

DEFOREST AREA SCHOOL DISTRICT

# ANNUAL BUDGET

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Photography included in this report is from the 2022-23 school year

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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.

Monday, September 25, 2023 @ 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
    - 1. Introduction of Administrative Staff
    - 2. Introduction of Legal Counsel/Parliamentarian
- II. Election of Chairperson
- III. Financial Report: Kathleen Davis-Phillips, Director of Business & Aux<mark>iliary Services</mark>
- IV. New Business:
  - A. Budget Hearing
  - B. Adoption of 2023-2024 Tax Levy
  - C. Authorize 2023-2024 Salaries of Board of Education Members
  - D. Authorize the payment of actual and necessary expenses of Board of Education members 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 2024
    annual meeting. No annual meeting may be held before May 15 or after
    October 31. Section 120.08(1), Wisconsin Statutes
- V. Adjournment

<sup>\*</sup>Notice: A quorum of 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.

<sup>\*\*</sup>This agenda is for informational purposes only and is subject to modification.

<sup>\*\*\*</sup>Annual meeting agenda published in the DeForest Times-Tribune: 09/14/23 & 09/21/23

# Financial Highlights

### 2023-24 Tax Levy Estimate

The Tax Levy for 2023-24 is estimated at \$37,941,747 (Levy for 2022-23 was \$34,422,527). The mill rate is anticipated to be \$8.98/\$1,000 a decrease of \$(0.41) /\$1,000 from the 2022-23 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 15.17% (Will be finalized October 1).

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.

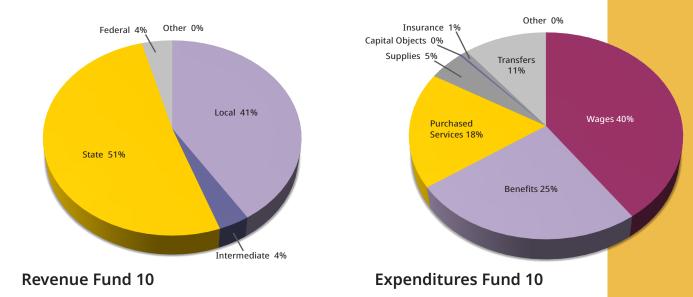
### **Revenue Highlights**

Increase in	Per Pupil	Increase in	ESSER GRANT
Revenue Limit	Categorical Aid	Estimated Pupil	Revenue
per FTE	Increase	FTE for 2023-24	(one-time funds)
+ \$325	\$0	+ 93 FTE	\$1.6 million

### **Expenditure Highlights**

Increase in general fund expenditures to accomodate growth, programming, staffing costs, and operations		Capital Projects
\$3.95 million	\$1.6 million	\$960k

### 2023-24 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 2023-24 budget development process. For the 2023-24 budget the district is targeting support for items identified in R-2 Literacy, R-2 Numeracy, R-3 Self-Directed Complex Thinker, R-4 Collaborative & Responsible Citizens, OE-4 Personnel Administration, OE-7 Asset Protection, OE-8 Communicating with the Board, OE-10 Learning Environment, OE-11 Instructional Program, and OE-12 Facilities.

For more information about Board of Education Policies please visit: https://www.deforest.k12.wi.us/ district/board-policies.cfm.

### Balancing the Budget

The revenue limit formula dictates how much revenue a public school district in Wisconsin can collect from major revenue sources such as equalization aid and property taxes. Although Wisconsin schools will receive an increase of \$325 per pupil for the 2023-24 revenue limit, this amount is far below inflation. Nor does the increase make up for the previous biennium budget's zero dollar increase on the revenue limit for 2021-23. When considering the last two years of zero increases in the revenue limits and this year's increase falling far below inflationary costs, it is necessary for many schools to find other sources of revenues and/or reduce expenditures to balance the budget. In order to balance the 2023-2024 Budget administration is proposing the use of district reserves. Although the DeForest Area School District is considered to be in a strong financial position compared to other Wisconsin school districts and can navigate periods of funding shortfalls by use of reserves, this is by no means a long-term solution.

# 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: https://dpi.wi.gov/sfs/finances/wufar/overview.

#### **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, 2023

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 2022-23 school year (July 1, 2022 thru June 30, 2023) is as follows: (as of 9-20-2023)

Trust Balance as of June 30, 2023: \$3,954,143

**FY Investments Returns: \$115,895** 

FY Disbursements: \$839,976

# **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 include the 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 are 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.



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 2022-23 was \$139,638,000. Outstanding debt at year end was \$133,498,000. This balance includes the debt service bonds 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 Fund 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 ben<mark>efit pension</mark> 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

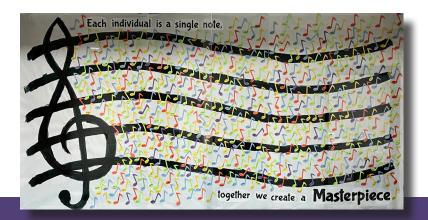
These funds are used to account for activities in which a district acts as fiscal agent for combined programs and activities. Costs of services are generally shared on a pro-rated basis depending on participation.

Athletics programs under co-op agreements: boys and girls hockey and lacrosse.

# 2023-24 Proposed Budget

GENERAL FUND	Audited 2021-22	Budget 2022-23	Budget 2023-24
Beginning Fund Balance	21,286,615	22,021,277	22,099,343
Assigned Fund Balance	-110,132	-110,132	-1,337,862
Unassigned Fund Balance	22,021,277	28,353,623	22,209,475
Ending Fund Balance	21,911,145	22,099,343	20,871,613
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	42,620	29,650	37,000
Local Sources (Source 200)	23,372,204	23,012,413	22,721,711
Inter-district Payments (Source 300 + 400)	1,417,534	1,745,709	1,964,008
Intermediate Sources (Source 500)	0	0	0
State Sources (Source 600)	23,955,367	26,058,074	28,442,583
Federal Sources (Source 700)	2,156,759	1,872,858	2,196,589
All Other Sources (Source 800 + 900)	603,555	123,236	117,000
TOTAL REVENUES & OTHER FINANCING SOURCES	51,548,038	52,841,940	55,478,891
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	22,376,187	23,655,632	24,579,136
Support Services (Function 200 000)	20,543,182	20,463,453	21,835,487
Non-Program Transactions (Function 400 000)	8,004,138	8,636,386	10,291,998
TOTAL EXPENDITURES & OTHER FINANCING USES	50,923,508	52,755,472	56,706,621





SPECIAL PROJECTS FUND	Audited 2021-22	Budget 2022-23	Budget 2023-24
Beginning Fund Balance	0	0	0
Ending Fund Balance	0	0	0
REVENUES & OTHER FINANCING SOURCES	9,858,607	10,519,144	11,422,753
EXPENDITURES & OTHER FINANCING USES	0	10,519,145	11,422,753

DEBT SERVICE FUND	Audited 2021-22	Budget 2022-23	Budget 2023-24
Beginning Fund Balance	2,854,916	2,642,743	3,782,779
Ending Fund Balance	2,642,743	3,782,779	8,919,538
REVENUES & OTHER FINANCING SOURCES	10,201,131	11,650,000	15,524,680
EXPENDITURES & OTHER FINANCING USES	10,413,304	10,509,964	10,387,921

CAPITAL PROJECTS FUND	Audited 2021-22	Budget 2022-23	Budget 2023-24
Beginning Fund Balance	49,053,542	9,185,081	1,039,071
Ending Fund Balance	9,185,081	1,039,071	724,471
REVENUES & OTHER FINANCING SOURCES	947,896	650,000	650,000
EXPENDITURES & OTHER FINANCING USES	40,816,358	8,796,009	964,600

FOOD SERVICE FUND	Audited 2021-22	Budget 2022-23	Budget 2023-24
Beginning Fund Balance	0	547,608	394,679
Ending Fund Balance	547,608	394,679	364,774
REVENUES & OTHER FINANCING SOURCES	2,473,522	1,828,190	2,055,215
EXPENDITURES & OTHER FINANCING USES	1,925,914	1,981,119	2,085,120

# 2023-24 Proposed Budget

(continued)

POST-RETIREMENT FUND 73	Audited 2021-22	Budget 2022-23	Budget 2023-24
Beginning Fund Balance	4,395,833	3,888,991	4,195,851
Ending Fund Balance	3,888,991	4,195,851	4,256,171
REVENUES & OTHER FINANCING SOURCES	763,507	895,145	925,496
EXPENDITURES & OTHER FINANCING USES	1,270,350	588,285	865,176

COMMUNITY SERVICE FUND	Audited 2021-22	Budget 2022-23	Budget 2023-24
Beginning Fund Balance	8,615	-6,601	-8,993
Ending Fund Balance	-6,601	-8,993	-10,441
REVENUES & OTHER FINANCING SOURCES	179,048	198,000	199,000
EXPENDITURES & OTHER FINANCING USES	194,264	200,392	200,448

COOPERATIVE PROGRAMS FUND	Audited 2021-22	Budget 2022-23	Budget 2023-24
Beginning Fund Balance	0	119,223	165,286
Ending Fund Balance	119,223	165,286	156,176
REVENUES & OTHER FINANCING SOURCES	141,865	53,663	0
EXPENDITURES & OTHER FINANCING USES	22,642	7,600	9,110

# Total Expenditures & Other Financing Uses

ALL FUNDS	Audited 2021-22	Budget 2022-23	Budget 2023-24
GROSS TOTAL EXPENDITURES - ALL FUNDS	104,295,989	84,769,701	81,776,573
Interfund Transfers (Source 100) - ALL FUNDS	6,076,652	6,666,533	7,125,220
Refinancing Expenditures (FUND 30)	10,413,304	10,509,964	10,387,921
NET TOTAL EXPENDITURES - ALL FUNDS	87,806,034	67,593,204	64,263,432
PERCENTAGE CHANGE - NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-23.0%	-4.9%

# Proposed Property Tax Levy

FUND	Audited 2021-22	Budget 2022-23	Budget 2023-24
General Fund	23,103,542	22,317,527	21,952,506
Non-Referendum Debt Service Fund	0	0	0
Referendum Debt Service Fund	10,199,055	11,515,000	15,399,241
Capital Expansion Fund	500,000	500,000	500,000
Community Service Fund	80,000	90,000	90,000
TOTAL SCHOOL LEVY	33,882,597	34,422,527	37,941,747
PERCENTAGE CHANGE - TOTAL LEVY FROM PRIOR YEAR		1.6%	10.22%
EQUALIZED VALUE OF THE DISTRICT	\$ 3,160,655,640	\$ 3,667,717,185	\$ 4,224,110,778
PERCENT CHANGE FROM PRIOR YEAR	6.5%	16.0%	15.17%
TAX RATE / \$1,000 OF EQUALIZED VALUE	10.72	9.39	8.98
PERCENT CHANGE FROM PRIOR YEAR	-7.8%	-12.5%	-4.3%

# 2022-2023 Meeting Minutes

I. MEETING CALLED TO ORDER: The July 25, 2022 Budget Hearing and Annual Meeting of the DeForest Area School District was called to order by Gail Lovick, President of the DeForest Area Board of Education, at 7:04 p.m. at the DeForest Area School District Office, in The Glenn, 500 S. Cleveland Avenue, DeForest, WI 53532. Approximately 26 residents were in attendance.

- A. Introductory Comments: Gail Lovick, President DASD Board Of Education
  - 1. Introduction of Board of Education Members: Lovick introduced the Board of Education members present: Jeff Hahn, Jan Berg, Sue Esser, Linda Leonhart, Megan Taylor, and Stephanie Sarr.
  - Introduction of District Administrator: After introductory comments, Gail Lovick introduced Dr. Rebecca Toetz,
     Superintendent. Toetz welcomed the attendees.
- B. District Administrator: Toetz
  - 1. Introduction of Administrative Staff by District Superintendent. The following members of the administrative staff were also in attendance:
    - » Kathleen Davis-Phillips, Director of Business & Auxiliary Services
    - » Nate Jaeger, Director of Human Resource Services
    - » Dr. Sara Totten, Director of Student Services
    - » Kate Dabetic, Director of K-6 Instruction & Curriculum
    - » Linnea Bertram, Special Education Coordinator
    - » Roz Craney, Principal, Yahara Elementary School
    - » Valerie Crowl, Principal, Windsor Elementary School
    - » Kurt Becker, Principal, DeForest Area Middle School

- » Pheng Lee, Principal, DeForest Area High School
- » Bill Huebsch, Principal, Eagle Point Elementary School
- » Roy Bernards, Principal, Harvest Intermediate School
- » Ryan Briese, Custodial Supervisor
- » Jeff Bloch, Maintenance & Grounds Supervisor
- » Kathy Williams, School Community & Relations Coordinator
- » Becky Terry, Supervisor Food Services
- 2. Introduction of Legal Counsel/Parliamentarian: Toetz 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: Gail Lovick was nominated to be Chair of the meeting by Jan Berg. Lovick was then elected Chair of the Budget/Hearing Annual Meeting by a unanimous voice vote.
- III. FINANCIAL REPORT: Kathleen Davis-Phillips, Director of Business & Auxiliary Services

Kathleen Davis-Phillips stated that the final 2021-2022 Financial report will not be finalized until the District audit is completed. A report of the 2021-2022 District finances will be presented at a future Board of Education meeting and available on the District website at that time.

#### **IV. NEW BUSINESS**

A. Budget Hearing: Gail Lovick 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 2022-2023 budget and proposed tax levy. Davis-Phillips estimates that expenses will outpace revenue, due to the second year in a row of no per pupil increases. No new recurring dollars from WI State Biennium Budget is very challenging in the current economic climate. The District will be relying on the use of one-time funds for 2022-23 in order to present a balanced budget. The following funds will be utilized:

- 2021-22 Federal Dollar allocation from Governor
- Esser II and III Federal Grants
- Previous set aside Reserves

The total property tax levy estimated to meet the needs of the 2022-2023 school year is \$34,456,835. The proposed budget for 2022-23 is approximately 1.69% higher than the prior year. Davis explained the proposed distribution of revenue and expenditures. Equalized Value is estimated at 5.00%.

The estimated mill rate is \$10.38 per \$1,000 of equalized value based on current property values and may change when property values are certified in October.

The total tax levy includes the following components:

General Fund levy - \$23,467,393

Referendum Debt Service Fund - \$10,399,442

Capital Expansion Fund - \$500,000

Community Service Fund - \$90,000

Davis-Phillips explained the next steps in the process are 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.

#### B. Adoption of Proposed 2022-2023 Tax Levy

Gail Lovick called for a motion to adopt the proposed 2022-2023 tax levy. A motion was made by William Huebsch, seconded by Roderick Runez to approve the 2022-2023 tax levy of \$34,456,835 of which \$23,467,393 is for the General Fund, \$10,399,442 is for Fund 39 Referendum Debt, \$500,000 is for Capital Expansion, and \$90,000 is for Community Service fund. The motion passed with a unanimous voice vote.

#### C. Authorize 2022-2023 Salaries of Board of Education members

A motion was made by Sue Paulson, and seconded by Roz Craney, to approve and authorize \$2800 for the 2022-2023 salaries of the Board of Education members and \$3700 for the 2022-2023 salary of the Board President. The motion passed by a unanimous voice vote.

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

On a motion by Kurt Becker, seconded by Ryan Briese, 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.

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

On a motion by Sue Paulson, seconded by Roderick Runez, and passed unanimously by voice vote, the District was authorized to make 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.

On a motion by Kathy Williams, seconded by Jeff Hahn, 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 Jan Berg, seconded by Sara Runez, and passed unanimously by voice vote, the Budget Hearing and Annual Meeting adjourned at 7:24 pm.

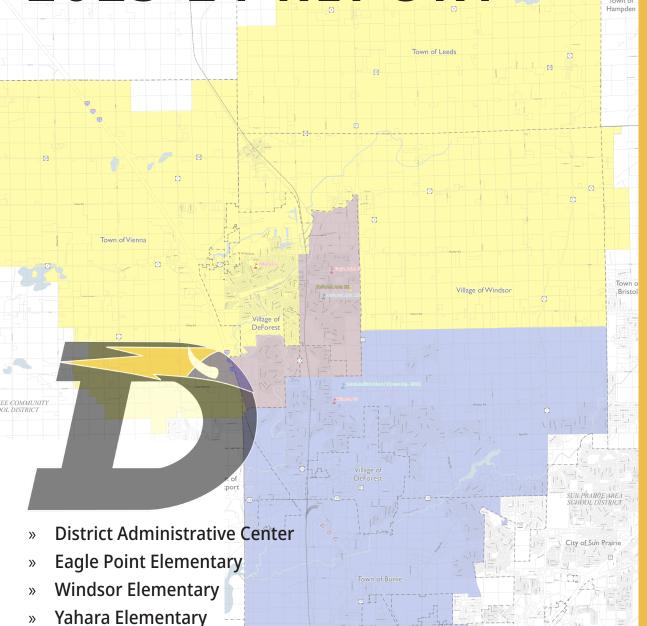
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### DEFOREST AREA SCHOOL DISTRICT

# ANNO ALBUDGET

# 202-3-24 REPORT



Published September 25, 2023

Harvest Intermediate

DeForest Area Middle School

DeForest Area High School