



**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 27, 2021**  
**TIME: 6:30 PM**  
**PLACE: Oregon High School Innovation Center, 456 North Perry Parkway, Oregon, WI  
53575**

**Budget Hearing**

1. Call to Order and Introductions: Krista Flanagan, President, Board of Education
2. Books have been audited by Johnson Block & Co., Inc
3. Financial Report – Andy Weiland, Business Manager
4. Hearing: 2021-2022 District Budget

**Annual Meeting**

1. Call to Order and Introductions: Krista Flanagan, President, Board of Education
2. Election of Chairperson
3. Appointment of Parliamentarian
4. Adoption of Ground Rules
5. Reading of Minutes, September 28, 2020 – 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 2021-2022
  - c. Set Date and Hour for 2022 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.

\*\*\*Per Board Policy 566 and Public Health Madison & Dane County’s Emergency Order dated August 17, 2021, all individuals who wish to attend the meeting must wear appropriate face coverings for the duration of the meeting. Masks will be made available at the OHS entrance.\*\*\*

## **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 28, 2020**

The following are the minutes of the Annual School District Meeting of the Oregon School District held at the Commons at the Oregon High School, 456 North Perry Parkway, Oregon on Monday, September 28, 2020:

Budget Hearing:

- Item 1        School Board President Steve Zach called to order the Budget Hearing of the Oregon School District at 6:33 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: 2020-2021 District Budget: Mr. Weiland reviewed the 2020-2021 Budget for the District.

Annual Meeting:

- Item 1        At 7:08 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. Troy Pankratz of 502 Hillcrest Ln, Brooklyn, 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. Ms. Ahna Bizjak of 390 Kassander Way, Oregon, WI moved and Ms. Flanagan seconded the motion to adopt the Ground Rules. The Motion was approved by unanimous voice vote.
- Item 5        Minutes of the 2019 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 2019 meeting are available to the public.
- Item 6        Dr. Leslie Bergstrom, 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. Flanagan moved and Mr. Pankratz seconded the resolution to adopt the tax levy as proposed:

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

Motion carried by unanimous voice vote.

B. Resolution B – Adoption of School Board Salaries for 2020-2021. Mr. Jim Pliner of 2800 Waubesa Ave, Madison, WI moved and Ms. Katie Heitz of 672 Hillcrest Dr, Oregon, WI seconded the motion to approve the salaries for Board members of the Oregon School District for the 2020-2021 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 five board members present abstaining from the vote.

C. Resolution C – Set Date and Hour for 2021 Annual Meeting: Ms. Bizjak moved and Mr. Weiland of 763 Ridge View Ln, Oregon seconded the motion to set the date and hour for next year’s Annual Meeting for September 27, 2021 at 6:30 p.m. Motion carried by unanimous voice vote.

Item 9 Other New Business: None.

Item 10 Adjournment: Mr. Pliner moved and Ms. Bizjak seconded the motion to adjourn the Annual meeting. Motion passed by unanimous voice vote. Meeting adjourned at 7:26 P.M.

Krista Flanagan  
District Clerk

OREGON SCHOOL DISTRICT  
2021 ANNUAL MEETING  
SAMPLE RESOLUTIONS

Item #2

RESOLVED:

I move to nominate \_\_\_\_\_ as Chairperson of the 2021 Annual Meeting of the Board of Education of the Oregon School District.

Item #4

RESOLVED:

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

Item #8A

RESOLVED:

I move to adopt the tax levy as follows:

Irrepealable debt retirement levy	\$6,246,219
Current operation and other fund levy	\$24,559,873
 Total Levy	 \$30,806,092

Item #8B

RESOLVED:

I move that the salaries of the Board members of the Oregon School District be set at the following amounts for the school term of 2021-2022:

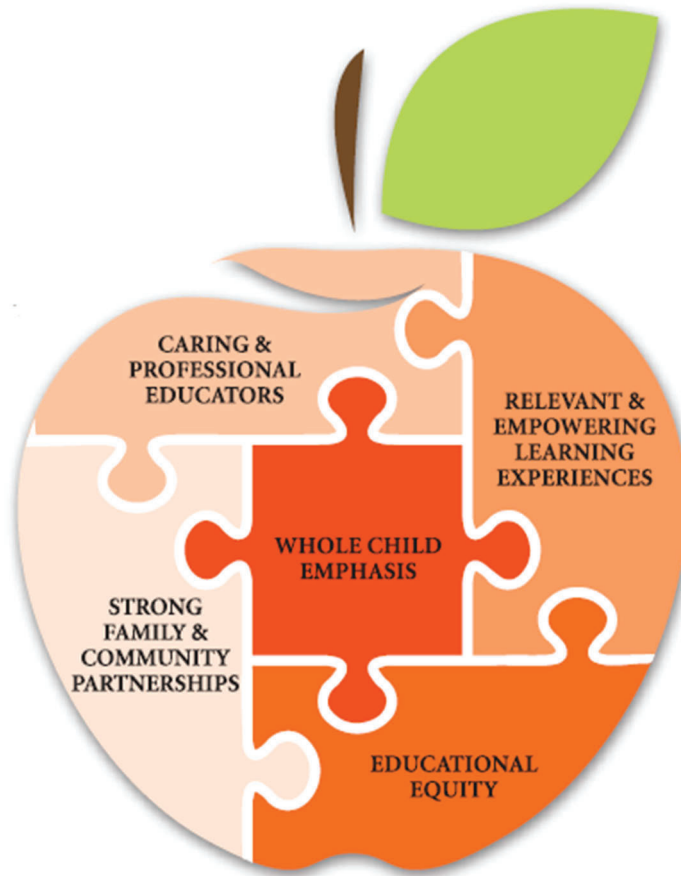
President	\$ 1,350.00
Vice President	\$ 1,000.00
Clerk	\$ 1,000.00
Treasurer	\$ 1,000.00
3 non-officer members	
@ \$900.00 each	\$ 2,700.00
Committee Allocation	
@ 928.57 each	<u>\$ 6,499.99</u>
 Total Board Salaries	 \$13,549.99

Item #8C

RESOLVED:

I move to set the date and hour for next year's Annual Meeting to September 26, 2022.

## WHAT WE VALUE



## Preliminary Budget 2021-2022

123 E Grove Street

Oregon, WI 53575

(608) 835-4000

<http://www.oregonsd.org>

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## Oregon School District Fund Summary

	Fund Balance 7/1/2021	+	FY 20/21 YTD Revenues	-	FY 20/21 YTD Expenditures	+	Transfers Sources YTD	=	Fund Balance 6/30/2022
General Fund	11,248,145		54,047,494		48,313,829		(5,733,665)		11,248,145
Assigned 20/21 Building Carryover	341,991				341,991				0
Assigned 20/21 Department Carryover	307,274				307,274				0
Assigned 20/21 Department of Instruction	137,432				137,432				0
Assigned Teacher Compensation Carryover	596,077				596,077				0
Assigned Capital Trust	145,597				0		(145,597)		0
Assigned Fund Balance	2,500,000				2,355,000				145,000
<b>Total Fund 10</b>	<b>15,276,516</b>		<b>54,047,494</b>		<b>52,051,603</b>		<b>(5,879,262)</b>		<b>11,393,145</b>
<b>Special Projects Funds (Fund 21)</b>	<b>942,167</b>		<b>500,000</b>		<b>500,000</b>				<b>942,167</b>
Special Education Grants	0		1,118,940		1,118,940				0
Special Education	<u>0</u>		<u>2,230,534</u>		<u>7,964,199</u>		<u>5,733,665</u>		<u>0</u>
<b>Total Fund 27</b>	<b>0</b>		<b>3,349,474</b>		<b>9,083,139</b>		<b>5,733,665</b>		<b>0</b>
<b>Non Referendum Debt (Fund 38)</b>	<b>37,837</b>		<b>367,573</b>		<b>373,085</b>				<b>32,325</b>
<b>Debt Service (Fund 39)</b>	<b>1,568,606</b>		<b>6,246,219</b>		<b>6,318,794</b>				<b>1,496,031</b>
<b>Long Term Capital Improvement Trust (Fund 46)</b>	<b>100</b>		<b>0</b>		<b>0</b>		<b>145,597</b>		<b>145,697</b>
<b>Referendum Bonds 2018 (Fund 49)</b>	<b>1,369,164</b>		<b>74,500</b>		<b>725,000</b>				<b>718,664</b>
<b>Food Service (Fund 50)</b>	<b>248,999</b>		<b>1,612,277</b>		<b>1,612,277</b>				<b>248,999</b>
Employee Trust Fund (Fund 73)	276,171		55,000		80,000				251,171
Opeb Liability (Fund 74)	<u>5,157,646</u>		<u>900,000</u>		<u>712,000</u>				<u>5,345,646</u>
<b>Total Fund 70</b>			<b>955,000</b>		<b>792,000</b>				<b>163,000</b>
Pool (Fund 80)	-38,582		421,064		382,482				0
Community Education (Fund 82)	79,726		335,603		415,329				0
Performing Arts Center (Fund 85)	<u>-196</u>		<u>22,966</u>		<u>22,770</u>				<u>0</u>
<b>Total Fund 80 , 82, and 85</b>	<b>40,949</b>		<b>779,633</b>		<b>820,582</b>				<b>0</b>
<b>Cooperative Purchases (Fund 99)</b>	<b>0</b>		<b>224,508</b>		<b>224,508</b>				<b>0</b>

Oregon School District  
Preliminary Revenue Budget

<b>General Fund - 10</b>				
	<b>2020-2021 Actual Revenues</b>	<b>2020-2021 Original Budget</b>	<b>2021-2022 Preliminary Budget</b>	<b>% Increase/Decrease From 20/21 Budget</b>
Property Taxes	24,036,525	24,036,525	23,611,178	-1.77%
Mobile Home/DNR Tax/Focus on Energy	131,780	132,500	132,500	0.00%
Computer Exemption Aid/Personal Property	58,605	58,605	58,605	0.00%
Other Local (Fees, Fines, Admission, Resale, Rentals)	204,338	234,501	334,701	42.73%
Interest Income	6,310	35,941	15,941	-55.65%
Misc. Local Income	505,882	147,759	106,777	-27.74%
Transportation Aid	87,595	80,530	56,530	-29.80%
Library Aid	151,288	150,000	150,000	0.00%
General State Aid	21,114,546	21,114,546	21,707,163	2.81%
Per Pupil Aid	2,846,312	2,848,538	2,857,442	0.31%
Open Enrollment	2,939,102	2,982,833	3,072,208	3.00%
Grants/Misc Aid	1,242,824	723,504	1,944,449	168.75%
Sale of Construction	445,923	425,000	0	-100.00%
<b>Total General Fund Revenues</b>	<b>53,771,028</b>	<b>52,970,781</b>	<b>54,047,494</b>	<b>2.03%</b>

<b>Special Projects Funds - 20</b>				
Special Education Grants	989,464	1,109,668	1,118,940	0.84%
Special Education - Other State/Federal	2,198,531	2,319,817	2,230,534	-3.85%
Gifts/Donations (fund 21)	420,782	<b>523,400</b>	500,000	-4.47%
<b>Total Special Projects Revenues</b>	<b>3,608,777</b>	<b>3,952,885</b>	<b>3,849,474</b>	<b>-2.62%</b>

<b>Debt Service Funds - 30</b>				
Non Referendum Debt-38	368,213	368,185	367,573	-0.17%
Bonded Debt Retirement - 39	6,247,164	6,246,469	6,246,219	0.00%
<b>Total Debt Service Revenues</b>	<b>6,615,377</b>	<b>6,614,654</b>	<b>6,613,792</b>	<b>-0.01%</b>

<b>Referendum Bonds Fund 2018 - 49</b>				
<b>Referendum Bonds Fund-49</b>	<b>479,218</b>	<b>477,550</b>	<b>74,500</b>	<b>-84.40%</b>

<b>Food Service Fund - 50</b>				
<b>Food Service Fund-50</b>	<b>1,336,441</b>	<b>586,037</b>	<b>1,612,277</b>	<b>175.12%</b>

<b>Employee Benefit Trust Funds - 70</b>				
Health Insurance Employee Trust - 73	99,870	55,000	55,000	0.00%
Opeb Liability-74	893,211	948,000	900,000	-5.06%
<b>Total Employee Benefit Revenues</b>	<b>993,080</b>	<b>1,003,000</b>	<b>955,000</b>	<b>-4.79%</b>

<b>Community Services Funds - 80</b>				
Pool -Fund 80	50,615	29,330	115,000	292.09%
Property Tax	268,410	242,154	306,064	26.39%
Community Education Fund - Fund 82	68,080	80,000	85,000	6.25%
Property Tax	287,525	287,525	250,603	-12.84%
Performing Arts Center -Property Tax	0	26,256	22,966	-12.53%
<b>Total Comm. Service Revenues</b>	<b>674,631</b>	<b>665,265</b>	<b>779,633</b>	<b>17.19%</b>

<b>Cooperative Fund -90</b>				
<b>Cooperative Fund -90</b>	<b>193,558</b>	<b>226,389</b>	<b>224,508</b>	<b>-0.83%</b>

<b>Total Revenues</b>	<b>67,672,110</b>	<b>66,496,561</b>	<b>68,156,678</b>	<b>2.50%</b>
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**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION**

**JULY 1 ESTIMATE OF 2021-22 GENERAL AID**

USING 2020-21 BUDGET REPORT DATA, 2020-21 AUDITED MEMBERSHIP

2020 TIFOUT SCHOOL AID VALUE (CERT MAY 2021) & 2016 COMPUTER VALUE (CERT MAY 2017)

**Oregon 4144**

GUARANTEES FOR JULY 1 AID	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,508,774	4,526,322	2,263,161
TERTIARY (G11)	715,289	2,145,867	1,072,933

**2021-2022 JULY 1 ESTIMATE GENERAL AID**

<b>PART A: 2020-21 AUDITED MEMBERSHIP</b>			FTE
A1 3RD FRI SEPT 2020 MEMBERSHIP* (include Challenge Academy)			3,810.00
A2 2ND FRI JAN 2021 MEMBERSHIP* (include Challenge Academy)			3,788.00
A3 TOTAL (A1 + A2)			7,598.00
A4 AVERAGE (A3/2) (ROUNDED)			3,799.00
A5 SUMMER 2020 FTE EQUIVALENT* (ROUNDED)			28.00
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)			1.36
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			4.00
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)			3,834.00
* Ch 220 Resident Inter FTE counts only 75%.			
<b>PART B: 2020-21 GENERAL FUND DEDUCTIBLE RECEIPTS (BUDGET REPORT)</b>			
B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	52,970,781.00
B2 PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	24,097,629.72
B3 GENERAL STATE AID	10R 000000 620	-	21,114,546.00
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)	=	7,758,605.28
<b>PART C: 2020-21 NET COST OF GENERAL FUND (BUDGET REPORT)</b>			
C1 TOTAL GF EXPENDITURES	10E 000000 000	+	55,936,641.00
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)	+	55,933,641.00
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	7,758,605.28
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=	48,175,035.72
<b>PART D: 2020-21 NET COST OF DEBT SERVICE FUNDS (BUDGET REPORT)</b>			
D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	6,614,654.00
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	-	0.00
D3 PROPERTY TAXES	38R + 39R 210	-	6,614,654.00
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)	-	0.00
D7 TOTAL EXPENDITURES	38E + 39E 000	+	6,677,428.76
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)	=	6,677,428.76
<b>PART E: 2020-21 SHARED COST (BUDGET REPORT)</b>			
E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	54,852,464.48
E2 TRANSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER		-	0.00
E3 IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE REMOVED		-	0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID		=	54,852,464.48

<b>PART E: 2020-21 SHARED COST - CONTINUED</b>		E4 =	54,852,464.48
E6 PRIMARY COST CEILING PER MEMBER			1,000
E7 PRIMARY CEILING (A7 * E6)			3,834,000.00
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)			3,834,000.00
E9 SECONDARY COST CEILING PER MEMBER			11,067
E10 SECONDARY CEILING (A7 * E9)			42,430,878.00
E11 SECONDARY SHARED COST			38,596,878.00
((LESSER OF E5 OR E10) - E8)			
E12 TERTIARY SHARED COST			12,421,586.48
(GREATER OF (E5 - E8 - E11) OR 0)			
SHARED COST PER MEMBER =		\$14,307	
<b>PART F: EQUALIZED PROPERTY VALUE</b>			
F1 2020 TIFOUT VALUE (CERT MAY 21) + EXEMPT COMPUTER VALUE (CERT MAY 17)			2,828,580,784
VALUE PER MEMBER =		737,762	
<b>PART G: 2021-22 EQUAL AID BY TIER - JULY 1 ESTIMATE</b>			
G1 PRIMARY GUARANTEED VALUE PER MEMBER			1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)			7,399,620,000
G3 PRIMARY REQUIRED RATE (E8 / G2)			0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)			4,571,039,216
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)			2,368,392.55
G6 SECONDARY GUARANTEED VALUE PER MEMB			1,508,774
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)			5,784,639,516
G8 SECONDARY REQUIRED RATE (E11 / G7)			0.00667230
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)			2,956,058,732
G10 SECONDARY EQUALIZATION AID (G8 * G9)			19,723,710.68
G11 TERTIARY GUARANTEED VALUE PER MEMB			715,289
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)			2,742,418,026
G13 TERTIARY REQUIRED RATE (E12 / G12)			0.00452943
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)			-86,162,758
G15 TERTIARY EQUALIZATION AID (G13 * G14)			-390,268.18
<b>PART H: 2021-22 EQUALIZATION AID - JULY 1 ESTIMATE</b>			
H1 2021-22 EQUALIZATION AID - JULY 1 EST (G5+G10+G15) NOT< 0			21,701,835.05
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 (Revised to 0 by JFC, 6/2021)			0.00
H4A 2020-21 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID			5,415.00
H4B 2020-21 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)			-87.00
H5 PRIOR YEAR (2020-21) DATA ERROR ADJ/OR FEE PENALTY			0.00
H6 2021-22 EQUALIZATION AID - JULY 1 EST (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)			21,707,163
<b>*** PART I: 2021-22 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - JULY 1 EST***</b>			
I1 2021-22 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - JULY 1 EST			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 CHAP. 220 AID (Revised to 0 by JFC, 6/2021)			0.00
I2C 2020-21 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID			0.00
I3 2021-22 SPEC ADJ AID and/or CHAP 220 - JULY 1 EST (ROUND) (I1+I2A+I2B+I2C)			0.00
<b>*I5 2021-22 JULY 1 ESTIMATE OF GENERAL AID (H6+I3)</b>			<b>21,707,163</b>

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  
2021-22 REVENUE LIMIT WORKSHEET**

<b>DISTRICT:</b>			
<b>FY22 Blank Revenue Limit (populated with 1/13/2020 levy/enrollment data)</b>			
<b>Line 1 Amount May Not Exceed Line 11 - (Line 7B+Line 10) of Final 19-20 Revenue Limit</b>			
2020-21 General Aid Certification (19-20 Line 12A, src 621)	+	21,114,546	
2020-21 Computer Aid Received (19-20 Line 12C, Src 691)	+	12,462	
2020-21 Hi Pov Aid (19-20 Line 12B, Src 628)	+	0	
2020-21 Aid for Exempt Personal Property (19-20 Line 12D, Src 691)	+	46,143	
2020-21 Fnd 10 Levy Cert (19-20 Line 14A, Levy 10 Src 211)	+	24,036,525	
2020-21 Fnd 38 Levy Cert (19-20 Line 14B, Levy 38 Src 211)	+	368,185	
2020-21 Fnd 41 Levy Cert (19-220 Line 14C, Levy 41 Src 211)	+	0	
2020-21 Aid Penalty for Over Levy (19-20 FINAL Rev Limit Wksht)	-	11,309	
2020-21 Total Levy for All Levied Non-Recurring Exemptions*	-	16,732	
<b>NET 2021-22 Base Revenue Built from 2020-21 Data (Line 1)</b>	=	<b>45,549,820</b>	
*For the 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 Expenditures, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)			
<b>September &amp; Summer FTE Membership Averages</b>			
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.			
<b>Line 2: Base Avg:</b> $((18+.4ss)+(19+.4ss)+(20+.4ss)) / 3 =$			<b>3,839</b>
	<b>2018</b>	<b>2019</b>	<b>2020</b>
Summer FTE:	131	125	28
% (40,40,40)	52	50	11
Sept FTE:	3,788	3,797	3,810
New ICS - Independent	2.6	2.6	3
Charter Schools FTE			
Total FTE	3,843	3,850	3,824
<b>Line 6: Curr Avg:</b> $((19+.4ss)+(20+.4ss)+(21+.4ss)) / 3 =$			<b>3,854</b>
	<b>2019</b>	<b>2020</b>	<b>2021</b>
Summer FTE:	125	28	63
% (40,40,40)	50	11	25
Sept FTE:	3,797	3,810	3,860
New ICS - Independent	2.6	3	3
Charter Schools FTE			
Total FTE	3,850	3,824	3,888
<b>The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2020:</b>			
			<b>3,851</b>
<b>Line 10B: Declining Enrollment Exemption =</b>			
Average FTE Loss (Line 2 - Line 6, if > 0)			
	X 1.00	=	
<b>X (Line 5, Maximum 2020-2021 Revenue per Memb) =</b>			
<b>Non-Recurring Exemption Amount:</b>			
<b>Fall 2021 Property Values</b>	2020 TIF-Out:	2,788,351,945	
2021 TIF-Out Tax Apportionment Equalized Valuation (estimate)		2,983,536,581	
<b>CELL COLOR KEY:</b>	Auto-Calc	DPI Data	District-Entered
<b>Worksheet is available at: <a href="http://dpi.wi.gov/sfs/limits/worksheets/revenue">http://dpi.wi.gov/sfs/limits/worksheets/revenue</a></b>			
Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.			

<b>2021-2022 Revenue Limit Worksheet</b>			
1. 2021-22 Base Revenue (Funds 10, 38, 41)	(from left)		45,549,820
2. Base Sept Membership Avg (2018+.4ss, 2019+.4ss, 2020+.4ss)/3	(from left)		3,839
3. 2020-21 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)		11,865.02
4. 2021-22 Per Member Change (A+B)			0.00
2020-21 Low Revenue Ceiling per s.121.905(1):		10,000.00	
A. Allowed Per-Member Change for 21-22 (\$UPDATE, all districts)		0.00	
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0		0.00	
C. Value of the CCDEB (FY21 DPI Computed-CCDEB Dists only)		0.00	
5. 2021-22 Maximum Revenue / Member (Ln 3 + Ln 4)			11,865.02
6. Current Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)		3,854
7. 2021-22 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)		45,727,787
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		45,727,787	
B. Hold Harmless Non-Recurring Exemption		0	
8. Total 2021-22 Recurring Exemptions (A+B+C+D+E)	(rounded)		0
A. Prior Year Carryover (from 1/25/2021 revenue limit data)		0	
B. Transfer of Service		0	
C. Transfer of Territory/Other Reorg (if negative, include sign)		0	
D. Federal Impact Aid Loss (2019-20 to 2020-21)		0	
E. Recurring Referenda to Exceed (If 2021-22 is first year)		0	
9. 2021-22 Limit with Recurring Exemptions (Ln 7 + Ln 8)			45,727,787
10. Total 2021-22 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)			16,732
A. Non-Recurring Referenda to Exceed 2021-22 Limit		0	
B. Declining Enrollment Exemption for 2021-22 (from left)			
C. Energy Efficiency Net Exemption for 2021-22 (see pg 4 for details)		0	
D. Adjustment for Refunded or Rescinded Taxes, 2021-22		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		8,946	
I. SNSP Private School Voucher Aid Deduction		7,786	
11. 2021-22 Revenue Limit With All Exemptions (Ln 9 + Ln 10)			45,744,519
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)			21,765,768
A. 2021-22 <b>October 15 Certification of General Aid</b>		21,707,163	
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	
<b>13. Allowable Limited Revenue: (Line 11 - Line 12)</b>			<b>23,978,751</b>
(10, 38, 41 Levies)			
<b>14. Total Limited Revenue To Be Used (A+B+C)</b>	<b>Not &gt;line 13</b>		<b>23,978,751</b>
<b>Entries Required Below:</b> Enter amnts needed by purpose and fund:			
A. Gen Operations: Fnd 10 Src 211		23,611,178	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211		367,573	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211		0	(to Budget Rpt)
<b>15. Total Revenue from Other Levies (A+B+C+D)</b>			<b>6,827,341</b>
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)		6,246,219	
B. Community Services (Fund 80 Src 211)		579,633	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)		1,489	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only		0	(to Budget Rpt)
<b>16. Total Fall, 2021 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)</b>			<b>30,806,092</b>
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =		0.01032536
<b>Districts are responsible for the integrity of their revenue limit data &amp; computation. Data appearing here reflects information submitted to DPI and is unaudited.</b>			

**Oregon School District  
Equalized Value Growth Comparison**

<b>Year</b>	<b>Equalized Value</b>	<b>% Growth</b>	<b>Mill Rate</b>
2009	1,949,940,941	0.05%	10.94
2010	1,904,225,861	-2.34%	11.73
2011	1,899,234,972	-0.26%	11.99
2012	1,867,284,597	-1.68%	12.20
2013	1,849,872,100	-0.93%	12.31
2014	1,931,098,778	+4.39%	11.98
2015	2,003,124,120	+3.73%	12.11
2016	2,134,229,573	+6.55%	11.73
2017	2,264,376,244	+6.10%	11.56
2018	2,442,671,211	+7.87%	11.38
2019	2,595,249,894	+6.25%	11.20
2020	2,788,351,945	+7.44%	11.19
2021 Est.	2,983,536,581	+7.00%	10.33

Oregon School District  
Preliminary Expenditure Budget

<b>General Fund - 10</b>				
	2020-2021 Actual Expenditures	2020-2021 Original Budget	2021-2022 Preliminary Budget	% Increase/Decrease 20/21 Budget
<b>Instruction</b>				
Undiff Curriculum	10,732,473	11,016,579	11,912,341	8.13%
Regular Curriculum	9,886,724	10,181,385	10,611,697	4.23%
Vocational Curriculum	1,780,898	1,889,981	1,533,279	-18.87%
Physical Curriculum	1,428,144	1,457,103	1,587,152	8.93%
Co-Curricular Activity	491,324	701,863	686,982	-2.12%
Special Curriculum	1,350,868	1,492,873	1,698,182	13.75%
<b>Total Instruction</b>	<b>25,670,430</b>	<b>26,739,785</b>	<b>28,029,633</b>	<b>4.82%</b>
<b>Support Services</b>				
Pupil Services	2,167,708	2,235,845	2,459,353	10.00%
Instructional Services	3,782,992	4,334,105	4,276,939	-1.32%
General Operations	682,514	699,483	680,505	-2.71%
School Bldg Operations	3,395,748	3,444,093	3,484,093	1.16%
Fiscal	452,381	468,340	453,643	-3.14%
Maint/Operations	5,436,882	5,740,749	5,968,517	3.97%
Transportation	1,874,364	2,206,320	2,243,588	1.69%
Printing	989	9,000	9,000	0.00%
Central Services	702,125	773,407	722,605	-6.57%
Insurance	438,376	516,975	419,869	-18.78%
Debt Service	25,109	33,109	33,109	0.00%
Other Support Services*	1,256,989	1,281,736	1,260,046	-1.69%
<b>Total Support Services</b>	<b>20,216,178</b>	<b>21,743,162</b>	<b>22,011,268</b>	<b>1.23%</b>
Tuition/CESA/Tax Repayment	933,296	1,045,484	1,057,080	1.11%
Open Enrollment	919,234	916,247	953,622	4.08%
<b>Total General Fund Expenditures</b>	<b>47,739,139</b>	<b>50,444,678</b>	<b>52,051,603</b>	<b>3.19%</b>
<b>Special Projects Funds - 20</b>				
Special Education Grants-27	989,464	1,109,668	1,118,940	0.84%
Special Education-Regular-27	7,178,580	7,811,780	7,964,199	1.95%
Gifts/Donations-21	268,400	537,800	500,000	-7.03%
<b>Total Special Projects Expenditures</b>	<b>8,436,445</b>	<b>9,459,248</b>	<b>9,583,139</b>	<b>1.31%</b>
<b>Debt Service Funds - 30</b>				
Non Referendum Debt-38	373,285	373,285	373,085	-0.05%
Bonded Debt Retirement - 39	6,304,144	6,304,144	6,318,794	0.23%
<b>Total Debt Service Expenditures</b>	<b>6,677,429</b>	<b>6,677,429</b>	<b>6,691,879</b>	<b>0.22%</b>
<b>Referendum Bonds 2018 Fund- 49</b>				
<b>Referendum Bonds Fund-49</b>	<b>5,545,748</b>	<b>6,663,245</b>	<b>725,000</b>	<b>100.00%</b>
<b>Food Service Fund - 50</b>				
<b>Food Service Fund-50</b>	<b>1,087,443</b>	<b>586,037</b>	<b>1,612,277</b>	<b>175.12%</b>
<b>Employee Benefit Trust Fund -70</b>				
Health Insurance Employee Trust - 73	70,094	80,000	80,000	0.00%
OPEB Liability-74	642,921	700,000	712,000	1.71%
<b>Total Employee Trust Funds</b>	<b>713,015</b>	<b>780,000</b>	<b>792,000</b>	<b>1.54%</b>
<b>Community Services Funds - 80</b>				
Pool - Fund 80	366,845	280,722	382,482	36.25%
Community Education Fund - Fund 82	295,878	387,523	415,329	7.18%
Performing Arts Center - Fund 85	0	26,060	22,770	-12.62%
<b>Total Community Expenditures</b>	<b>662,723</b>	<b>694,306</b>	<b>820,582</b>	<b>18.19%</b>
<b>Cooperative Fund - 90</b>				
<b>Cooperative Fund - 90</b>	<b>193,558</b>	<b>226,389</b>	<b>224,508</b>	<b>-0.83%</b>
<b>Total Expenditures</b>	<b>71,055,499</b>	<b>75,531,331</b>	<b>72,500,987</b>	<b>-4.01%</b>

## 2021-2022 Preliminary Building Tier - August 2021

	NKE	BKE	PVE	FES	RCI	OMS	OHS	Athletics
<b>Enrollment Grades PreK-2</b>	<b>239</b>	<b>227</b>	<b>193</b>	<b>154</b>				
Per student Allocation PreK-2	192.70	192.70	192.70	192.70				
<b>Enrollment Grades 3-8</b>	<b>171</b>	<b>161</b>	<b>166</b>	<b>241</b>	<b>480</b>	<b>632</b>		<b>632</b>
Per student Allocation 3-8	92.70	92.70	92.70	92.70	92.70	92.70		33.12
<b>Enrollment Grades 9-12</b>								<b>1213</b>
Per student Allocation 9-12							111.75	88.00
<b>Total Enrollment</b>	<b>410</b>	<b>388</b>	<b>359</b>	<b>395</b>	<b>480</b>	<b>632</b>	<b>1213</b>	<b>1845</b>
<b>Base Per Student Allocation</b>	<b>61,907</b>	<b>58,668</b>	<b>52,579</b>	<b>52,017</b>	<b>44,496</b>	<b>58,586</b>	<b>135,553</b>	<b>127,676</b>

Vocation Education Student Allocation						2.60	64.56	
<b>Vocation Education Student Allocation</b>						<b>1,643</b>	<b>78,311</b>	<b>0</b>

<b>Total Per Student Allocation</b>	<b>61,907</b>	<b>58,668</b>	<b>52,579</b>	<b>52,017</b>	<b>44,496</b>	<b>60,230</b>	<b>213,864</b>	<b>127,676</b>
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Alternative Programming							48,798.00	
College Credits							34,661.00	
At-Risk Allocation	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00		
Science Supplies/misc	1,400.00	1,400.00	1,275.00	1,000.00				
Sports Trainer								24,000.00
Revenues:								
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								100,000
Prof Days/Non Absent (Substitutes)	13,000	13,000	13,000	13,000	15,000	15,000	30,000	
Buildng Carryover	72,173	38,119	57,501	30,737	25,796	4,970	102,162	10,533
<b>Total Misc Budgets</b>	<b>91,126</b>	<b>57,105</b>	<b>75,398</b>	<b>46,737</b>	<b>45,522</b>	<b>25,617</b>	<b>217,054</b>	<b>134,533</b>

<b>Total Building Budget</b>	<b>153,033</b>	<b>115,772</b>	<b>127,977</b>	<b>98,754</b>	<b>90,018</b>	<b>85,847</b>	<b>430,918</b>	<b>262,209</b>
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Per Grade Allocations include printing and copier costs, paper, support overtime, and extra-curricular.



**BUDGET ADOPTION 2021-22**

<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance (Account 930 000)	12,722,048.68	14,266,985.80	15,276,515.72
Ending Fund Balance, Nonspendable (Acct. 935 000)	517,000.83	166,951.63	100,977.33
Ending Fund Balance, Restricted (Acct. 936 000)	443,486.16	474,686.51	474,686.51
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	2,957,043.00	4,028,371.00	145,000.00
Ending Fund Balance, Unassigned (Acct. 939 000)	10,349,455.81	10,606,506.58	10,672,480.88
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>14,266,985.80</b>	<b>15,276,515.72</b>	<b>11,393,144.72</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	21,887,002.57	24,037,170.60	23,613,678.00
240 Payments for Services	300.00	7,100.13	0.00
260 Non-Capital Sales	434,456.47	447,846.61	3,308.08
270 School Activity Income	96,450.46	250.00	100,000.00
280 Interest on Investments	117,049.62	6,309.62	15,941.00
290 Other Revenue, Local Sources	206,019.42	204,347.12	231,392.65
<b>Subtotal Local Sources</b>	<b>22,741,278.54</b>	<b>24,703,024.08</b>	<b>23,964,319.73</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	8,184.22	0.00
340 Payments for Services	2,709,169.00	2,939,102.00	3,072,208.00
380 Medical Service Reimbursements	0.00	0.00	
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>2,709,169.00</b>	<b>2,947,286.22</b>	<b>3,072,208.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
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
<b>Subtotal Intermediate Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	341,710.30	286,363.36	222,330.00
620 State Aid -- General	20,660,762.00	21,114,546.00	21,707,163.00
630 DPI Special Project Grants	199,820.11	183,665.60	140,460.00
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	123,863.86	131,133.91	130,000.00
690 Other Revenue	3,054,904.53	3,129,822.77	2,984,793.00
<b>Subtotal State Sources</b>	<b>24,381,060.80</b>	<b>24,845,531.64</b>	<b>25,184,746.00</b>
<b>Federal Sources</b>			
710 <b>Federal Aid - Categorical</b>	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	72,622.65	638,268.35	1,577,372.00
750 IASA Grants	118,315.00	141,820.06	117,071.00
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	137,065.59	84,569.02	25,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>328,003.24</b>	<b>864,657.43</b>	<b>1,719,443.00</b>



<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	4,305.00	246,462.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>4,305.00</b>	<b>246,462.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	13,135.00	0.00	0.00
970 Refund of Disbursement	110,473.83	121,537.56	74,745.26
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	40,657.10	42,529.61	32,032.01
<b>Subtotal Other Revenues</b>	<b>164,265.93</b>	<b>164,067.17</b>	<b>106,777.27</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>50,328,082.51</b>	<b>53,771,028.54</b>	<b>54,047,494.00</b>

<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	9,611,438.69	10,732,472.52	11,912,340.77
120 000 Regular Curriculum	9,070,085.72	9,886,723.96	10,611,697.10
130 000 Vocational Curriculum	1,756,789.84	1,780,898.01	1,533,278.72
140 000 Physical Curriculum	1,423,012.08	1,428,144.29	1,587,151.74
160 000 Co-Curricular Activities	652,864.16	491,323.91	686,982.00
170 000 Other Special Needs	1,183,504.72	1,350,867.67	1,698,182.26
<b>Subtotal Instruction</b>	<b>23,697,695.21</b>	<b>25,670,430.36</b>	<b>28,029,632.59</b>
<b>Support Sources</b>			
210 000 Pupil Services	1,785,949.64	2,167,708.23	2,459,352.51
220 000 Instructional Staff Services	3,333,468.10	3,782,991.76	4,276,939.44
230 000 General Administration	862,782.65	682,513.88	680,505.47
240 000 School Building Administration	2,893,835.71	3,395,748.48	3,484,092.74
250 000 Business Administration	7,341,269.75	7,764,616.86	8,674,748.13
260 000 Central Services	661,437.23	702,125.09	722,605.28
270 000 Insurance & Judgments	381,510.68	438,375.70	419,869.00
280 000 Debt Services	25,109.40	25,109.40	33,109.40
290 000 Other Support Services	1,040,966.83	1,299,299.84	1,260,046.44
<b>Subtotal Support Sources</b>	<b>18,326,329.99</b>	<b>20,258,489.24</b>	<b>22,011,268.41</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	5,179,543.84	4,980,048.83	5,879,262.00
430 000 Instructional Service Payments	1,579,576.35	1,851,041.47	2,005,902.00
490 000 Other Non-Program Transactions	0.00	1,488.72	4,800.00
<b>Subtotal Non-Program Transactions</b>	<b>6,759,120.19</b>	<b>6,832,579.02</b>	<b>7,889,964.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>48,783,145.39</b>	<b>52,761,498.62</b>	<b>57,930,865.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	634,539.13	789,785.87	942,167.37
<b>900 000 Ending Fund Balance</b>	<b>789,785.87</b>	<b>942,167.37</b>	<b>942,167.37</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>677,916.44</b>	<b>420,781.99</b>	<b>500,000.00</b>
100 000 Instruction	<b>410,952.07</b>	<b>121,854.99</b>	<b>380,000.00</b>
200 000 Support Services	<b>73,867.63</b>	<b>110,845.50</b>	<b>87,000.00</b>
400 000 Non-Program Transactions	<b>37,850.00</b>	<b>35,700.00</b>	<b>33,000.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>522,669.70</b>	<b>268,400.49</b>	<b>500,000.00</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	5,171,781.15	4,980,048.83	5,733,665.00
<b>Local Sources</b>			
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
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	6,383.16	2,321.01	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
<b>Subtotal Other School Districts within Wisconsin</b>	<b>6,383.16</b>	<b>2,321.01</b>	<b>6,000.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
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
<b>Subtotal Intermediate Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	1,762,741.00	2,023,614.00	2,040,534.00
620 State Aid -- General	171,874.00	74,768.00	70,000.00
630 DPI Special Project Grants	0.00	25,000.00	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	11,000.00	12,000.00	0.00
<b>Subtotal State Sources</b>	<b>1,945,615.00</b>	<b>2,135,382.00</b>	<b>2,110,534.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	644,478.98	964,464.08	1,118,940.00
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	171,749.96	85,828.16	114,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>816,228.94</b>	<b>1,050,292.24</b>	<b>1,232,940.00</b>
<b>Other Financing Sources</b>	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
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
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>7,940,008.25</b>	<b>8,168,044.08</b>	<b>9,083,139.00</b>

<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	156.24	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	5,649,418.90	5,869,168.52	6,415,108.86
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>5,649,575.14</b>	<b>5,869,168.52</b>	<b>6,415,108.86</b>
<b>Support Sources</b>			
210 000 Pupil Services	1,471,961.22	1,616,852.99	1,818,074.82
220 000 Instructional Staff Services	448,199.82	410,339.92	469,436.32
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	207,800.34	192,109.42	230,685.00
260 000 Central Services	27.50	27.60	50.00
270 000 Insurance & Judgments	35,048.74	32,070.77	35,000.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
<b>Subtotal Support Sources</b>	<b>2,163,037.62</b>	<b>2,251,400.70</b>	<b>2,553,246.14</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	127,395.49	47,474.86	114,784.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
<b>Subtotal Non-Program Transactions</b>	<b>127,395.49</b>	<b>47,474.86</b>	<b>114,784.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>7,940,008.25</b>	<b>8,168,044.08</b>	<b>9,083,139.00</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	2,805,934.10	1,668,494.82	1,606,442.84
<b>900 000 ENDING FUND BALANCES</b>	<b>1,668,494.82</b>	<b>1,606,442.84</b>	<b>1,528,356.08</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>8,123,989.47</b>	<b>6,615,376.78</b>	<b>6,613,792.00</b>
281 000 Long-Term Capital Debt	8,888,243.75	6,304,143.76	6,318,793.76
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	373,185.00	373,285.00	373,085.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>9,261,428.75</b>	<b>6,677,428.76</b>	<b>6,691,878.76</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	38,343,359.42	6,435,794.65	1,369,264.36
<b>900 000 Ending Fund Balance</b>	<b>6,435,794.65</b>	<b>1,369,264.36</b>	<b>864,361.36</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>517,369.99</b>	<b>479,217.73</b>	<b>220,097.00</b>
100 000 Instructional Services	879.92	356,177.17	20,000.00
200 000 Support Services	32,424,054.84	5,189,570.85	705,000.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>32,424,934.76</b>	<b>5,545,748.02</b>	<b>725,000.00</b>

<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	261,069.12	0.00	248,998.63
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>248,998.63</b>	<b>248,998.63</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,284,148.54</b>	<b>1,336,441.44</b>	<b>1,612,277.00</b>
200 000 Support Services	1,545,217.66	1,087,442.81	1,612,277.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,545,217.66</b>	<b>1,087,442.81</b>	<b>1,612,277.00</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	404.28	29,040.65	40,948.58
<b>900 000 ENDING FUND BALANCE</b>	<b>29,040.65</b>	<b>40,948.58</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>728,411.70</b>	<b>674,630.53</b>	<b>779,633.00</b>
200 000 Support Services	148,838.76	130,596.33	205,171.28
300 000 Community Services	550,936.57	532,126.27	615,410.30
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>699,775.33</b>	<b>662,722.60</b>	<b>820,581.58</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>257,572.05</b>	<b>193,558.13</b>	<b>224,508.00</b>
100 000 Instruction	164,050.45	154,652.47	135,654.78
200 000 Support Services	59,536.60	27,955.66	56,648.98
400 000 Non-Program Transactions	33,985.00	10,950.00	32,204.24
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>257,572.05</b>	<b>193,558.13</b>	<b>224,508.00</b>

<b>PROPOSED PROPERTY TAX LEVY</b>			
<b>FUND</b>			
General Fund	21,884,520.00	24,036,525.00	23,612,667.00
Referendum Debt Service Fund	6,249,819.00	6,246,469.00	6,246,219.00
Non-Referendum Debt Service Fund	368,235.00	368,185.00	367,573.00
Community Service Fund	555,935.00	555,935.00	579,633.00
<b>TOTAL SCHOOL LEVY</b>	<b>29,058,509.00</b>	<b>31,207,114.00</b>	<b>30,806,092.00</b>
<b>PERCENTAGE INCREASE --</b>			
<b>TOTAL LEVY FROM PRIOR YEAR</b>	<b>4.51%</b>	<b>7.39%</b>	<b>-1.29%</b>

**Oregon School District Budget Publication**  
**Preliminary Budget 2021-2022**

The public hearing for the 2021-2022 Preliminary Budget will be held on September 27, 2021 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>

<b>GENERAL FUND</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance	12,722,048.68	14,266,985.80	15,276,515.72
<b>Ending Fund Balance</b>	<b>14,266,985.80</b>	<b>15,276,515.72</b>	<b>11,393,144.72</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	22,741,278.54	24,703,024.08	23,964,319.73
Inter-district Payments (Source 300 + 400)	2,709,169.00	2,947,286.22	3,072,208.00
Intermediate Sources (Source 500)	0.00	0.00	0.00
State Sources (Source 600)	24,381,060.80	24,845,531.64	25,184,746.00
Federal Sources (Source 700)	328,003.24	864,657.43	1,719,443.00
All Other Sources (Source 800 + 900)	168,570.93	410,529.17	106,777.27
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>50,328,082.51</b>	<b>53,771,028.54</b>	<b>54,047,494.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	23,697,695.21	25,670,430.36	28,029,632.59
Support Services (Function 200 000)	18,326,329.99	20,258,489.24	22,011,268.41
Non-Program Transactions (Function 400 000)	6,759,120.19	6,832,579.02	7,889,964.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>48,783,145.39</b>	<b>52,761,498.62</b>	<b>57,930,865.00</b>

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance	634,539.13	789,785.87	942,167.37
<b>Ending Fund Balance</b>	<b>789,785.87</b>	<b>942,167.37</b>	<b>942,167.37</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>8,617,924.69</b>	<b>8,588,826.07</b>	<b>9,583,139.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>8,462,677.95</b>	<b>8,436,444.57</b>	<b>9,583,139.00</b>

<b>DEBT SERVICE FUND</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance	2,805,934.10	1,668,494.82	1,606,442.84
<b>Ending Fund Balance</b>	<b>1,668,494.82</b>	<b>1,606,442.84</b>	<b>1,528,356.08</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>8,123,989.47</b>	<b>6,615,376.78</b>	<b>6,613,792.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>9,261,428.75</b>	<b>6,677,428.76</b>	<b>6,691,878.76</b>

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance	38,343,359.42	6,435,794.65	1,369,264.36
<b>Ending Fund Balance</b>	<b>6,435,794.65</b>	<b>1,369,264.36</b>	<b>864,361.36</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>517,369.99</b>	<b>479,217.73</b>	<b>220,097.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>32,424,934.76</b>	<b>5,545,748.02</b>	<b>725,000.00</b>

<b>FOOD SERVICE FUND</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance	261,069.12	0.00	248,998.63
<b>Ending Fund Balance</b>	<b>0.00</b>	<b>248,998.63</b>	<b>248,998.63</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,284,148.54</b>	<b>1,336,441.44</b>	<b>1,612,277.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,545,217.66</b>	<b>1,087,442.81</b>	<b>1,612,277.00</b>

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance	404.28	29,040.65	40,948.58
<b>Ending Fund Balance</b>	<b>29,040.65</b>	<b>40,948.58</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>728,411.70</b>	<b>674,630.53</b>	<b>779,633.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>699,775.33</b>	<b>662,722.60</b>	<b>820,581.58</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>257,572.05</b>	<b>193,558.13</b>	<b>224,508.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>257,572.05</b>	<b>193,558.13</b>	<b>224,508.00</b>

**Total Expenditures and Other Financing Uses**

<b>ALL FUNDS</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>101,434,751.89</b>	<b>75,364,843.51</b>	<b>77,588,249.34</b>
<b>Interfund Transfers (Source 100) - ALL FUNDS</b>	<b>5,179,543.84</b>	<b>4,980,048.83</b>	<b>5,879,262.00</b>
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>96,255,208.05</b>	<b>70,384,794.68</b>	<b>71,708,987.34</b>
<b>PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>	<b>44.96%</b>	<b>-26.88%</b>	<b>1.88%</b>

**PROPOSED PROPERTY TAX LEVY**

<b>FUND</b>	<b>Audited 2019-20</b>	<b>Audited 2020-21</b>	<b>Budget 2021-22</b>
General Fund	21,884,520.00	24,036,525.00	23,612,667.00
Referendum Debt Service Fund	6,249,819.00	6,246,469.00	6,246,219.00
Non-Referendum Debt Service Fund	368,235.00	368,185.00	367,573.00
Community Service Fund	555,935.00	555,935.00	579,633.00
<b>TOTAL SCHOOL LEVY</b>	<b>29,058,509.00</b>	<b>31,207,114.00</b>	<b>30,806,092.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>	<b>4.51%</b>	<b>7.39%</b>	<b>-1.29%</b>

The below listed new or discontinued programs have a financial impact on the proposed 2021-22 budget:

<b>DISCONTINUED PROGRAMS</b>	<b>FINANCIAL IMPACT</b>
<b>NEW PROGRAMS</b>	<b>FINANCIAL IMPACT</b>
Social Workers	145,000.00
Math Intervention	75,000.00
Academic Engagement Specialist	100,000.00
Bilinugal Educator	45,000.00
Educational Intrepretor	50,000.00
Pandemic Related Expenses (does not include social workers)	2,210,000.00