

2027 Budget Kickoff

June 16th, 2026

- Bill Chang, Village Administrator
- Brandon Hennes, Finance Director



Agenda

2026 Budget Review

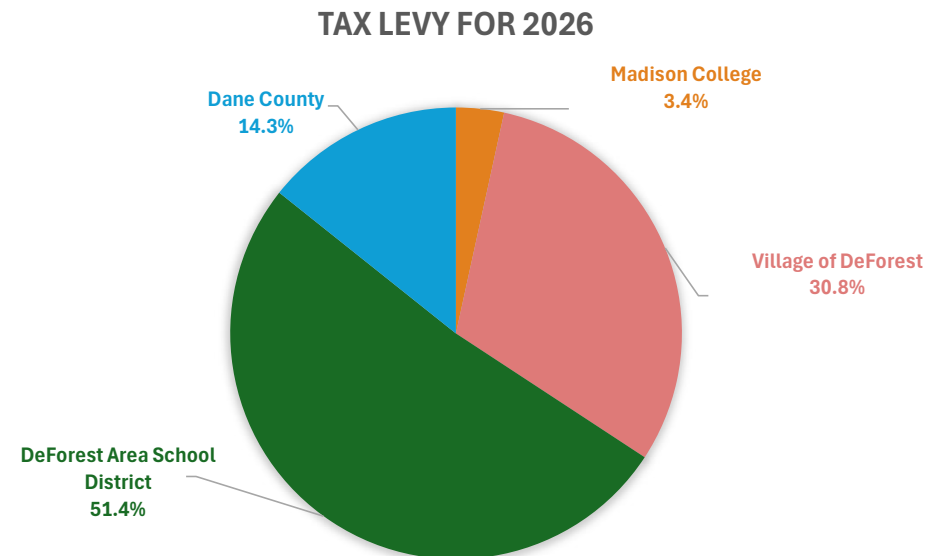
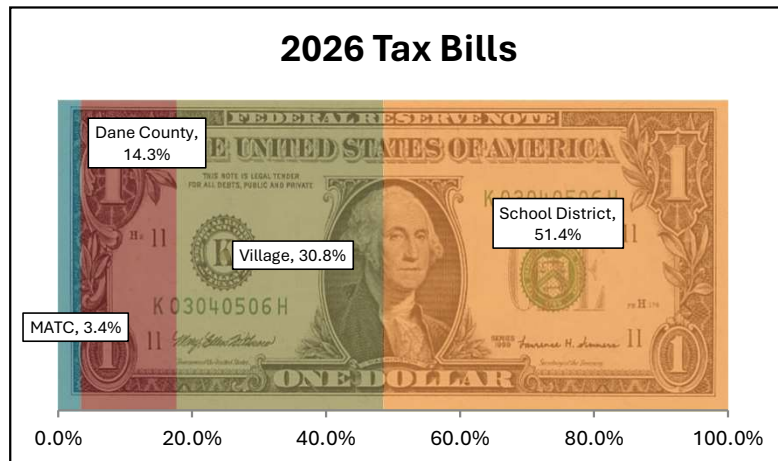
- Where taxes are spent
- Relationship between assessed value and property tax
- Comparisons to other Dane County Communities

2027 Budgeting

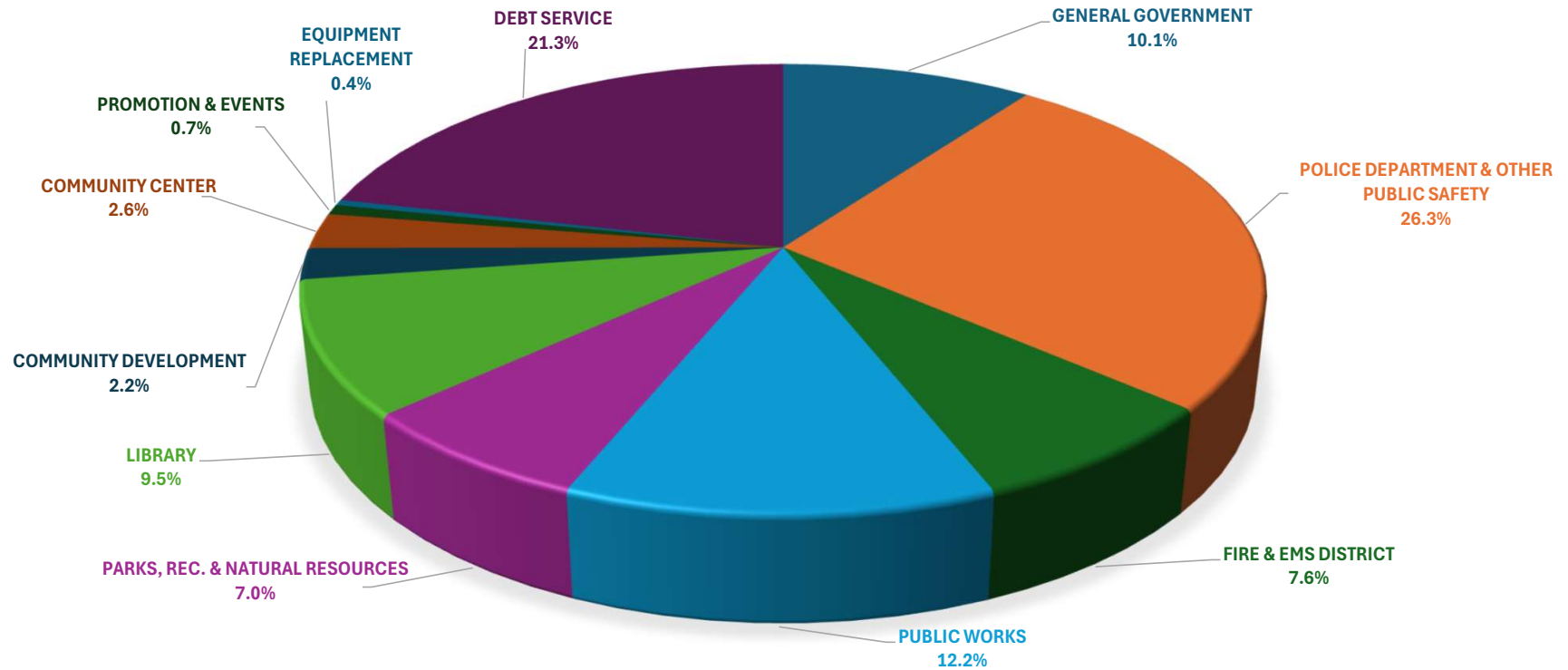
- Budget Impacts
- Financial Goals and Objectives
- Proposed Budgeting Priorities
- Next Steps

Allocation of taxes among taxing jurisdictions

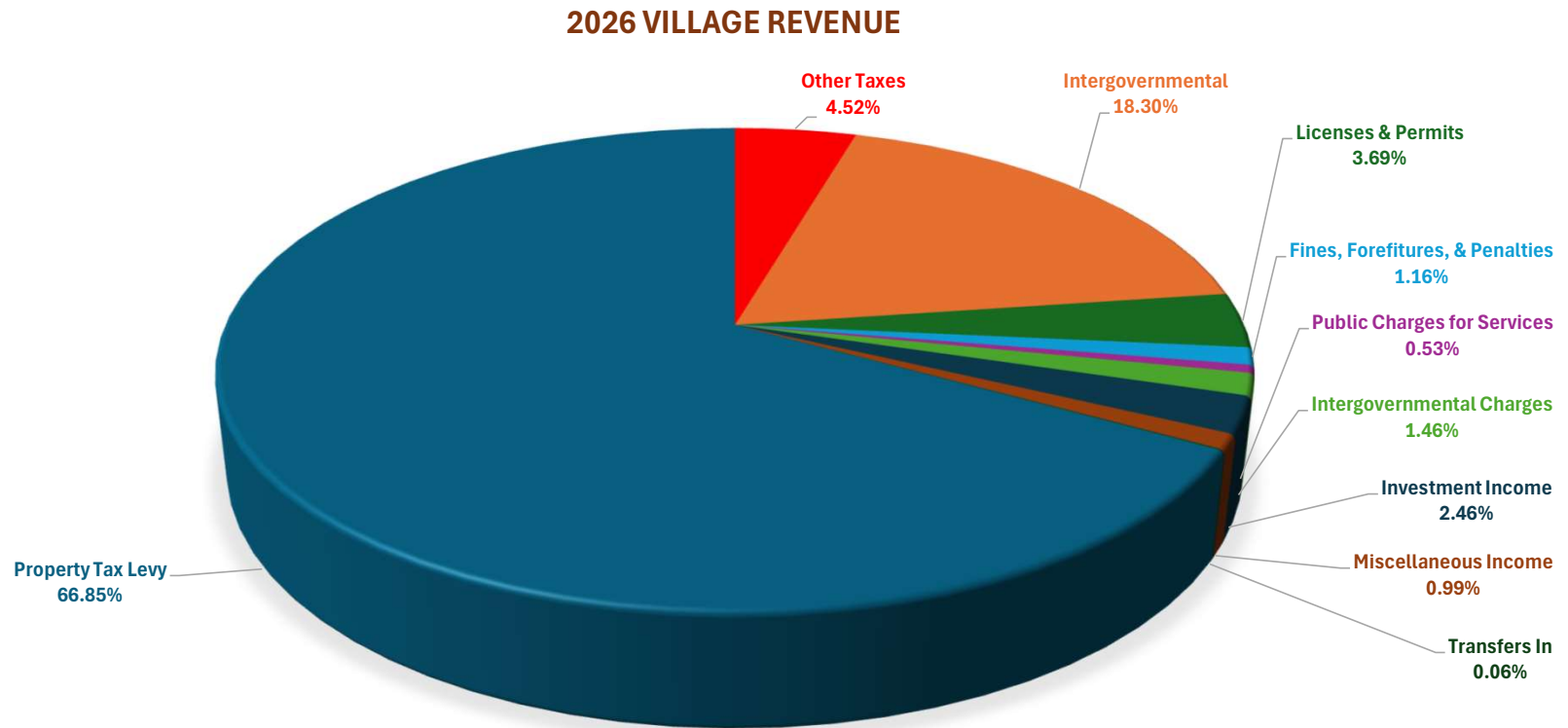
Madison College	\$ 1,432,506
Village of DeForest	\$ 12,889,772
DeForest Area School District	\$ 21,505,133
Dane County	\$ 5,977,220
Total 2026 Tax Levy	41,804,631



2026 VILLAGE BUDGET



Where your village tax dollars go



What makes up the village's revenue

Total Assessed Value on 1/1/2024



\$2,096,718,614

2025 Budget = \$12,661,436
Mill Rate = \$5.76

Total Assessed Value on 1/1/2025



\$2,366,741,300
= 12.88% increase

2026 Budget = \$13,873,998
Mill Rate = \$5.86



+ \$270,022,686 in assessed value

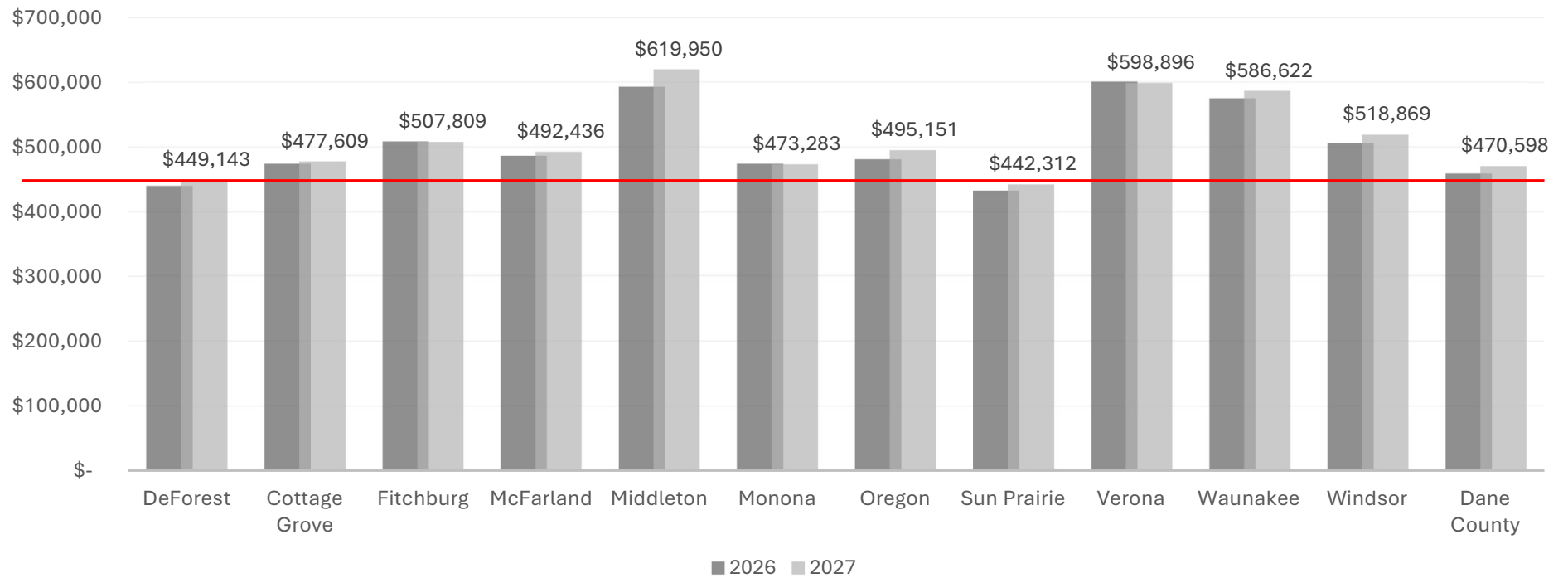
Budget Increase of \$1,212,562 (7.9%)

Provided by new growth = **\$599,106**

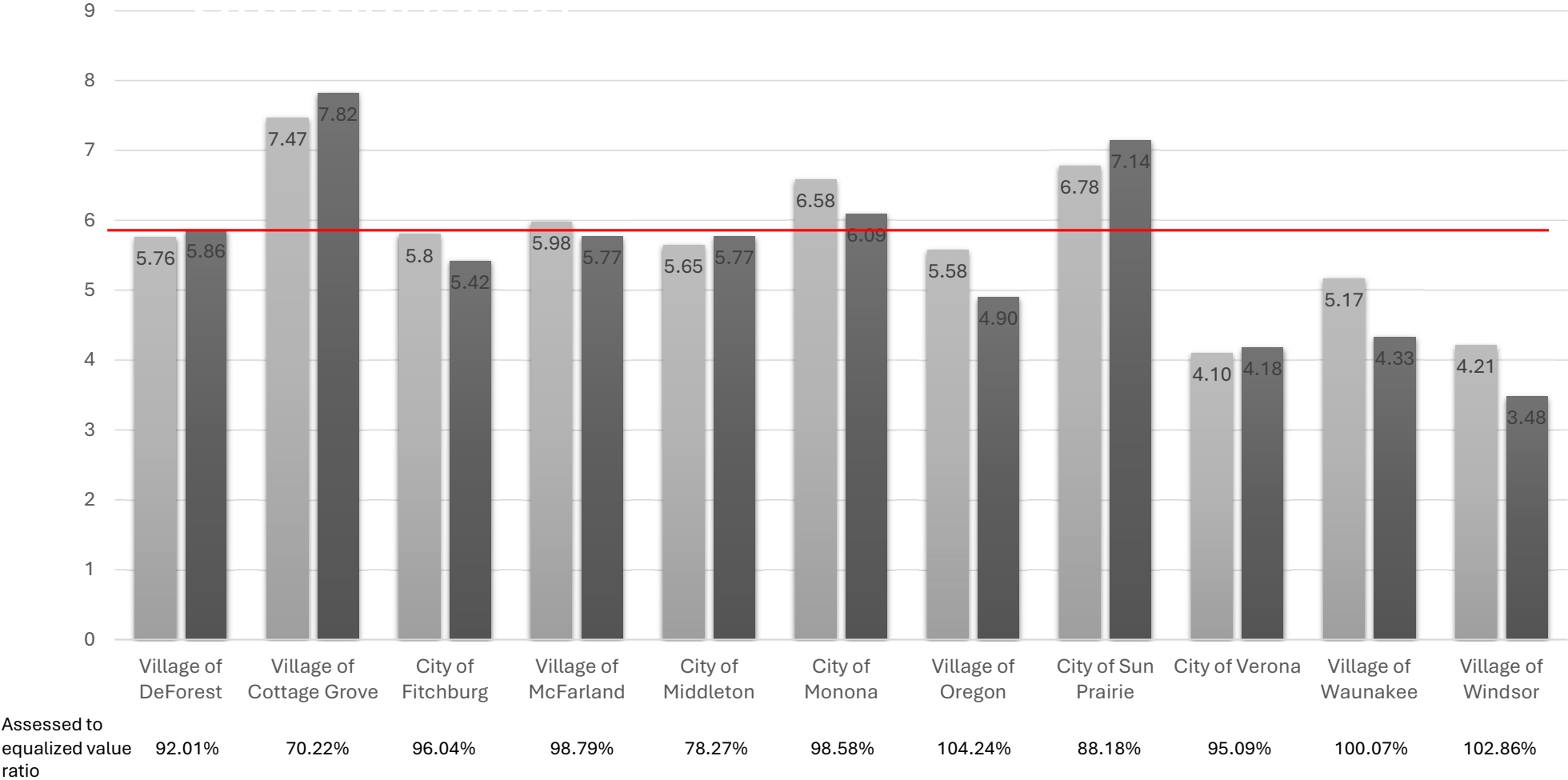
Provided by existing properties = **\$350,742**

Assessed Value on 1/1/2024	2024 Local Tax Mill Rate = \$5.76	Assessed Value on 1/1/2025	2025 Local Tax Mill Rate = \$5.86	Average Increase \$	Average Increase %
 \$200,000	\$1,153	 \$200,500	\$1,175	\$23	1.98%
 \$300,000	\$1,729	 \$300,750	\$1,763	\$34	1.98%
 \$400,000	\$2,305	 \$401,000	\$2,351	\$46	1.98%
 \$500,000	\$2,881	 \$501,250	\$2,938	\$57	1.98%
 \$1,000,000	\$5,763	 \$1,002,501	\$5,877	\$114	1.98%

Median Home Value (FMV) Comparisons (Zillow)



Municipal Mill Rates – Dane County (per \$1,000)



Tax Comparison General Operating Fund (2026)

	DeForest	Windsor	Waunakee
TOTAL REVENUES	3,443,048	2,839,962	5,479,985
TOTAL EXPENDITURES	10,386,399	6,131,031	14,874,429
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,943,351)	(3,291,069)	(9,394,444)
Taxes to be collected	6,943,351	2,859,468	8,890,034
Assessed Value	2,366,741,300	1,974,990,000	3,621,754,300
Municipal Mill Rate*	5.86	3.48	4.33
Total Mill Rate	17.66	15.47	14.48

Windsor (\$431,600) and Waunakee (\$504,410) have budgeted to use fund balance to offset expenditures in their 2026 budgets.

2026 Expenditure Comparison



Potential Budget Impacts

- PD Union Negotiations
- Assessment Schedule
- Preliminary Equalized Value and Net New Construction will be released on August 15.
- Shared Revenue Estimate will be released on September 15
- Preliminary Expenditure Restraint Program limits will be released on October 1.
- CPI-U
 - Expenditure Restraint 2%+CPI-U

Strategic Goals and Objectives

- To provide all residents a **high quality of life** while maintaining DeForest's "**small town feel**" and high degree of **social connectedness**.
- To provide visitors and travelers the opportunity to visit DeForest through **unique tourism attractions** and **cool / creative events**.
- To provide existing **residents and potential newcomers** a variety of **housing products** and an excellent school district in a **safe and family-friendly community**.
- To provide employers and businesses with **high quality utilities and public services** and easy **access to multiple transportation** corridors.
- To provide developers and businesses with **land and attraction tools** and a **highly responsive Village staff and a streamlined development process**.
- To provide all people in DeForest with a **healthy and high quality of life** through an **exceptional trail system and stewardship of natural resources like the Yahara River**.

Strategic Plan Action Steps

- Develop a process for testing written processes and refining if needed with employee input
- Identify a vendor to define and build policies and procedures with departments
- Identify systems that can be used cross-departmentally with one digital login for customers (licensing, permits, tax payments, etc.)
- Explore highest and best potential uses for current Public Services space in Village Campus
- Departments have opportunity to receive training on learning and communication styles within teams to enhance team performance
- Explore funding options for transportation solutions for workforce, seniors, kids, etc. to access programs, employment, and resources
- Explore means of measuring statistical validity of resident participation measures
- Explore the use of a CRM (Customer Relationship Management) tool to track customer interactions and deliver relevant communications

Proposed Budgeting Priorities

- Staffing Additions
 - Public Services – FT Streets Position
 - Additional funds in PT bucket – new LTE position & competitive pay
 - Community Development – FT Jr. Planner
 - Communication – Transitioning PT position to FT
 - Recreation – PT Rec Coordinator
 - Library – PT Library Aide
- Pay adjustments
 - DPPA
 - Pay scale for salaried team members
- Mountain Bike Course Planning
- Village Hall and Police IT Improvements
- Tourism Programming & Laborism*
- Future Development Area Planning*
- Facilities Management Planning*