Bids due – end of December

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11/19/2024 10:46:29 AM



1 OVERALL LOWER LEVEL DUCTWORK PLAN  
Scale: 1/16" = 1'-0"

**KEY:**  
■ BASE BID (2024)  
■ ALTERNATE BID (2024)  
■ FUTURE



Fd	Src	Src	2023-24 FY Activity	2024-25 Original Budget	2024-25 FYTD Activity	2024-25 FYTD %	2023-24 FYTD %
10		GENERAL FUND					
10 211		PROPERTY TAX	15,672,122.01	17,623,254.00	0.00	0.00	0.00
10 213		MOBILE HOME TAX	13,983.99	13,000.00	0.00	0.00	0.00
10 249		BUS TRANSPORTATION REVENUE	13,233.68	18,000.00	4,108.98	22.83	11.43
10 264		Non-Cap Asset Sales	2,164.21	1,000.00	57.50	5.75	57.82
10 271		ADMISSIONS	56,473.75	45,000.00	9,883.25	21.96	56.56
10 284		INTEREST EARNINGS	551,389.29	325,000.00	138,423.38	42.59	26.13
10 291		GIFTS	33,622.95	40,000.00	27,431.00	68.58	47.81
10 292		STUDENT FEES	241,635.03	235,000.00	92,841.00	39.51	38.70
10 293		RENTALS	10,725.50	7,000.00	3,156.18	45.09	30.94
10 297		STUDENT FINES	305.75	0.00	0.00	0.00	0.00
10 343		CO-CURRICULAR COST SHARING	18,369.87	14,000.00	0.00	0.00	0.00
10 345		OPEN ENROLLMENT	1,623,177.00	1,791,780.00	0.00	0.00	0.00
10 348		TRANSPORTATION FEES - OTHR WI	3,912.33	5,000.00	0.00	0.00	0.00
10 515		STATE AID THRU CESA	738.00	0.00	0.00	0.00	0.00
10 517		FEDERAL AID THRU CESA	0.00	3,500.00	0.00	0.00	0.00
10 612		TRANSPORTATION AID	82,372.86	85,000.00	0.00	0.00	0.00
10 613		LIBRARY AID	257,582.00	260,000.00	0.00	0.00	0.00
10 619		OTHER STATE CATEGORICAL AID	24,062.27	2,000.00	2,706.75	135.34	0.00
10 621		STATE EQUALIZATION AID	21,606,334.00	21,889,139.00	3,417,560.00	15.61	13.78
10 630		STATE GRANT	196,170.11	76,000.00	0.00	0.00	0.00
10 660		DNR - PILT PROGRAM PAYMENTS	40,016.10	41,000.00	0.00	0.00	0.00
10 691		TAX EXEMPT COMPUTER AID	48,251.82	142,488.00	0.00	0.00	0.00
10 695		PER PUPIL AID	2,513,154.00	2,514,638.00	0.00	0.00	0.00
10 699		State Grant-Misc	333,999.00	239,797.00	0.00	0.00	0.00
10 713		VOCATIONAL ED. ACT	24,211.35	23,429.00	0.00	0.00	0.00
10 730		FEDERAL GRANT	209,673.43	81,842.00	0.00	0.00	0.41
10 751		TITLE 1 GRANT	242,921.72	247,217.00	0.00	0.00	0.00
10 780		SBS MEDICAID	148,020.42	125,000.00	0.00	0.00	0.01
10 861		CAPITAL ASSET SALE	3,013.60	5,000.00	187.20	3.74	30.74
10 878		CAPITAL LEASES	585,558.31	0.00	0.00	0.00	0.00
10 964		INSURANCE	21,272.37	0.00	0.00	0.00	20.15
10 971		INS DIV / E-RATE	133,118.07	130,000.00	60,064.05	46.20	72.13
10 990		MISC. REFUND	78,874.79	5,000.00	18,226.00	364.52	32.38
10 ---		GENERAL FUND	44,790,459.58	45,989,084.00	3,774,645.29	8.21	7.63
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21		SPECIAL REVENUE FUND					
21 001		PRIOR YR CARRYOVER FUNDS	0.00	0.00	0.00	0.00	0.00
21 262		NON-CAP FOR RESALE	143,605.59	0.00	9,420.69	0.00	0.00
21 279		OTHER SCHOOL ACTIVITY INCOME	166,778.69	0.00	2,626.11	0.00	0.00
21 291		GIFTS	472,429.46	0.00	138,773.35	0.00	0.00
21 ---		SPECIAL REVENUE FUND	782,813.74	0.00	150,820.15	0.00	0.00
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27		SPECIAL EDUCATION FUND					
27 110		OPERATING TRANSFER/GENERAL	4,214,124.46	4,568,789.00	0.00	0.00	0.00
27 346		TUITION - 66:30	74,134.86	75,654.00	0.00	0.00	0.00
27 446			6,409.61	0.00	0.00	0.00	0.00
27 611		HANDICAPPED AID	1,685,277.00	1,975,498.00	0.00	0.00	0.00
27 697		Transition Grant	15,277.08	20,000.00	0.00	0.00	0.00
27 699		State Grant-Misc	24,307.96	25,364.00	0.00	0.00	0.00

<u>Fd</u>	<u>Src</u>	<u>Src</u>	2023-24 <u>FY Activity</u>	2024-25 <u>Original Budget</u>	2024-25 <u>FYTD Activity</u>	2024-25 <u>FYTD %</u>	2023-24 <u>FYTD %</u>
27		SPECIAL EDUCATION FUND					
27	730	FEDERAL GRANT	879,408.47	835,340.00	0.00	0.00	0.00
27	780	SBS MEDICAID	85,736.81	100,000.00	52.00	0.05	0.00
27	990	MISC. REFUND	150.00	0.00	50.00	0.00	0.00
27	---	SPECIAL EDUCATION FUND	6,984,826.25	7,600,645.00	102.00	0.00	0.00
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39		REFERENDUM APPROVED DEBT SRVC					
39	211	PROPERTY TAX	6,966,724.99	7,908,636.00	0.00	0.00	0.00
39	284	INTEREST EARNINGS	56,174.49	65,000.00	44,816.98	68.95	224.87
39	968	DEBT ISSUE PREMIUM & ACC. INT.	432,648.00	0.00	0.00	0.00	0.00
39	---	REFERENDUM APPROVED DEBT SRVC	7,455,547.48	7,973,636.00	44,816.98	0.56	0.16
			=====	=====	=====	=====	=====
46		LONG TERM CAPTL IMPVMNT TRUST					
46	110	OPERATING TRANSFER/GENERAL	1,050,000.00	0.00	0.00	0.00	0.00
46	284	INTEREST EARNINGS	9,548.45	15,000.00	9,925.17	66.17	416.28
46	---	LONG TERM CAPTL IMPVMNT TRUST	1,059,548.45	15,000.00	9,925.17	66.17	0.83
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49		CONSTRUCTION ACCOUNT					
49	284	INTEREST EARNINGS	52,058.22	850,000.00	188,191.32	22.14	0.00
49	873	LONG TERM NOTES	28,000,000.00	0.00	0.00	0.00	0.00
49	---	CONSTRUCTION ACCOUNT	28,052,058.22	850,000.00	188,191.32	22.14	0.00
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50		FOOD SERVICE FUND					
50	251	PUPILS	725,578.20	766,869.00	83,654.95	10.91	10.81
50	252	ADULTS	21,229.70	22,325.00	2,181.60	9.77	13.05
50	259	OTHER FOOD SERV. SALES	469,213.74	505,825.00	61,671.70	12.19	7.33
50	284	INTEREST EARNINGS	8.41	0.00	1.84	0.00	0.00
50	617	FOOD SERVICE AID-STATE	24,941.12	0.00	0.00	0.00	0.00
50	715	CASH IN LIEU OF COMMODITIES	79,446.00	80,000.00	92,090.00	115.11	37.31
50	717	FOOD SERVICE AID-FEDERAL	600,179.27	616,716.00	0.00	0.00	0.13
50	---	FOOD SERVICE FUND	1,920,596.44	1,991,735.00	239,600.09	12.03	8.40
			=====	=====	=====	=====	=====
60		CUSTODIAL FUND					
60	001	PRIOR YR CARRYOVER FUNDS	44,268.02	0.00	0.00	0.00	0.00
60	262	NON-CAP FOR RESALE	51,990.34	0.00	0.00	0.00	0.00
60	279	OTHER SCHOOL ACTIVITY INCOME	32,056.04	0.00	0.00	0.00	0.00
60	291	GIFTS	63,223.15	0.00	0.00	0.00	0.00
60	---	CUSTODIAL FUND	191,537.55	0.00	0.00	0.00	0.00
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<u>Fd</u>	<u>Src</u>	<u>Src</u>	<u>2023-24</u> <u>FY Activity</u>	<u>2024-25</u> <u>Original Budget</u>	<u>2024-25</u> <u>FYTD Activity</u>	<u>2024-25</u> <u>FYTD %</u>	<u>2023-24</u> <u>FYTD %</u>
73		PENSION AND OPEB TRUST FUND					
73	284	INTEREST EARNINGS	76,038.72	65,000.00	20,685.06	31.82	27.07
73	951	OPEB ADC CONTRIBUTION	624,116.00	625,000.00	0.00	0.00	0.00
73	---	PENSION AND OPEB TRUST FUND	700,154.72	690,000.00	20,685.06	3.00	5.10
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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	DUES	917,568.75	991,000.00	500,677.37	50.52	54.31
80	284	INTEREST EARNINGS	6.24	0.00	3.02	0.00	0.00
80	291	GIFTS	2,685.00	0.00	855.00	0.00	124.00
80	---	COMMUNITY SERVICE FUND	1,140,259.99	1,211,000.00	501,535.39	41.41	42.92
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Number of Accounts: 384

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

Fd	Obj	Obj	2023-24 FY Activity	2024-25 Original Budget	2024-25 FYTD Activity	2024-25 FYTD %	2023-24 FYTD %
10		GENERAL FUND					
10	1--	EMPLOYEE SALARIES	20,884,880.78	21,792,516.00	2,681,119.69	12.30	11.67
10	2--	EMPLOYEE BENEFITS	7,986,181.83	8,648,005.00	1,507,448.06	17.43	18.51
10	3--	PURCHASED SERVICES	6,896,278.22	7,676,893.00	1,211,722.47	15.78	13.60
10	4--	NON-CAPITAL OBJECTS	1,759,232.20	1,682,080.00	354,177.56	21.06	19.48
10	5--	CAPITAL OBJECTS	850,267.39	657,498.00	263,855.46	40.13	8.62
10	6--	DEBT RETIREMENT	353,603.71	383,500.00	54,680.73	14.26	44.41
10	7--	INSURANCE & JUDGMENTS	336,327.95	400,000.00	398,196.49	99.55	97.13
10	8--	OPERATING TRANSFERS-OUT	5,264,124.46	4,568,789.00	0.00	0.00	0.00
10	9--	OTHER OBJECTS	132,193.02	179,803.00	33,909.84	18.86	15.66
10	---	GENERAL FUND	44,463,089.56	45,989,084.00	6,505,110.30	14.14	13.27
			=====	=====	=====	=====	=====
21		SPECIAL REVENUE FUND					
21	1--	EMPLOYEE SALARIES	172.09	0.00	0.00	0.00	0.00
21	2--	EMPLOYEE BENEFITS	540.63	0.00	0.00	0.00	0.00
21	3--	PURCHASED SERVICES	100,113.09	0.00	9,357.70	0.00	0.00
21	4--	NON-CAPITAL OBJECTS	459,512.90	0.00	76,231.95	0.00	0.00
21	5--	CAPITAL OBJECTS	15,049.00	0.00	0.00	0.00	0.00
21	9--	OTHER OBJECTS	130,674.83	0.00	19,897.59	0.00	0.00
21	---	SPECIAL REVENUE FUND	706,062.54	0.00	105,487.24	0.00	0.00
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27		SPECIAL EDUCATION FUND					
27	1--	EMPLOYEE SALARIES	4,841,042.24	5,350,345.00	380,689.97	7.12	7.32
27	2--	EMPLOYEE BENEFITS	1,884,325.04	2,021,356.00	184,184.25	9.11	9.25
27	3--	PURCHASED SERVICES	105,319.77	157,173.00	31,329.80	19.93	20.82
27	4--	NON-CAPITAL OBJECTS	34,143.45	51,800.00	9,850.91	19.02	24.21
27	5--	CAPITAL OBJECTS	108,481.50	4,221.00	0.00	0.00	0.00
27	9--	OTHER OBJECTS	11,514.25	15,750.00	2,051.00	13.02	14.17
27	---	SPECIAL EDUCATION FUND	6,984,826.25	7,600,645.00	608,105.93	8.00	8.19
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39		REFERENDUM APPROVED DEBT SRVC					
39	6--	DEBT RETIREMENT	5,608,603.00	10,131,543.00	781,102.50	7.71	16.33
39	---	REFERENDUM APPROVED DEBT	5,608,603.00	10,131,543.00	781,102.50	7.71	16.33
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46		LONG TERM CAPTL IMPVMNT TRUST					
46	3--	PURCHASED SERVICES	670,370.41	650,000.00	157,904.50	24.29	104.22
46	---	LONG TERM CAPTL IMPVMNT T	670,370.41	650,000.00	157,904.50	24.29	104.22
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Fd	Obj	Obj	2023-24 FY Activity	2024-25 Original Budget	2024-25 FYTD Activity	2024-25 FYTD %	2023-24 FYTD %
49		CONSTRUCTION ACCOUNT					
49	3--	PURCHASED SERVICES	244,904.78	10,678,000.00	305,014.39	2.86	0.00
49	5--	CAPITAL OBJECTS	0.00	220,000.00	396,111.59	180.05	0.00
49	---	CONSTRUCTION ACCOUNT	244,904.78	10,898,000.00	701,125.98	6.43	0.00
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50		FOOD SERVICE FUND					
50	1--	EMPLOYEE SALARIES	11,839.22	13,000.00	146.55	1.13	0.00
50	2--	EMPLOYEE BENEFITS	1,656.42	2,035.00	20.55	1.01	0.00
50	3--	PURCHASED SERVICES	1,068,071.94	977,926.00	17,577.58	1.80	4.25
50	4--	NON-CAPITAL OBJECTS	1,025,008.58	965,858.00	8,590.30	0.89	6.99
50	5--	CAPITAL OBJECTS	78,418.55	0.00	0.00	0.00	0.00
50	9--	OTHER OBJECTS	25,125.57	32,916.00	5,600.45	17.01	42.78
50	---	FOOD SERVICE FUND	2,210,120.28	1,991,735.00	31,935.43	1.60	5.66
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60		CUSTODIAL FUND					
60	2--	EMPLOYEE BENEFITS	0.00	0.00	0.61	0.00	0.00
60	9--	OTHER OBJECTS	136,157.38	0.00	7,632.31	0.00	0.00
60	---	CUSTODIAL FUND	136,157.38	0.00	7,632.92	0.00	0.00
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73		PENSION AND OPEB TRUST FUND					
73	9--	OTHER OBJECTS	519,228.10	625,000.00	0.00	0.00	0.00
73	---	PENSION AND OPEB TRUST FU	519,228.10	625,000.00	0.00	0.00	0.00
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80		COMMUNITY SERVICE FUND					
80	1--	EMPLOYEE SALARIES	718,902.89	761,109.00	284,175.98	37.34	37.81
80	2--	EMPLOYEE BENEFITS	183,832.60	179,297.00	57,387.06	32.01	31.62
80	3--	PURCHASED SERVICES	89,787.32	98,650.00	25,786.21	26.14	24.95
80	4--	NON-CAPITAL OBJECTS	72,906.08	85,000.00	21,999.16	25.88	32.78
80	5--	CAPITAL OBJECTS	546.42	0.00	0.00	0.00	0.00
80	9--	OTHER OBJECTS	96,703.58	98,800.00	58,501.55	59.21	53.94
80	---	COMMUNITY SERVICE FUND	1,162,678.89	1,222,856.00	447,849.96	36.62	36.83
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Grand Expense Totals			62,706,041.19	79,108,863.00	9,346,254.76	11.81	14.06

Number of Accounts: 2286

<u>Fd</u>	<u>Fd</u>	<u>Beginning Balance</u>	<u>September 2024-25 Beginning Balance</u>	<u>Month End Balance Current Year</u>	<u>Month End Balance Prior Year</u>
10	GENERAL FUND	14,569,815.18CR	11,137,611.42CR	11,839,350.17CR	11,769,893.91CR
21	SPECIAL REVENUE FUND	456,491.78CR	468,822.84CR	501,824.69CR	846,192.57CR
27	SPECIAL EDUCATION FUND	0.00	147,431.92	608,003.93	559,438.15
39	REFERENDUM APPROVED DEBT SRVC	3,086,149.52CR	3,118,788.97CR	2,349,864.00CR	404,971.14CR
46	LONG TERM CAPTL IMPVMNT TRUST	1,056,441.01CR	1,062,062.64CR	908,461.68CR	20,081.41CR
49	CONSTRUCTION ACCOUNT	27,807,153.44CR	27,580,807.28CR	27,294,218.78CR	0.00
50	FOOD SERVICE FUND	400,206.68CR	414,576.97CR	607,871.34CR	734,578.39CR
60	CUSTODIAL FUND	110,880.34CR	107,247.34CR	103,247.42CR	84,223.91CR
73	PENSION AND OPEB TRUST FUND	4,724,287.78CR	4,724,287.78CR	4,744,972.84CR	4,560,959.00CR
80	COMMUNITY SERVICE FUND	177,711.47CR	357,471.83CR	231,396.90CR	263,722.37CR
<b>Grand Equity Totals</b>		<b>52,389,137.20CR</b>	<b>48,824,245.15CR</b>	<b>47,973,203.89CR</b>	<b>18,125,184.55CR</b>

**Number of Accounts: 136**

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



## Wisconsin & Racine Parental Choice Program 2024-25 3rd Friday in September Incoming Pupil Payment Data

District Nmbr	District	Incoming K-8 FTE <sup>2</sup>	Incoming 9-12 FTE <sup>2</sup>	Total Incoming FTE <sup>2</sup>	Incoming Summer School Payment	School Aid Deduction & Non-Recurring Revenue Limit Exemption <sup>3</sup>
2611	Hudson	0.00	0.00	0.00	-	-
3444	Menomonie Area	79.40	4.00	83.40	-	863,741.80
3675	Monona Grove	16.10	6.00	22.10	-	241,201.70
3962	New Richmond	3.00	1.00	4.00	-	43,442.00
4613	Pulaski Community	83.80	14.00	97.80	-	1,036,094.60
4893	River Falls	3.00	0.00	3.00	-	30,711.00
6328	West Depere	75.70	10.00	85.70	-	902,250.90
<b>Statewide Total</b>		<b>19,574.70</b>	<b>5,145.00</b>	<b>24,719.70</b>	<b>436,094.47</b>	<b>266,323,293.37</b>

- 1 The Milwaukee Parental Choice Program is fully funded by GPR. The partial reduction to MPS state general aid to fund the Milwaukee Parental Choice Program ended in the 2024-25 school year.
- 2 The total incoming FTE is the sum of K-8 and 9-12 incoming FTE. The incoming pupil FTE is based on the 3rd Friday in September counts and the statutory requirement to fill available seats under the 9% cap.
- 3 The school aid deduction is the non-recurring revenue limit exemption. It is calculated as follows: the incoming pupil K-8 FTE times \$10,237 plus the incoming pupil 9-12 FTE times \$12,731, plus incoming summer school if applicable.

An incoming Choice pupil is defined as a pupil who first begins participating in a Choice program under Wis. Stats. s. 118.60 in the 2015-16 school year or a school year after 2015-16. If a pupil was counted as a Choice pupil on the 3rd Friday in September or 2nd Friday in January prior to the 2015-16 school year, they are not an incoming Choice pupil.

Unaudited data as of October 2024



## POLICY 671.2 EXPENSE REIMBURSEMENTS

### Travel

District travel requires pre-approval of the Superintendent, **or designee**. Employee obtains pre-approval by completing and submitting a Travel Request which outlines the event, event date, and anticipated travel expense. The district will reimburse employees for lodging, conference fees, mileage, **parking**, and meals when proper receipts and documentation are provided. **Parking tickets and/or traffic violation fines will not be reimbursed.**

#### Mileage:

The District will reimburse travel **when a school vehicle is unavailable**. Reimbursement will be at the applicable standard IRS mileage rate.

#### Meals:

The District will **reimburse meals up to the current General Services Administration standard rates** develop and recommend to the Board a district meal reimbursement rate on an annual basis that conforms with IRS requirements. **The Superintendent, or designee may waive these limits for special circumstances. Alcoholic beverages will not be reimbursed.**

### Supplies & Materials

District employees will be reimbursed for pre-approved supplies acquired for the District when all of the following are met:

1. Proper receipts and documentation are submitted
- 2. The expense is not unreasonably excessive in its amount**
- 3. The expense is reasonably necessary**
- 4. The expense does not materially conflict with any applicable District policies.**
- 5. Sales tax will not be reimbursed.**

**Reimbursement requests must be submitted to the business office within 60 days of the date an expense is incurred, or within 10 days of the end of the fiscal year, whichever is sooner.**

LEGAL REFERENCE: Wisconsin Statute Sections 118.21(3), 118.24, 120.10(4), 120.13(16), 120.13(32)

CROSS REFERENCE: 671.2-Procedure Expense Reimbursement

DATE OF ADOPTION: September 16, 1991

REVISED: May 21, 2007, November 19, 2012, **XXXXXXXX XX, 20XX**