

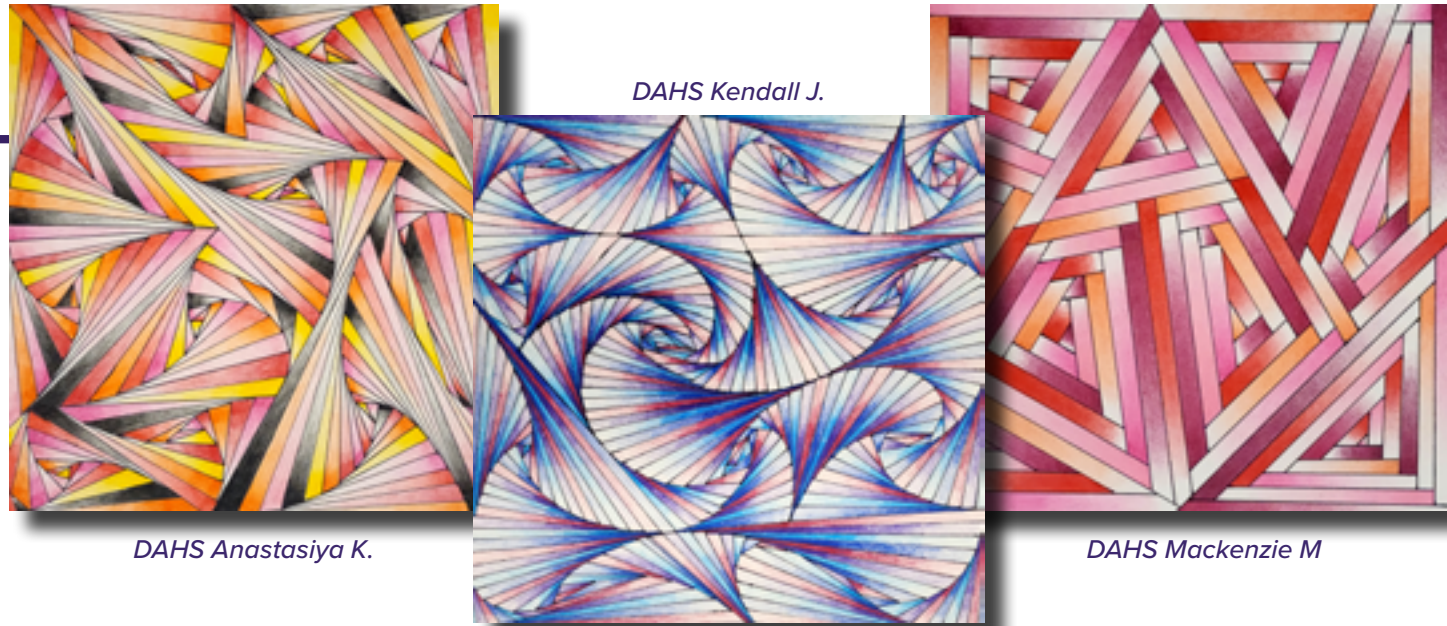


# ANNUAL BUDGET

## 2024-2025

*published September 23, 2024*





DAHS Kendall J.

DAHS Anastasiya K.

DAHS Mackenzie M

Artwork included in this report is from the 2023-24 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.*

# 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. Presentation of the Budget: Kathleen Davis-Phillips, Director of Business & Auxiliary Services
- IV. New Business:
  - A. Budget Hearing
  - B. Adoption of 2024-2025 Tax Levy
  - C. Authorize 2024-2025 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. Other new business within the power and authority of the annual meeting
  - F. Date of Next Annual Meeting
 

Authorize the Board of Education to determine the date and hour of the 2025 annual meeting. No annual meeting may be held before May 15 or after October 31. Section 120.08(1), Wisconsin Statutes.
- V. Adjournment

\*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.

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

\*\*\*Annual meeting agenda published in The Star: 09/13/24 & 09/20/24



## BUDGET HEARING AND ANNUAL MEETING:

SEPTEMBER 23, 2024  
@ 7:00 PM

DISTRICT OFFICE  
in THE GLENN

500 S CLEVELAND AVE  
DEFOREST, WI 53532

# ACCOUNTING METHODOLOGY & Budget Process

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

### 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 (DASD).

These policies are available for review on the District's website at: <https://www.deforest.k12.wi.us/district/board-policies.cfm>.

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



DAMS Emma R



DAMS Lauren W



DAMS Brinly S



DAMS Kaylin F



DAMS Adalyn C

### Fund 73 - OPEB TRUST - June 30, 2024

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 2023-24 school year (July 1, 2023 thru June 30, 2024) is as follows:

**Trust Balance as of June 30, 2024: \$4,303,882**

**FY Investments Returns: \$201,378**

**FY Disbursements: \$683,896**



# 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.

### 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 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.



DAHS Kara H



DAHS Maite B



DAHS Siena S

## 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.



EPES Nolan W

## 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.



DAMS Mackenzie VR

## Fund 73

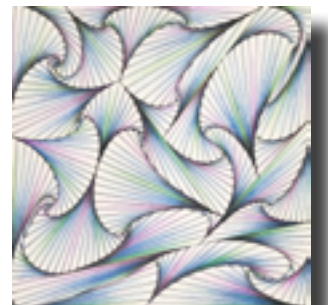
This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal laws and Internal Revenue Service requirements. Specific 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.

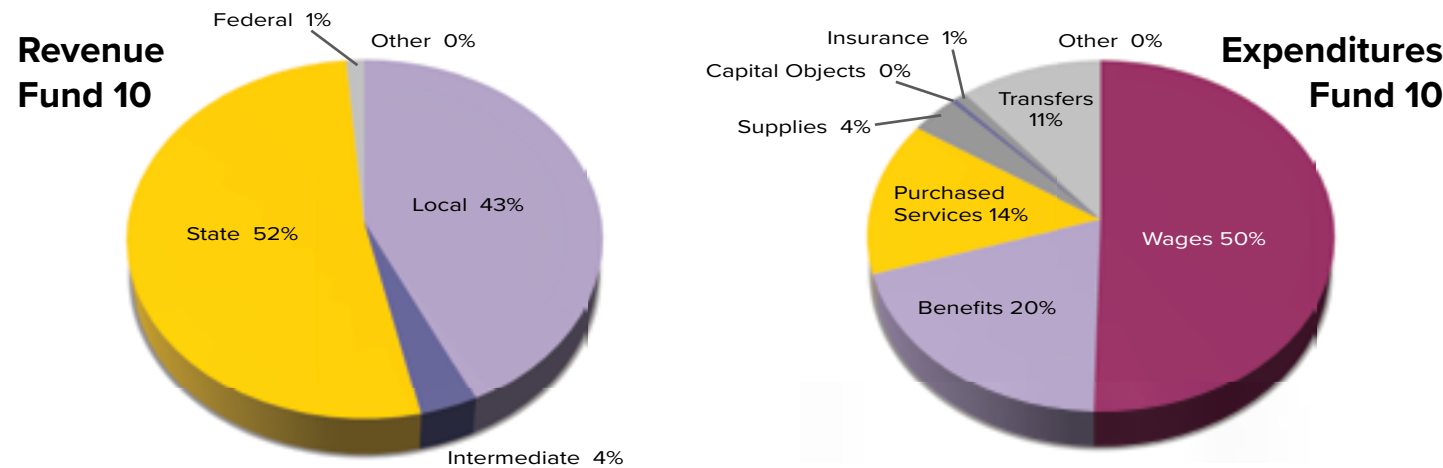


DAHS Skylar S

# 2024-25 PROPOSED BUDGET

GENERAL FUND	Audited 2022-23	Budget 2023-24	Budget 2024-25
Beginning Fund Balance	21,911,145	21,649,763	19,949,483
Assigned Fund Balance	451,384	452,471	468,196
Unassigned Fund Balance	21,649,763	19,481,287	15,480,989
Ending Fund Balance	22,101,147	19,949,483	15,949,185
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	34,679	33,000	26,000
Local Sources (Source 200)	23,109,722	23,345,720	24,288,687
Inter-district Payments (Source 300 + 400)	1,747,693	1,725,522	2,017,743
Intermediate Sources (Source 500)	10,008	11,835	11,835
State Sources (Source 600)	26,089,459	28,252,228	29,482,272
Federal Sources (Source 700)	1,868,539	2,375,143	639,674
All Other Sources (Source 800 + 900)	141,625	478,504	93,533
TOTAL REVENUES & OTHER FINANCING SOURCES	53,001,726	56,221,952	56,559,744
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	23,557,890	24,952,567	26,196,682
Support Services (Function 200 000)	20,707,125	21,973,491	23,221,742
Non-Program Transactions (Function 400 000)	8,546,709	10,532,295	11,141,618
TOTAL EXPENDITURES & OTHER FINANCING USES	52,811,724	57,458,353	60,560,042

2024-25 Estimated General Fund Expenses



SPECIAL PROJECTS FUND	Audited 2022-23	Budget 2023-24	Budget 2024-25
Beginning Fund Balance	821,669	827,929	762,223
Ending Fund Balance	827,929	762,223	762,223
REVENUES & OTHER FINANCING SOURCES	11,228,190	11,850,501	12,795,075
EXPENDITURES & OTHER FINANCING USES	11,221,930	11,916,207	12,795,075
DEBT SERVICE FUND	Audited 2022-23	Budget 2023-24	Budget 2024-25
Beginning Fund Balance	2,642,743	3,787,156	2,060,917
Ending Fund Balance	3,787,156	2,060,917	6,876,649
REVENUES & OTHER FINANCING SOURCES	11,654,377	15,524,680	15,524,765
EXPENDITURES & OTHER FINANCING USES	10,509,964	17,250,919	10,709,033
CAPITAL PROJECTS FUND	Audited 2022-23	Budget 2023-24	Budget 2024-25
Beginning Fund Balance	9,185,081	3,674,389	3,210,389
Ending Fund Balance	3,674,389	3,210,389	3,775,389
REVENUES & OTHER FINANCING SOURCES	935,620	650,000	650,000
EXPENDITURES & OTHER FINANCING USES	6,446,312	1,114,000	85,000
FOOD SERVICE FUND	Audited 2022-23	Budget 2023-24	Budget 2024-25
Beginning Fund Balance	547,608	432,606	327,700
Ending Fund Balance	432,606	327,700	327,700
REVENUES & OTHER FINANCING SOURCES	1,947,975	2,055,215	2,055,215
EXPENDITURES & OTHER FINANCING USES	2,062,978	2,160,120	2,055,215
POST-RETIREMENT FUND 73	Audited 2022-23	Budget 2023-24	Budget 2024-25
Beginning Fund Balance	3,888,991	3,947,553	4,007,873
Ending Fund Balance	3,947,553	4,007,873	4,933,369
REVENUES & OTHER FINANCING SOURCES	898,539	925,496	925,496
EXPENDITURES & OTHER FINANCING USES	839,977	865,176	0
COMMUNITY SERVICE FUND	Audited 2022-23	Budget 2023-24	Budget 2024-25
Beginning Fund Balance	-6,601	28,243	18,795
Ending Fund Balance	28,243	18,795	-8,363
REVENUES & OTHER FINANCING SOURCES	244,241	239,000	252,500
EXPENDITURES & OTHER FINANCING USES	209,397	248,448	279,658
COOPERATIVE PROGRAMS FUND	Audited 2022-23	Budget 2023-24	Budget 2024-25
Beginning Fund Balance	0	130,479	140,479
Ending Fund Balance	130,479	140,479	150,479
REVENUES & OTHER FINANCING SOURCES	138,915	19,110	19,110
EXPENDITURES & OTHER FINANCING USES	8,436	9,110	9,110

# 2024-25 PROPOSED BUDGET

(CONTINUED)

## Total Expenditures & Other Financing Uses

ALL FUNDS	Audited 2022-23	Budget 2023-24	Budget 2024-25
GROSS TOTAL EXPENDITURES - ALL FUNDS	83,270,741	90,157,157	86,493,133
Interfund Transfers (Source 100) - ALL FUNDS	6,631,373	7,542,326	7,790,612
Refinancing Expenditures (FUND 30)	10,509,964	17,250,919	10,709,033
NET TOTAL EXPENDITURES - ALL FUNDS	66,129,404	65,363,912	67,993,488
PERCENTAGE CHANGE - NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-1.2%	4.0%

## 2024-25 Tax Levy Estimate

The **Tax Levy** for 2024-25 is estimated at \$1,124,504 over the 2023-24 school year. The mill rate is anticipated to be \$9.07/\$1,000 a decrease of \$.01 /\$1,000 over the 2023-24 fiscal year. This rate is anticipated to change depending on finalization of property values and state aids.

**Equalized Value** The current budget assumptions assume a 3% increase, however, this will change based on area growth trends.

## Proposed Property Tax Levy

FUND	Audited 2022-23	Budget 2023-24	Budget 2024-25
General Fund	22,317,527	22,272,782	23,377,201
Non-Referendum Debt Service Fund	0	0	0
Referendum Debt Service Fund	11,515,000	15,399,241	15,399,326
Capital Expansion Fund	500,000	500,000	500,000
Community Service Fund	90,000	90,000	110,000
TOTAL SCHOOL LEVY	34,422,527	38,262,023	39,386,527
PERCENTAGE CHANGE - TOTAL LEVY FROM PRIOR YEAR		11.2%	2.94%
EQUALIZED VALUE OF THE DISTRICT	3,667,717,185	4,214,665,960	4,341,105,939
PERCENT CHANGE FROM PRIOR YEAR	16.0%	14.9%	3.00%
TAX RATE / \$1,000 OF EQUALIZED VALUE	9.39	9.08	9.07
PERCENT CHANGE FROM PRIOR YEAR	-12.5%	-3.3%	-0.1%

## 2024-25 Anticipated Capital Projects

BUILDING NAME	PROJECT	EQUIPMENT TYPE
Yahara Elementary School	Chiller Air Cooled - Whole building	Chiller - Air Cooled
DeForest Area Middle School	Fuel Fired Boiler - Building Heat - East	Boiler
DeForest Area Middle School	Fuel Fired Boiler - Building Heat - East	Boiler
DeForest Area Middle School	Fuel Fired Boiler - Building Heat - East	Boiler
DeForest Area Middle School	Fuel Fired Boiler - Building Heating - West	Boiler
DeForest Area Middle School	Fuel Fired Boiler - Building Heating - West	Boiler
DeForest Area Middle School	Fuel Fired Boiler - Building Heating - West	Boiler
DeForest Area Middle School	Heating Water Pump - Building Heating - East	Hot Water Pump
DeForest Area Middle School	Heating Water Pump - Building Heating - East	Hot Water Pump
DeForest Area Middle School	Heating Water Pump - Building Heating - East	Hot Water Pump
DeForest Area Middle School	Heating Water Pump - First floor boilers	Hot Water Pump
DeForest Area Middle School	Heating Water Pump - First floor boilers	Hot Water Pump
DeForest Area Middle School	Storage Tank - First floor boilers	Domestic Hot Water Tank
DeForest Area Middle School	Variable Frequency Drive - AHU 1 in Mech C	Variable Frequency Drive
DeForest Area Middle School	Variable Frequency Drive - AHU 1 in Mech D	Variable Frequency Drive
DeForest Area Middle School	Variable Frequency Drive - AHU 2 in Mech A1	Variable Frequency Drive
DeForest Area Middle School	Variable Frequency Drive - AHU 2 in Mech D	Variable Frequency Drive
DeForest Area Middle School	Variable Frequency Drive - CF 1	Variable Frequency Drive
DeForest Area Middle School	Variable Frequency Drive - CF 2	Variable Frequency Drive
DeForest Area Middle School	Variable Frequency Drive - Existing AHU1	Variable Frequency Drive
DeForest Area Middle School	Variable Frequency Drive - P3	Variable Frequency Drive
DeForest Area Middle School	Variable Frequency Drive - P4	Variable Frequency Drive
DeForest Area Middle School	Variable Frequency Drive - Pump 1, Pump 2	Variable Frequency Drive

## 2024-25 Staffing Summary

BUILDING/LOCATION	Certified Staff (FTE)	Building & District Hourly Support Staff (FTE)	Administrators (FTE)	District-wide Coordinators, Supervisors, Specialists, Deans (FTE)	TOTAL (FTE)
DeForest Area High School	87.00	45.06	4.00	2.60	138.66
DeForest Area Middle School	53.70	24.75	2.00		80.45
Harvest Intermediate School	81.50	41.94	2.00	1.00	126.44
Eagle Point Elementary	42.90	31.31	1.00	1.00	76.21
Windsor Elementary	42.70	24.88	2.00		69.58
Yahara Elementary	31.30	19.53	1.00		51.83
District	2.00	10.81	0.00	5.00	17.81
District Office	0.60	9.94	10.00	8.50	29.04
Total FTE	341.70	208.22	22.00	18.10	590.02

Full time equivalency (FTE) calculated for hourly employees using 8 hours per day as 1 FTE



# REFERENDUM

## Information

### Looking Beyond 2024-25

Looking beyond 2024-25, the DeForest Area School District will need the community's support to ensure adequate funding to continue to provide a high quality educational experience for our students. The state of Wisconsin has a complicated public school funding formula that has not kept up with inflation since 2010. For DASD the difference between inflation and what was approved for revenue limit increases equates to \$13,500,000.

DASD is not alone in trying to balance student needs with the impacts of inflation, unfunded mandates, and the costs to maintain facilities. Since 2010 the majority of Wisconsin public schools have had to seek community support through operating referendums. Adding to the challenges for DASD, our revenue limit per pupil has fallen to the second lowest in Dane county. This means that we have less money to work with per child than all but one school district (Deerfield) in Dane county. All Dane county districts, with the exception of DeForest, have gone to operational referendums in the last four years. Some multiple times.

Like our neighbors, we too are at the point where we need help from our community.

On November 5, 2024, DASD residents will vote on a proposed operational referendum. If approved, the referendum will help ensure the district is adequately funded and allow us to continue to provide a high quality educational experience for our students.

Dane County Revenue Limits Per Student, 2023-24  
& Operating Referendum History

District	District Enrollment (23-24)	Total Revenue Limit/Student (23-24)	Operating Referendum Vote Since 2020
Verona Area	5,641	\$15,576	2022
Marshall*	916	\$15,272	2022
Monona Grove	3,188	\$15,110	2023
Cambridge	869	\$14,972	2023
Madison Metropolitan*	26,211	\$14,693	2020
Oregon	3,835	\$14,491	2022
Wisconsin Heights	768	\$13,931	April 2024
Sun Prairie Area*	8,260	\$13,741	2022
Mount Horeb Area	2,284	\$13,468	2023
Middleton Cross Plains	7,213	\$13,366	2023
Waunakee Community*	4,182	\$12,779	2020
Stoughton Area	2,807	\$12,183	April 2024
McFarland*	2,312	\$12,157	April 2024
Belleville	922	\$12,005	2022
DeForest Area*	3,984	\$11,941	
Deerfield Community*	748	\$11,811	2020

\* operational referendum on November 5, 2024 ballot

Data Source: WI DPI 2023-24 Prepopulated Revenue Limit Worksheet (as of November 29, 2023)

**DASD has the second lowest revenue limit per student in Dane County AND is the last Dane County district to go to operational referendum since 2020**

The item on the ballot is a \$7.9 million recurring operational referendum. An approved referendum would enable the district to fund the following priorities identified during the November 2023 Framework for Our Future community conversation:

- Support instructional programming
- Manage enrollment growth and class sizes, and retain staff
- Maintain infrastructure, including technology, school safety, and emergency preparedness

### What we have already done

DASD anticipated financial challenges and has taken a number of steps to reduce costs and plan for the future.

- » DASD allocated one-time federal relief funds (ESSER) to help balance the district's budget.
- » We engaged our community in an informational campaign regarding this emerging issue.
- » DASD has frozen building budget allocations for the last three years, restructured district leadership, and advocated at state and local levels for transparency and sufficient funding for public education.
- » Federal ESSER relief funds were used to offset revenue limit shortfalls, including 16 full-time positions funded through one-time dollars.
- » The Board approved using fund balance reserves to meet operational needs for both the 2023-24 and 2024-25 school years. This allowed the district to delay the need to seek community support through an operating referendum.

The Board aims to ensure continued stability in the tax levy and save taxpayers money in the long term, therefore in August 2024, the Board of Education (BOE) approved a debt reduction plan.

- » The Board restructured the debt establishing a debt levy decrease to offset the tax impact of the proposed referendum in 2025-26.
- » In addition, debt was paid early, saving interest and allowing for a lower debt payment moving forward.

**The district has a proven track record of financial responsibility.**

DASD is one of four school districts (out of 421) in the entire state with the highest awarded Standard and Poor's AA+ financial rating for Wisconsin schools. This rating reflects strong financial health and management.

In 2024-25, DASD plans to again use funds from our fund balance—which is essentially our district savings account—to maintain a balanced budget.

- » DASD is strategically spending our fund balance reserves before impacting our community. We anticipate using \$3.9 to \$4 million of our reserves for this purpose.
- » However, using our reserves to balance the budget is not a sound long-term solution. It can negatively affect our credit rating (*making borrowing more expensive in the future*).
- » Relying too heavily on fund balance also means the district has less savings available to cover unexpected costs should they arise.

### Tax Impact of Referendum

**\$7.9 Million**  
**\$0.72 per \$1,000 value**

Home Value	Annual	Monthly
\$100,000	\$72	\$6
\$400,000	\$288	\$24
\$600,000	\$432	\$36



*Estimate only - assumes 3% increase in equalized rate for 25-26 levy impact*

# 2023-2024 MEETING MINUTES

Monday, September 25, 2023  
District Administrative Office  
500 S Cleveland Ave  
DeForest, WI 53532

**I. MEETING CALLED TO ORDER:** The September 25, 2023 Annual Meeting and Budget Hearing of the DeForest Area School District was called to order by Gail Lovick, President of the DeForest Area Board of Education, at 7:00 pm at the DeForest Area School District Office, in The Glenn, 500 S. Cleveland Avenue, DeForest, WI 53532. Approximately 14 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, Linda Leonhart, Megan Taylor, Brian Coker, and Stephanie Sarr.
2. Introduction of District Administrator: After introductory comments, Gail Lovick introduced Dr. Rebecca Toetz, Superintendent. Toetz welcomed the attendees.

**B. District Administrator:** Dr. Rebecca 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 | » Jon Rouse, Principal, DeForest Area High School              |
| » Nate Jaeger, Director of Human Resources                           | » Bill Huebsch, Principal, Eagle Point Elementary School       |
| » Dyanna Kadrach, Director of Student Services                       | » Kathy Williams, School & Community Relations Coordinator     |
| » Kate Dabetic, Director of Instructional Services, Grades 4K-6      | » Chris Smith, Director of Instructional Services, Grades 7-12 |
| » Roz Craney, Principal, Yahara Elementary School                    |  |

2. Introduction of Legal Counsel/Parliamentarian: Toetz introduced Mike Julka, 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 Nate Jaeger. 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 2022-2023 Financial report will not be finalized until the District audit is completed. A report of the 2022-2023 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 2023-2024 budget and proposed tax levy.

The total property tax levy estimated to meet the needs of the 2023-2024 school year is \$37,941,747. Expenses are more than revenue, therefore the District will use the remainder of the Esser III Federal Grants and previously set aside reserves to balance the budget. This is intended to be a one time solution. The estimated mil rate is \$8.98 per \$1,000 of equalized value based on current property values, which is a decrease of 4.3% from the previous year. The mil rate may change when property values are certified in October.



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EPES Henry S



DAMS Zoe K

The total tax levy includes the following components:

- General Fund levy - \$21,952,506
- Referendum Debt Service Fund - \$15,399,241
- 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 2023-2024 Tax Levy**

A motion was made by William Huebsch, seconded by Roz Craney, to approve the 2023-2024 tax levy of \$37,941,747 of which \$21,952,506 is for the General Fund, \$15,399,241 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 2023-2024 Salaries of Board of Education members**

A motion was made by Kathy Williams, and seconded by Sue Paulson, to approve and authorize \$3025 for the 2023-2024 salaries of the Board of Education members and \$4000 for the 2023-2024 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 Sue Paulson, seconded by Nate Jaeger, 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**

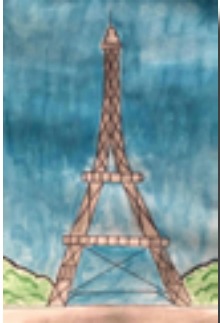
On a motion by William Huebsch, seconded by Roz Craney, and passed unanimously by voice vote, the District was authorized to make payment for student accident insurance.

**F. Date of Next Annual Meeting**

Authorize the Board of Education to determine the date and hour of the 2024 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 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 William Huebsch, seconded by Brian Coker, and passed unanimously by voice vote, the Annual Meeting and Budget Hearing adjourned at 7:19 pm.



WES Kendall A



WES Morgan S



**OPERATIONAL REFERENDUM**

**NOVEMBER 5, 2024**

Learn more at [bit.ly/DASDreferendum](http://bit.ly/DASDreferendum)



# Securing Our Future:

A Conversation on the DASD Operational Referendum

## ATTEND A COMMUNITY SESSION

*Hosted by DASD Board of Education and members of the DASD Leadership Team*

### **DeForest Area Public Library**

203 Library Street, DeForest

WED October 2, from 6:30-7:30 pm

WED October 9, from 6:30-7:30 pm

### **Parkside Village (Community Room)**

6800 Parkside Circle, DeForest

FRI October 11, from 10-11:00 am

FRI October 11, from 2-3:00 pm

### **Cornerstone Community Center**

505 N Main Street, DeForest

WED October 16, from 10-11:00 am

WED October 16, from 2-3:00 pm

### **- VIRTUAL SESSIONS -**

TUE October 22

WED October 30

**6:30-7:30 pm**

*Use this link for each virtual session:*  
<http://meet.google.com/wqp-jbtv-ocm>

**Questions?** Need accommodations to attend?

**Contact:** Kathy Williams, School & Community Relations  
[kwilliams@deforestschoools.org](mailto:kwilliams@deforestschoools.org) | 608-842-6581

**Hola!** Planea asistir y/o necesita informacion en espanol, llame al 1-833-611-1664

**DEFOREST AREA SCHOOL DISTRICT**

*Published September 23, 2024*