

# **DeForest Area School District**

**2019-20 Budget**

**Draft as of**

**October 16, 2019**



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- Proposed Tax Levy: \$32,908,862
- Proposed Mill Rate per \$1,000: \$11.64
- Total Equalized Property Value: \$2,826,336,738
- Equalization Aid: \$16,068,331
- Total Revenue for the General Fund: \$44,846,305
- Total Revenue All Funds (excluding inter-fund transfers): \$150,573,713
- Total Expenses for the General Fund: \$44,846,305
- Total Expenses for All Funds (excluding inter-fund transfers): \$170,183,859
- September Headcount: 3948
- Total Staff: 481.70

\*Budget Estimates as of October 16, 2019

*Proposed Board Motion:*

*Move to approve the 2019-20 Operating Budget of \$44,846,305 and certify the tax levy at \$32,908,862, resulting in a mill rate of \$11.64.*

## Budget Highlights

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### **Budget Changes Since October 14th, 2019**

The October 15th Aid certification has been released. The aid amount was higher than the previous estimate from July. The additional aid will have a positive impact on the tax levy resulting in a \$0.05 reduction from the October 14th mill rate estimate.

The revenue limit authority also increased to account for 7.6 FTE students who are attending an Independent Charter School (ICS) which gets funded through the district's revenue limit. Unfortunately, it is unclear which charter school this is, but it is most likely one that is run through the UW system. Information regarding student counts for these ICS are not made available until October, so it can also be hard to estimate participation. This change amounts for an increase of \$61,183 in the district's revenue which is offset by an additional expense to be transferred to the ICS.

### **Budget Draft Changes Since July 2019**

The 2019-21 State budget, student enrollment growth, and finalized grant allocations created additional revenue over what was previously estimated back in June. Some of the major changes in revenue are as follows:

- \$280K from the \$175 revenue limit increase (previously budgeted \$100 per student)
- \$415K from the per pupil aid increase (was \$630 now \$742 per student)
- \$215K from enrollment growth, three year FTE average was 21 FTE higher than the June estimate
- \$53K transfer of service fund 27 (these are revenue limit increases we get for students that move into our district with higher special education needs)
- \$130K transfer of service ELL (these are revenue limit increases we get for students that move into our district whose main language is not English)
- Reduced interest revenue to reflect recent trends -\$20K

The additional revenue that was made available to the district has been allocated in the following manner:

- Added about \$240k to the teacher and support staff schedules (above the 3.5% - this was added back in Sept)
- Restored the interventionists for one more year at the elementary level \$60k
- Increased the Fund 46 contributions from \$500k to \$750k (we can always pull back from this during the year if we need it for something else)
- Increased EPES and WES allocations to adjust for final pupil counts (\$20K)
- Adjusted the Open Enrolled out expense to reflect increased students open enrolling to another district \$75k
- Set funds aside for co-curricular and other adjustments \$20k
- Reserved \$130K for new ELL staff to support new students
- Added \$53K for special education staff to support new students
- Restored the personal computing device grant dollar amount \$35k that was eliminated in the biennium budget. This will be used to finish out the 5th grade one-to-one devices
- \$83K CEIS Budget (Offset by carryover funds from flow-thru)

Other changes were made throughout the budget to reflect final staffing hires and benefit selections. Fund 39 was also adjusted to reflect the recent bond refinancing.

### **State Budget Highlights**

Governor Evers signed the 2019-21 State budget into law on July 3, 2019 with a number of partial vetoes that favor public education. Below are some of the highlights for public education:

- Increase in per pupil aid, new amount of \$742 per pupil in 2019-20. Districts received a total of \$654 per pupil in 2018-19. The previous law reduced this amount to \$630 for 2019-20
- Increase in special education categorical aid funding by almost \$100 million over the biennium
- Additional \$329.9 million in general aid to Wisconsin schools
- An additional \$175 per pupil in FY20 and \$179 per pupil in FY21 in revenue limit authority (first adjust-

- ments in 5 years)
- An increase in the low-revenue ceiling to \$9700 per pupil in 2020 and \$10,000 in FY21 (DeForest is still above this threshold so no expected impact for DASD)

### **Tax Levy Highlights**

The Tax Levy increase for 2019-20 is estimated at \$6,432,868 over the 2018-19 school year. The mill rate is anticipated to be \$11.64/\$1,000 an increase of \$1.60 /\$1,000 over the 2018-19 fiscal year. This rate is anticipated to change depending on the final certification of equalization aid. The total tax levy is currently estimated at \$32,908,862.

Equalized Value has increased by 7.21%. The Village of DeForest (our largest municipality) increased by 7.58%. The Village of Windsor (our second largest municipality) increased by 9.74%.

### **Post Referendum Impact**

The 2019 operating referendum with a 7.21% equalized value increase is currently estimated at \$0.88/\$1,000 (\$0.35 for Fund 10, \$0.53 for Fund 41).

The new \$90 million bond sale is estimated to have a \$0.67/\$1,000 net impact over last year's debt service tax levy. Please note that the borrowings have not been completed and the amount is estimated to increase for the 2020-21 school year.

The district retained it's AA+ Bond Rating. This will also have a positive impact on the future referendum bond sales.

Expenditure	2019-20 Allocation
Contribution to Fund 41 - To be applied to 2019 Referendum Building Projects to reduce bond borrowing	\$1,500,000
Instructional Coach - EPE	\$75,000
Instructional Coach - WES	\$75,000
Instructional Coach - YES	\$75,000
Instructional Coach - DAMS	\$75,000
Instructional Coach - DAHS	\$75,000
Social Worker - DAMS/DAHS	\$75,000
Ag. Ed. Teacher DAMS/DAHS	\$65,000
Core Staff Teacher DAMS	\$65,000
Intermediate Principal	\$135,000
Full Release Mentor	\$75,000
Reserve for attracting and retaining adjustments	\$210,000

## Budget Highlights

### Capital Projects

Annual capital project funding continues with contributions to fund 41 of \$500,000 and fund 46 of \$750,000 (increased to utilize positive interest earnings), as well as, \$200,000 set aside in Fund 10. An additional \$1.5 million from the operating referendum was also set aside in fund 41 to use towards the 2019 referendum projects. Approximately \$2 million dollars worth of projects planned for 2019-20 which include the following projects (subject to change):

Building	Project
WES	Replace A/C unit for data closet
YES	Asphalt maintenance
YES	Conceal exposed wiring on perimeter exterior entry doors
DAMS	Clean and repair large metal fascia panels
DAMS	Repairs to wall flashing
DAHS	Door hold opens
DAHS	Rework roof /wall flashing @ Penthouses - remove brick, reinstall flashing, patch
DAHS	Re-caulk sealant joint @ brick - 1 location
DAHS	Paint gas piping on roof
YES	Replacement of Yahara roof

### Operational Expectations and Results - Capacity Building

Capacity building items with a financial impact that were identified through the 2018-19 monitoring reports have been included in the 2019-20 budget as outlined in the following table. Please note that there were other capacity building items identified which did not have a financial implication, these items were not included.

Operating Expectations/Results	Capacity Building	Budget Alignment
R-2 Academic Performance	Students that are English Language Learners scored lower than the rest of the English Language Learners in the state in most areas of literacy and numeracy.	In 2018-19 an additional ELL teaching position was added. This position has been retained for the 2019-20 budget.
R-2 Academic Performance	The growth scores as measured by iReady in both literacy and numeracy were lower than desired. It suggests a need to set a realistic goal for next year and to further our work on rigor, differentiation, and staff understanding of how to use data.	Built in focused professional development in the existing C&I budget. The Instructional Coaches addition from the 2019 Operating Referendum will also assist in providing job embedded professional development.
R-2 Academic Performance	Professional learning around effective technology use and digital literacy will be essential as we move forward with 1:1 devices	PDC training has been developed that is currently part of annual compensation model increases. Additional training is expected to be needed but the budgetary need is yet to be determined.
R-3 Self-Directed Complex Thinkers	Need identified to further analyze survey result data to better establish a baseline of data and draw conclusions to inform next steps.	Targeted summer curriculum work was allocated with in the existing curriculum budget.
R-4 Collaborative and Responsible Citizens	Further capacity building steps include creating vertical alignment with the reporting of behaviors that promote learning. PBIS work to continue with all staff in order to maintain and improve school climate and culture.	Allocated existing professional development dollars towards building capacity on vertical alignment. PBIS PD will be expanded with existing budgets realigned for leader in me and second step and equity training.

## Budget Highlights

<p>OE-3 Treatment of Community Stakeholders</p>	<p>Investigate and potentially implement the use of Qualtrics to create an automated formal complaint system that better tracks actual formal complaints versus sharing often what is an informal concern. Improve response rates on surveys.</p>	<p>Added Qualtrics in 2018-19 and will continue to fund the system along with an expansion for 2019-20. The additional cost was handled through current budget allocations. Additional support at the district office level to assist with district communication efforts, reassigned MES staff to DO this was a cost neutral impact.</p>
<p>OE-4 Personnel Administration</p>	<p>There are individuals and other employee groups within classifications who should be considered for market adjustments.</p>	<p>A portion of the 2019 Operating Referendum has been set aside for market adjustments.</p>
<p>OE-4 Personnel Administration</p>	<p>We have a higher student to staff ratio than our peers.</p>	<p>2019 Operating Referendum increased staffing by 10 FTEs.</p>
<p>OE-4 Personnel Administration</p>	<p>Additional hours are needed to meet increased evaluation expectations.</p>	<p>2019 Operating Referendum added Instructional coaches, a full release mentor, and a social worker. These positions will free up time for the building principals to work on evaluations.</p>
<p>OE-4 Personnel Administration</p>	<p>Additional resources needed for training and professional development to maintain high quality instruction.</p>	<p>2019 Operating Referendum funded instructional coaches as well as a full time release mentor who will assist in the training and professional development geared towards improving instruction.</p>
<p>OE-7 Asset Protection</p>	<p>Additional assistance needed to ensure timely data entry of work orders due to a break in the summer from a 9 month position.</p>	<p>Additional assistance added in the summer at the district office. This was able to funded through existing budget allocations.</p>



## Proposed Tax Levy

Tax Levy	Actual	Actual	Actual	Actual	Draft
General Fund 10	\$ 17,746,082	\$ 17,302,954	\$ 20,042,761	\$ 19,150,420	\$ 21,706,883
General Fund Property Tax Chargebacks	0	0	0	0	0
Debt Service Fund 38 (Non-Referendum)	0	0	0	0	0
Debt Service Fund 39	4,331,500	6,589,335	3,755,674	6,775,574	9,151,979
Capital Expansion Fund	500,000	500,000	500,000	500,000	2,000,000
Community Service Fund 80	37,000	30,000	50,000	50,000	50,000
<b>Total Tax Levy</b>	<b>\$ 22,614,582</b>	<b>\$ 24,422,289</b>	<b>\$ 24,348,435</b>	<b>\$ 26,475,994</b>	<b>\$ 32,908,862</b>

Equalized Value	2015-16	2016-17	2017-18	2018-19	2019-20
Equalized Value of the District	\$2,023,597,273	\$ 2,229,020,793	\$ 2,410,654,188	\$ 2,636,300,548	\$ 2,826,336,738
<b>% Change Over Prior Year</b>		<b>10.15%</b>	<b>8.15%</b>	<b>9.36%</b>	<b>7.21%</b>

Tax Rate/\$1,000 of Equalized Value	2015-16	2016-17	2017-18	2018-19	2019-20
General Fund Tax Rate	8.77	7.76	8.31	7.26	7.68
Debt Service Fund Tax Rate	2.14	2.96	1.56	2.57	3.24
Capital Expansion Fund	0.25	0.22	0.21	0.19	0.71
Community Service Tax Rate	0.02	0.01	0.02	0.02	0.02
Total Tax Rate	11.18	10.96	10.10	10.04	11.64
<b>% Change Over Prior Year</b>		<b>-1.96%</b>	<b>-7.81%</b>	<b>-0.57%</b>	<b>15.94%</b>

# Property Values and Tax Levy by Municipality

	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Town of Hampden</b>					
Equalized Value	41,666	46,473	47,573	50,494	52,764
Equalized Value Increase %		11.54%	2.37%	6.14%	4.50%
Percent of District	0.0021%	0.0021%	0.0020%	0.0019%	0.0019%
School Property Tax Levy	\$ 466	\$ 509	\$ 481	\$ 507	\$ 614
Increase/Decrease of Tax Levy \$	\$	\$ 44	\$ (29)	\$ 27	\$ 107
<b>Town of Leeds</b>					
Equalized Value	51,259,478	52,708,850	52,780,038	55,274,545	57,090,699
Equalized Value Increase %		2.83%	0.14%	4.73%	3.29%
Percent of District	2.5331%	2.3647%	2.1894%	2.0967%	2.0200%
School Property Tax Levy	\$ 572,847	\$ 577,505	\$ 533,097	\$ 555,114	\$ 664,744
Increase/Decrease of Tax Levy \$	\$	\$ 4,658	\$ (44,409)	\$ 22,018	\$ 109,629
<b>Town of Bristol</b>					
Equalized Value	1,561,689	1,654,423	1,718,222	2,105,140	2,474,868
Equalized Value Increase %		5.94%	3.86%	22.52%	17.56%
Percent of District	0.0772%	0.0742%	0.0713%	0.0799%	0.0876%
School Property Tax Levy	\$ 17,453	\$ 18,127	\$ 17,355	\$ 21,142	\$ 28,816
Increase/Decrease of Tax Levy \$	\$	\$ 674	\$ (772)	\$ 3,787	\$ 7,675
<b>Town of Burke</b>					
Equalized Value	243,077,777	249,396,543	263,554,512	272,166,734	265,920,772
Equalized Value Increase %		2.60%	5.68%	3.27%	-2.29%
Percent of District	12.0122%	11.1886%	10.9329%	10.3238%	9.4087%
School Property Tax Levy	\$ 2,716,500	\$ 2,732,516	\$ 2,661,991	\$ 2,733,332	\$ 3,096,287
Increase/Decrease of Tax Levy \$	\$	\$ 16,016	\$ (70,525)	\$ 71,341	\$ 362,955
<b>Town of Vienna</b>					
Equalized Value	93,695,162	99,927,040	105,539,825	111,657,954	118,788,893
Equalized Value Increase %		6.65%	5.62%	5.80%	6.39%
Percent of District	4.6301%	4.4830%	4.3781%	4.2354%	4.2029%
School Property Tax Levy	\$ 1,047,084	\$ 1,094,852	\$ 1,065,988	\$ 1,121,365	\$ 1,383,136
Increase/Decrease of Tax Levy \$	\$	\$ 47,767	\$ (28,863)	\$ 55,377	\$ 261,771
<b>Village of DeForest</b>					
Equalized Value	782,943,200	908,458,600	971,238,500	1,060,405,300	1,140,802,000
Equalized Value Increase %		16.03%	6.91%	9.18%	7.58%
Percent of District	38.6907%	40.7560%	40.2894%	40.2232%	40.3633%
School Property Tax Levy	\$ 8,749,732	\$ 9,953,536	\$ 9,809,842	\$ 10,649,501	\$ 13,283,094
Increase/Decrease of Tax Levy \$	\$	\$ 1,203,804	\$ (143,694)	\$ 839,658	\$ 2,633,593
<b>Village of Windsor</b>					
Equalized Value	661,082,006	704,154,974	784,940,654	875,598,701	960,863,665
Equalized Value Increase %		6.52%	11.47%	11.55%	9.74%
Percent of District	32.6687%	31.5903%	32.5613%	33.2132%	33.9968%
School Property Tax Levy	\$ 7,387,880	\$ 7,715,081	\$ 7,928,170	\$ 8,793,514	\$ 11,187,956
Increase/Decrease of Tax Levy \$	\$	\$ 327,201	\$ 213,089	\$ 865,344	\$ 2,394,441
<b>City of Madison</b>					
Equalized Value	186,680,157	209,276,877	227,173,240	255,531,915	276,662,744
Equalized Value Increase %		12.10%	8.55%	12.48%	8.27%
Percent of District	9.2252%	9.3887%	9.4237%	9.6928%	9.7887%
School Property Tax Levy	\$ 2,086,232	\$ 2,292,944	\$ 2,294,528	\$ 2,566,271	\$ 3,221,363
Increase/Decrease of Tax Levy \$	\$	\$ 206,712	\$ 1,583	\$ 271,743	\$ 655,092
<b>City of Sun Prairie</b>					
Equalized Value	3,256,138	3,397,013	3,661,624	3,509,765	3,680,333
Equalized Value Increase %		4.33%	7.79%	-4.15%	4.86%
Percent of District	0.1609%	0.1524%	0.1519%	0.1331%	0.1302%
School Property Tax Levy	\$ 36,389	\$ 37,219	\$ 36,984	\$ 35,248	\$ 42,852
Increase/Decrease of Tax Levy \$	\$	\$ 831	\$ (236)	\$ (1,736)	\$ 7,604
<b>Total District</b>					
Equalized Value	2,023,597,273	2,229,020,793	2,410,654,188	2,636,300,548	2,826,336,738
Percent of District	1.00	100.00%	100.00%	100.00%	100.00%
School Property Tax Levy	\$ 22,614,582	\$ 24,422,289	\$ 24,348,435	\$ 26,475,994	\$ 32,908,862
Increase/Decrease of Tax Levy \$	\$	\$ 1,807,707	\$ (73,854)	\$ 2,127,559	\$ 6,432,868

## Budget Summary by Fund

General Fund 10	2016-17	2017-18	2018-19	2019-20*
Revenues	\$ 38,557,078.86	\$ 39,796,450	\$ 42,205,123	\$ <b>44,846,305</b>
Expenses	(38,459,492)	(39,681,830)	(42,048,340)	<b>(44,846,305)</b>
Surplus/Defecit	\$ 97,586	\$ 114,620	\$ 156,783	\$ -
Fund Balance	\$ 18,949,987	\$ 19,064,608	\$ 19,221,390	\$ 19,221,390
Percent of Operating Expenditures	49%	48%	46%	43%

Special Revenue Trust Fund 21	2016-17	2017-18	2018-19	2019-20*
Revenues	\$ 483,063.98	\$ 546,649	\$ 340,637	\$ -
Expenses	(348,024)	(591,706)	(334,750)	-
Surplus/Defecit	\$ 135,040	\$ (45,057)	\$ 5,887	\$ -
Fund Balance	\$ 235,265	\$ 190,208	\$ 196,095	\$ 196,095

Special Education Fund 27	2016-17	2017-18	2018-19	2019-20*
Revenues	\$ 6,269,754.33	\$ 6,618,212	\$ 7,113,530	\$ <b>7,709,861</b>
Expenses	6,269,754	6,618,212	7,113,530	<b>7,709,861</b>
Surplus/Defecit	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -

Debt Service Fund 39	2016-17	2017-18	2018-19	2019-20*
Revenues	\$ 6,599,859.08	\$ 3,783,806	\$ 6,998,316	\$ <b>97,791,448</b>
Expenses	7,139,737	3,980,424	3,990,924	<b>99,162,711</b>
Surplus/Defecit	\$ (539,878)	\$ (196,618)	\$ 3,007,392	\$ (1,371,263)
Fund Balance	\$ 2,122,729	\$ 1,926,111	\$ 4,933,503	\$ 3,562,240

Capital Projects Fund 41	2016-17	2017-18	2018-19	2019-20*
Revenues	\$ 500,000.00	\$ 500,000	\$ 536,810	\$ <b>2,000,000</b>
Expenses	-	-	386,325	<b>1,363,000</b>
Surplus/Defecit	\$ 500,000	\$ 500,000	\$ 150,484	\$ 637,000
Fund Balance	\$ 2,516,778	\$ 3,016,778	\$ 3,167,263	\$ 3,804,263

Capital Projects Trust Fund 46	2016-17	2017-18	2018-19	2019-20*
Revenues	\$ 713,158.94	\$ 962,290	\$ 1,461,555	\$ <b>800,000</b>
Expenses	-	-	-	-
Surplus/Defecit	\$ 713,159	\$ 962,290	\$ 1,461,555	\$ 800,000
Fund Balance	\$ 2,323,522	\$ 3,285,812	\$ 4,747,367	\$ 5,547,367

## Budget Summary by Fund

Capital Improvement Fund 49	2016-17	2017-18	2018-19	2019-20*
Revenues	\$ 5,086,371.90	\$ 5,346	\$ 90,076,999	\$ 400,000
Expenses	27,982,514	3,384,805	1,038,078	20,506,000
Surplus/Defecit	\$ (22,896,142)	\$ (3,379,459)	\$ 89,038,922	\$ (20,106,000)
Fund Balance	\$ 3,379,459	\$ -	\$ 89,038,922	\$ 68,932,922

Food Service Fund 50	2016-17	2017-18	2018-19	2019-20*
Revenues	\$ 1,539,859.67	\$ 1,524,900	\$ 1,492,294	\$ 1,631,110
Expenses	1,669,037	1,535,783	1,591,040	1,659,877
Surplus/Defecit	\$ (129,177)	\$ (10,883)	\$ (98,746)	\$ (28,767)
Fund Balance	\$ 390,907	\$ 380,023	\$ 281,277	\$ 252,510

Scholarship Fund 72	2016-17	2017-18	2018-19	2019-20*
Revenues	\$ 54,961.04	\$ 15,067	\$ 21,016	\$ -
Expenses	12,950	21,550	21,100	-
Surplus/Defecit	\$ 42,011	\$ (6,483)	\$ (84)	\$ -
Fund Balance	\$ 373,163	\$ 366,680	\$ 366,596	\$ 366,596

Post-Retirement Fund 73	2016-17	2017-18	2018-19	2019-20*
Revenues	\$ 1,147,693.80	\$ 596,707	\$ 601,300	\$ 451,950
Expenses	680,538	735,354	575,661	748,566
Surplus/Defecit	\$ 467,156	\$ (138,647)	\$ 25,639	\$ (296,616)
Fund Balance	\$ 3,861,679	\$ 3,723,032	\$ 3,748,671	\$ 3,452,055

Community Service Fund 80	2016-17	2017-18	2018-19	2019-20*
Revenues	\$ 116,945.14	\$ 131,608	\$ 138,324	\$ 138,430
Expenses	131,045	143,964	139,072	138,430
Surplus/Defecit	\$ (14,100)	\$ (12,356)	\$ (747)	\$ -
Fund Balance	\$ 57,607	\$ 45,251	\$ 44,503	\$ 44,503

## Budget Summary by Fund

Package & Cooperative Student Events Fund 96	2016-17	2017-18	2018-19	2019-20*
Revenues	\$ 33,689.61	\$ 31,908	\$ 43,477	\$ <b>23,000</b>
Expenses	33,690	31,908	43,477	<b>23,000</b>
Surplus/Defecit	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -

Package & Cooperative Hockey Fund 97	2016-17	2017-18	2018-19	2019-20*
Revenues	\$ 46,428.13	\$ 39,760	\$ 34,187	\$ <b>36,820</b>
Expenses	46,428	39,760	34,187	<b>36,820</b>
Surplus/Defecit	\$ -	\$ -	\$ -	\$ -
Fund Balance	\$ -	\$ -	\$ -	\$ -

\*Estimate Only

# Revenues

Source	Description	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Draft
<b>General Fund 10</b>					
<b>100</b>	<b>Operating Transfers</b>	\$ 26,062	\$ 16,457	\$ 11,225	\$ -
<b>200</b>	<b>Local Sources</b>				
211	Property Taxes	\$ 17,302,954	\$ 20,042,761	\$ 19,150,420	\$ 21,706,883
212	Tax Levy Chargebacks	0	0	0	0
219	Other Taxes	344,592	0	0	0
240	Tuition Payments	15,930	16,500	14,445	0
260	Resale Supplies	4,802	644	951	0
270	School Activity Income	80,401	76,421	82,758	67,300
280	Interest on Investments	101,653	176,168	376,448	280,000
290	Gifts, Fees, Rental Income	170,823	216,803	154,343	150,550
	<b>Total Local Sources</b>	\$ 18,021,156	\$ 20,529,298	\$ 19,779,364	\$ 22,204,733
<b>300</b>	<b>Interdistrict Payments</b>				
310	Transit of Aids	\$ -	\$ -	\$ -	\$ -
340	Open Enrollment Payments - In	923,587	954,285	1,102,406	1,150,000
	<b>Total Interdistrict Payments</b>	\$ 923,587	\$ 954,285	\$ 1,102,406	\$ 1,150,000
<b>500</b>	<b>Intermediate Sources</b>				
510	Transit of Aids	\$ 1,000	\$ -	\$ 1,001	\$ -
	<b>Total Intermediate Sources</b>	\$ 1,000	\$ -	\$ 1,001	\$ -
<b>600</b>	<b>State Sources</b>				
610	Categorical State Aids	\$ 184,400	\$ 194,082	\$ 203,374	\$ 203,124
619	Per Pupil Categorical Aid	0	0	6,431	0
621	General State Aid	16,353,468	14,172,424	15,686,665	16,068,331
630	Special Project Grants	65,674	64,735	123,958	94,690
660	State Revenue - Local Gov'ts	1,207	1,739	1,797	0
690	Other Revenues	2,355,098	3,103,176	4,272,934	4,685,027
	<b>Total State Sources</b>	\$ 18,959,847	\$ 17,536,156	\$ 20,295,159	\$ 21,051,172
<b>700</b>	<b>Federal Sources</b>				
710	Categorical Federal Aids	\$ 21,362	\$ 18,092	\$ 12,397	\$ 9,000
730	Special Project Grants	59,226	74,386	64,252	184,700
750	Elementary & Secondary Ed. Act	265,423	126,060	127,117	135,692
780	Ed Jobs Grant	126,958	85,548	219,068	80,000
790	Pep Grant	0	0	0	0
	<b>Total Federal Sources</b>	\$ 472,968	\$ 304,086	\$ 422,832	\$ 409,392
<b>800</b>	<b>Other Financing Sources</b>				
860	Sale/Loss fixed assets	\$ -	\$ -	\$ -	\$ -
870	Long-Term Debt Proceeds	0	155,763	372,206	0
	<b>Total Other Financing Sources</b>	\$ -	\$ 155,763	\$ 372,206	\$ -

## Revenues

Source	Description	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Draft
<b>General Fund 10 Continued</b>					
<b>900 Other Revenues</b>					
960	Adjustments	\$ 30,206	\$ 14,069	\$ 32,875	\$ -
970	Refund of Disbursements	90,203	246,945	163,393	28,008
980	Other Medical Reimburse	494	312	0	0
990	Miscellaneous	31,556	39,079	24,662	3,000
	<b>Total Other Revenues</b>	<b>\$ 152,459</b>	<b>\$ 300,405</b>	<b>\$ 220,930</b>	<b>\$ 31,008</b>
	<b>Total General Fund 10</b>	<b>\$ 38,557,079</b>	<b>\$ 39,796,450</b>	<b>\$ 42,205,123</b>	<b>\$ 44,846,305</b>

### Special Revenue Trust Fund 21

<b>200 Local Sources</b>					
280	Interest on Investments	\$ -	\$ -	\$ 3,037	\$ -
290	Gift Income	483,064	546,649	337,600	0
	<b>Total Local Sources</b>	<b>\$ 483,064</b>	<b>\$ 546,649</b>	<b>\$ 340,637</b>	<b>\$ -</b>
	<b>Total Special Revenue Trust</b>	<b>\$ 483,064</b>	<b>\$ 546,649</b>	<b>\$ 340,637</b>	<b>\$ -</b>

### Special Education Fund 27

<b>100 Operating Transfer - In</b>					
110	Transfer from General Fund	\$ 4,139,525	\$ 4,173,838	\$ 4,805,670	\$ 5,255,211
	<b>Total Operating Transfers</b>	<b>\$ 4,139,525</b>	<b>\$ 4,173,838</b>	<b>\$ 4,805,670</b>	<b>\$ 5,255,211</b>
<b>200 Local Sources</b>					
290	Gifts	\$ -	\$ -	\$ -	\$ -
	<b>Total Local Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>300 Interdistrict Payments in WI</b>					
310	Transit of Aids	\$ 15,487	\$ 18,235	\$ 14,128	\$ 4,600
340	Spec Ed open Enrollment	30,443	0	0	0
390	Other Interdistrict Payment in WI	0	0	0	0
	<b>Total Interdistrict Payments</b>	<b>\$ 45,931</b>	<b>\$ 18,235</b>	<b>\$ 14,128</b>	<b>\$ 4,600</b>
<b>500 Revenue from Intermediate Sources</b>					
510	Transit of Aids	\$ -	\$ -	\$ 12,052	\$ -
	<b>Total Intermediate Sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,052</b>	<b>\$ -</b>
<b>600 State Sources</b>					
610	Categorical State Aid	\$ 1,260,015	\$ 1,409,995	\$ 1,454,607	\$ 1,550,000
	<b>Total State Sources</b>	<b>\$ 1,260,015</b>	<b>\$ 1,409,995</b>	<b>\$ 1,454,607</b>	<b>\$ 1,550,000</b>

# Revenues

Source	Description	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Draft
<b>Special Education Fund 27 Continued</b>					
<b>700</b>	<b>Federal Sources</b>				
710	High Cost Special Ed Aid Fed	\$ -	\$ -	\$ 13,449	\$ 13,449
730	Special Project Grants	671,421	823,010	585,169	723,591
780	Federal Aid	152,862	193,134	212,353	146,907
	<b>Total Federal Sources</b>	<b>\$ 824,284</b>	<b>\$ 1,016,144</b>	<b>\$ 810,971</b>	<b>\$ 883,947</b>
<b>900</b>	<b>Other Revenues</b>				
970	Refund of Disbursements	\$ -	\$ -	\$ 16,102	\$ 16,103
	<b>Total Other Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,102</b>	<b>\$ 16,103</b>
	<b>Total Special Education Fund</b>	<b>\$ 6,269,754</b>	<b>\$ 6,618,212</b>	<b>\$ 7,113,530</b>	<b>\$ 7,709,861</b>

<b>Debt Service Fund 39 (Referendum Approved)</b>					
<b>100</b>	<b>Operating Transfer -In</b>				
110	Transfer from General Fund	\$ -	\$ -	\$ -	\$ -
	<b>Total Operating Transfers</b>				
<b>200</b>	<b>Local Sources</b>				
210	Property Taxes	\$ 6,589,335	\$ 3,755,674	\$ 6,775,574	\$ 9,151,979
280	Interest on Investments	\$ 10,524	\$ 28,132	\$ 73,342	\$ 115,743
	<b>Total Local Sources</b>	<b>\$ 6,599,859</b>	<b>\$ 3,783,806</b>	<b>\$ 6,848,916</b>	<b>\$ 9,267,722</b>
<b>800-900</b>	<b>Other Revenues</b>				
870	Other Financing	\$ -	\$ -	\$ -	\$ 88,523,726
960	Debt Interest Adjustment	\$ -	\$ -	\$ 149,400	\$ -
	<b>Total Other Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 149,400</b>	<b>\$ 88,523,726</b>
	<b>Total Debt Service Fund 39</b>	<b>\$ 6,599,859</b>	<b>\$ 3,783,806</b>	<b>\$ 6,998,316</b>	<b>\$ 97,791,448</b>

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



## Revenues

Source	Description	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Draft
<b>Capital Projects Trust Fund 46</b>					
<b>100</b>	<b>Operating Transfer -In</b>				
110	Transfer from General Fund	\$ 700,000	\$ 955,930	\$ 1,385,000	\$ 750,000
	<b>Total Operating Transfers</b>	<b>\$700,000</b>	<b>\$955,930</b>	<b>\$1,385,000</b>	<b>\$750,000</b>
<b>200</b>	<b>Local Sources</b>				
280	Interest on Investments	\$ 13,159	\$ 6,360	\$ 76,555	\$ 50,000
	<b>Total Local Sources</b>	<b>13,159</b>	<b>6,360</b>	<b>76,555</b>	<b>50,000</b>
	<b>Total Capital Projects Trust Fund 46</b>	<b>\$ 713,159</b>	<b>\$ 962,290</b>	<b>\$ 1,461,555</b>	<b>\$ 800,000</b>

<b>Capital Improvement Fund 49</b>					
<b>200</b>	<b>Local Sources</b>				
280	Interest on Investments	\$ 86,372	\$ 5,346	\$ 76,999	\$ 400,000
	<b>Total Local Sources</b>	<b>\$86,372</b>	<b>\$5,346</b>	<b>\$76,999</b>	<b>\$400,000</b>
<b>800</b>	<b>Other Revenues</b>				
875	Long-Term Debt Proceeds	\$ 5,000,000	\$ -	\$ 90,000,000	\$ -
	<b>Total Other Revenues</b>	<b>\$5,000,000</b>	<b>\$0</b>	<b>\$90,000,000</b>	<b>\$0</b>
	<b>Total Capital Improv. Fund 49</b>	<b>\$ 5,086,372</b>	<b>\$ 5,346</b>	<b>\$ 90,076,999</b>	<b>\$ 400,000</b>

<b>Food Service Fund 50</b>					
<b>200</b>	<b>Local Sources</b>				
250	Food Service Sales	\$ 1,021,971	\$ 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	\$ -	\$ -	\$ -	\$ -
	<b>Total Local Sources</b>	<b>\$1,021,971</b>	<b>\$992,827</b>	<b>\$984,626</b>	<b>\$1,062,700</b>
<b>600</b>	<b>State Sources</b>				
610	Categorical State Aids	\$ 22,462	\$ 21,763	\$ 21,735	\$ 22,300
	<b>Total State Sources</b>	<b>\$22,462</b>	<b>\$21,763</b>	<b>\$21,735</b>	<b>\$22,300</b>
<b>700</b>	<b>Federal Sources</b>				
710	Categorical Federal Aids	\$ 490,892	\$ 508,124	\$ 483,534	\$ 546,110
730	Special Project Grants	-	-	-	-
790	Other Federal Grants	-	-	-	-
	<b>Total Federal Sources</b>	<b>\$490,892</b>	<b>\$508,124</b>	<b>\$483,534</b>	<b>\$546,110</b>
<b>900</b>	<b>Other Revenues</b>				
970	Refund of Disbursements	\$ 4,534	\$ 2,186	\$ 2,399	\$ -
	<b>Total Other Revenues</b>	<b>4,534</b>	<b>2,186</b>	<b>2,399</b>	<b>-</b>
	<b>Total Food Service Fund</b>	<b>\$ 1,539,860</b>	<b>\$ 1,524,900</b>	<b>\$ 1,492,294</b>	<b>\$ 1,631,110</b>

# Revenues

Source	Description	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Draft
<b>Scholarship Fund 72</b>					
<b>200</b>	<b>Local Sources</b>				
280	Interest on Investments	\$ 7,145	\$ 3,859	\$ 5,093	\$ -
290	Gifts	47,816	11,208	15,923	0
	<b>Total Local Sources</b>	<b>\$54,961</b>	<b>\$15,067</b>	<b>\$21,016</b>	<b>\$0</b>
<b>Total Scholarship Fund</b>		<b>\$ 54,961</b>	<b>\$ 15,067</b>	<b>\$ 21,016</b>	<b>\$ -</b>

<b>Post-Retirement Fund 73</b>					
<b>200</b>	<b>Local Sources</b>				
280	Interest on Investments	\$ 10,092	\$ 32,300	\$ 74,943	\$ 10,000
	<b>Total Local Sources</b>	<b>\$10,092</b>	<b>\$32,300</b>	<b>\$74,943</b>	<b>\$10,000</b>
<b>900</b>	<b>Other Revenues</b>				
951	District contributions	\$ 902,750	\$ 487,618	\$ 510,749	\$ 421,950
952	Member contributions	\$ 34,852	\$ 26,789	\$ 15,608	\$ 20,000
955	District contributions - HRA	200,000	50,000	0	0
	<b>Total Other Revenues</b>	<b>\$1,137,602</b>	<b>\$564,407</b>	<b>\$526,357</b>	<b>\$441,950</b>
<b>Total Post-Retirement Fund</b>		<b>\$ 1,147,694</b>	<b>\$ 596,707</b>	<b>\$ 601,300</b>	<b>\$ 451,950</b>

<b>Community Service Fund 80</b>					
<b>200</b>	<b>Local Sources</b>				
210	Property Tax	\$ 30,000	\$ 50,000	\$ 50,000	\$ 50,000
270	School Activity Income	31,550	32,194	30,337	31,700
290	Gifts, Rentals & Fees	55,395	49,413	57,988	56,730
	<b>Total Local Sources</b>	<b>\$116,945</b>	<b>\$131,608</b>	<b>\$138,324</b>	<b>\$138,430</b>
<b>Total Community Service</b>		<b>\$ 116,945</b>	<b>\$ 131,608</b>	<b>\$ 138,324</b>	<b>\$ 138,430</b>

Source	Description	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Draft
<b>Package &amp; Cooperative Student Events Fund 96</b>					
<b>100</b>	<b>Operating Transfer - In</b>				
110	Transfer from General Fund	\$ 4,139	\$ 513	\$ 5,613	\$ -
	<b>Total Transfers</b>	<b>\$ 4,139</b>	<b>\$ 513</b>	<b>\$ 5,613</b>	<b>\$ -</b>
<b>200</b>	<b>Local Sources</b>				
270	School Activity Income	\$ 29,551	\$ 31,394	\$ 37,864	\$ 23,000
	<b>Total Local Sources</b>	<b>\$ 29,551</b>	<b>\$ 31,394</b>	<b>\$ 37,864</b>	<b>\$ 23,000</b>
<b>300</b>	<b>Interdistrict Payments in WI</b>				
340	Payments from Other Districts	\$ -	\$ -	\$ -	\$ -
	<b>Total Interdistrict Payments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Total Student Events</b>	<b>\$ 33,690</b>	<b>\$ 31,908</b>	<b>\$ 43,477</b>	<b>\$ 23,000</b>

<b>Package &amp; Cooperative Hockey Fund 97</b>					
<b>100</b>	<b>Operating Transfer - In</b>				
110	Transfer from General Fund	\$ 4,864	\$ 4,856	\$ 8,506	\$ 9,000
	<b>Total Transfers</b>	<b>\$ 4,864</b>	<b>\$ 4,856</b>	<b>\$ 8,506</b>	<b>\$ 9,000</b>
<b>200</b>	<b>Local Sources</b>				
270	School Activity Income	\$ 38,078	\$ 31,269	\$ 21,940	\$ 23,820
	<b>Total Local Sources</b>	<b>\$ 38,078</b>	<b>\$ 31,269</b>	<b>\$ 21,940</b>	<b>\$ 23,820</b>
<b>300</b>	<b>Interdistrict Payments in WI</b>				
340	Payment for Services	\$ 3,486	\$ 3,635	\$ 3,742	\$ 4,000
	<b>Total Interdistrict Payments</b>	<b>\$ 3,486</b>	<b>\$ 3,635</b>	<b>\$ 3,742</b>	<b>\$ 4,000</b>
	<b>Total Hockey Fund</b>	<b>\$ 46,428</b>	<b>\$ 39,760</b>	<b>\$ 34,187</b>	<b>\$ 36,820</b>

# Expenses

Loc.	Budget Centers	Operational Expectations and Results	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Draft
<b>General Fund 10</b>						
<b>Individual Schools</b>						
040	4K Planning	OE: 10, 11 R: 1, 2, 3, 4	\$ 754,925	\$ 821,453	\$ 868,443	\$ 966,593
110	Eagle Point Elementary	OE: 10, 11 R: 1, 2, 3, 4	70,107	94,326	110,849	121,840
118	EPE - Staffing		0	0	2,903,703	3,216,082
130	Morrisonville Elementary School	OE: 10, 11 R: 1, 2, 3, 4	13,430	13,995	13,771	0
138	MES - Staffing		0	0	414,695	0
150	Windsor Elementary School	OE: 10, 11 R: 1, 2, 3, 4	131,078	113,384	122,653	144,819
158	WES - Staffing		0	0	3,279,396	3,793,799
160	Yahara Elementary School	OE: 10, 11 R: 1, 2, 3, 4	\$86,417	\$73,837	\$85,462	\$102,929
168	YES - Staffing		\$0	\$0	\$2,348,840	\$2,866,239
180	Holum Education Ctr	OE: 1, 3, 12	\$5,273	\$5,382	\$5,936	\$7,500
190	DeForest Intermediate School	OE: 10, 11 R: 1, 2, 3, 4	\$0	\$0	\$1,156	\$12,500
198	DAIS - Staffing		\$0	\$0	\$0	\$154,274
200	DeForest Middle School	OE: 10, 11 R: 1, 2, 3, 4	\$275,501	\$266,781	\$298,468	\$299,432
208	DAMS - Staffing		\$0	\$0	\$6,440,744	\$7,069,702
400	DeForest High School	OE: 10, 11 R: 1, 2, 3, 4	\$564,840	\$594,287	\$581,542	\$626,293
401	ACT 59 - CTE	R: 2	\$17,513	\$35,833	\$28,236	\$46,500
408	DAHS - Staffing		\$0	\$0	\$7,205,497	\$7,895,355
	<b>Total Schools</b>		<b>\$ 1,919,084</b>	<b>\$ 2,019,278</b>	<b>\$ 24,709,389</b>	<b>\$ 27,323,857</b>
<b>Central District Programs</b>						
510	Educator Effectiveness	OE: 4, 10, 11 R: 1, 2, 3, 4	\$57,171	\$31,484	\$35,996	\$32,540
511	Administrative Services	OE: 2, 4, 10, 11 R: 1, 2, 3, 4	\$53,142	\$61,019	\$62,902	\$59,581
512	District Student Testing	OE: 11 R: 1, 2, 3, 4	\$41,255	\$53,345	\$51,792	\$54,986
521	Instructional Resources	OE: 10, 11 R: 1, 2, 3, 4	\$233,322	\$275,929	\$275,263	\$248,125
522	Professional Development	OE: 10, 11 R: 1, 2, 3, 4	\$0	\$0	\$0	\$0
523	Teacher Special In-service	OE: 10, 11 R: 1, 2, 3, 4	\$158,364	\$128,809	\$113,861	\$128,914
524	Curriculum Development	OE: 10, 11 R: 1, 2, 3, 4	\$35,319	\$38,595	\$47,934	\$93,250
525	Summer School Programs	OE: 10, 11 R: 1, 2, 3, 4	\$112,185	\$110,127	\$103,725	\$97,700
526	Intervention Instructional Res.	OE: 10, 11 R: 1, 2, 3, 4	\$43,634	\$48,219	\$35,640	\$35,481
527	Mentoring	OE: 4, 10, 11 R: 1, 2, 3, 4	\$39,081	\$23,335	\$30,988	\$21,309
531	Pupil Services	OE: 10, 11 R: 1, 3, 4	\$74,668	\$68,368	\$75,678	\$89,111
541	Human Resources	OE: 1, 3, 4	\$67,742	\$69,368	\$64,804	\$74,692
551	Board of Education	OE: 1-12 R: 1-4	\$190,596	\$162,549	\$224,282	\$210,868
561	Superintendent	OE: 1-12, R: 1-4	\$20,780	\$27,661	\$39,146	\$74,025
571	Business & Auxiliary Services	OE: 1, 2, 4, 5, 6, 7, 12	\$461,452	\$494,093	\$497,611	\$478,175
581	School/Community	OE: 8, 9	\$27,456	\$26,016	\$24,897	\$30,065
585	Referendum Planning		\$0	\$0	\$0	\$0
	<b>Total Central</b>		<b>\$ 1,616,168</b>	<b>\$ 1,618,916</b>	<b>\$ 1,684,518</b>	<b>\$ 1,728,822</b>
<b>Federal &amp; State Grants</b>						
620	Common School Funds	OE: 10, 11, R: 1-4	\$117,062	\$127,821	\$134,671	\$134,998
721	Title I - Basic	OE: 10, 11, R: 1-4	\$287,540	\$145,550	\$0	\$0
732	Title II - A Teachers	OE: 10, 11, R: 1-4	\$50,644	\$36,427	\$43,046	\$69,956
734	Carl Perkins Vocational	OE: 11 R: 2	\$18,036	\$18,092	\$12,601	\$18,242
738	Flow Thru - CEIS		\$0	\$0	\$0	\$82,800
741	Title III - A	OE: 10, 11, R: 1-4	\$8,582	\$8,734	\$12,164	\$11,611
751	Title IV - A		\$0	\$10,000	\$10,000	\$10,000
760	CESA Grants		\$1,000	\$0	\$0	\$0
	<b>Total Grants</b>		<b>\$ 482,865</b>	<b>\$ 346,624</b>	<b>\$ 212,482</b>	<b>\$ 327,607</b>

## Expenses

Loc.	Budget Centers	Operational Expectations and Results	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Draft
<b>General Fund 10 Continued</b>						
<i>District-wide Programs</i>						
800	Salary	OE: 1-12 R: 1-4	\$17,334,757	\$18,155,590	\$2,363,981	\$2,672,688
	Benefits		\$7,079,646	\$6,858,063	\$939,014	\$1,061,599
	Other/Transfers	OE: 10, 11 R: 1-4	\$5,228,932	\$5,131,751	\$6,390,487	\$6,146,551
801	Other District-LMC Technology	OE: 3, 4, 7, 8, 9, 10, 11	\$0	\$0	\$0	\$0
803	Open Enrollment - Out		\$821,551	\$1,029,142	\$1,069,146	\$1,150,000
807	Performing Arts Center	OE: 3, 7, 12	\$35,872	\$32,980	\$30,815	\$31,000
814	Pupil Transportation	OE: 10	\$1,426,928	\$1,528,741	\$1,498,737	\$1,555,000
834	Retiree Benefits	OE: 4, 5, 6	\$169,404	\$163,500	\$180,580	\$208,800
860	Learning Information Systems	OE: 7, 8, 9, 10, 11 R: 1-4	\$496,727	\$533,263	\$944,778	\$630,578
863	Mobile Device Initiative		\$34	\$0	\$0	\$0
871	Building & Grounds Operations/Util.	OE: 1, 7, 10, 12	\$1,466,295	\$1,598,812	\$1,604,373	\$1,648,900
872	Capital Project Plan	OE: 1, 7, 10, 12	\$321,785	\$429,027	\$193,801	\$200,000
875	District Copy Center	OE: 6	\$21,431	\$186,980	\$49,375	\$60,500
877	Safety Initiatives	OE: 1, 7, 10, 12	\$31,788	\$39,012	\$172,973	\$88,553
881	Support Staff In-Service	OE: 10, 11 R: 1-4	\$6,226	\$10,150	\$3,893	\$11,850
	<b>Total District-wide Programs</b>		<b>\$ 34,441,376</b>	<b>\$ 35,697,012</b>	<b>\$ 15,441,953</b>	<b>\$ 15,466,019</b>
	<b>Total General Fund</b>		<b>\$ 38,459,492</b>	<b>\$ 39,681,830</b>	<b>\$ 42,048,340</b>	<b>\$ 44,846,305</b>

### Special Revenue Trust Fund 21

<i>District-wide Programs</i>						
800	District-wide		348,024	591,706	334,750	-
880	Gifts & Donations		-	-	-	-
	<b>Total District-wide Programs</b>		<b>\$348,024</b>	<b>\$591,706</b>	<b>\$334,750</b>	<b>\$0</b>
	<b>Total Special Revenue Trust</b>		<b>\$ 348,024</b>	<b>\$ 591,706</b>	<b>\$ 334,750</b>	<b>\$ -</b>

### Special Education Fund 27

<i>Individual Schools</i>						
110	Eagle Point Elementary		\$0	\$0	\$0	\$0
118	EPE - Staffing		\$0	\$0	\$1,280,057	\$1,289,875
138	MES - Staffing		\$0	\$0	\$2,979	\$0
150	Windsor Elementary School		\$0	\$0	\$0	\$0
158	WES - Staffing		\$0	\$0	\$1,012,183	\$1,133,239
160	Yahara Elementary School		\$0	\$0	\$0	\$0
168	YES - Staffing		\$0	\$0	\$888,971	\$974,515
200	DeForest Middle School		\$0	\$0	\$0	\$0
208	DAMS - Staffing		\$0	\$0	\$1,568,537	\$1,655,730
400	DeForest High School	OE: 10, 11 R: 1-4	\$1,105	\$1,358	\$1,119	\$1,300
408	DAHS - Staffing		\$0	\$0	\$1,175,634	\$1,468,455
	<b>Total Schools</b>		<b>\$1,105</b>	<b>\$1,358</b>	<b>\$5,929,480</b>	<b>\$6,523,114</b>
<i>Central District Programs</i>						
531	Pupil Services	OE: 10, 11 R: 1-4	\$126,765	\$133,811	\$72,109	\$76,920
	<b>Total Programs</b>		<b>\$126,765</b>	<b>\$133,811</b>	<b>\$72,109</b>	<b>\$76,920</b>
<i>Federal &amp; State Grants</i>						
738	IDEA - Flow Thru	OE: 10, 11 R: 1-4	\$637,724	\$788,868	\$576,606	\$637,789
739	IDEA - Pre-school	OE: 10, 11 R: 1-4	\$33,697	\$33,046	\$32,835	\$29,861
	<b>Total Grants</b>		<b>\$671,421</b>	<b>\$821,913</b>	<b>\$609,441</b>	<b>\$667,650</b>

# Expenses

Loc.	Budget Centers	Operational Expectations and Results	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Draft
<b>Special Education Fund 27 Continued</b>						
<i>District-wide Programs</i>						
800	Salary & Benefits	OE: 10, 11 R: 1-4	\$5,104,467	\$5,327,555	\$194,535	\$167,177
802	Summer School	OE: 10, 11 R: 1-4	\$12,362	\$5,511	\$7,024	\$10,000
803	Open Enrollment	OE: 10, 11 R: 1-4	\$0	\$0	\$0	\$0
814	Pupil Services Transportation	OE: 10, 11 R: 1-4	\$0	\$0	\$0	\$0
834	Retirement Benefits	OE: 10, 11 R: 1-4	\$309,655	\$302,828	\$252,536	\$265,000
880	Gifts & Donations		\$43,979	\$25,236	\$48,406	\$0
	<b>Total District-wide Programs</b>		<b>\$5,470,464</b>	<b>\$5,661,129</b>	<b>\$502,500</b>	<b>\$442,177</b>
	<b>Total Special Education</b>		<b>\$ 6,269,754</b>	<b>\$ 6,618,212</b>	<b>\$ 7,113,530</b>	<b>\$ 7,709,861</b>

<b>Debt Service Fund 39 (Referendum Approved)</b>						
<i>District-wide Programs</i>						
800	District Debt		7,139,737	3,980,424	3,990,924	99,162,711
	<b>Total Debt Fund 39</b>		<b>\$ 7,139,737</b>	<b>\$ 3,980,424</b>	<b>\$ 3,990,924</b>	<b>\$ 99,162,711</b>

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

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

<b>Capital Improvement Fund 49</b>						
<i>District-wide Programs</i>						
800	All Schools	OE: 5, 7, 12	27,982,514	3,384,805	1,038,078	20,506,000
	<b>Total Capital Impr. Projects</b>		<b>\$ 27,982,514</b>	<b>\$ 3,384,805</b>	<b>\$ 1,038,078</b>	<b>\$ 20,506,000</b>

<b>Food Service Fund 50</b>						
<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	1,672,888	1,531,186	1,018,866	1,059,619
834	Retirement Benefits		(3,851)	4,597	(5,271)	-
	<b>Total Food Service</b>		<b>\$ 1,669,037</b>	<b>\$ 1,535,783</b>	<b>\$ 1,591,040</b>	<b>\$ 1,659,877</b>

Loc.	Budget Centers	Operational Expectations and Results	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Draft
<b>Scholarship Fund 72</b>						
<i>District-wide Programs</i>						
800	All Schools		12,950	21,550	21,100	-
<b>Total Scholarships</b>			<b>\$ 12,950</b>	<b>\$ 21,550</b>	<b>\$ 21,100</b>	<b>\$ -</b>

<b>OPEB Fund 73 - Retirement Benefits Trust</b>						
<i>District-wide Programs</i>						
834	All Schools	OE: 4	680,538	735,354	575,661	748,566
<b>Total Retirement Benefits Trust</b>			<b>\$ 680,538</b>	<b>\$ 735,354</b>	<b>\$ 575,661</b>	<b>\$ 748,566</b>

<b>Community Service Fund 80</b>						
<i>District-wide Programs</i>						
806	Community Programs Other	OE: 9	\$ 3,155	\$ 664	\$ 672	\$ 500
807	Performing Arts Center	OE: 9, 12	81,830	93,899	96,090	101,610
808	Recreation Swimming Pool	OE: 9, 12	41,260	40,219	36,231	30,020
809	Recreation Programs Other	OE: 9	4,212	8,748	6,572	6,300
834	Retirement Benefits		588	434	-493	0
<b>Total Community Service</b>			<b>\$ 131,045</b>	<b>\$ 143,964</b>	<b>\$ 139,072</b>	<b>\$ 138,430</b>

<b>Package &amp; Cooperative Student Events Fund 96</b>						
200	DeForest Middle School		594	224	-	-
400	DeForest High School		33,095	31,683	43,477	23,000
<b>Total Student Events</b>			<b>\$ 33,690</b>	<b>\$ 31,908</b>	<b>\$ 43,477</b>	<b>\$ 23,000</b>

<b>Package &amp; Cooperative Hockey Fund 97</b>						
400	DeForest High School		46,428	39,760	34,187	36,820
<b>Total Hockey Fund</b>			<b>\$ 46,428</b>	<b>\$ 39,760</b>	<b>\$ 34,187</b>	<b>\$ 36,820</b>

## Expenses by Object

Source	Description	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Draft
<b>General Fund 10</b>					
100	Salaries	\$ 18,108,805	\$ 18,766,796	\$ 19,289,717	\$ 21,571,558
200	Employee Benefits	7,382,787	7,131,634	7,366,010	7,994,008
300	Purchased Services	5,332,429	5,835,540	6,051,395	6,406,812
400	Non-Capital Objects	\$ 1,749,241	\$ 1,935,414	\$ 2,222,791	\$ 1,978,259
500	Capital Objects	506,220	391,182	310,051	229,866
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	6,204,789	6,010,711
900	Other Objects	185,830	179,620	150,987	145,516
	<b>Total General Fund</b>	<b>\$ 38,459,492</b>	<b>\$ 39,681,830</b>	<b>\$ 42,048,340</b>	<b>\$ 44,846,305</b>
<b>Special Revenue Trust Fund 21</b>					
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	\$ -	\$ -	\$ -	\$ -
	<b>Total Special Rev. Fund</b>	<b>\$ 348,024</b>	<b>\$ 575,886</b>	<b>\$ 334,750</b>	<b>\$ -</b>
<b>Special Education Fund 27</b>					
100	Salaries	\$ 3,787,281	\$ 3,960,130	\$ 4,310,907	\$ 4,786,036
200	Employee Benefits	\$ 1,631,966	\$ 1,687,031	\$ 1,942,460	\$ 2,082,564
300	Purchased Services	\$ 772,049	\$ 911,544	\$ 782,783	\$ 789,640
400	Non-Capital Objects	\$ 42,959	\$ 40,744	\$ 37,233	\$ 41,621
500	Capital Objects	\$ 33,722	\$ 6,345	\$ 36,033	\$ 6,800
600	Debt Retirement	\$ -	\$ -	\$ -	\$ -
700	Insurance and Judgments	\$ -	\$ -	\$ -	\$ -
800	Transfers	\$ 1,777	\$ 12,418	\$ 4,114	\$ 3,200
900	Other Objects	\$ -	\$ -	\$ -	\$ -
	<b>Total Special Ed Fund</b>	<b>\$ 6,269,754</b>	<b>\$ 6,618,212</b>	<b>\$ 7,113,530</b>	<b>\$ 7,709,861</b>
<b>Debt Service Fund 39 (Referendum Approved)</b>					
600	Debt Retirement	\$ 7,139,737	\$ 3,980,424	\$ 3,990,924	\$ 99,162,711
900	Other Objects	\$ -	\$ -	\$ -	\$ -
	<b>Total Debt Fund 39</b>	<b>\$ 7,139,737</b>	<b>\$ 3,980,424</b>	<b>\$ 3,990,924</b>	<b>\$ 99,162,711</b>
<b>Capital Expansion Fund 41</b>					
300	Purchased Services	\$ 750,000	\$ 277,526	\$ 387,732	\$ 1,363,000
500	Capital Objects	\$ -	\$ -	\$ 47,391	\$ -
	<b>Total Capital Expansion Fund</b>	<b>\$ 750,000</b>	<b>\$ 277,526</b>	<b>\$ 435,123</b>	<b>\$ 1,363,000</b>
<b>Capital Projects Trust Fund 46</b>					
	No expenditures until 2020				
	<b>Total Capital Projects Trust Fund</b>				



## Expenses by Object

Source	Description	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Draft
<b>Capital Improvement Fund 49</b>					
300	Purchased Services	\$ 27,388,402	\$ 2,904,976	\$ 1,038,078	\$ 20,506,000
400	Non-Capital Objects	\$ 561,438	\$ 479,829	\$ -	\$ -
500	Capital Objects	\$ -	\$ -	\$ -	\$ -
700	Insurance and Judgments	\$ 32,674	\$ -	\$ -	\$ -
800	Transfers	\$ -	\$ -	\$ -	\$ -
	<b>Total Capital Improvement Projects</b>	<b>\$ 27,982,514</b>	<b>\$ 3,384,805</b>	<b>\$ 1,038,078</b>	<b>\$ 20,506,000</b>
<b>Food Service Fund 50</b>					
100	Salaries	\$ 496,922	\$ 503,343	\$ 517,133	\$ 539,832
200	Employee Benefits	\$ 239,176	\$ 271,417	\$ 274,817	\$ 298,015
300	Purchased Services	\$ 27,355	\$ 30,844	\$ 41,006	\$ 40,480
400	Non-Capital Objects	\$ 748,654	\$ 724,859	\$ 721,019	\$ 770,950
500	Capital Objects	\$ 152,426	\$ 1,296	\$ 36,033	\$ 9,500
900	Other Objects	\$ 4,504	\$ 4,024	\$ 1,033	\$ 1,100
	<b>Total Food Service Fund</b>	<b>\$ 1,669,037</b>	<b>\$ 1,535,783</b>	<b>\$ 1,591,040</b>	<b>\$ 1,659,877</b>
<b>OPEB Fund 73 - Retirement Benefits Trust</b>					
900	Other Objects	\$ 680,538	\$ 735,354	\$ 575,661	\$ 748,566
	<b>Total Retirements Benefits Trust</b>	<b>\$ 680,538</b>	<b>\$ 735,354</b>	<b>\$ 575,661</b>	<b>\$ 748,566</b>
<b>Community Service Fund 80</b>					
100	Salaries	\$ 99,610	\$ 111,826	\$ 108,227	\$ 103,819
200	Employee Benefits	\$ 19,415	\$ 29,649	\$ 29,972	\$ 29,311
300	Purchased Services	\$ 2,500	\$ -	\$ -	\$ 4,300
400	Non-Capital Objects	\$ 1,172	\$ 1,777	\$ 872	\$ 1,000
500	Capital Objects	\$ 7,298	\$ -	\$ -	\$ -
900	Other Objects	\$ 1,049	\$ 712	\$ -	\$ -
	<b>Total Community Service Fund</b>	<b>\$ 131,045</b>	<b>\$ 143,964</b>	<b>\$ 139,072</b>	<b>\$ 138,430</b>
<b>Package &amp; Cooperative Student Events Fund 96</b>					
100	Salaries	\$ 5,465	\$ 4,375	\$ 6,175	\$ 565
200	Employee Benefits	\$ 629	\$ 499	\$ 724	\$ 88
300	Purchased Services	\$ 12,087	\$ 15,839	\$ 7,247	\$ 2,115
400	Non-Capital Objects	\$ 9,746	\$ 2,807	\$ 3,385	\$ 6,182
500	Capital Objects	\$ 905	\$ 343	\$ 65	\$ 405
800	Transfers	\$ 2,019	\$ 1,462	\$ 11,225	\$ -
900	Other Objects	\$ 2,839	\$ 6,582	\$ 14,656	\$ 13,645
	<b>Total Student Events</b>	<b>\$ 33,690</b>	<b>\$ 31,908</b>	<b>\$ 43,477</b>	<b>\$ 23,000</b>
<b>Package &amp; Cooperative Hockey Fund 97</b>					
100	Salaries	\$ 13,194	\$ 7,874	\$ 7,682	\$ 6,500
200	Employee Benefits	\$ 1,206	\$ 628	\$ 604	\$ 620
300	Purchased Services	\$ 11,947	\$ 12,023	\$ 6,632	\$ 6,700
400	Non-Capital Objects	\$ 40	\$ 5	\$ 582	\$ 2,000
500	Capital Objects	\$ 19,508	\$ 18,530	\$ 17,913	\$ 20,000
900	Other Objects	\$ 533	\$ 700	\$ 775	\$ 1,000
	<b>Total Hockey Fund</b>	<b>\$ 46,428</b>	<b>\$ 39,760</b>	<b>\$ 34,187</b>	<b>\$ 36,820</b>

# Staffing

<i>Building / Location</i>	<i>Certified (FTE)</i>	<i>Support Staff (FTE)</i>	<i>Administration (FTE)</i>	<i>Other District- Wide Specialists &amp; Support (FTE)</i>	<i>TOTAL (FTE)</i>
DeForest High School	78.70	41.65	4.00	1.00	125.35
DeForest Middle School	80.90	36.84	3.00	1.00	121.74
Intermediate School			1.00		1.00
Eagle Point Elementary	43.20	21.10	1.00		65.30
Windsor Elementary	43.60	25.56	2.00		71.16
Yahara Elementary	34.00	19.83	1.00		54.83
District	2.00	9.00		4.00	15.00
District Office		3.82	11.00	12.50	27.32
<b>Total FTE</b>	<b>282.40</b>	<b>157.80</b>	<b>23.00</b>	<b>18.50</b>	<b>481.70</b>

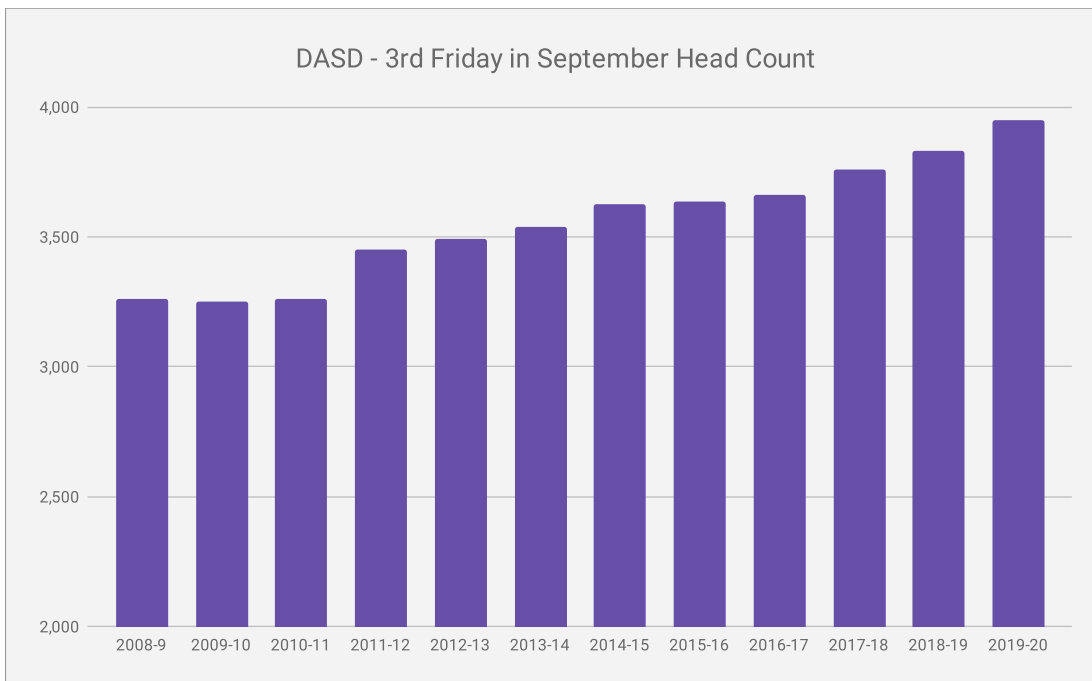
Notes:

- Full time equivalency (FTE) calculated for hourly employees using 8 hours per day or above as 1 FTE
- District Wide Specialist & Support category includes all non-administrative, salaried, non-represented employees, and administrative assistants

# Student Enrollment

2019-20 September Third Friday Head Count History (Pre- Resident and Non-Resident Adjustments)														
Grade	2008-9	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Difference From Prior year Same Grade Level	Difference from Grade Progression (i.e. comparing 2nd grade to last year's 1st grade)
Other	44	50	48	13	17	15	16	13	17	21	14	16	2	N/A
4K				236	230	244	266	259	261	281	295	305	10	N/A
K	239	232	262	259	271	237	261	264	276	285	311	317	6	22
1	255	231	213	262	265	276	241	263	268	277	293	321	28	10
2	251	252	238	212	260	264	275	239	273	280	278	307	29	14
3	251	252	260	234	219	260	265	277	242	281	282	287	5	9
4	223	253	248	256	235	219	255	272	282	247	279	292	13	10
5	255	225	256	254	254	239	226	255	269	280	257	280	23	1
6	248	258	237	256	260	266	245	229	256	267	280	260	-20	3
7	227	258	260	245	263	263	261	248	239	252	264	278	14	-2
8	227	225	262	260	245	275	272	256	243	244	259	258	-1	-6
9	261	228	231	260	271	244	276	269	256	243	243	267	24	8
10	256	255	233	233	245	260	249	276	258	264	243	244	1	1
11	271	251	246	228	228	245	263	238	266	264	263	246	-17	3
12	255	278	266	241	231	233	255	275	255	274	268	270	2	7
<b>Year Totals</b>	<b>3,263</b>	<b>3,248</b>	<b>3,260</b>	<b>3,449</b>	<b>3,494</b>	<b>3,540</b>	<b>3,626</b>	<b>3,633</b>	<b>3,661</b>	<b>3,760</b>	<b>3,829</b>	<b>3,948</b>	<b>119</b>	N/A

													Grade Progression	Grade Progression
													2020-21	2021-22
EC/4K				249	247	259	282	272	278	302	309	321	321	321
Elementary				1223	1250	1256	1297	1315	1341	1370	1443	1524	1537	1555
Middle				1015	1022	1043	1004	988	1007	1043	1060	1076	1110	1119
High				962	975	982	1043	1058	1035	1045	1017	1027	1015	1047
<b>Totals</b>				<b>3449</b>	<b>3494</b>	<b>3540</b>	<b>3626</b>	<b>3633</b>	<b>3661</b>	<b>3760</b>	<b>3829</b>	<b>3948</b>	<b>3983</b>	<b>4042</b>



# Five-Year Forecast

The five-year forecast uses information that is known to date and estimates many variables moving forward. Although this forecast can give us a sense of what is to come assuming current situations and estimated enrollment changes, it is very difficult to predict public school funding. This forecast also estimates the final borrowing for the 2019 Referendum. Rates estimated for this borrowing are higher than the current rate trends. If the current trends continue for bond interest rates, this will have a positive impact on the debt service levy estimates.

## Baird Budget Forecast Model

OUTPUT 1

### 1316 - Deforest Area

	2018	2019	2020	2021	2022	Current Model Scenario	
						2023	2024
Sept Membership (FTE):	3,634	3,711	3,832	3,920	4,014	4,121	4,196
Per Pupil Increase:	\$0	\$0	\$175	\$179	\$0	\$0	\$0
Per-Pupil Categorical Aid \$:	\$450	\$654	\$742	\$742	\$742	\$742	\$742
TIF Out Equalized Valuation Growth:	8.15%	9.36%	7.21%	3.00%	2.00%	1.00%	1.00%
<b>Fund 10 Revenues</b>	\$39,796,450	\$42,170,804	\$44,846,305	\$46,778,289	\$49,503,959	\$50,635,048	\$51,718,978
<b>Fund 10 Expenditures</b>	\$39,681,830	\$42,095,269	\$44,846,305	\$46,740,343	\$49,382,897	\$51,281,087	\$53,581,397
<b>Surplus (Deficit)</b>	<b>\$114,620</b>	<b>\$75,535</b>	<b>\$0</b>	<b>\$37,945</b>	<b>\$121,061</b>	<b>(\$646,040)</b>	<b>(\$1,862,419)</b>
<b>Fund Balance</b>	\$19,064,608	\$19,140,143	\$19,140,143	\$19,178,088	\$19,299,149	\$18,653,110	\$16,790,691
<b>Fund Balance as % of Expenditures</b>	48.04%	45.47%	42.68%	41.03%	39.08%	36.37%	31.34%
<b>Total School-Based Tax Levy</b>	<b>\$24,348,435</b>	<b>\$26,475,994</b>	<b>\$32,908,862</b>	<b>\$38,649,973</b>	<b>\$38,881,906</b>	<b>\$39,257,142</b>	<b>\$39,081,262</b>
% change		8.74%	24.30%	17.45%	0.60%	0.97%	-0.45%
<b>Total Tax Rate per \$1,000 Equalized Valuation</b>	<b>\$10.10</b>	<b>\$10.04</b>	<b>\$11.64</b>	<b>\$13.28</b>	<b>\$13.09</b>	<b>\$13.09</b>	<b>\$12.90</b>
% change		-0.57%	15.94%	14.02%	-1.37%	-0.03%	-1.43%
<b>Non-Recurring Referendum \$</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Recurring Referendum \$</b>	\$0	\$0	\$2,500,000	\$0	\$0	\$0	\$0
<b>Referendum Debt Levy</b>	\$3,755,674	\$6,775,574	\$9,151,979	\$10,598,043	\$10,798,751	\$11,073,263	\$11,074,163
<b>Energy Efficiency Exemption</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Average impact to a \$100,000 Home</b>	\$1,010	\$1,004	\$1,164	\$1,328	\$1,309	\$1,309	\$1,290

