DeForest Area School District

2026-27 Budget Update

October 26, 2026

Budget Process Overview

01

January - March 2026

Initial Planning, Student Enrollment Projections & Foundational Assumptions

02

April 13, 2026

Board Formally Approves 2026–27 Budget Parameters

03

April 2026

Building & Cost-Center Preliminary Budgets Entered into Skyward

04

June 8, 2026

Board Review & Approval of Staff Compensation Schedules

05

July 27, 2026

Board Approval of 2026-27 Draft Budget (Official Annual Meeting Publication)

06

September 28, 2026

Public Budget Hearing & Annual Meeting

07

October 15, 2026

Certified State Aid Notifications & Equalized Property Values Received

08

October 26, 2026

Finalized 2026-27 Budget & Tax Levy Adoption by Board of Education

Notable changes since July 27, 2026

Property Values Certified: **$5.54B** ($5.28B July Estimate)

Equalization Aid Certified: **$27.5M** ($27.47M July Estimate)

Third Friday in September Count Confirmed: **4,374** Head Count

Transfer of Service Finalized: **$805k** (July Estimate $600k)

Revenue Limit Formula Finalized: **$65.38M**

Funding the Limit: State Aid vs. Local Taxes

State Allocations
$30,097,639

Local Property Taxes
$35,284,332



- Equalization Aid: **$27.49M** (Up from $24.69M last year).
- Exempt Computer & Property Aid: **$2.6M**.

Total Revenue Limit: $65.38M

Recurring Use of 2024 Referendum

Prioritized Additions $2,375,000

- Manage Class Sizes
- Safety/SRO - WES/Harvest SRO support
- Gifted & Talented Program support
- Math & Behavior Intervention support

Retention & Budget Support $3,800,000

Retention of existing programming/staff

- 16 positions previously funded with ESSER dollars
- Compensation within 5% of Dane Cty. average

Increase Technology and Safety Budget

Capital Maintenance $500,000

Increase Capital Maintenance Budget

Cash Flow Maintenance $1,225,000

Cash Flow Maintenance Requirement

Total $7,900,000

No. 1 Factor of Revenue Limits: Enrollment

	DEFOREST AREA SCHOOL DISTRICT - THIRD FRIDAY IN SEPTEMBER 2026-27											
	Total Registered	9/18/26 Present	9/18/26 Absent	Total Atn Count	Non-Resident Reductions			Resident Additions			FINAL COUNT	Final FTE
					OE In	Tuition Additional	Other	OE Out	Tuition Additional	Other		
EC	17	0	17	17	0			0			17	8.5
4K	275	0	275	275	36			15			254	152.4
K	283	275	8	283	19	0	0	10			274	274
1	307	299	8	307	11	0	0	16			312	312
2	305	296	9	305	11	0	1	15			308	308
3	304	298	6	304	17	0	0	16			303	303
4	328	319	9	328	14		2	17			329	329
5	349	339	10	349	15			18			352	352
6	304	292	12	304	7		1	16			312	312
7	349	335	14	349	12		1	18			354	354
8	344	331	13	344	7		1	14			350	350
9	307	300	7	307	13			18			312	312
10	312	294	18	312	14		2	19			315	315
11	285	273	12	285	20		1	12			276	276
12	305	289	16	305	13		2	27			317	317
Totals	4374	3940	434	4374	209	0	11	231	0	0	4385	4274.9

September Third Friday Head Count History (Pre- Resident and Non-Resident Adjustments)									
Grade	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	Difference From Prior year Same Grade Level	Difference from Grade Progression (i.e. comparing 2nd grade to last year's 1st grade)
Other	18	13	19	15	10	20	17	-3	N/A
4K	290	279	293	279	287	264	275	11	N/A
K	286	314	322	290	291	295	283	-12	19
1	300	289	317	321	298	298	307	9	12
2	302	314	297	321	323	300	305	5	7
3	297	322	321	289	332	323	304	-19	4
4	282	296	327	323	298	335	328	-7	5
5	274	296	289	328	331	298	349	51	14
6	282	280	295	296	336	332	304	-28	6
7	262	284	272	293	301	337	349	12	17
8	271	267	286	275	300	302	344	42	7
9	261	285	270	299	293	308	307	-1	5
10	260	266	285	272	293	285	312	27	4
11	238	262	266	277	266	297	285	-12	0
12	255	251	272	269	283	279	305	26	8
Year Totals	**3,878**	**4,018**	**4,131**	**4,147**	**4,242**	**4,273**	**4,374**	**101**	N/A

Summer School Enrollment

	2022	2023	2024	2025	2026
SS Full-time Equivalent	41	36	57	68	83
SS 40% (Revenue Limit conversion)	16	14	23	27	33

2026–27 Proposed Budget Summary

Fund	2026–27 Revenues	2026–27 Expenses
General Fund 10	$71,958,644	$70,746,018
Special Education Fund 27	$16,083,656	$16,083,656
Debt Service Fund 39	$12,325,403	$10,284,277
Capital Projects Fund 41	$1,010,000	$1,300,000
Capital Projects Trust Fund 46	$135,000	$1,000,000
Food Service Fund 50	$2,365,674	$2,365,397
Community Service Fund 80	$467,330	$467,021

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10-26-2026 Budget Update

	Historical	Current Year	Budget Year	Current Model Scenario: Forecast			
	2024 - 2025	2025 - 2026	2026 - 2027	2027 - 2028	2028 - 2029	2029 - 2030	2030 - 2031
Sept Membership (FTE)	4,147	4,210	4,276	4,225	4,230	4,235	4,240
Per Pupil Increase	$325	$325	$325	$325	$325	$325	$325
Per-Pupil Categorical Aid $	$742	$742	$742	$742	$742	$742	$742
TIF Out Equalized Valuation Growth	9.41%	7.98%	11.35%	3.00%	3.00%	3.00%	3.00%
Fund 10 Revenues	$58,592,258	$68,818,528	$71,958,644	$74,183,341	$76,282,114	$78,203,975	$80,009,835
Fund 10 Expenditures	$62,204,197	$66,833,147	$70,706,018	$73,064,357	$76,273,564	$79,682,802	$83,250,979
Surplus (Deficit)	**($3,611,939)**	**$1,985,381**	**$1,252,626**	**$1,118,983**	**$8,550**	**($1,478,826)**	**($3,241,145)**
Fund Balance	$17,703,487	$19,688,867	$20,941,493	$22,060,476	$22,069,027	$20,590,201	$17,349,056
Fund Balance as % of Expenditures	28.46%	29.46%	29.62%	30.19%	28.93%	25.84%	20.84%
Total School-Based Tax Levy	**$40,237,003**	**$44,797,253**	**$47,724,735**	**$49,741,080**	**$51,180,593**	**$52,946,706**	**$54,792,651**
% change		11.33%	6.53%	4.22%	2.89%	3.45%	3.49%
Mill Rate (per $1,000 EQ Value)	**$8.73**	**$9.00**	**$8.61**	**$8.71**	**$8.70**	**$8.74**	**$8.78**
% change		3.10%	-4.33%	1.19%	-0.10%	0.44%	0.47%
Non-Recurring Referendum $	$0	$0	$0	$0	$0	$0	$0
Recurring Referendum $	$0	$7,900,000	$0	$0	$0	$0	$0
Referendum Debt Levy	$15,399,326	$10,150,787	$12,150,403	$10,150,874	$8,575,657	$8,574,912	$8,576,887
Energy Efficiency Exemption	$0	$0	$0	$0	$0	$0	$0
Average tax impact: $100,000 home	$873	$900	$861	$871	$870	$874	$878

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2026-27 Tax Levy $47,724,735 $8.61*/$1,000

Inside Revenue Limit

Fund 10	$34,284,332	$6.18/$1,000
Fund 41	$1,000,000	$0.18/$1,000

Outside Revenue Limit

Fund 39	$12,150,403	$2.19/$1,000
Fund 80	$290,000	$0.05/$1,000

2026–27 Voucher & Charter School Property Levy Impact

$702,532

Total Voucher Expense

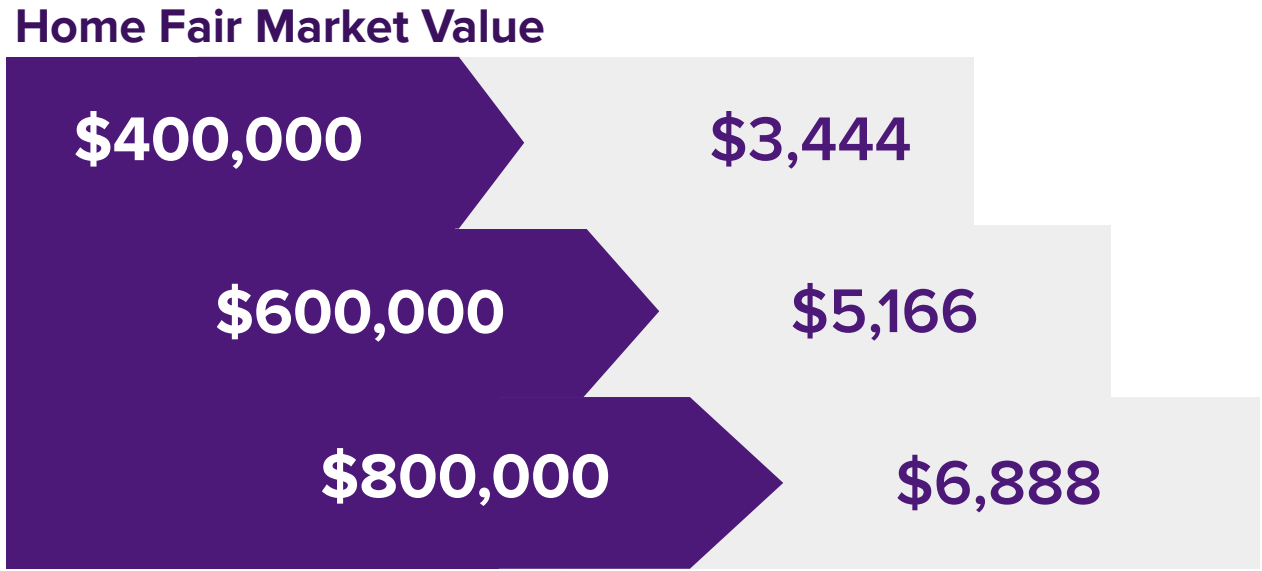
Direct dollar-for-dollar addition to the local property tax levy.

$130,529

Independent Charter Deduction

Withheld directly from general state school aid for 10.2 FTE students.

School Property Tax Scenarios



Board Action Needed

Approval of the 2026-27 District Annual Budget
and certification of the Levy

What questions might you have?

Discover additional details regarding DASD school funding through our dedicated online funding information page.