

DeForest Area School District

2019-20 Budget Revision

as of

February 19, 2020



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Budget Revision Notes

Please note: Changes of minimal dollar amounts were not included in the following explanations.

- #1 Addition of revenue and expense to recognize accounting adjustments needed for new 1:1 technology lease for fifth grade chrome books.
- #2 Adjusted to recognize additional funds from prior year rebates/refunds including e-rate and worker's compensation dividends.
- #3 Reduced transfer from general fund to special education fund. This transfer amount is dependent on revenue and expenditures of fund 27 and will fluctuate. (The more special education aid and grant dollars we receive lowers the amount needed from fund 10).
- #4 Updated estimate for special education aid anticipated from the state.
- #5 The district received a new grant for our 18-21 year old transition program.
- #6 Adjusted the flow-thru grant budget to align with budget award
- #7 There were several adjustments to the staffing budgets primarily due to positions remaining unfilled for a portion of the school year. These positions included: CTE Coordinator, Interventionists, ELL teacher, educational assistant(s), and recess aids. Some other factors that have changed these numbers are changes to benefit selections and sub costs. These will fluctuate every year and can be difficult to predict.
- #8 The middle school's budget was adjusted higher to account for increased student enrollment that had not been updated since the third Friday count. Building budgets are based on a per-pupil allotment that is originally estimated and then adjusted when there are notable differences from estimates.
- #9 The high school budget was increased to accommodate the State Football transportation needs for the student population. This will be offset by ticket sales revenue.
- #10 An adjustment was made to increase the curriculum instruction budgets due to the large number of new teachers. These costs will cover the additional professional development and resources needed for this group.
- #11 The summer school budget was adjusted to reflect the costs of the camp invention program which had previously been unknown.
- #12 The majority of this increase was to set aside the funds that had previously been budgeted in the other cost centers where budgets went down. If these funds are not needed for the rest of the year, they can be transferred to fund 46 or to the general fund balance.
- #13 The performing arts center was adjusted higher due to the need to replace the main soundboard.
- #14 The capital projects budget was adjusted to include \$350,000 for the proposed field turf. Originally \$200,000 was set aside for capital projects, of which only \$108,000 was needed for other projects. This savings in combination with the other areas of the budget coming in under budget make this allocation possible.
- #15 The flow thru budget was adjusted to utilize final grant allocations which lowered the amount needed to transfer funds from the general funds.
- #16 The special education district wide salary and benefits were adjusted because the original budget allocation was less than it needed to be.
- #17 An adjustment was made to the anticipated transfer to the OPEB trust. Based on updated OPEB trust estimates.
- #18 The Capital Improvement fund was adjusted to account for updated project budget costs and anticipated expenditure timelines.
- #19 The district is hosting Solo Ensemble this year which has increased the expenditures for fund 96. This budget will adjust again once final costs and revenues are determined.

Budget Summary by Fund

General Fund 10	2017-18	2018-19	2019-20*	Previous Budget
Revenues	\$ 39,796,450	\$ 42,205,123	\$ 44,949,432	\$ 44,846,305
Expenses	(39,681,830)	(42,022,512)	(44,949,432)	44,846,305
Surplus/Defecit	\$ 114,620	\$ 182,611	\$ -	
Fund Balance	\$ 19,064,608	\$ 19,247,219	\$ 19,247,219	
Percent of Operating Expenditures	48%	46%	43%	

Special Revenue Trust Fund 21	2017-18	2018-19	2019-20*	Previous Budget
Revenues	\$ 546,649	\$ 340,637	\$ -	
Expenses	(591,706)	(334,750)	-	
Surplus/Defecit	\$ (45,057)	\$ 5,887	\$ -	
Fund Balance	\$ 190,208	\$ 196,095	\$ 196,095	

Special Education Fund 27	2017-18	2018-19	2019-20*	Previous Budget
Revenues	\$ 6,618,212	\$ 7,113,530	\$ 7,771,050	\$ 7,709,861
Expenses	6,618,212	7,113,530	7,771,050	7,709,861
Surplus/Defecit	\$ -	\$ -	\$ -	
Fund Balance	\$ -	\$ -	\$ -	

Debt Service Fund 39	2017-18	2018-19	2019-20*	Previous Budget
Revenues	\$ 3,783,806	\$ 6,998,316	\$ 97,791,448	
Expenses	3,980,424	3,990,924	99,162,711	
Surplus/Defecit	\$ (196,618)	\$ 3,007,392	\$ (1,371,263)	
Fund Balance	\$ 1,926,111	\$ 4,933,503	\$ 3,562,240	

Capital Projects Fund 41	2017-18	2018-19	2019-20*	Previous Budget
Revenues	\$ 500,000	\$ 536,810	\$ 2,000,000	
Expenses	-	386,325	1,363,000	
Surplus/Defecit	\$ 500,000	\$ 150,484	\$ 637,000	
Fund Balance	\$ 3,016,778	\$ 3,167,263	\$ 3,804,263	

Capital Projects Trust Fund 46	2017-18	2018-19	2019-20*	Previous Budget
Revenues	\$ 962,290	\$ 1,461,555	\$ 800,000	
Expenses	-	-	-	
Surplus/Defecit	\$ 962,290	\$ 1,461,555	\$ 800,000	
Fund Balance	\$ 3,285,812	\$ 4,747,367	\$ 5,547,367	

Budget Summary by Fund

Capital Improvement Fund 49	2017-18	2018-19	2019-20*	Previous Budget
Revenues	\$ 5,346	\$ 90,076,999	\$ 400,000	
Expenses	3,384,805	1,038,078	20,581,000	20,506,000
Surplus/Defecit	\$ (3,379,459)	\$ 89,038,922	\$ (20,181,000)	
Fund Balance	\$ -	\$ 89,038,922	\$ 68,857,922	

Food Service Fund 50	2017-18	2018-19	2019-20*	Previous Budget
Revenues	\$ 1,524,900	\$ 1,492,294	\$ 1,631,110	
Expenses	1,535,783	1,591,040	1,659,877	
Surplus/Defecit	\$ (10,883)	\$ (98,746)	\$ (28,767)	
Fund Balance	\$ 380,023	\$ 281,277	\$ 252,510	

Scholarship Fund 72	2017-18	2018-19	2019-20*	Previous Budget
Revenues	\$ 15,067	\$ 21,016	\$ -	
Expenses	21,550	21,100	-	
Surplus/Defecit	\$ (6,483)	\$ (84)	\$ -	
Fund Balance	\$ 366,680	\$ 366,596	\$ 366,596	

Post-Retirement Fund 73	2017-18	2018-19	2019-20*	Previous Budget
Revenues	\$ 596,707	\$ 601,300	\$ 451,950	
Expenses	735,354	575,661	748,566	
Surplus/Defecit	\$ (138,647)	\$ 25,639	\$ (296,616)	
Fund Balance	\$ 3,723,032	\$ 3,748,671	\$ 3,452,055	

Community Service Fund 80	2017-18	2018-19	2019-20*	Previous Budget
Revenues	\$ 131,608	\$ 135,309	\$ 138,430	
Expenses	143,964	139,072	138,930	138,430
Surplus/Defecit	\$ (12,356)	\$ (3,762)	\$ (500)	
Fund Balance	\$ 45,251	\$ 41,488	\$ 40,988	

Budget Summary by Fund

Package & Cooperative Student Events Fund 96	2017-18	2018-19	2019-20*	Previous Budget
Revenues	\$ 31,908	\$ 43,477	\$ 23,000	
Expenses	31,908	43,477	31,355	23,000
Surplus/Defecit	\$ -	\$ -	\$ (8,355)	
Fund Balance	\$ -	\$ -	\$ (8,355)	

Package & Cooperative Hockey Fund 97	2017-18	2018-19	2019-20*	Previous Budget
Revenues	\$ 38,321	\$ 34,187	\$ 36,820	
Expenses	39,760	34,187	36,820	
Surplus/Defecit	\$ (1,439)	\$ -	\$ -	
Fund Balance	\$ (1,439)	\$ (1,439)	\$ (1,439)	

*Estimate Only

Revenues

Source	Description	2017-18 Actual	2018-19 Actual	2019-20 Draft	Previous Budget 10/16/2019	Budget Note
General Fund 10						
100	Operating Transfers	\$ 16,457	\$ 11,225	\$ -		
200	Local Sources					
211	Property Taxes	\$ 20,042,761	\$ 19,150,420	\$ 21,706,883		
212	Tax Levy Chargebacks	0	0	0		
219	Other Taxes	0	0	0		
240	Tuition Payments	16,500	14,445	0		
260	Resale Supplies	644	951	0		
270	School Activity Income	76,421	82,758	67,300		
280	Interest on Investments	176,168	376,448	280,000		
290	Gifts, Fees, Rental Income	216,803	154,343	150,550		
	Total Local Sources	\$ 20,529,298	\$ 19,779,364	\$ 22,204,733		
300	Interdistrict Payments					
310	Transit of Aids	\$ -	\$ -	\$ -		
340	Open Enrollment Payments - In	954,285	1,102,406	1,150,000		
	Total Interdistrict Payments	\$ 954,285	\$ 1,102,406	\$ 1,150,000		
500	Intermediate Sources					
510	Transit of Aids	\$ -	\$ 1,001	\$ -		
	Total Intermediate Sources	\$ -	\$ 1,001	\$ -		
600	State Sources					
610	Categorical State Aids	\$ 194,082	\$ 203,374	\$ 203,124		
619	Per Pupil Categorical Aid	0	6,431	0		
621	General State Aid	14,172,424	15,686,665	16,068,331		
630	Special Project Grants	64,735	123,958	94,690		
660	State Revenue - Local Gov'ts	1,739	1,797	0		
690	Other Revenues	3,103,176	4,272,934	4,685,027		
	Total State Sources	\$ 17,536,156	\$ 20,295,159	\$ 21,051,172		
700	Federal Sources					
710	Categorical Federal Aids	\$ 18,092	\$ 12,397	\$ 9,000		
730	Special Project Grants	74,386	64,252	184,700		
750	Elementary & Secondary Ed. Act	126,060	127,117	135,692		
780	Ed Jobs Grant	85,548	219,068	80,000		
790	Pep Grant	0	0	0		
	Total Federal Sources	\$ 304,086	\$ 422,832	\$ 409,392		
800	Other Financing Sources					
860	Sale/Loss fixed assets	\$ -	\$ -	\$ -		
870	Long-Term Debt Proceeds	155,763	372,206	89,900	\$ -	1
	Total Other Financing Sources	\$ 155,763	\$ 372,206	\$ 89,900		

Revenues

Source	Description	2017-18 Actual	2018-19 Actual	2019-20 Draft	Previous Budget 10/16/2019	Budget Note
General Fund 10 Continued						
900	Other Revenues					
960	Adjustments	\$ 14,069	\$ 32,875	\$ -		
970	Refund of Disbursements	246,945	163,393	41,235	\$ 28,008	2
980	Other Medical Reimburse	312	0	0		
990	Miscellaneous	39,079	24,662	3,000		
	Total Other Revenues	\$ 300,405	\$ 220,930	\$ 44,235		
Total General Fund 10		\$ 39,796,450	\$ 42,205,123	\$ 44,949,432		
Special Revenue Trust Fund 21						
200	Local Sources					
280	Interest on Investments	\$ -	\$ 3,037	\$ -		
290	Gift Income	546,649	337,600	0		
	Total Local Sources	\$ 546,649	\$ 340,637	\$ -		
Total Special Revenue Trust		\$ 546,649	\$ 340,637	\$ -		
Special Education Fund 27						
100	Operating Transfer - In					
110	Transfer from General Fund	\$ 4,173,838	\$ 4,779,842	\$ 5,245,096	\$ 5,255,211	3
	Total Operating Transfers	\$ 4,173,838	\$ 4,779,842	\$ 5,245,096		
200	Local Sources					
290	Gifts	\$ -	\$ -	\$ -		
	Total Local Sources	\$ -	\$ -	\$ -		
300	Interdistrict Payments in WI					
310	Transit of Aids	\$ 18,235	\$ 14,128	\$ 4,600		
340	Spec Ed open Enrollment	0	0	0		
390	Other Interdistrict Payment in WI	0	0	0		
	Total Interdistrict Payments	\$ 18,235	\$ 14,128	\$ 4,600		
500	Revenue from Intermediate Sources					
510	Transit of Aids	\$ -	\$ 12,052	\$ -		
	Total Intermediate Sources	\$ -	\$ 12,052	\$ -		
600	State Sources					
610	Categorical State Aid	\$ 1,409,995	\$ 1,404,297	\$ 1,564,000	\$ 1,550,000	4
620	High Cost Special Ed Aid State	\$ -	\$ 50,310	\$ -		
630	Special Project Grants	\$ -	\$ -	\$ 39,800	\$ -	5
	Total State Sources	\$ 1,409,995	\$ 1,454,607	\$ 1,603,800		

Revenues

Source	Description	2017-18 Actual	2018-19 Actual	2019-20 Draft	Previous Budget 10/16/2019	Budget Note
Special Education Fund 27 Continued						
700	Federal Sources					
710	High Cost Special Ed Aid Fed	\$ -	\$ 13,449	\$ 13,449		
730	Special Project Grants	823,010	610,997	741,095	\$ 723,591	6
780	Federal Aid	193,134	212,353	146,907		
	Total Federal Sources	\$ 1,016,144	\$ 836,799	\$ 901,451		
900	Other Revenues					
970	Refund of Disbursements	\$ -	\$ 16,102	\$ 16,103		
	Total Other Revenues	\$ -	\$ 16,102	\$ 16,103		
	Total Special Education Fund	\$ 6,618,212	\$ 7,113,530	\$ 7,771,050		

Debt Service Fund 39 (Referendum Approved)

100	Operating Transfer -In					
110	Transfer from General Fund	\$ -	\$ -	\$ -		
	Total Operating Transfers					
200	Local Sources					
210	Property Taxes	\$ 3,755,674	\$ 6,775,574	\$ 9,151,979		
280	Interest on Investments	\$ 28,132	\$ 73,342	\$ 115,743		
	Total Local Sources	\$ 3,783,806	\$ 6,848,916	\$ 9,267,722		
800-900	Other Revenues					
870	Other Financing	\$ -	\$ -	\$ 88,523,726		
960	Debt Interest Adjustment	\$ -	\$ 149,400	\$ -		
	Total Other Revenues	\$ -	\$ 149,400	\$ 88,523,726		
	Total Debt Service Fund 39	\$ 3,783,806	\$ 6,998,316	\$ 97,791,448		

Capital Projects Fund 41

200	Local Sources					
210	Property taxes	\$ 500,000	\$ 500,000	\$ 2,000,000		
280	Interest on Investments	0	36,810	0		
	Total Local Sources	\$ 500,000	\$ 536,810	\$ 2,000,000		
	Total Capital Projects Fund 41	\$ 500,000	\$ 536,810	\$ 2,000,000		

Source	Description	2017-18 Actual	2018-19 Actual	2019-20 Draft	Previous Budget 10/16/2019	Budget Note
Capital Projects Trust Fund 46						
100	Operating Transfer -In					
110	Transfer from General Fund	\$ 955,930	\$ 1,385,000	\$ 750,000		
	Total Operating Transfers	\$955,930	\$1,385,000	\$750,000		
200	Local Sources					
280	Interest on Investments	\$ 6,360	\$ 76,555	\$ 50,000		
	Total Local Sources	6,360	76,555	50,000		
	Total Capital Projects Trust Fund 46	\$ 962,290	\$ 1,461,555	\$ 800,000		

Capital Improvement Fund 49						
200	Local Sources					
280	Interest on Investments	\$ 5,346	\$ 76,999	\$ 400,000		
	Total Local Sources	\$5,346	\$76,999	\$400,000		
800	Other Revenues					
875	Long-Term Debt Proceeds	\$ -	\$ 90,000,000	\$ -		
	Total Other Revenues	\$0	\$90,000,000	\$0		
	Total Capital Improv. Fund 49	\$ 5,346	\$ 90,076,999	\$ 400,000		

Food Service Fund 50						
200	Local Sources					
250	Food Service Sales	\$ 990,159	\$ 980,175	\$ 1,059,200		
260	Resale of Equipment	\$ 2,668	\$ -	\$ 1,000		
280	Interest on Investment	\$ -	\$ 4,451	\$ 2,500		
290	Miscellaneous	\$ -	\$ -	\$ -		
	Total Local Sources	\$992,827	\$984,626	\$1,062,700		
600	State Sources					
610	Categorical State Aids	\$ 21,763	\$ 21,735	\$ 22,300		
	Total State Sources	\$21,763	\$21,735	\$22,300		
700	Federal Sources					
710	Categorical Federal Aids	\$ 508,124	\$ 483,534	\$ 546,110		
730	Special Project Grants	-	-	-		
790	Other Federal Grants	-	-	-		
	Total Federal Sources	\$508,124	\$483,534	\$546,110		
900	Other Revenues					
970	Refund of Disbursements	\$ 2,186	\$ 2,399	\$ -		
	Total Other Revenues	2,186	2,399	-		
	Total Food Service Fund	\$ 1,524,900	\$ 1,492,294	\$ 1,631,110		

Revenues

Source	Description	2017-18 Actual	2018-19 Actual	2019-20 Draft	Previous Budget 10/16/2019	Budget Note
Scholarship Fund 72						
200	Local Sources					
280	Interest on Investments	\$ 3,859	\$ 5,093	\$ -		
290	Gifts	11,208	15,923	0		
	Total Local Sources	\$15,067	\$21,016	\$0		
	Total Scholarship Fund	\$ 15,067	\$ 21,016	\$ -		
Post-Retirement Fund 73						
200	Local Sources					
280	Interest on Investments	\$ 32,300	\$ 74,943	\$ 10,000		
	Total Local Sources	\$32,300	\$74,943	\$10,000		
900	Other Revenues					
951	District contributions	\$ 487,618	\$ 510,749	\$ 421,950		
952	Member contributions	\$ 26,789	\$ 15,608	\$ 20,000		
955	District contributions - HRA	\$ 50,000	\$ -	\$ -		
	Total Other Revenues	\$564,407	\$526,357	\$441,950		
	Total Post-Retirement Fund	\$ 596,707	\$ 601,300	\$ 451,950		
Community Service Fund 80						
200	Local Sources					
210	Property Tax	\$ 50,000	\$ 50,000	\$ 50,000		
270	School Activity Income	32,194	30,337	31,700		
290	Gifts, Rentals & Fees	49,413	54,973	56,730		
	Total Local Sources	\$131,608	\$135,309	\$138,430		
	Total Community Service	\$ 131,608	\$ 135,309	\$ 138,430		

Source	Description	2017-18 Actual	2018-19 Actual	2019-20 Draft	Previous Budget 10/16/2019	Budget Note
Package & Cooperative Student Events Fund 96						
100	Operating Transfer - In					
110	Transfer from General Fund	\$ 513	\$ 5,613	\$ -		
	Total Transfers	\$ 513	\$ 5,613	\$ -		
200	Local Sources					
270	School Activity Income	\$ 31,394	\$ 37,864	\$ 23,000		
	Total Local Sources	\$ 31,394	\$ 37,864	\$ 23,000		
300	Interdistrict Payments in WI					
340	Payments from Other Districts	\$ -	\$ -	\$ -		
	Total Interdistrict Payments	\$ -	\$ -	\$ -		
	Total Student Events	\$ 31,908	\$ 43,477	\$ 23,000		

Package & Cooperative Hockey Fund 97						
100	Operating Transfer - In					
110	Transfer from General Fund	\$ 4,856	\$ 8,506	\$ 9,000		
	Total Transfers	\$ 4,856	\$ 8,506	\$ 9,000		
200	Local Sources					
270	School Activity Income	\$ 29,831	\$ 21,940	\$ 23,820		
	Total Local Sources	\$ 29,831	\$ 21,940	\$ 23,820		
300	Interdistrict Payments in WI					
340	Payment for Services	\$ 3,635	\$ 3,742	\$ 4,000		
	Total Interdistrict Payments	\$ 3,635	\$ 3,742	\$ 4,000		
	Total Hockey Fund	\$ 38,321	\$ 34,187	\$ 36,820		

Expenses

Loc.	Budget Centers	Operational Expectations and Results	2017-18 Actual	2018-19 Actual	2019-20 Draft	Previous Budget 10/16/2019	Budget Note
General Fund 10							
Individual Schools							
040	4K Planning	OE: 10, 11 R: 1, 2, 3, 4	\$ 821,453	\$ 868,443	\$ 966,593		
110	Eagle Point Elementary	OE: 10, 11 R: 1, 2, 3, 4	94,326	110,849	121,840		
118	EPE - Staffing		0	2,903,703	3,159,656	\$ 3,216,082	7
130	Morrisonville Elementary School	OE: 10, 11 R: 1, 2, 3, 4	13,995	13,771	364	\$ -	
138	MES - Staffing		0	414,695	393	\$ -	
150	Windsor Elementary School	OE: 10, 11 R: 1, 2, 3, 4	113,384	122,653	144,819		
158	WES - Staffing		0	3,279,396	3,703,116	\$ 3,793,799	7
160	Yahara Elementary School	OE: 10, 11 R: 1, 2, 3, 4	\$73,837	\$85,462	\$102,929		
168	YES - Staffing		\$0	\$2,348,840	\$2,828,136	\$ 2,866,239	7
180	Holum Education Ctr	OE: 1, 3, 12	\$5,382	\$5,936	\$7,500		
190	DeForest Intermediate School	OE: 10, 11 R: 1, 2, 3, 4	\$0	\$1,156	\$12,500		
198	DAIS - Staffing		\$0	\$0	\$154,444	\$ 154,274	
200	DeForest Middle School	OE: 10, 11 R: 1, 2, 3, 4	\$266,781	\$298,468	\$304,551	\$ 299,432	8
208	DAMS - Staffing		\$0	\$6,440,744	\$6,872,758	\$ 7,069,702	7
400	DeForest High School	OE: 10, 11 R: 1, 2, 3, 4	\$594,287	\$581,542	\$643,793	\$ 626,293	9
401	ACT 59 - CTE	R: 2	\$35,833	\$28,236	\$46,500		
408	DAHS - Staffing		\$0	\$7,205,497	\$7,793,491	\$ 7,895,355	7
	Total Schools		\$ 2,019,278	\$ 24,709,389	\$ 26,863,383		
Central District Programs							
510	Educator Effectiveness	OE: 4, 10, 11 R: 1, 2, 3, 4	\$31,484	\$35,996	\$32,540		
511	Administrative Services	OE: 2, 4, 10, 11 R: 1, 2, 3, 4	\$61,019	\$62,902	\$59,581		
512	District Student Testing	OE: 11 R: 1, 2, 3, 4	\$53,345	\$51,792	\$59,986		
521	Instructional Resources	OE: 10, 11 R: 1, 2, 3, 4	\$275,929	\$275,263	\$256,611	\$ 248,125	10
522	Professional Development	OE: 10, 11 R: 1, 2, 3, 4	\$0	\$0	\$0		
523	Teacher Special In-service	OE: 10, 11 R: 1, 2, 3, 4	\$128,809	\$113,861	\$131,666	\$ 128,914	10
524	Curriculum Development	OE: 10, 11 R: 1, 2, 3, 4	\$38,595	\$47,934	\$94,811	\$ 93,250	10
525	Summer School Programs	OE: 10, 11 R: 1, 2, 3, 4	\$110,127	\$103,725	\$119,597	\$ 97,700	11
526	Intervention Instructional Res.	OE: 10, 11 R: 1, 2, 3, 4	\$48,219	\$35,640	\$36,887	\$ 35,481	10
527	Mentoring	OE: 4, 10, 11 R: 1, 2, 3, 4	\$23,335	\$30,988	\$27,617	\$ 21,309	10
531	Pupil Services	OE: 10, 11 R: 1, 3, 4	\$68,368	\$75,678	\$89,111		
541	Human Resources	OE: 1, 3, 4	\$69,368	\$64,804	\$74,692		
551	Board of Education	OE: 1-12 R: 1-4	\$162,549	\$224,282	\$210,868		
561	Superintendent	OE: 1-12, R: 1-4	\$27,661	\$39,146	\$74,025		
571	Business & Auxiliary Services	OE: 1, 2, 4, 5, 6, 7, 12	\$494,093	\$497,611	\$478,175		
581	School/Community	OE: 8, 9	\$26,016	\$24,897	\$30,065		
585	Referendum Planning		\$0	\$0	\$0		
	Total Central		\$ 1,618,916	\$ 1,684,518	\$ 1,776,232		
Federal & State Grants							
620	Common School Funds	OE: 10, 11, R: 1-4	\$127,821	\$134,671	\$134,998		
721	Title I - Basic	OE: 10, 11, R: 1-4	\$145,550	\$0	\$0		
732	Title II - A Teachers	OE: 10, 11, R: 1-4	\$36,427	\$43,046	\$84,156	\$ 69,956	10
734	Carl Perkins Vocational	OE: 11 R: 2	\$18,092	\$12,601	\$18,242		
738	Flow Thru - CEIS		\$0	\$0	\$82,800		
741	Title III - A	OE: 10, 11, R: 1-4	\$8,734	\$12,164	\$11,611		
751	Title IV - A		\$10,000	\$10,000	\$10,000		
760	CESA Grants		\$0	\$0	\$0		
	Total Grants		\$ 346,624	\$ 212,482	\$ 341,807		

Expenses

Loc.	Budget Centers	Operational Expectations and Results	2017-18 Actual	2018-19 Actual	2019-20 Draft	Previous Budget 10/16/2019	Budget Note
General Fund 10 Continued							
District-wide Programs							
800	Salary	OE: 1-12 R: 1-4	\$18,155,590	\$2,363,981	\$2,672,688		
	Benefits		\$6,858,063	\$939,014	\$1,061,599		
	Other/Transfers	OE: 10, 11 R: 1-4	\$5,131,751	\$6,364,658	\$6,293,801	\$ 6,146,551	12
801	Other District-LMC Technology	OE: 3, 4, 7, 8, 9, 10, 11	\$0	\$0	\$0		
803	Open Enrollment - Out		\$1,029,142	\$1,069,146	\$1,150,000		
807	Performing Arts Center	OE: 3, 7, 12	\$32,980	\$30,815	\$37,355	\$ 31,000	13
814	Pupil Transportation	OE: 10	\$1,528,741	\$1,498,737	\$1,555,000		
834	Retiree Benefits	OE: 4, 5, 6	\$163,500	\$180,580	\$208,800		
860	Learning Information Systems	OE: 7, 8, 9, 10, 11 R: 1-4	\$533,263	\$944,778	\$720,478	\$ 630,578	1
863	Mobile Device Initiative		\$0	\$0	\$0		
871	Building & Grounds Operations/Util	OE: 1, 7, 10, 12	\$1,598,812	\$1,604,373	\$1,648,900		
872	Capital Project Plan	OE: 1, 7, 10, 12	\$429,027	\$193,801	\$458,486	\$ 200,000	14
875	District Copy Center	OE: 6	\$186,980	\$49,375	\$60,500		
877	Safety Initiatives	OE: 1, 7, 10, 12	\$39,012	\$172,973	\$88,553		
881	Support Staff In-Service	OE: 10, 11 R: 1-4	\$10,150	\$3,893	\$11,850		
	Total District-wide Programs		\$ 35,697,012	\$ 15,416,124	\$ 15,968,011		
	Total General Fund		\$ 39,681,830	\$ 42,022,512	\$ 44,949,432		

Special Revenue Trust Fund 21							
District-wide Programs							
800	District-wide		591,706	334,750	-		
880	Gifts & Donations		-	-	-		
	Total District-wide Programs		\$591,706	\$334,750	\$0		
	Total Special Revenue Trust		\$ 591,706	\$ 334,750	\$ -		

Special Education Fund 27							
Individual Schools							
110	Eagle Point Elementary		\$0	\$0	\$0		
118	EPE - Staffing		\$0	\$1,280,057	\$1,307,100	\$ 1,289,875	7
138	MES - Staffing		\$0	\$2,979	\$0		
150	Windsor Elementary School		\$0	\$0	\$0		
158	WES - Staffing		\$0	\$1,012,183	\$1,134,580	\$ 1,133,239	7
160	Yahara Elementary School		\$0	\$0	\$0		
168	YES - Staffing		\$0	\$888,971	\$992,527	\$ 974,515	7
200	DeForest Middle School		\$0	\$0	\$0		
208	DAMS - Staffing		\$0	\$1,568,537	\$1,651,290	\$ 1,655,730	7
400	DeForest High School	OE: 10, 11 R: 1-4	\$1,358	\$1,119	\$1,300		
408	DAHS - Staffing		\$0	\$1,175,634	\$1,456,805	\$ 1,468,455	7
	Total Schools		\$1,358	\$5,929,480	\$6,543,602		
Central District Programs							
531	Pupil Services	OE: 10, 11 R: 1-4	\$133,811	\$72,109	\$76,920		
	Total Programs		\$133,811	\$72,109	\$76,920		
Federal & State Grants							
738	IDEA - Flow Thru	OE: 10, 11 R: 1-4	\$788,868	\$576,606	\$675,240	\$ 637,789	15
739	IDEA - Pre-school	OE: 10, 11 R: 1-4	\$33,046	\$32,835	\$29,861		
	Total Grants		\$821,913	\$609,441	\$705,101		

Expenses

Loc.	Budget Centers	Operational Expectations and Results	2017-18 Actual	2018-19 Actual	2019-20 Draft	Previous Budget 10/16/2019	Budget Note
Special Education Fund 27 Continued							
<i>District-wide Programs</i>							
800	Salary & Benefits	OE: 10, 11 R: 1-4	\$5,327,555	\$194,535	\$203,377	\$ 167,177	16
802	Summer School	OE: 10, 11 R: 1-4	\$5,511	\$7,024	\$7,459	\$ 10,000	
803	Open Enrollment	OE: 10, 11 R: 1-4	\$0	\$0	\$0		
814	Pupil Services Transportation	OE: 10, 11 R: 1-4	\$0	\$0	\$0		
834	Retirement Benefits	OE: 10, 11 R: 1-4	\$302,828	\$252,536	\$234,591	\$ 265,000	17
880	Gifts & Donations		\$25,236	\$48,406	\$0		
	Total District-wide Programs		\$5,661,129	\$502,500	\$445,427		
	Total Special Education		\$ 6,618,212	\$ 7,113,530	\$ 7,771,050		

Debt Service Fund 39 (Referendum Approved)							
<i>District-wide Programs</i>							
800	District Debt		3,980,424	3,990,924	99,162,711		
	Total Debt Fund 39		\$ 3,980,424	\$ 3,990,924	\$ 99,162,711		

Capital Expansion Fund 41							
<i>District-wide Programs</i>							
800	All Schools	OE: 5, 7, 12	0	386,325	1,363,000		
	Total Capital Projects		\$ -	\$ 386,325	\$ 1,363,000		

Capital Projects Trust Fund 46							
<i>District-wide Programs</i>							
800	All Schools	OE: 5, 7, 12	0	0	0		
	Total Capital Projects		\$ -	\$ -	\$ -		

Capital Improvement Fund 49							
<i>District-wide Programs</i>							
800	All Schools	OE: 5, 7, 12	3,384,805	1,038,078	20,581,000	\$ 20,506,000	18
	Total Capital Impr. Projects		\$ 3,384,805	\$ 1,038,078	\$ 20,581,000		

Food Service Fund 50							
<i>District-wide Programs</i>							
118	EPE - Staffing		-	80,775	91,084		
138	MES - Staffing		-	5,935	-		
158	WES - Staffing		-	86,037	91,200		
168	YES - Staffing		-	76,930	80,359		
208	DAMS - Staffing		-	165,593	171,616		
408	DAHS - Staffing		-	162,177	165,999		
800	All Schools	OE: 10	1,531,186	1,018,866	1,059,619		
834	Retirement Benefits		4,597	(5,271)	-		
	Total Food Service		\$ 1,535,783	\$ 1,591,040	\$ 1,659,877		

Expenses

Loc.	Budget Centers	Operational Expectations and Results	2017-18 Actual	2018-19 Actual	2019-20 Draft	Previous Budget 10/16/2019
Scholarship Fund 72						
<i>District-wide Programs</i>						
800	All Schools		21,550	21,100	-	
Total Scholarships			\$ 21,550	\$ 21,100	\$ -	

OPEB Fund 73 - Retirement Benefits Trust						
<i>District-wide Programs</i>						
834	All Schools	OE: 4	735,354	575,661	748,566	
Total Retirement Benefits Trust			\$ 735,354	\$ 575,661	\$ 748,566	

Community Service Fund 80						
<i>District-wide Programs</i>						
806	Community Programs Other	OE: 9	\$ 664	\$ 672	\$ 500	
807	Performing Arts Center	OE: 9, 12	93,899	96,090	102,110	\$ 101,610
808	Recreation Swimming Pool	OE: 9, 12	40,219	36,231	30,020	
809	Recreation Programs Other	OE: 9	8,748	6,572	6,300	
834	Retirement Benefits		434	-493	0	
Total Community Service			\$ 143,964	\$ 139,072	\$ 138,930	

Package & Cooperative Student Events Fund 96						
200	DeForest Middle School		224	-	-	
400	DeForest High School		31,683	43,477	31,355	\$ 23,000 19
Total Student Events			\$ 31,908	\$ 43,477	\$ 31,355	

Package & Cooperative Hockey Fund 97						
400	DeForest High School		39,760	34,187	36,820	
Total Hockey Fund			\$ 39,760	\$ 34,187	\$ 36,820	

Expenses by Object

Source	Description	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Draft
General Fund 10					
100	Salaries	\$ 18,108,805	\$ 18,766,796	\$ 19,289,717	\$ 21,086,110
200	Employee Benefits	7,382,787	7,131,634	7,366,010	7,998,831
300	Purchased Services	5,332,429	5,835,540	6,051,395	6,750,616
400	Non-Capital Objects	\$ 1,749,241	\$ 1,935,414	\$ 2,222,791	\$ 2,251,166
500	Capital Objects	506,220	391,182	310,051	188,845
600	Debt Retirement	26,141	33,707	138,637	203,950
700	Insurance and Judgments	\$ 319,512	\$ 272,799	\$ 313,964	\$ 305,625
800	Transfers	4,848,529	5,135,137	6,178,961	6,000,596
900	Other Objects	185,830	179,620	150,987	163,693
	Total General Fund	\$ 38,459,492	\$ 39,681,830	\$ 42,022,512	\$ 44,949,432
Special Revenue Trust Fund 21					
100	Salaries	\$ -	\$ -	\$ -	\$ -
200	Employee Benefits	\$ -	\$ -	\$ -	\$ -
300	Purchased Services	\$ -	\$ 27,067	\$ 41,290	\$ -
400	Non-Capital Objects	\$ 348,024	\$ 548,819	\$ 293,460	\$ -
500	Capital Objects	\$ -	\$ -	\$ -	\$ -
600	Debt Retirement	\$ -	\$ -	\$ -	\$ -
700	Insurance and Judgments	\$ -	\$ -	\$ -	\$ -
800	Transfers	\$ -	\$ -	\$ -	\$ -
900	Other Objects	\$ -	\$ -	\$ -	\$ -
	Total Special Rev. Fund	\$ 348,024	\$ 575,886	\$ 334,750	\$ -
Special Education Fund 27					
100	Salaries	\$ 3,787,281	\$ 3,960,130	\$ 4,310,907	\$ 4,745,372
200	Employee Benefits	\$ 1,631,966	\$ 1,687,031	\$ 1,942,460	\$ 2,094,187
300	Purchased Services	\$ 772,049	\$ 911,544	\$ 782,783	\$ 825,198
400	Non-Capital Objects	\$ 42,959	\$ 40,744	\$ 37,233	\$ 60,325
500	Capital Objects	\$ 33,722	\$ 6,345	\$ 36,033	\$ 34,268
600	Debt Retirement	\$ -	\$ -	\$ -	\$ -
700	Insurance and Judgments	\$ -	\$ -	\$ -	\$ -
800	Transfers	\$ 1,777	\$ 12,418	\$ 4,114	\$ 11,700
900	Other Objects	\$ -	\$ -	\$ -	\$ -
	Total Special Ed Fund	\$ 6,269,754	\$ 6,618,212	\$ 7,113,530	\$ 7,771,050
Debt Service Fund 39 (Referendum Approved)					
600	Debt Retirement	\$ 7,139,737	\$ 3,980,424	\$ 3,990,924	\$ 99,162,711
900	Other Objects	\$ -	\$ -	\$ -	\$ -
	Total Debt Fund 39	\$ 7,139,737	\$ 3,980,424	\$ 3,990,924	\$ 99,162,711
Capital Expansion Fund 41					
300	Purchased Services	\$ 750,000	\$ 277,526	\$ 387,732	\$ 1,356,000
500	Capital Objects	\$ -	\$ -	\$ -	\$ 7,000
	Total Capital Expansion Fund	\$ 750,000	\$ 277,526	\$ 387,732	\$ 1,363,000
Capital Projects Trust Fund 46					
	No expenditures until 2020				
	Total Capital Projects Trust Fund				

Expenses by Object

Source	Description	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Draft
Capital Improvement Fund 49					
300	Purchased Services	\$ -	\$ -	\$ 47,391	\$ -
400	Non-Capital Objects	\$ 27,388,402	\$ 2,904,976	\$ 1,038,078	\$ 20,506,000
500	Capital Objects	\$ 561,438	\$ 479,829	\$ -	\$ 75,000
700	Insurance and Judgments	\$ -	\$ -	\$ -	\$ -
800	Transfers	\$ 32,674	\$ -	\$ -	\$ -
	Total Capital Improvement Projects	\$ 27,982,514	\$ 3,384,805	\$ 1,085,469	\$ 20,581,000
Food Service Fund 50					
100	Salaries	\$ -	\$ -	\$ -	\$ -
200	Employee Benefits	\$ -	\$ -	\$ -	\$ -
300	Purchased Services	\$ 496,922	\$ 503,343	\$ 517,133	\$ 539,832
400	Non-Capital Objects	\$ 239,176	\$ 271,417	\$ 274,817	\$ 298,015
500	Capital Objects	\$ 27,355	\$ 30,844	\$ 41,006	\$ 40,480
900	Other Objects	\$ 748,654	\$ 724,859	\$ 721,019	\$ 758,450
	Total Food Service Fund	\$ 1,512,107	\$ 1,530,463	\$ 1,553,975	\$ 1,636,777
OPEB Fund 73 - Retirement Benefits Trust					
900	Other Objects	\$ 12,950	\$ 21,550	\$ 21,100	\$ -
	Total Retirements Benefits Trust	\$ 12,950	\$ 21,550	\$ 21,100	\$ -
Community Service Fund 80					
100	Salaries	\$ -	\$ -	\$ -	\$ -
200	Employee Benefits	\$ -	\$ -	\$ -	\$ -
300	Purchased Services	\$ 99,610	\$ 111,826	\$ 108,227	\$ 103,819
400	Non-Capital Objects	\$ 19,415	\$ 29,649	\$ 29,972	\$ 29,311
500	Capital Objects	\$ 2,500	\$ -	\$ -	\$ 4,800
900	Other Objects	\$ 1,172	\$ 1,777	\$ 872	\$ 1,000
	Total Community Service Fund	\$ 122,698	\$ 143,252	\$ 139,072	\$ 138,930
Package & Cooperative Student Events Fund 96					
100	Salaries	\$ -	\$ -	\$ -	\$ -
200	Employee Benefits	\$ -	\$ -	\$ -	\$ -
300	Purchased Services	\$ 5,465	\$ 4,375	\$ 6,175	\$ 565
400	Non-Capital Objects	\$ 629	\$ 499	\$ 724	\$ 88
500	Capital Objects	\$ 12,087	\$ 15,839	\$ 7,247	\$ 5,115
800	Transfers	\$ 9,746	\$ 2,807	\$ 3,385	\$ 5,182
900	Other Objects	\$ 905	\$ 343	\$ 65	\$ 405
	Total Student Events	\$ 28,832	\$ 23,864	\$ 17,596	\$ 11,355
Package & Cooperative Hockey Fund 97					
100	Salaries	\$ 2,019	\$ 1,462	\$ 11,225	\$ -
200	Employee Benefits	\$ 2,839	\$ 6,582	\$ 14,656	\$ 20,000
300	Purchased Services	\$ 13,194	\$ 7,874	\$ 7,682	\$ 6,500
400	Non-Capital Objects	\$ 1,206	\$ 628	\$ 604	\$ 620
500	Capital Objects	\$ 11,947	\$ 12,023	\$ 6,632	\$ 6,700
900	Other Objects	\$ 40	\$ 5	\$ 582	\$ 2,000
	Total Hockey Fund	\$ 31,245	\$ 28,574	\$ 41,380	\$ 35,820