# 2026-27 Budget Update

**October 26, 2026**



Table of Contents:


October 2026 High-Level Overview ..... 3
**Notable changes since July ..... 3**
1. Equalized Property Values Came in Higher ($5.54B vs. $5.28B) ..... 3
2. Mill Rate Dropped Further ($8.61 vs. $8.90) ..... 3
3. Total Property Tax Levy Increased ($47.72M vs. $46.98M) ..... 3
4. Equalization Aid & Fund 10 Revenues Adjusted Upward ..... 3
5. Planned Surplus & Operating Expenditures Updated ..... 3
2026-27 Budget Development Process Timeline ..... 4
Factors Impacting the 2026-27 Revenue Limit ..... 5
Student Enrollment ..... 5
Transfer of Service ..... 5
Voucher School Enrollment ..... 6
Other Factors Impacting Revenue Limits ..... 6
2026-27 Revenue Limit Calculation ..... 6
**Property Tax Levy Overview ..... 7**
**Budget Details ..... 8**
2026-27 Tax Levy ..... 8
Levy Breakdown by Municipality ..... 9
Budget Summary ..... 10
Revenues ..... 12
Expenditures ..... 17
Expenditures by Object ..... 21
Appendix ..... 24
Student Enrollment Trends ..... 24
DASD - September 19, 2026 Third Friday Head Count and Enrollment History ..... 24
September 19, 2026 Head Count by DASD Building and Grade Level ..... 25
MDROFFERS 2025 Enrollment / Facility Projections* ..... 25
Summer School Enrollment ..... 25
Staffing ..... 26
Long-range Financial Forecast ..... 27
Athletic Funding Update ..... 27

# October 2026 High-Level Overview

- **General Fund 10 Operating Revenue & Expenditures**:
    - Revenues: $71.96M
    - Expenditures: $70.75M.
- **General Fund Reserves:** Revenues estimated to exceed expenditures by $1.21M, bringing the projected year-end General Fund balance to $20.88M. This maintains a stable **fund balance of 30%** of operating expenditures, and maintains the Board's 25% minimum policy requirement (OE-5.10).
- **Total Tax Levy:** The total tax levy across all funds is **$47,724,735**.
- **Tax Rate (Mill Rate):** The final estimated mill rate drops to **$8.61 per $1,000** of equalized value, a 4.35% decrease (-$0.39) compared to last year's rate of $9.00 per $1,000.

# Notable changes since July

Between July and October, the budget was updated with the certified State aid amount (October 15), final October 1 equalized property values, and updated enrollment/staffing numbers:

1. Equalized Property Values Came in Higher ($5.54B vs. $5.28B)
    - July Budget Draft: Based on an estimated property value growth of 5.99% ($5.28B total).
    - October Budget: Final certified equalized values grew by 11.35%, pushing total district equalized value up to $5.54B.

2. Mill Rate Dropped Further ($8.61 vs. $8.90)
    - July Budget Draft: Projected a mill rate of $8.90 per $1,000 (-1.09% from 2025-26).
    - October Budget: The mill rate dropped to $8.61 per $1,000 (-4.35% from 2025-26).

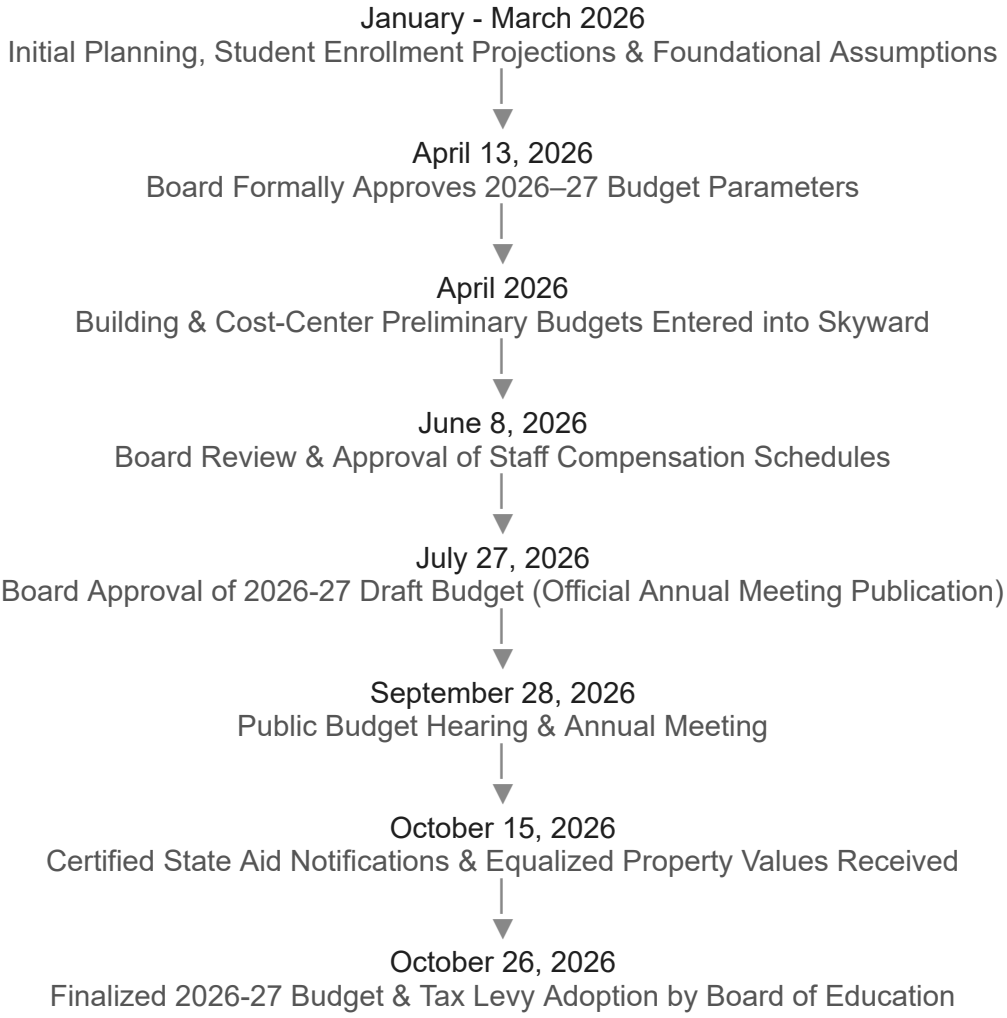
3. Total Property Tax Levy Increased ($47.72M vs. $46.98M)
    - July Budget Draft: Total tax levy was projected at $46,978,892 ($33.54M General Fund).
    - October Budget: Total tax levy was adjusted to $47,724,735 ($34.28M General Fund).
    - Why it changed: The General Fund tax levy was adjusted upward to fully capture the district's final statutory revenue limit capacity based on finalized fall enrollment and revenue limit calculations.

4. Equalization Aid & Fund 10 Revenues Adjusted Upward
    - July Budget Draft: Equalization Aid was estimated at $27.47M with Fund 10 revenues at $71.10M.
    - October Budget: Final state aid came in slightly higher at $27.50M, with total Fund 10 revenues adjusting to $71.96M.

5. Planned Surplus & Operating Expenditures Updated
    - July Budget Draft: Budgeted Fund 10 expenditures were $70.32M with a projected surplus of $781K.
    - October Budget: Fund 10 expenditures were refined to $70.75M to account for final Fall FTEs and staffing assignments. With revenues reaching $71.96M, the projected year-end surplus increased to $1.21M.

# 2026-27 Budget Development Process Timeline

Developing the 2026-27 district budget is a year-long process that balances strategic priorities, community needs, state mandates, and financial forecasts.  Below is an overview of the key milestones in this annual development process leading up to final adoption.



# Factors Impacting the 2026-27 Revenue Limit

As of October 2026, the District received the final information needed to calculate the 2026-27 revenue limit. The revenue limit is the primary factor determining the majority of operating revenue available to the District for the year. The calculation multiplies the three-year rolling average of full-time equivalent (FTE) enrollment, including the September count and summer school count, by the maximum revenue limit per member.

## Student Enrollment

The September 2026 Third Friday Count resulted in 4275 resident full-time equivalent (FTE) students, compared to 4,211 in 2025-26. Additionally, the 2026 summer school FTE was 83 (compared to 68 FTE in 2025). Independent Charter Schools (ICS) total is 10.2 FTE (up from 6.0 FTE in 2025-26). The three-year average FTE for the 2026-27 revenue limit calculation is 4246. See the appendix for additional information regarding student enrollment and trends.

| 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 |

## Transfer of Service

The Transfer of Service (TOS) provision enables Wisconsin public school districts to adjust their revenue limits to account for students who require specialized services, such as special education or English as a Second Language (ESL) support. To qualify, these students must have previously received comparable services from another governmental entity.

TOS exemptions are granted annually based on eligible actual costs incurred. While this results in an adjustment in district revenue limit capacity, it is directly offset by corresponding expenditures in Special Education Fund 27.

| Fiscal Year | DASD Transfer of Service Amount |
|---|---|
| 2022-23 | $204,920 |
| 2023-24 | $182,079 |
| 2024-25 | $676,267 |
| 2025-26 | $605,390 |
| 2026-27 | $805,581 |

# Voucher School Enrollment

Voucher related costs continue to impact the DeForest Area School District budget and property tax levy. For 2026-27, expenses under the Wisconsin Parental Choice Program (WPCP) / Voucher schools and Special Needs Scholarship Program totaled $702,532 which was a direct dollar for dollar add to the 2026-27 property tax levy.

Independent Charter Schools totaled $130,529. These schools are funded through a resident district aid deduction/transfer. The Wisconsin Department of Public Instruction withholds the per-pupil amount directly from the general state school aid of the student's resident school district and sends it to the charter school.

The following chart represents the revenue per student for 2026-27 that applies to each **publicly funded** type of student for Wisconsin/DASD.

| Type | Revenue Per Student |
|---|---|
| DASD Resident K-12 (Public) | $15,012 |
| OE - Regular Ed (Public) | $11,030 |
| OE - Special Ed (Public) | $14,454 |
| WPCP (Voucher/Private) K-8 | $11,305 |
| WPCP (Voucher/Private) 9-12 | $13,799 |
| SNSP (Voucher/Private) | $16,477 |
| Independent Charter Schools | $12,797 |

## Other Factors Impacting Revenue Limits

Two additional factors also affected the 2026-27 revenue limit: refunded/rescinded taxes and prior-year open enrollment adjustments.

A steep increase in refunded and rescinded taxes ($101,827) occurred due to a UW Hospital property transitioning from a non-exempt status to a tax-exempt status. When a property within DeForest Area School District (DASD) boundaries changes its tax status resulting in a property tax refund, the district is required to reimburse its portion to the municipality. To keep the district whole for tax revenue purposes, this refunded amount is added to the subsequent property tax levy.

Additionally, prior-year open enrollment adjustments totaled $27,385.

# 2026-27 Revenue Limit Calculation




Factoring in all legal exemptions, the full 2026-27 Revenue Limit was determined to be **$65,381,971**. Funding from state allocations accounts for **$30,097,639** of this sum, divided across three main aid designations:

- Equalization Aid: Certified at $27,495,806 (an upward shift from the 2025-26 certified level of $24,697,509)
- State Aid for Exempt Computers: $1,537,848 (Designed to balance local tax base losses following a 1999 law that created exemptions on office computing gear, cash registers, and fax machines.)

- State Aid for Exempt Personal Property: $1,063,985 (Established under 2017 Wisconsin Act 59 to compensate municipalities for state-mandated exemptions on commercial tools and machinery.)

District property taxes supply the remaining balance of **$35,284,332**.

Importantly, the baseline revenue limit for 2026–27 incorporates the recurring operational referendum approved in 2024, which became permanently integrated into the district's recurring financial foundation following 2025. This ongoing referendum allocation sustains vital funding across these core district priorities:

| | |
|---|---|
| Prioritized Additions<br>● Manage Class Sizes<br>● Safety/SRO - WES/Harvest SRO support<br>● Gifted & Talented Program support<br>● Math & Behavior Intervention support | $2,375,000 |
| Retention of existing programming/staff<br>● 16 positions previously funded with ESSER dollars<br>● Compensation within 5% of Dane Cty. average<br>Increase Technology and Safety Budget | $3,800,000 |
| Increase Capital Maintenance Budget | $500,000 |
| Cash Flow Maintenance Requirement | $1,225,000 |
| **Total** | **$7,900,000** |

# Property Tax Levy Overview

Based on the Revenue Limit formula, the total statutory levy limit is set at **$35,284,332**. This cap represents the maximum allowable combined levy tax for DASD across General Operations (Fund 10), Non-Referendum Debt (Fund 38), and Capital Expansion (Fund 41):

- General Fund Operations (Fund 10): $34,284,332
- Capital Expansion Fund (Fund 41): $1,000,000
- Non-Referendum Debt Service (Fund 38): $0

Levies falling outside the statutory revenue limit total **$12,440,403**:

- Voter-Approved Debt Service (Fund 39): $12,150,403
- Community Service Operations (Fund 80): $290,000

The projected 2026-27 mill rate for the district is **$8.61** per $1,000 dollars of equalized value that was certified on October 1, 2026.

Further details regarding municipal equalized valuations and specific levy breakdowns are located within the Property Tax Levy portion of the budget details.

## Tax Levy

| Tax Levy | 2022-23 Actual | 2023-24 Actual | 2024-25 Actual | 2025-26 Unaudited | 2026-27 Budget |
|---|---|---|---|---|---|
| General Fund 10 | $ 22,317,527 | $ 22,272,782 | $ 24,227,677 | $ 33,529,107 | $ 34,284,332 |
| 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 | 11,515,000 | 15,399,241 | 15,399,326 | 10,150,787 | 12,150,403 |
| Capital Expansion Fund | 500,000 | 500,000 | 500,000 | 1,000,000 | 1,000,000 |
| Community Service Fund 80 | 90,000 | 90,000 | 110,000 | 130,000 | 290,000 |
| **Total Tax Levy** | **$ 34,422,527** | **$ 38,262,023** | **$ 40,237,003** | **$ 44,809,894** | **$ 47,724,735** |

| Equalized Value | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|---|---|---|---|---|---|
| Equalized Value of the District | $ 3,667,717,185 | $ 4,214,665,960 | $ 4,611,317,003 | $ 4,979,372,474 | $ 5,544,608,372 |
| **% Change Over Prior Year** | | **14.91%** | **9.41%** | **7.98%** | **11.35%** |

| Tax Rate/$1,000 of Equalized Value | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|---|---|---|---|---|---|
| General Fund Tax Rate | 6.08 | 5.28 | 5.25 | 6.73 | 6.18 |
| Debt Service Fund Tax Rate | 3.14 | 3.65 | 3.34 | 2.04 | 2.19 |
| Capital Expansion Fund | 0.14 | 0.12 | 0.11 | 0.20 | 0.18 |
| Community Service Tax Rate | 0.02 | 0.02 | 0.02 | 0.03 | 0.05 |
| Total Tax Rate | 9.39 | 9.08 | 8.73 | 9.00 | 8.61 |
| **% Change Over Prior Year** | | **-3.27%** | **-3.88%** | **3.13%** | **-4.35%** |

## Levy Breakdown by Municipality

| Municipality | 2022-23 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|---|---|---|---|---|---|
| **Town of Hampden** | | | | | |
| Equalized Value | 68,525 | 78,840 | 89,505 | 99,404 | 103,296 |
| Equalized Value Increase % | 0.04 | 15.05% | 13.53% | 120433500.00% | 3.92% |
| Percent of District | 0.0019% | 0.0019% | 0.0019% | 0.0020% | 0.0019% |
| School Property Tax Levy | $ 478 | $ 588 | $ 613 | $ 895 | $ 889 |
| Increase/Decrease of Tax Levy $ | $ 8.38 | $ 110 | $ 25 | $ 282 | $ (5) |
| **Town of Leeds** | | | | | |
| Equalized Value | 69,105,165 | 77,970,178 | 88,283,409 | 96,403,183 | 106,474,009 |
| Equalized Value Increase % | 0.05 | 4.73% | 3.29% | 9.20% | 10.45% |
| Percent of District | 1.8841% | 1.8500% | 1.9145% | 1.9361% | 1.9203% |
| School Property Tax Levy | $ 530,062 | $ 643,597 | $ 663,191 | $ 867,542 | $ 916,466 |
| Increase/Decrease of Tax Levy $ | $ (2,315.02) | $ 113,535 | $ 19,593 | $ 204,352 | $ 48,923 |
| **Town of Bristol** | | | | | |
| Equalized Value | 2,954,095 | 3,365,266 | 3,633,291 | 3,964,742 | 4,154,042 |
| Equalized Value Increase % | 0.23 | 17.56% | 17.56% | 9.12% | 4.77% |
| Percent of District | 0.0805% | 0.0798% | 0.0788% | 0.0796% | 0.0749% |
| School Property Tax Levy | $ 17,256 | $ 24,512 | $ 28,749 | $ 35,679 | $ 35,756 |
| Increase/Decrease of Tax Levy $ | $ 545.62 | $ 7,256 | $ 4,238 | $ 6,930 | $ 76 |
| **Town of Burke** | | | | | |
| Equalized Value | 337,863,809 | 386,798,163 | 399,788,793 | 431,414,510 | 435,012,735 |
| Equalized Value Increase % | 3.27% | 14.48% | 3.36% | 7.91% | 0.83% |
| Percent of District | 9.2118% | 9.1774% | 8.6697% | 8.6640% | 7.8457% |
| School Property Tax Levy | $ 2,646,841 | $ 3,169,013 | $ 3,089,052 | $ 3,882,344 | $ 3,744,334 |
| Increase/Decrease of Tax Levy $ | $ 127,850.02 | $ 522,172 | $ (79,961) | $ 793,292 | $ (138,010) |
| **Town of Vienna** | | | | | |
| Equalized Value | 147,034,049 | 161,930,755 | 179,009,929 | 191,218,615 | 192,327,447 |
| Equalized Value Increase % | 5.80% | 6.39% | 10.55% | 6.82% | 0.58% |
| Percent of District | 4.0089% | 3.8421% | 3.8820% | 3.8402% | 3.4687% |
| School Property Tax Levy | $ 1,059,922 | $ 1,300,106 | $ 1,379,904 | $ 1,720,796 | $ 1,655,442 |
| Increase/Decrease of Tax Levy $ | $ 50,624.14 | $ 240,184 | $ 79,798 | $ 340,893 | $ (65,355) |
| **Village of DeForest** | | | | | |
| Equalized Value | 1,441,050,800 | 1,630,550,500 | 1,741,105,600 | 1,930,701,500 | 2,213,555,600 |
| Equalized Value Increase % | 9.18% | 7.58% | 6.78% | 10.89% | 14.65% |
| Percent of District | 39.2901% | 38.6875% | 37.7572% | 38.7740% | 39.9227% |
| School Property Tax Levy | $ 9,754,011 | $ 12,346,983 | $ 13,252,056 | $ 17,374,585 | $ 19,052,988 |
| Increase/Decrease of Tax Levy $ | $ 578,267.28 | $ 2,592,972 | $ 905,073 | $ 4,122,529 | $ 1,678,403 |
| **Village of Windsor** | | | | | |
| Equalized Value | 1,261,110,259 | 1,514,112,873 | 1,726,648,509 | 1,851,455,845 | 2,095,808,175 |
| Equalized Value Increase % | 11.55% | 9.74% | 14.04% | 7.23% | 13.20% |
| Percent of District | 34.3841% | 35.9249% | 37.4437% | 37.1825% | 37.7990% |
| School Property Tax Levy | $ 7,883,048 | $ 10,195,161 | $ 11,161,813 | $ 16,661,445 | $ 18,039,487 |
| Increase/Decrease of Tax Levy $ | $ 770,841.10 | $ 2,312,112 | $ 966,652 | $ 5,499,632 | $ 1,378,042 |
| **City of Madison** | | | | | |
| Equalized Value | 404,444,898 | 434,305,356 | 467,698,763 | 468,843,777 | 491,617,299 |
| Equalized Value Increase % | 12.48% | 8.27% | 7.69% | 0.24% | 4.86% |
| Percent of District | 11.0272% | 10.3046% | 10.1424% | 9.4157% | 8.8666% |
| School Property Tax Levy | $ 2,281,469 | $ 2,975,323 | $ 3,213,836 | $ 4,219,174 | $ 4,231,553 |
| Increase/Decrease of Tax Levy $ | $ 167,700.45 | $ 693,854 | $ 238,513 | $ 1,005,339 | $ 12,379 |
| **City of Sun Prairie** | | | | | |
| Equalized Value | 4,085,585 | 5,554,029 | 5,059,204 | 5,270,898 | 5,555,769 |
| Equalized Value Increase % | -4.15% | 4.86% | -8.91% | 4.18% | 5.40% |
| Percent of District | 0.1114% | 0.1318% | 0.1097% | 0.1059% | 0.1002% |
| School Property Tax Levy | $ 36,773 | $ 40,866 | $ 42,752 | $ 47,433 | $ 47,821 |
| Increase/Decrease of Tax Levy $ | $ 2,462.17 | $ 4,093 | $ 1,886 | $ 4,681 | $ 387 |
| | | | | | |
| **Total District** | | | | | |
| Equalized Value | 3,667,717,185 | 4,214,665,960 | 4,611,317,003 | 4,979,372,474 | 5,544,608,372 |
| Percent of District | 100.00% | 100.00% | 100.00% | 100.00% | 100.00% |
| School Property Tax Levy | $ 34,422,527 | $ 38,262,023 | $ 40,237,003 | $ 44,809,894 | $ 47,724,735 |
| Increase/Decrease of Tax Levy $ | $ 342,311 | $ 3,839,496 | $ 1,974,980 | $ 4,572,891 | $ 2,914,841 |

## Budget Summary

| General Fund 10 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|---|---|---|---|---|
| Revenues | $ 56,508,899 | $ 58,592,258 | $ 68,818,529 | **$ 71,958,644** |
| Expenses | 57,319,597 | 62,204,197 | 66,833,147 | 70,746,018 |
| Fund Balance Reserves | | | | - |
| Surplus/Defecit | $ (810,698) | $ (3,611,939) | $ 1,985,381 | $ 1,212,626 |
| Fund Balance | $ 21,290,449 | $ 17,678,510 | $ 19,663,892 | $ 20,876,517 |
| Perecent of Operating Expenditures | 37% | 28% | 29% | 30% |

| Special Revenue Trust Fund 21 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|---|---|---|---|---|
| Revenues | $ 1,105,624 | $ 1,065,282 | $ 1,176,419 | **$ -** |
| Expenses | 1,067,658 | 1,060,931 | 998,219 | 22,200 |
| Surplus/Defecit | $ 37,966 | $ 4,351 | $ 178,200 | $ (22,200) |
| Fund Balance | $ 865,894 | $ 870,246 | $ 1,048,446 | $ 1,026,246 |

| Special Education Fund 27 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|---|---|---|---|---|
| Revenues | $ 11,725,130 | $ 13,292,615 | $ 14,496,107 | **$ 16,083,656** |
| Expenses | 11,725,130 | 13,292,615 | 14,496,107 | 16,083,656 |
| Surplus/Defecit | $ - | $ - | $ - | $ - |
| Fund Balance | | | | |

| Debt Service Fund 39 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|---|---|---|---|---|
| Revenues | $ 15,633,500 | $ 15,440,577 | $ 10,350,855 | **$ 12,325,403** |
| Expenses | 17,250,919 | 10,584,608 | 10,277,297 | 10,284,277 |
| Surplus/Defecit | $ (1,617,418) | $ 4,855,969 | $ 73,558 | $ 2,041,126 |
| Fund Balance | $ 2,169,738 | $ 7,025,707 | $ 7,099,265 | $ 9,140,391 |

| Capital Projects Fund 41 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|---|---|---|---|---|
| Revenues | $ 543,580 | $ 528,063 | $ 1,058,000 | **$ 1,010,000** |
| Expenses | 648,748 | 1,981,662 | 885,329 | 1,300,000 |
| Surplus/Defecit | $ (105,168) | $ (1,453,599) | $ 172,671 | $ (290,000) |
| Fund Balance | $ 2,379,300 | $ 925,702 | $ 1,098,373 | $ 808,373 |

| Capital Projects Trust Fund 46 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|---|---|---|---|---|
| Revenues | $ 224,779 | $ 344,601 | $ 182,345 | **$ 135,000** |
| Expenses | 767,661 | - | - | 1,000,000 |
| Fund Balance Reserves | | 2,968,340 | 2,574,970 | |
| Surplus/Defecit | $ (542,882) | $ 3,312,941 | $ 2,757,315 | $ (865,000) |
| Fund Balance | $ 647,037 | $ 991,639 | $ 1,173,983 | $ 308,983 |

## Budget Summary

| Capital Improvement Fund 49 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|---|---|---|---|---|
| Revenues | $ - | $ - | $ - | **$ 607,853** |
| Expenses | - | - | - | - |
| Surplus/Defecit | $ - | $ - | $ - | $ 607,853 |
| Fund Balance | | $ - | $ - | $ 607,853 |

| Food Service Fund 50 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|---|---|---|---|---|
| Revenues | $ 2,032,786.21 | $ 2,066,814 | $ 2,287,611 | **$ 2,365,674** |
| Expenses | 2,196,924 | 2,294,912 | 2,327,980 | 2,365,397 |
| Surplus/Defecit | $ (164,137) | $ (228,098) | $ (40,370) | $ 277 |
| Fund Balance | $ 268,468 | $ 40,370 | $ 0 | $ 277 |

| Post-Retirement Fund 73 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|---|---|---|---|---|
| Revenues | $ 1,040,225 | $ 799,171 | $ 795,735 | **$ 822,080** |
| Expenses | 683,896 | 624,011 | 690,657 | 725,189 |
| Fund Balance Reserves | | 506,842 | | |
| Surplus/Defecit | $ 356,329 | $ 682,002 | $ 105,077 | $ 96,891 |
| Fund Balance | $ 4,303,882 | $ 4,479,042 | $ 4,584,120 | $ 4,681,011 |

| Community Service Fund 80 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|---|---|---|---|---|
| Revenues | $ 262,880 | $ 313,938 | $ 302,881 | **$ 467,330** |
| Expenses | 262,134 | 319,744 | 314,397 | 467,021 |
| Fund Balance Reserves | 19,359 | 15,217 | - | **-** |
| Surplus/Defecit | $ 20,105 | $ 9,411 | $ (11,516) | $ 309 |
| Fund Balance | $ 28,989 | $ 23,183 | $ 11,666 | $ 11,975 |

| Package & Cooperative Fund 96, 97, & 99 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|---|---|---|---|---|
| Revenues | $ 41,766 | $ 42,904 | $ 86,600 | **$ -** |
| Expenses | 41,766 | 42,904 | 86,600 | - |
| Surplus/Defecit | $ - | $ - | $ - | $ - |
| Fund Balance | | | $ - | $ - |

| Package & Cooperative Hockey Fund 97 | 2023-24 | 2024-25 | 2025-26 | 2026-27 |
|---|---|---|---|---|
| Revenues | $ 62,977 | $ 61,895 | $ 104,295 | **$ 107,400** |
| Expenses | 62,977 | 61,895 | 104,295 | 107,400 |
| Surplus/Defecit | $ - | $ - | $ - | $ - |
| Fund Balance | | $ - | $ - | $ - |

## Revenues

| Source | Description | 2023-24 Actual | 2024-25 Actual | 2025-26 Unaudited | 2026-27 Budget |
|---|---|---|---|---|---|
| **General Fund 10** | | | | | |
| **100** | **Operating Transfers** | **$ 27,691** | **$ 18,391** | **$ 36,171** | **$ 22,200** |
| | | | | | |
| **200** | **Local Sources** | | | | |
| 211 | Property Taxes | $ 22,272,782 | $ 24,227,677 | $ 33,529,107 | $ 34,284,332 |
| 212 | Tax Levy Chargebacks | - | - | - | - |
| 219 | Other Taxes | - | - | - | - |
| 240 | Tuition Payments | 12,915 | - | - | - |
| 260 | Resale Supplies | 14,837 | 2,454 | 26,087 | 11,618 |
| 270 | School Activity Income | 81,726 | 90,244 | 85,882 | 75,966 |
| 280 | Interest on Investments | 719,243 | 699,455 | 448,803 | 397,500 |
| 290 | Gifts, Fees, Rental Income | 257,598 | 311,443 | 334,149 | 318,192 |
| | **Total Local Sources** | **$ 23,359,101** | **$ 25,331,273** | **$ 34,424,029** | **$ 35,087,608** |
| | | | | | |
| **300** | **Interdistrict Payments** | | | | |
| 310 | Transit of Aids | $ - | $ - | $ - | $ - |
| 340 | Open Enrollment Payments - In | 1,730,139 | 1,809,971 | 1,877,461 | 2,211,771 |
| 390 | Other Payments from Wisconsin School Districts | - | - | - | - |
| | **Total Interdistrict Payments** | **$ 1,730,139** | **$ 1,809,971** | **$ 1,877,461** | **$ 2,211,771** |
| | | | | | |
| **500** | **Intermediate Sources** | | | | |
| 510 | Transit of Aids | $ 11,836 | $ - | $ - | $ - |
| | **Total Intermediate Sources** | **$ 11,836** | **$ -** | **$ -** | **$ -** |
| | | | | | |
| **600** | **State Sources** | | | | |
| 610 | Categorical State Aids | $ 376,369 | $ 414,932 | $ 500,561 | $ 414,702 |
| 619 | Per Pupil Categorical Aid | 80,109 | 129,389 | 83,163 | 129,389 |
| 621 | General State Aid | 22,939,499 | 24,183,680 | 24,697,509 | 27,495,806 |
| 630 | Special Project Grants | 214,707 | 212,899 | 680,373 | 297,938 |
| 660 | State Revenue - Local Gov'ts | 2,488 | 3,731 | 3,842 | 3,730 |
| 690 | Other Revenues | 4,811,841 | 5,610,984 | 5,674,201 | 5,684,896 |
| | **Total State Sources** | **$ 28,425,014** | **$ 30,555,615** | **$ 31,639,649** | **$ 34,026,461** |
| | | | | | |
| **700** | **Federal Sources** | | | | |
| 710 | Categorical Federal Aids | $ 10,889 | $ 10,162 | $ 16,539 | $ 25,910 |
| 730 | Special Project Grants | 1,953,502 | 365,213 | 241,899 | 194,375 |
| 750 | Elementary & Secondary Ed. Act | 234,469 | 168,605 | 123,202 | 112,219 |
| 770 | Federal Aid Received Through State Agencies | 1,836 | - | - | - |
| 780 | Federal Aid | 159,915 | 159,571 | 271,382 | 200,000 |
| 790 | Pep Grant | - | - | - | - |
| | **Total Federal Sources** | **$ 2,360,611** | **$ 703,551** | **$ 653,022** | **$ 532,504** |
| | | | | | |
| **800** | **Other Financing Sources** | | | | |
| 860 | Sale/Loss fixed assets | $ - | $ - | $ 5,000 | $ - |
| 870 | Long-Term Debt Proceeds | - | - | - | - |
| | **Total Other Financing Sources** | **$ -** | **$ -** | **$ 5,000** | **$ -** |

| Source | Description | 2023-24 Actual | 2024-25 Actual | 2025-26 Unaudited | 2026-27 Budget |
|---|---|---|---|---|---|
| **General Fund 10** | | | | | |
| **900** | **Other Revenues** | | | | |
| 960 | Adjustments | $ 9,505 | $ 43,819 | $ 81,465 | $ 20,000 |
| 970 | Refund of Disbursements | 420,994 | 82,677 | 69,364 | 26,000 |
| 980 | Other Medical Reimburse | - | - | - | - |
| 990 | Miscellaneous | 164,008 | 46,961 | 32,368 | 32,100 |
| | | **$ 594,507** | **$ 173,457** | **$ 183,196** | **$ 78,100** |
| | **Total General Fund 10** | **$ 56,508,899** | **$ 58,592,258** | **$ 68,818,529** | **$ 71,958,644** |
| **Special Revenue Trust Fund 21** | | | | | |
| **200** | **Local Sources** | | | | |
| 280 | Interest on Investments | $ 6,983 | $ 8,995 | $ 10,057 | $ - |
| 290 | Gift Income | 1,098,640 | 1,056,287 | 1,166,363 | - |
| | **Total Local Sources** | **$ 1,105,624** | **$ 1,065,282** | **$ 1,176,419** | **$ -** |
| | **Total Special Revenue Trust** | **$ 1,105,624** | **$ 1,065,282** | **$ 1,176,419** | **$ -** |
| **Special Education Fund 27** | | | | | |
| **100** | **Operating Transfer - In** | | | | |
| 110 | Transfer from General Fund | $ 7,282,107 | $ 8,379,942 | $ 8,001,712 | $ 8,407,692 |
| | **Total Operating Transfers** | **$ 7,282,107** | **$ 8,379,942** | **$ 8,001,712** | **$ 8,407,692** |
| **200** | **Local Sources** | | | | |
| 290 | Gifts | $ - | $ - | $ - | $ - |
| | **Total Local Sources** | **$ -** | **$ -** | **$ -** | **$ -** |
| **300** | **Interdistrict Payments in WI** | | | | |
| 310 | Transit of Aids | $ - | $ - | $ - | $ - |
| 340 | Spec Ed open Enrollment | - | 90,000 | 66,604 | 90,000 |
| 390 | Other Interdistrict Payment in WI | - | - | - | - |
| | **Total Interdistrict Payments** | **$ -** | **$ 90,000** | **$ 66,604** | **$ 90,000** |
| **500** | **Revenue from Intermediate Sources** | | | | |
| 510 | Transit of Aids | $ - | $ 28,639 | $ - | $ - |
| | **Total Intermediate Sources** | **$ -** | **$ 28,639** | **$ -** | **$ -** |
| **600** | **State Sources** | | | | |
| 610 | Categorical State Aid | $ 3,091,791 | $ 3,322,263 | $ 4,723,243 | $ 5,816,477 |
| 625 | High Cost Special Ed Aid State | 260,160 | 146,496 | 568,852 | 450,000 |
| 690 | Other Revenue From State | 9,885 | 13,267 | 16,221 | 45,000 |
| | **Total State Sources** | **$ 3,361,836** | **$ 3,482,026** | **$ 5,308,316** | **$ 6,311,477** |
| **700** | **Federal Sources** | | | | |
| 710 | High Cost Special Ed Aid Fed | $ - | $ - | $ - | $ - |
| 730 | Special Project Grants | 775,818 | 934,764 | 731,957 | 944,487 |
| 780 | Federal Aid | 305,369 | 375,355 | 384,876 | 330,000 |
| | **Total Federal Sources** | **$ 1,081,187** | **$ 1,310,119** | **$ 1,116,833** | **$ 1,274,487** |

| Source | Description | 2023-24 Actual | 2024-25 Actual | 2025-26 Unaudited | 2026-27 Budget |
|---|---|---|---|---|---|
| **Special Education Fund 27** | | | | | |
| **900** | **Other Revenues** | | | | |
| 970 | Refund of Disbursements | $ - | $ - | $ 1,143 | $ - |
| 990 | Other Revenues | $ - | $ 1,889 | $ 1,500 | $ - |
| | **Total Other Revenues** | **$ -** | **$ 1,889** | **$ 2,643** | **$ -** |
| | | | | | |
| | **Total Special Education Fund** | **$ 11,725,130** | **$ 13,292,615** | **$ 14,496,107** | **$ 16,083,656** |
| | | | | | |
| **Debt Service Fund 39 (Referendum Approved)** | | | | | |
| **100** | **Operating Transfer -In** | | | | |
| 110 | Transfer from General Fund | $ - | $ - | $ - | $ - |
| | **Total Operating Transfers** | | | | |
| | | | | | |
| **200** | **Local Sources** | | | | |
| 210 | Property Taxes | $ 15,399,241 | $ 15,399,326 | $ 10,150,787 | $ 12,150,403 |
| 280 | Interest on Investments | 234,259 | 41,251 | 200,068 | 175,000 |
| | **Total Local Sources** | **$ 15,633,500** | **$ 15,440,577** | **$ 10,350,855** | **$ 12,325,403** |
| | | | | | |
| **800-900** | **Other Revenues** | | | | |
| 870 | Other Financing | $ - | $ - | $ - | $ - |
| 960 | Debt Interest Adjustment | - | - | - | - |
| | **Total Other Revenues** | **$ -** | **$ -** | **$ -** | **$ -** |
| | | | | | |
| | **Total Debt Service Fund 39** | **$ 15,633,500** | **$ 15,440,577** | **$ 10,350,855** | **$ 12,325,403** |
| | | | | | |
| **Capital Projects Fund 41** | | | | | |
| **200** | **Local Sources** | | | | |
| 210 | Property taxes | $ 500,000 | $ 500,000 | $ 1,000,000 | $ 1,000,000 |
| 280 | Interest on Investments | 43,580 | 28,063 | 58,000 | 10,000 |
| | **Total Local Sources** | **$ 543,580** | **$ 528,063** | **$ 1,058,000** | **$ 1,010,000** |
| | | | | | |
| | **Total Capital Projects Fund 41** | **$ 543,580** | **$ 528,063** | **$ 1,058,000** | **$ 1,010,000** |
| | | | | | |
| **Capital Projects Trust Fund 46** | | | | | |
| **100** | **Operating Transfer -In** | | | | |
| 110 | Transfer from General Fund | $ 150,000 | $ 310,000 | $ 141,650 | $ 100,000 |
| | **Total Operating Transfers** | **$ 150,000** | **$ 310,000** | **$ 141,650** | **$ 100,000** |
| | | | | | |
| **200** | **Local Sources** | | | | |
| 280 | Interest on Investments | $ 74,779 | $ 34,601 | $ 40,695 | $ 35,000 |
| | **Total Local Sources** | **$ 74,779** | **$ 34,601** | **$ 40,695** | **$ 35,000** |
| | | | | | |
| | **Total Capital Projects Trust Fund 46** | **$ 224,779** | **$ 344,601** | **$ 182,345** | **$ 135,000** |

| Source | Description | 2023-24 Actual | 2024-25 Actual | 2025-26 Unaudited | 2026-27 Budget |
|---|---|---|---|---|---|
| **Capital Improvement Fund 49** | | | | | |
| **800-900** | **Other Revenues** | | | | |
| 862 | Sale of Land or Real Property | $ - | $ - | $ - | $ 607,853 |
| 875 | Long-Term Debt Proceeds | - | - | - | - |
| 971 | Refund of Prior Year Expense | - | - | - | - |
| | **Total Other Revenues** | **$ -** | **$ -** | **$ -** | **$ 607,853** |
| | | | | | |
| | **Total Capital Improv. Fund 49** | **$ -** | **$ -** | **$ -** | **$ 607,853** |
| | | | | | |
| **Food Service Fund 50** | | | | | |
| **100** | **Transfer from General Fund** | **$ -** | **$ -** | **$ 167,729** | **$ -** |
| | | | | | |
| **200** | **Local Sources** | | | | |
| 250 | Food Service Sales | $ 1,197,055 | $ 1,307,206 | $ 1,389,011 | $ 1,604,518 |
| 260 | Resale of Equipment | - | 50 | - | - |
| 280 | Interest on Investment | 25,141 | 9,102 | - | 1,000 |
| 290 | Miscellaneous | - | 1,600 | 945 | - |
| | **Total Local Sources** | **$ 1,222,196** | **$ 1,317,957** | **$ 1,389,956** | **$ 1,605,518** |
| | | | | | |
| **600** | **State Sources** | | | | |
| 610 | Categorical State Aids | $ 25,759 | $ 27,400 | $ 27,895 | $ 27,506 |
| | **Total State Sources** | **$ 25,759** | **$ 27,400** | **$ 27,895** | **$ 27,506** |
| | | | | | |
| **700** | **Federal Sources** | | | | |
| 710 | Categorical Federal Aids | $ 775,225 | $ 709,993 | $ 695,177 | $ 727,650 |
| 730 | Special Project Grants | - | - | - | - |
| 790 | Other Federal Grants | - | - | - | - |
| | **Total Federal Sources** | **$ 775,225** | **$ 709,993** | **$ 695,177** | **$ 727,650** |
| | | | | | |
| **900** | **Other Revenues** | | | | |
| 970 | Refund of Disbursements | $ 9,606 | $ 11,463 | $ 6,855 | $ 5,000 |
| 990 | Other Revenues | $ - | $ - | $ - | $ - |
| | **Total Other Revenues** | **$ 9,606** | **$ 11,463** | **$ 6,855** | **$ 5,000** |
| | | | | | |
| | **Total Food Service Fund** | **$ 2,032,786** | **$ 2,066,814** | **$ 2,287,611** | **$ 2,365,674** |
| | | | | | |
| **Post-Retirement Fund 73** | | | | | |
| **200** | **Local Sources** | | | | |
| 280 | Interest on Investments | $ 201,379 | $ 188,037 | $ 159,958 | $ 154,515 |
| | **Total Local Sources** | **$ 201,379** | **$ 188,037** | **$ 159,958** | **$ 154,515** |
| | | | | | |
| **900** | **Other Revenues** | | | | |
| 951 | District contributions | $ 657,335 | $ 552,282 | $ 573,887 | $ 602,581 |
| 952 | Member contributions | 130,011 | 58,852 | 61,890 | 64,984 |
| 955 | District contributions - HRA | 51,500 | - | - | - |
| | **Total Other Revenues** | **$ 838,846** | **$ 611,134** | **$ 635,777** | **$ 667,565** |
| | | | | | |
| | **Total Post-Retirement Fund** | **$ 1,040,225** | **$ 799,171** | **$ 795,735** | **$ 822,080** |

| Source | Description | 2023-24 Actual | 2024-25 Actual | 2025-26 Unaudited | 2026-27 Budget |
|---|---|---|---|---|---|
| **Community Service Fund 80** | | | | | |
| **200** | **Local Sources** | | | | |
| 210 | Property Tax | $ 90,000 | $ 110,000 | $ 130,000 | $ 290,000 |
| 270 | School Activity Income | 35,589 | 33,357 | 25,498 | 25,521 |
| 290 | Gifts, Rentals & Fees | 137,291 | 159,271 | 147,382 | 151,809 |
| | **Total Local Sources** | **$ 262,880** | **$ 302,628** | **$ 302,881** | **$ 467,330** |
| | | | | | |
| **900** | **Other Revenues** | **$ -** | **$ 11,310** | **$ -** | **$ -** |
| | | | | | |
| | **Total Community Service** | **$ 262,880** | **$ 313,938** | **$ 302,881** | **$ 467,330** |
| | | | | | |
| **Package & Cooperative Student Events Fund 96** | | | | | |
| **100** | **Operating Transfer - In** | | | | |
| 110 | Transfer from General Fund | $ - | $ - | $ - | $ - |
| | **Total Transfers** | **$ -** | **$ -** | **$ -** | **$ -** |
| | | | | | |
| **200** | **Local Sources** | | | | |
| 270 | School Activity Income | $ 41,766 | $ 42,904 | $ 86,600 | $ - |
| | **Total Local Sources** | **$ 41,766** | **$ 42,904** | **$ 86,600** | **$ -** |
| | | | | | |
| **300** | **Interdistrict Payments in WI** | | | | |
| 340 | Payments from Other Districts | $ - | $ - | $ - | $ - |
| | **Total Interdistrict Payments** | **$ -** | **$ -** | **$ -** | **$ -** |
| | | | | | |
| | **Total Student Events** | **$ 41,766** | **$ 42,904** | **$ 86,600** | **$ -** |
| | | | | | |
| **Package & Cooperative Hockey Fund 97** | | | | | |
| **100** | **Operating Transfer - In** | | | | |
| 110 | Transfer from General Fund | $ 20,661 | $ 22,775 | $ 38,310 | $ 39,000 |
| | **Total Transfers** | **$ 20,661** | **$ 22,775** | **$ 38,310** | **$ 39,000** |
| | | | | | |
| **200** | **Local Sources** | | | | |
| 270 | School Activity Income | $ 42,316 | $ 39,120 | $ 4,577 | $ 5,200 |
| | **Total Local Sources** | **$ 42,316** | **$ 39,120** | **$ 4,577** | **$ 5,200** |
| | | | | | |
| **300** | **Interdistrict Payments in WI** | | | | |
| 340 | Payment for Services | $ - | $ - | $ 61,408 | $ 63,200 |
| | **Total Interdistrict Payments** | **$ -** | **$ -** | **$ 61,408** | **$ 63,200** |
| | | | | | |
| | **Total Hockey Fund** | **$ 62,977** | **$ 61,895** | **$ 104,295** | **$ 107,400** |

## Expenses

| Loc. | Budget Centers | Operational Expectations and Results | 2023-24 Actual | 2024-25 Actual | 2025-26 Unaudited | 2026-27 Budget |
|---|---|---|---|---|---|---|
| **General Fund 10** | | | | | | |
| ***Individual Schools*** | | | | | | |
| 040 | 4K Planning | OE: 10, 11 R: 1, 2, 3, 4 | $ 960,607 | $ 1,024,437 | $ 1,012,809 | $ 1,154,563 |
| 110 | Eagle Point Elementary | OE: 10, 11 R: 1, 2, 3, 4 | 75,881 | 80,307 | 80,729 | 90,014 |
| 118 | EPE - Staffing | | 3,425,479 | 3,691,398 | 3,947,353 | 4,167,961 |
| 150 | Windsor Elementary School | OE: 10, 11 R: 1, 2, 3, 4 | 82,585 | 87,998 | 108,354 | 122,170 |
| 158 | WES - Staffing | | 4,303,813 | 4,566,935 | 4,880,854 | 5,001,804 |
| 160 | Yahara Elementary School | OE: 10, 11 R: 1, 2, 3, 4 | 63,341 | 72,195 | 68,445 | 81,913 |
| 168 | YES - Staffing | | 3,329,468 | 3,514,287 | 3,558,751 | 3,745,959 |
| 180 | Holum Education Ctr | OE: 1, 3, 12 | - | - | - | - |
| 190 | Harvest Intermediate School | OE: 10, 11 R: 1, 2, 3, 4 | 186,263 | 201,777 | 198,985 | 223,458 |
| 198 | Harvest - Staffing | | 7,062,450 | 7,617,966 | 8,213,801 | 8,482,025 |
| 200 | DeForest Middle School | OE: 10, 11 R: 1, 2, 3, 4 | 122,714 | 156,073 | 160,673 | 172,806 |
| 202 | DAMS - Athletics | | 12,839 | 19,206 | 16,506 | 31,750 |
| 208 | DAMS - Staffing | | 5,140,826 | 5,516,880 | 6,317,348 | 6,799,499 |
| 400 | DeForest High School | OE: 10, 11 R: 1, 2, 3, 4 | 368,553 | 429,015 | 438,189 | 453,656 |
| 401 | ACT 59 - CTE | R: 2 | 7,960 | 49,495 | 68,406 | 98,979 |
| 402 | DAHS - Athletics | | 296,123 | 282,232 | 309,018 | 340,000 |
| 408 | DAHS - Staffing | | 9,182,119 | 10,142,429 | 11,112,414 | 11,824,667 |
| | **Total Schools** | | **$ 34,621,021** | **$ 37,452,631** | **$ 40,492,635** | **$ 42,791,224** |
| | | | | | | |
| ***Central District Programs*** | | | | | | |
| 510 | Educator Effectiveness | OE: 4, 10, 11 R: 1, 2, 3, 4 | $ 2,116 | $ 6,066 | $ 11,084 | $ 11,450 |
| 511 | Administrative Services | OE: 2, 4, 10, 11 R: 1, 2, 3, 4 | - | - | - | - |
| 512 | District Student Testing | OE: 11 R: 1, 2, 3, 4 | 72,971 | 78,675 | 65,076 | 94,785 |
| 521 | Instructional Resources | OE: 10, 11 R: 1, 2, 3, 4 | 687,039 | 335,882 | 267,076 | 366,829 |
| 523 | Teacher Special In-service | OE: 10, 11 R: 1, 2, 3, 4 | 90,648 | 85,475 | 89,102 | 74,800 |
| 524 | Curriculum Development | OE: 10, 11 R: 1, 2, 3, 4 | 64,774 | 77,300 | 65,999 | 91,506 |
| 525 | Summer School Programs | OE: 10, 11 R: 1, 2, 3, 4 | 113,934 | 355,693 | 383,128 | 449,214 |
| 526 | Intervention Instructional Res. | OE: 10, 11 R: 1, 2, 3, 4 | 24,137 | 19,872 | 38,147 | 32,979 |
| 527 | Mentoring | OE: 4, 10, 11 R: 1, 2, 3, 4 | 36,264 | 22,174 | 22,994 | 1,100 |
| 528 | PBIS | OE: 10, 11 R: 1, 2, 3, 4 | - | 9,437 | 11,411 | 15,404 |
| 531 | Pupil Services | OE: 10, 11 R: 1, 3, 4 | 188,678 | 191,661 | 167,874 | 201,165 |
| 541 | Human Resources | OE: 1, 3, 4 | 79,852 | 62,614 | 65,050 | 88,780 |
| 551 | Board of Education | OE: 1-12 R: 1-4 | 201,971 | 199,664 | 160,510 | 235,865 |
| 561 | Superintendent | OE: 1-12, R: 1-4 | 74,446 | 33,522 | 39,550 | 63,554 |
| 571 | Business & Auxiliary Services | OE: 1, 2, 4, 5, 6, 7, 12 | 520,879 | 586,438 | 604,904 | 631,646 |
| 581 | School/Community | OE: 8, 9 | 21,332 | 25,648 | 17,108 | 38,997 |
| | **Total Central** | | **$ 2,179,042** | **$ 2,090,121** | **$ 2,009,014** | **$ 2,398,074** |
| | | | | | | |
| ***Federal & State Grants*** | | | | | | |
| 620 | Common School Funds | OE: 10, 11, R: 1-4 | $ 269,205 | $ 265,570 | $ 338,045 | $ 332,940 |
| 721 | Title I - Basic | OE: 10, 11, R: 1-4 | 18,736 | - | 566 | 600 |
| 732 | Title II - A Teachers | OE: 10, 11, R: 1-4 | 55,433 | 98,298 | 38,983 | 58,316 |
| 734 | Carl Perkins Vocational | OE: 11 R: 2 | 10,889 | 10,162 | 16,539 | 25,910 |
| 738 | Flow Thru - CEIS | | 174,935 | 175,982 | 137,050 | 91,000 |
| 741 | Title III - A | OE: 10, 11, R: 1-4 | 34,169 | 25,215 | 19,445 | 19,193 |
| 751 | TITLE IV-A | | 12,129 | 18,583 | 10,000 | 8,000 |
| 760 | CESA Grants | | - | - | - | - |
| | **Total Grants** | | **$ 575,496** | **$ 593,811** | **$ 560,629** | **$ 535,959** |

## Expenses

| Loc. | Budget Centers | Operational Expectations and Results | 2023-24 Actual | 2024-25 Actual | 2025-26 Unaudited | 2026-27 Budget |
|---|---|---|---|---|---|---|
| **General Fund 10** | | | | | | |
| ***District-wide Programs*** | | | | | | |
| 800 | Salary | OE: 1-12 R: 1-4 | $ 3,014,028 | $ 3,204,443 | $ 3,545,149 | $ 3,742,191 |
| | Benefits | | 1,119,146 | 1,195,336 | 1,284,578 | 1,445,212 |
| | Other/Transfers | OE: 10, 11 R: 1-4 | 8,193,519 | 9,178,532 | 9,696,791 | 10,044,451 |
| 801 | Other District-LMC Technology | OE: 3, 4, 7, 8, 9, 10, 11 | - | - | - | - |
| 803 | Open Enrollment - Out | | 1,709,050 | 1,998,732 | 2,430,272 | 2,624,650 |
| 807 | Performing Arts Center | OE: 3, 7, 12 | 72,656 | 89,549 | 87,484 | 38,800 |
| 814 | Pupil Transportation | OE: 10 | 1,924,452 | 2,206,826 | 2,360,792 | 2,610,239 |
| 834 | Retiree Benefits | OE: 4, 5, 6 | 474,749 | 370,142 | 388,642 | 408,072 |
| 860 | Learning Information Systems | OE: 7, 8, 9, 10, 11 R: 1-4 | 827,076 | 779,810 | 914,814 | 1,009,744 |
| 863 | Mobile Device Initiative | | - | - | - | - |
| 871 | Building & Grounds Operations/Util | OE: 1, 7, 10, 12 | 2,332,040 | 2,531,416 | 2,597,524 | 2,693,070 |
| 872 | Capital Project Plan | OE: 1, 7, 10, 12 | 110,230 | 300,000 | 146,346 | 107,000 |
| 875 | District Copy Center | OE: 6 | 58,881 | 5,866 | 96,379 | 78,807 |
| 877 | Safety Initiatives | OE: 1, 7, 10, 12 | 108,210 | 206,981 | 222,099 | 213,426 |
| 881 | Support Staff In-Service | OE: 10, 11 R: 1-4 | - | - | - | 5,100 |
| | **Total District-wide Programs** | | **$ 19,944,038** | **$ 22,067,634** | **$ 23,770,869** | **$ 25,020,762** |
| | **Total General Fund** | | **$ 57,319,597** | **$ 62,204,197** | **$ 66,833,147** | **$ 70,746,018** |
| **Special Revenue Trust Fund 21** | | | | | | |
| ***District-wide Programs*** | | | | | | |
| 800 | District-wide | | $ 1,067,658 | $ 1,060,931 | $ 998,219 | $ 22,200 |
| 880 | Gifts & Donations | | - | - | - | - |
| | ***Total District-wide Programs*** | | **$ 1,067,658** | **$ 1,060,931** | **$ 998,219** | **$ 22,200** |
| | **Total Special Revenue Trust** | | **$ 1,067,658** | **$ 1,060,931** | **$ 998,219** | **$ 22,200** |
| **Special Education Fund 27** | | | | | | |
| ***Individual Schools*** | | | | | | |
| 110 | Eagle Point Elementary | | - | - | - | - |
| 118 | EPE - Staffing | | 1,944,349 | 2,288,354 | 2,443,074 | 2,433,891 |
| 150 | Windsor Elementary School | | - | - | - | - |
| 158 | WES - Staffing | | 1,269,540 | 1,348,192 | 1,443,608 | 1,627,340 |
| 160 | Yahara Elementary School | | - | - | - | - |
| 168 | YES - Staffing | | 1,038,626 | 1,058,159 | 1,201,511 | 1,357,608 |
| 198 | Harvest - Staffing | | 2,489,428 | 2,931,671 | 2,973,928 | 3,289,574 |
| 200 | DeForest Middle School | | - | - | - | - |
| 208 | DAMS - Staffing | | 1,381,201 | 1,661,130 | 2,112,736 | 2,483,320 |
| 400 | DeForest High School | OE: 10, 11 R: 1-4 | 1,685 | 453 | 1,660 | 1,800 |
| 408 | DAHS - Staffing | | 2,067,418 | 2,268,157 | 2,705,919 | 2,915,926 |
| | ***Total Schools*** | | **$ 10,192,246** | **$ 11,556,115** | **$ 12,882,436** | **$ 14,109,459** |
| ***Central District Programs*** | | | | | | |
| 531 | Pupil Services | OE: 10, 11 R: 1-4 | $ 11,220 | $ 12,480 | $ 20,371 | $ 29,846 |
| | ***Total Programs*** | | ***$ 11,220*** | ***$ 12,480*** | ***$ 20,371*** | ***$ 29,846*** |

## Expenses

| Loc. | Budget Centers | Operational Expectations and Results | 2023-24 Actual | 2024-25 Actual | 2025-26 Unaudited | 2026-27 Budget |
|---|---|---|---|---|---|---|
| **Special Education Fund 27** | | | | | | |
| ***Federal & State Grants*** | | | | | | |
| 738 | IDEA - Flow Thru | OE: 10, 11 R: 1-4 | $ 573,452 | $ 634,833 | $ 448,062 | $ 858,185 |
| 739 | IDEA - Pre-school | OE: 10, 11 R: 1-4 | $ 3,421 | $ 1,964 | $ 1,561 | $ 1,300 |
| | ***Total Grants*** | | ***$ 576,874*** | ***$ 636,797*** | ***$ 449,623*** | ***$ 859,485*** |
| | | | | | | |
| ***District-wide Programs*** | | | | | | |
| 800 | Salary & Benefits | OE: 10, 11 R: 1-4 | $ 379,780 | $ 485,943 | $ 586,797 | $ 530,156 |
| 802 | Summer School | OE: 10, 11 R: 1-4 | $ - | $ - | $ - | $ - |
| 803 | Open Enrollment | OE: 10, 11 R: 1-4 | $ - | $ 13,219 | $ 30,000 | $ 31,500 |
| 814 | Pupil Services Transportation | OE: 10, 11 R: 1-4 | 404,787 | 425,998 | 379,269 | 368,217 |
| 834 | Retirement Benefits | OE: 4 | 160,224 | 162,062 | 147,611 | 154,993 |
| 880 | Gifts & Donations | | - | - | - | - |
| | ***Total District-wide Programs*** | | ***$ 944,791*** | ***$ 1,087,222*** | ***$ 1,143,677*** | ***$ 1,084,866*** |
| | | | | | | |
| | **Total Special Education** | | **$ 11,725,130** | **$ 13,292,615** | **$ 14,496,107** | **$ 16,083,656** |
| **Debt Service Fund 39 (Referendum Approved)** | | | | | | |
| ***District-wide Programs*** | | | | | | |
| 800 | District Debt | | $ 17,250,919 | $ 10,584,608 | $ 10,277,297 | $ 10,284,277 |
| | | | | | | |
| | **Total Debt Fund 39** | | **$ 17,250,919** | **$ 10,584,608** | **$ 10,277,297** | **$ 10,284,277** |
| **Capital Expansion Fund 41** | | | | | | |
| ***District-wide Programs*** | | | | | | |
| 800 | All Schools | OE: 5, 7, 12 | $ 648,748 | $ 1,981,662 | $ 885,329 | $ 1,300,000 |
| | | | | | | |
| | **Total Capital Projects** | | **$ 648,748** | **$ 1,981,662** | **$ 885,329** | **$ 1,300,000** |
| **Capital Projects Trust Fund 46** | | | | | | |
| ***District-wide Programs*** | | | | | | |
| 800 | All Schools | OE: 5, 7, 12 | $ 767,661 | $ - | $ - | $ 1,000,000 |
| | | | | | | |
| | **Total Capital Projects** | | **$ 767,661** | **$ -** | **$ -** | **$ 1,000,000** |
| **Capital Improvement Fund 49** | | | | | | |
| ***District-wide Programs*** | | | | | | |
| 800 | All Schools | OE: 5, 7, 12 | 0 | 0 | 0 | 0 |
| | | | | | | |
| | **Total Capital Impr. Projects** | | **$ -** | **$ -** | **$ -** | **$ -** |

## Expenses

| Loc. | Budget Centers | Operational Expectations and Results | 2023-24 Actual | 2024-25 Actual | 2025-26 Unaudited | 2026-27 Budget |
|---|---|---|---|---|---|---|
| **Food Service Fund 50** | | | | | | |
| ***District-wide Programs*** | | | | | | |
| 118 | EPE - Staffing | | $ 62,916 | $ 74,779 | $ 73,777 | $ 72,903 |
| 158 | WES - Staffing | | 79,648 | 70,445 | 76,133 | 80,159 |
| 168 | YES - Staffing | | 99,452 | 107,526 | 112,999 | 92,533 |
| 198 | HARVEST - Staffing | | 158,329 | 145,742 | 167,923 | 176,448 |
| 208 | DAMS - Staffing | | 96,767 | 109,110 | 113,795 | 127,057 |
| 408 | DAHS - Staffing | | 243,138 | 263,050 | 273,527 | 302,337 |
| 800 | All Schools | OE: 10 | 1,435,948 | 1,505,992 | 1,493,831 | 1,497,165 |
| 834 | Retirement Benefits | OE: 4 | 20,725 | 18,268 | 15,995 | 16,795 |
| | | | | | | |
| | **Total Food Service** | | **$ 2,196,924** | **$ 2,294,912** | **$ 2,327,980** | **$ 2,365,397** |
| **Scholarship Fund 72** | | | | | | |
| ***District-wide Programs*** | | | | | | |
| 800 | All Schools | | $ - | $ - | $ - | $ - |
| | | | | | | |
| | **Total Scholarships** | | **$ -** | **$ -** | **$ -** | **$ -** |
| | | | | | | |
| **OPEB Fund 73 - Retirement Benefits Trust** | | | | | | |
| ***District-wide Programs*** | | | | | | |
| 834 | All Schools | OE: 4 | $ 683,896 | $ 624,011 | $ 690,657 | $ 725,189 |
| | | | | | | |
| | **Total Retirement Benefits Trust** | | **$ 683,896** | **$ 624,011** | **$ 690,657** | **$ 725,189** |
| | | | | | | |
| **Community Service Fund 80** | | | | | | |
| ***District-wide Programs*** | | | | | | |
| 806 | Community Programs Other | OE: 9 | $ 500 | $ - | $ - | $ 122,390 |
| 807 | Performing Arts Center | OE: 9, 12 | $ 61,601 | $ 62,493 | $ 68,793 | $ 85,639 |
| 808 | Recreation Swimming Pool | OE: 9, 12 | $ 191,106 | $ 253,480 | $ 242,050 | $ 255,292 |
| 809 | Recreation Programs Other | OE: 9 | $ 7,290 | $ 1,961 | $ 1,699 | $ 1,752 |
| 834 | Retirement Benefits | OE: 4 | $ 1,636 | $ 1,810 | $ 1,855 | $ 1,948 |
| | **Total Community Service** | | **$ 262,134** | **$ 319,744** | **$ 314,397** | **$ 467,021** |
| | | | | | | |
| **Package & Cooperative Student Events Fund 96** | | | | | | |
| 400 | DeForest High School | | $ 41,766 | $ 42,904 | $ 86,600 | $ - |
| | **Total Student Events** | | **$ 41,766** | **$ 42,904** | **$ 86,600** | **$ -** |
| | | | | | | |
| **Package & Cooperative Hockey Fund 97** | | | | | | |
| 400 | DeForest High School | | $ 62,977 | $ 61,895 | $ 104,295 | $ 107,400 |
| | | | | | | |
| | **Total Hockey Fund** | | **$ 62,977** | **$ 61,895** | **$ 104,295** | **$ 107,400** |

## Expenses by Object

| Source | Description | 2023-24 Actual | 2024-25 Actual | 2025-26 Unaudited | 2026-27 Budget |
|---|---|---|---|---|---|
| **General Fund 10** | | | | | |
| 100 | Salaries | $ 27,033,893 | $ 29,261,394 | $ 31,671,738 | $ 33,086,000 |
| 200 | Employee Benefits | 9,816,693 | 10,602,175 | 11,518,869 | 12,515,995 |
| 300 | Purchased Services | 8,986,804 | 9,975,972 | 11,167,475 | 12,484,086 |
| 400 | Non-Capital Objects | 2,986,075 | 2,287,571 | 2,564,027 | 2,342,919 |
| 500 | Capital Objects | 222,859 | 462,665 | 501,530 | 716,331 |
| 600 | Debt Retirement | 51,367 | 3,765 | - | - |
| 700 | Insurance and Judgments | 597,932 | 715,236 | 757,573 | 836,495 |
| 800 | Transfers | 7,452,768 | 8,712,717 | 8,349,401 | 8,546,692 |
| 900 | Other Objects | 171,206 | 182,703 | 302,535 | 217,501 |
| | **Total General Fund** | **$ 57,319,597** | **$ 62,204,197** | **$ 66,833,147** | **$ 70,746,018** |
| **Special Revenue Trust Fund 21** | | | | | |
| 100 | Salaries | $ 23,592 | $ 17,800 | $ 21,095 | $ - |
| 200 | Employee Benefits | 122 | 1,176 | - | - |
| 300 | Purchased Services | 289,511 | 238,468 | 389,644 | - |
| 400 | Non-Capital Objects | 631,846 | 738,827 | 539,296 | - |
| 500 | Capital Objects | 37,849 | 23,803 | 10,499 | - |
| 600 | Debt Retirement | - | - | - | - |
| 700 | Insurance and Judgments | - | - | - | - |
| 800 | Transfers | 20,854 | 17,538 | 18,753 | 22,200 |
| 900 | Other Objects | 63,884 | 23,318 | 18,933 | - |
| | **Total Special Rev. Fund** | **$ 1,067,658** | **$ 1,060,931** | **$ 998,219** | **$ 22,200** |
| **Special Education Fund 27** | | | | | |
| 100 | Salaries | $ 7,209,427 | $ 8,235,280 | $ 8,911,510 | $ 9,772,616 |
| 200 | Employee Benefits | 3,291,271 | 3,774,804 | 4,151,337 | 4,562,583 |
| 300 | Purchased Services | 1,170,567 | 1,236,478 | 1,380,870 | 1,634,762 |
| 400 | Non-Capital Objects | 45,631 | 40,247 | 45,945 | 57,196 |
| 500 | Capital Objects | 667 | - | 499 | 47,500 |
| 600 | Debt Retirement | - | - | - | - |
| 700 | Insurance and Judgments | - | - | - | - |
| 800 | Transfers | 7,568 | 5,805 | 5,946 | 8,999 |
| 900 | Other Objects | - | - | - | - |
| | **Total Special Ed Fund** | **$ 11,725,130** | **$ 13,292,615** | **$ 14,496,107** | **$ 16,083,656** |
| **Debt Service Fund 39 (Referendum Approved)** | | | | | |
| 600 | Debt Retirement | $ 17,250,919 | $ 10,584,608 | $ 10,277,297 | $ 10,284,277 |
| 900 | Other Objects | - | - | - | - |
| | **Total Debt Fund 39** | **$ 17,250,919** | **$ 10,584,608** | **$ 10,277,297** | **$ 10,284,277** |
| **Capital Expansion Fund 41** | | | | | |
| 300 | Purchased Services | $ 648,748 | $ 1,981,662 | $ 885,329 | $ 1,300,000 |
| 400 | Non-Capital Objects | - | - | - | - |
| 500 | Capital Objects | - | - | - | - |
| | **Total Capital Expansion Fund** | **$ 648,748** | **$ 1,981,662** | **$ 885,329** | **$ 1,300,000** |

## Expenses by Object

| Source | Description | 2023-24 Actual | 2024-25 Actual | 2025-26 Unaudited | 2026-27 Budget |
|---|---|---|---|---|---|
| **Capital Projects Trust Fund 46** | | | | | |
| 300 | Purchased Services | $ 677,581 | $ - | $ - | $ 1,000,000 |
| 500 | Capital Objects | 90,080 | - | - | - |
| | **Total Capital Projects Trust Fund** | **$ 767,661** | **$ -** | **$ -** | **$ 1,000,000** |
| **Capital Improvement Fund 49** | | | | | |
| 100 | Salaries | $ - | $ - | $ - | $ - |
| 200 | Employee Benefits | - | - | - | - |
| 300 | Purchased Services | - | - | - | - |
| 400 | Non-Capital Objects | - | - | - | - |
| 500 | Capital Objects | - | - | - | - |
| 700 | Insurance and Judgments | - | - | - | - |
| 800 | Transfers | - | - | - | - |
| 900 | Other Objects | - | - | - | - |
| | **Total Capital Improvement Projects** | **$ -** | **$ -** | **$ -** | **$ -** |
| **Food Service Fund 50** | | | | | |
| 100 | Salaries | $ 666,777 | $ 710,874 | $ 726,121 | $ 762,024 |
| 200 | Employee Benefits | 363,042 | 360,555 | 400,749 | 380,983 |
| 300 | Purchased Services | 64,867 | 81,784 | 61,188 | 69,750 |
| 400 | Non-Capital Objects | 1,094,435 | 1,137,556 | 1,137,025 | 1,148,850 |
| 500 | Capital Objects | 7,161 | - | - | 3,050 |
| 900 | Other Objects | 642 | 4,142 | 2,897 | 740 |
| | **Total Food Service Fund** | **$ 2,196,924** | **$ 2,294,912** | **$ 2,327,980** | **$ 2,365,397** |
| **OPEB Fund 73 - Retirement Benefits Trust** | | | | | |
| 900 | Other Objects | $ 683,896 | $ 624,011 | $ 690,657 | $ 725,189 |
| | **Total Retirements Benefits Trust** | **$ 683,896** | **$ 624,011** | **$ 690,657** | **$ 725,189** |
| **Community Service Fund 80** | | | | | |
| 100 | Salaries | $ 206,558 | $ 258,530 | $ 235,466 | $ 349,268 |
| 200 | Employee Benefits | 35,002 | 37,878 | 57,938 | 93,890 |
| 300 | Purchased Services | 15,211 | 16,714 | 17,805 | 20,093 |
| 400 | Non-Capital Objects | 3,848 | 5,081 | 2,218 | 2,800 |
| 500 | Capital Objects | - | - | - | - |
| 900 | Other Objects | 1,515 | 1,541 | 970 | 970 |
| | **Total Community Service Fund** | **$ 262,134** | **$ 319,744** | **$ 314,397** | **$ 467,021** |

## Expenses by Object

| Source | Description | 2023-24 Actual | 2024-25 Actual | 2025-26 Unaudited | 2026-27 Budget |
|---|---|---|---|---|---|
| **Package & Cooperative Student Events Fund 96** | | | | | |
| 100 | Salaries | $ 5,315 | $ 10,070 | $ 5,950 | $ - |
| 200 | Employee Benefits | 665 | 1,114 | 729 | - |
| 300 | Purchased Services | 9,749 | 12,928 | 10,775 | - |
| 400 | Non-Capital Objects | 714 | 2,383 | 27,028 | - |
| 500 | Capital Objects | - | - | - | - |
| 800 | Transfers | 6,837 | 853 | 17,418 | - |
| 900 | Other Objects | 18,485 | 15,556 | 24,700 | - |
| | **Total Student Events** | **$ 41,766** | **$ 42,904** | **$ 86,600** | **$ -** |
| | | | | | |
| **Package & Cooperative Hockey Fund 97** | | | | | |
| 100 | Salaries | $ 12,324 | $ 12,142 | $ 19,166 | $ 19,999 |
| 200 | Employee Benefits | 1,001 | 978 | 1,757 | 1,906 |
| 300 | Purchased Services | 40,305 | 45,836 | 80,673 | 82,695 |
| 400 | Non-Capital Objects | 8,046 | 1,950 | 2,405 | 2,500 |
| 500 | Capital Objects | - | - | - | - |
| 900 | Other Objects | 1,300 | 990 | 295 | 300 |
| | **Total Hockey Fund** | **$ 62,977** | **$ 61,895** | **$ 104,295** | **$ 107,400** |

# Appendix

## Student Enrollment Trends

Annual monitoring of student enrollment patterns remains a critical priority for the DeForest Area School District amid ongoing community expansion. Updated yearly forecasts allow administration to systematically assess facility capacity, maintain targeted class sizes, and track emerging residential developments. Detailed breakdowns in the subsequent sections outline historical headcounts, building-level distributions, MDRoffers demographic projections, and summer program enrollment. To support long-range planning, DASD is updating the MDRoffers study and initiating an updated enrollment study through the UW Applied Population Laboratory during the 2026–27 school year.

### DASD - September 19, 2026 Third Friday Head Count and Enrollment History

| 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 |
| Diff | -70 | 140 | 113 | 16 | 95 | 31 | 101 | | |

| | | | | | | | | Grade Progression 2027-28 | Grade Progression 2028-29 |
|---|---|---|---|---|---|---|---|---|---|
| EC/4K | 308 | 292 | 312 | 294 | 297 | 284 | 292 | 292 | 292 |
| Elementary | 1467 | 1239 | 1257 | 1221 | 1244 | 1216 | 1199 | 1189 | 1178 |
| Intermediate | | 872 | 911 | 947 | 965 | 965 | 981 | 981 | 937 |
| Middle | 1089 | 551 | 558 | 568 | 601 | 639 | 693 | 653 | 653 |
| High | 1014 | 1064 | 1093 | 1117 | 1135 | 1169 | 1209 | 1248 | 1312 |
| Totals | 3878 | 4018 | 4131 | 4147 | 4242 | 4273 | 4374 | 4363 | 4372 |

## September 19, 2026 Head Count by DASD Building and Grade Level

| | DeForest Area School District 9/19/2026 Pupil Count | | | | | | | Full-Time-Equivalent-Conversion for Revenue Limit | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Total Attendance Count (Pre-Resident & Non-Resident Adjustments) | | | | | | | Open Enrolled-In | Open Enrolled-Out | FTE after EC and 4K proration |
| School | DAHS | DAMS | EPES | Early Learning | IS | WES | YES | Lowers FTE | Increases FTE | |
| **EC** | | | | 17 | | | | 0 | 0 | 8.5 |
| **4K** | | | | 275 | | | | 36 | 15 | 152.4 |
| **K** | | | 83 | | | 123 | 77 | 19 | 10 | 274 |
| **1** | | | 99 | | | 128 | 80 | 11 | 16 | 312 |
| **2** | | | 88 | | | 135 | 82 | 12 | 15 | 308 |
| **3** | | | 91 | | | 122 | 91 | 17 | 16 | 303 |
| **4** | | | | | 328 | | | 16 | 17 | 329 |
| **5** | | | | | 349 | | | 15 | 18 | 352 |
| **6** | | | | | 304 | | | 8 | 16 | 312 |
| **7** | | 349 | | | | | | 13 | 18 | 354 |
| **8** | | 344 | | | | | | 8 | 14 | 350 |
| **9** | 307 | | | | | | | 13 | 18 | 312 |
| **10** | 312 | | | | | | | 16 | 19 | 315 |
| **11** | 285 | | | | | | | 21 | 12 | 276 |
| **12** | 305 | | | | | | | 15 | 27 | 317 |
| **Totals** | **1209** | **693** | **361** | **292** | **981** | **508** | **330** | **220** | **231** | **4275** |

## MDROFFERS 2025 Enrollment / Facility Projections*

| School (grades served) | March 2025 DASD 5K-12 Total Enrollment [1] | MDRoffers 5K-12 DASD Total Enrollment Projections [2 3] | | | | Projected Total Enrollment Change, 2025-2040 | Functional Building Capacity [4] |
|---|---|---|---|---|---|---|---|
| | | 2027-28 | 2030-31 | 2035-36 | 2040-41 | | |
| Eagle Point Elementary (5K-3) | 390 | 398 | 407 | 443 | 471 | +81 | 479 |
| Windsor Elementary (5K-3) | 517 | 557 | 596 | 645 | 677 | +160 | 626 |
| Yahara Elementary (5K-3) | 335 | 344 | 360 | 384 | 419 | +84 | 418 |
| **Total Grade 5K-3 Enrollment** | **1,242** | **1,299** | **1,363** | **1,472** | **1,567** | **+325** | **1,523** |
| Harvest Intermediate (4-6) | 971 | 974 | 1,027 | 1,115 | 1,195 | +224 | 1,200 |
| DeForest Area Middle (7-8) | 604 | 671 | 689 | 755 | 809 | +205 | 800 |
| DeForest Area High (9-12) | 1,144 | 1,262 | 1,375 | 1,446 | 1,568 | +424 | 1,500 |
| **Totals** | **3,961** | **4,207** | **4,455** | **4,789** | **5,140** | **+1,179** | **5,023** |

*Projections do NOT include 4K or EC students.

## 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 |

# Staffing

| Staffing | | | | | |
|---|---|---|---|---|---|
| 2026-27 Building / Location | Certified Staff (FTE) | District Hourly Support (FTE) | Administrators (FTE) | Supervisors, Specialists, Deans (FTE) | TOTAL (FTE) |
| DeForest High School | 96.75 | 46.88 | 4.00 | 2.00 | 149.63 |
| DeForest Middle School | 61.80 | 32.47 | 2.00 | 1.00 | 97.27 |
| Harvest Intermediate School | 85.50 | 37.88 | 3.00 | 0.00 | 126.38 |
| Eagle Point Elementary | 43.90 | 25.94 | 1.00 | 1.00 | 71.84 |
| Windsor Elementary | 44.10 | 26.25 | 2.00 | 0.00 | 72.35 |
| Yahara Elementary | 32.50 | 20.41 | 1.00 | 1.00 | 54.91 |
| District | 3.00 | 9.00 | 0.00 | 4.00 | 16.00 |
| Buildings and Grounds | 0.00 | 6.00 | 0.00 | 2.00 | 8.00 |
| District Office | 1.10 | 10.94 | 10.00 | 6.00 | 28.04 |
| ***Total FTE*** | ***368.65*** | ***215.75*** | ***23.00*** | ***17.00*** | ***624.40*** |
| Full time equivalency (FTE) calculated for hourly employees using 8 hours per day as 1 FTE | | | | | |
| As of 9-16-26 | | | | | |

# Long-range Financial Forecast

Baird Budget Forecast Model:

## 1316 - Deforest Area

**10-26-2026 Budget Update** — **Current Model Scenario**

| | Historical | Current Year | Budget Year | 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 |

# Athletic Funding Update

The July 2026 Budget Draft document outlined athletic funding through General Fund (Fund 10) allocations and team-specific accounts (Fund 21) for 2025-26. Net General Fund operational commitments for secondary athletics were estimated at $891,144, reflecting $1,040,646 in total expenditures balanced by $149,502 generated through event admissions, passes, and activity fees. Concurrently, targeted fundraising and community donations within Fund 21 provided $334,797 for equipment, apparel, transportation, and special events. Projections for 2026-27 place Fund 10 athletic operational expenses at approximately $1,081,391.

Expanding on the financial information presented in the preliminary July report, we now have finalized information related to the facility expenditures that are directly tied to district athletic operations.  The following are those expenditures for 2025-26 and estimates for 2026-27:

| **2025-26** | | | |
|---|---|---|---|
| GFL | Dumpster | Field House | $1,000.00 |
| Village of DeForest | Ath. Field Painting | | $429.60 |
| Reinder's Turf | Field Chalk, Mound Clay, Turface MVP | | $2,468.70 |
| Badger Spray | Yearly painter PM | | $200.00 |

| | | | |
|---|---|---|---|
| H&B Specialized Products | PM's and Repairs on Hoops/Backboard Cables | | $3,578.50 |
| Sherwin-Williams | Field Paint | | $1,000.00 |
| Carrico Aquatics | Pool Certification DH and CH | | $700.00 |
| SaltCo | Softner Salt and Equipment rental | | $2,700.00 |
| Holbrook Tennis Court Services | Repairs/Sealant/Point | Tennis Court | $25,600.00 |
| | | | $37,676.80 |
| | | | |
| **2026-27 Estimated** | | | |
| Century Fence Co. | Baseball Fence Extensions Project | HS | $50,110.00 |
| Village of DeFo | Field Marking Paint | | $1,166.00 |
| Stalker Floors | Field House floors | | $60,000.00 |
| Premier Bleacher Repairs | Bleachers | | $3,650.00 |
| Bound - Sports | Facilities Scheduler 1/2 | | $2,624.75 |
| Sherwin-Williams | Field Paint | | $2,800.00 |
| SaltCo | Softner Salt and Equipment rental | | $2,914.00 |
| Carrico Aquatics | | | $TBD |
| H&B Specialized Products | PM's and Repairs | | $TBD |
| TBD | Turf 1/2 | | $TBD |
| | | | $123,264.75 |