School District of River Falls

Finance and Facilities Committee Meeting

Monday, July 13, 2026 - at 7:00 PM or immediately following the 6:00 PM Educational Program meeting
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 - 7:00 PM (or immediately after the Educational Program Committee)**
2. **MANNER OF PUBLIC NOTIFICATION OF MEETING**
3. **HEARING OF VISITORS OR DELEGATIONS**

4. **2025-26 BUDGET UPDATE** **2**
Description: The Director of Finance and Facilities will provide an update on the 2025-26 Budget.
Recommended Action: None, informational only.

5. **2025-26 FUND 46 CAPITAL IMPROVEMENT TRANSFER** **8**
Description: The Director of Finance will provide information on a Fund 46 Capital Improvement transfer.
Recommended Action: Approve a transfer to Fund 46 for future capital improvements.

6. **2025-26 FUND BALANCE DESIGNATIONS** **9**
Description: The Director of Finance will provide information on 2025-26 fund balance designations.
Recommended Action: Approve the 2025-26 fund balance designations.

7. **2026-27 FOOD SERVICE MEAL PRICES** **11**
Description: The Director of Finance will provide information on meal prices for the 2026-27 school year.
Recommended Action: Approve the 2026-27 food service meal prices.

8. **2026-27 PROPERTY AND LIABILITY INSURANCE RENEWALS** **12**
Description: The Director of Finance and Facilities will provide information on the 2026-27 property and liability insurance renewals.
Recommended Action: None, informational only.

9. **2026-27 PRELIMINARY BUDGET** **13**
Description: The Director of Finance and Facilities will provide an update on the 2026-27 preliminary budget.
Recommended Action: None, informational only.

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 School 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, August 10, 2026, 7:00 p.m. *(or immediately following Educational Program)*
The meeting will be held at the District Office, 852 E. Division Street.

12. **ADJOURN**

Fd	Sourc	Source	2024-25 FY Activity	2025-26 Revised 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	13,538,098.28	67.84	67.76
10	212	CHARGE BACK- PROPERTY TAXES	11,903.00	1,862.00	1,263.27	67.84	67.76
10	213	MOBILE HOME TAX	8,999.52	13,000.00	6,380.44	49.08	69.23
10	249	BUS TRANSPORTATION REVENUE	14,763.03	18,000.00	20,701.38	115.01	68.90
10	264	Non-Cap Asset Sales	976.65	1,000.00	2,172.71	217.27	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	290,000.00	329,084.33	113.48	129.56
10	291	GIFTS, FUNDRAISING & CONTRIBUT	59,164.60	40,000.00	9,000.00	22.50	100.76
10	292	STUDENT FEES	242,483.25	235,000.00	281,765.18	119.90	89.34
10	293	RENTALS	14,146.73	7,000.00	23,149.04	330.70	166.33
10	297	STUDENT FINES	35.00	0.00	788.34	0.00	0.00
10	343	CO-CURRICULAR COST SHARING	16,073.43	14,000.00	6,927.92	49.49	114.81
10	345	OPEN ENROLLMENT	1,816,194.00	2,113,165.00	0.00	0.00	0.00
10	348	TRANSPORTATION FEES - OTHR WI	12,118.17	5,000.00	2,620.56	52.41	165.80
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	6,213.78	177.54	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	292,978.00	292,978.00	100.00	100.00
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	12.16
10	660	DNR - PILT PROGRAM PAYMENTS	45,701.16	41,000.00	44,972.71	109.69	111.47
10	691	TAX EXEMPT COMPUTER AID	142,488.42	142,488.00	131,842.28	92.53	92.53
10	695	PER PUPIL AID	2,514,638.00	2,489,410.00	2,489,410.00	100.00	100.00
10	699	State Grant-Misc	252,976.50	239,797.00	15,662.50	6.53	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	58.91
10	751	TITLE 1 GRANT	237,758.59	245,146.00	0.00	0.00	95.42
10	780	SBS MEDICAID	154,744.25	125,000.00	34,343.07	27.47	123.80
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	390,000.00	393,599.38	100.92	83.55
10	990	MISC. REFUND	21,086.69	5,000.00	678.31	13.57	417.52
10	---	GENERAL FUND	46,569,956.35	48,770,394.00	31,955,114.45	65.52	66.34
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21		SPECIAL REVENUE FUND					
21	262	NON-CAP FOR RESALE	124,076.16	0.00	168,629.56	0.00	0.00
21	279	OTHER SCHOOL ACTIVITY INCOME	161,835.91	0.00	191,141.36	0.00	0.00
21	291	GIFTS, FUNDRAISING & CONTRIBUT	377,687.83	0.00	460,304.53	0.00	0.00
21	---	SPECIAL REVENUE FUND	663,599.90	0.00	820,075.45	0.00	0.00
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27		SPECIAL EDUCATION FUND					
27	110	OPERATING TRANSFER/GENERAL	4,832,054.86	5,113,313.50	0.00	0.00	0.00
27	346	TUITION - 66:30	36,733.71	75,654.00	49,794.96	65.82	24.00
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	2,394,051.00	1,799,396.00	75.16	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 Revised 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	44.72
27	730	FEDERAL GRANT	766,080.15	853,021.00	540,835.86	63.40	0.00
27	780	SBS MEDICAID	109,297.56	100,000.00	55,387.29	55.39	68.22
27	990	MISC. REFUND	100.00	0.00	0.00	0.00	0.00
27	---	SPECIAL EDUCATION FUND	7,648,401.06	8,581,403.50	2,445,414.11	28.50	18.85
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39		REFERENDUM APPROVED DEBT SRVC					
39	211	PROPERTY TAX	7,908,636.00	7,055,655.00	4,786,843.77	67.84	67.76
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	4,833,011.40	68.00	73.30
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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	40,954.36	163.82	249.71
46	---	LONG TERM CAPTL IMPVMNT TRUST	890,382.40	25,000.00	40,954.36	163.82	249.71
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49		CONSTRUCTION ACCOUNT					
49	284	INTEREST EARNINGS	1,045,848.40	590,000.00	608,555.09	103.14	51.76
49	---	CONSTRUCTION ACCOUNT	1,045,848.40	590,000.00	608,555.09	103.14	51.76
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50		FOOD SERVICE FUND					
50	110	OPERATING TRANSFER/GENERAL	0.00	0.00	6,479.35	0.00	0.00
50	251	PUPILS	739,762.18	786,525.00	767,513.35	97.58	94.79
50	252	ADULTS	21,588.60	25,300.00	25,928.00	102.48	94.00
50	259	OTHER FOOD SERV. SALES	494,647.65	502,075.00	448,636.25	89.36	93.16
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	10.91	0.00	0.00
50	617	FOOD SERVICE AID-STATE	25,314.90	24,800.00	26,744.71	107.84	0.00
50	715	CASH IN LIEU OF COMMODITIES	133,375.00	125,000.00	127,826.00	102.26	166.72
50	717	FOOD SERVICE AID-FEDERAL	514,505.24	550,000.00	448,476.24	81.54	61.00
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	1,861,009.81	92.42	87.30
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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 Revised 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	301,818.00	0.00	0.00	0.00
73	---	PENSION AND OPEB TRUST FUND	429,138.66	374,818.00	68,924.08	18.39	17.79
80		COMMUNITY SERVICE FUND					
80	211	PROPERTY TAX	220,000.00	220,000.00	149,256.97	67.84	67.76
80	272	COMMUNITY SERVICE FEES	994,626.60	1,061,805.00	1,115,225.62	105.03	95.99
80	284	INTEREST EARNINGS	1,550.09	1,500.00	5,419.58	361.31	0.00
80	291	GIFTS, FUNDRAISING & CONTRIBUT	2,370.00	2,500.00	2,523.00	100.92	0.00
80	---	COMMUNITY SERVICE FUND	1,218,546.69	1,285,805.00	1,272,425.17	98.96	91.15

Number of Accounts: 255

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Fd	Object	Expense Object	2024-25 FY Activity	2025-26 Revised Budget	2025-26 FYTD Activity	2025-26 FYTD %	2024-25 FYTD %
10		GENERAL FUND					
10	1--	EMPLOYEE SALARIES	22,104,167.35	22,968,264.00	18,567,015.08	80.84	80.20
10	2--	EMPLOYEE BENEFITS	8,120,972.86	8,998,704.00	7,204,878.70	80.07	78.98
10	3--	PURCHASED SERVICES	6,688,428.08	7,916,056.00	4,168,254.72	52.66	57.77
10	4--	NON-CAPITAL OBJECTS	1,492,960.10	1,982,723.00	1,361,805.51	68.68	73.26
10	5--	CAPITAL OBJECTS	1,420,744.30	856,028.50	510,837.89	59.68	105.60
10	6--	DEBT RETIREMENT	369,236.98	355,252.00	461,704.27	129.97	108.36
10	7--	INSURANCE & JUDGMENTS	410,381.92	421,774.00	429,512.08	101.83	101.09
10	8--	OPERATING TRANSFERS-OUT	5,682,054.86	5,113,313.50	6,479.35	0.13	0.00
10	9--	OTHER OBJECTS	135,030.11	158,279.00	123,202.31	77.84	78.87
10	---	GENERAL FUND	46,423,976.56	48,770,394.00	32,833,689.91	67.32	69.07
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21		SPECIAL REVENUE FUND					
21	2--	EMPLOYEE BENEFITS	901.16	0.00	750.18	0.00	0.00
21	3--	PURCHASED SERVICES	72,247.79	0.00	57,686.99	0.00	0.00
21	4--	NON-CAPITAL OBJECTS	386,061.65	0.00	442,548.31	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	130,781.35	0.00	0.00
21	---	SPECIAL REVENUE FUND	595,642.65	0.00	631,766.83	0.00	0.00
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27		SPECIAL EDUCATION FUND					
27	1--	EMPLOYEE SALARIES	5,501,524.20	5,990,659.00	4,938,080.74	82.43	81.40
27	2--	EMPLOYEE BENEFITS	2,015,110.21	2,250,524.00	1,821,854.46	80.95	78.71
27	3--	PURCHASED SERVICES	91,771.23	264,199.50	236,082.70	89.36	51.80
27	4--	NON-CAPITAL OBJECTS	34,321.72	62,721.00	45,736.92	72.92	66.23
27	9--	OTHER OBJECTS	5,673.70	13,300.00	5,145.99	38.69	35.39
27	---	SPECIAL EDUCATION FUND	7,648,401.06	8,581,403.50	7,046,900.81	82.12	79.84
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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	698,845.66	107.51	40.62
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	741,967.93	114.15	40.62
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49		CONSTRUCTION ACCOUNT					
49	3--	PURCHASED SERVICES	10,787,061.89	17,150,000.00	12,482,668.96	72.79	43.27
49	4--	NON-CAPITAL OBJECTS	21,902.93	0.00	111,401.24	0.00	0.00
49	5--	CAPITAL OBJECTS	668,590.44	0.00	522,394.48	0.00	190.98

Fd	Object	Expense Object	2024-25 FY Activity	2025-26 Revised Budget	2025-26 FYTD Activity	2025-26 FYTD %	2024-25 FYTD %
49		CONSTRUCTION ACCOUNT					
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	13,118,498.68	76.49	46.55
50		FOOD SERVICE FUND					
50	1--	EMPLOYEE SALARIES	12,207.03	13,500.00	11,297.63	83.69	82.14
50	2--	EMPLOYEE BENEFITS	1,715.22	1,900.00	1,557.61	81.98	73.72
50	3--	PURCHASED SERVICES	1,006,192.79	1,018,900.00	905,492.53	88.87	87.47
50	4--	NON-CAPITAL OBJECTS	935,955.42	953,500.00	820,027.77	86.00	89.26
50	9--	OTHER OBJECTS	23,656.02	25,900.00	19,283.43	74.45	53.07
50	---	FOOD SERVICE FUND	1,979,726.48	2,013,700.00	1,757,658.97	87.29	87.72
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	142,022.01	0.00	0.00
60	---	CUSTODIAL FUND	115,098.77	0.00	142,064.62	0.00	0.00
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
80		COMMUNITY SERVICE FUND					
80	1--	EMPLOYEE SALARIES	787,003.86	820,059.00	662,026.02	80.73	85.13
80	2--	EMPLOYEE BENEFITS	189,331.69	208,884.00	173,815.15	83.21	92.93
80	3--	PURCHASED SERVICES	114,436.85	96,162.00	93,176.00	96.89	94.94
80	4--	NON-CAPITAL OBJECTS	63,424.95	67,050.00	74,319.23	110.84	50.15
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	95,538.49	102.95	80.39
80	---	COMMUNITY SERVICE FUND	1,268,482.73	1,285,805.00	1,099,561.29	85.52	85.62
		Grand Expense Totals	80,155,475.56	86,163,207.50	64,519,014.04	74.88	71.57

Number of Accounts: 2290

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

Fd	Fund	Beginning Balance	May 2025-26 Beginning Balance	Month End Balance Current Year	Month End Balance Prior Year
10	GENERAL FUND	14,719,728.32CR	17,198,925.09CR	13,841,152.86CR	13,312,471.76CR
21	SPECIAL REVENUE FUND	524,449.03CR	717,485.15CR	712,757.65CR	542,052.28CR
27	SPECIAL EDUCATION FUND	0.00	4,012,317.74	4,601,486.70	4,653,069.74
39	REFERENDUM APPROVED DEBT SRVC	1,831,687.07CR	482,206.53	482,206.53	718,160.15
46	LONG TERM CAPTL IMPVMNT TRUST	1,544,226.96CR	923,218.24CR	843,213.39CR	829,849.07CR
49	CONSTRUCTION ACCOUNT	17,361,520.58CR	6,501,478.94CR	4,851,576.99CR	23,173,796.35CR
50	FOOD SERVICE FUND	349,681.44CR	447,506.99CR	453,032.28CR	391,814.36CR
60	CUSTODIAL FUND	54,103.79CR	56.25	0.00	50,036.09CR
73	PENSION AND OPEB TRUST FUND	4,572,549.34CR	4,641,473.42CR	4,641,473.42CR	4,787,413.46CR
80	COMMUNITY SERVICE FUND	127,775.43CR	351,630.43CR	300,639.31CR	234,571.70CR
	Grand Equity Totals	41,085,721.96CR	26,287,137.74CR	20,560,152.67CR	37,950,775.18CR

Number of Accounts: 151

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

School District of River Falls
Fund 46
Long Term Capital Improvement Trust Fund

Fiscal Year	Transfer from General Fund	Expenditures
2017-18	$180,000.00	
2018-19	$125,000.00	
2019-20	$75,000.00	
2020-21	$265,000.00	
2021-22	$0.00	
2022-23	$0.00	$0.00
2023-24	$1,050,000.00	$670,370.41
2024-25	$850,000.00	$402,596.45
2025-26	**$850,000.00**	$777,472.44

* estimate

Limitations regarding Fund 46 activities and access to funds:

- Funds may only be accessed five years after the establishment of the “trust” fund.
- Fund balance may not be used for general fund cash flow purposes.
- Funds may not be transferred to another fund or liquidated.
- Loaning of money for other purposes or to other funds is not allowed.
- Funds must be physically deposited and held in a segregated bank/investment (separate and distinct from other district accounts) until they are expended for capital improvement projects per the district’s plan.

If the cash deposit to the Fund 46 account is posted by the financial institution after June 30th, but on or before July 30th, the district may record the transaction as a June 30th accrual.

F&F 7.13.26

SCHOOL DISTRICT OF
River Falls

Administrative Office
852 E. Division Street, River Falls WI 54022
PHONE: (715) 425-1800 FAX: (715) 425-1804
www.rfsd.k12.wi.us

Memorandum

Date: July 13, 2026
To: Board of Education
From: Lynette Coy, Director of Finance & Facilities
Re: 2025-26 Fund Balance Designations

Fund balance is the difference between assets & liabilities and is reported as a snapshot of one day, June 30. In addition to cash, fund balance also includes accounts receivables and payables. Additionally, districts do not receive significant revenue until three months into the new fiscal year, therefore it's crucial to maintain an appropriate balance in order to meet financial obligations.

The Governmental Accounting Standards Board defines 5 fund balance classifications - Nonspendable, Restricted, Committed, Assigned, and Unassigned.

Per the District's Fund Balance policy #662.3, fund balance resources will be reviewed annually to determine the allocation between the classifications, requires a majority vote to commit or assign fund balance, and states that the District will maintain an Unassigned Fund Balance between 25-30%.

On July 1, 2026, the district moved to a self-funded medical insurance plan where the district will be paying monthly claims rather than a set premium amount. Because healthcare claims fluctuate, adequate reserves help ensure that the district can pay medical bills while maintaining enough cash flow for other financial obligations.

It is my recommendation that the District allocate an estimated $900,000 to the Committed Fund Balance for Self-Funded Medical Reserves to build up sufficient cash reserves AND maintain an Unassigned Fund Balance within Board policy range. Therefore this Committed amount may fluctuate slightly as we finalize the 2025-26 fiscal year.

SCHOOL DISTRICT OF
River Falls

Administrative Office
852 E. Division Street, River Falls WI 54022
PHONE: (715) 425-1800 FAX: (715) 425-1804
www.rfsd.k12.wi.us

School District of River Falls

Fund Balance Designations & Percentages

	2024-25			2025-26*	
Classification	**Amount**	**%**		**Amount**	**%**
Nonspendable	$135,945			$0.00	
Restricted	$57,607			$8,445	
Committed	$0			$900,000	
Assigned	$0			$0	
Unassigned	$14,526,180	30.02%		$14,784,659	29.30%
Total Fund Balance	$14,719,732			$15,693,104	
Expenditures	$48,390,324			$50,456,336	
				***estimated as of 7.13.26**	

SCHOOL DISTRICT OF
River Falls

Administrative Office
852 E. Division Street, River Falls WI 54022
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Date: July 13, 2026
To: Finance & Facilities Committee/Board of Education
From: Lynette Coy, Director of Finance & Facilities
Re: Food Service Meal Prices for 2026-2027

Annually the district considers adjustments to meal prices for the following school year. When considering adjustments, the district reviews the food service budget, fund balance, participation percentages, meal offerings, labor & food costs, inflation, and local school district comparables.

Due to continually increasing costs of labor, food, and supplies we are recommending the following increases to the 2026-2027 meal prices.

Meals & Prices					
	2023-24	2024-25	2025-26	**2026-27***	**Increase***
Breakfast ELEM	$1.65	$1.70	$1.80	$1.90	$0.10
Breakfast MS/HS	$1.75	$1.85	$1.90	$2.05	$0.10
2nd Breakfast Entree	$1.75	$1.75	$1.75	$1.85	$0.10
Lunch ELEM	$2.75	$2.85	$2.95	$3.10	$0.15
Lunch MS/HS	$3.05	$3.15	$3.25	$3.40	$0.15
2nd Lunch Entree	$2.50	$2.50	$2.50	$2.65	$0.15
Milk	$0.55	$0.55	$0.55	$0.55	-
Adult Breakfast	$2.90	$3.00	$3.05	$3.20	$0.15
Adult Lunch	$4.70	$4.80	$4.85	$4.95	$0.10

*Recommendation

Property & Liability Insurance Renewals

	Deductible	2024-25		2025-26		2026-27		% chg	Broker / Ins Carrier	Budget Account
Crime	$2,500.00		$2,268.00		$2,399.00		$2,399.00	0.00%	MMA /Fidelity & Deposit	10 E 801 711 270007 000 0
General Liability	$1,000.00		$17,187.00		$18,596.00		$19,646.00	5.65%	MMA / CIC-Aegis	10 E 801 711 270007 000 0
School Board Legal Liability	$10,000.00		$10,215.00		$11,235.00		$11,687.00	4.02%	MMA / CIC-Aegis	10 E 801 711 270007 000 0
Auto Liability	$1,000.00		$26,046.00		$28,583.00		$29,921.00	4.68%	MMA / CIC-Aegis	10 E 801 711 270007 000 0
Auto Physical Damage	$2,500.00		$24,941.00		$28,673.00		$30,553.00	6.56%	MMA / CIC-Aegis	10 E 801 711 270007 000 0
Violent Acts	$1,000.00		$344.00		$344.00		$344.00	0.00%	MMA / CIC-Aegis	10 E 801 711 270007 000 0
Cybersecurity	$25,000.00		Incl		Incl		Incl			n/a
			$81,001.00		**$89,830.00**		**$94,550.00**	5.25%		
Property	$25,000.00		$126,480.00		$167,900.00		$181,247.00	7.95%	MMA / Liberty Mutual	10 E 801 712 270007 000 0
*Wind/Hail, HS/MS $250K, OTH $100K										
Property - Renaissance Academy			$5,236.00		$5,390.00		$5,552.00	3.01%	RF REN Project	10 E 801 712 270007 401 0
Boiler & Machinery	$2,500.00		$3,585.00		$3,585.00		$3,585.00	0.00%	MMA / Chubb	10 E 801 712 270007 000 0
Pollution Liability - Fuel Storage Tanks	$5,000.00		$2,144.46		$2,752.16		$2,920.05	6.10%	MMA / Colony Ins Co.	10 E 801 711 270007 000 0
			$137,445.46		**$179,627.16**		**$193,304.05**			
		MOD		MOD		MOD				
Workers' Compensation	n/a	0.92	**$177,810.00**	0.82	**$152,616.00**	0.79	**$163,907.00**	7.40%	MMA / Argent-West Bend	10 E 801 713 270007 000 0
Total		8.62%	**$396,256.46**	13.62%	**$422,073.16**	6.52%	**$451,761.05**	7.03%		

*2026-27 New deductible buy-down option available. Previous Wind/Hail deductible was 1% of value.

MOD = Experience Modification Factor

Fd	Sourc	Source	2024-25 Revised Budget	2025-26 Revised Budget	2026-27 Prelim Budget
10		GENERAL FUND			
10	211	PROPERTY TAX	17,623,254.00	19,954,725.00	22,194,692.00
10	212	CHARGE BACK- PROPERTY TAXES	11,903.00	1,862.00	0.00
10	213	MOBILE HOME TAX	13,000.00	13,000.00	13,000.00
10	249	BUS TRANSPORTATION REVENUE	18,000.00	18,000.00	18,000.00
10	264	Non-Cap Asset Sales	1,000.00	1,000.00	1,000.00
10	271	ADMISSIONS	45,000.00	45,000.00	45,000.00
10	284	INTEREST EARNINGS	325,000.00	290,000.00	150,000.00
10	291	GIFTS, FUNDRAISING & CONTRIBUT	40,000.00	40,000.00	40,000.00
10	292	STUDENT FEES	235,000.00	235,000.00	235,000.00
10	293	RENTALS	7,000.00	7,000.00	7,000.00
10	343	CO-CURRICULAR COST SHARING	14,000.00	14,000.00	14,000.00
10	345	OPEN ENROLLMENT	1,816,194.00	2,113,165.00	2,442,534.00
10	348	TRANSPORTATION FEES - OTHR WI	5,000.00	5,000.00	5,000.00
10	517	FEDERAL AID THRU CESA	3,500.00	3,500.00	3,500.00
10	612	TRANSPORTATION AID	85,000.00	85,000.00	85,000.00
10	613	LIBRARY AID	280,659.00	292,978.00	263,956.00
10	619	OTHER STATE CATEGORICAL AID	2,000.00	2,000.00	2,000.00
10	621	STATE EQUALIZATION AID	21,889,139.00	21,790,947.00	21,378,519.00
10	630	STATE GRANT	180,913.00	69,334.00	69,334.00
10	660	DNR - PILT PROGRAM PAYMENTS	41,000.00	41,000.00	41,000.00
10	691	TAX EXEMPT COMPUTER AID	142,488.00	142,488.00	142,488.00
10	695	PER PUPIL AID	2,514,638.00	2,489,410.00	2,458,988.00
10	699	State Grant-Misc	239,797.00	239,797.00	239,797.00
10	713	VOCATIONAL ED. ACT	23,429.00	23,924.00	23,924.00
10	730	FEDERAL GRANT	81,842.00	82,118.00	66,531.00
10	751	TITLE 1 GRANT	247,217.00	245,146.00	113,807.00
10	780	SBS MEDICAID	125,000.00	125,000.00	125,000.00
10	861	CAPITAL ASSET SALE	5,000.00	5,000.00	5,000.00
10	971	INS DIV / E-RATE	130,000.00	390,000.00	130,000.00
10	990	MISC. REFUND	5,000.00	5,000.00	5,000.00
10	---	GENERAL FUND	46,150,973.00	48,770,394.00	50,319,070.00
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27		SPECIAL EDUCATION FUND			
27	110	OPERATING TRANSFER/GENERAL	4,597,816.00	5,113,313.50	4,986,907.00
27	346	TUITION - 66:30	75,654.00	75,654.00	75,654.00
27	611	HANDICAPPED AID	1,975,498.00	2,394,051.00	3,078,444.00
27	697	Transition Grant	20,000.00	20,000.00	20,000.00
27	699	State Grant-Misc	25,364.00	25,364.00	25,364.00
27	730	FEDERAL GRANT	835,340.00	853,021.00	853,021.00
27	780	SBS MEDICAID	100,000.00	100,000.00	100,000.00
27	---	SPECIAL EDUCATION FUND	7,629,672.00	8,581,403.50	9,139,390.00
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39		REFERENDUM APPROVED DEBT SRVC			
39	211	PROPERTY TAX	7,908,636.00	7,055,655.00	6,259,055.00
39	284	INTEREST EARNINGS	65,000.00	52,000.00	46,000.00
39	---	REFERENDUM APPROVED DEBT SRVC	7,973,636.00	7,107,655.00	6,305,055.00
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Fd	Sourc	Source	2024-25 Revised Budget	2025-26 Revised Budget	2026-27 Prelim Budget
46		LONG TERM CAPTL IMPVMNT TRUST			
46	284	INTEREST EARNINGS	15,000.00	25,000.00	25,000.00
46	---	LONG TERM CAPTL IMPVMNT TRUST	15,000.00	25,000.00	25,000.00
			=================	=================	=================
49		CONSTRUCTION ACCOUNT			
49	284	INTEREST EARNINGS	850,000.00	590,000.00	175,000.00
49	---	CONSTRUCTION ACCOUNT	850,000.00	590,000.00	175,000.00
			=================	=================	=================
50		FOOD SERVICE FUND			
50	251	PUPILS	766,869.00	786,525.00	786,525.00
50	252	ADULTS	22,325.00	25,300.00	25,300.00
50	259	OTHER FOOD SERV. SALES	505,825.00	502,075.00	497,750.00
50	617	FOOD SERVICE AID-STATE	0.00	24,800.00	26,700.00
50	715	CASH IN LIEU OF COMMODITIES	80,000.00	125,000.00	125,000.00
50	717	FOOD SERVICE AID-FEDERAL	616,716.00	550,000.00	555,000.00
50	---	FOOD SERVICE FUND	1,991,735.00	2,013,700.00	2,016,275.00
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73		PENSION AND OPEB TRUST FUND			
73	284	INTEREST EARNINGS	65,000.00	73,000.00	75,000.00
73	951	OPEB ADC CONTRIBUTION	289,903.00	301,818.00	325,000.00
73	---	PENSION AND OPEB TRUST FUND	354,903.00	374,818.00	400,000.00
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80		COMMUNITY SERVICE FUND			
80	211	PROPERTY TAX	220,000.00	220,000.00	260,000.00
80	272	COMMUNITY SERVICE FEES	991,000.00	1,061,805.00	1,120,000.00
80	284	INTEREST EARNINGS	0.00	1,500.00	1,500.00
80	291	GIFTS, FUNDRAISING & CONTRIBUT	0.00	2,500.00	2,500.00
80	---	COMMUNITY SERVICE FUND	1,211,000.00	1,285,805.00	1,384,000.00
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Number of Accounts: 73

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

Fd	Object	Expense Object	2024-25 Revised Budget	2025-26 Revised Budget	2026-27 Prelim Budget
10		GENERAL FUND			
10	1--	EMPLOYEE SALARIES	22,151,496.00	22,968,264.00	23,886,995.00
10	2--	EMPLOYEE BENEFITS	8,573,105.00	8,998,704.00	9,358,658.00
10	3--	PURCHASED SERVICES	7,284,025.00	7,916,056.00	8,165,706.00
10	4--	NON-CAPITAL OBJECTS	1,724,730.00	1,982,723.00	1,874,201.00
10	5--	CAPITAL OBJECTS	953,498.00	856,028.50	914,028.00
10	6--	DEBT RETIREMENT	309,500.00	355,252.00	521,405.00
10	7--	INSURANCE & JUDGMENTS	400,000.00	421,774.00	456,761.00
10	8--	OPERATING TRANSFERS-OUT	4,597,816.00	5,113,313.50	4,986,907.00
10	9--	OTHER OBJECTS	156,803.00	158,279.00	154,409.00
10	---	GENERAL FUND	46,150,973.00	48,770,394.00	50,319,070.00
27		SPECIAL EDUCATION FUND			
27	1--	EMPLOYEE SALARIES	5,394,919.00	5,990,659.00	6,473,623.00
27	2--	EMPLOYEE BENEFITS	2,005,809.00	2,250,524.00	2,325,546.00
27	3--	PURCHASED SERVICES	157,173.00	264,199.50	264,200.00
27	4--	NON-CAPITAL OBJECTS	51,800.00	62,721.00	62,721.00
27	5--	CAPITAL OBJECTS	4,221.00	0.00	0.00
27	9--	OTHER OBJECTS	15,750.00	13,300.00	13,300.00
27	---	SPECIAL EDUCATION FUND	7,629,672.00	8,581,403.50	9,139,390.00
39		REFERENDUM APPROVED DEBT SRVC			
39	6--	DEBT RETIREMENT	9,649,193.00	7,146,905.00	6,334,406.00
39	---	REFERENDUM APPROVED DEBT	9,649,193.00	7,146,905.00	6,334,406.00
46		LONG TERM CAPTL IMPVMNT TRUST			
46	3--	PURCHASED SERVICES	650,000.00	650,000.00	650,000.00
46	---	LONG TERM CAPTL IMPVMNT T	650,000.00	650,000.00	650,000.00
49		CONSTRUCTION ACCOUNT			
49	3--	PURCHASED SERVICES	10,678,000.00	17,150,000.00	3,550,000.00
49	5--	CAPITAL OBJECTS	220,000.00	0.00	0.00
49	---	CONSTRUCTION ACCOUNT	10,898,000.00	17,150,000.00	3,550,000.00
50		FOOD SERVICE FUND			
50	1--	EMPLOYEE SALARIES	13,000.00	13,500.00	13,500.00
50	2--	EMPLOYEE BENEFITS	2,035.00	1,900.00	1,900.00
50	3--	PURCHASED SERVICES	977,926.00	1,018,900.00	1,036,400.00
50	4--	NON-CAPITAL OBJECTS	965,858.00	953,500.00	925,000.00
50	5--	CAPITAL OBJECTS	0.00	0.00	13,575.00
50	9--	OTHER OBJECTS	32,916.00	25,900.00	25,900.00

Fd	Object	Expense Object	2024-25 Revised Budget	2025-26 Revised Budget	2026-27 Prelim Budget
50		FOOD SERVICE FUND			
50	---	FOOD SERVICE FUND	1,991,735.00	2,013,700.00	2,016,275.00
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73		PENSION AND OPEB TRUST FUND			
73	9--	OTHER OBJECTS	625,000.00	565,000.00	565,000.00
73	---	PENSION AND OPEB TRUST FU	625,000.00	565,000.00	565,000.00
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80		COMMUNITY SERVICE FUND			
80	1--	EMPLOYEE SALARIES	761,109.00	820,059.00	865,579.00
80	2--	EMPLOYEE BENEFITS	179,297.00	208,884.00	208,884.00
80	3--	PURCHASED SERVICES	98,650.00	96,162.00	121,682.00
80	4--	NON-CAPITAL OBJECTS	85,000.00	67,050.00	67,050.00
80	5--	CAPITAL OBJECTS	0.00	850.00	850.00
80	9--	OTHER OBJECTS	98,800.00	92,800.00	92,800.00
80	---	COMMUNITY SERVICE FUND	1,222,856.00	1,285,805.00	1,356,845.00
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		Grand Expense Totals	78,817,429.00	86,163,207.50	73,930,986.00

Number of Accounts: 1650

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