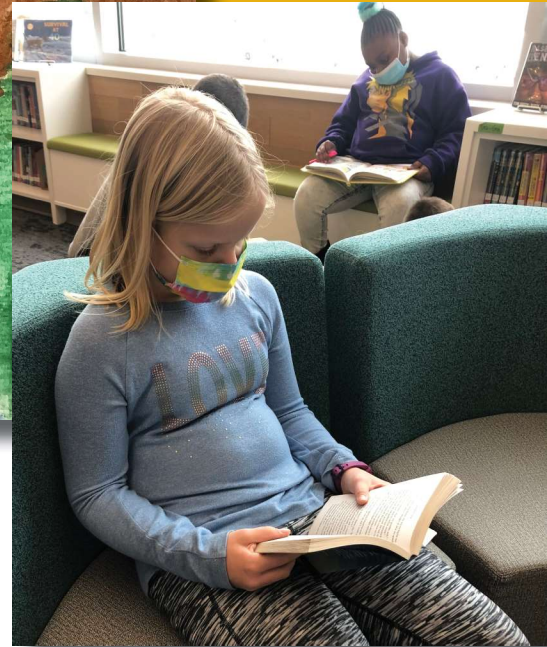


DeForest Area School District  
**ANNUAL BUDGET**  
2022-23 Report

500 South Cleveland Avenue  
DeForest, Wisconsin 53532  
608.842.6500  
[www.deforestschools.org](http://www.deforestschools.org)





# Contents

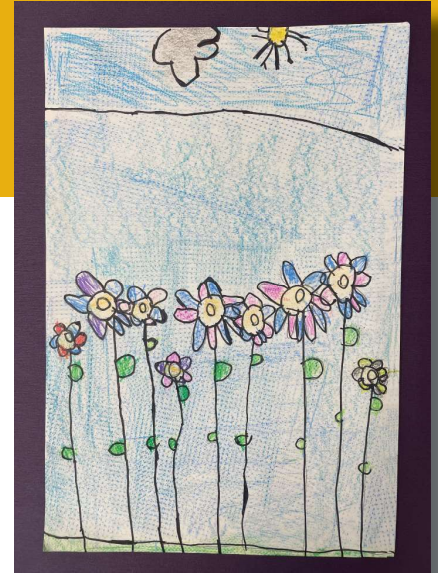
Annual Meeting Agenda .....	3
Financial Highlights .....	4
Account Methodology & Budget Process .....	6
Fund Definitions .....	8
2022-23 Proposed Budget .....	10
2021-22 Annual Meeting & Budget Hearing Minutes .....	14

*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.*

Monday, July 25, 2022 @ 7:00 pm

District Office - The Glenn  
500 South Cleveland Avenue  
DeForest, WI 53532

# Agenda



I. Meeting Call to Order: Gail Lovick, Board of Education President

A. Introductory Comments: Gail Lovick

1. Introduction of Board of Education Members
2. Introduction of District Administrator

B. District Administrator: Dr. Rebecca Toetz

- I. Introduction of Administrative Staff
- II. Introduction of Legal Counsel/Parliamentarian

II. Election of Chairperson

III. Financial Report: Kathleen Davis-Phillips, Director of Business & Auxiliary Services

IV. New Business:

A. Budget Hearing

B. Adoption of 2022-2023 Tax Levy

C. Authorize 2022-2023 Salaries of Board of Education Members

D. Authorize the payment of actual and necessary expenses of Board of Education member when traveling in performance of duties

E. Authorize the payment for student accident insurance

F. Date of Next Annual Meeting

Authorize the Board of Education to determine the date and hour of the 2023 annual meeting. No annual meeting may be held before May 15 or after October 31. Section 120.08(1), Wisconsin Statutes

V. Adjournment

If you need an interpreter, materials in alternate formats or other accommodations to access this meeting, please contact the DeForest Area School District at 842-6500. Please do so one week before the meeting so that arrangements can be made in a timely fashion.

\*Notice: Board of Education members may be in attendance at the annual meeting. However, no Board meeting shall be convened and no official Board action will be taken.

\*\*This agenda is for informational purposes only and is subject to modification.

\*\*\*Annual meeting agenda published in the DeForest Times-Tribune: 07/15/22 & 07/22/22

# Financial Highlights

## 2022-23 Tax Levy Estimate

The Tax Levy for 2022-23 is estimated at \$34,468,891 (Levy for 2021-22 was \$33,882,597). The mill rate is anticipated to be \$10.38/\$1,000 a decrease of \$(0.34) /\$1,000 over the 2021-22 fiscal year. This rate is anticipated to change depending on the finalization of the equalized values and general state aid allocations. The increase in property values was estimated at 5% (typically it is estimated at 2%). With the high increases in property values occurring over the last year, it is possible that the 5% used for the estimations will be conservative.

To calculate the school Mill (tax) rate, the district uses the tax levy certified (finalized) by the School Board in October and divides that amount by the total equalized value of the school district. The Mill rate is defined as the rate that one thousand dollars of equalized valuation will raise in property taxes. The actual school property tax rate will differ by municipality. Rates are based on equalized value versus assessed value.

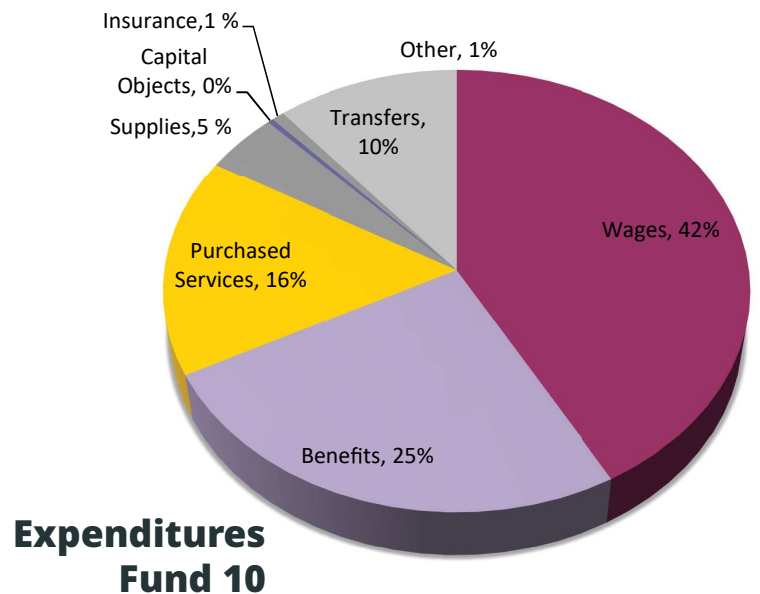
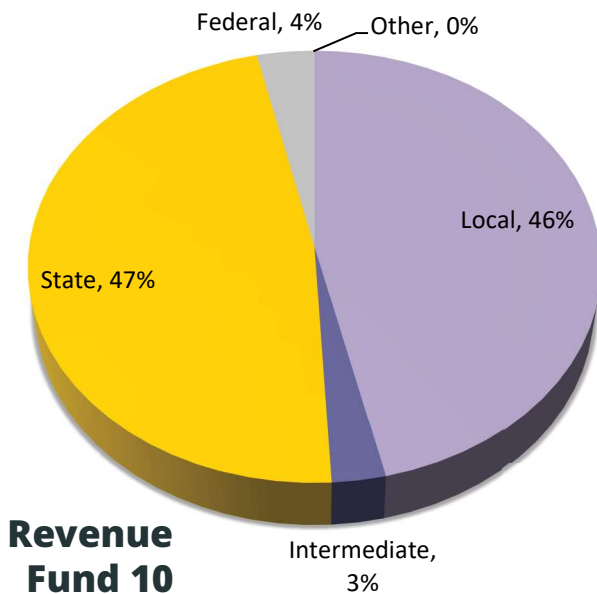
## Revenue Highlights

Increase in Revenue Limit per FTE	Per Pupil Categorical Aid Increase	Increase in Estimated Pupil FTE for 2022-23	ESSER GRANT Revenue (one-time funds)
<b>+ \$0</b>	<b>\$0</b>	<b>+ 37 FTE</b>	<b>\$1.29 million</b>

## Expenditure Highlights

Investment in Staff Salary & Wage Increases Average	ESSER II & III Estimated Expenditures	Capital Projects
<b>+ 4.7%</b>	<b>\$1.29 million</b>	<b>\$5.64 million</b>

## 2022-23 Estimated General Fund Expenses



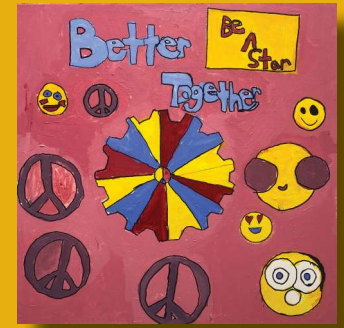
## Capacity Building

In order to ensure that the district achieves the student results and operational expectations that the Board of Education has described in the Board’s Results policies and Operational Expectations policies, the district annually submits a monitoring report for each policy. If the monitoring reports of the policies indicate areas of capacity building these items are incorporated in the 2022-23 budget development process. For the 2022-23 budget the district is targeting support for items identified in R-2 Literacy, R-2 Numeracy, OE-7 Asset Protection, OE-8 Communicating with the Board, and OE-12 Facilities. For more information about the Board of Education Polices please visit: <https://www.deforest.k12.wi.us/district/board-policies.cfm>.

## Balancing the Budget

With a zero increase in the per pupil revenue limit, and escalating costs for salaries, benefits, supplies, busing, and other operational costs, the district is anticipating expenses will exceed revenues by \$837K. In order to balance the 2022-2023 Budget administration is proposing the use of the one-time funds received in 2021-22 from the additional federal allocation from the Governor (these funds were purposely set aside in 2021-22 to be used in 2022-23) as well as use of COVID reserves. The COVID reserves were previously set aside by the Board in 2019-20. Although these options allow for a balanced budget for 2022-23, this is by no means a long-term solution. Depending on how the next State biennium budget plays out, the district (like many in Wisconsin) may need to look at other long-term funding mechanisms.

# Accounting Methodology & Budget Process



## Budget Reporting

Accounts used in school district budgeting and financial reporting are designated by the Department of Public Instruction. A uniform accounting system is important for the facilitation of reporting, auditing, data processing, inter-district comparisons, and financial accounting for cooperative programs. A complete list of allowable account codes and account code explanations are available for review on the website at: [http://dpi.state.wi.us/sfs/pdf/wufar\\_final.pdf](http://dpi.state.wi.us/sfs/pdf/wufar_final.pdf).

## Fund Accounting

Financial administration requires that each transaction be identified for administrative and accounting purposes. The first identification is by fund which is an independent fiscal and accounting entity, requiring its own set of books in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives. Each fund must be so accounted for that the identity of its resources and obligations and its revenues and expenditures is continually maintained.

All funds used by Wisconsin school districts must be classified into one of nine fund types. The major fund types are the General Fund, Special Projects Fund, Debt Service Fund, Capital Projects Fund, Food Service Fund, Agency (Pupil Activity) Fund, Fiduciary Fund, Community Service Fund, and Package and Cooperative Program Fund.

## Basis of Accounting

The basis of accounting refers to the point in time when revenues, expenditures or expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Governmental funds, expendable trust funds, and agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available (susceptible to accrual).

## Budget Development Process

The budgeting process begins early in the previous fiscal year by first examining enrollment projections and student needs. Enrollment determines two important factors in budget estimates: staffing and revenue projections. During the months of January and February, the District finalizes allocations to each of the budget centers so that buildings and departments can develop the financial framework for achieving their goals. Individual budgets are compiled and submitted to the Board of Education for approval.

The proposed budget was approved for publication by the Board of Education. This budget was developed under the guiding principles as outlined in the policies of the DeForest Area School District. These policies are available for review on the District's website at: <https://www.deforest.k12.wi.us/district/board-policies.cfm>.

# Budget Development Guiding Principles (BOE Policy & Administrative Practices)

Act in alignment with RESULTS Statements
Address sustainability: both financial and programmatic
Utilize attrition and realignment in staff reductions rather than layoffs
Staff in alignment with enrollment
Maintain graduated class size ratios to extent possible (K-2< 3-4 <5-6< 7-8< 9-12)
Focus on core and primary section instruction over non-core functions
Implement program delivery efficiencies vs. program elimination
Assess program elimination where multiple data sources support
Freeze non-instructional budget centers before instructional
Reduce where trends/data warrant in large budget centers (e.g. deferred capital)
Engage in good faith participatory decision making practices

## Fund 73 - OPEB TRUST - June 30, 2022

The DeForest Area School District actively sets aside funds for post-employment benefits using a Fund 73 OPEB Trust. The trust is held at Settler's Bank, Windsor, WI.

Fiscal year activity for the 2021-22 school year (July 1, 2021 thru June 30, 2022) is as follows: (as of 7-19-2022)

**Trust Balance as of June 30, 2022: \$3,891,282.00**

**FY Investments Returns: \$4,653.26**

**FY Disbursements: \$1,268,058.69**

# Fund Definitions



## Fund 10 General Fund

The general fund is used to account for all financial transactions relating to current operations, except for those required to be accounted for in other funds.

## Special Projects Funds

Special projects funds reported below include combined budgets for both the Gift Fund & Special Education Fund.

### Fund 21 Special Revenue Trust Fund

This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

### Fund 27 Special Education Fund

This fund is used to account for special education and related services funded wholly or in part with state or federal special education aid or charges for services provided to other districts as a result of being a host district for a special education package or cooperative program.

## Debt Service Funds

These funds are used for recording transactions related to repayment of the following general obligation debt: promissory notes (issued per statute 67.12(12)) and bonds. Debt tax levies must be recorded in these funds. The resources in these funds may not be used for any other purpose as long as a related debt remains. Fund 38 is required to be used to report transactions pertaining to non-referendum debt authorized after August 12, 1993.

The outstanding debt at the beginning of 2021-22 was \$145,480,000. Outstanding debt at year end is \$139,638,000. This balance includes the new debt service bond for the 2015 and 2019 referendum building projects. Final payment on the debt obtained in 2015 is anticipated to be made in April of 2035. Final payment on the debt obtained in 2016 is anticipated to be made in April of 2036. Final payment of the debt obtained for the 2019 referendum is anticipated to be in April of 2041.

### Fund 38 Non-Referendum Debt Service Fund

This fund is used to account for transactions for the repayment of debt issues that were either not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund. Sections 67.05(6a)(b) and 67.12(12)(e)(2g)) of the Wisconsin Statutes provides authority for school districts to borrow up to \$1,000,000 without elector approval. The specific limit for each school district is the lesser of \$1,000,000 or a calculated amount which uses statewide value and membership data. The final payment of non-referendum debt was made in April 2012.

### Fund 39 Referendum Approved Debt Service Funds

This fund is used to account for transactions for the repayment of debt issues that were either authorized by school board resolution before August 12, 1993, or approved by referendum. If the district uses funds other than Fund 39, the district must combine and report these funds as Fund 39. A fund balance may exist in this fund.



### **Fund 40 Capital Expansion Fund**

These funds are used to account for expenditures financed through the use of bonds, promissory notes issued per statute 67.12(12), state trust fund loans, land contracts, an expansion fund tax levy established per statute 120.10(10m). The Department of Instruction defines “capital expenditures related to buildings and sites” as being expenditures for acquiring and remodeling buildings and sites, and maintenance or repair expenditures that extend or enhance the service life of buildings and building components, sites and site components.

### **Fund 41 Capital Expansion Fund**

Capital Expansion Funds are included in the calculation of the District’s Revenue limit.

### **Fund 46 Long-term Capital Improvement Fund**

Used for transactions financed with a transfer from Fund 10.

### **Fund 49 Other Capital Expansion Fund**

This fund is used to report capital project fund activities not required to be reported in Funds 41. The district utilizes this fund to report the building referendum projects from the 2019 referendum.

### **Fund 50 Food Service Fund**

All revenues and expenditures related to pupil food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the Food Service Fund. Any food service fund deficit, resulting from student food services, must be eliminated by an operating transfer from the General Fund.

### **Fund 73**

This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal laws and Internal Revenue Service requirements. Specific requirements for use of this fund have been established by the Department of Public Instruction. This fund applies to all post-employment benefit plans where the district is providing such benefits by contribution to a legally established irrevocable trust.

### **Fund 80 Community Service Fund**

This fund is used to account for activities such as adult education and community recreation programs a. Statute 120.13(19) permits a school board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes.

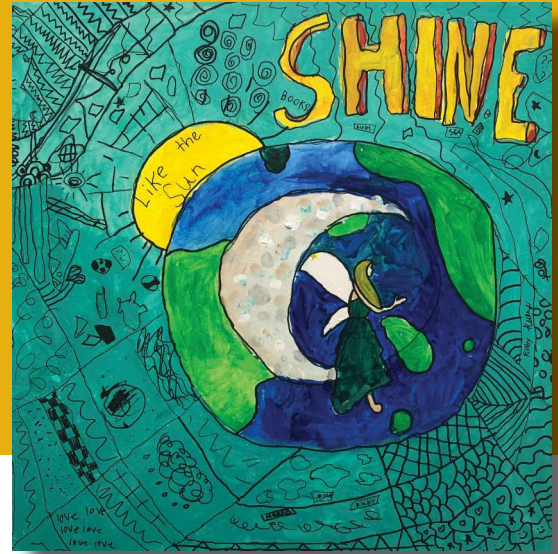
### **Fund 96 & Fund 97 Package & Cooperative Programs**

These funds are used to account for activities in which a district acts as fiscal agent for combined programs and activities. Costs of services are generally shared on a pro-rated basis depending on participation. Athletics programs under co-op agreements: boys and girls hockey and lacrosse.

# 2022-2023 Proposed Budget

GENERAL FUND	Audited 2020-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance	21,010,583	21,286,615	21,794,514
Ending Fund Balance	21,286,615	21,794,514	20,957,229
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	684	22,450	10,000
Local Sources (Source 200)	22,147,051	23,387,525	23,739,789
Inter-district Payments (Source 300 + 400)	1,046,063	1,414,000	1,419,740
Intermediate Sources (Source 500)	0	0	0
State Sources (Source 600)	22,337,141	23,933,304	24,232,972
Federal Sources (Source 700)	569,248	1,740,694	1,736,640
All Other Sources (Source 800 + 900)	314,084	544,468	77,938
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>46,414,271</b>	<b>51,042,441</b>	<b>51,217,079</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	20,324,049	22,497,962	24,106,970
Support Services (Function 200 000)	18,227,038	20,091,445	19,596,487
Non-Program Transactions (Function 400 000)	7,587,154	7,945,135	8,350,907
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>46,138,240</b>	<b>50,534,541</b>	<b>52,054,364</b>

SPECIAL PROJECTS FUND	Audited 2020-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance	0	0	-6000
Ending Fund Balance	0	0	-6000
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>7,926,076</b>	<b>9,213,723</b>	<b>9,805,433</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>7,955,310</b>	<b>9,219,723</b>	<b>9,805,433</b>



<b>DEBT SERVICE FUND</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>	<b>Budget 2022-23</b>
Beginning Fund Balance	3,569,953	2,854,916	2,648,467
Ending Fund Balance	2,854,916	2,648,467	2,539,445
REVENUES & OTHER FINANCING SOURCES	82,500,165	10,206,855	10,400,942
EXPENDITURES & OTHER FINANCING USES	83,215,202	10,413,304	10,509,964

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>	<b>Budget 2022-23</b>
Beginning Fund Balance	111,923,311	48,798,053	5,510,669
Ending Fund Balance	48,798,053	5,510,669	331,973
REVENUES & OTHER FINANCING SOURCES	11,078,999	644,800	510,000
EXPENDITURES & OTHER FINANCING USES	74,204,257	43,932,184	5,688,696

<b>FOOD SERVICE FUND</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>	<b>Budget 2022-23</b>
Beginning Fund Balance	8,385	0	0
Ending Fund Balance	0	0	0
REVENUES & OTHER FINANCING SOURCES	1,244,540	1,927,674	1,798,000
EXPENDITURES & OTHER FINANCING USES	1,252,925	1,927,674	1,798,000

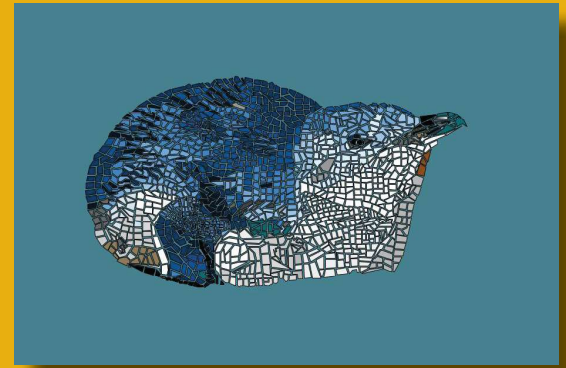
# 2022-2023

## Proposed Budget (continued)

<b>POST-RETIREMENT FUND 73</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>	<b>Budget 2022-23</b>
Beginning Fund Balance	4,084,322	4,395,833	4,396,333
Ending Fund Balance	4,395,833	4,396,333	4,228,822
REVENUES & OTHER FINANCING SOURCES	943,872	640,500	497,489
EXPENDITURES & OTHER FINANCING USES	632,361	640,000	665,000

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>	<b>Budget 2022-23</b>
Beginning Fund Balance	27,974	8,615	8,266
Ending Fund Balance	8,615	8,266	8,266
REVENUES & OTHER FINANCING SOURCES	61,905	174,000	198,000
EXPENDITURES & OTHER FINANCING USES	81,264	174,349	198,000

<b>COOPERATIVE PROGRAMS FUND</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>	<b>Budget 2022-23</b>
Beginning Fund Balance	0	0	-7,180
Ending Fund Balance	0	-7,180	-7,180
REVENUES & OTHER FINANCING SOURCES	33,273	36,820	41,638
EXPENDITURES & OTHER FINANCING USES	33,273	44,000	41,638



## Total Expenditures & Other Financing Uses

ALL FUNDS	Audited 2020-21	Budget 2021-22	Budget 2022-23
GROSS TOTAL EXPENDITURES - ALL FUNDS	212,880,471	116,245,776	80,096,095
Interfund Transfers (Source 100) - ALL FUNDS	5,806,324	6,033,522	6,299,364
Refinancing Expenditures (FUND 30)	83,215,202	10,413,304	10,509,964
NET TOTAL EXPENDITURES - ALL FUNDS	123,858,945	99,798,950	63,286,767
PERCENTAGE CHANGE - NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-19.4%	-36.6%

## Proposed Property Tax Levy

FUND	Audited 2020-21	Budget 2021-22	Budget 2022-23
General Fund	22,053,905	23,103,542	23,467,393
Non-Referendum Debt Service Fund	0	0	0
Referendum Debt Service Fund	10,400,000	10,199,055	10,399,442
Capital Expansion Fund	2,000,000	500,000	500,000
Community Service Fund	50,000	80,000	90,000
TOTAL SCHOOL LEVY	34,503,905	33,882,597	34,456,835
PERCENTAGE CHANGE - TOTAL LEVY FROM PRIOR YEAR		-1.8%	1.69%
EQUALIZED VALUE OF THE DISTRICT	\$2,968,017,260	\$3,160,655,640	\$3,318,688,422
PERCENT CHANGE FROM PRIOR YEAR	5.0%	6.5%	5.00%
TAX RATE / \$1,000 OF EQUALIZED VALUE	11.63	10.72	10.38
PERCENT CHANGE FROM PRIOR YEAR	-0.2%	-7.8%	-3.1%

# 2021-2022 Meeting Minutes

DeForest Area School District  
BUDGET HEARING & ANNUAL MEETING MINUTES  
Monday, September 27, 2021  
DeForest Area Public Library  
203 Library Street, DeForest, WI 53532



## I. Meeting Called to Order:

The September 27, 2021 Budget Hearing and Annual Meeting of the DeForest Area School District was called to order by Jan Berg, President of the DeForest Area Board of Education, at 7:04 p.m. in the Community Room of the DeForest Area Public Library, 203 Library Street, DeForest, WI 53532. Approximately 25 residents were in attendance.

### A. Introductory Comments: Jan Berg, President DASD Board Of Education

#### 1. Introduction of Board of Education Members

Berg introduced the Board of Education members present:

Keri Brunelle, Brian Coker, Jeff Hahn, Gail Lovick, Linda Leonhart, and Stephanie Sarr

#### 2. Introduction of District Administrator

After introductory comments, Jan Berg introduced Eric Runez, Superintendent.

Runez welcomed the attendees.

### B. District Administrator:

#### 1. Introduction of Administrative Staff by District Superintendent

Superintendent, Eric Runez announced the names of his Administrative team.

#### 2. Introduction of Legal Counsel/Parliamentarian (Eric)

Eric Runez introduced Doug Witte, Attorney with Boardman & Clark, LLC, who served as Legal Counsel/Parliamentarian for the DeForest Area School District Annual Meeting.

## II. Election of Chairperson

Jan Berg was nominated to be Chair of the meeting on a motion by Sue Paulson. Berg was then elected Chair of the Budget/Hearing Annual Meeting by a unanimous voice vote.

## III. Financial Report: Kathleen Davis, Director of Business & Auxiliary Services

Kathleen Davis-Phillips stated that the final 2020-2021 Financial report will not be finalized until the District audit. A report of the 2020-2021 District finances will be presented at a future Board of Education meeting.

## IV. New Business:

### A. Budget Hearing and Adoption of Proposed 2021-2022 Tax Levy

Berg announced that the citizens were now in the Budget Hearing portion of the meeting and Kathleen Davis-Phillips, continued her report by presenting the proposed 2021-2022 budget and proposed tax levy.

The total property tax levy estimated to meet the needs of the 2021-2022 school year is \$33,703,694. The proposed budget for 2021-22 is approximately 2.32% lower than the prior year. Davis explained the proposed distribution of revenue and expenditures. Equalized Value is estimated at 2.84% however, it is expected to be closer to 6%.

The estimated mil rate is \$11.04 per \$1,000 of equalized value based on current property values and may change when property values are certified in October. This mil rate represents a decrease of \$0.59 from the prior year. The total tax levy includes the following components:

General Fund levy - \$22,924,639

Referendum Debt Service Fund - \$10,199,055

Capital Expansion Fund - \$500,000

Community Service Fund - \$80,000

Davis-Phillips explained the next steps in the process as follows:

- Finalization of September - 3rd Friday count
- Adjustments to revenue limit
- October 1st Dept. of Rev property values
- October 15th final state aid calculation
- October 26th Board of Education budget action
- Notices sent to municipalities

Davis-Phillips asked for comments or questions from the citizens. No questions or comments were made and the hearing was then closed.

A motion was made by Bill Huebsch, seconded by Jeff Hahn to approve the 2021-22 tax levy of \$33,703,694 of which \$22,924,639 is for the General Fund, \$10,199,055 is for Fund 39 Referendum Debt, \$500,000 is for Capital Expansion, and \$80,000 is for Community Service fund. The motion passed with a unanimous voice vote.

B. Authorize 2021-2022 Salaries of Board of Education Members

A motion was made by Sue Paulson, and seconded by Roz Craney to approve and authorize an increase of \$350 to \$2800 (\$2450 currently) for the 2021-22 salaries of the Board of Education members and \$3700 (\$3350 currently) for the 2021-22 salary of the Board President. The motion passed by a unanimous voice vote.

C. Authorize the payment of actual and necessary expenses of the Board of Education members when traveling in performance of duties

On a motion by Sara Runez, seconded by Sue Paulson, and passed unanimously by voice vote, the citizens authorized the district to make payment of actual and necessary expenses of Board of Education members when traveling in performance of duties.

D. Authorize the DeForest Area School District to make payment for student accident insurance.

On a motion by Maren Anderson, seconded by Kurt Becker, and passed unanimously by voice vote, the District was authorized to make payment for student accident insurance.

E. Authorize the new grade configuration and alignment of transportation requirements with the opening of Harvest Intermediate School

On a motion by Zeth Engel, seconded by Sue Paulson, the citizens authorized the new grade configuration and alignment of transportation requirements with the opening of Harvest Intermediate School. Harvest Intermediate will follow the same requirements as the DeForest Area Middle School and the DeForest Area High School, which is 1.0 mile. The motion passed unanimously by voice vote.

F. Authorize the acquisition of real estate by the Board of Education—vacant land situated at 7203/7601 Portage Road in the City of Madison, Wisconsin

The Board of Education is seeking authorization from the district's electors to acquire the property at 7203 and 7601 Portage Road in the City of Madison, Wisconsin. Authorization by the electors will allow the school board to finalize the terms and conditions of the land purchase and execute a purchase if terms are agreeable between the board and land owner. The property being proposed is located in an area which has been identified as having the potential for significant housing development. If the development proceeds as predicted, the anticipated student enrollment is expected to exceed the current capacity of DASD elementary schools. This location, which is anticipated to be used for a future school site, also aligns with the City of Madison's long range development plan. The funding for the land purchase, if approved, is recommended to come from the district's Fund 46 Capital Improvement Trust. Utilization of Fund 46 for this purchase will not have an impact on the tax levy.

BE IT RESOLVED, that the School Board of the DeForest Area School District be authorized, pursuant to Section 120.10(5m) of the Wisconsin Statutes, to acquire real estate necessary for school district purposes, to-wit: approximately 48 acres of vacant land situated at 7203/7601 Portage Road in the City of Madison, having property tax parcel numbers 251/0810-103-0097-9 and 251/0810-103-0098-7. The School Board shall have the authority to determine the terms and conditions of acquisition of such real estate.

On a motion by Jeff Hahn, seconded by Kathy Williams, the Board of Education was authorized to acquire the real estate, vacant land, situated at 7203/7601 Portage Road in the City of Madison, Wisconsin, having property tax parcel numbers 251/0810-103-0097-9 and 251/0810-103-0098-7. The School Board shall have the authority to determine the terms and conditions of acquisition of such real estate. The motion passed with a unanimous voice vote.

G. Date of Next Annual Meeting

Authorize the Board of Education to determine the date and hour of the 2022 annual meeting. No annual meeting may be held before May 15 or after October 31. Section 120.08(1), Wisconsin Statutes. On a motion by Sue Paulson, seconded by Roz Craney, and passed unanimously by voice vote, the Board of Education was authorized to determine the date and hour of the next annual meeting.

V. Adjournment

On a motion by Kathy Williams, seconded by Zeth Engel, and passed unanimously by voice vote, the Budget Hearing and Annual Meeting adjourned at 7:36 pm.

DeForest Area School District

# ANNUAL BUDGET

2022-2023 REPORT

