

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

Monday, February 10, 2025 - 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. WI SCHOOL BUS DRIVER APPRECIATION WEEK FEBRUARY 10-14, 2025

Description: The Administration will acknowledge Wisconsin School Bus Driver Appreciation Week February 10-14, 2025.

Recommended Action: None, informational only.

5. FACILITIES PROJECTS UPDATE

Description: The Director of Finance & Facilities will provide an update on the facilities projects.

Recommended Action: None, informational only.

6. KIDS CLUB UPDATE

Description: The Administration will provide an update on Kids Club including summer programming, budget and fees.

Recommended Action: None, informational only.

3

7. 2024-25 BUDGET UPDATE

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

Recommended Action: None, informational only.

4

8. REVIEW PETITION TO ALTER SCHOOL DISTRICT BOUNDARIES

Description: The Administration will review a Petition to Alter School District Boundaries from Town of Troy property owners Lowell & Kathryn Enerson.

Recommended Action: None, informational only.

20

9. APPROVE FFA ALUMNI ASSOCIATION MEMORANDUM OF UNDERSTANDING

Description: The Administration will present a Memorandum of Understanding between the District and the FFA Alumni Association for infrastructure improvements of a seasonal watering system at the School Farm.

Recommended Action: Approve the Memorandum of Understanding between the School District of River Falls and the River Falls FFA Alumni Association for infrastructure improvements of a seasonal watering system at the School Farm.

29

10. 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.

11. 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, March 3, 2025, 6:00 p.m.

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

12. ADJOURN

Kids Club Updates - F&F 2/10/25

Summer Programming

- Despite significant facilities updates this summer at RFHS, KC & B&G were able to come up with a plan to keep KC at RFHS.
- 2nd floor will be used, with elevator access for those in need.
- Coordination of days for fire alarm testing
- Currently a waitlist due to classroom space & bussing for field trips

Summer Fee Increases (done every 3-4 yrs):

- Registration fee from \$30 to \$35 per contract
- Full time summer weekly rate from \$185/wk to \$205/wk.
- 4 Day rate from \$160 to \$170
- 3 Day rate from \$120 to \$130
- 2 Day rate from \$80 to \$90
- 1 Day rate from \$50 to \$55
- Field Trip days only from \$50 to \$60

These increases will help recover the cost of our field trips, food, supplies and payroll. We have not increased our rates since 2022 and these are inline with other area summer programs - Somerset, New Richmond, Hudson, Osceola.

Weekly fee includes: a cold breakfast, sunscreen, afternoon snack, an ice cream treat, all field trips, and local pool passes.

We will continue to work with families individually who may have financial difficulties with paying our fees for any reason.

Budget

Kids Club is run through Fund 80 - Community Service Fund

Prior Year End Profit/Loss

2021-22 - (48,596.78)

2022-23 - 53,331.48

2023-24 - (16,777.81)

2024-25 budget - 30,061.00

Fd Src	Src	2023-24	2024-25	2024-25	2024-25	2023-24	
		FY Activity	Original Budget	FYTD Activity	FYTD %	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	8,999.52	69.23	70.81	
10 249	BUS TRANSPORTATION REVENUE	13,233.68	18,000.00	8,734.94	48.53	38.67	
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	35,854.00	79.68	83.89	
10 284	INTEREST EARNINGS	551,389.29	325,000.00	215,675.66	66.36	45.69	
10 291	GIFTS	33,622.95	40,000.00	27,998.50	70.00	70.28	
10 292	STUDENT FEES	241,635.03	235,000.00	140,370.30	59.73	59.92	
10 293	RENTALS	10,725.50	7,000.00	7,331.18	104.73	62.59	
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	2,784.58	55.69	21.52	
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	8,755,656.00	40.00	40.00	
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	2.52	
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	3,223.20	64.46	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	135,024.81	103.87	119.73	
10 990	MISC. REFUND	78,874.79	5,000.00	18,728.00	374.56	64.39	
10 ---	GENERAL FUND	44,790,459.58	45,989,084.00	9,363,144.94	20.35	21.14	
=====							
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	52,757.63	0.00	0.00	
21 279	OTHER SCHOOL ACTIVITY INCOME	166,778.69	0.00	23,183.91	0.00	0.00	
21 291	GIFTS	472,429.46	0.00	205,224.45	0.00	0.00	
21 ---	SPECIAL REVENUE FUND	782,813.74	0.00	281,165.99	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	14.74	
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	533,382.00	27.00	29.17	
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	4,253.13	16.77	0.00	

Fd	Src	Src	2023-24	2024-25	2024-25	2024-25	2023-24
			FY Activity	Original Budget	FYTD Activity	FYTD %	FYTD %
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	13,637.36	13.64	12.45
27	990	MISC. REFUND	150.00	0.00	100.00	0.00	0.00
27	---	SPECIAL EDUCATION FUND	6,984,826.25	7,600,645.00	551,372.49	7.25	7.58

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	83,830.37	128.97	350.96
39	968	DEBT ISSUE PREMIUM & ACC. INT.	432,648.00	0.00	367,761.65	0.00	0.00
39	---	REFERENDUM APPROVED DEBT SRVC	7,455,547.48	7,973,636.00	451,592.02	5.66	0.25

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	21,830.69	145.54	835.17
46	---	LONG TERM CAPTL IMPVMNT TRUST	1,059,548.45	15,000.00	21,830.69	145.54	1.67

49 CONSTRUCTION ACCOUNT							
49	284	INTEREST EARNINGS	52,058.22	850,000.00	322,606.39	37.95	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	322,606.39	37.95	0.00

50 FOOD SERVICE FUND							
50	251	PUPILS	725,578.20	766,869.00	321,853.50	41.97	44.39
50	252	ADULTS	21,229.70	22,325.00	8,802.60	39.43	58.78
50	259	OTHER FOOD SERV. SALES	469,213.74	505,825.00	203,659.23	40.26	36.68
50	284	INTEREST EARNINGS	8.41	0.00	3.56	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	66.21
50	717	FOOD SERVICE AID-FEDERAL	600,179.27	616,716.00	178,509.02	28.95	44.62
50	---	FOOD SERVICE FUND	1,920,596.44	1,991,735.00	804,917.91	40.41	43.89

60 CUSTODIAL FUND							
60	001	PRIOR YR CARRYOVER FUNDS	544.13	0.00	0.00	0.00	0.00
60	262	NON-CAP FOR RESALE	51,990.34	0.00	47,176.56	0.00	0.00
60	279	OTHER SCHOOL ACTIVITY INCOME	32,056.04	0.00	13,299.17	0.00	0.00
60	291	GIFTS	19,559.26	0.00	9,072.00	0.00	0.00
60	---	CUSTODIAL FUND	104,149.77	0.00	69,547.73	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>
73		PENSION AND OPEB TRUST FUND					
73	284	INTEREST EARNINGS	76,038.72	65,000.00	20,685.06	31.82	54.87
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	5.83	10.34
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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	670,857.13	67.69	73.27
80	284	INTEREST EARNINGS	6.24	0.00	3.89	0.00	0.00
80	291	GIFTS	2,685.00	0.00	1,605.00	0.00	411.00
80	---	COMMUNITY SERVICE FUND	1,140,259.99	1,211,000.00	672,466.02	55.53	58.02
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Number of Accounts: 396

***** 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	8,381,732.79	38.46	37.16
10	2--	EMPLOYEE BENEFITS	7,986,181.83	8,648,005.00	3,673,390.31	42.48	44.39
10	3--	PURCHASED SERVICES	6,896,278.22	7,676,893.00	2,405,554.62	31.21	29.56
10	4--	NON-CAPITAL OBJECTS	1,759,232.20	1,682,080.00	702,382.49	41.76	36.44
10	5--	CAPITAL OBJECTS	850,267.39	657,498.00	694,113.22	105.57	12.41
10	6--	DEBT RETIREMENT	353,603.71	383,500.00	128,585.45	33.53	57.08
10	7--	INSURANCE & JUDGMENTS	336,327.95	400,000.00	401,620.90	100.41	97.16
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	75,718.06	42.11	24.48
10	---	GENERAL FUND	44,463,089.56	45,989,084.00	16,463,097.84	35.77	33.61
			=====	=====	=====	=====	=====
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	32.80	0.00	0.00
21	3--	PURCHASED SERVICES	100,113.09	0.00	33,111.60	0.00	0.00
21	4--	NON-CAPITAL OBJECTS	459,512.90	0.00	217,843.27	0.00	0.00
21	5--	CAPITAL OBJECTS	15,049.00	0.00	4,000.00	0.00	0.00
21	9--	OTHER OBJECTS	130,674.83	0.00	40,180.02	0.00	0.00
21	---	SPECIAL REVENUE FUND	706,062.54	0.00	295,167.69	0.00	0.00
			=====	=====	=====	=====	=====
27		SPECIAL EDUCATION FUND					
27	1--	EMPLOYEE SALARIES	4,841,042.24	5,350,345.00	1,884,272.04	35.22	34.14
27	2--	EMPLOYEE BENEFITS	1,884,325.04	2,021,356.00	752,445.74	37.22	37.56
27	3--	PURCHASED SERVICES	105,319.77	157,173.00	46,201.97	29.40	35.19
27	4--	NON-CAPITAL OBJECTS	34,143.45	51,800.00	24,051.14	46.43	45.96
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	3,208.95	20.37	21.99
27	---	SPECIAL EDUCATION FUND	6,984,826.25	7,600,645.00	2,710,179.84	35.66	34.66
			=====	=====	=====	=====	=====
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
			=====	=====	=====	=====	=====
46		LONG TERM CAPTL IMPVMNT TRUST					
46	3--	PURCHASED SERVICES	670,370.41	650,000.00	241,470.00	37.15	107.26
46	---	LONG TERM CAPTL IMPVMNT T	670,370.41	650,000.00	241,470.00	37.15	107.26
			=====	=====	=====	=====	=====

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	1,432,127.39	13.41	0.00
49	5--	CAPITAL OBJECTS	0.00	220,000.00	405,111.59	184.14	0.00
49	7--	INSURANCE & JUDGMENTS	0.00	0.00	2,428.00	0.00	0.00
49	---	CONSTRUCTION ACCOUNT	244,904.78	10,898,000.00	1,839,666.98	16.88	0.00
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50		FOOD SERVICE FUND					
50	1--	EMPLOYEE SALARIES	11,839.22	13,000.00	4,505.71	34.66	30.71
50	2--	EMPLOYEE BENEFITS	1,656.42	2,035.00	631.80	31.05	27.33
50	3--	PURCHASED SERVICES	1,068,071.94	977,926.00	361,174.47	36.93	37.37
50	4--	NON-CAPITAL OBJECTS	1,025,008.58	965,858.00	396,039.82	41.00	44.90
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	10,816.08	32.86	77.69
50	---	FOOD SERVICE FUND	2,210,120.28	1,991,735.00	773,167.88	38.82	40.34
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60		CUSTODIAL FUND					
60	2--	EMPLOYEE BENEFITS	0.00	0.00	57.59	0.00	0.00
60	9--	OTHER OBJECTS	104,209.77	0.00	58,023.40	0.00	0.00
60	---	CUSTODIAL FUND	104,209.77	0.00	58,080.99	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	424,176.45	55.73	57.16
80	2--	EMPLOYEE BENEFITS	183,832.60	179,297.00	102,586.36	57.22	56.42
80	3--	PURCHASED SERVICES	89,787.32	98,650.00	50,619.74	51.31	40.74
80	4--	NON-CAPITAL OBJECTS	72,906.08	85,000.00	30,222.32	35.56	59.53
80	5--	CAPITAL OBJECTS	546.42	0.00	0.00	0.00	0.00
80	9--	OTHER OBJECTS	96,703.58	98,800.00	66,027.52	66.83	64.76
80	---	COMMUNITY SERVICE FUND	1,162,678.89	1,222,856.00	673,632.39	55.09	56.33
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Grand Expense Totals			62,674,093.58	79,108,863.00	23,835,566.11	30.12	34.43

Number of Accounts: 2359

<u>Fd</u>	<u>Fd</u>	<u>Beginning Balance</u>	<u>December 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	4,993,261.19CR	7,469,862.28CR	8,775,222.51CR
21	SPECIAL REVENUE FUND	456,491.78CR	464,169.65CR	442,490.08CR	828,107.57CR
27	SPECIAL EDUCATION FUND	0.00	1,760,036.62	2,158,807.35	1,850,281.65
39	REFERENDUM APPROVED DEBT SRVC	3,086,149.52CR	2,745,351.98CR	2,756,639.04CR	411,275.70CR
46	LONG TERM CAPTL IMPVMT TRUST	1,056,441.01CR	843,082.85CR	836,801.70CR	5,244.21CR
49	CONSTRUCTION ACCOUNT	27,807,153.44CR	26,786,010.09CR	26,290,092.85CR	0.00
50	FOOD SERVICE FUND	400,206.68CR	487,761.75CR	431,956.71CR	704,649.07CR
60	CUSTODIAL FUND	55,440.17CR	54,669.71CR	66,906.91CR	108,579.74CR
73	PENSION AND OPEB TRUST FUND	4,724,287.78CR	4,744,972.84CR	4,744,972.84CR	4,579,028.25CR
80	COMMUNITY SERVICE FUND	177,711.47CR	198,651.39CR	176,545.10CR	217,721.94CR
Grand Equity Totals		52,333,697.03CR	39,557,894.83CR	41,057,460.16CR	13,779,547.34CR

Number of Accounts: 139

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

Financial Reporting

River Falls

Fund(s)

10

27

BAIRD

December 31, 2024 ▼

Budget Summary

E

\$53,620,440

R

\$53,601,632

(\$18,808)

BUDGETED SURPLUS / DEFICIT

Monthly Top Revenue Sources

600- State

200- Local

900- Other

Monthly Top Expenditure Functions

100- Salaries

200- Benefits

300- Purchased Services

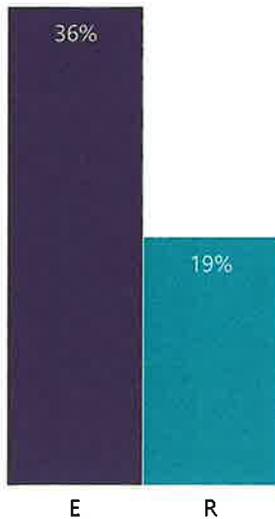
% Received / Spent

Fiscal YTD Revenues

Source	Budget	FYTD Activity	FYTD %
100- Fund Transfers	\$4,568,789	\$0	0.00%
200- Local	\$18,319,157	\$456,309	2.49%
300- Interdistrict	\$1,886,434	\$2,785	0.15%
500- Intermediate	\$3,500	\$0	0.00%
600- State	\$27,270,924	\$9,295,998	34.09%
700- Federal	\$1,412,828	\$13,637	0.97%
800- Other Financing	\$5,000	\$3,223	64.46%
Total	\$53,601,632	\$9,925,804	18.52%

Fiscal YTD Expenditures

Object	Budget	FYTD Activity	FYTD %
100- Salaries	\$27,142,861	\$10,266,005	37.82%
200- Benefits	\$10,669,361	\$4,425,836	41.48%
300- Purchased Services	\$7,864,777	\$2,451,757	31.17%
400- Non Capital	\$1,733,880	\$726,494	41.90%
500- Capital	\$661,719	\$694,113	104.90%
600- Debt Retirement	\$383,500	\$128,585	33.53%
700- Insurance & Judgements	\$400,000	\$401,621	100.41%
800- Transfers	\$4,568,789	\$0	0.00%
900- Other	\$195,553	\$78,927	40.36%
Total	\$53,620,440	\$19,173,338	35.76%



(\$9,247,533)

MONTHLY SURPLUS / DEFICIT

10

Financial Reporting

River Falls

Fund(s)

10

21

27

39

46

49

50

BAIRD

Fiscal Year

Project Code

Location

Revenues by Source

2025



All



All



Revenue Source

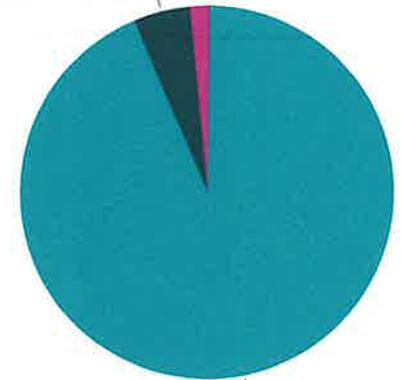
Activity

200- Local	\$456,309
300- Interdistrict	\$2,785
500- Intermediate	\$0
600- State	\$8,758,363
700- Federal	\$0
800- Other Financing	\$3,223
900- Other	\$153,753

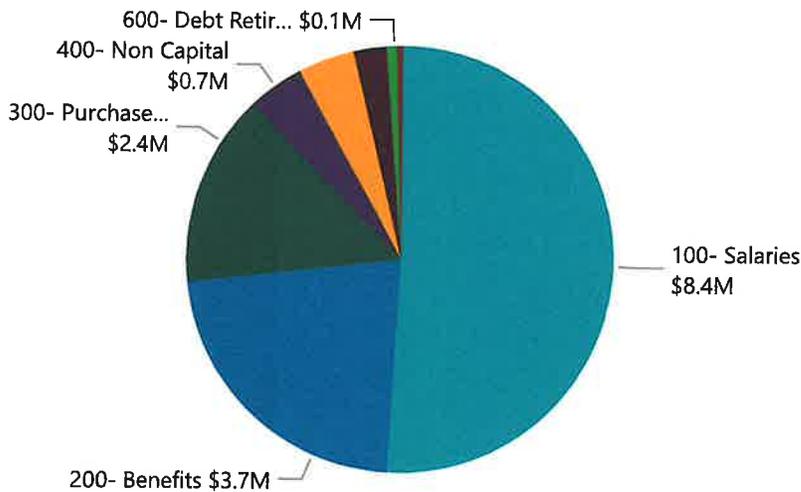
Total

\$9,374,432

200- Local \$0.5M



Expenditures by Object



Expense Object

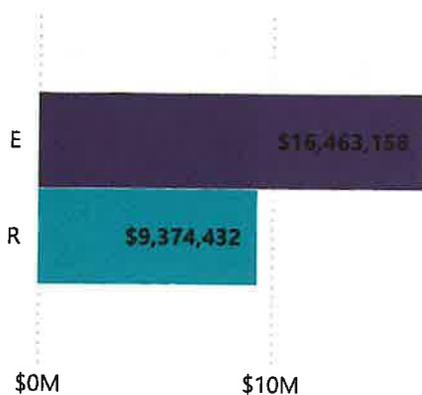
Activity

100- Salaries	\$8,381,733
200- Benefits	\$3,673,390
300- Purchased Services	\$2,405,555
400- Non Capital	\$702,443
500- Capital	\$694,113
600- Debt Retirement	\$128,585
700- Insurance & Judgements	\$401,621
800- Transfers	\$0
900- Other	\$75,718

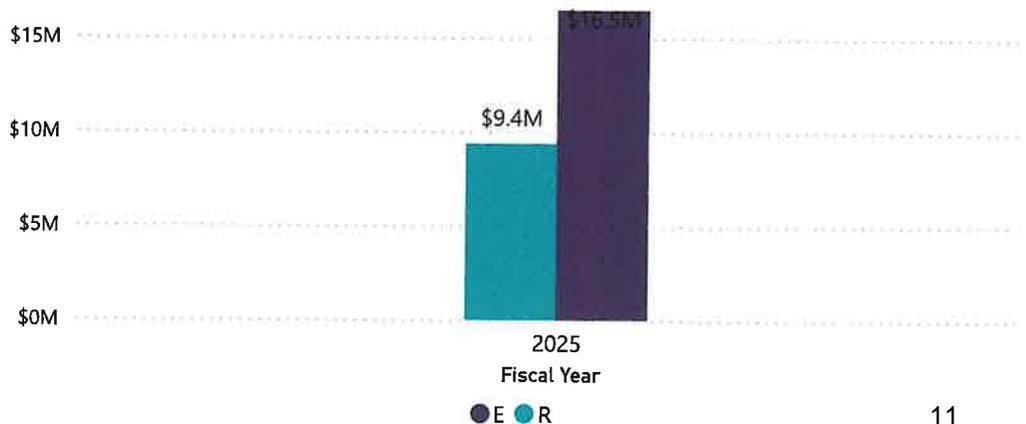
Total

\$16,463,158

Revenue and Expense Summary



Revenue and Expense by Year



Financial Reporting

River Falls

Fund(s)

10	21	27	39	46	49	50
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BAIRD

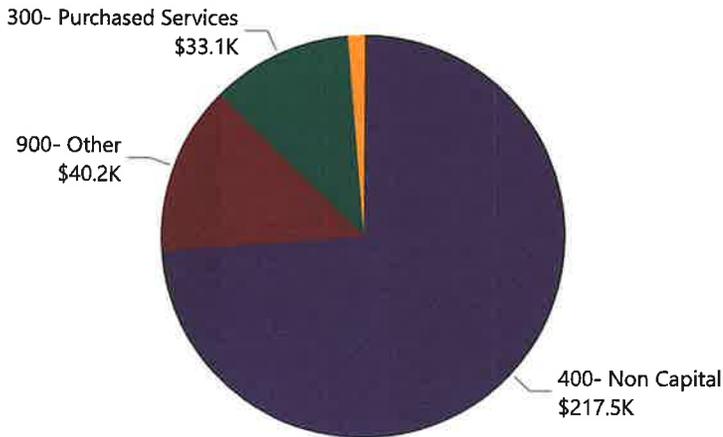
Fiscal Year: 2025
 Project Code: All
 Location: All

Revenues by Source

Revenue Source	Activity
200- Local	\$280,862
Total	\$280,862

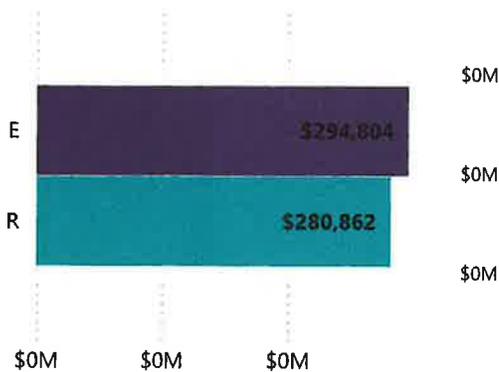


Expenditures by Object

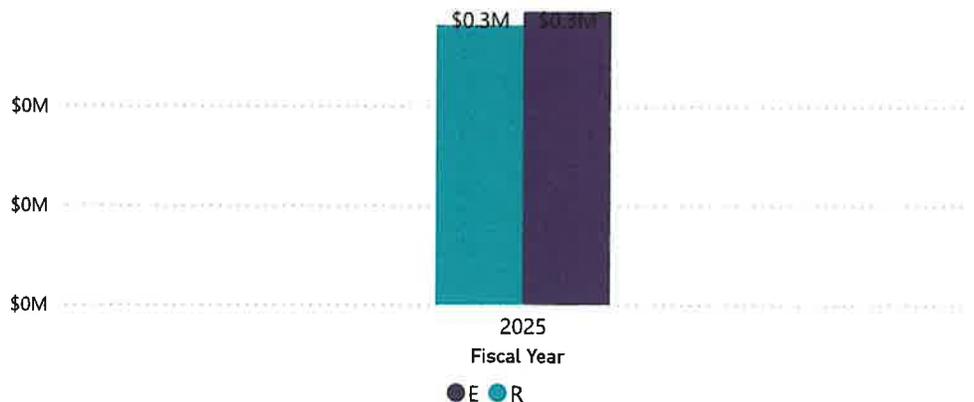


Expense Object	Activity
200- Benefits	\$33
300- Purchased Services	\$33,112
400- Non Capital	\$217,479
500- Capital	\$4,000
900- Other	\$40,180
Total	\$294,804

Revenue and Expense Summary



Revenue and Expense by Year



Financial Reporting

River Falls

Fund(s)

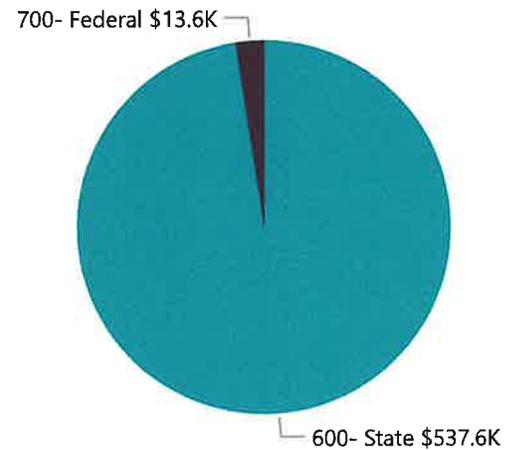
10	21	27	39	46	49	50
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BAIRD

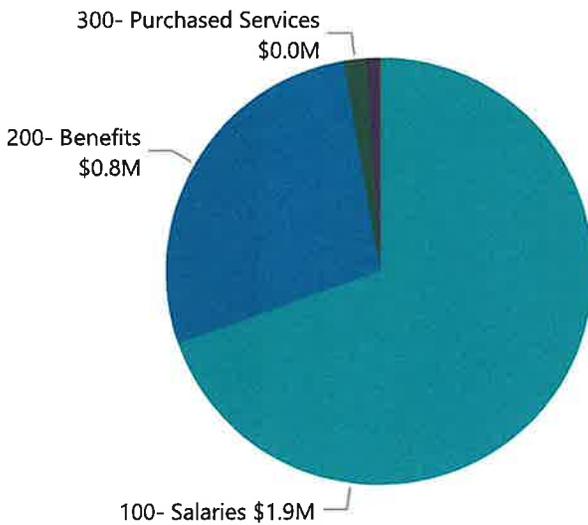
Fiscal Year: 2025
 Project Code: All
 Location: All

Revenues by Source

Revenue Source	Activity
100- Fund Transfers	\$0
300- Interdistrict	\$0
600- State	\$537,635
700- Federal	\$13,637
900- Other	\$100
Total	\$551,372



Expenditures by Object

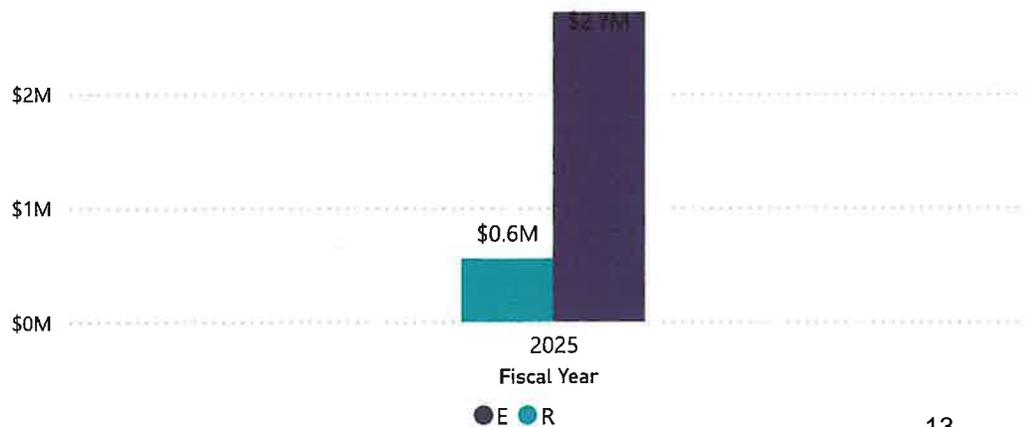


Expense Object	Activity
100- Salaries	\$1,884,272
200- Benefits	\$752,446
300- Purchased Services	\$46,202
400- Non Capital	\$24,051
500- Capital	\$0
900- Other	\$3,209
Total	\$2,710,180

Revenue and Expense Summary



Revenue and Expense by Year



Financial Reporting

River Falls

Fund(s)

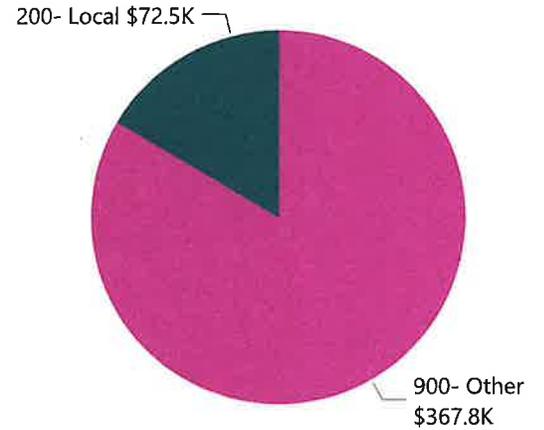
10	21	27	39	46	49	50
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BAIRD

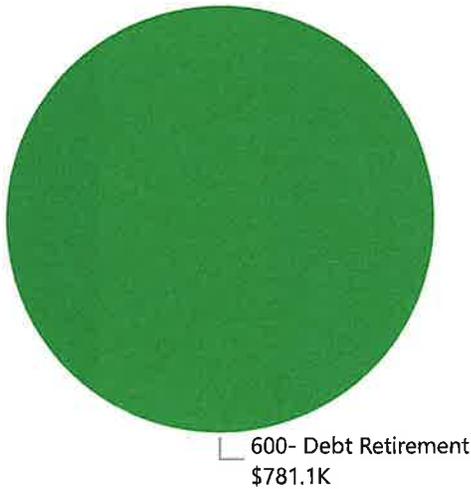
Fiscal Year: 2025
 Project Code: All
 Location: All

Revenues by Source

Revenue Source	Activity
200- Local	\$72,543
900- Other	\$367,762
Total	\$440,305



Expenditures by Object

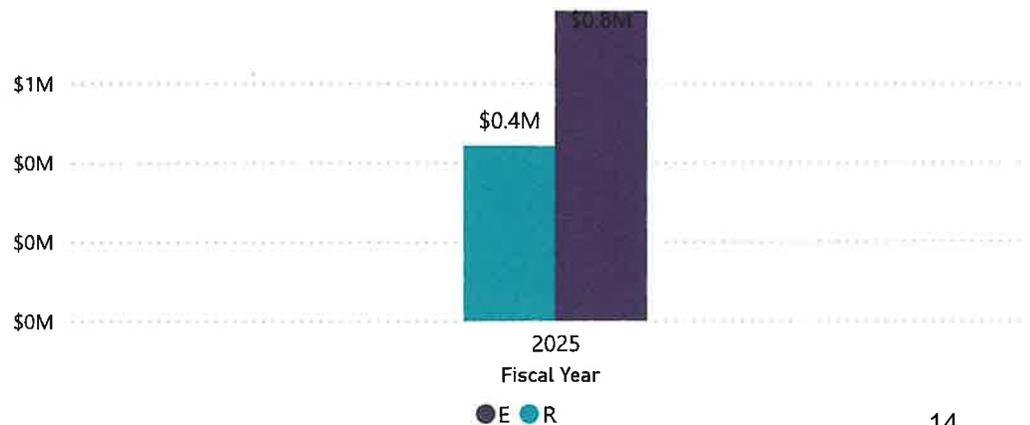


Expense Object	Activity
600- Debt Retirement	\$781,103
Total	\$781,103

Revenue and Expense Summary



Revenue and Expense by Year



Financial Reporting

River Falls

Fund(s)

10	21	27	39	46	49	50
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BAIRD

Fiscal Year: 2025
 Project Code: All
 Location: All

Revenues by Source

Revenue Source	Activity
200- Local	\$21,831
Total	\$21,831



200- Local \$21.8K

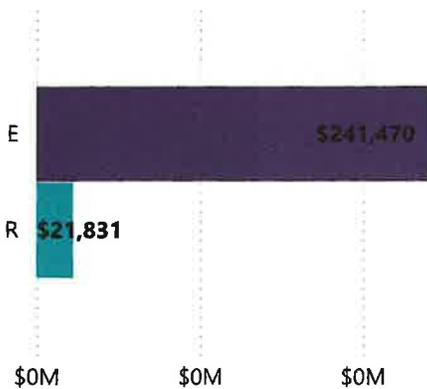
Expenditures by Object

Expense Object	Activity
300- Purchased Services	\$241,470
Total	\$241,470

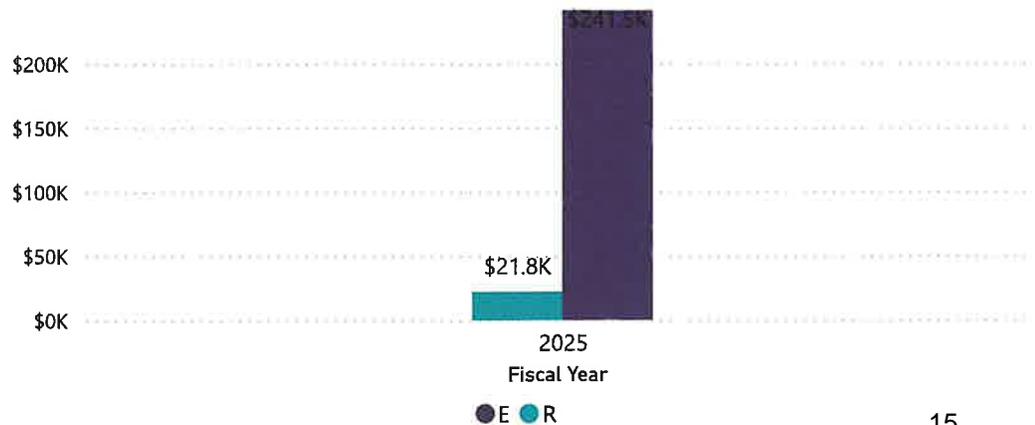


300- Purchased Services \$241.5K

Revenue and Expense Summary



Revenue and Expense by Year



Financial Reporting

River Falls

Fund(s)

10	21	27	39	46	49	50
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BAIRD

Fiscal Year	Project Code	Location
2025	All	All

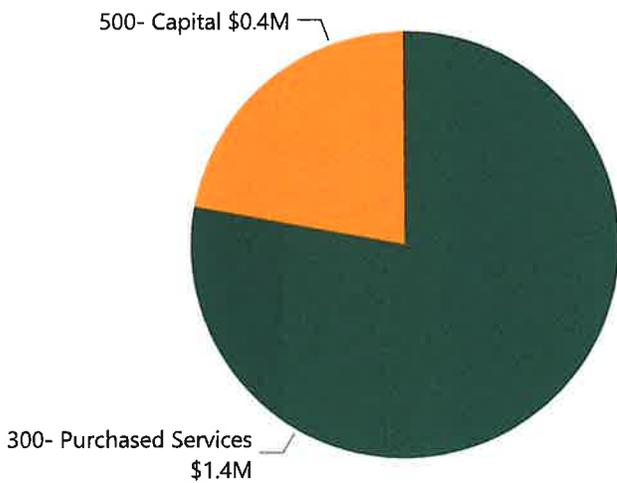
Revenues by Source

Revenue Source	Activity
200- Local	\$322,606
Total	\$322,606



200- Local \$322.6K

Expenditures by Object

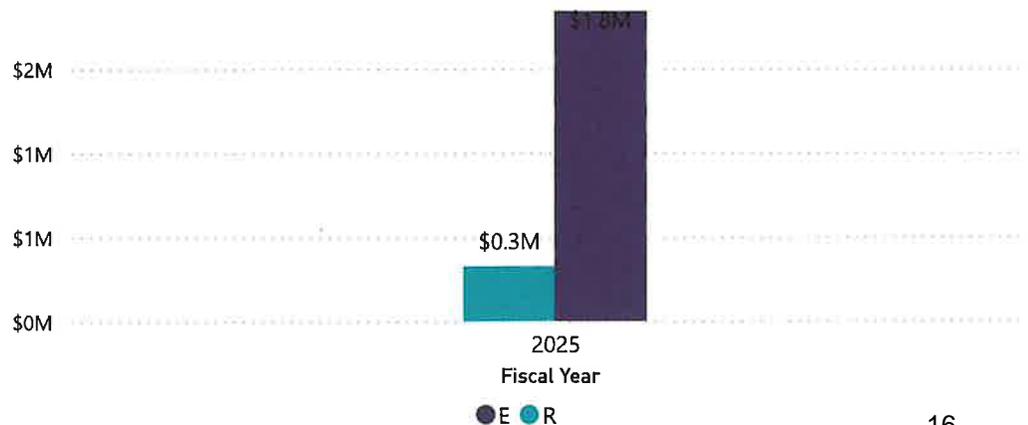


Expense Object	Activity
300- Purchased Services	\$1,432,127
500- Capital	\$405,112
700- Insurance & Judgements	\$2,428
Total	\$1,839,667

Revenue and Expense Summary



Revenue and Expense by Year



Financial Reporting

River Falls

Fund(s)

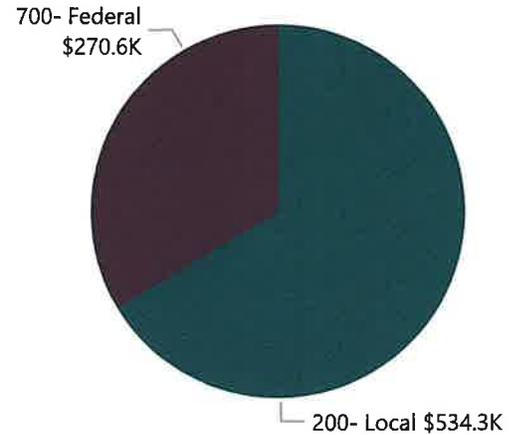
10	21	27	39	46	49	50
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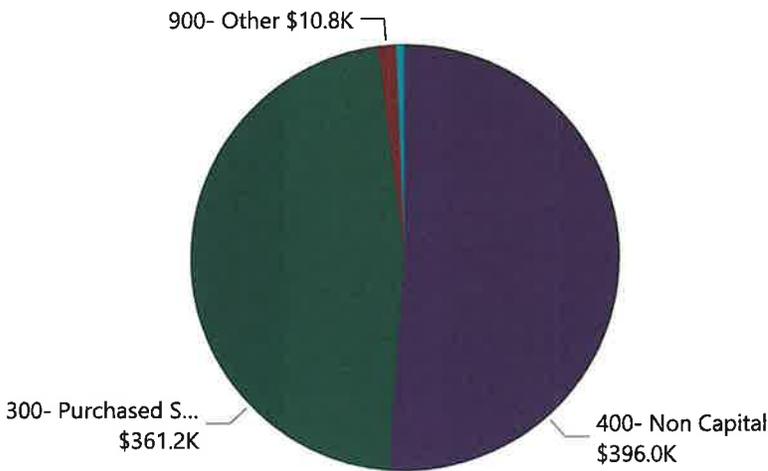
Fiscal Year	Project Code	Location
2025	All	All

Revenues by Source

Revenue Source	Activity
200- Local	\$534,319
700- Federal	\$270,599
Total	\$804,918

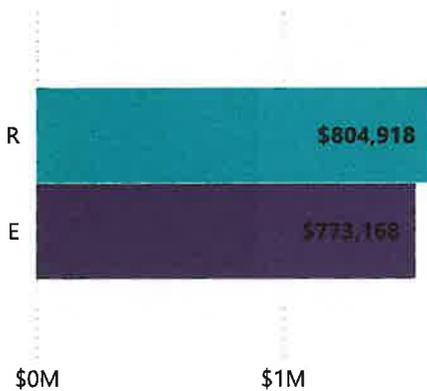


Expenditures by Object

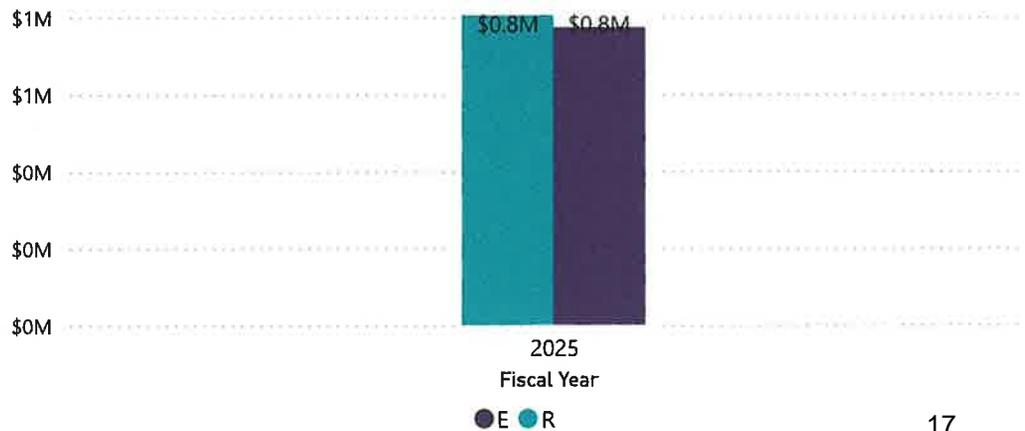


Expense Object	Activity
100- Salaries	\$4,506
200- Benefits	\$632
300- Purchased Services	\$361,174
400- Non Capital	\$396,040
900- Other	\$10,816
Total	\$773,168

Revenue and Expense Summary



Revenue and Expense by Year



Financial Reporting

River Falls

Fund(s)

39	46	49	50	60	73	80
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BAIRD

Fiscal Year: 2025
 Project Code: All
 Location: All

Revenues by Source

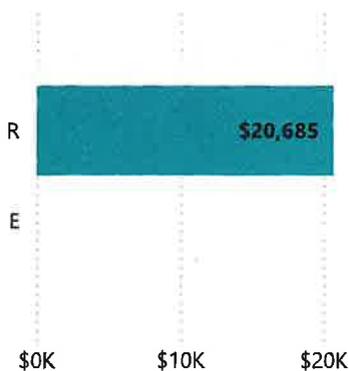
Revenue Source	Activity
200- Local	\$20,685
900- Other	\$0
Total	\$20,685



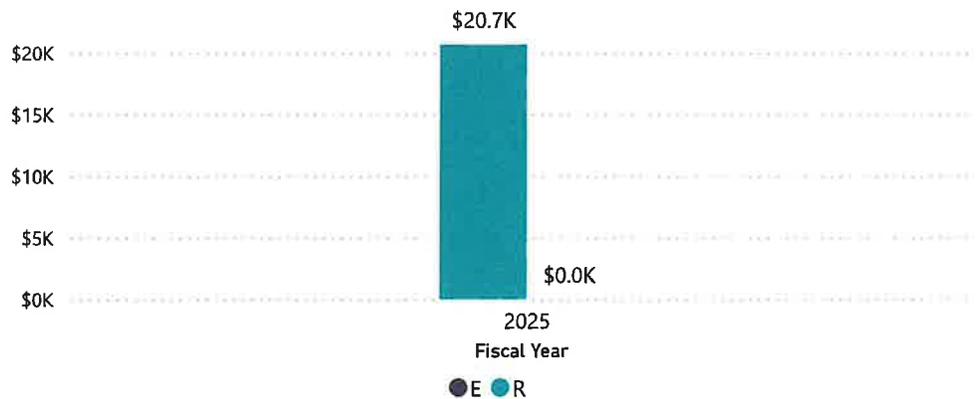
Expenditures by Object

Expense Object	Activity
900- Other	\$0
Total	\$0

Revenue and Expense Summary



Revenue and Expense by Year



Financial Reporting

River Falls

Fund(s)

39	46	49	50	60	73	80
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BAIRD

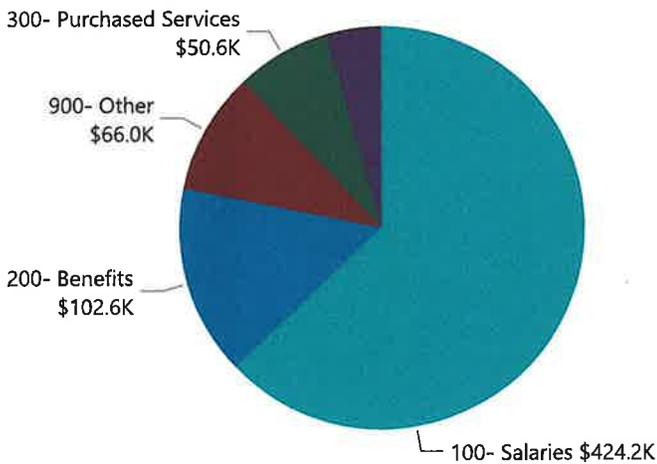
Fiscal Year: 2025
 Project Code: All
 Location: All

Revenues by Source

Revenue Source	Activity
200- Local	\$672,466
Total	\$672,466

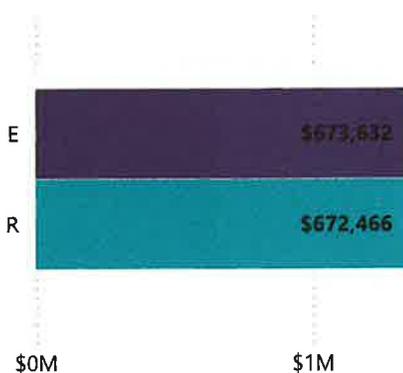


Expenditures by Object

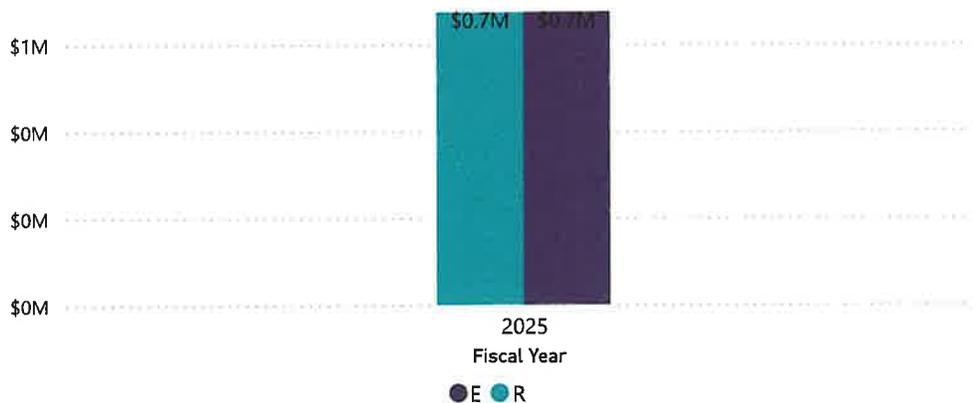


Expense Object	Activity
100- Salaries	\$424,176
200- Benefits	\$102,586
300- Purchased Services	\$50,620
400- Non Capital	\$30,222
900- Other	\$66,028
Total	\$673,632

Revenue and Expense Summary



Revenue and Expense by Year



May 30, 2024

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

To the River Falls School Board,

We have enclosed documentation to petition the River Falls School District to detach from the district our two small parcels of land that are currently lawn and a pasture. The parcels are 2 acres and 2.95 acres. Our driveway is located on one of these parcels.

Our house and 5.40-acre parcel of land is located adjacent to these two parcels and is in Hudson School District. Currently we have three separate tax bills and would like to combine these into one tax bill.

We ask for your consideration in this matter and would appreciate your support to combine these three parcels of land into one parcel.

Best regards,

Handwritten signatures of Lowell and Kathryn Enerson in cursive script.

Lowell & Kathryn Enerson
293 Townsvalley Rd.
River Falls, WI 54022
(H) 507-276-4521

PETITION TO ALTER SCHOOL DISTRICT BOUNDARIES

Small Territory Transfer - see section 117.12, Wisconsin Statutes

The petitioner must complete Section 1, then take the form to the municipal clerk to complete Section 2, and then submit the petition to the school district where the property is located. See <https://dpi.wi.gov/sfs/support/reorganization/detachment/small-territory-owner> on the DPI website for more information. The petition must be submitted to the school district **BEFORE FEBRUARY 1.**

SECTION 1 - TO BE COMPLETED BY THE PERSON SUBMITTING THIS PETITION (please print or type)

Petitioner Name(s) LOWELL ENERSON

Address (street, city, zip) 293 TOWNVALLEY RD, RIVER FALLS, WI 54022

Phone Number (507) 276-4521 E-mail LOWELLENERSON@YAHOO.COM

Legal Description of Territory Proposed for Detachment INCLUDING PARCEL NUMBERS:

PARCEL: 1082-10-000 (RIVER FALLS SD) LEGAL DESC: SEC 21 T28N R19W PT NE NW COM NW COR TH E 353 FT, TH S 365 FT, TH W TO W LN NE NW, TH N TO POB

PARCEL: 1066-50-000 (HUDSON SD) LEGAL DESC: SEC 16 T28N R19W 5.4 AC IN SE SW COM SW COR SE SW, TH N 665 FT, E 353.09 FT, S TO S LN, TH W 353 FT TO POB

PARCEL: 1082-70-000 (RIVER FALLS SD) LEGAL DESC: SEC 21 T28N R19W PT NW NW COM NE COR, TH W TO CL TN RD, SELY ALG CL TO A PT 365 FT S OF N LN, TH E TO E LN NW NW, TH N TO POB

(If more space is needed to describe the property, attach additional pages)

I/we, the undersigned, representing 50% of the owners or a majority of electors owning or residing on the above described territory, file this petition to detach the above described **territory FROM the RIVER FALLS School District and to attach it TO the HUDSON School District.**

(Use page 2 for additional signatures if there are multiple petitioners)	(For each signature check one)			
	SIGNATURE(S)	DATE	Property Owner	Elector
1. <u>Lowell Enerson</u>	<u>5-28-24</u>	<u>Lowell Enerson</u>	<u>Lowell Enerson</u>	<u>Yes</u>
2. <u>Kathryn A. Enerson</u>	<u>5/28/24</u>	<u>KATHRYN A. ENERSON</u>	<u>Kathryn A. ENERSON</u>	<u>YES</u>

SECTION 2 - TO BE COMPLETED BY THE CLERK OF THE MUNICIPALITY IN WHICH THE TERRITORY IS LOCATED - (please print or type)

The legal description of the territory proposed for detachment is sufficient to identify its location and value. (If no, return the form to the petitioner.)	YES	NO
School District where territory is located	<u>River Falls</u>	Value of Property <u>41,700</u>
Municipality where territory is located	<u>Town of Troy</u>	Year Value was Determined <u>2023</u>
County where territory is located	<u>St Croix</u>	Assessment Ratio <u>0.9257</u>

I, the undersigned, certify that the property description in Section 1 is sufficient to determine its location and value and that the information entered above in Section 2 is correct.

SIGNATURE OF MUNICIPAL CLERK	<u>Kelly Neidermyer</u>	Date: <u>5/29/24</u>
Name of Clerk (please print)	<u>Kelly Neidermyer</u>	21
Mailing Address	<u>654 Glover Rd, Hudson WI 54014</u>	

PETITION TO ALTER SCHOOL DISTRICT BOUNDARIES

Small Territory Transfer - see section 117.12, Wisconsin Statutes

The petitioner must complete Section 1, then take the form to the municipal clerk to complete Section 2, and then submit the petition to the school district where the property is located. See <https://dpi.wi.gov/sfs/support/reorganization/detachment/small-territory-owner> on the DPI website for more information. The petition must be submitted to the school district **BEFORE FEBRUARY 1.**

SECTION 1 – TO BE COMPLETED BY THE PERSON SUBMITTING THIS PETITION
(please print or type)

Petitioner Name(s) LOWELL ENERSON

Address (street, city, zip) 293 TOWNVALLEY RD, RIVER FALLS, WI 54022

Phone Number (507) 276- 4521 E-mail LOWELLENERSON@YAHOO.COM

Legal Description of Territory Proposed for Detachment INCLUDING PARCEL NUMBERS:

PARCEL: 1082-10-000 (RIVER FALLS SD) LEGAL DESC: SEC 21 T28N R19W PT NE NW COM NW COR TH E 353 FT, TH S 365 FT, TH W TO W LN NE NW, TH N TO POB

PARCEL: 1066-50-000 (HUDSON SD) LEGAL DESC: SEC 16 T28N R19W 5.4 AC IN SE SW COM SW COR SE SW, TH N 665 FT, E 353.09 FT, S TO S LN, TH W 353 FT TO POB

PARCEL: 1082-70-000 (RIVER FALLS SD) LEGAL DESC: SEC 21 T28N R19W PT NW NW COM NE COR, TH W TO CL TN RD, SELY ALG CL TO A PT 365 FT S OF N LN, TH E TO E LN NW NW, TH N TO POB

(If more space is needed to describe the property, attach additional pages)

I/we, the undersigned, representing 50% of the owners or a majority of electors owning or residing on the above described territory, file this petition to detach the above described territory FROM the RIVER FALLS School District and to attach it TO the HUDSON School District.

(Use page 2 for additional signatures if there are multiple petitioners)	(For each signature check one)				
	SIGNATURE(S)	DATE	Property Owner	Elector	Both Owner and Elector
	<i>1. Lowell Enerson</i>	<i>5-28-24</i>	<i>Lowell Enerson</i>	<i>Lowell Enerson</i>	<i>Yes</i>
	<i>2. Kathryn A. Enerson</i>	<i>5/28/24</i>	<i>KATHRYN A. ENERSON</i>	<i>KATHRYN A. ENERSON</i>	<i>YES</i>

SECTION 2 – TO BE COMPLETED BY THE CLERK OF THE MUNICIPALITY IN WHICH THE TERRITORY IS LOCATED - (please print or type)

The legal description of the territory proposed for detachment is sufficient to identify its location and value. (If no, return the form to the petitioner.)	YES	NO		
School District where territory is located	<i>River Falls</i>	Value of Property	<i>35,600</i>	
Municipality where territory is located	<i>Town of Troy</i>	Year Value was Determined	<i>2022</i>	
County where territory is located	<i>St Croix</i>	Assessment Ratio	<i>0.9257</i>	

I, the undersigned, certify that the property description in Section 1 is sufficient to determine its location and value and that the information entered above in Section 2 is correct.

SIGNATURE OF MUNICIPAL CLERK	<i>Kelly Neidermyer</i>	Date:	<i>5/29/24</i>
Name of Clerk (please print)	<i>Kelly Neidermyer</i>		
Mailing Address	<i>1054 Gilover Rd. Hudson WI 54014</i>		

Phone Number		E-mail Address	
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SECTION 3 – TO BE COMPLETED BY THE CLERK OF THE SCHOOL DISTRICT IN WHICH THE TERRITORY IS LOCATED - (please print or type)			
District receiving petition		Date received	
Number of pupils residing in the territory described in Section 1 who were reported as of the most recent 3rd Friday in September or 2nd Friday in January (see s.121.05 (1) (a), Wisconsin statutes, for categories of students to include).			
Name of School District Clerk (please print)		Phone	
SIGNATURE OF SCHOOL DISTRICT CLERK			

After completing Section 3 the clerk of the detaching school district must send a certified copy (a document with original signatures or a photocopy accompanied by a Certificate of True Copy) of this petition to the school board of the school district to which the property is proposed to be attached and also to :

Secretary, School District Boundary Appeal Board
 Department of Public Instruction
 PO Box 7841
 Madison, WI 53707-7841

(For more information contact Kathy Fry, (608) 224-5343, Kathleen.Fry@dpi.wi.gov. Both districts must act on this petition by March 1.)

PETITION TO ALTER SCHOOL DISTRICT BOUNDARIES

Small Territory Transfer - see section 117.12, Wisconsin Statutes

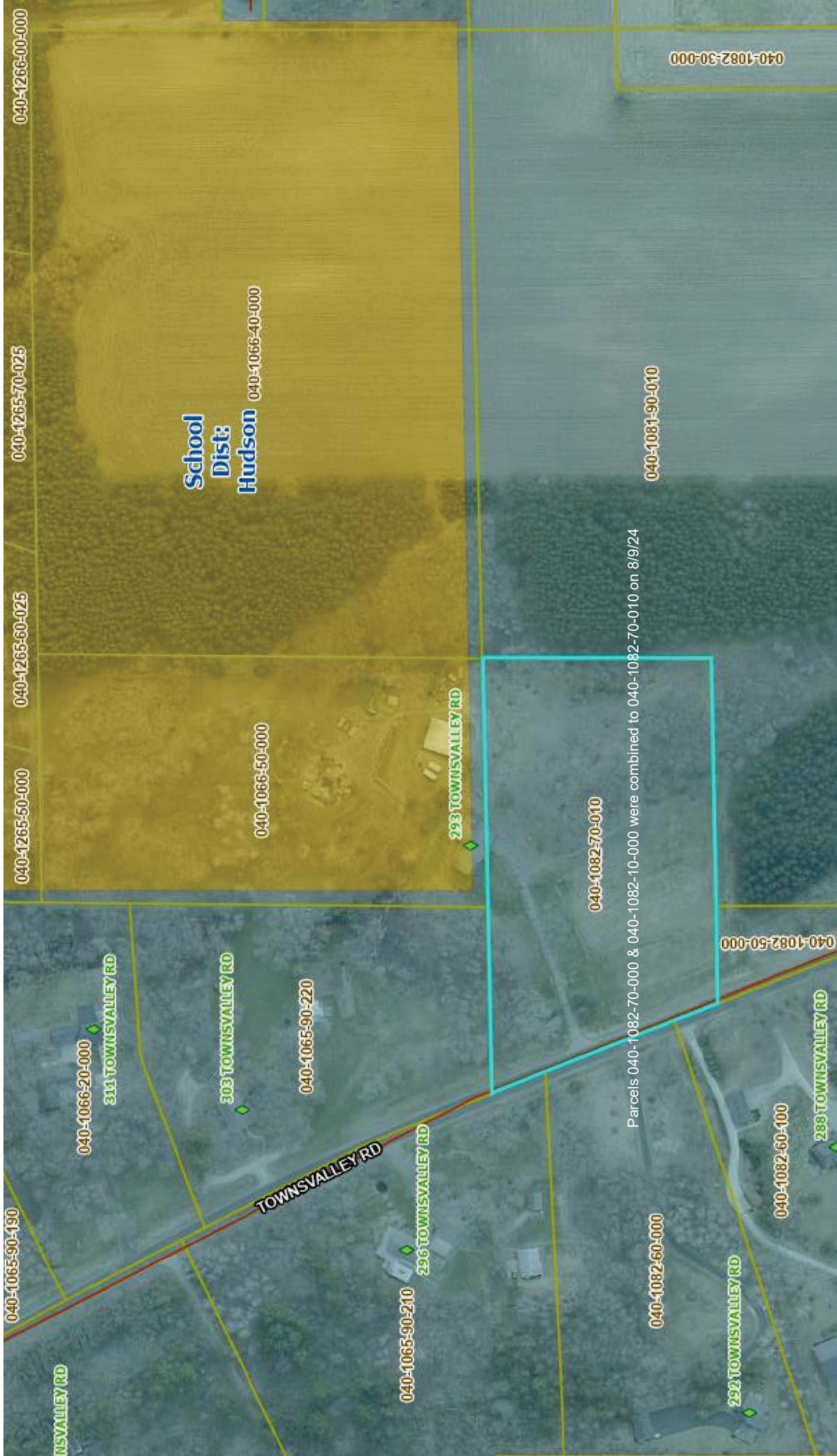
Signatures of additional petitioners

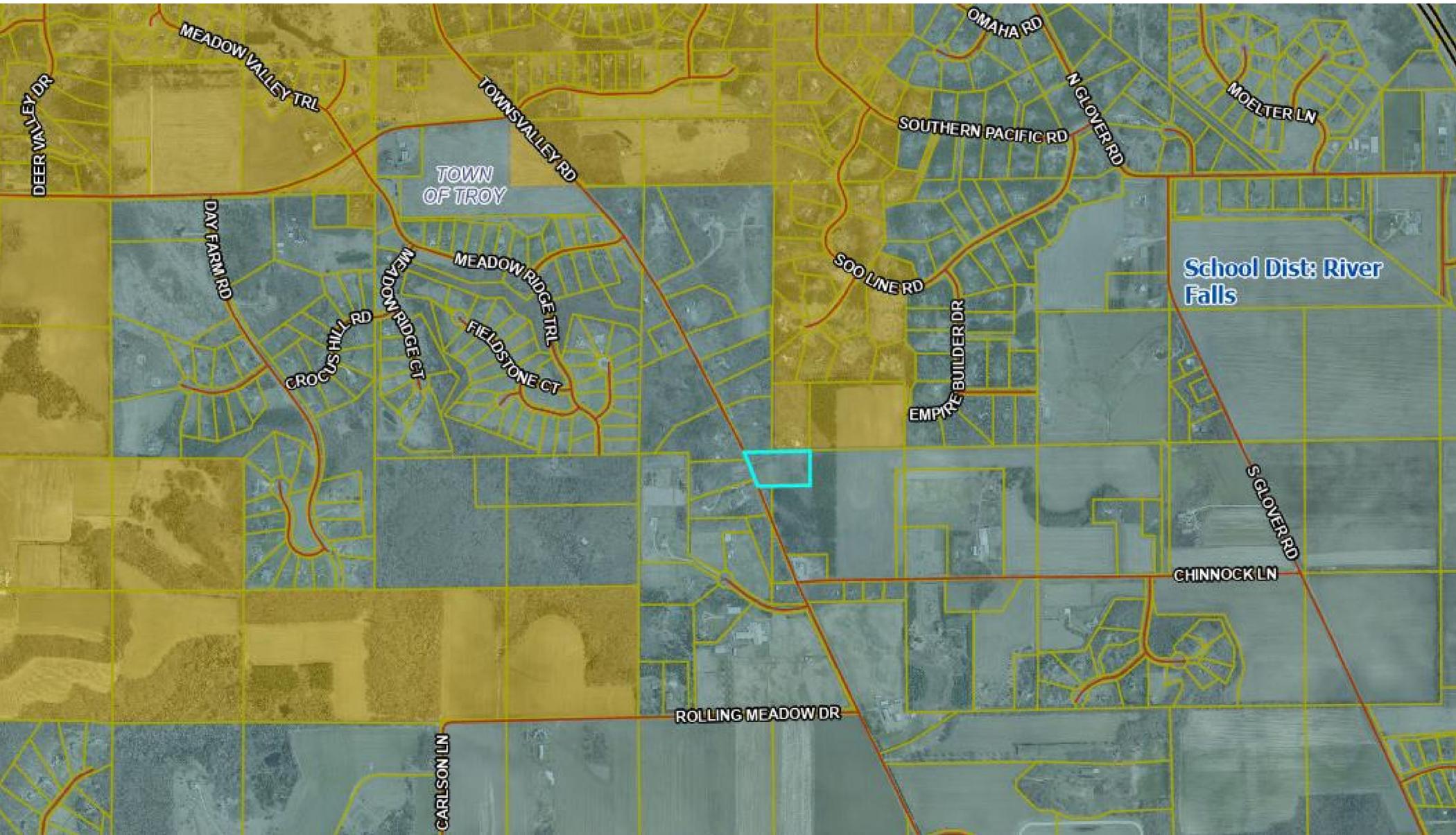
Instructions: Each additional petitioner must sign the form, indicate a street address (not a PO box), and identify the municipality (the township, village, or city) where he/she resides. Indicate the date the form is signed. Each petitioner must also identify whether he/she is an owner of the territory proposed for detachment, an elector residing on the territory, or both an owner and resident elector.

I/we, the undersigned, representing 50% of the owners or a majority of electors owning or residing on the territory described on the petition form, file this petition to detach the described territory **FROM** the River Falls School District and to attach it **TO** the Hudson School District.

		(For each signature check one)			
Signature:	Municipality:	DATE	Owner	Elector	Both
<i>Lowell C Emerson</i>	<i>Troy</i>				
Address (street, city, zip): <i>293 Townsvalley Rd, River Falls, WI 54022</i>		<i>5/28/24</i>	<input checked="" type="checkbox"/>		
<i>Rocky Emerson</i>	<i>TROY</i>				
Address (street, city, zip): <i>293 TOWNSVALLEY RD, RIVER FALLS, WI 54022</i>		<i>5/28/24</i>	<input checked="" type="checkbox"/>		
Signature:	Municipality:	DATE	Owner	Elector	Both
Address (street, city, zip):					
Signature:	Municipality:	DATE	Owner	Elector	Both
Address (street, city, zip):					
Signature:	Municipality:	DATE	Owner	Elector	Both
Address (street, city, zip):					
Signature:	Municipality:	DATE	Owner	Elector	Both
Address (street, city, zip):					
Signature:	Municipality:	DATE	Owner	Elector	Both
Address (street, city, zip):					
Signature:	Municipality:	DATE	Owner	Elector	Both
Address (street, city, zip):					
Signature:	Municipality:	DATE	Owner	Elector	Both
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Signature:	Municipality:	DATE	Owner	Elector	Both
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Signature:	Municipality:	DATE	Owner	Elector	Both
Address (street, city, zip):					
Signature:	Municipality:	DATE	Owner	Elector	Both
Address (street, city, zip):					
Signature:	Municipality:	DATE	Owner	Elector	Both
Address (street, city, zip):					

Make as many copies of this page as are needed. Attach all completed copies to the petition.





School Board Action - [Wis. Stats. 117.12\(3\)](#)

During the month of February, each affected school board must give the petitioners an opportunity to meet with the board to present reasons for the proposed reorganization before adopting a resolution either granting or denying the detachment. Each affected school board must vote on the proposed reorganization.

If all school boards agree to the detachment and attachment of the territory, the process ends and the reorganization will become effective July 1 of that year. If any school board denies the proposed reorganization, an appeal may be made to the School District Boundary Appeal Board by the electors or owners described above. Failure of a school board to adopt a resolution before March 1 either ordering or denying the reorganization constitutes a denial of the reorganization by the school board.

Appeals of a School Board's Order of Denial - [Wis. Stats. 117.12\(4\)](#) and [\(5\)](#)

A majority of the elector(s) residing in the territory or the owner(s) of 50 percent or more of the territory may appeal the school board's order denying detachment of a small territory. The appeal shall be filed with the Secretary of the School District Boundary Appeal Board before the March 15 following the denial. Appeals received after March 14 will be rejected as not timely.

Click on the following link to view or print a [model appeal application](#) for a hearing before the School District Boundary Appeal Panel.

Appeal Panel

In most cases, appeals of the denial of the detachment and attachment of small territories are heard by a three-member Appeal Panel appointed by the State Superintendent. The panel members are also members of the School District Boundary Appeal Board (SDBAB). The panel must include one person from a district with small enrollment, one from a district with medium enrollment and one from a district with large enrollment. The Appeal Panel, after hearing the details of the petition, may affirm, deny or modify the school board's denial of the reorganization of the territory designated on the petition. The appeal order shall be issued before the June 15 following the filing of the appeal; any order of detachment is effective July 1.

School District Boundary Appeal Board

The law also provides that an appeal shall be heard by a seven-member School District Boundary Appeal Board, rather than an Appeal Panel, if any of the following apply:

More than one appeal to detach small territory from a single district was filed by the March 15 date and either:

The total assessed valuation of the territory proposed to be detached under the appeals, divided by the assessment ratio, is seven percent or more of the equalized valuation of the original school district; or

The number of pupils enrolled in the school district who reside in the territory proposed to be detached is seven percent or more of that school district's enrollment;

OR

The total territory detached over the previous two years, including the appeal under review, constitutes two percent or more of either the equalized value or enrollment of the school district from which detachment is proposed.

For all appeals, the School District Boundary Appeal Panel or Board shall evaluate each appeal with the statutory criteria listed in [Wis. Stats. 117.15](#) and issue an order either affirming, denying, or modifying the school board's denial of any or all of the proposed reorganizations. The School District Boundary Appeal Board's order shall be issued by the June 15 following the filing of the appeal; any reorganization that is granted is effective July 1.

MEMORANDUM OF UNDERSTANDING

THIS MEMORANDUM OF UNDERSTANDING (this “*Memorandum*”) is made and entered into as of the ____ day of _____, 2024, by and between the **School District of River Falls**, a Wisconsin school district (“*School*”), and the **River Falls FFA Alumni Association** (“*Association*”).

RECITALS:

WHEREAS, School owns approximately forty (40) acres of real property located at 595 Dry Run Road, River Falls WI 54022 in St. Croix County, Wisconsin (the “*School Farm*”);

WHEREAS, Association is the process of infrastructure improvements of a seasonal watering system to the School Farm;

WHEREAS, Association desires to install a pipe and hydrant, which the Association would drain in the Fall to prevent freezing, for the purpose of improving the usability of the garden area and the School Farm;

WHEREAS, Association will be responsible for all costs associated with the installation, maintenance and utilities necessary for the use of such improvements;

School desires to cooperate in such agreement on the terms and conditions set forth in this Memorandum; and

WHEREAS, the parties desire to enter into this Memorandum to set forth their understanding.

NOW, THEREFORE, in consideration of the foregoing recitals, which are incorporated herein, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties hereto agree as follows:

1. **Use of Property.** School agrees that Association shall be allowed to continue its use of the School Farm for agricultural purposes until such time that the School, or its successors or assigns, determine that the School Farm is needed for an alternative use and purpose. The School shall not be required to reimburse the Association for aforementioned infrastructure costs.

2. **Entire Agreement; Amendment.** This Memorandum constitutes the entire agreement between the parties pertaining to the subject matter hereof and supersedes all prior and contemporaneous agreements and understandings of the parties in connection therewith. This Memorandum may be amended or modified in whole or in part at any time by an agreement in writing among the parties hereto.

3. **Binding Agreement.** This Memorandum shall be binding upon and inure to the benefit of the parties hereto, and their respective successors and assigns.

4. **Counterparts; Electronic Signatures.** This Memorandum may be executed in one or more counterparts and each counterpart shall be deemed one and the same instrument. Faxes or scanned .pdf signatures will be as valid as ink-signed originals.

5. **Applicable Law.** This Memorandum shall be governed by and construed under the laws of the State of Wisconsin.

6. **Invalidity.** If any provision in this Memorandum shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision hereof, and this Memorandum shall be construed as if such invalid, illegal, or unenforceable provision had never been contained herein.

[The remainder of this page is intentionally left blank.]

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Understanding to be executed as of the day and year first written above.

SCHOOL:

School District of River Falls,
a Wisconsin school district

By: Stacy Johnson Meyers
Its: President

By: Lindsey Curtis
Its: Clerk

CITY:

River Falls FFA Alumni Association,
a Wisconsin affiliate association

By:
Its:

By:
Its: