

School District of River Falls
Finance and Facilities Committee Meeting

Monday, May 11, 2026 - 6:00 PM

District Office

852 E Division Street

River Falls, Wisconsin 54022

Finance and Facilities Committee members: Mike Miller (Chair), Bo Hirstein, & Alan Tuchtenhagen

A quorum of the School Board may be present for information-gathering purposes only.

Agendas can be viewed at <https://www.rfsd.k12.wi.us/district/school-board.cfm> or at <https://meetings.boardbook.org/Public/Organization/1447>

1. **CALL TO ORDER - 6:00 PM**
2. **MANNER OF PUBLIC NOTIFICATION OF MEETING**
3. **HEARING OF VISITORS OR DELEGATIONS**

4. **2025-26 BUDGET UPDATE**

Description: The Director of Finance and Facilities will provide a 2025-26 budget update.

Recommended Action: None, informational only.

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5. **2026-27 FOOD SERVICE MEAL PRICES**

Description: The Director of Finance and Facilities will provide an update on 2026-27 Food Service meal prices.

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 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, June 8, 2026, 7:00 p.m. *(or immediately following Educational Program)*

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

8. **ADJOURN**

Fd Sourc	Source	2024-25 FY Activity	2025-26 Original Budget	2025-26 FYTD Activity	2025-26 FYTD %	2024-25 FYTD %
10	GENERAL FUND					
10 211	PROPERTY TAX	17,623,254.00	19,954,725.00	13,135,525.00	65.83	65.44
10 212	CHARGE BACK- PROPERTY TAXES	11,903.00	1,862.00	1,225.70	65.83	65.44
10 213	MOBILE HOME TAX	8,999.52	13,000.00	0.00	0.00	69.23
10 249	BUS TRANSPORTATION REVENUE	14,763.03	18,000.00	19,523.97	108.47	62.13
10 264	Non-Cap Asset Sales	976.65	1,000.00	1,942.46	194.25	97.67
10 271	ADMISSIONS	58,599.00	45,000.00	52,732.00	117.18	130.22
10 284	INTEREST EARNINGS	461,684.82	150,000.00	250,013.52	166.68	102.96
10 291	GIFTS, FUNDRAISING & CONTRIBUT	59,164.60	40,000.00	9,000.00	22.50	98.09
10 292	STUDENT FEES	242,483.25	235,000.00	231,705.47	98.60	79.98
10 293	RENTALS	14,146.73	7,000.00	18,861.30	269.45	148.00
10 297	STUDENT FINES	35.00	0.00	623.34	0.00	0.00
10 343	CO-CURRICULAR COST SHARING	16,073.43	14,000.00	0.00	0.00	0.00
10 345	OPEN ENROLLMENT	1,816,194.00	2,168,665.00	0.00	0.00	0.00
10 348	TRANSPORTATION FEES - OTHR WI	12,118.17	5,000.00	1,740.96	34.82	141.65
10 515	STATE AID THRU CESA	595.50	0.00	0.00	0.00	0.00
10 517	FEDERAL AID THRU CESA	4,078.20	3,500.00	0.00	0.00	0.00
10 612	TRANSPORTATION AID	86,101.00	85,000.00	65,600.00	77.18	82.05
10 613	LIBRARY AID	280,659.00	280,659.00	0.00	0.00	0.00
10 619	OTHER STATE CATEGORICAL AID	40,031.25	2,000.00	0.00	0.00	135.34
10 621	STATE EQUALIZATION AID	21,889,139.00	21,790,947.00	14,164,116.00	65.00	65.00
10 630	STATE GRANT	185,127.34	69,334.00	0.00	0.00	0.00
10 660	DNR - PILT PROGRAM PAYMENTS	45,701.16	41,000.00	44,972.71	109.69	80.70
10 691	TAX EXEMPT COMPUTER AID	142,488.42	142,488.00	0.00	0.00	0.00
10 695	PER PUPIL AID	2,514,638.00	2,514,638.00	2,489,410.00	99.00	100.00
10 699	State Grant-Misc	252,976.50	239,797.00	0.00	0.00	0.00
10 713	VOCATIONAL ED. ACT	19,229.00	23,924.00	0.00	0.00	0.00
10 730	FEDERAL GRANT	72,579.55	82,118.00	0.00	0.00	0.00
10 751	TITLE 1 GRANT	237,758.59	245,146.00	0.00	0.00	0.00
10 780	SBS MEDICAID	154,744.25	125,000.00	0.00	0.00	0.00
10 861	CAPITAL ASSET SALE	5,654.76	5,000.00	8,487.60	169.75	113.10
10 878	CAPITAL LEASES	148,669.00	0.00	0.00	0.00	0.00
10 961	CASH ADJUSTMENTS	0.00	0.00	32,527.37	0.00	0.00
10 964	INSURANCE	16,533.64	0.00	0.00	0.00	0.00
10 971	INS DIV / E-RATE	111,770.30	130,000.00	393,599.38	302.77	83.55
10 990	MISC. REFUND	21,086.69	5,000.00	600.31	12.01	390.23
10 ---	GENERAL FUND	46,569,956.35	48,438,803.00	30,922,207.09	63.82	63.25
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21	SPECIAL REVENUE FUND					
21 262	NON-CAP FOR RESALE	124,076.16	0.00	146,086.92	0.00	0.00
21 279	OTHER SCHOOL ACTIVITY INCOME	161,835.91	0.00	152,997.56	0.00	0.00
21 291	GIFTS, FUNDRAISING & CONTRIBUT	377,687.83	0.00	351,841.64	0.00	0.00
21 ---	SPECIAL REVENUE FUND	663,599.90	0.00	650,926.12	0.00	0.00
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27	SPECIAL EDUCATION FUND					
27 110	OPERATING TRANSFER/GENERAL	4,832,054.86	4,864,052.00	0.00	0.00	0.00
27 346	TUITION - 66:30	36,733.71	75,654.00	0.00	0.00	0.00
27 446	SPED TUITION NON-WI SCHOOL DIS	6,953.90	0.00	0.00	0.00	0.00
27 611	HANDICAPPED AID	1,868,312.00	2,660,000.00	1,799,396.00	67.65	67.50
27 697	Transition Grant	16,109.49	20,000.00	0.00	0.00	0.00

Fd	Sourc	Source	2024-25 FY Activity	2025-26 Original Budget	2025-26 FYTD Activity	2025-26 FYTD %	2024-25 FYTD %
27		SPECIAL EDUCATION FUND					
27 699		State Grant-Misc	12,759.39	25,364.00	0.00	0.00	33.54
27 730		FEDERAL GRANT	766,080.15	853,021.00	361,792.08	42.41	0.00
27 780		SBS MEDICAID	109,297.56	100,000.00	27,855.31	27.86	33.98
27 990		MISC. REFUND	100.00	0.00	0.00	0.00	0.00
27 ---		SPECIAL EDUCATION FUND	7,648,401.06	8,598,091.00	2,189,043.39	25.46	18.04
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39		REFERENDUM APPROVED DEBT SRVC					
39 211		PROPERTY TAX	7,908,636.00	7,055,655.00	4,644,500.63	65.83	65.44
39 284		INTEREST EARNINGS	118,332.40	52,000.00	46,167.63	88.78	182.05
39 968		DEBT ISSUE PREMIUM & ACC. INT.	367,761.65	0.00	0.00	0.00	0.00
39 ---		REFERENDUM APPROVED DEBT SRVC	8,394,730.05	7,107,655.00	4,690,668.26	65.99	71.01
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46		LONG TERM CAPTL IMPVMNT TRUST					
46 110		OPERATING TRANSFER/GENERAL	850,000.00	0.00	0.00	0.00	0.00
46 284		INTEREST EARNINGS	40,382.40	25,000.00	35,529.68	142.12	210.68
46 ---		LONG TERM CAPTL IMPVMNT TRUST	890,382.40	25,000.00	35,529.68	142.12	210.68
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49		CONSTRUCTION ACCOUNT					
49 284		INTEREST EARNINGS	1,045,848.40	175,000.00	579,065.24	330.89	47.90
49 ---		CONSTRUCTION ACCOUNT	1,045,848.40	175,000.00	579,065.24	330.89	47.90
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50		FOOD SERVICE FUND					
50 110		OPERATING TRANSFER/GENERAL	0.00	0.00	5,939.65	0.00	0.00
50 251		PUPILS	739,762.18	786,525.00	585,636.55	74.46	71.82
50 252		ADULTS	21,588.60	25,300.00	19,561.60	77.32	69.29
50 259		OTHER FOOD SERV. SALES	494,647.65	502,075.00	348,722.63	69.46	73.00
50 264		Non-Cap Asset Sales	0.00	0.00	9,300.00	0.00	0.00
50 284		INTEREST EARNINGS	7.67	0.00	8.94	0.00	0.00
50 617		FOOD SERVICE AID-STATE	25,314.90	24,800.00	0.00	0.00	0.00
50 715		CASH IN LIEU OF COMMODITIES	133,375.00	125,000.00	118,878.00	95.10	166.72
50 717		FOOD SERVICE AID-FEDERAL	514,505.24	550,000.00	334,422.64	60.80	53.90
50 990		MISC. REFUND	0.00	0.00	95.00	0.00	0.00
50 ---		FOOD SERVICE FUND	1,929,201.24	2,013,700.00	1,422,565.01	70.64	70.35
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60		CUSTODIAL FUND					
60 262		NON-CAP FOR RESALE	63,202.55	0.00	58,158.62	0.00	0.00
60 279		OTHER SCHOOL ACTIVITY INCOME	32,045.92	0.00	17,651.94	0.00	0.00
60 291		GIFTS, FUNDRAISING & CONTRIBUT	18,513.92	0.00	12,150.27	0.00	0.00
60 ---		CUSTODIAL FUND	113,762.39	0.00	87,960.83	0.00	0.00
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Fd Sourc	Source	2024-25 FY Activity	2025-26 Original Budget	2025-26 FYTD Activity	2025-26 FYTD %	2024-25 FYTD %
73	PENSION AND OPEB TRUST FUND					
73 284	INTEREST EARNINGS	84,530.66	73,000.00	68,924.08	94.42	97.12
73 951	OPEB ADC CONTRIBUTION	344,608.00	350,000.00	0.00	0.00	0.00
73 ---	PENSION AND OPEB TRUST FUND	429,138.66	423,000.00	68,924.08	16.29	17.79
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80	COMMUNITY SERVICE FUND					
80 211	PROPERTY TAX	220,000.00	220,000.00	144,818.62	65.83	65.44
80 272	COMMUNITY SERVICE FEES	994,626.60	1,061,805.00	969,994.74	91.35	83.61
80 284	INTEREST EARNINGS	1,550.09	1,500.00	4,128.19	275.21	0.00
80 291	GIFTS, FUNDRAISING & CONTRIBUT	2,370.00	2,500.00	1,470.00	58.80	0.00
80 ---	COMMUNITY SERVICE FUND	1,218,546.69	1,285,805.00	1,120,411.55	87.14	80.50
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Number of Accounts: 247

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Fd	Object	Expense Object	2024-25 FY Activity	2025-26 Original Budget	2025-26 FYTD Activity	2025-26 FYTD %	2024-25 FYTD %
10		GENERAL FUND					
10	1--	EMPLOYEE SALARIES	22,104,167.35	22,968,265.00	14,627,929.57	63.69	63.10
10	2--	EMPLOYEE BENEFITS	8,120,972.86	8,998,101.00	5,853,139.24	65.04	64.51
10	3--	PURCHASED SERVICES	6,688,428.08	7,790,277.00	3,129,901.09	40.18	47.00
10	4--	NON-CAPITAL OBJECTS	1,492,960.10	1,916,683.00	1,018,052.92	51.35	57.53
10	5--	CAPITAL OBJECTS	1,420,744.30	966,120.00	395,331.68	40.92	92.90
10	6--	DEBT RETIREMENT	369,236.98	355,252.00	424,912.27	119.61	59.46
10	7--	INSURANCE & JUDGMENTS	410,381.92	421,774.00	428,599.26	101.62	101.09
10	8--	OPERATING TRANSFERS-OUT	5,682,054.86	4,864,052.00	5,939.65	0.12	0.00
10	9--	OTHER OBJECTS	135,030.11	158,279.00	96,261.54	60.82	63.76
10	---	GENERAL FUND	46,423,976.56	48,438,803.00	25,980,067.22	53.56	55.25
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21		SPECIAL REVENUE FUND					
21	2--	EMPLOYEE BENEFITS	901.16	0.00	479.20	0.00	0.00
21	3--	PURCHASED SERVICES	72,247.79	0.00	49,890.36	0.00	0.00
21	4--	NON-CAPITAL OBJECTS	386,061.65	0.00	362,983.22	0.00	0.00
21	5--	CAPITAL OBJECTS	4,000.00	0.00	0.00	0.00	0.00
21	9--	OTHER OBJECTS	132,432.05	0.00	71,133.27	0.00	0.00
21	---	SPECIAL REVENUE FUND	595,642.65	0.00	484,486.05	0.00	0.00
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27		SPECIAL EDUCATION FUND					
27	1--	EMPLOYEE SALARIES	5,501,524.20	6,006,650.00	3,777,757.13	63.54	61.76
27	2--	EMPLOYEE BENEFITS	2,015,110.21	2,267,870.00	1,433,916.11	64.13	61.95
27	3--	PURCHASED SERVICES	91,771.23	249,100.00	151,629.42	57.39	43.79
27	4--	NON-CAPITAL OBJECTS	34,321.72	54,700.00	42,131.59	67.17	62.75
27	5--	CAPITAL OBJECTS	0.00	4,221.00	0.00	0.00	0.00
27	9--	OTHER OBJECTS	5,673.70	15,550.00	5,037.99	37.88	34.07
27	---	SPECIAL EDUCATION FUND	7,648,401.06	8,598,091.00	5,410,472.24	63.49	61.36
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39		REFERENDUM APPROVED DEBT SRVC					
39	6--	DEBT RETIREMENT	9,649,192.50	7,146,905.00	7,146,905.00	100.00	100.00
39	---	REFERENDUM APPROVED DEBT	9,649,192.50	7,146,905.00	7,146,905.00	100.00	100.00
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46		LONG TERM CAPTL IMPVMNT TRUST					
46	3--	PURCHASED SERVICES	402,596.45	650,000.00	630,913.71	97.06	37.15
46	5--	CAPITAL OBJECTS	0.00	0.00	43,122.27	0.00	0.00
46	---	LONG TERM CAPTL IMPVMNT T	402,596.45	650,000.00	674,035.98	103.70	37.15
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Fd	Object	Expense Object	2024-25 FY Activity	2025-26 Original Budget	2025-26 FYTD Activity	2025-26 FYTD %	2024-25 FYTD %
49	CONSTRUCTION ACCOUNT						
49	3--	PURCHASED SERVICES	10,787,061.89	17,150,000.00	10,690,967.54	62.34	28.79
49	4--	NON-CAPITAL OBJECTS	21,902.93	0.00	89,762.75	0.00	0.00
49	5--	CAPITAL OBJECTS	668,590.44	0.00	522,315.86	0.00	184.14
49	7--	INSURANCE & JUDGMENTS	13,926.00	0.00	2,034.00	0.00	0.00
49	---	CONSTRUCTION ACCOUNT	11,491,481.26	17,150,000.00	11,305,080.15	65.92	32.00
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50	FOOD SERVICE FUND						
50	1--	EMPLOYEE SALARIES	12,207.03	13,500.00	8,474.39	62.77	59.99
50	2--	EMPLOYEE BENEFITS	1,715.22	1,900.00	1,153.91	60.73	53.81
50	3--	PURCHASED SERVICES	1,006,192.79	1,018,900.00	697,429.98	68.45	67.88
50	4--	NON-CAPITAL OBJECTS	935,955.42	953,500.00	629,785.21	66.05	69.53
50	9--	OTHER OBJECTS	23,656.02	25,900.00	16,063.34	62.02	44.06
50	---	FOOD SERVICE FUND	1,979,726.48	2,013,700.00	1,352,906.83	67.19	68.22
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60	CUSTODIAL FUND						
60	2--	EMPLOYEE BENEFITS	0.00	0.00	42.61	0.00	0.00
60	9--	OTHER OBJECTS	115,098.77	0.00	142,078.26	0.00	0.00
60	---	CUSTODIAL FUND	115,098.77	0.00	142,120.87	0.00	0.00
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73	PENSION AND OPEB TRUST FUND						
73	9--	OTHER OBJECTS	580,877.10	565,000.00	0.00	0.00	0.00
73	---	PENSION AND OPEB TRUST FU	580,877.10	565,000.00	0.00	0.00	0.00
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80	COMMUNITY SERVICE FUND						
80	1--	EMPLOYEE SALARIES	787,003.86	820,059.00	542,294.24	66.13	72.54
80	2--	EMPLOYEE BENEFITS	189,331.69	208,884.00	146,579.11	70.17	78.40
80	3--	PURCHASED SERVICES	114,436.85	96,162.00	61,468.26	63.92	75.22
80	4--	NON-CAPITAL OBJECTS	63,424.95	67,050.00	45,017.05	67.14	43.64
80	5--	CAPITAL OBJECTS	16,708.56	850.00	686.40	80.75	0.00
80	9--	OTHER OBJECTS	97,576.82	92,800.00	82,981.09	89.42	76.21
80	---	COMMUNITY SERVICE FUND	1,268,482.73	1,285,805.00	879,026.15	68.36	73.20
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Grand Expense Totals			80,155,475.56	85,848,304.00	53,375,100.49	62.18	58.84

Number of Accounts: 2259

<u>Fd Fund</u>	<u>Beginning Balance</u>	<u>March 2025-26 Beginning Balance</u>	<u>Month End Balance Current Year</u>	<u>Month End Balance Prior Year</u>
10 GENERAL FUND	14,719,728.32CR	14,667,140.34CR	19,661,868.19CR	18,267,286.57CR
21 SPECIAL REVENUE FUND	524,449.03CR	699,888.53CR	690,889.10CR	497,673.18CR
27 SPECIAL EDUCATION FUND	0.00	2,820,165.08	3,221,428.85	3,305,291.60
39 REFERENDUM APPROVED DEBT SRVC	1,831,687.07CR	5,258,902.83CR	624,549.67	901,245.94
46 LONG TERM CAPTL IMPVMT TRUST	1,544,226.96CR	902,994.77CR	905,720.66CR	846,573.09CR
49 CONSTRUCTION ACCOUNT	17,361,520.58CR	6,660,888.93CR	6,635,505.67CR	24,727,427.40CR
50 FOOD SERVICE FUND	349,681.44CR	366,775.09CR	419,339.62CR	442,727.24CR
60 CUSTODIAL FUND	54,103.79CR	0.00	56.25	54,775.67CR
73 PENSION AND OPEB TRUST FUND	4,572,549.34CR	4,618,672.52CR	4,641,473.42CR	4,787,413.46CR
80 COMMUNITY SERVICE FUND	127,775.43CR	354,479.52CR	369,160.83CR	257,406.90CR
Grand Equity Totals	41,085,721.96CR	30,709,577.45CR	29,477,922.72CR	45,674,745.97CR

Number of Accounts: 150

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