



OREGON SCHOOL DISTRICT

**OREGON SCHOOL DISTRICT
Budget Hearing, Annual Meeting and Board
Meeting**

“...helping students acquire the
skills, knowledge, and attitudes
to achieve their individual potential...”

From Oregon School District Mission Statement

DATE: MONDAY, SEPTEMBER 28, 2020

TIME: 6:30 PM

**PLACE: Oregon High School Commons, 456 North Perry Parkway, Oregon, WI 53575 and via
Google Meet (meet.google.com/yfy-uaqf-sjg)**



Budget Hearing

1. Call to Order and Introductions: Steve Zach, President, Board of Education
2. Books have been audited by Johnson Block & Co., Inc
3. Financial Report – Andy Weiland, Business Manager
4. Hearing: 2020-2021 District Budget

Annual Meeting

1. Call to Order and Introductions: Steve Zach, President, Board of Education
2. Election of Chairperson
3. Appointment of Parliamentarian
4. Adoption of Ground Rules
5. Reading of Minutes, September 23, 2019 – Annual Meeting
6. State of District – Leslie Bergstrom, Superintendent
7. Old Business
8. New Business
 - a. Resolution A – Adoption of Tax Levy
 - b. Resolution B – Adoption of School Board Salaries for 2020-2021
 - c. Set Date and Hour for 2021 Annual Meeting
9. Adjournment

Notice is hereby given that a majority of the Oregon School Board is expected to be present at the Annual Meeting.

GROUND RULES

SPEAKING PROCEDURE

The chairperson will recognize those wishing to address the meeting. District residents who wish to address the assembly shall first raise their hand to be recognized by the chairperson. When recognized, the speaker should rise and indicate that they are a resident of the Oregon School District and state the speaker's address.

MAKING MOTIONS PROCEDURE

Motions made under new business must be a power of the annual meeting. Those motions not specified on the agenda shall be written, signed and presented to the chairperson before action is taken.

DISCUSSION PROCEDURE

Speakers should limit their comments to three minutes. When appropriate, speakers on opposing sides of an issue will be rotated so equal time is given to both sides.

VOTING PROCEDURE

Only qualified electors who are residents of the Oregon School District may vote. All votes will be voice votes unless a division of the house is requested. Ballots may be used, if requested.

**MINUTES OF THE ANNUAL SCHOOL DISTRICT MEETING OF THE
OREGON SCHOOL DISTRICT HELD ON MONDAY, SEPTEMBER 23, 2019**

The following are the minutes of the Annual School District Meeting of the Oregon School District held at the OSD Innovation Center at the Oregon High School, 456 North Perry Parkway, Oregon on Monday, September 23, 2019:

Budget Hearing:

- Item 1 School Board President Steve Zach called to order the Budget Hearing of the Oregon School District at 6:30 p.m.

- Item 2 Mr. Zach reported the Books have been audited by Johnson Block & Co., Inc.

- Item 3 Financial Report – Andy Weiland, Business Manager: Mr. Weiland gave a detailed update on the financial report.

- Item 4 Hearing: 2019-2020 District Budget: Mr. Weiland reviewed the 2019-2020 Budget for the District.

Annual Meeting:

- Item 1 At 6:52 p.m., Mr. Zach called the Annual Meeting to order.

- Item 2 Ms. Krista Flanagan, 401 Medinah Street, Oregon, WI nominated Mr. Zach, 330 East Richards Road, Oregon, WI as chairperson for the annual meeting. Ms. Ahna Bizjak of 390 Kassander Way, Oregon, WI seconded the nomination. Ms. Flanagan, moved and Mr. Tim LeBrun of 933 County Highway MM, Oregon, WI seconded the motion to close nominations and elect Mr. Zach as chairperson for the meeting. The motion passed by unanimous voice vote.

- Item 3 Mr. Zach appointed Ms. Jina Jonen as Parliamentarian.

- Item 4 Adoption of Ground Rules – Mr. Zach referenced the proposed

Ground Rules available in the packet for all attendees. Mr. Troy Pankratz of 502 Hillcrest Ln, Brooklyn, WI moved and Ms. Bizjak seconded the motion to adopt the Ground Rules. The Motion was approved by unanimous voice vote.

- Item 5 Minutes of the 2018 Annual Meeting: Mr. Zach reported that the Wisconsin Association of School Boards does not recommend that districts approve the prior year's minutes at

the annual meeting because the attendees are not necessarily the same. No action was taken, but the minutes of the 2018 meeting are available to the public.

Item 6 Dr. Brian Busler, District Superintendent, presented the State of the District Report.

Item 7 Old Business – None;

Item 8 New Business:

A. Resolution A – Adoption of Tax Levy: Ms. Barb Feeney of 460 Windmill Rd, Brooklyn, WI moved and Mr. LeBrun seconded the resolution to adopt the tax levy as proposed:

Irrepealable Debt retirement levy of	\$6,249,819
Current Operation and other fund levy	<u>22,744,506</u>
Total Levy	\$28,994,325

Motion carried by unanimous voice vote.

B. Resolution B – Adoption of School Board Salaries for 2019-2020. Mr. Mike Carr of 887 Fox Run Court, Oregon, WI moved and Mr. Andy Weiland of 736 Ridge View Lane, Oregon, WI seconded the motion to approve the salaries for Board members of the Oregon School District for the 2019-2020 school year as follows:

Position	Salary	Committee Allocation	Sub Total	Total
President	\$1,350	\$928.57	\$2,278.57	\$2,278.57
Treasurer	\$1,000	\$928.57	\$1,928.57	\$1,928.57
Clerk	\$1,000	\$928.57	\$1,928.57	\$1,928.57
Vice President	\$1,000	\$928.57	\$1,928.57	\$1,928.57
3 Non-Officer Members	\$900	\$928.57	\$1,828.57 x 3	\$5,485.71
Total				\$13,549.99

Motion passed by unanimous voice vote with the six board members present abstaining from the vote.

- C. Resolution C - Petition for Board Reapportionment: Ms. Bizjak moved and Ms. Joyce Williams of 186 Cedar Drive, Oregon, WI seconded the motion to approve the recommendation in the petition that the School District of Oregon have three Areas instead of four. Area I would be the Village of Oregon with three seats; Area II would be the City of Fitchburg, Town of Blooming Grove and Town of Dunn with two seats; and Area III would be the Town of Rutland, Town of Montrose, Town of Oregon, Village of Brooklyn, Town of Brooklyn and Town of Union with two seats. The Board terms would be staggered such that no more than three seats are up for election in any given year. Motion carried by unanimous voice vote.
- D. Resolution D – Set Date and Hour for 2020 Annual Meeting: Ms. Flanagan moved and Mr. Pankratz seconded the motion to set the date and hour for next year’s Annual Meeting for September 28, 2020 at 6:30 p.m. Motion carried by unanimous voice vote.

Item 9 Other New Business: None.

Item 10 Adjournment: Mr. LeBrun moved and Ms. Bizjak seconded the motion to adjourn the Annual meeting. Motion passed by unanimous voice vote. Meeting adjourned at 7:25 P.M.

Krista Flanagan
District Clerk

**OREGON SCHOOL DISTRICT
2020 ANNUAL MEETING
SAMPLE RESOLUTIONS**

Item #2

RESOLVED:

Move to nominate _____, as Chairperson of the 2020 Annual Meeting of the Board of Education of the Oregon School District.

Item #4

Move to adopt the Ground Rules as presented in the Annual Meeting Packet.

Item #8A

RESOLVED:

Move to adopt the tax levy as follows:

Irrepealable debt retirement levy	\$ 6,246,469
Current operation and other fund levy	<u>\$25,132,330</u>
Total Levy	<u>\$31,378,799</u>

Item #8B

RESOLVED:

Move that the salaries of the Board members of the Oregon School District be set at the following amounts for the school term of 2020-2021:

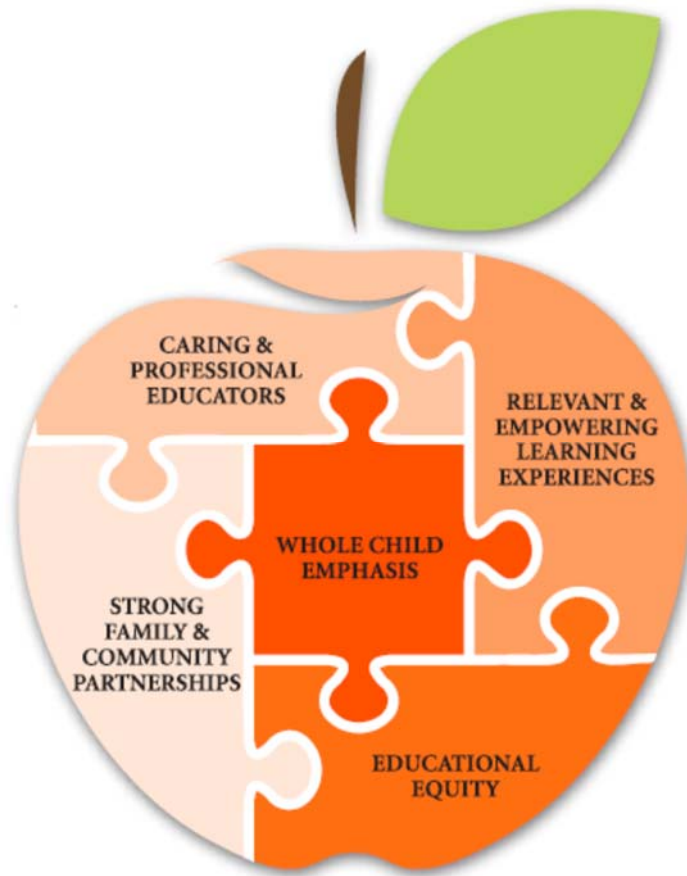
Position	Salary	Committee Allocation	Sub Total	Total
President	\$1,350	\$928.57	\$2,278.57	\$2,278.57
Treasurer	\$1,000	\$928.57	\$1,928.57	\$1,928.57
Clerk	\$1,000	\$928.57	\$1,928.57	\$1,928.57
Vice President	\$1,000	\$928.57	\$1,928.57	\$1,928.57
3 Non-Officer Members	\$900.00	\$928.57	\$1,828.57 x 3	\$5,485.71
Total				\$13,549.99

Item #8C

RESOLVED

Move to set the date and hour for next year's Annual Meeting (Board of Education recommends the 4th Monday In September at 6:30 P.M. (That would be September 27, 2021).

WHAT WE VALUE



Preliminary Budget 2020-2021

123 E Grove Street
Oregon, WI 53575
(608) 835-4000

<http://www.oregonsd.org>

Table of Contents

➤ Fund Summary Report.....	1
➤ Revenues	2
➤ DPI Report	
-General Aid Certification.....	3
-Revenue Limit Computation.....	4
➤ Equalized Growth/Tax Levy Comparison	5
➤ Expenditures.....	6
➤ Building Budget Tier.....	7
➤ Budget Adoption Comparison.....	8
➤ Budget Publication	13

Oregon School District Fund Summary

	Fund Balance	+	FY 20/21	-	FY 20/21	+	Transfers	=	Fund Balance
	7/1/2020		YTD Revenues		YTD Expenditures		Sources		6/30/2021
							YTD		
General Fund	11,301,126		52,939,560		46,817,987		(6,112,756)		11,309,943
Assigned 19/20 Building Carryover	294,881				294,881				0
Assigned 19/20 Department Carryover	392,696				392,696				0
Assigned 19/20 Department of Instruction	132,314				132,314				0
Assigned Teacher Compensation Carryover	645,969				645,969				0
Covid	1,500,000				1,500,000				0
Total Fund 10	14,266,986		52,939,560		49,783,847		(6,112,756)		11,309,943
Special Projects Funds (Fund 21)	789,786	**	523,400		537,800				775,386
Special Education Grants	0		1,109,668		1,109,668				0
Special Education	0		2,294,317		7,752,073		5,457,756		0
Total Fund 27	0		3,403,985		8,861,741		5,457,756		0
Non Referendum Debt (Fund 38)	42,909		368,185		373,285				37,809
Debt Service (Fund 39)	1,625,586		6,246,469		6,304,144				1,567,911
Long Term Capital Improvement Trust (Fund 46)	100		0		0				100
Referendum Bonds 2018 (Fund 49)	6,435,695		482,550		6,668,245				250,000
Food Service (Fund 50)	0		300,000		955,000		655,000		0
Employee Trust Fund (Fund 73)	246,395		55,000		80,000				221,395
Opeb Liability (Fund 74)	4,907,356		948,000		700,000				5,155,356
Total Fund 70	5,153,751		1,003,000		780,000				5,376,751
Pool (Fund 80)	9,238		271,484		280,722				0
Community Education (Fund 82)	19,998		367,525		387,523				0
Performing Arts Center (Fund 85)	-196		26,256		26,060				0
Total Fund 80 , 82, and 85	29,041		665,265		694,305				0
Cooperative Purchases (Fund 99)	0		214,384		214,384				0

** The fund 21 balance includes the scholarship balances. Previously scholarships were reported in fund 72. Scholarships going forward will be reported in fund 21.

Oregon School District
Preliminary Revenue Budget

General Fund - 10				
	2019-2020 Actual Revenues	2019-2020 Original Budget	2020-2021 Preliminary Budget	% Increase/Decrease From 19/20 Budget
Property Taxes	21,884,520	21,884,520	24,210,710	10.63%
Mobile Home/DNR Tax/Focus on Energy	126,347	130,000	130,000	0.00%
Computer Exemption Aid/Personal Property	66,400	66,400	58,605	-11.74%
Other Local (Fees, Fines, Admission, Resale, Rentals)	308,257	351,193	209,501	-40.35%
Interest Income	117,050	101,000	60,000	-40.59%
Misc. Local Income	168,571	143,942	147,759	2.65%
Transportation Aid	83,166	77,845	80,530	3.45%
Library Aid	166,898	138,400	150,000	8.38%
General State Aid	20,660,762	20,660,762	21,061,733	1.94%
Per Pupil Aid	2,836,666	2,837,408	2,856,700	0.68%
Open Enrollment	2,709,169	2,649,344	2,854,619	7.75%
Grants/Misc Aid	771,309	662,853	694,404	4.76%
Sale of Construction	428,969	853,969	425,000	-50.23%
Total General Fund Revenues	50,328,083	50,557,636	52,939,560	4.71%
Special Projects Funds - 20				
Special Education Grants	644,479	983,711	1,109,668	12.80%
Special Education - Other State/Federal	2,123,748	1,991,779	2,294,317	15.19%
Gifts/Donations (fund 21)	677,916	750,000	523,400	-30.21%
Total Special Projects Revenues	3,446,144	3,725,490	3,927,385	5.42%
Debt Service Funds - 30				
Non Referendum Debt-38	368,870	368,235	368,185	-0.01%
Bonded Debt Retirement - 39	7,755,120	7,732,470	6,246,469	-19.22%
Total Debt Service Revenues	8,123,989	8,100,705	6,614,654	-18.34%
Referendum Bonds Fund 2018 - 49				
Referendum Bonds Fund-49	516,718	394,400	482,550	22.35%
Food Service Fund - 50				
Food Service Fund-50	1,276,486	1,632,490	300,000	-81.62%
Employee Benefit Trust Funds - 70				
Health Insurance Employee Trust - 73	71,469	55,000	55,000	0.00%
Opeb Liability-74	1,004,964	920,000	948,000	3.04%
Total Employee Benefit Revenues	1,076,432	975,000	1,003,000	2.87%
Community Services Funds - 80				
Pool -Fund 80	92,588	115,745	29,330	-74.66%
Property Tax	221,484	221,484	242,154	9.33%
Community Education Fund - Fund 82	79,889	90,000	80,000	-11.11%
Property Tax	317,421	317,421	287,525	-9.42%
Performing Arts Center -Property Tax	17,030	17,030	26,256	54.17%
Total Comm. Service Revenues	728,412	761,680	665,265	-12.66%
Cooperative Fund -90				
Cooperative Fund -90	257,572	257,584	214,384	-16.77%
Total Revenues	65,753,835	66,404,985	66,146,798	-0.39%

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION

JULY 1 ESTIMATE OF 2020-21 GENERAL AID

USING 2019-20 BUDGET REPORTS, 2019-20 AUDITED MEMBERSHIP

2019 TIFOUT SCHOOL AID VALUE (CERT MAY 2020) & 2016 COMPUTER VALUE (CERT MAY 2017)

Oregon 4144

PART A: 2019-20 AUDITED MEMBERSHIP

	FTE
A1 3RD FRI SEPT 19 MEMBERSHIP* (include Challenge Academy)	3,797.00
A2 2ND FRI JAN 20 MEMBERSHIP* (include Challenge Academy)	3,814.00
A3 TOTAL (A1 + A2)	7,611.00
A4 AVERAGE (A3/2) (ROUNDED)	3,806.00
A5 SUMMER 19 FTE EQUIVALENT* (ROUNDED)	125.00
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	1.31
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.00
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER	1.00
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS	1.00
A6E INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS	3.00
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)	3,937.00

* Ch 220 Resident Inter FTE counts only 75%.

PART B: 2019-20 GENERAL FUND DEDUCTIBLE RECEIPTS (BUDGET REPORT)

B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	50,557,636.00
B2 PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	21,950,919.53
B3 GENERAL STATE AID	10R 000000 620	-	20,660,762.00
B4 IMPACT AID DIST: NON-DED IMPACT AID (DPI AMOUNT)		-	0.00
B5 REORG SETTLEMENT	10R 000000 850	-	0.00
B6 LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7 LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8 PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	0.00
B9 DEDUCTIBLE RECEIPTS (TO LINE C6)		=	7,945,954.47

PART C: 2019-20 NET COST OF GENERAL FUND (BUDGET REPORT)

C1 TOTAL GF EXPENDITURES	10E 000000 000	+	51,999,165.00
C2 DEBT SRVC TRANSFER	10E 411000 838+839	-	0.00
C3 REORG SETTLEMENT	10E 491000 950	-	0.00
C4 REFUND PRIOR YEAR REV	10E 492000 972	-	3,000.00
C5 GROSS COST GEN FUND (C1 - C2 - C3 - C4)		+	51,996,165.00
C6 DEDUCTIBLE RECEIPTS (FROM LINE B9)		-	7,945,954.47
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8 NET COST GENERAL FUND (NOT LESS THAN 0)		=	44,050,210.53

PART D: 2019-20 NET COST OF DEBT SERVICE FUNDS (BUDGET REPORT)

D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	8,100,705.30
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	-	0.00
D3 PROPERTY TAXES	38R + 39R 210	-	6,618,054.00
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5 NON-REV RECEIPTS	38R + 39R 800	-	0.00
D6 DEDUCTIBLE RECEIPTS (D1-D2-D3-D4-D5)		-	1,482,651.30
D7 TOTAL EXPENDITURES	38E + 39E 000	+	9,261,428.76
D8 AIDABLE FUND 41 EXP (DPI AMOUNT)		+	0.00
D9 REFINANCING	38E + 39E 282000	-	0.00
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11 NET COST DEBT SERVICE FUNDS (CAN BE NEGATIVE)		=	7,778,777.46

PART E: 2019-20 SHARED COST (BUDGET REPORT)

E1 NET COSTS: GEN + DEBT SERV FUNDS (C8 + D11)		+	51,828,987.99
E2 TRANSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER		-	0.00
E3 IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE		-	0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID		=	51,828,987.99

GUARANTEES FOR JULY 1 AID ESTIMATE:	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,408,255	4,224,765	2,112,382
TERTIARY (G11)	656,435	1,969,305	984,652

2020-2021 JULY 1 AID ESTIMATE

PART E: 2019-20 SHARED COST - CONTINUED

E5 =	51,828,987.99
E6 PRIMARY COST CEILING PER MEMBER	1,000
E7 PRIMARY CEILING (A7 * E6)	3,937,000.00
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)	3,937,000.00
E9 SECONDARY COST CEILING PER MEMBER	10,280
E10 SECONDARY CEILING (A7 * E9)	40,472,360.00
E11 SECONDARY SHARED COST ((LESSER OF E5 OR E10) - E8)	36,535,360.00
E12 TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)	11,356,627.99
SHARED COST PER MEMBER =	\$13,165

PART F: EQUALIZED PROPERTY VALUE

F1 2019 TIFOUT VALUE (CERT MAY 20) + EXEMPT COMPUTER VALUE (CERT MAY 17)	2,643,955,953
VALUE PER MEMBER =	671,566

PART G: 2020-21 EQUAL AID BY TIER: USING 2019-20 BUDGET DATA

G1 PRIMARY GUARANTEED VALUE PER MEMBER	1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)	7,598,410,000
G3 PRIMARY REQUIRED RATE (E8 / G2)	0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)	4,954,454,047
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)	2,567,051.28
G6 SECONDARY GUARANTEED VALUE PER MEMB	1,408,255
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)	5,544,299,935
G8 SECONDARY REQUIRED RATE (E11 / G7)	0.00658972
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)	2,900,343,982
G10 SECONDARY EQUALIZATION AID (G8 * G9)	19,112,454.75
G11 TERTIARY GUARANTEED VALUE PER MEMB	656,435
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)	2,584,384,595
G13 TERTIARY REQUIRED RATE (E12 / G12)	0.00439433
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)	-59,571,358
G15 TERTIARY EQUALIZATION AID (G13 * G14)	-261,776.21

PART H: 2020-21 JULY 1 ESTIMATE OF EQUALIZATION AID

H1 2020-21 EQUALIZATION AID JULY 1 ESTIMATE (G5+G10+G15) NOT< 0	21,417,729.82
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)	0.00
H2A PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE	0.00
H3 MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Line H1 * -0.0169432830)	-362,887.00
H4A 2019-20 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID	7,001.00
H4B 2019-20 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)	-111.00
H5 PRIOR YEAR (2019-20) DATA ERROR ADJ/OR FEE PENALTY	0.00
H6 2020-21 EQUALIZATION AID - JULY 1 ESTIMATE (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)	21,061,733

***** PART I: 2020-21 JULY 1 ESTIMATE - SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY *****

I1 2020-21 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 JULY 1 ESTIMATE	0.00
I2A PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)	0.00
I2B MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (Line I1 * -0.0169432830)	0.00
I2C 2019-20 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID	0.00
I3 2020-21 SPEC ADJ AID and/or CHAP 220-JULY 1 EST (ROUND) (I1+I2A+I2B+I2C)	0.00

***I5 2020-21 JULY 1 ESTIMATE GENERAL AID (H6+I3) 21,061,733**

THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE I1 CAN BE FOUND IN THE "BREAKDOWN OF LINE 1" TAB IN THIS EXCEL WORKBOOK.

COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.

**DEPARTMENT OF PUBLIC INSTRUCTION
2020-21 REVENUE LIMIT WORKSHEET**

DISTRICT:				2020-2021 Revenue Limit Worksheet	
DATA AS OF 6/30/2020, 11:40 AM					
Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 18-19 Revenue Limit					
2019-20 General Aid Certification (19-20 Line 12A, src 621)	+	20,660,762			
2019-20 Computer Aid Received (19-20 Line 12C, Src 691)	+	12,462			
2019-20 Hi Pov Aid (19-20 Line 12B, Src 628)	+	0			
2019-20 Aid for Exempt Personal Property (19-20 Line 12D, Src 691)	+	53,938			
2019-20 Fnd 10 Levy Cert (19-20 Line 14A, Levy 10 Src 211)	+	21,884,253			
2019-20 Fnd 38 Levy Cert (19-20 Line 14B, Levy 38 Src 211)	+	368,235			
2019-20 Fnd 41 Levy Cert (19-220 Line 14C, Levy 41 Src 211)	+	0			
2019-20 Aid Penalty for Over Levy (19-20 FINAL Rev Limit Wksht)	-	0			
2019-20 Total Levy for All Levied Non-Recurring Exemptions*	-	406,842			
NET 2020-21 Base Revenue Built from 2019-20 Data (Line 1)	=	42,572,808			
*For 2019-20 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expendts, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)					
September & Summer FTE Membership Averages					
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.					
Line 2: Base Avg:((17+.4ss)+(18+.4ss)+(19+.4ss)) / 3 =				3,824	
		2017	2018	2019	
Summer FTE:		143	131	125	
% (40,40,40)		57	52	50	
Sept FTE:		3,724	3,788	3,797	
Special Needs					
Vouchers FTE		0	0	0	
New ICS - Independent					
Charter Schools FTE		0	2.6	2.6	
Total FTE		3,781	3,843	3,850	
Line 6: Curr Avg:((18+.4ss)+(19+.4ss)+(20+.4ss)) / 3 =					3,850
		2018	2019	2020	
Summer FTE:		131	125	25	
% (40,40,40)		52	50	10	
Sept FTE:		3,788	3,797	3,846	
Special Needs					
Vouchers FTE		0	0	0	
New ICS - Independent					
Charter Schools FTE		2.6	2.6	2.6	
Total FTE		3,843	3,850	3,859	
"Current Average" for use in 20-21 Per-Pupil Aid calc (does not include Special Needs Voucher FTE or New ICS - Independent Charter Schools FTE). Average without SNSP/ICS: 3,848					
Line 10B: Declining Enrollment Exemption =					
Average FTE Loss (Line 2 - Line 6, if > 0)					
X 1.00	=				
X (Line 5, Maximum 2020-2021 Revenue per Memb) =					
Non-Recurring Exemption Amount:					
Fall 2020 Property Values (actuals will be loaded below in Sept, 2020)					
2020 TIF-Out Tax Apportionment Equalized Valuation					2,725,012,389
1. 2019-20 Base Revenue (Funds 10, 38, 41) (from left) 42,572,808					
2. Base Sept Membership Avg (2017+.4ss, 2018+.4ss, 2019+.4ss)/3 (from left) 3,824					
3. 2019-20 Base Revenue Per Member (Ln 1 / Ln2) (with cents) 11,133.06					
4. 2020-21 Per Member Change (A+B+C) 179.00					
A. Allowed Per-Member Change					
B. Low Rev Incr (Enter DPI Adjustment) 0.00					
C. Low Rev Dist in CCDEB (Enter DPI Adjustment) 0.00					
5. 2020-21 Maximum Revenue / Member (Ln 3 + Ln 4) 11,312.06					
6. Current Membership Avg (2018+.4ss, 2019+.4ss, 2020+.4ss)/3 (from left) 3,850					
7. 2020-21 Rev Limit, No Exemptions (Ln7A + Ln 7B) (rounded) 43,551,431					
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6) 43,551,431					
B. Hold Harmless Non-Recurring Exemption 0					
8. Total 2020-21 Recurring Exemptions (A+B+C+D+E) (rounded) 2,145,302					
A. Prior Year Carryover 0					
B. Transfer of Service 26,815					
C. Transfer of Territory/Other Reorg (if negative, include sign) 0					
D. Federal Impact Aid Loss (2018-19 to 2019-20) 0					
E. Recurring Referenda to Exceed (If 2020-21 is first year) 2,118,487					
9. 2020-21 Limit with Recurring Exemptions (Ln 7 + Ln 8) 45,696,733					
10. Total 2020-21 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I) 0					
A. Non-Recurring Referenda to Exceed 2020-21 Limit 0					
B. Declining Enrollment Exemption for 2020-21 (from left) 0					
C. Energy Efficiency Net Exemption for 2020-21 (see pg 4 for details) 0					
D. Adjustment for Refunded or Rescinded Taxes, 2020-21 0					
E. Prior Year Open Enrollment (uncounted pupil[s]) 0					
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative) 0					
G. Other Adjustments (Environmental Rem + Fund 39 Bal Transfer) 0					
H. WPCP and RPCP Private School Voucher Aid Deduction 0					
I. SNSP Private School Voucher Aid Deduction 0					
11. 2020-21 Revenue Limit With All Exemptions (Ln 9 + Ln 10) 45,696,733					
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D) 21,120,338					
A. 2020-21 July 1 Est (need to update on Oct 15) -> Cell is locked. 21,061,733					
B. State Aid to High Poverty Districts (not all districts) 0					
C. State Aid for Exempt Computers (Source 691) 12,462					
D. State Aid for Exempt Personal Property (Source 691) 46,143					
REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.					
13. Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies) 24,576,395					
14. Total Limited Revenue To Be Used (A+B+C) 24,576,395					
Entries Required Below: Enter amnts needed by purpose and fund:					
A. Gen Operations: Fnd 10 Src 211 24,208,210 (Proposed Fund 10)					
B. Non-Referendum Debt (inside limit) Fund 38 Src 211 368,185 (to Budget Rpt)					
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211 0 (to Budget Rpt)					
15. Total Revenue from Other Levies (A+B+C+D) 6,802,404					
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211) 6,246,469					
B. Community Services (Fund 80 Src 211) 555,935 (to Budget Rpt)					
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212) 0 (to Budget Rpt)					
D. Other Levy Revenue - Milwaukee & Kenosha Only 0 (to Budget Rpt)					
16. Total Fall, 2020 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15) 31,378,799					
<i>Line 16 is the total levy to be apportioned in the PI-401.</i> Levy Rate = 0.01151510					

**Oregon School District
Equalized Value Growth Comparison**

Year	Equalized Value	% Growth	Mill Rate
2020 Est.	2,725,012,389	+5.00%	11.52
2019	2,595,249,894	+6.25%	11.20
2018	2,442,671,211	+7.87%	11.38
2017	2,264,376,244	+6.10%	11.56
2016	2,134,229,573	+6.55%	11.73
2015	2,003,124,120	+3.73%	12.11
2014	1,931,098,778	+4.39%	11.98
2013	1,849,872,100	-0.93%	12.31
2012	1,867,284,597	-1.68%	12.20
2011	1,899,234,972	-0.26%	11.99
2010	1,904,225,861	-2.34%	11.73
2009	1,949,940,941	0.05%	10.94

Oregon School District
Preliminary Expenditure Budget

General Fund - 10				
	2019-2020 Actual Expenditures	2019-2020 Original Budget	2020-2021 Preliminary Budget	% Increase/Decrease 19/20 Budget
Instruction				
Undiff Curriculum	9,611,439	10,227,569	11,005,117	7.60%
Regular Curriculum	9,070,086	9,208,266	10,068,986	9.35%
Vocational Curriculum	1,756,790	2,385,394	1,895,281	-20.55%
Physical Curriculum	1,423,012	1,367,500	1,451,097	6.11%
Co-Curricular Activity	652,864	694,654	701,103	0.93%
Special Curriculum	1,183,505	1,192,238	1,445,474	21.24%
Total Instruction	23,697,695	25,075,619	26,567,059	5.95%
Support Services				
Pupil Services	1,785,950	1,831,294	2,250,389	22.89%
Instructional Services	3,333,468	3,794,319	4,197,069	10.61%
General Operations	862,783	868,232	693,802	-20.09%
School Bldg Operations	2,893,836	3,041,683	3,474,117	14.22%
Fiscal	424,133	437,173	467,080	6.84%
Maint/Operations	4,917,979	5,287,720	5,338,178	0.95%
Transportation	1,993,403	2,153,786	2,196,370	1.98%
Printing	5,756	9,000	9,000	0.00%
Central Services	661,437	754,481	772,337	2.37%
Insurance	381,511	348,342	530,079	52.17%
Debt Service	25,109	25,109	40,109	59.74%
Other Support Services*	1,040,967	1,325,252	1,312,865	-0.93%
Total Support Services	18,326,330	19,876,392	21,281,396	7.07%
Tuition/CESA/Tax Repayment	762,556	801,113	856,553	6.92%
Open Enrollment	817,020	809,238	1,078,839	33.32%
Total General Fund Expenditures	43,603,602	46,562,363	49,783,847	6.92%
Special Projects Funds - 20				
Special Education Grants-27	644,479	983,711	1,109,668	12.80%
Special Education-Regular-27	7,295,529	7,428,581	7,752,073	4.35%
Gifts/Donations-21	522,670	750,000	537,800	-28.29%
Total Special Projects Expenditures	8,462,678	9,162,292	9,399,541	2.59%
Debt Service Funds - 30				
Non Referendum Debt-38	373,185	373,185	373,285	0.03%
Bonded Debt Retirement - 39	8,888,244	8,888,244	6,304,144	-29.07%
Total Debt Service Expenditures	9,261,429	9,261,429	6,677,429	-27.90%
Referendum Bonds 2018 Fund- 49				
Referendum Bonds Fund-49	32,389,246	35,000,000	6,668,245	100.00%
Food Service Fund - 50				
Food Service Fund-50	1,545,218	1,632,490	955,000	-41.50%
Employee Benefit Trust Fund -70				
Health Insurance Employee Trust - 73	78,750	80,000	80,000	0.00%
OPEB Liability-74	680,917	700,000	700,000	0.00%
Total Employee Trust Funds	759,667	780,000	780,000	0.00%
Community Services Funds - 80				
Pool - Fund 80	293,046	325,441	280,722	-13.74%
Community Education Fund - Fund 82	380,953	411,062	387,523	-5.73%
Performing Arts Center - Fund 85	25,777	25,581	26,060	1.87%
Total Community Expenditures	699,775	762,084	694,305	-8.89%
Cooperative Fund - 90				
Cooperative Fund - 90	257,572	257,584	214,384	-16.77%
Total Expenditures	96,979,186	103,418,241	75,172,751	-27.31%

*2019-20 fund 21 expenditures include the scholarship activity.

2020-21 Preliminary Building Tier									
	NKE	BKE	PVE	FES	RCI	OMS	OHS	Athletics	
September 2019 Count	582	460	454		641	613	1167	630	OHS
Preliminary	424	416	375	314	530	630	1191	1191	OHS
Tier Budget	81,689	80,147	72,248	60,496	102,111	122,995	331,793	125,674	
Building Salary Initiative Adjustments							(2,771.00)		
Oasis							28,798.00		
Oasis Night School							20,000.00		
At-Risk Allocation	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00			
Youth Options							34,661.00		
Athletic Trainer								24,000	
Science Supplies	1,400.00	1,400.00	1,275.00	1,000.00					
Revenues:									
Camp Gray					20,908.00				
Instrumental Rental	1,650.00	825.00	750.00		2,065.00	2,500.00			
Resale	325.75	629.75	270.00		28.00	809.58	1,245.00		
Fines/Misc	577.50	1,131.13	601.50		632.50	337.62	187.53		
Athletic Revenue								101,835	
Prof Days/Non Absent (Substitutes)	13,000	13,000	13,000	13,000	15,000	15,000	30,000		
1:1 Chromebooks	(15,300)	(15,300)	(15,300)	(22,500)	(44,370)	(56,970)			
Buildng Carryover	85,664	35,497	57,501	0	6,424	4,970	102,162		
Total Building Budget Target	171,006	119,330	132,346	54,396	106,213	91,642	546,076	251,508	
Total Expenditure Budget per Student	192.66	192.66	192.66	192.66	192.66	195.23	278.58		
Base Tier (includes math allocation)	76.44	76.44	76.44	76.44	76.44	61.78	61.78		
Grade Level Tier	77.24	77.24	77.24	77.24	77.24	87.28	115.47		
Tech Printing Reallocation	3.86	3.86	3.86	3.86	3.86	3.86	3.86		
Copier & Printing Allocation	18.76	18.76	18.76	18.76	18.76	18.76	18.76		
Paper	13.05	13.05	13.05	13.05	13.05	13.05	13.05		
Secretary Overtime	3.70	3.70	3.70	3.70	3.70	3.70	3.70		
Receiving Hours	2.10	2.10	2.10	2.10	2.10	2.10	2.10		
Program Tier: Voc Education						7.30	64.56		
2020-21 Reduction	(4.80)	(4.80)	(4.80)	(4.80)	(4.80)	(4.90)	(7.00)		
Extra-Curr Tier:									
Athletics								121.12	
Other	2.32	2.32	2.32	2.32	2.32	2.32	2.32		
Camp Gray				2.67	2.67				

*Building revenue as recorded as of 06/30/2020

BUDGET ADOPTION 2020-21

GENERAL FUND (FUND 10)	Audited 2018-19	Audited 2019-20	Budget 2020-21
Beginning Fund Balance (Account 930 000)	12,855,603.46	12,722,048.68	14,266,985.80
Ending Fund Balance, Nonspendable (Acct. 935 000)	622,436.55	517,000.83	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	314,312.30	443,486.16	443,486.16
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	1,441,529.00	2,957,043.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	10,343,770.83	10,349,455.81	10,349,455.81
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	12,722,048.68	14,266,985.80	11,309,942.80
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	2,982.18	0.00	0.00
Local Sources			
210 Taxes	20,753,161.00	21,887,002.57	24,210,710.00
240 Payments for Services	200.00	300.00	0.00
260 Non-Capital Sales	405,267.79	434,456.47	428,308.08
270 School Activity Income	74,522.66	96,450.46	0.00
280 Interest on Investments	166,615.10	117,049.62	60,000.00
290 Other Revenue, Local Sources	293,328.56	206,019.42	206,192.57
Subtotal Local Sources	21,693,095.11	22,741,278.54	24,905,210.65
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	2,376,588.00	2,709,169.00	2,854,619.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	2,376,588.00	2,709,169.00	2,854,619.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	262,540.14	341,710.30	318,230.00
620 State Aid -- General	20,441,967.00	20,660,762.00	21,061,733.00
630 DPI Special Project Grants	176,864.27	199,820.11	142,860.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	140,099.90	123,863.86	130,000.00
690 Other Revenue	2,637,211.49	3,054,904.53	3,046,106.20
Subtotal State Sources	23,658,682.80	24,381,060.80	24,698,929.20
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	92,116.73	72,622.65	185,176.35
750 IASA Grants	119,660.35	118,315.00	147,866.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	33,223.76	137,065.59	25,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	245,000.84	328,003.24	358,042.35

Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	1,475.58	4,305.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	1,475.58	4,305.00	0.00
Other Revenues			
960 Adjustments	10,103.28	13,135.00	0.00
970 Refund of Disbursement	80,730.49	110,473.83	81,726.48
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	39,736.48	40,657.10	41,032.32
Subtotal Other Revenues	130,570.25	164,265.93	122,758.80
TOTAL REVENUES & OTHER FINANCING SOURCES	48,108,394.76	50,328,082.51	52,939,560.00

EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	9,377,419.15	9,611,438.69	11,005,117.47
120 000 Regular Curriculum	8,770,976.16	9,070,085.72	10,068,986.34
130 000 Vocational Curriculum	1,896,131.13	1,756,789.84	1,895,281.39
140 000 Physical Curriculum	1,378,597.65	1,423,012.08	1,451,096.82
160 000 Co-Curricular Activities	573,985.42	652,864.16	701,103.00
170 000 Other Special Needs	1,150,021.46	1,183,504.72	1,445,474.09
Subtotal Instruction	23,147,130.97	23,697,695.21	26,567,059.11
Support Sources			
210 000 Pupil Services	1,508,434.39	1,785,949.64	2,250,388.78
220 000 Instructional Staff Services	3,472,327.59	3,333,468.10	4,197,069.14
230 000 General Administration	704,178.29	862,782.65	693,801.87
240 000 School Building Administration	2,817,110.76	2,893,835.71	3,474,117.43
250 000 Business Administration	7,639,843.13	7,341,269.75	8,010,627.46
260 000 Central Services	629,227.17	661,437.23	772,337.49
270 000 Insurance & Judgments	304,735.58	381,510.68	530,079.00
280 000 Debt Services	28,123.10	25,109.40	40,109.40
290 000 Other Support Services	1,252,706.61	1,040,966.83	1,312,865.32
Subtotal Support Sources	18,356,686.62	18,326,329.99	21,281,395.89
Non-Program Transactions			
410 000 Inter-fund Transfers	5,184,112.02	5,179,543.84	6,112,756.00
430 000 Instructional Service Payments	1,553,752.61	1,579,576.35	1,932,392.00
490 000 Other Non-Program Transactions	267.32	0.00	3,000.00
Subtotal Non-Program Transactions	6,738,131.95	6,759,120.19	8,048,148.00
TOTAL EXPENDITURES & OTHER FINANCING USES	48,241,949.54	48,783,145.39	55,896,603.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	648,891.18	634,539.13	789,785.87
900 000 Ending Fund Balance	634,539.13	789,785.87	775,385.87
REVENUES & OTHER FINANCING SOURCES	758,557.05	677,916.44	523,400.00
100 000 Instruction	508,728.50	410,952.07	413,000.00
200 000 Support Services	264,180.60	73,867.63	87,000.00
400 000 Non-Program Transactions	0.00	37,850.00	37,800.00
TOTAL EXPENDITURES & OTHER FINANCING USES	772,909.10	522,669.70	537,800.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2018-19	Audited 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	5,184,112.02	5,171,781.15	5,457,756.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	3,324.07	6,383.16	6,000.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	3,324.07	6,383.16	6,000.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	1,624,364.00	1,762,741.00	2,118,316.93
620 State Aid -- General	89,248.00	171,874.00	100,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	13,000.00	11,000.00	0.00
Subtotal State Sources	1,726,612.00	1,945,615.00	2,218,316.93
Federal Sources			
710 Federal Aid - Categorical	23,858.00	0.00	0.00
730 DPI Special Project Grants	667,879.43	644,478.98	1,109,668.07
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	198,183.32	171,749.96	70,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	889,920.75	816,228.94	1,179,668.07
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	7,803,968.84	7,940,008.25	8,861,741.00

EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	156.24	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	5,675,228.15	5,649,418.90	6,160,698.13
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	5,675,228.15	5,649,575.14	6,160,698.13
Support Sources			
210 000 Pupil Services	1,251,210.65	1,471,961.22	1,726,751.35
220 000 Instructional Staff Services	444,619.07	448,199.82	565,884.61
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	218,531.46	207,800.34	233,772.91
260 000 Central Services	27.43	27.50	50.00
270 000 Insurance & Judgments	31,943.86	35,048.74	35,000.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	1,946,332.47	2,163,037.62	2,561,458.87
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	182,408.22	127,395.49	139,584.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	182,408.22	127,395.49	139,584.00
TOTAL EXPENDITURES & OTHER FINANCING USES	7,803,968.84	7,940,008.25	8,861,741.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	908,595.20	2,805,934.10	1,668,494.82
900 000 ENDING FUND BALANCES	2,805,934.10	1,668,494.82	1,605,720.06
TOTAL REVENUES & OTHER FINANCING SOURCES	6,625,573.90	8,123,989.47	6,614,654.00
281 000 Long-Term Capital Debt	4,355,450.00	8,888,243.75	6,304,143.76
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	372,785.00	373,185.00	373,285.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	4,728,235.00	9,261,428.75	6,677,428.76
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	683,475.21	38,343,359.42	6,435,794.65
900 000 Ending Fund Balance	38,343,359.42	6,435,794.65	250,100.00
TOTAL REVENUES & OTHER FINANCING SOURCES	45,255,172.53	517,369.99	482,550.00
100 000 Instructional Services	27,876.82	879.92	64,560.00
200 000 Support Services	7,567,411.50	32,424,054.84	312,746.00
300 000 Community Services	0.00	0.00	6,290,938.65
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	7,595,288.32	32,424,934.76	6,668,244.65

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	205,203.62	261,069.12	0.00
900 000 ENDING FUND BALANCE	261,069.12	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	1,601,204.24	1,284,148.54	955,000.00
200 000 Support Services	1,545,338.74	1,545,217.66	955,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,545,338.74	1,545,217.66	955,000.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	41,122.67	404.28	29,040.65
900 000 ENDING FUND BALANCE	404.28	29,040.65	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	703,912.39	728,411.70	665,265.00
200 000 Support Services	244,639.30	148,838.76	144,287.56
300 000 Community Services	499,991.48	550,936.57	550,018.09
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	744,630.78	699,775.33	694,305.65

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	153,636.82	257,572.05	214,383.58
100 000 Instruction	93,085.90	164,050.45	133,218.86
200 000 Support Services	28,293.74	59,536.60	50,364.72
400 000 Non-Program Transactions	32,257.18	33,985.00	30,800.00
TOTAL EXPENDITURES & OTHER FINANCING USES	153,636.82	257,572.05	214,383.58

PROPOSED PROPERTY TAX LEVY			
FUND			
General Fund	20,720,855.00	21,884,520.00	24,208,210.00
Referendum Debt Service Fund	6,048,308.00	6,249,819.00	6,246,469.00
Non-Referendum Debt Service Fund	534,035.00	368,235.00	368,185.00
Community Service Fund	501,831.00	555,935.00	555,935.00
TOTAL SCHOOL LEVY	27,805,029.00	29,058,509.00	31,378,799.00
PERCENTAGE INCREASE --			
TOTAL LEVY FROM PRIOR YEAR	6.26%	4.51%	7.98%

**Oregon School District Budget Publication
Preliminary Budget 2020-2021**

The public hearing for the 2020-2021 Preliminary Budget will be held on September 28, 2020 at the Oregon High School, 456 N. Perry Parkway, at 6:30 p.m. More information on the Preliminary Budget can be found on the District website. <http://www.oregonsd.org>

GENERAL FUND	Audited 2018-19	Audited 2019-20	Budget 2020-21
Beginning Fund Balance	12,855,603.46	12,722,048.68	14,266,985.80
Ending Fund Balance	12,722,048.68	14,266,985.80	11,309,942.80
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	2,982.18	0.00	0.00
Local Sources (Source 200)	21,693,095.11	22,741,278.54	24,905,210.65
Inter-district Payments (Source 300 + 400)	2,376,588.00	2,709,169.00	2,854,619.00
Intermediate Sources (Source 500)	0.00	0.00	0.00
State Sources (Source 600)	23,658,682.80	24,381,060.80	24,698,929.20
Federal Sources (Source 700)	245,000.84	328,003.24	358,042.35
All Other Sources (Source 800 + 900)	132,045.83	168,570.93	122,758.80
TOTAL REVENUES & OTHER FINANCING SOURCES	48,108,394.76	50,328,082.51	52,939,560.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	23,147,130.97	23,697,695.21	26,567,059.11
Support Services (Function 200 000)	18,356,686.62	18,326,329.99	21,281,395.89
Non-Program Transactions (Function 400 000)	6,738,131.95	6,759,120.19	8,048,148.00
TOTAL EXPENDITURES & OTHER FINANCING USES	48,241,949.54	48,783,145.39	55,896,603.00

SPECIAL PROJECTS FUND	Audited 2018-19	Audited 2019-20	Budget 2020-21
Beginning Fund Balance	648,891.18	634,539.13	789,785.87
Ending Fund Balance	634,539.13	789,785.87	775,385.87
REVENUES & OTHER FINANCING SOURCES	8,562,525.89	8,617,924.69	9,385,141.00
EXPENDITURES & OTHER FINANCING USES	8,576,877.94	8,462,677.95	9,399,541.00

DEBT SERVICE FUND	Audited 2018-19	Audited 2019-20	Budget 2020-21
Beginning Fund Balance	908,595.20	2,805,934.10	1,668,494.82
Ending Fund Balance	2,805,934.10	1,668,494.82	1,605,720.06
REVENUES & OTHER FINANCING SOURCES	6,625,573.90	8,123,989.47	6,614,654.00
EXPENDITURES & OTHER FINANCING USES	4,728,235.00	9,261,428.75	6,677,428.76

CAPITAL PROJECTS FUND	Audited 2018-19	Audited 2019-20	Budget 2020-21
Beginning Fund Balance	683,475.21	38,343,359.42	6,435,794.65
Ending Fund Balance	38,343,359.42	6,435,794.65	250,100.00
REVENUES & OTHER FINANCING SOURCES	45,255,172.53	517,369.99	482,550.00
EXPENDITURES & OTHER FINANCING USES	7,595,288.32	32,424,934.76	6,668,244.65

FOOD SERVICE FUND	Audited 2018-19	Audited 2019-20	Budget 2020-21
Beginning Fund Balance	205,203.62	261,069.12	0.00
Ending Fund Balance	261,069.12	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	1,601,204.24	1,284,148.54	955,000.00
EXPENDITURES & OTHER FINANCING USES	1,545,338.74	1,545,217.66	955,000.00

COMMUNITY SERVICE FUND	Audited 2018-19	Audited 2019-20	Budget 2020-21
Beginning Fund Balance	41,122.67	404.28	29,040.65
Ending Fund Balance	404.28	29,040.65	0.00
REVENUES & OTHER FINANCING SOURCES	703,912.39	728,411.70	665,265.00
EXPENDITURES & OTHER FINANCING USES	744,630.78	699,775.33	694,305.65

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2018-19	Audited 2019-20	Budget 2020-21
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	153,636.82	257,572.05	214,383.58
EXPENDITURES & OTHER FINANCING USES	153,636.82	257,572.05	214,383.58

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2018-19	Audited 2019-20	Budget 2020-21
GROSS TOTAL EXPENDITURES -- ALL FUNDS	71,585,957.14	101,434,751.89	80,505,506.64
Interfund Transfers (Source 100) - ALL FUNDS	5,184,112.02	5,179,543.84	6,112,756.00
NET TOTAL EXPENDITURES -- ALL FUNDS	66,401,845.12	96,255,208.05	74,392,750.64
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		44.96%	-22.71%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2018-19	Audited 2019-20	Budget 2020-21
General Fund	20,720,855.00	21,884,520.00	24,208,210.00
Referendum Debt Service Fund	6,048,308.00	6,249,819.00	6,246,469.00
Non-Referendum Debt Service Fund	534,035.00	368,235.00	368,185.00
Community Service Fund	501,831.00	555,935.00	555,935.00
TOTAL SCHOOL LEVY	27,805,029.00	29,058,509.00	31,378,799.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR	6.26%	4.51%	7.98%

The below listed new or discontinued programs have a financial impact on the proposed 2020-21 budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
NEW PROGRAMS	FINANCIAL IMPACT
Opening of Forest Edge Elementary	\$1,718,487 referendum override