



**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 25, 2023**  
**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: 2023-2024 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 26, 2022 – 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 2023-2024
  - c. Resolution C - Reimbursement of Board Members’ Expenses For School Business
  - d. Resolution D - Set Date and Hour for 2024 Annual Meeting
9. Other New Business within the power and authority of the annual meeting.
10. 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 26, 2022**

The following are the minutes of the Annual School District Meeting of the Oregon School District held at the Innovation Center at the Oregon High School, 456 North Perry Parkway, Oregon on Monday, September 26, 2022:

**Budget Hearing:**

- Item 1        School Board President Krista Flanagan called to order the Budget Hearing of the Oregon School District at 6:30 p.m.
- Item 2        Mr. Weiland 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: 2022-2023 District Budget: Mr. Weiland reviewed the 2022-2023 Budget for the District.

**Annual Meeting:**

- Item 1        At 7:09 p.m., Ms. Flanagan called the Annual Meeting to order.
- Item 2        Dr. Mary Lokuta, 624 Sumac St, Oregon, WI nominated Ms. Flanagan, 401 Medinah St, Oregon, WI as chairperson for the annual meeting. The motion passed by unanimous voice vote.
- Item 3        Ms. Flanagan appointed Ms. Jina Jonen as Parliamentarian.
- Item 4        Adoption of Ground Rules – Ms. Flanagan referenced the proposed Ground Rules available in the packet for all attendees. Mr. Troy Pankratz of 502 Hillcrest Ln, Brooklyn, WI moved and Ms. Ahna Bizjak of 390 Kassander Way, Oregon, WI seconded the motion to adopt the Ground Rules. The Motion was approved by unanimous voice vote.
- Item 5        Minutes of the 2021 Annual Meeting: Ms. Flanagan 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 2021 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. Bizjak moved and Ms. Garrison of 5708 Niagara Ct, Fitchburg, WI seconded the resolution to adopt the tax levy as proposed:

Irrepealable Debt retirement levy of	\$9,152,159
Current Operation and other fund levy	<u>23,756,799</u>
Total Levy	\$32,909,318

Motion carried by unanimous voice vote.

- B. Resolution B – Adoption of School Board Salaries for 2022-2023. Ms. Katie Heitz of 672 Hillcrest Dr, Oregon, WI moved and Mr. David Halford of 2621 Tarpleywick Dr, Fitchburg, WI seconded the motion to approve the salaries for Board members of the Oregon School District for the 2022-2023 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.

Mr. Jon Tanner of 419 Prairie Grass Rd, Oregon, WI moved and Dr. Shannon Anderson of 1080 Fincastle, Oregon, WI seconded the motion to authorize the payment of the actual and necessary expenses of a school board member when traveling in the performance of duties, such as attending the Wisconsin Association of School Board's Annual Convention. Motion carried by unanimous voice vote with the six board members present abstaining from the vote.

- C. Resolution C – Set Date and Hour for 2023 Annual Meeting: Dr. Mary Lokuta of 624 Sumac St, Oregon, WI moved and Mr. Halford seconded the motion to set the date and hour for next year's Annual Meeting for September 25, 2023 at 6:30 p.m. Motion carried by unanimous voice vote.

Item 9            Other New Business: None.

Item 10            Adjournment: Mr. Jim Pliner of 2800 Waubesa Ave, Madison, WI moved and Ms. Lindsay Eimerman of 1098 Brynhill Dr, Oregon, WI seconded the motion to adjourn the Annual meeting. Motion passed by unanimous voice vote. Meeting adjourned at 7:35 P.M.

Ahna Bizjak  
District Clerk

OREGON SCHOOL DISTRICT  
2023 ANNUAL MEETING  
SAMPLE RESOLUTIONS

Item #2

RESOLVED:

I move to nominate \_\_\_\_\_ as Chairperson of the 2023 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	\$5,200,348
Current operation and other fund levy	\$33,760,478
Total Levy	\$38,960,826

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:

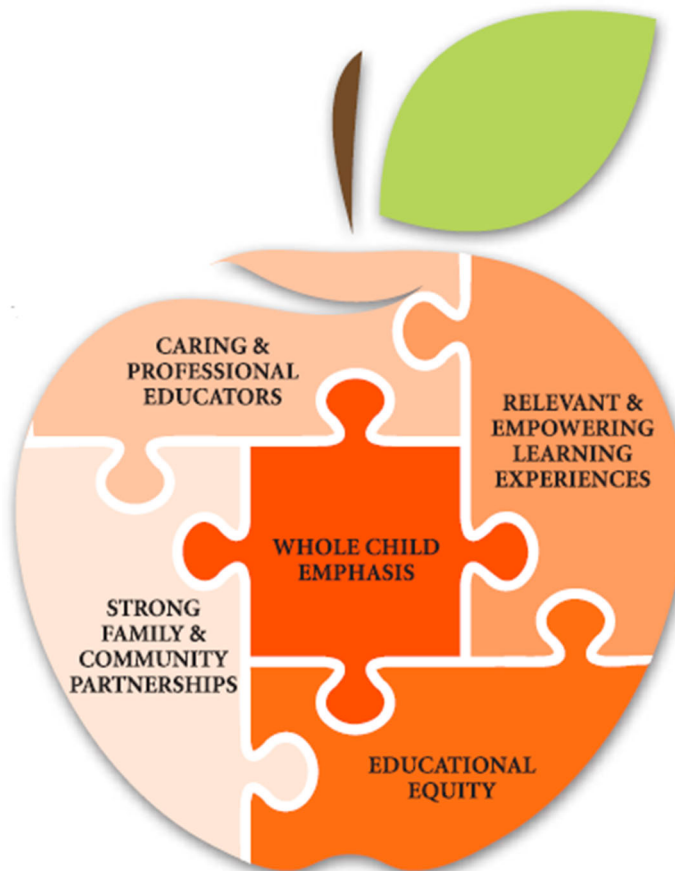
I move to authorize the payment of actual and necessary expenses of a school board member when traveling in the performance of their duties.

Item #8D

RESOLVED:

I move to set the date and hour for next year's Annual Meeting to September 23, 2024.

## WHAT WE VALUE



## Preliminary Budget 2023-2024

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 7/1/2023	+ FY 23/24 Revenue Budget	- FY 23/24 Expenditure Budget	+ Transfers Sources YTD	= Fund Balance 6/30/2024
General Fund	13,933,380	63,840,961	55,806,200	(8,034,761)	13,933,380
Assigned 22/23 Building Carryover	340,779		340,779		0
Assigned 22/23 Department Carryover	441,903		441,903		0
Assigned 22/23 Department of Instruction	196,789		196,789		0
Assigned Teacher Compensation Carryover	596,077		596,077		0
Assigned/Restricted Grants/Aids	501,294		501,294		0
Assigned Employee Retirement Benefits	1,003,551		1,003,551		0
Assigned Capital Maintenance	601,904		601,904		0
Assigned Grow Your Own Program	248,463		248,463		0
<b>Total Fund 10</b>	<b>17,864,139</b>	<b>63,840,961</b>	<b>59,736,959</b>	<b>(8,034,761)</b>	<b>13,933,380</b>
<b>Special Projects Funds (Fund 21)</b>	<b>1,142,636</b>	<b>500,000</b>	<b>500,000</b>		<b>1,142,636</b>
Special Education Grants	0	913,175	913,175		0
Special Education	0	<u>3,180,201</u>	<u>9,751,948</u>	<u>6,571,747</u>	<u>0</u>
<b>Total Fund 27</b>	<b>0</b>	<b>4,093,376</b>	<b>10,665,123</b>	<b>6,571,747</b>	<b>0</b>
<b>Debt Service (Fund 39)</b>	<b>2,932,611</b>	<b>5,250,348</b>	<b>6,611,394</b>	<b>1,352,858</b>	<b>2,924,423</b>
<b>Long Term Capital Improvement Trust (Fund 46)</b>	<b>103</b>	<b>0</b>	<b>0</b>		<b>103</b>
<b>Referendum Bonds 2018 (Fund 49)</b>	<b>558,779</b>	<b>10,000</b>	<b>568,779</b>		<b>0</b>
<b>Food Service (Fund 50)</b>	<b>338,769</b>	<b>1,814,844</b>	<b>2,263,769</b>	<b>110,156</b>	<b>0</b>
Employee Trust Fund (Fund 73)	189,986	55,000	75,000		169,986
Opeb Liability (Fund 74)	<u>5,961,295</u>	<u>940,000</u>	<u>690,000</u>		<u>6,211,295</u>
<b>Total Fund 70</b>	<b>6,151,280</b>	<b>995,000</b>	<b>765,000</b>		<b>6,381,280</b>
Pool (Fund 80)	10,359	404,507	414,866		0
Community Education (Fund 82)	40,722	501,174	541,896		0
Performing Arts Center (Fund 85)	<u>-1,254</u>	<u>38,867</u>	<u>37,613</u>		<u>0</u>
<b>Total Fund 80 , 82, and 85</b>	<b>49,827</b>	<b>944,548</b>	<b>994,375</b>		<b>0</b>
<b>Cooperative Purchases (Fund 99)</b>	<b>0</b>	<b>246,628</b>	<b>246,628</b>		<b>0</b>

Oregon School District  
Preliminary Revenue Budget

General Fund - 10				
	2022-2023 Actual Revenues	2022-2023 Revised Budget	2023-2024 Preliminary Budget	% Increase/Decrease From 22/23 Budget
Property Taxes	28,279,727	28,279,727	33,062,602	16.91%
Mobile Home/DNR Tax/Focus on Energy	131,778	132,500	132,500	0.00%
Computer Exemption Aid/Personal Property	68,494	68,494	69,063	0.83%
Other Local (Fees, Fines, Admission, Resale, Rentals)	450,267	325,862	330,280	1.36%
Interest Income	434,855	116,255	400,000	244.07%
Misc. Local Income	1,542,626	1,499,778	175,518	-88.30%
Transportation Aid	99,861	81,000	85,165	5.14%
Library Aid	205,823	205,823	180,000	-12.55%
General State Aid	22,648,653	22,648,653	22,283,686	-1.61%
Per Pupil Aid	2,841,118	2,841,118	2,840,376	-0.03%
Open Enrollment	2,952,490	2,987,022	3,127,805	4.71%
Grants/Misc Aid	3,082,037	2,430,541	1,153,966	-52.52%
<b>Total General Fund Revenues</b>	<b>62,737,729</b>	<b>61,616,774</b>	<b>63,840,961</b>	<b>3.61%</b>

Special Projects Funds - 20				
Special Education Grants	1,012,711	1,051,266	913,175	-13.14%
Special Education - Other State/Federal	2,999,578	2,595,929	3,180,201	22.51%
Gifts/Donations (fund 21)	685,023	500,000	500,000	0.00%
<b>Total Special Projects Revenues</b>	<b>4,697,312</b>	<b>4,147,195</b>	<b>4,593,376</b>	<b>10.76%</b>

Debt Service Funds - 30				
Non Referendum Debt-38	340,226	339,673	0	-100.00%
Bonded Debt Retirement - 39	6,340,082	6,312,519	5,250,348	-16.83%
<b>Total Debt Service Revenues</b>	<b>6,680,307</b>	<b>6,652,192</b>	<b>5,250,348</b>	<b>-21.07%</b>

Referendum Bonds Fund 2018 - 49				
<b>Referendum Bonds Fund-49</b>	<b>26,082</b>	<b>10,000</b>	<b>10,000</b>	<b>0.00%</b>

Food Service Fund - 50				
<b>Food Service Fund-50</b>	<b>1,953,905</b>	<b>1,925,000</b>	<b>1,814,844</b>	<b>-5.72%</b>

Employee Benefit Trust Funds - 70				
Health Insurance Employee Trust - 73	8,371	55,000	55,000	0.00%
Opeb Liability-74	1,149,294	2,004,172	940,000	-53.10%
<b>Total Employee Benefit Revenues</b>	<b>1,157,665</b>	<b>2,059,172</b>	<b>995,000</b>	<b>-51.68%</b>

Community Services Funds - 80				
Pool -Fund 80	112,976	114,958	113,000	-1.70%
Property Tax	298,858	298,858	291,507	-2.46%
Community Education Fund - Fund 82	169,429	100,304	133,672	33.27%
Property Tax	306,038	306,038	367,502	20.08%
Performing Arts Center -Property Tax	37,311	38,494	38,867	0.97%
<b>Total Comm. Service Revenues</b>	<b>924,613</b>	<b>858,652</b>	<b>944,548</b>	<b>10.00%</b>

Cooperative Fund -90				
<b>Cooperative Fund -90</b>	<b>264,347</b>	<b>236,552</b>	<b>246,628</b>	<b>4.26%</b>

<b>Total Revenues</b>	<b>78,441,959</b>	<b>77,505,537</b>	<b>77,695,705</b>	<b>0.25%</b>
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**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION  
2023-24 GENERAL AID WORKSHEET - JULY 1 ESTIMATE**

SCHOOL DISTRICT

Oregon

**Enter District Data in Shaded Fields Only**

**PART A: 2022-23 EQUALIZATION AID MEMBERSHIP**

A1	3rd FRI SEPT 22 MEMBERSHIP*(including Youth Challenge)		3,773.00
A2	2rd FRI JAN 23 MEMBERSHIP* (including Youth Challenge)		3,779.00
A3	TOTAL (A1 + A2)		7,552.00
A4	AVERAGE (A3/2) (ROUNDED)		3,776.00
A5	SUMMER 22 FTE EQUIVALENT*		101
A6A	FOSTER GROUP HOME/PART-TIME RESIDENT FTE EQUIVALENT		0.37
A6B	PART-TIME NON-RESIDENT FTE EQUIVALENT		0.50
A6C	STATEWIDE CHOICE PUPILS STARTING IN FALL 15 & AFTER		7.00
A6D	SPECIAL NEEDS SCHOLARSHIP PROGRAM STUDENTS NEW IN 2017-18		1
A6E	INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS		7
<b>A7</b>	<b>AID MEMBERSHIP (A4 + A5 + A6A + A6B + A6C + A6D + A6E)</b>		<b>3,893</b>

\* Ch 220 Resident Inter FTE counts only 75%.

**PART B: 2022-23 GEN FUND DEDUCTIBLE RECEIPTS - BUDGET DATA**

B1	TOTAL REVENUE & TRNFS IN	10R 000000 000	+	62,737,728.75
B2	PROP TAX + EXEMPT AIDS FROM DOR	10R 210+10R 691	-	28,350,572.42
B3	GENERAL STATE AID	10R 000000 620	-	22,648,653.00
B4	IMPACT AID DIST:NON-DED IMPACT AID	(EST BY DPI)	-	
B5	REORGANIZATION SETTLEMENT	10R 000000 850	-	
B6	LONG TERM OP BORROW, NOTE	10R 000000 873	-	
B7	LONG TERM OP BORROW, STF	10R 000000 874	-	
B8	REFUND OF DISBURSEMENT	10R 000000 972	-	
B9	DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	11,738,503.33

**PART C: 2022-23 NET COST OF GENERAL FUND - BUDGET DATA**

C1	TOTAL EXPENDITURES	10E 000000 000	+	59,755,931.95
C2	DEBT SERVICE TRANSFER	10E 411000 838 + 839	-	
C3	REORG SETTLEMENT	10E 491000 950	-	
C4	REFUND PRIOR YR REVENUE	10E 492000 972	-	19,159.75
C5	GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	59,736,772.20
C6	DEDUCTIBLE RECEIPTS	(FROM B9)	-	11,738,503.33
C7	OPER. DEBT, INTEREST	38E + 39E 283000 680	+	
C8	NET COST GENERAL FUND	(NOT < 0)	=	47,998,268.87

**PART D: 2022-23 NET COST OF DEBT SERVICE FUND - BUDGET DATA**

D1	TOTAL REV & TRNSF IN	38R +39R 000000 000	+	6,680,307.33
D2	GEN FUND TRNSF-IN	10E 411000 838 + 839	-	0.00
D3	PROPERTY TAX	38R + 39R 210	-	6,591,891.00
D4	PMNT LIEU OF TAX	38R + 39R 220	-	
D5	NON-REV RECEIPTS	38R + 39R 800	-	
D6	DEDUCTIBLE RCPTS	(D1-D2-D3-D4-D5)	-	88,416.33
D7	TOTAL EXPENDITURES	38E + 39E 000000 000	+	6,681,256.14
D8	AIDABLE FUND 41 EXP	(EST BY DPI)	+	
D9	REFINANCING	38E + 39E 282000 000	-	
D10	OPERATIONAL DEBT	38E + 39E 283000 000	-	
D11	NET COST DEBT SERVICE		=	6,592,839.81

**PART E: 2022-23 SHARED COST - BUDGET DATA**

E1	NET COST: GEN FND + DEBT SRV	(C8 + D11)	+	54,591,108.68
E2	COSTS OF LAWSUIT (NONE IN 22-23)		-	0.00
E3	TRANS OF INDIGENT PUPILS, REG 3K PGMS AND/OR OTHER		-	
E4	IMPACT AID DIST: NON-DED NEG AID HOLD HARMLESS		*	
<b>E5</b>	<b>TOTAL SHARED COST FOR EQUALIZATION AID</b>		<b>=</b>	<b>54,591,108.68</b>

GUARANTEES FOR JULY 1 ESTIMATE		K-12	UHS	K-8
G1	PRIMARY	1,930,000	5,790,000	2,895,000
G6	SECONDARY	2,006,079	6,018,237	1,292,445
G11	TERTIARY	861,630	2,584,890	1,292,445

**E5A SHARED COST PER MEMBER**

E6	PRIMARY COST CEILING PER MEMB = 1,000	1,000	(E5 / A7)	14,023
E7	PRIMARY CEILING		(A7 * E6)	1,000.00
E8	PRIMARY SHARED COST		(LESSER OF E5 OR E7)	3,893,000.00
E9	SECONDARY COST CEILING PER MEMBER:	11,210		11,210.00
E10	SECONDARY CEILING		(A7 * E9)	43,640,530.00
E11	SECONDARY SHARED COST		((LESSER OF E5 OR E10)-E8)	39,747,530.00
E12	TERTIARY SHARED COST		(GREATER OF (E5-E8-E11) OR 0)	10,950,578.68

**PART F: EQUALIZED VALUE**

F1	2022 TIFOUT VALUE (CERT MAY 23) + EXEMPT COMPUTER VALUE (CERT MAY 17)			3,622,504,181
	EQUALIZED VALUE PER MEMBER =	930,517	(F1 / A7)	

**PART G: 2023-24 JULY 1 ESTIMATE - EQUALIZATION AID BY TIER**

G1	PRIMARY GUARANTEED VALUE PER MEMBER	Enter values from above based on District type>>	1,930,000
G2	PRIMARY GUARANTEED VALUATION	(A7 * G1)	7,513,490,000.00
G3	PRIMARY REQUIRED RATE (8 DECIMALS)	(E8 / G2)	0.00051813
G4	PRIMARY NET GUARANTEED VALUE	(G2 - F1)	3,890,985,819.00
G5	PRIMARY EQUALIZATION AID	(G3 * G4) NOT< ZERO	2,016,036.48
G6	SECONDARY GUARANTEED VALUE PER MEMB	Enter values from above based on District type>>	2,006,079
G7	SECONDARY GUARANTEED VALUATION	(A7 * G6)	7,809,665,547.00
G8	SECONDARY REQUIRED RATE	(E11 / G7)	0.00508953
G9	SECONDARY NET GUARANTEED VALUE	(G7 - F1)	4,187,161,366.00
G10	SECONDARY EQUALIZATION AID (may be neg)	(G8 * G9)	21,310,683.39
G11	TERTIARY GUARANTEED VALUE PER MEMBER	Enter values from above based on District type>>	861,630
G12	TERTIARY GUARANTEED VALUATION	(A7 * G11)	3,354,325,590.00
G13	TERTIARY REQUIRED RATE	(E12 / G12)	0.00326461
G14	TERTIARY NET GUARANTEED VALUE	(G12 - F1)	(268,178,591.00)
G15	TERTIARY EQUALIZATION AID (may be neg)	(G13 * G14)	(875,498.51)

**PART H: 2023-24 JULY 1 ESTIMATE - EQUALIZATION AID**

H1	23-24 JULY 1 ESTIMATE - EQUALIZATION AID (NOT<ZERO)	(G5 + G10 + G15)	22,451,221.00
H2A	PARENTAL CHOICE , EQ (MILWAUKEE ONLY)		
H2	PAYMENT TO MILWAUKEE SD FROM CITY OF MILWAUKEE		
H3	MILWAUKEE CHARTER PROGRAM, EQ	H1 x 0.0000000000	0.00
H4A	22-23 OCT-TO-FINAL EQUAL ADJ		(167,535.00)
H4B	22-23 OCT-TO-FINAL CHOICE/CHARTER DEDUCT ADJ (was previously Line I4)		
H5	PRIOR YR DATA ERROR ADJ		
H6	23-24 JULY 1 ESTIMATE - EQUAL AID SUBTOTAL (ROUND)*	(SUM LINES H1 THRU H5)	22,283,686.00

**PART I: 2023-24 JULY 1 ESTIMATE - SPECIAL ADJUSTMENT AID AND TOTAL GENERAL AID**

*Note: Go to SECTION I COMPUTATION area on page two (below)*

I1	23-24 JULY 1 ESTIMATE - SPECIAL ADJUSTMENT/CH 220 AID ELIG		0.00
I2A	PARENTAL CHOICE, SPADJ/220 (MILWAUKEE & RACINE)		0.00
I2B	MLWK CHARTER PGM, SPEC ADJ/220	I1 x 0.0000000000	0.00
I2C	22-23 OCT-TO-FINAL SPEC ADJ/220 AID ADJ		
I3	23-24 JULY 1 ESTIMATE - SPEC ADJ/220 TOTAL (ROUND)	(I1+I2A+I2B+I2C)	0.00

**\*I5 2023-24 JULY 1 ESTIMATE - GENERAL AID (H6 + I3)**

**22,283,686.00**

**DEPARTMENT OF PUBLIC INSTRUCTION  
2023-24 REVENUE LIMIT WORKSHEET**

<b>DISTRICT:</b>	Oregon	4144
<b>DATA AS OF 8/10/2023</b>		
<b>Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 22-23 Revenue Limit</b>		
2022-23 General Aid Certification (22-23 Line 12A, src 621)	+	22,648,653
2022-23 Hi Pov Aid (22-23 Line 12B, Src 628)	+	0
2022-23 Computer Aid Received (22-23 Line 12C, Src 691)	+	12,462
2022-23 Aid for Exempt Personal Property (22-23 Line 12D, Src 691)	+	56,032
2022-23 Fnd 10 Levy Cert (22-23 Line 14A, Levy 10 Src 211)	+	28,279,727
2022-23 Fnd 38 Levy Cert (22-23 Line 14B, Levy 38 Src 211)	+	339,372
2022-23 Fnd 41 Levy Cert (22-23 Line 14C, Levy 41 Src 211)	+	0
2022-23 Aid Penalty for Over Levy (22-23 FINAL Rev Lim, June 2023)	-	11,878
2022-23 Total Levy for All Levied Non-Recurring Exemptions*	-	337,865
<b>NET 2023-24 Base Revenue Built from 2022-23 Data (Line 1)</b>	=	<b>50,986,503</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 Expendts, 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:((20+.4ss)+(21+.4ss)+(22+.4ss)) / 3 =</b>		<b>3,833</b>
	<b>2020</b>	<b>2021</b>
Summer FTE:	28	84
% (40,40,40)	11	34
Sept FTE:	3,810	3,818
New ICS - Independent	3.00	2.60
Charter Schools FTE		
Total FTE	3,824	3,855
	<b>2022</b>	<b>2023</b>
Summer FTE:	84	101
% (40,40,40)	34	40
Sept FTE:	3,818	3,773
New ICS - Independent	2.60	6.60
Charter Schools FTE		
Total FTE	3,855	3,820
<b>Line 6: Curr Avg:((20+.4ss)+(21+.4ss)+(22+.4ss)) / 3 =</b>		<b>3,833</b>
	<b>2021</b>	<b>2022</b>
Summer FTE:	84	101
% (40,40,40)	34	40
Sept FTE:	3,818	3,773
New ICS - Independent	2.60	6.60
Charter Schools FTE		
Total FTE	3,855	3,820
	<b>2023</b>	
Summer FTE:		101
% (40,40,40)		40
Sept FTE:		3,779
New ICS - Independent		6.00
Charter Schools FTE		
Total FTE		3,825
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 2023:		
		<b>3,828</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 2023-2024 Revenue per Memb) =</b>		
<b>Non-Recurring Exemption Amount:</b>		
<b>Fall 2023 Property Values</b>		
2023 TIF-Out Tax Apportionment Equalized Valuation		4,061,721,874
CELL COLOR KEY: Auto-Calc	DPI Data	District-Entered
Worksheet is available at: <a href="http://dpi.wi.gov/sfs/limits/worksheets/revenue">http://dpi.wi.gov/sfs/limits/worksheets/revenue</a>		
Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.		

2023-2024 Revenue Limit Worksheet		
1. 2023-24 Base Revenue (Funds 10, 38, 41)	(from left)	50,986,503
2. Base Sept Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	3,833
3. 2023-24 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	13,301.98
4. 2023-24 Per Member Change (A+B)		325.00
2023-24 Low Revenue Ceiling per s.121.905(1):	11,000.00	
A. Allowed Per-Member Change for 23-24	325.00	
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C. Value of the CCDEB (23-24 DPI Computed-CCDEB Dists only)	0.00	
5. 2023-24 Maximum Revenue / Member (Ln 3 + Ln 4)		13,626.98
6. Current Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3	(from left)	3,833
7. 2023-24 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	52,232,228
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	52,232,228	
B. Hold Harmless Non-Recurring Exemption	0	
8. Total 2023-24 Recurring Exemptions (A+B+C+D+E)	(rounded)	3,107,133
A. Prior Year Carryover	0	
B. Transfer of Service	107,133	
C. Transfer of Territory/Other Reorg (if negative, include sign)	0	
D. Federal Impact Aid Loss (2021-22 to 2022-23)	0	
E. Recurring Referenda to Exceed (If 2023-24 is first year)	3,000,000	
9. 2023-24 Limit with Recurring Exemptions (Ln 7 + Ln 8)		55,339,361
10. Total 2023-24 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		75,990
A. Non-Recurring Referenda to Exceed 2023-24 Limit	0	
B. Declining Enrollment Exemption for 2023-24 (from left)		
C. Energy Efficiency Net Exemption for 2023-24 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2023-24	7,255	
E. Prior Year Open Enrollment (uncounted pupil[s])	0	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Other Adjustments (Fund 39 Bal Transfer)	0	
H. WPCP and RPCP Private School Voucher Aid Deduction	55,572	
I. SNSP Private School Voucher Aid Deduction	13,163	
11. 2023-24 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		55,415,351
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		22,352,749
A. 2023-24 JULY 1 ESTIMATE OF GENERAL AID	22,283,686	
B. State Aid to High Poverty Districts (\$0 per 2023 Act 19)	0	
C. State Aid for Exempt Computers (Source 691)	12,462	
D. State Aid for Exempt Personal Property (Source 691)	56,601	
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.		
<b>13. Allowable Limited Revenue: (Line 11 - Line 12)</b>		<b>33,062,602</b>
(10, 38, 41 Levies)		
<b>14. Total Limited Revenue To Be Used (A+B+C)</b>	<b>Not &gt;line 13</b>	<b>33,062,602</b>
<b>Entries Required Below:</b> Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	33,062,602	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(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>5,898,224</b>
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	5,200,348	
B. Community Services (Fund 80 Src 211)	697,876	(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)
<b>16. Total Fall, 2023 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)</b>		<b>38,960,826</b>
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00959219
Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.		

**Oregon School District  
Equalized Value Growth Comparison**

<b>Year</b>	<b>Equalized Value</b>	<b>% Growth</b>	<b>Mill Rate</b>	<b>Tax Levy</b>
2013	1,849,872,100	-0.93%	12.31	22,779,953
2014	1,931,098,778	+4.39%	11.98	23,132,060
2015	2,003,124,120	+3.73%	12.11	24,257,550
2016	2,134,229,573	+6.55%	11.73	25,035,981
2017	2,264,376,244	+6.10%	11.56	26,167,252
2018	2,442,671,211	+7.87%	11.38	27,805,029
2019	2,595,249,894	+6.25%	11.20	29,058,509
2020	2,788,351,945	+7.44%	11.19	31,207,114
2021	3,078,091,975	+10.39%	10.40	31,996,945
2022	3,531,932,064	+14.74%	10.06	35,513,824
2023	4,061,721,874	+15.00%	9.59	38,960,826

Oregon School District  
Preliminary Expenditure Budget

General Fund - 10				
	2022-2023 Actual Expenditures	2022-2023 Revised Budget	2023-2024 Preliminary Budget	% Increase/Decrease 22/23 Budget
<b>Instruction</b>				
Undiff Curriculum	11,293,146	12,305,130	12,922,729	5.02%
Regular Curriculum	11,763,478	12,117,163	12,950,829	6.88%
Vocational Curriculum	1,453,310	1,596,826	1,691,115	5.90%
Physical Curriculum	1,685,942	1,786,969	1,800,645	0.77%
Co-Curricular Activity	702,328	743,451	819,403	10.22%
Special Curriculum	1,646,563	1,754,790	1,931,960	10.10%
<b>Total Instruction</b>	<b>28,544,767</b>	<b>30,304,328</b>	<b>32,116,681</b>	<b>5.98%</b>
<b>Support Services</b>				
Pupil Services	2,630,612	2,944,901	3,165,407	7.49%
Instructional Services	4,081,746	4,573,812	4,694,760	2.64%
General Operations	691,325	741,183	707,765	-4.51%
School Bldg Operations	3,514,510	3,697,297	3,900,960	5.51%
Fiscal	508,354	517,357	543,196	4.99%
Maint/Operations	7,228,832	7,746,603	7,014,752	-9.45%
Transportation	2,505,847	2,533,441	2,733,847	7.91%
Printing	685	9,000	9,000	0.00%
Central Services	777,760	818,588	864,162	5.57%
Insurance	406,596	469,869	562,716	19.76%
Other Support Services	1,216,706	1,318,269	1,447,255	9.78%
<b>Total Support Services</b>	<b>23,562,974</b>	<b>25,370,320</b>	<b>25,643,820</b>	<b>1.08%</b>
Tuition/CESA/Tax Repayment	1,147,477	1,150,740	936,165	-18.65%
Open Enrollment	741,563	743,338	1,040,293	39.95%
<b>Total General Fund Expenditures</b>	<b>53,996,781</b>	<b>57,568,726</b>	<b>59,736,959</b>	<b>3.77%</b>
<b>Special Projects Funds - 20</b>				
Special Education Grants-27	1,012,711	1,051,266	913,175	-13.14%
Special Education-Regular-27	8,623,209	9,003,796	9,751,948	8.31%
Gifts/Donations-21	611,149	500,000	500,000	0.00%
<b>Total Special Projects Expenditures</b>	<b>10,247,070</b>	<b>10,555,062</b>	<b>11,165,123</b>	<b>5.78%</b>
<b>Debt Service Funds - 30</b>				
Non Referendum Debt-38	372,612	372,612	-	-100.00%
Bonded Debt Retirement - 39	6,308,644	6,308,644	6,611,394	4.80%
<b>Total Debt Service Expenditures</b>	<b>6,681,256</b>	<b>6,681,256</b>	<b>6,611,394</b>	<b>-1.05%</b>
<b>Referendum Bonds 2018 Fund- 49</b>				
<b>Referendum Bonds Fund-49</b>	<b>272,550</b>	<b>815,247</b>	<b>568,779</b>	<b>100.00%</b>
<b>Food Service Fund - 50</b>				
<b>Food Service Fund-50</b>	<b>2,279,645</b>	<b>2,030,412</b>	<b>2,263,769</b>	<b>11.49%</b>
<b>Employee Benefit Trust Fund -70</b>				
Health Insurance Employee Trust - 73	52,089	75,000	75,000	0.00%
OPEB Liability-74	593,166	690,000	690,000	0.00%
<b>Total Employee Trust Funds</b>	<b>645,255</b>	<b>765,000</b>	<b>765,000</b>	<b>0.00%</b>
<b>Community Services Funds - 80</b>				
Pool - Fund 80	382,025	394,366	414,866	5.20%
Community Education Fund - Fund 82	487,563	459,159	541,896	18.02%
Performing Arts Center - Fund 85	27,724	27,653	37,613	36.02%
<b>Total Community Expenditures</b>	<b>897,312</b>	<b>881,178</b>	<b>994,375</b>	<b>12.85%</b>
<b>Cooperative Fund - 90</b>				
<b>Cooperative Fund - 90</b>	<b>264,347</b>	<b>236,552</b>	<b>246,628</b>	<b>4.26%</b>
<b>Total Expenditures</b>	<b>75,284,216</b>	<b>79,533,434</b>	<b>82,352,028</b>	<b>3.54%</b>

BUDGET ADOPTION 2023-2024				
GENERAL FUND (FUND 10)	Audited 2020-21	Audited 2021-22	Audited 2022-23	Budget 2023-24
Beginning Fund Balance (Account 930 000)	14,266,985.80	15,276,515.72	14,882,341.98	17,864,138.78
Ending Fund Balance, Nonspendable (Acct. 935 000)	166,951.63	132,742.78	128,247.58	107,512.33
Ending Fund Balance, Restricted (Acct. 936 000)	474,686.51	615,869.36	719,619.07	719,619.07
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00		
Ending Fund Balance, Assigned (Acct. 938 000)	4,028,371.00	2,404,177.10	3,828,300.59	
Ending Fund Balance, Unassigned (Acct. 939 000)	10,606,506.58	11,729,552.74	13,187,971.54	13,106,248.38
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>15,276,515.72</b>	<b>14,882,341.98</b>	<b>17,864,138.78</b>	<b>13,933,379.78</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
100 Transfers-in	0.00	5,417.11	39,052.38	0.00
<i>Local Sources</i>				
210 Taxes	24,037,170.60	23,404,123.09	28,282,078.40	33,065,102.00
240 Payments for Services	7,100.13	22,505.06	23,729.30	
260 Non-Capital Sales	447,846.61	9,471.98	7,444.60	7,444.60
270 School Activity Income	250.00	90,841.91	109,055.25	98,190.05
280 Interest on Investments	6,309.62	26,048.79	434,854.76	400,000.00
290 Other Revenue, Local Sources	204,347.12	253,714.81	333,767.27	224,645.58
<b>Subtotal Local Sources</b>	<b>24,703,024.08</b>	<b>23,806,705.64</b>	<b>29,190,929.58</b>	<b>33,795,382.23</b>
<i>Other School Districts Within Wisconsin</i>				
310 Transit of Aids	8,184.22	10,586.48	40,891.12	16,496.97
340 Payments for Services	2,939,102.00	2,996,676.00	2,952,490.00	3,127,805.00
380 Medical Service Reimbursements	0.00	0.00	0.00	
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>2,947,286.22</b>	<b>3,007,262.48</b>	<b>2,993,381.12</b>	<b>3,144,301.97</b>
<i>Other School Districts Outside Wisconsin</i>				
440 Payments for Services	0.00	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	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>0.00</b>
<i>Intermediate Sources</i>				
510 Transit of Aids	0.00	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>State Sources</i>				
610 State Aid -- Categorical	286,363.36	267,903.62	484,466.18	400,838.00
620 State Aid -- General	21,114,546.00	21,859,789.00	22,648,653.00	22,283,686.00
630 DPI Special Project Grants	183,665.60	164,013.89	179,164.69	63,500.00
640 Payments for Services	0.00	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00	0.00
660 Other State Revenue Through Local Units	131,133.91	130,723.95	129,427.06	130,000.00
690 Other Revenue	3,129,822.77	2,992,019.29	2,971,327.52	3,007,650.04
<b>Subtotal State Sources</b>	<b>24,845,531.64</b>	<b>25,414,449.75</b>	<b>26,413,038.45</b>	<b>25,885,674.04</b>
<i>Federal Sources</i>				
710 Federal Aid - Categorical	0.00	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00	0.00
730 DPI Special Project Grants	638,268.35	1,074,627.00	1,880,105.52	554,774.69
750 IASA Grants	141,820.06	116,840.00	116,747.00	235,310.00
760 JTPA	0.00	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00	0.00
780 Other Federal Revenue Through State	84,569.02	766,646.08	624,630.64	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>864,657.43</b>	<b>1,958,113.08</b>	<b>2,621,483.16</b>	<b>840,084.69</b>



<b>Other Financing Sources</b>				
850 Reorganization Settlement	0.00	0.00	0.00	0.00
860 Compensation, Fixed Assets	246,462.00	17,427.89	16,336.49	3,500.00
870 Long-Term Obligations	0.00	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>246,462.00</b>	<b>17,427.89</b>	<b>16,336.49</b>	<b>3,500.00</b>
<b>Other Revenues</b>				
960 Adjustments	0.00	364.72	994,865.80	
970 Refund of Disbursement	121,537.56	254,172.45	396,046.59	160,880.84
980 Medical Service Reimbursement	0.00	0.00	0.00	0.00
990 Miscellaneous	42,529.61	14,290.18	72,595.18	11,137.23
<b>Subtotal Other Revenues</b>	<b>164,067.17</b>	<b>268,827.35</b>	<b>1,463,507.57</b>	<b>172,018.07</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>53,771,028.54</b>	<b>54,478,203.30</b>	<b>62,737,728.75</b>	<b>63,840,961.00</b>

<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
<b>Instruction</b>				
110 000 Undifferentiated Curriculum	10,732,472.52	11,144,783.90	11,293,145.78	12,922,728.61
120 000 Regular Curriculum	9,886,723.96	10,354,548.07	11,763,478.43	12,950,828.62
130 000 Vocational Curriculum	1,780,898.01	1,448,703.92	1,453,309.74	1,691,115.24
140 000 Physical Curriculum	1,428,144.29	1,562,355.54	1,685,942.35	1,800,644.73
160 000 Co-Curricular Activities	491,323.91	640,839.38	702,327.80	819,403.00
170 000 Other Special Needs	1,350,867.67	1,458,585.87	1,646,563.00	1,931,960.45
<b>Subtotal Instruction</b>	<b>25,670,430.36</b>	<b>26,609,816.68</b>	<b>28,544,767.10</b>	<b>32,116,680.65</b>
<b>Support Sources</b>				
210 000 Pupil Services	2,167,708.23	2,461,216.10	2,630,612.47	3,165,406.66
220 000 Instructional Staff Services	3,782,991.76	4,009,693.40	4,081,746.14	4,694,760.45
230 000 General Administration	682,513.88	600,286.48	691,325.40	707,764.99
240 000 School Building Administration	3,395,748.48	3,366,969.21	3,514,510.24	3,900,960.23
250 000 Business Administration	7,764,616.86	8,180,286.34	10,243,717.77	10,300,794.90
260 000 Central Services	702,125.09	688,601.99	777,760.02	864,161.64
270 000 Insurance & Judgments	438,375.70	414,259.25	406,595.77	562,716.00
280 000 Debt Services	25,109.40	25,109.40	0.00	0.00
290 000 Other Support Services	1,299,299.84	1,169,115.17	1,216,706.28	1,447,255.48
<b>Subtotal Support Sources</b>	<b>20,258,489.24</b>	<b>20,915,537.34</b>	<b>23,562,974.09</b>	<b>25,643,820.35</b>
<b>Non-Program Transactions</b>				
410 000 Inter-fund Transfers	4,980,048.83	5,506,398.07	5,759,150.70	8,034,761.00
430 000 Instructional Service Payments	1,851,041.47	1,837,947.24	1,869,280.31	1,971,658.00
490 000 Other Non-Program Transactions	1,488.72	2,677.71	19,759.75	4,800.00
<b>Subtotal Non-Program Transactions</b>	<b>6,832,579.02</b>	<b>7,347,023.02</b>	<b>7,648,190.76</b>	<b>10,011,219.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>52,761,498.62</b>	<b>54,872,377.04</b>	<b>59,755,931.95</b>	<b>67,771,720.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>	<b>Audited 2020-21</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	789,785.87	942,167.37	1,068,762.91	1,142,636.35
<b>900 000 Ending Fund Balance</b>	<b>942,167.37</b>	<b>1,068,762.91</b>	<b>1,142,636.35</b>	<b>1,142,636.35</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>420,781.99</b>	<b>617,871.64</b>	<b>685,022.85</b>	<b>500,000.00</b>
100 000 Instruction	121,854.99	385,302.71		318,000.00
200 000 Support Services	110,845.50	67,691.28		149,000.00
400 000 Non-Program Transactions	35,700.00	38,282.11		33,000.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>268,400.49</b>	<b>491,276.10</b>	<b>611,149.41</b>	<b>500,000.00</b>



<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2020-21</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	0.00	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>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>8,168,044.08</b>	<b>8,954,039.39</b>	<b>9,635,920.21</b>	<b>10,665,123.00</b>
100 Transfers-in	4,980,048.83	5,506,398.07	5,623,631.13	6,571,747.00
<i>Local Sources</i>				
240 Payments for Services	0.00	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00	0.00
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Other School Districts Within Wisconsin</i>				
310 Transit of Aids	2,321.01	6,327.27	7,053.43	10,294.00
340 Payments for Services	0.00	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>2,321.01</b>	<b>6,327.27</b>	<b>7,053.43</b>	<b>10,294.00</b>
<i>Other School Districts Outside Wisconsin</i>				
440 Payments for Services	0.00	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	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>0.00</b>
<i>Intermediate Sources</i>				
510 Transit of Aids	0.00	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>State Sources</i>				
610 State Aid -- Categorical	2,023,614.00	2,119,700.00	2,536,374.94	2,819,907.00
620 State Aid -- General	74,768.00	161,316.00	172,708.00	100,000.00
630 DPI Special Project Grants	25,000.00	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00	0.00
690 Other Revenue	12,000.00	12,433.53	11,464.92	0.00
<b>Subtotal State Sources</b>	<b>2,135,382.00</b>	<b>2,293,449.53</b>	<b>2,720,547.86</b>	<b>2,919,907.00</b>
<i>Federal Sources</i>				
710 Federal Aid - Categorical	0.00	0.00	0.00	0.00
730 DPI Special Project Grants	964,464.08	891,552.53	1,012,711.06	913,175.00
750 IASA Grants	0.00	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00	0.00
780 Other Federal Revenue Through State	85,828.16	256,311.99	271,976.73	250,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>1,050,292.24</b>	<b>1,147,864.52</b>	<b>1,284,687.79</b>	<b>1,163,175.00</b>
<i>Other Financing Sources</i>	0.00	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00	0.00
870 Long-Term Obligations	0.00	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>0.00</b>
<i>Other Revenues</i>				
960 Adjustments	0.00	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00	0.00
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>8,168,044.08</b>	<b>8,954,039.39</b>	<b>9,635,920.21</b>	<b>10,665,123.00</b>

<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
<i>Instruction</i>				
110 000 Undifferentiated Curriculum	0.00	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00	0.00
150 000 Special Education Curriculum	5,869,168.52	6,281,494.45	6,858,241.49	7,643,322.92
160 000 Co-Curricular Activities	0.00	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>5,869,168.52</b>	<b>6,281,494.45</b>	<b>6,858,241.49</b>	<b>7,643,322.92</b>
<i>Support Sources</i>				
210 000 Pupil Services	1,616,852.99	1,836,374.07	1,771,488.20	1,955,874.89
220 000 Instructional Staff Services	410,339.92	484,101.51	492,123.25	616,365.19
230 000 General Administration	0.00	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00	0.00
250 000 Business Administration	192,109.42	207,450.06	290,099.36	292,366.00
260 000 Central Services	27.60	22.04	1,584.00	5,840.00
270 000 Insurance & Judgments	32,070.77	39,462.70	39,257.49	40,000.00
280 000 Debt Services	0.00	0.00	59.95	0.00
290 000 Other Support Services	0.00	0.00	0.00	0.00
<b>Subtotal Support Sources</b>	<b>2,251,400.70</b>	<b>2,567,410.38</b>	<b>2,594,612.25</b>	<b>2,910,446.08</b>
<i>Non-Program Transactions</i>				
410 000 Inter-fund Transfers	0.00	0.00	38,500.00	0.00
430 000 Instructional Service Payments	47,474.86	105,134.56	144,566.47	111,354.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00	0.00
<b>Subtotal Non-Program Transactions</b>	<b>47,474.86</b>	<b>105,134.56</b>	<b>183,066.47</b>	<b>111,354.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>8,168,044.08</b>	<b>8,954,039.39</b>	<b>9,635,920.21</b>	<b>10,665,123.00</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2020-21</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	1,668,494.82	1,606,442.84	2,933,559.31	2,932,610.50
<b>900 000 ENDING FUND BALANCES</b>	<b>1,606,442.84</b>	<b>2,933,559.31</b>	<b>2,932,610.50</b>	<b>2,924,422.74</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>6,615,376.78</b>	<b>8,018,995.23</b>	<b>6,680,307.33</b>	<b>6,603,206.00</b>
281 000 Long-Term Capital Debt	6,304,143.76	6,318,793.76	6,308,643.76	6,611,393.76
282 000 Refinancing	0.00	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	373,285.00	373,085.00	372,060.00	
400 000 Non-Program Transactions	0.00	0.00	552.38	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,677,428.76</b>	<b>6,691,878.76</b>	<b>6,681,256.14</b>	<b>6,611,393.76</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>84,590,109.40</b>	<b>80,810,000.00</b>		

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>	<b>Audited 2020-21</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	6,435,794.65	1,369,264.36	805,347.13	558,882.66
<b>900 000 Ending Fund Balance</b>	<b>1,369,264.36</b>	<b>805,347.13</b>	<b>558,882.66</b>	<b>103.33</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>479,217.73</b>	<b>74,865.43</b>	<b>26,085.09</b>	<b>10,000.00</b>
100 000 Instructional Services	356,177.17	40,770.35	44.51	
200 000 Support Services	5,189,570.85	598,012.31	272,505.05	568,779.33
300 000 Community Services	0.00			
400 000 Non-Program Transactions	0.00			0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>5,545,748.02</b>	<b>638,782.66</b>	<b>272,549.56</b>	<b>568,779.33</b>

<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2020-21</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	0.00	248,998.63	528,990.18	338,769.22
<b>900 000 ENDING FUND BALANCE</b>	<b>248,998.63</b>	<b>528,990.18</b>	<b>338,769.22</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,336,441.44</b>	<b>2,134,763.75</b>	<b>2,089,424.43</b>	<b>1,925,000.00</b>
200 000 Support Services	1,087,442.81	1,854,772.20	2,279,645.39	2,263,769.22
400 000 Non-Program Transactions	0.00			0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,087,442.81</b>	<b>1,854,772.20</b>	<b>2,279,645.39</b>	<b>2,263,769.22</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2020-21</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	29,040.65	40,948.58	22,526.43	49,827.02
<b>900 000 ENDING FUND BALANCE</b>	<b>40,948.58</b>	<b>22,526.43</b>	<b>49,827.02</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>674,630.53</b>	<b>789,500.64</b>	<b>924,612.65</b>	<b>944,548.00</b>
200 000 Support Services	130,596.33	212,115.98	188,505.06	205,109.90
300 000 Community Services	532,126.27	595,806.81	708,807.00	789,265.12
400 000 Non-Program Transactions	0.00			0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>662,722.60</b>	<b>807,922.79</b>	<b>897,312.06</b>	<b>994,375.02</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>	<b>Audited 2020-21</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	0.00	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>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>193,558.13</b>	<b>184,447.11</b>	<b>264,346.91</b>	<b>246,628.00</b>
100 000 Instruction	154,652.47	133,941.19	182,541.85	172,519.43
200 000 Support Services	27,955.66	28,850.92	52,970.06	44,108.57
400 000 Non-Program Transactions	10,950.00	21,655.00	28,835.00	30,000.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>193,558.13</b>	<b>184,447.11</b>	<b>264,346.91</b>	<b>246,628.00</b>

<b>PROPOSED PROPERTY TAX LEVY</b>				
<b>FUND</b>				
General Fund	24,036,525.00	23,403,520.00	28,279,727.00	33,062,602.00
Referendum Debt Service Fund	6,246,469.00	7,646,249.00	6,252,519.00	5,200,348.00
Non-Referendum Debt Service Fund	368,185.00	367,573.00	339,372.00	0.00
Community Service Fund	555,935.00	579,633.00	642,206.00	697,876.00
<b>TOTAL SCHOOL LEVY</b>	<b>31,207,114.00</b>	<b>31,996,975.00</b>	<b>35,513,824.00</b>	<b>38,960,826.00</b>
<b>PERCENTAGE INCREASE --</b>				
<b>TOTAL LEVY FROM PRIOR YEAR</b>	<b>7.39%</b>	<b>2.53%</b>	<b>10.99%</b>	<b>9.71%</b>

**Oregon School District Budget Publication**  
**Preliminary Budget 2023-2024**

*The public hearing for the 2023-2024 Preliminary Budget will be held on September 25, 2023 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 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
Beginning Fund Balance	15,276,515.72	14,882,341.98	17,864,138.78
<b>Ending Fund Balance</b>	<b>14,882,341.98</b>	<b>17,864,138.78</b>	<b>13,933,379.78</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	5,417.11	39,052.38	0.00
Local Sources (Source 200)	23,806,705.64	29,190,929.58	33,795,382.23
Inter-district Payments (Source 300 + 400)	3,007,262.48	2,993,381.12	3,144,301.97
Intermediate Sources (Source 500)	0.00	0.00	0.00
State Sources (Source 600)	25,414,449.75	26,413,038.45	25,885,674.04
Federal Sources (Source 700)	1,958,113.08	2,621,483.16	840,084.69
All Other Sources (Source 800 + 900)	286,255.24	1,479,844.06	175,518.07
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>54,478,203.30</b>	<b>62,737,728.75</b>	<b>63,840,961.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	26,609,816.68	28,544,767.10	32,116,680.65
Support Services (Function 200 000)	20,915,537.34	23,562,974.09	25,643,820.35
Non-Program Transactions (Function 400 000)	7,347,023.02	7,648,190.76	10,011,219.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>54,872,377.04</b>	<b>59,755,931.95</b>	<b>67,771,720.00</b>

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
Beginning Fund Balance	942,167.37	1,068,762.91	1,142,636.35
<b>Ending Fund Balance</b>	<b>1,068,762.91</b>	<b>1,142,636.35</b>	<b>1,142,636.35</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>9,571,911.03</b>	<b>10,320,943.06</b>	<b>11,165,123.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>9,445,315.49</b>	<b>10,247,069.62</b>	<b>11,165,123.00</b>

<b>DEBT SERVICE FUND</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
Beginning Fund Balance	1,606,442.84	2,933,559.31	2,932,610.50
<b>Ending Fund Balance</b>	<b>2,933,559.31</b>	<b>2,932,610.50</b>	<b>2,924,422.74</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>8,018,995.23</b>	<b>6,680,307.33</b>	<b>6,603,206.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,691,878.76</b>	<b>6,681,256.14</b>	<b>6,611,393.76</b>

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
Beginning Fund Balance	1,369,264.36	805,347.13	558,882.66
<b>Ending Fund Balance</b>	<b>805,347.13</b>	<b>558,882.66</b>	<b>103.33</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>74,865.43</b>	<b>26,085.09</b>	<b>10,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>638,782.66</b>	<b>272,549.56</b>	<b>568,779.33</b>

<b>FOOD SERVICE FUND</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
Beginning Fund Balance	248,998.63	528,990.18	338,769.22
<b>Ending Fund Balance</b>	<b>528,990.18</b>	<b>338,769.22</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,134,763.75</b>	<b>2,089,424.43</b>	<b>1,925,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,854,772.20</b>	<b>2,279,645.39</b>	<b>2,263,769.22</b>

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
Beginning Fund Balance	40,948.58	22,526.43	49,827.02
<b>Ending Fund Balance</b>	<b>22,526.43</b>	<b>49,827.02</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>789,500.64</b>	<b>924,612.65</b>	<b>944,548.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>807,922.79</b>	<b>897,312.06</b>	<b>994,375.02</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</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>184,447.11</b>	<b>264,346.91</b>	<b>246,628.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>184,447.11</b>	<b>264,346.91</b>	<b>246,628.00</b>

**Total Expenditures and Other Financing Uses**

<b>ALL FUNDS</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>74,495,496.05</b>	<b>80,398,111.63</b>	<b>89,621,788.33</b>
<b>Interfund Transfers (Source 100) - ALL FUNDS</b>	<b>5,506,398.07</b>	<b>5,759,150.70</b>	<b>8,034,761.00</b>
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>68,989,097.98</b>	<b>74,638,960.93</b>	<b>81,587,027.33</b>
<b>PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>	<b>-1.98%</b>	<b>8.19%</b>	<b>9.31%</b>

**Proposed Property Tax Levy**

<b>FUND</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Budget 2023-24</b>
General Fund	23,403,520.00	28,279,727.00	33,062,602.00
Referendum Debt Service Fund	7,646,249.00	6,252,519.00	5,200,348.00
Non-Referendum Debt Service Fund	367,573.00	339,372.00	0.00
Community Service Fund	579,633.00	642,206.00	697,876.00
<b>TOTAL SCHOOL LEVY</b>	<b>31,996,975.00</b>	<b>35,513,824.00</b>	<b>38,960,826.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>	<b>2.53%</b>	<b>10.99%</b>	<b>9.71%</b>

The below listed new programs have a financial impact on the proposed 2023-24 budget:

<b>NEW PROGRAMS</b>	
School Psychologist	Band Teacher
Student Services Conselor	Special Education Teacher
Academic Engagement Specialists	Special Eduction Paraprofessionals
Math Intervention	Special Education Program Support
Social Studies Teacher	Four Year Old Kindergarten
Bilingual Teachers	
English Teacher	
Science Teacher	