



Mission Statement

The mission of the DeForest Area School District is to provide an excellent education by engaging, challenging, and inspiring all students to pursue their full potential.

Vision Statement

The DeForest Area School District is committed to a culture that honors knowledge, respects individuals, demands excellence, fosters life-long learning, and supports relationships that strengthen individuals, families and community.

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Annual Meeting 2012-13

Budget Hearing

July 23, 2012

Board of Education

Jan Berg, President

Steve Tenpas, Vice President

Mike Hirsch, Treasurer

Kate Lund, Clerk

Sue Paulson

Marty Palus

Dan Choi

DeAnna Giovanni

Christopher McFarlin

District Administration

Superintendent

Dr. Jon Bales

Director of Business & Auxiliary Services

Diane Pertzborn

Director of Instruction

Sue Wilson

Director of Administrative Services

Ann Higgins

Director of Pupil Services

David Perrodin

Director of Human Resources

Vickie Adkins

District Profile

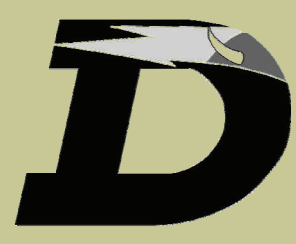
Our schools enjoy a long community tradition of scholarship and high achievement both in and outside of the classroom. We are committed to maintaining our reputation as an excellent school system and continually enhancing programs for every student..

DASD is served by a nine-member Board of Education - DeForest (3 representatives); Windsor (3 representatives); Leeds/Vienna (1 representative); Burke (1 representative); at-large (1 representative). Meetings are held on the second and fourth Monday of each month.

The Board of Education emphasizes a commitment to stakeholder input and maintaining focus on the ultimate purpose of schooling -- student achievement.

The District serves 3,460 students.

DEFOREST AREA SCHOOL DISTRICT



PBIS

Positive Behavior Interventions and Supports

PBIS is a systematic approach to teaching behavioral expectations throughout an entire school, including the classroom, hallways, restrooms, offices, cafeteria and the playground. All schools will celebrate the "kick off" of PBIS at the beginning of this school year. Banners, signage and shirts will include the district's PBIS slogan: Responsible, Respectful & Safe.



GED Option 2
DAHS received DPI approval for implementing an alternative program, GED Option 2, in November 2010. The program combines courses from the regular high school curriculum offerings with a series of tests in the GED battery. This a viable option for students who have not been successful in the traditional setting.

District Facilities

District Administrative Center

520 E. Holum Street
DeForest, WI 53532

Board of Education, administration, business services, instruction and learning, special education, technology, human resources, professional development, and maintenance and operations.



Holum Education Center

Early Childhood special education services and 4K instruction.



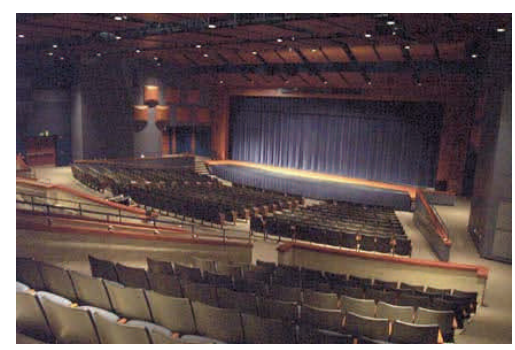
DeForest Area High School

Principal : Machell Schwarz
815 Jefferson Street
DeForest, WI 53532



Grades 9-12
Enrollment: 981
Building opened in 1969;
most recent addition and remodeling project completed in June 2003

Performing Arts Center and Indoor Pool



Budget Hearing

DeForest Area Middle School

Principal, Paul Herrick
404 Yorktown Road
DeForest, WI 53532



Grades 5/6 Intermediate Level
7/8 Upper Middle Level
Enrollment: 1,015
Building opened in April 1988;
most recent addition and
remodeling project completed
in June 2003

Eagle Point Elementary

Principal, Ann Schoenberger
201 N. Cleveland Street
DeForest, WI 53532



Grades Kindergarten-4
Enrollment: 279
Building opened in 1954;
renovated in 1993 and 1997

Morrisonville Elementary

Principal, Mike Weisensel
4649 Willow Street
Morrisonville, WI 53571



Grades 1- 4
Kindergarten attends
Yahara Elementary
Enrollment: 38
Building opened in 1918;
renovated in 1984

DEFOREST AREA SCHOOL DISTRICT



Professional Learning Communities

Focus on Learning

- focus on high levels of learning for all students based on DASD Ends and the Wisconsin Model Academic Standards
- clarity in what we want students to know
- common assessments that align with the curriculum to determine if students have learned the priority knowledge and skills identified by the community
- system of interventions at each school/level to respond when students do not learn and for students who need enrichment.

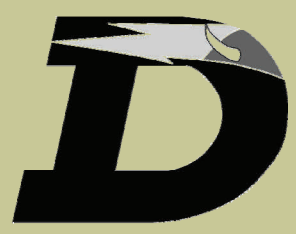
Collaborative Culture

- high-performing teams and commitment to continuous improvement
- teams work interdependently to create and implement learner outcomes, pacing and sequencing guides, and common grading practices and assessments

Results Orientation

- continually assess results of state, district, school, and grade level assessments
- analyze data and develop measurable goals
- review and analyze data from common assessments

**DEFOREST AREA
SCHOOL DISTRICT**



Get Together for Kids (GT4K) is a community-based preschool program for 4-year old children residing within the DeForest Area School District. Children are enrolled in the DASD GT4K program, but taught in a local community preschool/childcare location by qualified licensed teachers.

Children participate in a developmentally appropriate program that provides rich learning experiences through play and active, hands-on exploration of the environment. Children gain skills in several areas of development including: social-emotional, cognitive, motor, language/communication, creative expression, early literacy, and self-help skills. The GT4K program includes a strong focus on parent-school communication with regular family outreach workshops, activities and opportunities.

The program is tuition-free. 2011-12 was the first year of the program; enrollment: 240

Windsor Elementary School

Principal, Roy Bernards
4352 Windsor Road
Windsor, WI 53598

Grades Kindergarten-4
Enrollment: 495

Building opened in 1912;
renovated in 1954, 1974,
1991, 1993 and 1997



Yahara Elementary

Principal, Mike Weisensel
234 N. Lexington Parkway
DeForest, WI 53532

Grades Kindergarten-4
Enrollment: 419

Building opened in 1992



4K—Get Together for Kids



4K Partners

A Growing Place

Country Creek Learning Center

Dane County Head Start

DeForest Wishing Well

Gingerbread House Preschool

Windsor Wishing Well

**DeForest Area School District
BUDGET HEARING AND ANNUAL MEETING AGENDA**

**DeForest Area Public Library, Community Room, 203 Library Street, DeForest, WI 53532
Monday, July 23, 2012 – 7:00 pm**

Meeting Called to Order: Jan Berg, Board of Education President

- A. Introductory Comments: Jan Berg
 - 1. Introduction of Board of Education Members
 - 2. Introduction of District Administrator

- B. District Administrator: Jon Bales
 - 1. Introduction of Administrative Staff
 - 2. Introduction of Legal Counsel/Parliamentarian

Election of Chairperson

Financial Report: Diane Pertzborn, Director of Business & Auxiliary Services

New Business:

- A. Budget Hearing and Adoption of Proposed 2012-13 Tax Levy
- B. Authorize 2012-2013 Salaries of Board of Education Members
- C. Authorize the payment of actual and necessary expenses of Board of Education members when traveling in performance of duties.
- D. Authorize the DeForest Area School District to make payment for student accident insurance.
- E. Authorize the sale and/or disposal of surplus school personal property, if determined appropriate by the Board of Education.

Date of Next Annual Meeting

Authorize the Board of Education to determine the date and hour of the 2012 annual meeting. No annual meeting may be held before May 15 or after October 31. Section 120.08(1), Wisconsin Statutes.

VI. Adjournment

If you need an interpreter, materials in alternate formats or other accommodations to access this meeting, please contact the DeForest Area School District at 842-6500. Please do so one week before the meeting so that arrangements can be made in a timely fashion.

*Notice: Board of Education members will be in attendance at the annual meeting. However, no Board meeting shall be convened and no official Board action will be taken.

**Annual meeting agenda published in the DeForest Times-Tribune: 07/12/12 & 07/19/12



SCHOOL DISTRICT BUDGET AND ACCOUNTING

Budget Reporting

Accounts used in school district budgeting and financial reporting are designated by the Department of Public Instruction. A uniform accounting system is important for the facilitation of reporting, auditing, data processing, inter-district comparisons, and financial accounting for cooperative programs. A complete list of allowable account codes and account code explanations are available for review on the website at: http://dpi.state.wi.us/sfs/pdf/wufar_final.pdf.

Fund Accounting

Financial administration requires that each transaction be identified for administrative and accounting purposes. The first identification is by fund which is an independent fiscal and accounting entity, requiring its own set of books, in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives. Each fund must be so accounted for that the identity of its resources and obligations and its revenues and expenditures is continually maintained.

All funds used by Wisconsin school districts must be classified into one of nine fund types. The major fund types are the General Fund, Special Projects Fund, Debt Service Fund, Capital Projects Fund, Food Service Fund, Agency (Pupil Activity) Fund, Fiduciary Fund, Community Service Fund, and Package and Cooperative Program Fund.

Basis of Accounting

The basis of accounting refers to the point in time when revenues, expenditures or expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. In other words, the basis of accounting determines the timing with which the accounting system recognizes transactions.

Governmental funds, expendable trust funds, and agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available (susceptible to accrual). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. State general and categorical aids, federal impact aid, and other entitlements are recognized as revenue at the time for receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven programs currently reimbursable are recognized as revenue when the qualifying expenditures have been incurred.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Employee services and payroll-related costs (employee health, life, disability insurance, FICA, Medicare, Wisconsin Retirement System contributions, annuities) other than compensated absences, termination, and other post-employment benefits are recognized in the fiscal period when incurred.

The following tables provide actual audited results for 2010-11 school year, revised budget for 2011-12, and proposed budget for 2012-13. Actual revenue and expenditures for 2011-12 will be provided after closing entries and the audit is complete (anticipate August 20, 2012). The budget reported for 2012-13 was reviewed and approved for publication by the Board of Education on July 09, 2012. The detail of the budget can be viewed at the District Administrative Center by contacting the Director of Business Services.



2011-2012 BUDGET DEVELOPMENT PROCESS & GUIDING PRINCIPLES

The budgeting process begins early in the previous fiscal year by first examining enrollment projections and student needs. Enrollment determines two important factors in budget estimates: staffing and revenue projections. During the months of January and February, we finalize allocations to each of the budget centers so that buildings and departments can develop the financial framework for achieving their goals. Individual budgets are compiled and submitted to the Board of Education for approval.

The proposed budget was approved for publication by the Board of Education on July 09, 2012. This budget was developed under the guiding principles as outlined in the policies of the DeForest Area School District. These policies are available for review on the District's website at <http://www.deforest.k12.wi.us/polgov/>.

A brief summary and identification of related policies and guidelines appears below:

Budget Development Principles (BOE Policy Driven Administrative Practices)

Act in alignment with END Statements (EL 1; END 3; END 4; EL 6)

Address sustainability: both financial and programmatic (EL8; EL 6)

Utilize attrition and realignment in staff reductions rather than layoffs (END 3; EL 6)

Staff in alignment with enrollment (EL 8)

Maintain graduated class size ratios to extent possible (K-2 < 3-4 < 5-6 < 7-8 < 9-12) (EL 6)

Focus on core and primary section instruction over non-core functions (END 3)

Implement program delivery efficiencies vs. program elimination (EL 6)

Assess program elimination where multiple data sources support (EL 6)

Freeze non-instructional budget centers before instructional (END 3; EL 6; EL 7; EL 8)

Reduce where trends/data warrant in large budget centers (e.g. deferred capital) (EL 8)

Engage in good faith participatory decision making practices (EL 3; EL 6; EL 5)



DEFOREST AREA SCHOOL DISTRICT 2012-13 PROPOSED BUDGET

Fund 10 General Fund

The general fund is used to account for all financial transactions relating to current operations, except for those required to be accounted for in other funds.

GENERAL FUND	Audited 2010-2011	Revised Budget 2011-2012	Proposed Budget 2012-2013
Beginning Fund Balance	14,914,766.75	15,436,912.58	15,436,912.58
Ending Fund Balance	15,436,912.58	15,436,912.58	15,436,912.58
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	3,825.53	2,000.00	2,000.00
Local Sources (Source 200)	17,598,717.53	18,175,704.00	17,374,945.00
Inter-district Payments (Source 300 + 400)	486,923.61	599,753.00	635,980.00
Intermediate Sources (Source 500)	0.00	0.00	0.00
State Sources (Source 600)	15,810,455.00	14,145,784.00	15,842,989.00
Federal Sources (Source 700)	756,086.34	1,649,295.00	615,921.00
All Other Sources (Source 800 + 900)	93,849.18	42,711.00	64,716.00
TOTAL REVENUES & OTHER FINANCING SOURCES	34,749,857.19	34,615,247.00	34,536,551.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	16,642,839.86	16,537,939.00	16,740,233.00
Support Services (Function 200 000)	13,620,786.03	14,020,431.00	13,712,869.00
Non-Program Transactions (Function 400 000)	3,964,085.47	4,056,877.00	4,083,449.00
TOTAL EXPENDITURES & OTHER FINANCING USES	34,227,711.36	34,615,247.00	34,536,551.00

Special Projects Funds

Special projects funds reported below include combined budgets for both the Gift Fund and Special Education Fund.

Fund 21 Special Revenue Trust Fund

This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

Fund 27 Special Education Fund

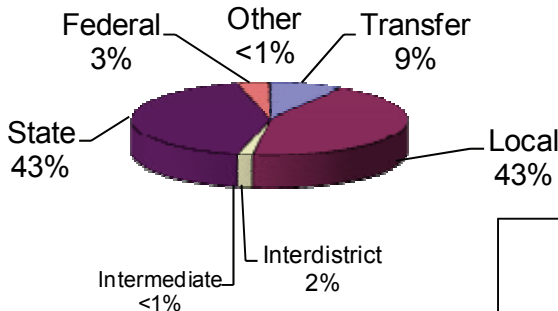
This fund is used to account for special education and related services funded wholly or in part with state or federal special education aid or charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. No fund balance or deficit can exist in this fund.

SPECIAL PROJECTS FUND	Audited 2010-2011	Revised Budget 2011-2012	Proposed Budget 2012-2013
Beginning Fund Balance	289,979.84	293,874.72	38,270.72
Ending Fund Balance	293,874.72	38,270.72	38,270.72
REVENUES & OTHER FINANCING SOURCES	5,904,055.08	5,880,087.00	5,595,597.00
EXPENDITURES & OTHER FINANCING USES	5,900,160.20	6,135,691.00	5,595,597.00



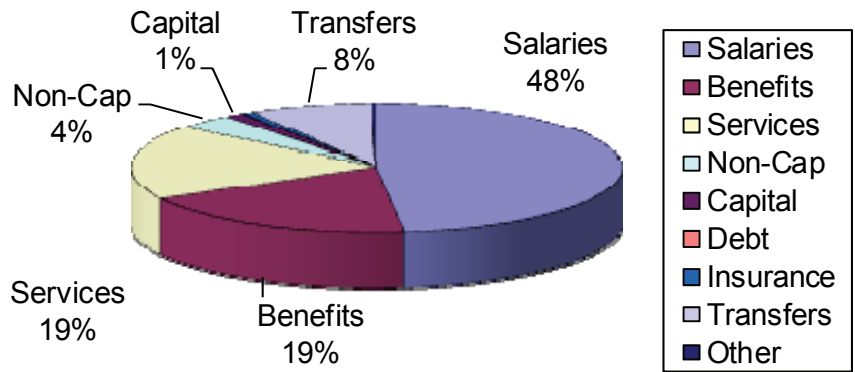
DISTRIBUTION OF PROPOSED BUDGET—REVENUE & EXPENDITURES

2012-13 REVENUE - FUNDS 10 & 27



The percentage of anticipated revenue from local sources and state sources is equal at 43%

2012-13 EXPENDITURES - FUNDS 10 & 27



To determine the actual distribution of expenditures over major objects, include a portion of transfers as salaries and benefits.

ENROLLMENT (FTE-full time equivalency)

Enrollment increases in 2011-12 due to the adoption of the 4K program. Class sizes graduating from the high school exceeded incoming kindergarten students during 2007-2011. Kindergarten enrollment 2012 is anticipated to be approximately 250 students for the third year which will reverse the trend of declining enrollment over the next few years.

Grade	2007-08	2008-09	2009-10	2010-11	2011-2012
Other	21	23	24	22	15
4K	0	0	0	0	129
K	250	218	223	252	251
1	252	260	230	215	256
2	250	252	252	238	220
3	226	261	252	260	244
4	253	226	253	250	258
5	246	254	225	250	250
6	231	251	258	228	253
7	228	231	258	261	230
8	248	222	225	259	258
9	256	259	227	233	259
10	272	255	255	235	234
11	260	270	251	256	235
12	245	252	277	256	257
Year Totals	3,238	3,234	3,210	3,215	3,349
		-0.12%	-0.74%	0.16%	4.17%



DEFOREST AREA SCHOOL DISTRICT 2012-13 PROPOSED BUDGET

Debt Service Funds

These funds are used for recording transactions related to repayment of the following general obligation debt: promissory notes (issued per statute 67.12(12)) and bonds. Debt tax levies must be recorded in these funds. The resources in these funds may not be used for any other purpose as long as a related debt remains. Fund 38 is required to be used to report transactions pertaining to non-referendum debt authorized after August 12, 1993.

The outstanding debt at the beginning of 2011-12 was \$22,600,000. Outstanding debt at year end is \$19,695,000. Final payment on current debt is anticipated to be made in April 2020. A reduction in the debt service tax levy of \$647,500 occurs in 2012. An opportunity for refinancing debt existed in December 2011 when bonds became callable which resulted in savings on future debt interest costs.

Fund 38 Non-Referendum Debt Service Fund

This fund is used to account for transactions for the repayment of debt issues that were either not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund. Sections 67.05(6a)(b) and 67.12(12)(e)(2g) of the Wisconsin Statutes provides authority for school districts to borrow up to \$1,000,000 without elector approval. The specific limit for each school district is the lesser of \$1,000,000 or a calculated amount which uses statewide value and membership data. The district's limit is cumulative and applies to both bonds and promissory notes. Therefore, at any given time the total debt issued by the district under this provision cannot exceed their calculated authority. If, for example, a district's authority is \$1,000,000, and they have already issued debt of \$900,000 they would only have authority available of \$100,000. However, every principal payment made on the \$900,000 borrowing would increase their available authority limit. The current principal balance in Non-Referendum debt is \$240,000; final payment will be made in April 2012.

Fund 39 Referendum Approved Debt Service Funds

This fund is used to account for transactions for the repayment of debt issues that were either authorized by school board resolution before August 12, 1993, or approved by referendum. If the district uses funds other than Fund 39, the district must combine and report these funds as Fund 39. A fund balance may exist in this fund.

DEBT SERVICE FUND	Audited 2010-2011	Revised Budget 2011-2012	Proposed Budget 2012-2013
Beginning Fund Balance	851,471.59	587,563.90	411,440.90
Ending Fund Balance	587,563.90	411,440.90	370,235.90
REVENUES & OTHER FINANCING SOURCES	3,459,169.81	3,530,000.00	2,882,500.00
EXPENDITURES & OTHER FINANCING USES	3,723,077.50	3,706,123.00	2,923,705.00

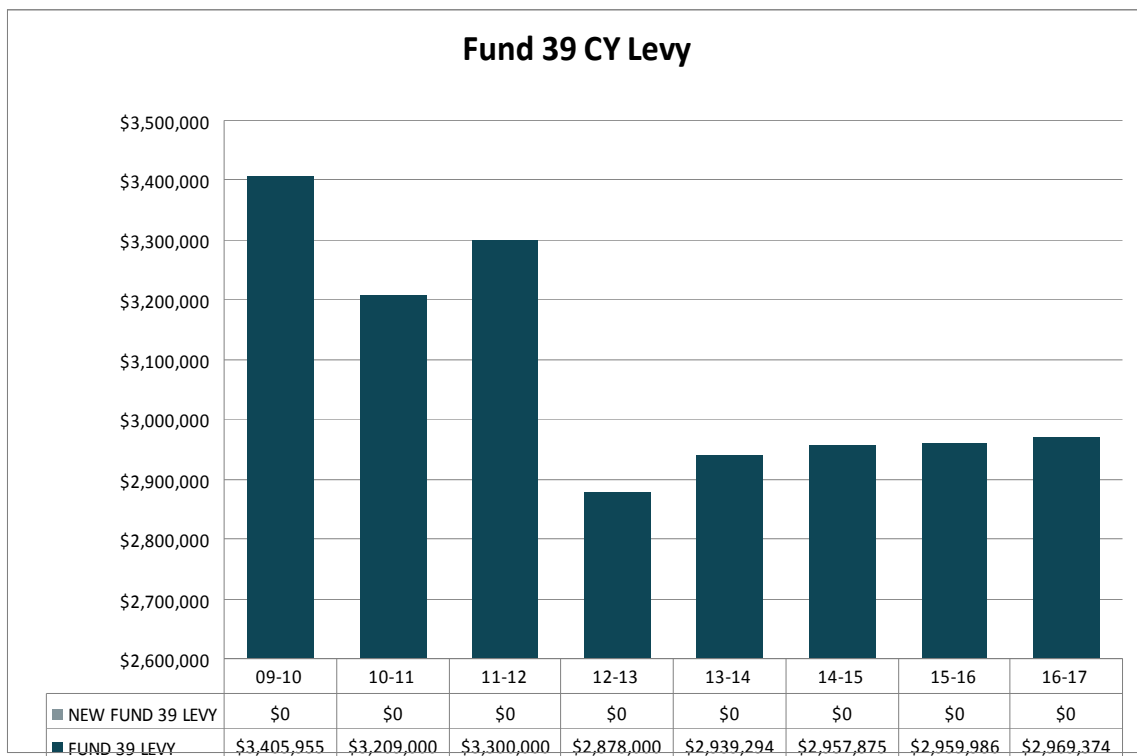


DEFOREST AREA SCHOOL DISTRICT 2012-13 PROPOSED BUDGET

Debt of the District is secured by an irrevocable tax levy adopted by the Board of Education at the time of issuance. During 2011-12, the District refinanced a portion of referendum debt.

As a component of this process, Standard & Poors reaffirmed the District's AA+ bond rating. This rating reflects the District's stable economy with direct access to the more diverse Madison area, strong income levels as measured by median household income, stable historical enrollment levels, strong financial operations paired with good financial management practices, and moderate overall debt.

DEBT SCHEDULE			Balance as of
Description of Issue	Payoff Date	Fund	6/30/2012
\$2,000,000 GO Notes July 3, 2002	4/1/2012	38	\$0.00
\$8,690,000 GO Refunding 3/15/2004/2012	4/1/2020	39	\$8,175,000.00
\$6,000,000 GO Refunding 9/01/2002	Refunded Jan 2012	39	\$0.00
\$9,285,000 GO Refunding 10/15/2003	4/1/2017	39	\$7,240,000.00
\$3,455,000 GO Refunding 4/01/2009	4/1/2012	39	\$0.00
\$4,305,000 GO Refunding Bonds 1/11/12	4/1/2017	39	\$4,280,000.00
			\$19,695,000.00



DEFOREST AREA SCHOOL DISTRICT 2012-13 PROPOSED BUDGET

Fund 41 Capital Expansion Fund

Capital Expansion Funds are *included* in the calculation of the District's revenue limit. State statute restricts the use of this fund for capital expenditures related to buildings and sites. Equipment cannot be acquired through the use of this Fund. The Department of Instruction defines "capital expenditures related to buildings and sites" as being expenditures for acquiring and remodeling buildings and sites, and maintenance or repair expenditures that extend or enhance the service life of buildings and building components, sites and site components. The Board of education approved the use of capital expansion funds for the purpose of replacing the high school bleachers and constructing a storage facility.

CAPITAL PROJECTS FUND	Audited 2010-2011	Revised Budget 2011-2012	Proposed Budget 2012-2013
Beginning Fund Balance	100,284.33	852,050.05	199,661.05
Ending Fund Balance	852,050.05	199,661.05	250,161.05
REVENUES & OTHER FINANCING SOURCES	751,765.72	217,807.00	350,500.00
EXPENDITURES & OTHER FINANCING USES	0.00	870,196.00	300,000.00

Fund 50 Food Service Fund

All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the Food Service Fund. Any food service fund deficit, resulting from student food services, must be eliminated by an operating transfer from the General Fund. In order to comply with federal requirements of the Healthy Hunger-Free Act, the District has increased school lunch prices for 2012-13 by \$0.10.

FOOD SERVICE FUND	Audited 2010-2011	Revised Budget 2011-2012	Proposed Budget 2012-2013
Beginning Fund Balance	309,252.87	382,781.51	361,006.51
Ending Fund Balance	382,781.51	361,006.51	362,118.51
REVENUES & OTHER FINANCING SOURCES	1,490,684.96	1,490,825.00	1,535,250.00
EXPENDITURES & OTHER FINANCING USES	1,417,156.32	1,512,600.00	1,534,138.00

Fund 80 Community Service Fund

This fund is used to account for activities such as adult education, community recreation programs and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. The district may adopt a separate tax levy for this Fund. Statute 120.13(19) permits a school board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes. The school board may establish and collect fees to cover all or part of the costs of such programs and services.

COMMUNITY SERVICE FUND	Audited 2010-2011	Revised Budget 2011-2012	Proposed Budget 2012-2013
Beginning Fund Balance	82,316.73	88,669.78	77,169.78
Ending Fund Balance	88,669.78	77,169.78	77,169.78
REVENUES & OTHER FINANCING SOURCES	47,525.52	36,500.00	83,100.00
EXPENDITURES & OTHER FINANCING USES	41,172.47	48,000.00	83,100.00



DEFOREST AREA SCHOOL DISTRICT 2012-13 PROPOSED BUDGET

Fund 96 & Fund 97 Package & Cooperative Programs

These funds are used to account for activities in which a district acts as fiscal agent for combined programs and activities. Costs of services are generally shared on a pro-rated basis depending on participation. Athletics programs under co-op agreements: boys and girls hockey and lacrosse.

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2010-2011	Revised Budget 2011-2012	Proposed Budget 2012-2013
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	72,368.13	79,512.00	58,000.00
EXPENDITURES & OTHER FINANCING USES	72,368.13	79,512.00	58,000.00

The following table compares audited results from 2010-11 fiscal year as compared to the revised budget of 2011-12. At the time of this meeting, the final financial transactions for the 2011-12 fiscal year are being completed. These results will be shared with the board of education at the regular meeting on August 20, 2012.

The proposed budget for 2012-13 is 4.12% less than the prior year. A combination of reductions in expenditures contributes to this change (Funds 10, 38, 39, 41).

The proposed tax levy for 2012-13 is 5.96% less than 2011-12. The final levy will be determined after enrollment and property values are known in October.

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2010-2011	Revised Budget 2011-2012	Proposed Budget 2012-2013
GROSS TOTAL EXPENDITURES -- ALL FUNDS	45,381,645.98	46,967,369.00	45,031,091.00
Interfund Transfers (Source 100) - ALL FUNDS	3,825.53	2,000.00	2,000.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	45,377,820.45	46,965,369.00	45,029,091.00
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		3.50%	-4.12%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2010-2011	Revised Budget 2011-2012	Proposed Budget 2012-2013
General Fund	17,330,415.00	17,955,904.00	17,147,295.00
Referendum Debt Service Fund	3,209,000.00	3,300,000.00	2,878,000.00
Non-Referendum Debt Service Fund	244,000.00	225,000.00	0.00
Capital Expansion Fund	750,000.00	217,007.00	350,000.00
Community Service Fund	10,000.00	0.00	30,000.00
TOTAL SCHOOL LEVY	21,543,415.00	21,697,911.00	20,405,295.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		0.72%	-5.96%



TAX LEVY EXPLANATION

The school district tax levy is made up of several components. These include:

- Amount of operational dollars needed-General Fund , Capital Projects, Community Service levies
- Amount of debt service tax dollars needed-Debt Service Fund levy
- Equalized value of property in the school district
- Mill (tax) rate

The tax levy is the total amount of property taxes levied or assessed to municipalities in our school district to fund school operations. The maximum tax levy amount, other than referendum-approved long-term debt or long-term debt incurred prior to 1993, is determined through the state's revenue cap (limit) formula. Taxpayer approval, through the referendum process, is required if a school district wants to exceed the revenue limit. The tax levy approved at the Annual Meeting will be adjusted by the Board of Education in October when student enrollment has been determined (September 3rd Friday count) and the Department of Public Instruction (DPI) has certified the district's state equalization aid amount for the 2011-2012 fiscal year which is received in 2012-2013.

Equalized valuation is the fair market value of all properties within a school district as determined by the Wisconsin Department of Revenue. The Wisconsin Department of Revenue uses property sales information to determine a municipality's equalized "fair market" valuation. This information is reported to the school district in October of each year.

The school district distributes the certified (approved) tax levy among the municipalities according to the proportion of equalized value each municipality has in comparison to the total equalized value of the school district. Each municipal treasurer distributes this levy among the various residents based on the assessed value of the property within the municipality. Five year history of tax levy distribution by municipality is provided.

Equalized valuation plays a very important role in determining the school mill (tax) rate. For purposes of budget projections, the school district must estimate the equalized value (\$1,867,937,370 is used for the 2012-13 fiscal mill rate estimate reflecting 0% growth). In October, the actual certified equalized values of all municipalities within the school district are reported by the Department of Revenue. The district then calculates the actual mill (tax) rate per thousand dollars of equalized valuation.

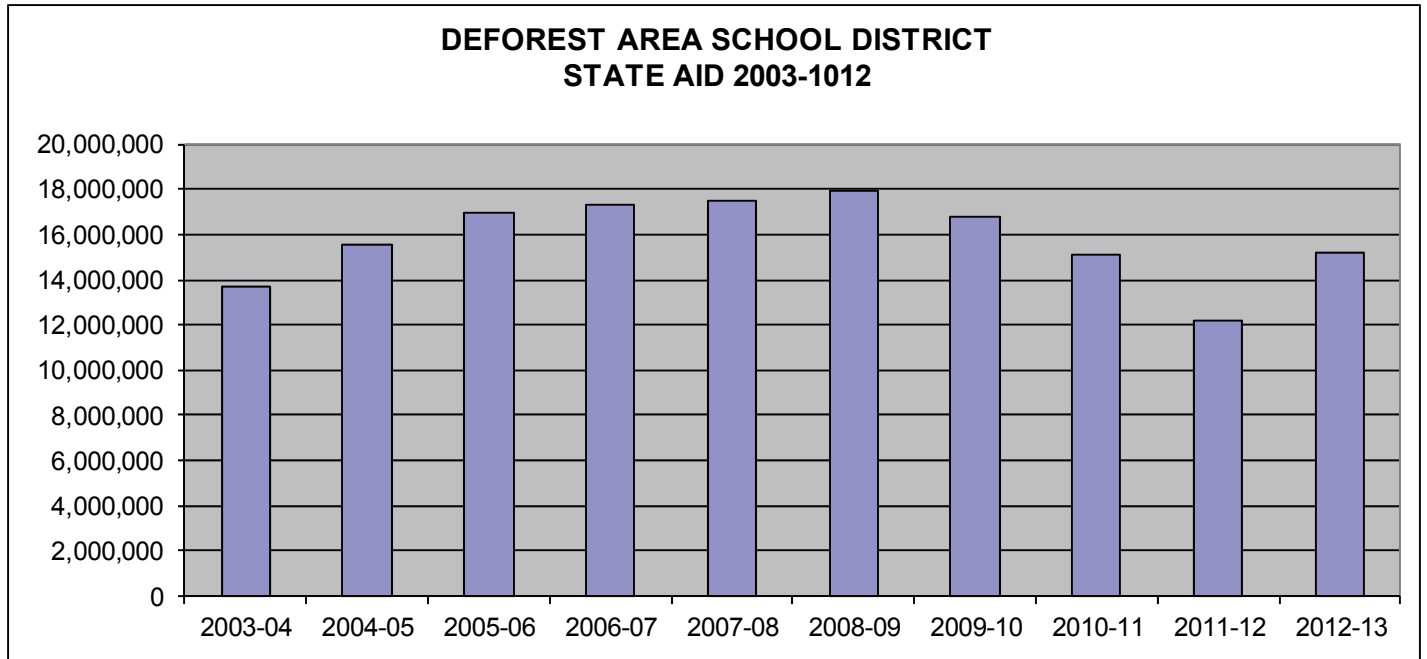
To calculate the school mill (tax) rate, the district uses the tax levy certified (approved) by the School Board in October and divides that amount by the total equalized value of the school district. The mill rate is defined as the rate one thousand dollars of equalized valuation will raise in property taxes. Property owners in a municipality having more than one school district, fire district, or other governmental entity may find that mill rates vary within the municipality. Property owners may realize different changes (typically increases) in their property assessments depending upon conditions within their community and surrounding communities.

The Board is proposing a total tax levy of \$20,405,295 to fund the 2012-13 budget. To determine the rate per thousand, the district divides \$20,405,295 by the estimated equalized value of the district, \$1,867,937,370. This produces a projected mill (tax) rate of \$10.92. Since the district does not receive the official (certified) equalized valuation until October 15, 2012, the property taxpayer in the DeForest Area School District may realize a change in the estimated 2012-13 mill rate. For example, if the tax levy remains the same as approved, but the total equalized valuation decreases from the estimate used, the mill rate would increase. If the total equalized valuation increases from the estimate used, the mill rate would decrease. The Board is required to make any adjustments, if needed, to the levy on or before November 1, 2012. The final determination of state aid will also modify the estimated mill rate.



DEFOREST AREA SCHOOL DISTRICT 2012-13 PROPOSED BUDGET

Changes in the amount of state aid directly affect the local tax levy.



Each municipality's share of the levy is determined by its share of the total equalized value.

MUNICIPALITY	EQUALIZED VALUE	% OF DISTRICT
<i>Village of DeForest</i>	\$752,366,200	40.28%
<i>Town of Hampden</i>	\$42,417	0.00%
<i>Town of Leeds</i>	\$49,664,989	2.66%
<i>Town of Bristol</i>	\$1,073,724	0.06%
<i>Town of Burke</i>	\$231,679,499	12.40%
<i>Town of Vienna</i>	\$87,507,746	4.68%
<i>Town of Windsor</i>	\$571,723,069	30.61%
<i>City of Madison</i>	\$170,070,386	9.10%
<i>City of Sun Prairie</i>	\$3,809,340	0.20%
TOTALS	\$1,867,937,370	100.00%



BUDGET HEARING AND ANNUAL MEETING MINUTES

Monday, August 22, 2011 – 7:00 pm

DeForest Area Public Library, 203 Library Street, DeForest

Meeting Called to Order:

The August 22, 2011 Budget Hearing and Annual Meeting of the DeForest Area School District was called to order by Jan Berg, President of the DeForest Board of Education, at 7:01 p.m. in the Community Room of the DeForest Area Public Library, 203 Library Street, DeForest. Approximately 120 citizens were in attendance.

A. Introductory Comments: Jan Berg

1. Introduction of Board of Education Members

Jan introduced the other Board of Education members present: Steve Tenpas, Sue Paulson, Kate Lund, Dave Miller and Marty Palus.

2. Introduction of District Administrator

Jan Berg introduced Dr. Jon Bales, District Administrator. Dr. Bales welcomed the attendees.

B. District Administrator: Dr. Jon Bales

1. Introduction of Administrative Staff

Dr. Jon Bales invited all members of the administrative staff who were present to stand and be recognized and acknowledged by the electors in attendance.

2. Introduction of Legal Counsel/Parliamentarian

Dr. Jon Bales introduced Mike Julka, Attorney with Lathrop & Clark, LLC, who served as Legal Counsel/

Parliamentarian for the DeForest Area School District Annual Meeting.

Attorney Julka gave opening statements, reviewed the purpose and powers of an annual meeting and explained the requirements necessary to be a qualified elector.

II. Election of Chairperson

Augie Munoz was nominated Chair of the meeting on a motion by Ed Busse, seconded by Jan Berg. The motion passed with a unanimous hand vote.

III. Financial Report: Diane Pertzborn, Director of Business & Auxiliary Services

Diane Pertzborn, Director of Business & Auxiliary Services presented the 2010-2011 Financial Report and explained that the final work of the audit by Clifton Gunderson LLP would be available in September. A final audited financial report will be presented to the Board of Education upon completion.

IV. New Business:

A. Budget Hearing and Adoption of Proposed 2010-11 Tax Levy

Chairman, Augie Munoz announced that the citizens were now in the Budget Hearing portion of the meeting. Diane Pertzborn, Director of Business & Auxiliary Services, presented the 2011-2012 budget and proposed tax levy.

The total property tax levy estimated to meet the needs of the 2010-2011 school year is \$21,540,437. The levy is approximately \$3,000 less (0.01 percent) than last year's amount. The total levy includes the following components:

General Fund levy - \$17,915,437.00

Referendum Debt Service Fund - \$3,400,000.00

Non-Referendum Debt Service Fund - \$225,000.00

Pertzborn estimated a tax mill rate of \$11.01 per \$1,000 of equalized value, a .33 cents decrease from last year's rate of \$11.34 based upon current projections. Pertzborn cautioned that the mill rate could change in the next few months pending property value certification and state aid, which will not be determined until October.

Citizen comments were made by Marcia Riquelme, Jeffrey Horn, Michelle Lane, Dan Wendtland and Jeremy Soldner. After all comments, Chair Augie Munoz declared the Budget Hearing closed.



2-11-12 BUDGET HEARING AND ANNUAL MEETING MINUTES (cont.)

A motion was made by David McDonald, seconded by Tony Capozziello, to pass the proposed total tax levy of \$21,540,437 of which \$17,915,437 is for the General Fund, \$225,000 is for Fund 38 Non-Referendum Debt, and \$3,400,00 is for Fund 39 Referendum Debt.

Jeffrey Horn moved to amend the motion to reduce the levy by \$200,000, thereby proposing a total tax levy of \$21, 340, 437 of which \$17,715,437 is for the General Fund, \$225,000 is for Fund 38 Non-Referendum Debt, and \$3,400,000 is for Fund 39 Referendum Debt. Chris Mc Farlin seconded the amended motion. The amended motion was defeated with 7 votes in support of the motion and the remaining majority of the audience voting "no".

Comments on the amendment were made by Terri Treinen, Roz Craney, Jeffrey Horn, Michelle Lane and Colleen Fogo.

Returning to the original motion made by David McDonald, seconded by Tony Capozziello, the proposed total tax levy of \$21,540, 437 of which \$17,915,437 is for the General Fund, \$225,000 is for the Fund 38 Non-Referendum Debt, and \$3,400,000 is for Fund 39 Referendum Debt was passed by a hand vote, indicating an overwhelming majority in favor of the motion. Four votes were recorded against the motion.

B. Authorize 2011-2012 Salaries of Board of Education Members

A motion by Paul Herrick, seconded by Dan Wendtland, to authorize the salaries of the Board of Education members to remain at \$2,200, and the Board President at \$3,100, was passed unanimously, by voice vote.

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

Dan Wendtland made a motion to suspend payment of actual and necessary expenses of Board of Education members when traveling in performance of duties this year. John Glowacki seconded the motion. The motion failed with 31 hand votes in favor and 62 hand votes against.

On a motion by Vickie Adkins, seconded by Bob Walton and passed unanimously by hand vote, the citizens authorized the district to make payment of actual and necessary expenses of Board of Education members when traveling in performance of duties.

D. Authorize the DeForest Area School District to make payment for student insurance

On a motion by David McDonald, seconded by Kate Lund, and passed unanimously by voice vote, the District was authorized to make payment for student insurance.

E. Authorize the sale and/or disposal of school property, if determined appropriate by the Board of Education

A motion by Marty Palus, seconded by JoAnn Miller, to authorize the Board of Education to sell or dispose of school property as appropriate was passed unanimously by voice vote.

V. Date of Next Annual Meeting

The electors at the annual meeting may authorize the Board of Education to determine the date and hour of the annual meeting. No annual meeting may be held before May 15 or after October 15. Section 120.08(1), Wisconsin Statutes.

On a motion by Larry Sobyak, seconded by Dave Lund, and passed unanimously by voice vote, the Board of Education was authorized to determine the date and hour of the annual meeting.

VI. Adjournment

On a motion by Jan Berg, seconded by Marty Palus, and passed unanimously by voice vote, the Budget Hearing and Annual Meeting adjourned at 8:35 pm.





DEFOREST AREA SCHOOL DISTRICT

Contact Information:

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