



DeForest Area School District

2021-2022
BUDGET UPDATE
October 25, 2021

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The mission of the DeForest Area School District is to provide an excellent education and engage, challenge, and inspire all students to pursue their full potential.

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2021-22 Budget Highlights

- Proposed Tax Levy: \$33,882,597
- Total Equalized Property Value: \$3,160,655,640
 - Equalization Aid: \$18,840,376
- Total Revenue for the General Fund: \$49,909,737
- Total Revenue All Funds (excluding inter-fund transfers): \$66,588,619
- Total Expenses for the General Fund: \$49,907,073
- Total Expense for All funds (excluding inter-fund transfers): \$110,282,749
 - September Headcount: 4018
 - September FTE count: 3881.1
 - Total Staff: 538.16

 Budget Estimates as of October 21, 2021

Tax Levy Highlights

The **Tax Levy decrease** for 2021-22 is estimated at \$33,882,597 (2020-21 was \$34,503,904). The mill rate is anticipated to be \$10.72/\$1,000 a decrease of \$0.91/\$1,000 over the 2020-21 fiscal year. This rate is anticipated to change depending on the finalization of the equalized values and general state aid allocations.

Equalized Value has increased by 6.49% from 2020-21.

Post Referendum Impact

The 2019 operating referendum with a 6.49% equalized value increase, is currently estimated at \$0.79/\$1,000. The entire operating referendum amount is fully allocated to fund 10 starting with the 2021-22 fiscal year. Previously, a portion was also allocated to fund 41 to offset the referendum building costs.

All bond sales for the building referendum have been completed as of the 2020-21 fiscal year. The resulting impact compared to the 2018-19 pre-referendum debt levy rate is estimated at \$0.66/\$1,000 over the 2018-19 rate.

The district retained its AA+ Bond Rating.

Revenue Highlights

The 2021-22 general fund is estimated to increase by \$3,495,466. The special education fund 27 is expected to increase by \$1,429,301 over the 2020-21 estimated budget.

The increase in the general fund is largely due to:

- The transfer of \$1.5 million of the operating referendum allocation from fund 41 to general fund
- Esser II and III \$844,000
- Return to post covid fee/rental collections \$190,000
- Increased revenue limit authority (growing student population), \$665,000 (Result of 3 year avg FTE)

Estimated Three Year FTE Rolling Average

2019-20	2020-21	2021-22
3744	3803	3862
	+59 FTE	+59 FTE

- The increase in the special education fund is largely due to the additional staffing needed to open Harvest Intermediate school and additional flow thru dollars carried over from 2020-21 and made available through the American Rescue Plan Act. The increase in staffing is offset by a transfer from the general fund which appears as revenue for fund 27.

Expenditure Highlights

Operating assumptions for next school year:

- Full day schedule of in-person, five days a week instruction at all levels
- Opening of Harvest Intermediate School, Facilities Building, DAHS - 3 station gym, and the new pool
- Continuation of existing programming across all levels
- Maintaining class size average goals

Compensation Budgets for Staff

- Please note that the Board still needs to complete the negotiation process with the certified staff group. However, we have built in compensation increases for all staffing that equate to a total allocation of 3.0%. This amount includes step and lane advancement and cell increases.

Benefits for Staff

- Health insurance renewal increase of 8%
- No increase for dental insurance. We are entering our sixth year of being self-funded for dental insurance. At this time our current usage data does not indicate an immediate need to raise the amount for the 2021-22 school year.

Staffing Changes

- Harvest Intermediate School staffing will mostly pull from the three elementaries and the middle school. Additional (NEW) certified staff positions beyond staff transfers include: library media specialist, school nurse (started 2020-21 due to covid), counselors (2), occupational therapist, speech & language teacher, art teacher, school psychologist, social worker, instructional coach, and reading teacher. Additional support staff beyond staff transfers include: food service staff (3 FTE), head custodian, custodians/maintenance (6), educational assistants TBD based on student needs, and recess/lunch supervisors as needed.
- Facilities building staffing additions will include .5 fte of administrative assistance (previous position was .5 district office receptionist/.5 B&G secretary - Position implemented in 2020-21 due to retirement)
- High School staffing will include additional custodial staff (4) and the new Aquatics Coordinator.
- Additional funds will also be set aside to address the potential need for additional encore staff due to scheduling constraints at the elementary levels.
- Addition of building substitutes (TBD)

ESSER II and ESSER III

The 2021-22 budget has been built using the ESSER II and ESSER III allocations from the Department of Public Instruction. Please note there is still some uncertainty regarding whether or not Wisconsin will meet the federal qualifications to receive all of the funds. Following is a list of the planned uses of these funds for the 2021-23 school years.

LLI Training K-8
Delivery Work Audit-General Education
Teachers College Lab School (fishbowl UOS)
MLSS/PBIS-Behavior SEL supports Work (Tier 1 Coaching), stipends, PD
Ready Math & CPM Coaching (fishbowls)
Continuation of HRA staffing for Covid- Mental Health
Instructional Support Teachers - 2 year contracts
Principal / Admin Leadership Training
Technology 1 to 1 devices for K-2

2022 Operating Referendum Additions/Continuations

Expenditure	2021-22 Allocation
Operations of Harvest, Facilities Building, Aquatics Center, and DAHS addition	\$1,500,000
Instructional Coach - EPE	\$75,000
Instructional Coach - WES	\$75,000
Instructional Coach - YES	\$75,000
Instructional Coach - DAMS	\$75,000
Instructional Coach - DAHS	\$75,000
Social Worker - DAMS/DAHS	\$75,000
Ag. Ed. Teacher DAMS/DAHS	\$65,000
Core Staff Teacher DAMS	\$65,000
Intermediate Principal	\$135,000
Full Release Mentor	\$75,000
3 FTE Middle School for increase of instructional minutes for Math/English	\$210,000

Capitol Projects

Annual capital project funding continues with contributions to fund 41 of \$500,000.

Approximately \$2.4 million dollars worth of projects planned for 2021-22 which include the following projects (subject to change):

DMS	5/6 side roof sections 3, 4, 5, 6, 7, 8 replacement
DMS	Replace Exterior soffit lighting on East Side of Building
DHS	Replace RTU 1 & 2
DHS	Rusted pair of entry doors & borrowed lites
DHS	Remove & reseal all the building caulking from the expansion and control joints in the corridors
DHS	The majority of the schools have corridor lighting circuited to be on 24/7, known as night-lights. These night-lights are all fluorescent fixtures. There are simple LED retrofit kits for four-foot fluorescent fixtures that will result in long-term energy savings if these lights are to remain on 24/7.
DHS	Replace outdoor wall fixtures with LED
DHS	Some of the sidewalks are showing cracks and separation at control joints. These should be replaced to prevent damage to the subgrade.
DHS	Revise HVAC Controls From Pneumatic to DDC
DHS	Add dehumidification to south gym
DMS	5/6 side chiller. Option for ice storage system. Eliminates 7/8 side chiller.
DMS	7/8 side building chiller
DMS	Add egress path (new sidewalk) to Exit Door #11
DMS	Replace air-handling units located above the ceiling in 1980's portion of the building
--	Purchase Land for Future School Site
DMS	Replacement of roof section 9 and 9A, 2001 addition
DMS	5/6 HVAC Johnson Controls Automation System

Operational Expectations & Results - Capacity Building

Operating Expectations & Results	Capacity Building	Budget Alignment
OE-11	<ul style="list-style-type: none"> Move away from BYOC, because it is a static program that is not effective in supporting teachers interacting regularly with standards and targets on a consistent basis. Exploring alternative programs. Continued professional development time with the Instructional Coaches. Continue to allocate time and resources toward the full implementation of standards based grading and the alignment of learning targets and standards. Continue training and accountability of documentation of differentiation for students in Tiers 2 and 3 for behavior, literacy, and/or numeracy. (11.5 Indicator 2) (i.e. data warehouse, data analysis training, etc). Continue to develop capacity with staff around data through the data awareness team structure. Equity professional development is a focus with all staff attending CCI as a mandatory PD within two years and other opportunities (i.e. Critical Consciousness, Restorative Justice, National Equity Project). Professional development plan specifically around the data warehousing software (eduClimber) and understanding the new state report cards for administrators and building level teacher leaders. 	Supported through the C&I cost center, Admin cost center, as well as through the ESSER I II grant allocation
OE-4	<ul style="list-style-type: none"> Staffing implications if required to maintain 6 foot social distancing 	Continue to watch as this is no longer a requirement
OE-4	<ul style="list-style-type: none"> Streamlining and automating HR processes: workflow management system that would automate the hiring and onboarding process and shift our filing system to be nearly entirely paperless 	Supported between the HR and Business cost centers
OE-4	<ul style="list-style-type: none"> Continued support of our employees through the pandemic: We will need to continue to be deliberate in providing, and building upon, our system(s) of support to meet the various needs of our staff so they can continue to do the same for our students 	Supported through HR cost center and ESSER III via instructional support additions
R-3	<p>Continued implementation of the Academic and Career Planning graduation requirement, Social Emotional Learning programming, and counseling of students.</p> <ul style="list-style-type: none"> Graduation Requirement of ACP Presentations-Class of 2024 Connection to UW Madison-Audit of ACP process with an equity lens High School Advisory Class Social Emotional Learning-Staff PD Accountability (Xello) Advisory Team High School & Middle School Culture Goal & Action Plans 	Supported through the high school building budget and C&I budget

Operating Expectations & Results	Capacity Building	Budget Alignment
OE-10	<ul style="list-style-type: none"> All suspension data is proportionate with an exception of black students. The total percentage of black student enrollment made up 3.2%, while OSS made up 12% and ISS made up 6.8%. The student engagement survey to inform our continuous improvement efforts. A continued focus on equity to address disproportionality and professional development plans with a focus on engagement and relationships. With an added area of focus is Restorative Justice (RJ) training. Continued work on preventative and proactive measures to address behavioral concerns such as training in restorative practices for staff. K-8 staff are being trained in Responsive Classrooms. Second Step implemented in the 4K-8th Grades. A new data warehousing system will continue to be implemented throughout the 2021-22 school year to better track and inform academic and behavioral trends in the system. District staff will work to evaluate and develop policies and practices to better educate and inform students, families, and staff in the areas of Alcohol, Tobacco, and Other Drugs (AODA). Continue with Life Skills groups (specifically addresses choices and AODA prevention) 	<p>CEIS-Flow thru grant allocation, Student Services cost center, Admin Services cost center, and building budgets.</p> <p>Additional cost beyond existing budgets anticipated \$30,000, proposing the use of the Board's cost center.</p>
R-4	<ul style="list-style-type: none"> Continue alignment of advisory at the high school and middle school to the Academic and Career Planning and Redefining Ready Indicators so that our staff, students, and parents are aware of progress toward the indicators in R-4. (Curriculum time for the advisory committees to meet and plan.) Create and check on common definitions and implementation of bullying reporting at each level. (Time for pulling a team together to complete this work.) Continue focus on SEL professional development. It is a part of the professional development plan, including Responsive Classroom training, Equity, and Restorative Circles. (Cost of professional development.) Purchase SEL curriculum resources for the high school to implement during advisory and classes. Continue vertical alignment with the reporting of behaviors that promote learning. (Time for teams to work on an elementary rubric aligned to SEL competencies.) 	C&I, building, ESSER Grant allocation, 800 cost center to support additional staffing training costs
OE-11 Instructional Program & R-2 Academic Performance	<ul style="list-style-type: none"> Increase time in the schedule for math instruction 5th-8th grade 	<p>2020-21 Added 4 FTE (1 FTE for growth, 3 FTE for schedule changes) at the middle school to accommodate additional core instruction minutes</p> <p>Continue to fund in district salary and budget cost centers in 2021-22 and as needed in the future</p>

Tax Levy

Tax Levy	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Estimated	2021-22 Budget
General Fund 10	\$20,042,761	\$19,150,420	\$21,706,883	\$22,053,905	\$23,103,542
General Fund Property Tax Chargebacks	0	0	0	0	0
Debt Service Fund 38 (Non-Referendum)	0	0	0	0	0
Debt Service Fund 39	\$3,755,674	\$6,775,574	\$9,151,979	\$10,400,000	\$10,199,055
Capitol Expansion Fund	\$500,000	\$500,000	\$2,000,000	\$2,000,000	\$500,000
Community Service Fund 80	\$50,000	\$50,000	\$50,000	\$50,000	\$80,000
TOTAL Tax Levy	\$24,348,435	\$26,475,994	\$32,908,862	\$34,503,905	\$33,882,597

Equalized Value	2017-18	2018-19	2019-20	2020-21	2021-22
Equalized Value of the District	\$2,410,654,188	\$2,636,300,548	\$2,826,336,738	\$2,968,017,260	\$3,160,655,640
% Change Over Prior Year	-	9.36%	7.21%	5.01%	6.49%

Tax Rate/\$1,000 of Equalized Value	2017-18	2018-19	2019-20	2020-21	2021-22
General Fund Tax Rate	8.31	7.26	7.68	7.43	7.31
Debt Service Fund Tax Rate	1.56	2.57	3.24	3.5	3.23
Capital Expansion Fund	0.21	0.19	0.71	0.67	0.16
Community Service Tax Rate	0.02	0.02	0.02	0.02	0.03
Total Tax Rate	10.10	10.04	11.64	11.63	10.72
% Change Over Prior Year	-	-0.57%	15.94%	-0.16%	-7.79%

Levy Breakdown by Municipality

Municipality	2017-18	2018-19	2019-20	2020-21	2021-22
Town of Hampden					
Equalized Value	47,573	50,494	52,764	49,777	51,281
Equalized Value Increase %	0.02	6.14%	4.50%	-5.66%	3.02%
Percent of District	0.0018%	0.0018%	0.0018%	0.0017%	0.0016%
School Property Tax Levy	\$478	\$588	\$613	\$579	\$550
Increase/Decrease of Tax Levy \$	\$8.38	\$110	\$25	\$(34)	\$(29)
Town of Leeds					
Equalized Value	52,780,038	55,274,545	57,090,699	58,237,098	59,156,963
Equalized Value Increase %	0.00	4.73%	3.29%	2.01%	1.58%
Percent of District	2.0020%	1.9557%	1.9235%	1.9622%	1.8717%
School Property Tax Levy	\$530,062	\$643,597	\$663,191	\$677,020	\$634,170
Increase/Decrease of Tax Levy \$	\$(2,315,02)	\$113,535	\$19,593	\$13,830	\$(42,851)

Municipality	2017-18	2018-19	2019-20	2020-21	2021-22
Town of Bristol					
Equalized Value	1,718,222	2,105,140	2,474,868	2,570,582	2,644,729
Equalized Value Increase %	0.04	22.52%	17.56%	3.87%	2.88%
Percent of District	0.0652%	0.0745%	0.0834%	0.0866%	0.0837%
School Property Tax Levy	\$17,256	\$24,512	\$28,749	\$29,884	\$28,352
Increase/Decrease of Tax Levy \$	\$545.62	\$7,256	\$4,238	\$1,134	\$(1,532)
Town of Burke					
Equalized Value	263,554,512	272,166,734	265,920,772	272,542,911	293,993,608
Equalized Value Increase %	0.06	3.27%	-2.29%	2.49%	7.87%
Percent of District	9.9971%	9.6297%	8.9595%	9.1827%	9.3017%
School Property Tax Levy	\$2,646,841	\$3,169,013	\$3,089,052	\$3,168,376	\$3,151,646
Increase/Decrease of Tax Levy \$	\$127,850.02	\$522,172	\$(79,961)	\$79,324	\$(16,730)
Town of Vienna					
Equalized Value	105,539,825	111,657,954	118,788,893	125,204,186	131,106,622
Equalized Value Increase %	0.06	5.80%	6.39%	5.40%	4.71%
Percent of District	4.0033%	3.9506%	4.0023%	4.2184%	4.1481%
School Property Tax Levy	\$1,059,922	\$1,300,106	\$1,379,904	\$1,455,528	\$1,405,478
Increase/Decrease of Tax Levy \$	\$50,624.14	\$240,184	\$79,798	\$75,625	\$(50,050)
Village of DeForest					
Equalized Value	971,238,500	1,060,405,300	1,140,802,000	1,202,526,900	1,285,804,800
Equalized Value Increase %	0.07	9.18%	7.58%	5.41%	6.93%
Percent of District	36.8410%	37.5187%	38.4365%	40.5162%	40.6816%
School Property Tax Levy	\$9,754,011	\$12,346,983	\$13,252,056	\$13,979,661	\$13,783,977
Increase/Decrease of Tax Levy \$	\$578,267.28	\$2,592,972	\$905,073	\$727,605	\$(195,683)
Village of Windsor					
Equalized Value	784,940,654	875,598,701	960,863,665	1,007,132,860	1,086,799,113
Equalized Value Increase %	0.11	11.55%	9.74%	4.82%	7.91%
Percent of District	29.7743%	30.9800%	32.3739%	33.9329%	34.3852%
School Property Tax Levy	\$7,883,048	\$10,195,161	\$11,161,813	\$11,708,159	\$11,650,613
Increase/Decrease of Tax Levy \$	\$770,841.10	\$2,312,112	\$966,652	\$546,345	\$(57,545)
City of Madison					
Equalized Value	227,173,240	255,531,915	276,662,744	295,846,061	297,263,611
Equalized Value Increase %	0.09	12.48%	8.27%	6.93%	0.48%
Percent of District	8.6171%	9.0411%	9.3215%	9.9678%	9.4051%
School Property Tax Levy	\$2,281,469	\$2,975,323	\$3,213,836	\$3,439,281	\$3,186,701
Increase/Decrease of Tax Levy \$	\$167,700.45	\$693,854	\$238,513	\$225,445	\$(252,580)
City of Sun Prairie					
Equalized Value	3,661,624	3,509,765	3,680,333	3,906,885	3,834,913
Equalized Value Increase %	0.08	-4.15%	4.86%	6.16%	-1.84%
Percent of District	0.1389%	0.1242%	0.1240%	0.1316%	0.1213%
School Property Tax Levy	\$36,773	\$40,866	\$42,752	\$45,418	\$41,111
Increase/Decrease of Tax Levy \$	\$2,462.17	\$4,093	\$1,886	\$2,666	\$(4,308)
Total District					
Equalized Value	2,410,654,188	2,636,300,548	2,826,336,738	2,968,017,260	3,160,655,640
Percent of District	91.44%	93.28%	95.23%	100.00%	100.00%
School Property Tax Levy	\$24,348,435	\$26,475,994	\$32,908,862	\$34,503,905	\$33,882,597
Increase/Decrease of Tax Levy \$	\$342,311	\$2,127,559	\$6,432,868	\$1,595,043	\$(621,308)

Budget Summary

General Fund 10	2018-19	2019-20	2020-2021	2021-2022
Revenues	\$42,205,123.35	\$45,020,221	\$46,414,271	\$49,909,737
Expenses	(42,022,512)	(43,256,856)	(46,138,240)	(49,891,833)
Surplus/Deficit	\$182,611	\$1,763,365	\$276,031	\$17,904
Fund Balance	\$19,247,219	\$21,010,583	\$21,286,615	\$21,304,519
Percent of Operating Expenditures	46%	49%	46%	43%

Special Revenue Trust Fund 21	2018-19	2019-20	2020-2021	2021-2022
Revenues	\$340,637.33	\$358,102	\$855,356	\$-
Expenses	(334,750)	(269,454)	(368,754)	-
Surplus/Deficit	\$5,887	\$88,647	\$486,602	\$-
Fund Balance	\$100,224	\$188,872	\$675,473	\$675,473

Special Education Fund 27	2018-19	2019-20	2020-2021	2021-2022
Revenues	\$7,103,461.22	\$7,589,658	\$7,559,713	\$8,993,014
Expenses	7,113,530	7,589,658	7,563,713	8,993,014
Surplus/Deficit	\$(10,069)	\$-	\$(4,000)	\$-
Fund Balance				

Debt Service Fund 39	2018-19	2019-20	2020-2021	2021-2022
Revenues	\$6,998,315.53	\$97,798,937	\$82,500,165	\$10,206,855
Expenses	3,990,924	99,162,486	83,215,202	10,413,304
Surplus/Deficit	\$3,007,392	\$(1,363,549)	\$(715,037)	\$(206,449)
Fund Balance	\$4,933,503	\$3,569,953	\$2,854,916	\$2,648,467

Capital Projects Fund 41	2018-19	2019-20	2020-2021	2021-2022
Revenues	\$536,809.63	\$2,013,622	\$2,004,787	\$500,000
Expenses	435,123	2,497,381	1,823,850	442,000
Surplus/Deficit	\$101,687	\$(483,759)	\$180,938	\$58,000
Fund Balance	\$2,840,939	\$2,357,180	\$2,538,118	\$2,596,118

Capital Projects Fund 46	2018-19	2019-20	2020-2021	2021-2022
Revenues	\$1,461,554.60	\$1,080,333	\$676,099	\$124,800
Expenses	-	-	-	3,853,000
Surplus/Deficit	\$1,461,555	\$1,080,333	\$676,099	\$(3,728,200)
Fund Balance	\$4,747,367	\$5,827,700	\$6,503,799	\$2,775,599

*in 2019-20 the Board of Education approved funds from the district's reserves to be assigned for the purpose of offsetting the financial impacts of COVID-19

Capital Improvement Fund 49	2018-19	2019-20	2020-2021	2021-2022
Revenues	\$90,076,999.46	\$25,320,818	\$8,398,113	\$69,717
Expenses	1,038,078	10,621,309	72,380,407	39,808,323
Surplus/Deficit	\$89,038,922	\$14,699,509	\$(63,982,294)	\$(39,738,606)
Fund Balance	\$89,074,048	\$103,773,556	\$39,791,262	\$52,656

Food Service Fund 50	2018-19	2019-20	2020-2021	2021-2022
Revenues	\$1,492,293.88	\$1,197,590	\$1,244,540	\$1,743,277
Expenses	1,591,040	1,470,482	1,252,925	1,743,277
Surplus/Deficit	\$(98,746)	\$(272,892)	\$(8,385)	\$-
Fund Balance	\$279,963	\$7,071	\$(1,314)	\$(1,314)

Scholarship Fund 72	2018-19	2019-20	2020-2021	2021-2022
Revenues	\$5,092.56	\$12,608	\$-	\$-
Expenses	21,100	21,250	363,762	-
Surplus/Deficit	\$(16,007)	\$(8,642)	\$(363,762)	\$-
Fund Balance	\$233,156	\$224,514	\$(139,248)	\$(139,248)

Post-Retirement Fund 73	2018-19	2019-20	2020-2021	2021-2022
Revenues	\$601,300.17	\$719,379	\$943,872	\$530,289
Expenses	575,661	383,729	632,361	640,000
Surplus/Deficit	\$25,639	\$335,650	\$311,512	\$(109,711)
Fund Balance	\$3,748,671	\$4,084,322	\$4,395,833	\$4,286,122

Community Service Fund 80	2018-19	2019-20	2020-2021	2021-2022
Revenues	\$135,309.30	\$-	\$61,905	\$174,000
Expenses	139,072	122,790	81,264	174,349
Surplus/Deficit	\$(3,762)	\$(122,790)	\$(19,359)	\$(349)
Fund Balance	\$53,035	\$(69,755)	\$(89,114)	\$(89,463)

Package & Cooperative Student Events Fund	2018-19	2019-20	2020-2021	2021-2022
Revenues	\$43,476.58	\$43,098	\$14,051	\$-
Expenses	43,477	43,098	14,051	5,480
Surplus/Deficit	\$-	\$-	\$-	\$(5,480)
Fund Balance	\$(4,668)	\$(4,668)	\$(4,668)	\$(10,148)

Package & Cooperative Hockey Fund 97	2018-19	2019-20	2020-2021	2021-2022
Revenues	\$34,187.02	\$33,439	\$3,125	\$36,820
Expenses	34,187	33,439	3,125	36,820
Surplus/Deficit	\$-	\$-	\$-	\$-
Fund Balance	\$6,395	\$6,395	\$6,395	\$6,395

Revenues

Source	Description	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget
General Fund 10					
100	Operating Transfers	\$11,225	\$24,704	\$684	\$10,000
200	Local Sources				
211	Property Taxes	\$19,150,420	\$21,706,883	\$22,053,905	\$23,103,542
212	Tax Levy Chargebacks	\$-	\$-	\$-	\$-
219	Other Taxes	\$-	\$-	\$-	\$-
240	Tuition Payments	14,445	5,695	14,700	19,700
260	Resale Supplies	951	877	1,359	7,000
270	School Activity Income	82,758	79,445	12,700	73,400
280	Interest on Investments	376,448	197,374	26,728	30,000
290	Gifts, Fees, Rental Income	154,343	164,462	37,659	137,800
	Total Local Sources	\$19,779,364	\$22,154,736	\$22,147,051	\$23,371,442
300	Interdistrict Payments				
310	Transit of Aids	\$-	\$-	\$-	\$-
340	Open Enrollment Payments - In	1,102,406	1,084,838	1,046,063	1,230,000
	Total Interdistrict Payments	\$1,102,406	\$1,084,838	\$1,046,063	\$1,230,000
500	Intermediate Sources				
510	Transit of Aids	\$1,001	\$-	\$-	\$-
	Total Intermediate Sources	\$1,001	\$-	\$-	\$-
600	State Sources				
610	Categorical State Aids	\$203,374	\$237,954	\$230,019	\$210,000
619	Per Pupil Categorical Aid	6,431	33,650	68,698	60,000
621	General State Aid	15,686,665	16,068,331	17,119,127	18,840,376
630	Special Project Grants	123,958	79,990	36,200	30,000
660	State Revenue - Local Gov'ts	1,797	2,321	2,857	2,300
690	Other Revenues	4,272,934	4,689,858	4,880,240	4,750,089
	Total State Sources	\$20,295,159	\$21,112,104	\$22,337,141	\$23,892,765
700	Federal Sources				
710	Categorical Federal Aids	\$12,397	\$15,431	\$15,173	\$-
730	Special Project Grants	64,252	145,507	266,865	1,138,967
750	Elementary & Secondary Ed. Act	127,117	126,932	182,742	135,625
780	Ed Jobs Grant	219,068	79,062	104,467	85,000
790	Pep Grant	0	0	0	0
	Total Federal Sources	\$422,832	\$366,932	\$569,248	\$1,359,592
800	Other Financing Sources				
860	Sale/Loss fixed assets	\$-	\$-	\$-	\$-
870	Long-Term Debt Proceeds	372,206	187,800	178,800	0
	Total Other Financing Sources	\$372,206	\$187,800	\$178,800	\$-
900	Other Revenues				
960	Adjustments	\$32,875	\$5,313	\$23,181	\$-
970	Refund of Disbursements	163,393	59,145	63,741	30,000
980	Other Medical Reimburse	0	0	0	0
990	Miscellaneous	24,662	24,650	48,362	15,938
	Total Other Revenues	\$220,930	\$89,107	\$135,284	\$45,938
	Total General Fund 10	\$42,205,123	\$45,020,221	\$46,414,271	\$49,909,737

Source	Description	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget
Special Revenue Trust Fund 21					
200	Local Sources				
280	Interest on Investments	\$3,037	\$-	\$3,232	\$-
290	Gift Income	337,600	358,102	336,288	0
	Total Local Sources	\$340,637	\$358,102	\$339,520	\$-
960	Adjustments *2020-21 GASB 84 ADJ	0	0	515,835	0
	Total Special Revenue Trust	\$340,637	\$358,102	\$855,355	\$-

Source	Description	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget
Special Education Fund 27					
100	Operating Transfer - In				
110	Transfer from General Fund	\$4,779,842	\$4,938,862	\$4,906,046	\$5,599,890
	Total Operating Transfers	\$4,779,842	\$4,938,862	\$4,906,046	\$5,599,890
200	Local Sources				
290	Gifts	\$-	\$-	\$-	\$-
	Total Local Sources	\$-	\$-	\$-	\$-
300	Interdistrict Payments in WI				
310	Transit of Aids	\$14,128	\$16,353	\$-	\$-
310	Spec Ed open Enrollment	0	0	0	0
310	Other Interdistrict Payment in WI	0	0	0	0
	Total Interdistrict Payments	\$14,128	\$16,353	\$-	\$-
500	Revenue from Intermediate Sources				
510	Transit of Aids	\$12,052	\$-	\$16,019	\$12,006
	Total Intermediate Sources	\$12,052	\$-	\$16,019	\$12,006
600	State Sources				
610	Categorical State Aid	\$1,394,228	\$1,597,633	\$1,896,360	\$1,982,500
625	High Cost Special Ed Aid State	\$50,310	\$63,858	\$127,041	\$140,000
690	Other Revenue From State	\$-	\$28,523	\$-	\$-
	Total State Sources	\$1,444,538	\$1,690,014	\$2,023,401	\$2,122,500
700	Federal Sources				
710	High Cost Special Ed Aid Fed	\$13,449	\$-	\$-	\$-
730	Special Project Grants	610,997	749,409	514,361	1,078,618
780	Federal Aid	212,353	195,020	97,111	180,000
	Total Federal Sources	\$836,799	\$944,429	\$611,473	\$1,258,618
900	Other Revenues				
970	Refund of Disbursements	\$16,102	\$-	\$2,775	\$-
	Total Other Revenues	\$16,102	\$-	\$2,775	\$-
	Total Special Education Fund	\$7,103,461	\$7,589,658	\$7,559,713	\$8,993,014

Source	Description	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget
Debt Service Fund 39 (Referendum Approved)					
100	Operating Transfer - In				
110	Transfer from General Fund	\$-	\$-	\$-	\$-
	Total Operating Transfers				
200	Local Sources				
210	Property Taxes	\$6,775,574	\$9,151,979	\$10,400,000	\$10,199,055
280	Interest on Investments	\$73,342	\$123,231	\$7,891	\$7,800
	Total Local Sources	\$6,848,916	\$9,275,210	\$10,407,891	\$10,206,855
800-900	Other Revenues				
870	Other Financing	\$-	\$88,523,726	\$72,092,274	\$-
960	Debt Interest Adjustment	\$149,400	\$-	\$-	\$-
	Total Other Revenues	\$149,400	\$88,523,726	\$72,092,274	\$-
	Total Debt Service Fund 39	\$6,998,316	\$97,798,937	\$82,500,165	\$10,206,855

Revenues (continued)

Source	Description	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget
Capital Projects Fund 41					
200	Local Sources				
210	Property taxes	\$500,000	\$2,000,000	\$2,000,000	\$500,000
280	Interest on Investments	36,810	13,622	4,787	0
	Total Local Sources	\$536,810	\$2,013,622	\$2,004,787	\$500,000
	Total Capital Projects Fund 41	\$536,810	\$2,013,622	\$2,004,787	\$500,000
Capital Projects Trust Fund 46					
100	Operating Transfer -In				
110	Transfer from General Fund	\$1,385,000	\$1,000,000	\$650,000	\$100,000
	Total Operating Transfers	\$1,385,000	\$1,000,000	\$650,000	\$100,000
200	Local Sources				
280	Interest on Investments	\$76,555	\$80,333	\$26,099	\$24,800
	Total Local Sources	76,555	80,333	26,099	24,800
	Total Capital Projects Trust Fund 46	\$1,461,555	\$1,080,333	\$676,099	\$124,800
Capital Improvement Fund 49					
200	Local Sources				
280	Interest on Investments	\$76,999	\$1,320,818	\$398,113	\$20,000
	Total Local Sources	\$76,999	\$1,320,818	\$398,113	\$20,000
800-900	Other Revenues				
862	Sale of Land or Real Property	-	-	220,548	19,198
875	Long-Term Debt Proceeds	\$90,000,000	\$24,000,000	\$8,000,000	\$-
971	Refund of Prior Year Expense				\$30,519
	Total Other Revenues	\$90,000,000	\$24,000,000	\$8,000,000	\$49,717
	Total Capital Improvement Fund 49	\$90,076,999	\$25,320,818	\$8,398,113	\$69,717
Food Service Fund 50					
100	Transfer from General Fund	\$-	\$-	\$223,625	\$-
200	Local Sources				
250	Food Service Sales	\$980,175	\$696,778	\$17,481	\$237,600
260	Resale of Equipment	\$-	\$-	\$-	\$-
280	Interest on Investment	\$4,451	\$-	\$-	\$-
290	Miscellaneous	\$-	\$-	\$-	\$-
	Total Local Sources	\$984,626	\$696,778	\$17,481	\$237,600
600	State Sources				
610	Categorical State Aids	\$21,735	\$23,478	\$22,796	\$21,077
	Total State Sources	\$21,735	\$23,478	\$22,796	\$21,077
700	Federal Sources				
710	Categorical Federal Aids	\$483,534	\$472,240	\$776,346	\$1,483,600
730	Special Project Grants	-	-	200,006	-
790	Other Federal Grants	-	-	-	-
	Total Federal Sources	\$483,534	\$472,240	\$976,352	\$1,483,600
900	Other Revenues				
970	Refund of Disbursements	\$2,399	\$5,093	\$4,285	\$1,000
	Total Other Revenues	\$2,399	\$5,093	\$4,285	\$1,000
	Total Food Service Fund	\$1,492,294	\$1,197,590	\$1,244,540	\$1,743,277

Source	Description	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget
Scholarship Fund 72					
200	Local Sources				
280	Interest on Investments	\$5,093	\$12,608	\$-	\$-
290	Gifts	0	0	0	0
	Total Local Sources	\$5,093	\$12,608	\$-	\$-
	Total Scholarship Fund	\$5,093	\$12,608	\$-	\$-
Post-Retirement Fund 73					
200	Local Sources				
280	Interest on Investments	\$74,943	\$39,814	\$2,404	\$2,500
	Total Local Sources	\$74,943	\$39,814	\$2,404	\$2,500
900	Other Revenues				
951	District contributions	\$510,749	\$360,400	\$484,695	\$489,789
952	Member contributions	\$15,608	\$19,165	\$37,974	\$38,000
955	District contributions - HRA	\$-	\$300,000	\$418,800	\$-
	Total Other Revenues	\$526,357	\$679,565	\$941,468	\$527,789
	Total Post-Retirement Fund	\$601,300	\$719,379	\$943,872	\$530,289
Community Service Fund 80					
200	Local Sources				
210	Property Tax	\$50,000	\$50,000	\$50,000	\$80,000
270	School Activity Income	\$30,337	\$29,373	\$-	\$73,000
290	Gifts, Rentals & Fees	\$54,973	\$26,888	\$11,905	\$21,000
	Total Local Sources	\$135,309	\$106,261	\$61,905	\$174,000
	Total Community Service	\$135,309	\$106,261	\$61,905	\$174,000
Package & Cooperative Student Events Fund 96					
100	Operating Transfer - In				
110	Transfer from General Fund	\$5,613	\$-	\$-	\$-
	Total Transfers	\$5,613	\$-	\$-	\$-
200	Local Sources				
270	School Activity Income	\$37,864	\$43,098	\$14,051	\$-
	Total Local Sources	\$37,864	\$43,098	\$14,051	\$-
300	Interdistrict Payments in WI				
340	Payments from Other Districts	\$-	\$-	\$-	\$-
	Total Interdistrict Payments	\$-	\$-	\$-	\$-
	Total Student Events	\$43,477	\$43,098	\$14,051	\$-
Package & Cooperative Hockey Fund 97					
100	Operating Transfer - In				
110	Transfer from General Fund	\$8,506	\$7,085	\$3,125	\$9,000
	Total Transfers	\$8,506	\$7,085	\$3,125	\$9,000
200	Local Sources				
270	School Activity Income	\$21,940	\$26,354	\$-	\$23,820
	Total Local Sources	\$21,940	\$26,354	\$-	\$23,820
300	Interdistrict Payments in WI				
340	Payment for Services	\$3,742	\$-	\$-	\$4,000
	Total Interdistrict Payments	\$3,742	\$-	\$-	\$4,000
	Total Hockey Fund	\$34,187	\$33,439	\$3,125	\$36,820

Expenses

Loc.	Budget Centers	Operational Expectations & Results	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget
General Fund 10						
Individual Schools						
040	4K Planning	OE: 10, 11 R: 1, 2, 3, 4	\$868,443	\$935,226	\$879,949	\$877,185
110	Eagle Point Elementary	OE: 10, 11 R: 1, 2, 3, 4	110,849	93,324	120,987	98,462
118	EPE - Staffing		2,903,703	3,119,039	3,245,572	3,110,465
130	Morrisonville Elementary School	OE: 10, 11 R: 1, 2, 3, 4	13,771	362	-	-
138	MES - Staffing		414,695	387	-	-
150	Windsor Elementary School	OE: 10, 11 R: 1, 2, 3, 4	122,653	96,729	91,743	115,724
158	WES - Staffing		3,279,396	3,714,856	3,904,737	3,899,285
160	Yahara Elementary School	OE: 10, 11 R: 1, 2, 3, 4	85,462	59,513	84,753	79,255
168	YES - Staffing		2,348,840	2,777,550	3,093,876	2,946,022
180	Holum Education Ctr	OE: 1, 3, 12	5,936	-	-	-
190	DeForest Intermediate School	OE: 10, 11 R: 1, 2, 3, 4	1,156	5,868	86,619	221,776
198	DAIS - Staffing		-	156,580	159,081	6,139,264
200	DeForest Middle School	OE: 10, 11 R: 1, 2, 3, 4	298,468	238,133	96,494	145,774
202	DAMS - Athletics		-	-	-	-
208	DAMS - Staffing		6,440,744	6,857,954	7,438,140	4,637,926
400	DeForest High School	OE: 10, 11 R: 1, 2, 3, 4	581,542	421,368	486,721	429,317
401	ACT 59 - CTE	R: 2	28,236	5,982	18,644	42,750
402	DAHS - Athletics		-	-	1,178	215,977
408	DAHS - Staffing		7,205,497	7,720,899	7,869,917	8,175,553
	Total Schools		\$24,709,389	\$26,203,770	\$27,578,412	\$31,134,733
Central District Programs						
510	Educator Effectiveness	OE: 4, 10, 11 R: 1, 2, 3, 4	\$35,996	\$24,256	\$28,475	\$32,865
511	Administrative Services	OE: 2, 4, 10, 11 R: 1, 2, 3, 4	62,902	60,285	52,438	77,176
512	District Student Testing	OE: 11 R: 1, 2, 3, 4	51,792	63,556	48,048	55,536
521	Instructional Resources	OE: 10, 11 R: 1, 2, 3, 4	275,263	240,754	431,402	297,760
522	Professional Development	OE: 10, 11 R: 1, 2, 3, 4	-	(623)	-	-
523	Teacher Special In-service	OE: 10, 11 R: 1, 2, 3, 4	113,861	131,051	129,898	94,126
524	Curriculum Development	OE: 10, 11 R: 1, 2, 3, 4	47,934	65,979	74,863	66,990
525	Summer School Programs	OE: 10, 11 R: 1, 2, 3, 4	103,725	127,902	83,993	103,800
526	Intervention Instructional Res.	OE: 10, 11 R: 1, 2, 3, 4	35,640	38,882	18,177	29,676
527	Mentoring	OE: 4, 10, 11 R: 1, 2, 3, 4	30,988	31,854	15,799	23,597
531	Pupil Services	OE: 10, 11 R: 1, 3, 4	75,678	71,083	78,777	85,901
541	Human Resources	OE: 1, 3, 4	64,804	51,803	49,886	75,439
551	Board of Education	OE: 1-12 R: 1-4	224,282	118,862	141,646	212,724
561	Superintendent	OE: 1-12, R: 1-4	39,146	36,083	22,240	75,018
571	Business & Auxiliary Services	OE: 1, 2, 4, 5, 6, 7, 12	497,611	480,179	502,923	482,957
581	School/Community	OE: 8, 9	24,897	24,168	21,133	30,366
585	Referendum Planning		-	-	-	-
	Total Central		\$1,684,518	\$1,566,073	\$1,699,696	\$1,743,931
Federal & State Grants						
510	Educator Effectiveness	OE: 4, 10, 11 R: 1, 2, 3, 4	\$35,996	\$24,256	\$28,475	\$32,865
511	Administrative Services	OE: 2, 4, 10, 11 R: 1, 2, 3, 4	62,902	60,285	52,438	77,176
512	District Student Testing	OE: 11 R: 1, 2, 3, 4	51,792	63,556	48,048	55,536
521	Instructional Resources	OE: 10, 11 R: 1, 2, 3, 4	275,263	240,754	431,402	297,760

Loc.	Budget Centers	Operational Expectations & Results	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget
522	Professional Development	OE: 10, 11 R: 1, 2, 3, 4	-	(623)	-	-
523	Teacher Special In-service	OE: 10, 11 R: 1, 2, 3, 4	113,861	131,051	129,898	94,126
524	Curriculum Development	OE: 10, 11 R: 1, 2, 3, 4	47,934	65,979	74,863	66,990
525	Summer School Programs	OE: 10, 11 R: 1, 2, 3, 4	103,725	127,902	83,993	103,800
526	Intervention Instructional Res.	OE: 10, 11 R: 1, 2, 3, 4	35,640	38,882	18,177	29,676
527	Mentoring	OE: 4, 10, 11 R: 1, 2, 3, 4	30,988	31,854	15,799	23,597
531	Pupil Services	OE: 10, 11 R: 1, 3, 4	75,678	71,083	78,777	85,901
541	Human Resources	OE: 1, 3, 4	64,804	51,803	49,886	75,439
551	Board of Education	OE: 1-12 R: 1-4	224,282	118,862	141,646	212,724
561	Superintendent	OE: 1-12, R: 1-4	39,146	36,083	22,240	75,018
571	Business & Auxiliary Services	OE: 1, 2, 4, 5, 6, 7, 12	497,611	480,179	502,923	482,957
581	School/Community	OE: 8, 9	24,897	24,168	21,133	30,366
585	Referendum Planning		-	-	-	-
	Total Central		\$1,684,518	\$1,566,073	\$1,699,696	\$1,743,931
Federal & State Grants						
620	Common School Funds	OE: 10, 11, R: 1-4	\$134,671.35	\$117,788.03	\$169,546.23	\$135,021.00
721	Title I - Basic	OE: 10, 11, R: 1-4	(0.3)	-	-	-
732	Title II - A Teachers	OE: 10, 11, R: 1-4	43,046.1	82,724.7	67,774.6	62,641.0
734	Carl Perkins Vocational	OE: 11 R: 2	12,600.7	15,431.3	15,173.5	-
738	Flow Thru - CEIS		-	45,353.6	58,806.1	82,800.0
741	Title III - A	OE: 10, 11, R: 1-4	12,163.7	17,621.9	15,171.1	14,400.0
751	Title IV - A		10,000.0	-	-	31,696.0
760	CESA Grants		-	235.0	-	-
	Total Grants		\$212,482	\$279,154	\$326,472	\$326,558
District-wide Programs						
800	Salary	OE: 1-12 R: 1-4	\$2,363,981	\$2,640,113	\$2,795,237	\$3,506,296
	Benefits		939,014	1,270,633	1,249,975	1,079,319
	Other/Transfers	OE: 10, 11 R: 1-4	6,364,658	6,014,759	6,220,817	6,008,409
801	Other District-LMC Technology	OE: 3, 4, 7, 8, 9, 10, 11	-	-	-	-
803	Open Enrollment - Out		1,069,146	1,275,769	1,520,947	1,300,000
807	Performing Arts Center	OE: 3, 7, 12	30,815	37,579	24,699	31,500
814	Pupil Transportation	OE: 10	1,498,737	1,436,417	1,525,018	1,690,733
834	Retiree Benefits	OE: 4, 5, 6	180,580	296,961	351,335	354,552
860	Learning Information Systems	OE: 7, 8, 9, 10, 11 R: 1-4	944,778	706,341	765,308	512,048
863	Mobile Device Initiative		-	-	-	-
871	Building & Grounds Operations/Util	OE: 1, 7, 10, 12	1,604,373	1,364,436	1,727,530	2,005,367
872	Capital Project Plan	OE: 1, 7, 10, 12	193,801	-	200,000	100,000
875	District Copy Center	OE: 6	49,375	93,711	38,768	56,000
877	Safety Initiatives	OE: 1, 7, 10, 12	172,973	68,040	112,521	38,938
881	Support Staff In-Service	OE: 10, 11 R: 1-4	3,893	3,099	1,507	3,449
	Total District-wide Programs		\$15,416,124	\$15,207,858	\$16,533,660	\$16,686,611
	Total General Fund		\$42,022,512	\$43,256,856	\$46,138,240	\$49,891,833
Special Revenue Trust Fund 21						
District-wide Programs						
800	District-wide		334,750	269,454	368,754	-
880	Gifts & Donations		-	-	-	-
	Total District-wide Programs		\$334,750	\$269,454	\$368,754	\$-
	Total Special Revenue Trust		\$334,750	\$269,454	\$368,754	\$-

Expenses (continued) >

Loc.	Budget Centers	Operational Expectations & Results	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget
Special Education Fund 27						
Individual Schools						
110	Eagle Point Elementary		\$-	\$-	\$-	\$-
118	EPE - Staffing		1,280,057	1,260,951	1,275,703	1,348,325
138	MES - Staffing		2,979	-	-	-
150	Windsor Elementary School		-	-	-	-
158	WES - Staffing		1,012,183	1,104,079	1,164,641	902,069
160	Yahara Elementary School		-	-	-	-
168	YES - Staffing		888,971	960,495	954,023	917,872
198	HIS - Staffing		-	-	-	1,578,037
200	DeForest Middle School		-	-	-	-
208	DAMS - Staffing		1,568,537	1,681,282	1,766,825	1,097,471
400	DeForest High School	OE: 10, 11 R: 1-4	1,119	1,132	1,275	1,800
408	DAHS - Staffing		1,175,634	1,404,749	1,414,102	1,620,487
	Total Schools		\$5,929,480	\$6,412,689	\$6,576,569	\$7,466,061
Central District Programs						
531	Pupil Services	OE: 10, 11 R: 1-4	\$72,109	\$42,105	\$35,110	\$11,000
	Total Programs		\$72,109	\$42,105	\$35,110	\$11,000
Federal & State Grants						
738	IDEA - Flow Thru	OE: 10, 11 R: 1-4	\$576,606	\$657,754	\$377,679	\$902,650
739	IDEA - Pre-school	OE: 10, 11 R: 1-4	32,835	32,328	36,374	61,129
	Total Grants		\$609,441	\$690,082	\$414,053	\$963,779
District-wide Programs						
800	Salary & Benefits	OE: 10, 11 R: 1-4	\$194,535	\$196,468	\$172,453	\$191,489
802	Summer School	OE: 10, 11 R: 1-4	7,024	7,301	7,871	6,900
803	Open Enrollment	OE: 10, 11 R: 1-4	-	-	30,000	-
814	Pupil Services Transportation	OE: 10, 11 R: 1-4	252,536	245,518	266,171	291,025
834	Retirement Benefits	OE: 10, 11 R: 1-4	48,406	(4,505)	61,486	62,760
880	Gifts & Donations		-	-	-	-
	Total District-wide Programs		\$502,500	\$444,781	\$537,980	\$552,174
	Total Special Education		\$7,113,530	\$7,589,658	\$7,563,713	\$8,993,014
Debt Service Fund 39 (Referendum Approved)						
District-wide Programs						
800	District Debt		\$3,990,924	\$99,162,486	\$83,215,202	\$10,413,304
	Total Debt Fund 39		\$3,990,924	\$99,162,486	\$83,215,202	\$10,413,304
Capital Expansion Fund 41						
District-wide Programs						
800	All Schools	OE: 5, 7, 12	\$435,123	\$2,497,381	\$1,823,850	\$442,000
	Total Capital Projects		\$435,123	\$2,497,381	\$1,823,850	\$442,000
Capital Projects Trust Fund 46						
District-wide Programs						
800	All Schools	OE: 5, 7, 12	\$-	\$-	\$-	\$3,853,000
	Total Capital Projects		\$-	\$-	\$-	\$3,853,000

Loc.	Budget Centers	Operational Expectations & Results	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget
Capital Improvement Fund 49						
District-wide Programs						
800	All Schools	OE: 5, 7, 12	1,038,078	10,621,309	72,380,407	39,808,323
	Total Capital Improvement Projects		\$1,038,078	\$10,621,309	\$72,380,407	\$39,808,323
Food Service Fund 50						
District-wide Programs						
118	EPE - Staffing		\$80,775	\$91,348	\$88,687	\$65,752
138	MES - Staffing		5,935	-	-	-
158	WES - Staffing		86,037	91,262	98,179	103,493
168	YES - Staffing		76,930	81,593	83,685	90,696
198	HIS - Staffing		-	-	-	143,039
208	DAMS - Staffing		165,593	165,689	91,617	76,465
408	DAHS - Staffing		162,177	170,207	145,038	156,735
800	All Schools	OE: 10	1,018,866	871,150	739,316	1,098,243
834	Retirement Benefits		(5,271)	(767)	6,402	8,854
	Total Food Service		\$1,591,040	\$1,470,482	\$1,252,925	\$1,743,277
Scholarship Fund 72						
District-wide Programs						
800	All Schools		\$21,100	\$21,250	\$363,762	\$-
	Total Scholarships		\$21,100	\$21,250	\$363,762	\$-
OPEB Fund 73 - Retirement Benefits Trust						
District-wide Programs						
834	All Schools	OE: 4	\$575,661	\$383,729	\$632,361	\$640,000
	Total Retirements Benefits Trust		\$575,661	\$383,729	\$632,361	\$640,000
Community Service Fund 80						
District-wide Programs						
806	Community Programs Other	OE: 9	\$672	\$500	\$500	\$-
807	Performing Arts Center	OE: 9, 12	96,090	92,113	79,966	90,006
808	Recreation Swimming Pool	OE: 9, 12	36,231	26,592	-	84,343
809	Recreation Programs Other	OE: 9	6,572	3,642	-	-
834	Retirement Benefits		(493)	(57)	798	-
	Total Community Service		\$139,072	\$122,790	\$81,264	\$174,349
Package & Cooperative Student Events Fund 96						
District-wide Programs						
200	DeForest Middle School		-	-	-	-
400	DeForest High School		\$43,477	\$43,098	\$14,051	\$5,480
	Total Student Events		\$43,477	\$43,098	\$14,051	\$5,480
Package & Cooperative Hockey Fund 97						
District-wide Programs						
400	DeForest High School		\$34,187	\$33,439	\$3,125	\$36,820
	Total Hockey Fund		\$34,187	\$33,439	\$3,125	\$36,820

Expenses by Object

Source	Description	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget
General Fund 10					
100	Salaries	\$19,289,717	\$20,965,592	\$21,825,521	\$24,907,958
200	Employee Benefits	7,366,010	8,108,186	8,693,289	9,526,460
300	Purchased Services	6,051,395	5,600,244	6,300,774	6,809,084
400	Non-Capital Objects	2,222,791	1,784,331	2,481,642	2,009,630
500	Capital Objects	310,051	150,834	307,077	172,439
600	Debt Retirement	138,637	187,664	237,575	277,000
700	Insurance and Judgments	313,964	396,598	404,152	381,157
800	Transfers	6,178,961	5,945,946	5,782,796	5,705,390
900	Other Objects	150,987	117,460	105,414	117,955
Total General Fund		\$42,022,512	\$43,256,856	\$46,138,240	\$49,907,073
Special Revenue Trust Fund 21					
100	Salaries	\$-	\$-	\$-	\$-
200	Employee Benefits	-	-	-	-
300	Purchased Services	41,290	10,947	15,572	-
400	Non-Capital Objects	293,460	234,647	209,641	-
500	Capital Objects	-	-	108,892	-
600	Debt Retirement	-	-	-	-
700	Insurance and Judgments	-	-	-	-
800	Transfers	-	-	-	-
900	Other Objects	-	-	34,650	-
Total Special Revenue Fund		\$334,750	\$245,594	\$368,754	\$-
Special Education Fund 27					
100	Salaries	\$4,310,907	\$4,713,751	\$4,794,422	\$5,271,747
200	Employee Benefits	1,942,460	1,965,832	2,167,800	2,641,240
300	Purchased Services	782,783	842,075	569,234	950,002
400	Non-Capital Objects	37,233	30,599	29,574	48,125
500	Capital Objects	36,033	34,268	-	78,000
600	Debt Retirement	-	-	-	-
700	Insurance and Judgments	-	-	-	-
800	Transfers	4,114	3,133	2,683	3,900
900	Other Objects	-	-	-	-
Total Special Education Fund		\$7,113,530	\$7,589,658	\$7,563,713	\$8,993,014
Debt Service Fund 39 (Referendum Approved)					
600	Debt Retirement	\$3,990,924	\$99,162,486	\$83,215,202	\$10,413,304
900	Other Objects	-	-	-	-
Total Debt Fund 39		\$3,990,924	\$99,162,486	\$83,215,202	\$10,413,304
Capital Projects Fund 41					
300	Purchased Services	\$387,732	\$2,490,527	\$1,704,026	\$442,000
400	Non-Capital Objects	-	6,854	1,450	-
500	Capital Objects	47,391	-	118,374	-
Total Capital Expansion Fund		\$435,123	\$2,497,381	\$1,823,850	\$442,000
Capital Projects Trust Fund 46					
300	Purchased Services	\$-	\$-	\$-	\$1,453,000
500	Capital Objects	-	-	-	2,400,000
Total Capital Projects Trust Fund		\$-	\$-	\$-	\$3,853,000

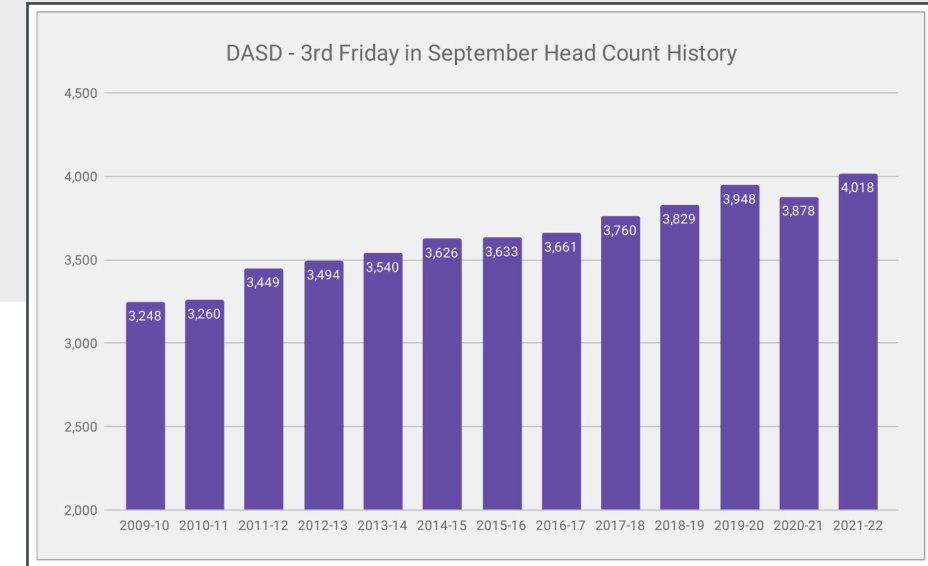
Source	Description	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Budget
Capital Improvement Fund 49					
100	Salaries	\$-	\$-	\$-	\$10,071
200	Employee Benefits	-	-	-	1,448
300	Purchased Services	1,038,078	10,507,336	72,041,878	34,427,011
400	Non-Capital Objects	-	27,206	223,890	5,073,936
500	Capital Objects	-	-	38,790	219,000
600	Debt Retirement	-	8,390	75,848	76,857
700	Insurance and Judgments	-	-	-	-
800	Transfers	-	78,377	-	-
900	Other Objects	\$1,038,078	\$10,621,309	\$72,380,407	\$39,808,323
Total Capital Improvement Projects		\$42,022,512	\$43,256,856	\$46,138,240	\$49,907,073
Food Service Fund 50					
100	Salaries	\$517,133	\$543,652	\$480,762	\$579,887
200	Employee Benefits	274,817	285,672	268,520	311,018
300	Purchased Services	41,006	34,682	24,800	51,600
400	Non-Capital Objects	721,019	591,753	478,065	784,672
500	Capital Objects	36,033	14,180	-	15,000
900	Other Objects	1,033	544	778	1,100
Total Food Service Fund		\$1,591,040	\$1,470,482	\$1,252,925	\$1,743,277
OPEB Fund 73 - Retirement Benefits Trust					
900	Other Objects	\$575,661	\$383,729	\$632,361	\$640,000
Total Retirement Benefits Trust		\$575,661	\$383,729	\$632,361	\$640,000
Community Service Fund 80					
100	Salaries	\$-	\$-	\$-	\$-
200	Employee Benefits	-	-	-	-
300	Purchased Services	-	-	-	-
400	Non-Capital Objects	108,227	89,556	53,092	123,700
500	Capital Objects	29,972	29,124	27,672	34,649
900	Other Objects	-	3,250	-	10,500
Total Community Service Fund		\$138,199	\$121,930	\$80,764	\$168,849
Package & Cooperative Student Events Fund 96					
100	Salaries	\$-	\$-	\$-	\$-
200	Employee Benefits	-	-	-	-
300	Purchased Services	-	-	-	-
400	Non-Capital Objects	6,175	7,060	2,940	-
500	Capital Objects	724	833	344	-
800	Transfers	7,247	9,671	2,941	-
900	Other Objects	3,385	5,708	1,286	5,000
Total Student Events		\$17,531	\$23,272	\$7,511	\$5,000
Package & Cooperative Hockey Fund 97					
100	Salaries	\$65	\$910	\$-	\$480
200	Employee Benefits	\$11,225	\$844	\$684	\$-
300	Purchased Services	\$14,656	\$18,072	\$5,856	\$-
400	Non-Capital Objects	\$7,682	\$9,316	\$1,435	\$6,500
500	Capital Objects	\$604	\$733	\$110	\$620
900	Other Objects	\$6,632	\$3,890	\$-	\$6,700
Total Hockey Fund		\$40,863	\$33,765	\$8,085	\$14,300

Staffing

Building/Location	Certified Staff (FTE)	Support Staff & District Hourly (FTE)	Administrators, Coordinators (FTE)	Distict-Wide Coordinators (FTE)	TOTAL (FTE)
DeForest High School	77.9	41.74	4	3	126.64
DeForest Middle School	50.55	24.76	2	1	78.31
Harvest Intermediate School	69.25	36.28	2.4	0	107.93
Eagle Point Elementary	40.3	23.3	1	0	64.6
Windsor Elementary	41	21.86	1.6	0	64.46
Yahara Elementary	29.8	21.5	1	0	52.3
District	3.1	11.94	0	3	18.04
District Office	0	12.88	11	2	25.88
Total FTE	311.9	194.26	23	9	538.16

Full time equivalency (FTE) calculated for hourly employees using 8 hours per day as 1 FTE. As of 10/11/21

3rd Friday in September Head Count History



2021-22 September Third Friday Head Count History

2021-22 September Third Friday Head Count History (Pre- Resident and Non-Resident Adjustments)															
Grade	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Difference From Prior year Same Grade Level	Difference from Grade Progression (i.e. comparing 2nd grade to last year's 1st grade)
Other	50	48	13	17	15	16	13	17	21	14	16	18	13	-5	N/A
4K			236	230	244	266	259	261	281	295	305	290	279	-11	N/A
K	232	262	259	271	237	261	264	276	285	311	317	286	314	28	24
1	231	213	262	265	276	241	263	268	277	293	321	300	289	-11	3
2	252	238	212	260	264	275	239	273	280	278	307	302	314	12	14
3	252	260	234	219	260	265	277	242	281	282	287	297	322	25	20
4	253	248	256	235	219	255	272	282	247	279	292	282	296	14	-1
5	225	256	254	254	239	226	255	269	280	257	280	274	296	22	14
6	258	237	256	260	266	245	229	256	267	280	260	282	280	-2	6
7	258	260	245	263	263	261	248	239	252	264	278	262	284	22	2
8	225	262	260	245	275	272	256	243	244	259	258	271	267	-4	5
9	228	231	260	271	244	276	269	256	243	267	261	261	285	24	14
10	255	233	233	245	260	249	276	258	264	243	244	260	266	6	5
11	251	246	228	228	245	263	238	266	264	263	246	238	262	24	2
12	278	266	241	231	233	255	275	255	274	268	270	255	251	-4	13
Year Totals	3,248	3,260	3,449	3,494	3,540	3,626	3,633	3,661	3,760	3,829	3,948	3,878	4,018	140	N/A

Enrollment Projections 2021-29

Applied Population	Baseline	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
		5 Year Trend	3962	4045	4139	4226	4311	4384	4485	4566
2 Year Trend	4031	4139	4257	4368	4472	4569	4699	4806	4916	
Kindergarten Trend	3958	4053	4185	4310	4439	4563	4723	4870	5025	
Actual 4k - 12th		4005								

Does not include EC

Levy Breakdown by Municipality

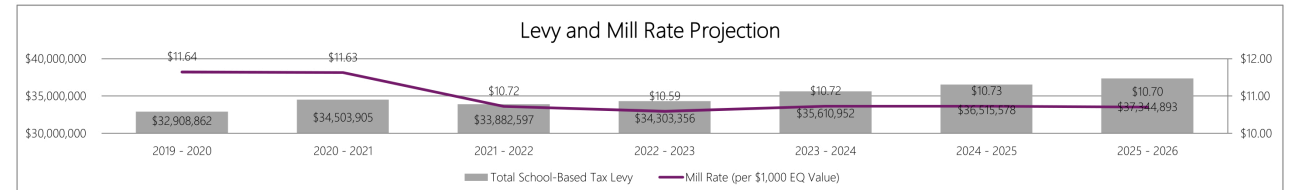
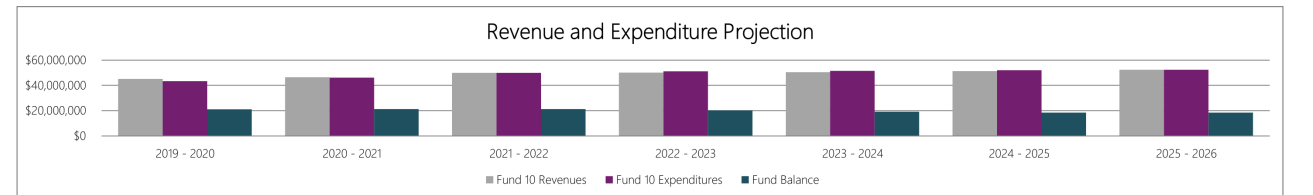
	Grade Progression														
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34			
EC/4K			249	247	259	282	272	278	302	309	321	308	292	292	292
Elementary	1223	1250	1256	1297	1315	1341	1370	1443	1524	1467	1524	1467	1196	1196	1161
Intermediate													872	914	932
Middle	1015	1022	1043	1004	988	1007	1043	1060	1076	1089	1089	1089	551	564	576
High	962	975	982	1043	1058	1035	1045	1017	1027	1014	1064	1064	1080	1080	1102
Totals	3449	3494	3540	3626	3633	3661	3760	3829	3948	3878	4018	4018	4046	4046	4063

Baird Budget Forecast Model

OUTPUT 1

1316 - Deforest Area

	Historical	Current Year	Budget Year	Current Model Scenario			
	2019 - 2020	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
Sept Membership (FTE)	3,833	3,808	3,882	3,894	3,926	3,948	3,969
Per Pupil Increase:	\$175	\$179	\$0	\$0	\$100	\$100	\$100
Per-Pupil Categorical Aid \$	\$742	\$742	\$742	\$742	\$742	\$742	\$742
TIF Out Equalized Valuation Growth	7.21%	5.01%	6.49%	2.50%	2.50%	2.50%	2.50%
Fund 10 Revenues	\$45,020,221	\$46,323,386	\$49,909,737	\$50,022,040	\$50,351,564	\$51,254,444	\$52,242,524
Fund 10 Expenditures	\$43,256,856	\$46,138,240	\$49,907,074	\$51,112,665	\$51,399,560	\$51,923,628	\$52,267,037
Surplus (Deficit)	\$1,763,365	\$185,146	\$2,664	(\$1,090,626)	(\$1,047,996)	(\$669,184)	(\$24,512)
Fund Balance	\$21,010,584	\$21,195,730	\$21,198,394	\$20,107,768	\$19,059,772	\$18,390,588	\$18,366,076
Fund Balance as % of Expenditures	48.57%	45.94%	42.48%	39.34%	37.08%	35.42%	35.14%
Total School-Based Tax Levy	\$32,908,862	\$34,503,905	\$33,882,597	\$34,303,356	\$35,610,952	\$36,515,578	\$37,344,893
% change		4.85%	-1.80%	1.24%	3.81%	2.54%	2.27%
Mill Rate (per \$1,000 EQ Value)	\$11.64	\$11.63	\$10.72	\$10.59	\$10.72	\$10.73	\$10.70
% change		-0.16%	-7.79%	-1.23%	1.28%	0.04%	-0.22%
Non-Recurring Referendum \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Referendum \$	\$2,500,000	\$0	\$0	\$0	\$0	\$0	\$0
Referendum Debt Levy	\$9,151,979	\$10,400,001	\$10,199,055	\$10,399,442	\$10,272,562	\$10,603,922	\$10,544,764
Energy Efficiency Exemption	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Average tax impact: \$100,000 home	\$1,164	\$1,163	\$1,072	\$1,059	\$1,072	\$1,073	\$1,070



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Baird Budget Model 10-15-2021

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DeForest Area School District

ANNUAL BUDGET

2021-2022 REPORT

UPDATED October 25, 2021