



**OREGON SCHOOL DISTRICT**

**OREGON SCHOOL DISTRICT  
BOARD OF EDUCATION**

**“...helping students acquire the  
skills, knowledge, and attitudes  
to achieve their individual potential...”  
From Oregon School District Mission Statement**

DATE: MONDAY, OCTOBER 23 2023  
TIME: 5:15 PM  
PLACE: OSD Innovation Center, OHS, 456 N Perry Parkway

Order of Business  
Call to Order  
Roll Call  
Proof of Notice of Meeting and Approval of Agenda

**AGENDA**

<b>A. COMMITTEE OF THE WHOLE</b>		
5:15	1.	Consideration of moving into the Committee of The Whole for purposes of discussing the School Board Learning Session for the 2023-2024 school year.
<b>B. CONSENT CALENDAR</b>		
6:30 PM	NOTE: Items under the Consent Calendar are considered routine and will be enacted under one motion. There will be no separate discussion of these items prior to the time the Board votes unless a Board Member requests an item be removed from the calendar for separate action.	
	1.	Minutes of Previous Meeting
	2.	Approval of Payments
	3.	Treasurer's Report, if any
	4.	Staff Resignations/Retirements, if any
	5.	Staff Assignments, if any
	6.	Field Trip Requests, if any
	7.	Acceptance of Donations, if any:
<b>B. INFORMATION ITEMS</b>		
	1.	Public Comment*
	2.	OEA Report
	3.	Student Report
<b>C. ACTION ITEMS</b>		
	1.	Approval of 2023-2024 Budget
	2.	Approval of 2023-2024 Tax Levy
	3.	Professional Sustainability Task Force Charter
	4.	Acceptance of the Altria Settlement
<b>D. DISCUSSION ITEMS</b>		
	1.	Committee Reports
		a. Policy b. Vision Steering

<b>E. INFORMATION ITEMS</b>		
	1.	Visioning and Strategic Planning
	2.	Teaching and Learning Update
	3.	Superintendent's Report
<b>F. CLOSING</b>		
	1.	Future Agenda
	2.	Check Out
<b>G. WORK SESSION</b>		
	1.	Presentation on Building K-6 Building Goals
<b>H. ADJOURNMENT</b>		

Go to: [www.OregonSD.org/board meetings/agendas](http://www.OregonSD.org/board%20meetings/agendas) for the most updated version agenda.

### **Public Comment**

District Policy 180.05 provides an opportunity for the public to address the Board. We value the public comment period and feedback from our stakeholders. To comply with the Open Meetings Law and to ensure consistency, public comment will have the following parameters:

- Speakers will have three minutes in which to make their comments. Ms. Katie Heitz will signal the speaker when their time is up.
- The Board will not comment after each speaker and will reserve discussion to any items on the agenda. Speakers are welcome to stay for the meeting.
- Next steps following public comment may include: referral to the appropriate administrator for follow-up with the speaker or placement of the matter on a future Board agenda.

**OREGON SCHOOL DISTRICT**

**Date:** October 23, 2023

**Time:** 5:15 PM

**Place:** Innovation Center at Oregon High School, 456 N Perry Parkway, Oregon, WI

Mission: The mission of the Oregon School District is to educate all students by helping them acquire the skills, knowledge, and attitudes needed to achieve their individual potential, to contribute to a changing society, and to be receptive to learning as a lifelong process. The mission will be accomplished by delivering a high quality program through the joint efforts of students, staff, parents, and community.

	Item	Who	Handouts/Visuals	Expected Outcome
5:15 PM	Committee of the Whole	All Board Members	None	
6:30 PM	Opening and welcome 1. Call to Order 2. Roll call 3. Proof of Notice	President Flanagan	None	Review of Agenda
	A. Consent Calendar 1. Minutes a. 9/7/2023 Work Session Minutes b. 10/9/2023 Board Meeting Minutes c. 10/18/2023 Work Session Minutes 2. Approval of Payments 3. Treasurer's Report 4. Staff Resignations/Retirements 5. Staff Assignments 6. Field Trip Request 7. Donations	President Flanagan	1. Attached  2. Attached 3. None 4. None 5. None 6. None 7. Attached	
	B. Information Items 1. Public Comment 2. OEA Report 3. Student Report			
	C. Action Item(s): 1. Approval of 2023-2024 Budget 2. Approval of 2023-2024 Tax Levy 3. Professional Sustainability Task Force Charter 4. Acceptance of the Altria Settlement	1. Mr. Weiland 2. Mr. Weiland 3. Ms. Jonen  4. Ms. Jonen	1. Attached 2. Attached 3. Attached  4. Attached	
	D. Discussion Items 1. Committee Reports a. Policy b. Vision Steering	1. Committee Chairs	1. None	
	E. Information Items 1. Vision and Strategic Planning 2. Teaching and Learning Update 3. Superintendent's Report	1. Dr. Bergstrom 2. Dr. Bergstrom 3. Dr. Bergstrom		

	F. Closing 1. Future Agenda 2. Check Out			
	G. Work Session 1. Presentation on K-6 Building Goals			
	H. Adjournment			

MINUTES OF THE SPECIAL MEETING OF THE SCHOOL BOARD OF THE OREGON  
SCHOOL DISTRICT HELD ON SEPTEMBER 7, 2023

The special meeting of the School Board of the Oregon School District was called to order by President Krista Flanagan at 5:19 PM on September 7, 2023, in the Innovation Center Conference Room at Oregon High School in the Village of Oregon, Dane County, Wisconsin. Upon roll call, the following Board members were present: Ms. Ahna Bizjak, Ms. Heather Garrison, Dr. Caleb Bush, Mr. Troy Pankratz, Ms. Leslie Wright and Ms. Krista Flanagan. The following Board members were absent: Dr. Mary Lokuta. Administrators present: Dr. Leslie Bergstrom and Mr. Andy Weiland

Proof in the form of a certificate by the Oregon Observer of communications and public notice given to the public and the Oregon Observer and a certificate of posting as required by Section 19.84 Wisconsin Statutes as to the holding of this meeting was presented by Ms. Flanagan.

Ms. Garrison moved and Ms. Bizjak seconded the motion to proceed with the meeting according to the agenda as posted. Motion passed 6-0 by unanimous voice vote

A. BOARD WORK SESSION

1. Discussion Regarding 2023-25 State Budget and Potential Impact on District: Discussion Held.

B. ADJOURNMENT:

Ms. Wright moved and Ms. Bizjak seconded the motion to adjourn the meeting. Motion passed 6-0 by a unanimous voice vote. Meeting adjourned at 6:47 PM.

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Ahna Bizjak, Clerk

## MINUTES OF THE REGULAR MEETING OF THE SCHOOL BOARD OF THE OREGON SCHOOL DISTRICT HELD ON OCTOBER 9, 2023

The regular meeting of the School Board of the Oregon School District was called to order by Board Vice President Troy Pankratz at 6:30 PM on October 9, 2023 in the OSD Innovation Center at the Oregon High School in the Village of Oregon, Dane County, Wisconsin. Upon roll call, the following Board members were present: Ms. Ahna Bizjak, Ms. Garrison, Dr. Mary Lokuta, Ms. Leslie Wright, Dr. Caleb Bush and Mr. Troy Pankratz. The following Board Members were present via telephone: Ms. Krista Flanagan. Board member(s) absent: None. Administrators present: Dr. Leslie Bergstrom, Mr. Andy Weiland, Ms. Jina Jonen, Dr. Candace Weidensee, Dr. Shannon Anderson, Mr. Jon Tanner, Mr. Jim Pliner and Ms. Katie Heitz.

Proof in the form of a certificate by the Oregon Observer of communications and public notice given to the public and the Oregon Observer, and a certificate of posting as required by Wis. Stat. sec. 19.84 as to the holding of this meeting was presented by Mr. Pankratz.

Ms. Garrison moved and Dr. Lokuta seconded the motion to proceed with the meeting as posted. In a roll call vote, the following members voted yes: Ms. Garrison, Dr. Lokuta, Ms. Bizjak, Dr. Bush, Ms. Wright, Ms. Flanagan and Mr. Pankratz. Motion passed 7-0.

### A. CONSENT CALENDAR:

Ms. Wright moved and Ms. Garrison seconded the motion to approve the following items on the Consent Calendar:

1. Approval of Minutes: September 11, 2023 Board Meeting Minutes
2. Approve payments in the amount of \$2,345,888.33
3. Treasurer's Report:
  - a. Ending July 31, 2023
  - b. Ending August 31, 2023
  - c. Ending September 30, 2023
4. Staff Resignations/Retirements:
  - Katie Anderson - 1.0 FTE Associate Principal at RCI - resignation effective December 1, 2023
5. Staffing Assignments: None
6. Field Trip Requests:
  - FFA field trip to Belize June 15 - 20, 2024
  - FFA National Convention in Indianapolis, IN October 31 - November 4, 2023
7. Acceptance of Donations:

- Fidelity Charitable in the amount of \$600 for Ms. Scharbarth's 2nd grade classroom;
- Nicole Buol in the amount of \$1500 for the Jeremay Buol Memorial Scholarship;
- Audrey Appel in the amount of \$200 for school supplies;
- Oregon Area Food Pantry in the amount of \$2500 for food service balances of students that applied for but do not qualify for free or reduced lunch;
- Fidelity Charitable in the amount of \$300 for the NKE Library;
- Oregon-Brooklyn Optimist Club in the amount of \$3835.50 for the Splash Pad;
- Tim and Susan LeBrun in the amount of \$640.95 for the Splash Pad
- Oregon PTO in the amount of \$5200 to NKE;
- Oregon PTO in the amount of \$5500 to PVE

Mr. Pankratz thanked those who generously donated to the Oregon School District. In a roll call vote, the following members voted yes: Ms. Wright, Ms. Garrison, Ms. Bizjak, Dr. Bush, Dr. Lokuta, Ms. Flanagan and Mr. Pankratz. Motion passed 7-0.

B. INFORMATION ITEMS:

1. Public Comment: None
2. OEA Report: None
3. Student Representative Report: None

C. ACTION ITEMS:

1. Co-Curricular Schedule 2023-24: Dr. Lokuta moved and Ms. Bizjak seconded the motion to approve the 2023-2024 Co-Curricular Schedule in Appendix A retroactive to August 28, 2023 as presented by Ms. Jonen. Discussion was held. In a roll call vote, the following members voted yes: Dr. Lokuta, Ms. Bizjak, Dr. Bush, Ms. Garrison and Ms. Flanagan. The following members voted no: Ms. Wright and Mr. Pankratz. Motion passed 5-2.
2. 2023-204 Conditions of Payment for Transportation: Dr. Bush moved and Ms. Wright seconded the motion to approve 2023-24 Transportation Conditions of Payment as presented by Mr. Weiland. Discussion was held. In a roll call vote, the following members voted yes: Dr. Bush, Ms. Wright, Ms. Bizjak, Ms. Garrison, Dr. Lokuta, Ms. Flanagan and Mr. Pankratz. Motion passed 7-0.
3. 4K Contract Increase for 2023-2024: Ms. Garrison moved and Dr. Lokuta seconded the motion to approve 2023-24 allocation of \$3550 per student for the Oregon School District 4K community-based sites. Discussion was held. In a roll call vote, the following members voted yes: Ms. Garrison, Dr. Lokuta, Ms. Bizjak, Dr. Bush, Ms. Wright, Ms. Flanagan and Mr. Pankratz. Motion passed 7-0.

D. DISCUSSION ITEMS:

1. Committee Reports
  - a. Policy - Ms. Garrison shared that there was a Policy Committee meeting held earlier in the evening and they are working on the next meeting date.
  - b. Vision Steering - Nothing to report.

E. INFORMATION ITEMS:

1. Vision and Strategic Planning: Dr. Bergstrom shared that there will be a work session after the October 23rd Board meeting in which Building Administrators for grades 4K-6 will be sharing their school specific goals and actions plans as part of the overall visioning and strategic planning framework.
2. Teaching and Learning Update: This was covered during the Visioning and Strategic Planning Update.
3. Superintendent's Report: Dr. Bergstrom started by thanking the School Board for their leadership and dedication to the students, families and community members in the Oregon School District, noting that last week was Wisconsin School Board Appreciation Week. She also thanked the Building and Grounds Team as October 2nd was School Custodial and Grounds Appreciation Days as well as the OSD Principals, as October is National Principal month. Dr. Bergstrom showed pictures of students and staff enjoying German food as part of the Around the World menu series. There were also pictures shared of students observing worm behavior and talking about the importance of worms to the ecosystem as well as students at FES celebrating Hispanic Heritage Month. Dr. Bergstrom then offered congratulations to Lorenz Fradkin-Annen who was recently selected as winner of the 2023 Fall Youth Concerto Competition. She shared photos of students in grades 7-12 attending the tenor-bass choir festival at UW Milwaukee, students that received All-State Honors for choir and students in Mr. Stace's Advanced Wood Manufacturing class making adirondack chairs. Dr. Bergstrom congratulated Ella Peotter and Kate Thorne for qualifying for the State Tennis Tournament as well as Drew Hoffer and Addison Sabel who qualified for the State Golf Meet. And finally, Dr. Bergstrom offered details about the upcoming Homecoming Festivities.

F. CLOSING:

1. Future Agenda: Discussion was held. Mr. Pankratz announced that we will be starting in Committee of the Whole on October 23rd at 5:15 PM - prior to the regular Board Meeting.
2. Check Out: Board members had an opportunity to give updates.

G. ADJOURNMENT:



Dr. Lokuta moved and Ms. Wright seconded the motion to adjourn the meeting. In a roll call vote, the following members voted yes: Dr. Lokuta, Ms. Wright, Ms. Bizjak, Dr. Bush, Ms. Garrison, Ms. Flanagan and Mr. Pankratz. Motion passed 7-0. Meeting adjourned at 8:03 PM.

Ahna Bizjak, Clerk  
Oregon School District

MINUTES OF THE SPECIAL MEETING OF THE SCHOOL BOARD OF THE OREGON  
SCHOOL DISTRICT HELD ON OCTOBER 18, 2023

The special meeting of the School Board of the Oregon School District was called to order by President Krista Flanagan at 5:30 PM on October 18, 2023, in the District Meeting Room at District Office in the Village of Oregon, Dane County, Wisconsin. Upon roll call, the following Board members were present: Dr. Mary Lokuta, Mr. Troy Pankratz, Ms. Leslie Wright and Ms. Krista Flanagan. The following Board members were absent: Ms. Garrison, Ms. Bizjak, Dr. Caleb Bush. Administrators present: Dr. Leslie Bergstrom, Mr. Andy Weiland, Ms. Jina Jonen and Mr. Jon Tanner.

Proof in the form of a certificate by the Oregon Observer of communications and public notice given to the public and the Oregon Observer and a certificate of posting as required by Section 19.84 Wisconsin Statutes as to the holding of this meeting was presented by Ms. Flanagan.

Ms. Wright moved and Dr. Lokuta seconded the motion to proceed with the meeting according to the agenda as posted. Motion passed 4-0 by unanimous voice vote

Ms. Ahna Bizjak and Dr. Caleb Bush arrived at 5:32 PM.

A. BOARD WORK SESSION

1. Discussion Regarding 2023-2024 Tax Levy: Discussion Held.

B. ADJOURNMENT:

Ms. Bizjak moved and Ms. Wright seconded the motion to adjourn the meeting. Motion passed 6-0 by a unanimous voice vote. Meeting adjourned at 6:51 PM.

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Ahna Bizjak, Clerk

# OREGON SCHOOL DISTRICT BOARD APPROVAL OF PAYMENTS

October 23, 2023

AP Checks	\$ 59,801.03
AP Ach	<u>\$ 827,036.02</u>
Total	\$ 886,837.05

CHECK VENDOR		INVOICE		CHECK	
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	AMOUNT
202745	OPEN UP 000	Open Up Resources	EL Training	10/10/2023	299.00
202746	AERIAL W000	Aerial Work Platforms Inc	Inspections on aerial platforms.	10/10/2023	910.64
202747	ANTONPAU000	Antonson, Paul	Varsity Football Official - Waunakee	10/10/2023	85.00
202748	BERNDDAV000	Berndt, David	Varsity Soccer Official - Quad	10/10/2023	85.00
202749	CALLAJON000	Callaway, Jon	Varsity Football Official - Waunakee	10/10/2023	85.00
202750	FERRAMIC000	Ferraro, Michael	JV/Varsity Soccer Official - Beaver Dam	10/10/2023	125.00
202751	FOCUS PH000	Focus Photography Inc	photo booth - homecoming dance	10/10/2023	750.00
202752	FOUNDATIO000	Foundational Fitness LLC	circuit training bands	10/10/2023	400.00
202753	HOUGHTON000	Houghton Mifflin Co	NWEA MAP Assessment 2023-24	10/10/2023	5,075.00
202754	HOWARJAY000	Howard, Jayson	September 2023 Athletic Event Worker	10/10/2023	60.00
202755	INFOBASE000	Infobase	LEARN360 SUBSCRIPTION - 1-YEAR SUBSCRIPTION STARTS 9/30/2023	10/10/2023	3,783.70
202756	J L RIC000	J L Richards Meat & Deli LLC	Food - Catering for Kevin George's Retirement Celebration	10/10/2023	890.40
202757	JOHNSON 006	Johnson Snow Removal and Lawn	NKE/PVE mowing for August 2023	10/10/2023	750.00
202758	LARSOKAT000	Larson, Kathy	September 2023 Athletic Event Worker	10/10/2023	120.00
202759	LEGISLAT000	Legislative Semester Inc	Summer planning meetings with Evan Bonsall and Chris Wiegman - OHS	10/10/2023	1,500.00
202760	LENZ SAR000	Lenz, Sara	CE & Rec Instructor for Art is Fun at FES	10/10/2023	960.00
202761	MADISON 042	Madison Mobile DJ Service LLC	Homecoming Dance DJ	10/10/2023	795.00
202762	MARK HAR000	Mark Harring Standing Trustee	Mary S Zoesch 20-12360	10/10/2023	292.50
202763	MIDDLETO001	Middleton High School	Girls Swim Invite 9-30-23	10/10/2023	200.00
202764	OPEN UP 000	Open Up Resources	EL Language Arts Student Course K-4	10/10/2023	1,140.00
202764	OPEN UP 000	Open Up Resources	EL Teacher Materials for J. Hammes	10/10/2023	4,529.00
202765	REEDSBUR000	Reedsburg Area High School	Volleyball Invite 9-30-23	10/10/2023	175.00
202766	RIEDLMIK000	Riedl, Mike	September 2023 Athletic Event Worker	10/10/2023	60.00
202767	SCHNEMAT000	Schneider, Matthew	Varsity Football Official - Waunakee	10/10/2023	85.00
202768	SCHOLAST004	Scholastic Inc	magazine subscriptions	10/10/2023	39.32
202769	SCHOOL D019	School District of Platteville	Boys Cross Country Invite 9-30-23	10/10/2023	100.00
202770	STAPEMIC000	Stapelmann, Michael	September 2023 Athletic Event Worker	10/10/2023	120.00
202771	STOUGHTO000	Stoughton High School	Girls Cross Country Invite 9-30-23	10/10/2023	135.00
202772	UNEMPLOY000	Unemployment Insurance	August Unemployment Invoice	10/10/2023	1,537.44
202773	UNITED W000	United Way of Dane County	Payroll accrual	10/10/2023	194.07
202774	VALUE HO000	Value Holidays Inc	deposit (25 seats at \$200 per seat)	10/10/2023	5,000.00
202775	ZAHRTDAR000	Zahrte, Darin	Varsity Football Official - Waunakee	10/10/2023	85.00
202776	BELLEVIL002	Belleville School District	Science Olympiad Invite registration	10/13/2023	100.00
202777	BOYCEVIL000	Boyceville Community School Di	Boyceville Science Olympiad - Satellite Invite Team Registration	10/13/2023	75.00
202778	FERRAROB000	Ferraro, Robert	JV2 Volleyball Official and Varsity Line Judge	10/13/2023	100.00
202779	GILMOJUS000	Gilmore, Justin	JV2/JV Football Official - Beaver Dam	10/13/2023	120.00

CHECK VENDOR		INVOICE		CHECK	
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	AMOUNT
202780	HAGSTJAM001	Hagstrom, James	October Payment	10/13/2023	14,760.87
202781	HUPPETOD000	Huppert, Todd	JV2/JV Football Official - Beaver Dam	10/13/2023	120.00
202782	KINGSPET000	Kingslien, Peter	Boys Soccer Junior Varsity Official - DeForest	10/13/2023	60.00
202783	LANDAKYR000	Landay, Kyra	reimbursement for college textbook	10/13/2023	71.21
202784	MOOREBRI000	Moore, Brian	September 2023 Athletic Event Worker	10/13/2023	50.00
202785	SCHUPBAR000	Schupper, Bart	Boys Soccer Varsity/JV Official - DeForest	10/13/2023	125.00
202786	UNEMPLOY000	Unemployment Insurance	September Unemployment Insurance Invoice	10/13/2023	151.77
202787	WACHTCHA000	Wachtl, Chad	Band stickers for OHS	10/13/2023	100.00
202788	ZHOU JIA000	Zhou, Jiazhen	Boys Soccer Junior Varsity & Varsity Official - DeForest	10/13/2023	125.00
202789	ZWEIFDAN000	Zweifel, Daniel	OMS Volleyball Official - 10/9/23	10/13/2023	80.00
202789	ZWEIFDAN000	Zweifel, Daniel	OMS Volleyball Official - 9/26/23	10/13/2023	80.00
202790	FORMECOL000	Formecology LLC	NKE - maintenance on prairie.	10/13/2023	1,060.00
202791	FULL SPE000	Full Spectrum Solar	OMS - Replaced a non working inverter, material was covered under warranty, but not labor.	10/13/2023	1,291.20
202792	MADISON 046	Madison Commercial Landscapes	BKE - repairs to wave climber.	10/13/2023	115.00
202793	MID-STAT000	Mid-State Equipment	OHS - repairs to mower - fix a/c, wiper, clean grass out of engine, washed transmission.	10/13/2023	2,049.26
202794	MIDWEST 018	Midwest Alarm Services	BKE - emergency light and fire alarm inspections.	10/13/2023	1,026.00
202795	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/20/2023	136.68
202795	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/20/2023	45.54
202795	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/20/2023	109.95
202795	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/20/2023	165.36
202795	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/20/2023	147.60
202795	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/20/2023	134.28
202795	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/20/2023	194.58
202795	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/20/2023	172.20
202795	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/20/2023	101.09
202795	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/20/2023	65.76
202795	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/20/2023	309.94
202795	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/20/2023	104.23
202795	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/20/2023	165.90
202795	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/20/2023	242.03
202795	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/20/2023	67.14
202795	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/20/2023	112.37
202796	GO FISH 000	Go Fish Productions LLC	Second and final performance fee payment for two shows on 10/20/23 and 10/21/23	10/20/2023	5,500.00
Totals for checks					59,801.03

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
232400476	BADGER S000	Badger Sporting Goods Inc	Staff T shirts	10/10/2023	2,898.00
232400477	BALGOGAR000	Balgord, Gary	Varsity Soccer Official - Quad	10/10/2023	85.00
232400478	BETTEJIL000	Bettenhausen, Jill	reimbursement for special ed license and fingerprints.	10/10/2023	136.00
232400479	DEFOREST000	DeForest Area High School	Girls Golf Sectional 10-2-23	10/10/2023	125.00
232400480	FINGETAY000	Fingerson, Taylor	Soccer Official - JV2 / Verona	10/10/2023	60.00
232400481	FISHEGRE000	Fisher, Gregory	Varsity Soccer Official - Quad	10/10/2023	85.00
232400482	GENERAL 000	General Communications Inc	2-Endura Power Cords	10/10/2023	42.00
232400483	GORDON F001	Gordon Food Service Inc	GFS NKE Food and supplies	10/10/2023	2,513.79
232400483	GORDON F001	Gordon Food Service Inc	GFS FES Food	10/10/2023	2,276.97
232400483	GORDON F001	Gordon Food Service Inc	GFS RCI food and supplies	10/10/2023	2,645.92
232400483	GORDON F001	Gordon Food Service Inc	GFS OMS Food and supplies	10/10/2023	4,838.82
232400483	GORDON F001	Gordon Food Service Inc	GFS OHS Gluten Free Foods	10/10/2023	77.54
232400483	GORDON F001	Gordon Food Service Inc	GFS food and supplies	10/10/2023	6,028.73
232400484	HOBART S000	Hobart Service	BKE: dishwasher leaking; replaced bad seal	10/10/2023	158.67
232400485	HUSCH BL000	Husch Blackwell LLP	September 2023 Legal Fees	10/10/2023	190.00
232400486	JAMESDAV002	Jameson, David	Badger Conference Assistant Commissioner mileage reimbursement (129 @ .655/mile)	10/10/2023	84.50
232400487	JANESVIL003	Janesville Janitor Services	OHS - contract cleaning - April 2023	10/10/2023	9,162.00
232400487	JANESVIL003	Janesville Janitor Services	OHS - contracted cleaning - April 2023	10/10/2023	17,106.00
232400488	K G LAWN000	K G Lawn Service	September 2023 Mowings - BKE	10/10/2023	1,050.00
232400489	KLEENMAR000	Kleenmark Services Corp	FES - September contracted cleaning service.	10/10/2023	10,132.37
232400489	KLEENMAR000	Kleenmark Services Corp	PVE - September contracted cleaning service.	10/10/2023	5,250.00
232400489	KLEENMAR000	Kleenmark Services Corp	BKE - September contracted cleaning service.	10/10/2023	8,422.31
232400489	KLEENMAR000	Kleenmark Services Corp	NKE - September contracted cleaning service.	10/10/2023	7,240.00
232400489	KLEENMAR000	Kleenmark Services Corp	Pool - September contracted cleaning service.	10/10/2023	1,124.34
232400489	KLEENMAR000	Kleenmark Services Corp	DSO - September contracted cleaning service.	10/10/2023	632.00
232400490	LADWIROB000	Ladwig, Robert	Soccer Official - JV2 / Verona	10/10/2023	60.00
232400491	LIPP MIC000	Lipp, Michael	Girls Swimming JV/Varsity Official	10/10/2023	85.00
232400492	MCCANN'S000	McCann's Sewer & Drain Cleaning	OHS - cleared drain.	10/10/2023	175.00
232400493	MESDJARA000	Mesdjian, Ara	Varsity Soccer Official - Quad	10/10/2023	85.00
232400494	MEYERBAR000	Meyer, Barbara	JV/Varsity volleyball Official - Sun Prairie	10/10/2023	135.00
232400495	MEYERROR000	Meyer, Rory	JV/Varsity volleyball Official - Sun Prairie	10/10/2023	135.00
232400496	O'BRION 000	O'Brion Agency LLC (The)	OHS: 2 cases of colored paper, 1 case of cardstock; delivered 10/5/23	10/10/2023	228.00
232400496	O'BRION 000	O'Brion Agency LLC (The)	NKE: Two Cases of Colored Paper; delivered on 10/5/23	10/10/2023	130.00
232400497	PERKOMIC000	Perko, Michelle	Girls Swimming JV/Varsity Official	10/10/2023	85.00
232400498	RUPIPTEA000	Rupiper, Teagan	reimbursement for special ed license	10/10/2023	100.00
232400499	SCHMIWIL001	Schmitt, William	JV2 Volleyball Official and Line Judge Varsity	10/10/2023	100.00
232400500	SCHOOL P000	School Perceptions LLC	Athletic Survey Longitudinal Report and Cross Tab by	10/10/2023	445.00

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
			Facilities		
232400501	SEKELJAM000	Sekel, James	Volleyball JV2 Official and Varsity Line Judge	10/10/2023	100.00
232400502	SERVICE 000	Service Express LLC	Proliant 8/1/23-7/31/24	10/10/2023	6,665.36
232400503	SHIRLEY'000	Shirley's Art Ventures	CE & Rec Instructor for Crochet Granny Square	10/10/2023	224.00
232400504	SIPE MIC000	Sipe, Michelle	Reimburse for special ed para license and finger prints.	10/10/2023	136.00
232400505	STATZMIC000	Statz, Michael	September 2023 Athletic Event Worker	10/10/2023	170.00
232400506	TRIMMNOA000	Trimmer, Noah	Varsity Soccer Official - Quad	10/10/2023	85.00
232400507	UNITED M000	United Mailing Services Inc	Mail metering charges for September.	10/10/2023	1,182.49
232400508	WILS 000	WILS	Overdrive Subscription 9/1/2023-8/31/2024	10/10/2023	4,116.75
232400509	WILSOKIP000	Wilson, Kip	Varsity Soccer Official - Quad	10/10/2023	85.00
232400510	WOLLIDAV000	Wollin, David	Varsity Football Official - Waunakee	10/10/2023	85.00
232400511	ACE WAN000	Ace, Wanda	October Payment	10/13/2023	13,940.96
232400512	BADGER S000	Badger Sporting Goods Inc	Pride Crew T-Shirts Summer Semester	10/13/2023	288.00
232400513	BUSKAGER000	Buskager Transportation Compan	October Payment	10/13/2023	16,674.18
232400514	CBC TRAN000	CBC Transportation LLC	October Payment	10/13/2023	19,403.44
232400515	CHARTERIO000	Chartre, Eric	JV2/JV Football Official - Beaver Dam	10/13/2023	120.00
232400516	D'AMEANN000	D'Amelio, Anna	reimburse for liquidation/contract break fee	10/13/2023	500.00
232400517	D'ORAZIO000	D'Orazio Cleaning Supply Inc	PVE: toilet bowl cleaner, foam soap, hand sanitizer	10/13/2023	699.76
232400517	D'ORAZIO000	D'Orazio Cleaning Supply Inc	PVE: pumps for hand sanitizer	10/13/2023	19.28
232400517	D'ORAZIO000	D'Orazio Cleaning Supply Inc	RCI: kleenex, white board cleaner	10/13/2023	195.82
232400517	D'ORAZIO000	D'Orazio Cleaning Supply Inc	RCI: Repair of Betco Carpet Extractor	10/13/2023	824.98
232400517	D'ORAZIO000	D'Orazio Cleaning Supply Inc	RCI: floor pads, polishing pads, disinfectant wipes	10/13/2023	425.18
232400517	D'ORAZIO000	D'Orazio Cleaning Supply Inc	RCI: toilet bowl cleaner, paper towels, toilet paper, liners, kleenex, disinfectant cleaner, Ink Out Pro	10/13/2023	1,125.41
232400517	D'ORAZIO000	D'Orazio Cleaning Supply Inc	RCI: cleaning towels	10/13/2023	75.94
232400517	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OMS: laundry soap, toilet paper, paper towel, lime remover	10/13/2023	1,116.22
232400517	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OMS: felt pads, slider felt pads	10/13/2023	365.64
232400517	D'ORAZIO000	D'Orazio Cleaning Supply Inc	NKE: gel sanitizer, pumps for hand sanitizer	10/13/2023	127.70
232400517	D'ORAZIO000	D'Orazio Cleaning Supply Inc	BKE: liners	10/13/2023	39.42
232400517	D'ORAZIO000	D'Orazio Cleaning Supply Inc	BKE: Tornado vacuum brush roller	10/13/2023	44.64
232400517	D'ORAZIO000	D'Orazio Cleaning Supply Inc	BKE: Tornado vacuum roller bar brush replacement	10/13/2023	45.27
232400517	D'ORAZIO000	D'Orazio Cleaning Supply Inc	BKE: paper towel	10/13/2023	579.50
232400517	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OHS: white board cleaner	10/13/2023	107.22
232400517	D'ORAZIO000	D'Orazio Cleaning Supply Inc	NKE: toilet paper, foam soap	10/13/2023	813.56
232400517	D'ORAZIO000	D'Orazio Cleaning Supply Inc	NKE: toilet paper, paper towels, toilet bowl cleaner, foam soap	10/13/2023	1,402.32
232400518	FARRARAY000	Farrar, Raymond	JV Boys Soccer Official - DeForest	10/13/2023	60.00
232400518	FARRARAY000	Farrar, Raymond	JV Boys Soccer Official - Madison East	10/13/2023	60.00

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NUMBER	KEY	VENDOR	DESCRIPTION	DATE	AMOUNT
232400519	FIDELITE000	Fidelitec LLC	September New Employee Background Checks	10/13/2023	262.00
232400520	FISHEGRE000	Fisher, Gregory	Boys JV Soccer Official - Madison East - 2 Games	10/13/2023	120.00
232400521	GORDON F001	Gordon Food Service Inc	GFS NKE food and supplies	10/13/2023	3,851.08
232400521	GORDON F001	Gordon Food Service Inc	GFS FES food and supplies	10/13/2023	2,387.27
232400521	GORDON F001	Gordon Food Service Inc	GFS RCI food and supplies	10/13/2023	2,957.24
232400521	GORDON F001	Gordon Food Service Inc	GFS OMS food and supplies	10/13/2023	4,406.46
232400521	GORDON F001	Gordon Food Service Inc	GFS OHS food and supplies	10/13/2023	4,478.73
232400522	GREENKER000	Greenwald, Kerry	Cheer Team - Varsity Choreography	10/13/2023	300.00
232400523	HAGSTPET000	Hagstrom, Peter	October Payment	10/13/2023	6,564.71
232400524	HAGSTROM001	Hagstrom Transportation Inc	October Payment	10/13/2023	67,410.75
232400525	HALLEZAC000	Hallett, Zachary	Boys Soccer Varsity Official - DeForest	10/13/2023	85.00
232400526	HAMMEJAS000	Hammes, Jasmin	9/1/2023-9/30/2023 9/1/203-9/31/2023 BKE-PVE Heritage	10/13/2023	80.89
			Spanish Teacher Mileage		
232400526	HAMMEJAS000	Hammes, Jasmin	Credit Reimbursement ED 805, 806, 808	10/13/2023	1,470.00
232400527	HAVENS E000	Havens Enterprise LLC	October Payment	10/13/2023	11,727.61
232400528	HOWE ALE000	Howe, Alex	SOCIAL STUDIES - DATA SVCS (CLSRM SCRIN PRO PLAN UPGRADE)	10/13/2023	29.90
232400529	JAMESDAV002	Jameson, David	1/2 year professional service payment for Badger	10/13/2023	4,903.96
			Conference Assistant Commissioner 2023-2024		
232400530	JARSTDAR000	Jarstad Krueger, Darci	Mileage Reimbursement 6/5/23 - 9/22/23 (244.9 miles @ .655)	10/13/2023	160.41
232400531	LADWIROB000	Ladwig, Robert	Boys Soccer Junior Varsity Official -Madison East	10/13/2023	60.00
232400532	LONE PIN001	Lone Pine Transportation Inc	October Payment	10/13/2023	24,566.09
232400533	MAYO LAR000	Mayo, Larry	10/5/2023 DOT FEDMED Exam to be able to Drive Bus with CDL.	10/13/2023	100.00
232400534	MCHUGMIC000	McHugh, Michael	reimbursement for commissioner expenses (mileage, memberships, software, office supplies)	10/13/2023	392.31
232400535	NEDS NIC000	Neds, Nicholas	JV2/JV Football Official - Beaver Dam	10/13/2023	120.00
232400536	O'BRION 000	O'Brion Agency LLC (The)	BKE: 4 cases of pastel paper; delivered on 10/5/23	10/13/2023	260.00
232400537	O'BRIPAT000	O'Brien, Patrick	JV2/JV Football Official - Beaver Dam	10/13/2023	120.00
232400538	OREGON M000	Oregon Mental Health Services	Psychotherapy sessions for 3 students 9/11, 9/12, 9/15, 9/25 9/26, 9/29/23	10/13/2023	980.00
232400539	PGL TRAN000	PGL Transport LLC	October Payment	10/13/2023	7,455.50
232400540	SATHAANA000	Sathasivam, Ananda	Boys JV Soccer Official - Madison East - 2 Games	10/13/2023	120.00
232400541	SCHALMIC000	Schaller, Michael	JV2 Volleyball Official and Varsity Line Judge - Fort Atkinson	10/13/2023	100.00
232400542	TANNEJON000	Tanner, Jonathan	Referral of new long term sub - Hannah Kane	10/13/2023	100.00
232400543	VILLAGE 002	Village of Brooklyn	BKE SW 8-28 to 9-26-23	10/13/2023	727.39
232400544	WAYNE AC000	Wayne Ace Bus Service LLC	October Payment	10/13/2023	22,583.71
232400545	WERNEEDW000	Werner, Edward	JV and Varsity Volleyball Official - Fort Atkinson	10/13/2023	135.00



CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
232400546	WIEDEL T000	Wiedel Transportation	October Payment	10/13/2023	18,581.11
232400547	WINTENIC000	Winterberg, Nicola	10/4/2023 Grade level science supplies for our Mystery Science pollination/life cycles unit...vegetables/science fruits.	10/13/2023	12.65
232400548	ALPHA C0000	Alpha Controls & Services LLC	OHS - room 439 over heating.	10/16/2023	154.41
232400548	ALPHA C0000	Alpha Controls & Services LLC	RCI - installed new sensor into supply and return.	10/16/2023	100.00
232400548	ALPHA C0000	Alpha Controls & Services LLC	Pool - boiler out - installed a replacement control board from Bruce Boiler.	10/16/2023	100.00
232400548	ALPHA C0000	Alpha Controls & Services LLC	BKE - duct static for rtu was not reading correctly. Installed new sensor.	10/16/2023	194.84
232400548	ALPHA C0000	Alpha Controls & Services LLC	NKE - flushed out boiler #3 burner section, cleaned flame rods and inspected burners.	10/16/2023	300.00
232400548	ALPHA C0000	Alpha Controls & Services LLC	OHS - replaced bad fan motors and fuses for chiller.	10/16/2023	5,604.31
232400549	BERTRNOA000	Bertrand, Noah	5/11/2023-10/9/2023 Mileage Reimbursement	10/16/2023	140.89
232400550	COMMERCI000	Commercial Air Inc	NKE: condensing unit sliding off blocks on roof; secured condensing unit to blocks	10/16/2023	426.00
232400551	COMPLEX 000	Complex Security Solutions, In	FES - replaced faulty camera at FES driveway.	10/16/2023	172.50
232400552	INTERSTA002	Interstate Roof Systems Consul	NKE - roof repair	10/16/2023	1,129.92
232400552	INTERSTA002	Interstate Roof Systems Consul	OHS - roof repair	10/16/2023	1,518.78
232400552	INTERSTA002	Interstate Roof Systems Consul	OHS - roof repair.	10/16/2023	1,163.13
232400552	INTERSTA002	Interstate Roof Systems Consul	OHS - roof repairs	10/16/2023	1,014.60
232400552	INTERSTA002	Interstate Roof Systems Consul	OHS - roof repairs	10/16/2023	1,016.49
232400552	INTERSTA002	Interstate Roof Systems Consul	RCI roof repair	10/16/2023	1,142.45
232400552	INTERSTA002	Interstate Roof Systems Consul	OHS - roof repair - leaks near door 4-5. Music room has leak coming down window.	10/16/2023	1,030.22
232400553	JANESVIL003	Janesville Janitor Services	RCI - Janitorial Fill In Work for Sept 2023	10/16/2023	612.00
232400553	JANESVIL003	Janesville Janitor Services	OMS - contracted cleaning for September.	10/16/2023	10,020.00
232400553	JANESVIL003	Janesville Janitor Services	OHS - contracted cleaning.	10/16/2023	18,042.75
232400554	MANCUCHR000	Mancusi, Christine	CE & Rec Instructor for Junior Van Gogh's at FES	10/16/2023	180.00
232400554	MANCUCHR000	Mancusi, Christine	CE & Rec Instructor for Junior Van Gogh's at BKE	10/16/2023	180.00
232400555	OMNI FIN000	Omni Financial Group, Inc.	Retiree payout for Tracy J. Fluckiger	10/16/2023	3,750.00
232400555	OMNI FIN000	Omni Financial Group, Inc.	Retiree payment for Andrea Kannal	10/16/2023	27,007.28
232400556	OMNI TEC000	Omni Technologies LLC	FES: Replaced failed batteries found during the annual fire alarm inspection	10/16/2023	1,386.82
232400557	PIOVADAV000	Piovanetti, David	Reimbursement for 4 months of family health coverage.	10/16/2023	3,490.52
232400558	STALEY P000	Staley Plumbing & Heating Co	Pool - new faucet.	10/16/2023	933.50
232400558	STALEY P000	Staley Plumbing & Heating Co	PVE - delimed actuator.	10/16/2023	161.00
232400558	STALEY P000	Staley Plumbing & Heating Co	Pool - repaired leaking lines.	10/16/2023	104.00
232400558	STALEY P000	Staley Plumbing & Heating Co	PVE - replaced diaphragm in kitchen toilet.	10/16/2023	143.74

CHECK VENDOR		INVOICE		CHECK	
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	AMOUNT
232400558	STALEY P000	Staley Plumbing & Heating Co	NKE - service on leaking urinal.	10/16/2023	61.03
232400558	STALEY P000	Staley Plumbing & Heating Co	NKE - service on girls bathroom in gym.	10/16/2023	104.00
232400558	STALEY P000	Staley Plumbing & Heating Co	OMS - disconnected two kitchen appliances, capped gas lines.	10/16/2023	152.25
232400558	STALEY P000	Staley Plumbing & Heating Co	OHS - installed ball valve to be able to shut water off.	10/16/2023	223.82
232400558	STALEY P000	Staley Plumbing & Heating Co	OHS - replaced old garbage disposal with new one.	10/16/2023	358.00
232400559	AUTISM R001	Autism Resources Network	September 2023 Services for OSD	10/17/2023	1,800.00
232400560	CATLIKAY000	Catlin, Kayla	Reimburse for SE license	10/17/2023	100.00
232400561	ENV, LLC000	ENV, LLC	23/24 4K Provider Payment	10/17/2023	37,275.00
232400562	MARIPOSA000	Mariposa Learning Center	23/24 4K Provider Payment	10/17/2023	94,075.00
232400563	OREGON D000	Oregon Daycare, Inc.	23/24 4K Provider Payment	10/17/2023	71,000.00
232400564	OREGON P004	Oregon Preschool Inc.	23/24 4K Provider Payment	10/17/2023	69,225.00
232400565	PEOPLES 001	Peoples United Methodist Churc	23/24 4K Provider Payment	10/17/2023	102,950.00
232400566	STARLIGH000	Starlight Academy LLC	23/24 4K Provider Payment	10/17/2023	24,850.00
Totals for checks					827,036.02

## OREGON SCHOOL DISTRICT

  X   Action  
      Discussion  
      Information

TO: Board of Education  
FROM: Dr. Leslie Bergstrom, Superintendent  
DATE: October 23, 2023

### **AGENDA ITEM: C1 Adoption of 2023-2024 Original Budget**

INITIATED BY: Andy T. Weiland  
SUBMITTED BY: Andy T. Weiland, Business Manager  
BOARD POLICY OR STATUTORY REFERENCE:

#### **SUPPORTING DATA:**

On September 11, 2023, the business office presented the “Preliminary Budget” to the Board of Education for consideration. The Board of Education approved the “Preliminary Budget” for presentation to the public at the Annual Meeting on September 25th. During the Annual Meeting, the Business Manager shared that the budget presented would be close to the final budget, but not exact, pending confirmation of several factors. The following budget changes have been implemented in the Original Budget:

- Our September 3<sup>rd</sup> Friday student count was 8 full time equivalent students (FTE) above our projection in the preliminary budget while the summer school FTE decreased by 1. Our three year average increased by 2 FTE from the 2022-23 school year.
- We have 9 more Open Enrollment “In” students and 23 more “Outs”. This had a negative effect on the overall budget of \$187,897.
- Based on a Department of Public Instruction audit of the 2022-23 school year, we received an Open Enrollment one-year exception this year in the amount of \$48,113. This increased our revenue limit.
- The Wisconsin Parental Choice Program (WPCP) and Special Needs Scholarship Program Private School Voucher (SNSP) exceptions increased the revenue limit by \$80,531. Although this increases the revenue limit, we have a matching expenditure for the same amount so the net effect is 0. However, this does impact the tax levy.
- We projected our equalized property value to increase by 15%; the actual increase was 19.89%.
- Employee salary budgets were confirmed and health and dental benefits finalized.
- Miscellaneous budgets were updated based on enrollments or new information received.

The net effect of these changes is that the expenses in the 2023-2024 budget still exceed revenues by \$3,930,759. However, this entire amount is attributed to unspent funds from the 2022-23 school year (as of July 1).

Other items that are important to note that:

Overall, the total tax levy increased by \$1,095,957 from our Preliminary Budget, to a total levy of \$40,056,783. Factors influencing the tax levy include less equalization aid, more revenue limit authority, and an additional \$700,000 for debt defeasement.

The mill rate decreased from a projected \$9.59 per thousand to \$9.46 per thousand. **The 2023 mill rate is \$0.60 less than the 2022 rate.**

## **Fund Summaries**

### **General Fund 10**

Expenses exceed revenues by \$3,930,759 which is attributed to unspent 2022-23 funds that have been carried forward from the 2022-23 fiscal year. These balances are made up of funds related to long term strategic purchases in the following areas:

1. \$340,779 are from remaining funds left in building budgets from 2022-23. These funds are designated for larger building-specific one-time purchases (e.g., playground equipment, musical instruments). The Board of Education has allowed school carry-over funds for the last 19 years.
2. \$441,903 from remaining funds left in departmental budgets. The Board of Education has allowed departments such as the School to Career program, Technology, Director of Instruction, and Advanced Learning to carry over funds for the last 15 years. These funds are designated for larger one-time purchases (e.g., chromebook replacements, equipment upgrades).
3. \$596,077 was designated as part of the 2016 teacher compensation system.
4. \$155,025 is from the Vocational Education Act 59 Incentive grant which was received at the end of the 2022-23 school year (\$38,094) and includes carry over from prior years (\$116,931). This money must be used for improving our vocational education programs.
5. \$346,269 in grant or one-time revenues that were received in 2022-23. Most of this revenue was received for mental health services.
6. \$601,904 was from the Capital Maintenance budget for projects that are in process, but not completed and billed in 2022-23.
7. \$248,462 is for a one-time allocation for supporting hourly employees who are working to earn a teaching certification. These funds will be utilized over the course of the next five years.
8. \$196,789 was brought forward for the Department of Instruction. The majority of this is from our Esser indirect cost claim, which freed up district funds, but allocations originally budgeted in Esser were reduced; therefore, the freed up district funds were reallocated using these funds.
9. \$1,003,551 is designated for Other Post Employment Benefits (OPEB).

The Original Budget includes a \$50,000 contingency.

It is noteworthy to mention that planning to spend more funds than you anticipate receiving is not a prudent fiscal practice unless you are utilizing the funds for planned one time type expenditures.

**Special Education Fund 27** – By law, this fund must have a zero balance at the end of the fiscal year. A transfer from the General Fund to the Special Education Fund (fund 27) occurs at the end of the year in order to achieve the zero balance. At this time, it is estimated that the Special Education Fund will require a transfer of \$6,612,919 from the General Fund. The State of Wisconsin funding for students with special needs is one of the lowest in the United States.

**Referendum Debt Service Fund 39** – This fund pays the bonds used to build, renovate and equip our facilities. All debt service funds levy on a slightly different schedule than they expend because of the timing of when the bond holders get their payments and a requirement that the school districts have the funds in the proper account at the time of the debt service payments. As a result, the November 2023 levy is for spring and fall of 2024 principal and interest payments. We will expend the fall of 2023 and spring of 2024 payments in this budget.

We have levied an additional \$1 million over our current debt schedule in order to retire outstanding debt service and save debt interest expense. Our 2015 bond series are callable in 2025.

Money for the debt service fund is outside the revenue limit. The money in this fund is required to be spent on the outstanding debt.

### **Capital Projects**

Fund 49 is from the 2018 Referendum. At the end of 2022-23 there was a remaining balance of \$558,779. We anticipate using the remaining funds in 2023-24.

Fund 46 is the Long Term Capital Improvement Trust fund which is funded by an operational transfer from the general fund. This fund originated in the 2019-20 school year and the funds will not be able to be spent for five years. The initial deposit in 2019-20 was \$100 and that remains the balance. No activity is anticipated for this fund in the 2023-2024 budget.

### **Food Service**

Fund 50 is our food service operations. In past years our food service program was a self supporting fund; revenues support all occurring expenses. With an increase in costs for food, gas and labor in 2022-23 our food service fund ended the year in a deficit, decreasing the fund balance by \$190,220.

In 2023-24 our federal aid reimbursement for meals has decreased from the prior year which will reduce our revenue generated. We also have a significant remodel to the OMS kitchen in the summer of 2023. We anticipate that our food service program will continue to face fiscal challenges and we will study options for the future during this school year.

We have budgeted a deficit of \$338,769 which is the remaining fund balance in fund 50. The food service fund also includes an anticipated transfer from fund 10 generated by the 2022 referendum of \$110,156.

### **Employee Trust Fund and OPEB (Other Post Employment Benefit) Liability Fund 70's**

The Employee Trust Fund (District Fund 73) is a fund established by the district as a depository for employee sick leave cash out payments that the school district has determined should be set aside for future retired employee health insurance benefits. The funds are held by the District for the employees' usage for health insurance benefits. By the district holding them in this account until needed, the funds are not taxable to the employee. The district and employee also receive the benefit of not having to pay FICA/Medicare contributions on these payments.

The OPEB Liability Fund (District Fund 74) is a fund that the district started thirteen years ago to begin to accumulate funds to pay the district's post-retirement health and dental liabilities for our retired staff that were hired before July 1, 2001. It is anticipated that we will make a significant contribution to this fund in 2023-24 with the goal to have the obligation fully funded.

Employees who were hired after July 1, 2001 and retire from OSD receive a stipend through a 403B contribution which is not funded through the OPEB Liability Fund. These payments are being funded through the general fund currently on a pay as you go basis.

We are required by GASB (Governmental Accounting Standards Bureau) to conduct an actuarial study every two years regarding our Other Post Employment Benefit (OPEB) Liability. Our current OPEB study as of June 30, 2021 shows a total OPEB Liability of \$7.6 million dollars and a Net OPEB Liability of \$2.47 million. As of 6/30/2023 our estimated Net OPEB Liability was \$1.7 million. The Supplemental Pension Liability (a post employment 403B stipend) was \$1 million as of June 30, 2021. We will need a new study for both benefits in the 2023-24 school year. We pay this retirement liability through Fund 10 on a pay as you go basis.

It is important to note that DPI does not separate funds 73 and 74. Technically fund 74 does not exist to the department. The Business Office uses the separate fund designation to monitor the balances since they are used for distinctly separate purposes and held in different bank accounts.

### **Community Education Funds**

Community Education funds are used for three different areas; pool operations, community education programming and community performing arts center operations. Each activity is distinguished by a different fund number within our records although all are reported together for Department of Instruction (DPI) reports.

Fund 80 pays for a portion of the community pool (non-utility) operations and pool contracted staff. We also typically pay for weekend building security due to community use under this fund.

Fund 82 accounts for community education, recreation, art, and outreach programs. The Community Education program is currently running many “online live” programming offerings.

The Performing Arts Center Fund was created when the district opened the PAC and is accounted for in fund 85. A portion of the PAC’s Director’s salary is paid from this fund as well as miscellaneous equipment improvements funded through ticket revenues.

We currently have 9 contracted staff paid in full or partially from the Community Education funds. Contracted salary expenses are split between this fund and the General Fund based on time studies that we complete every couple of years.

### **Cooperative Programs (Fund 90)**

The fund is used when the district becomes the administrative agent for grants or cooperative programs between several area school districts. The Oregon School District remains the administrative agent for the Badger Conference Cooperative and the Carl Perkins Grant. Fund 99 has no fiscal impact on the District.

### **Summary**

The recommended mill rate based on the Original Budget is \$9.46 for the 2023 Property Tax Year with a total levy of \$40,056,783.

In the Original Budget fund 10 expenditures exceed revenues by \$3,930,759. This amount was assigned at the end of the 2022-23 school year for future expenditures.

**SUMMARY AND RECOMMENDATION:**

It is recommended that the Board of Education approve the 2023-24 Original Budget as presented.

SUPERINTENDENT: \_\_\_\_\_

ACTION BY BOARD: Motion \_\_\_\_\_ Second: \_\_\_\_\_ Vote: \_\_\_\_\_

Revisions, if any \_\_\_\_\_ Agenda Item: C1



*The mission of the Oregon School District is to educate all students by helping them acquire the skills, knowledge, and attitudes needed to achieve their individual potential, to contribute to a changing society, and to be receptive to learning as a lifelong process. The mission will be accomplished by delivering a high quality program through the joint efforts of students, staff, parents, and community.*

Oregon School District  
123 E Grove Street  
Oregon, WI 53575

2023-2024  
Original Budget



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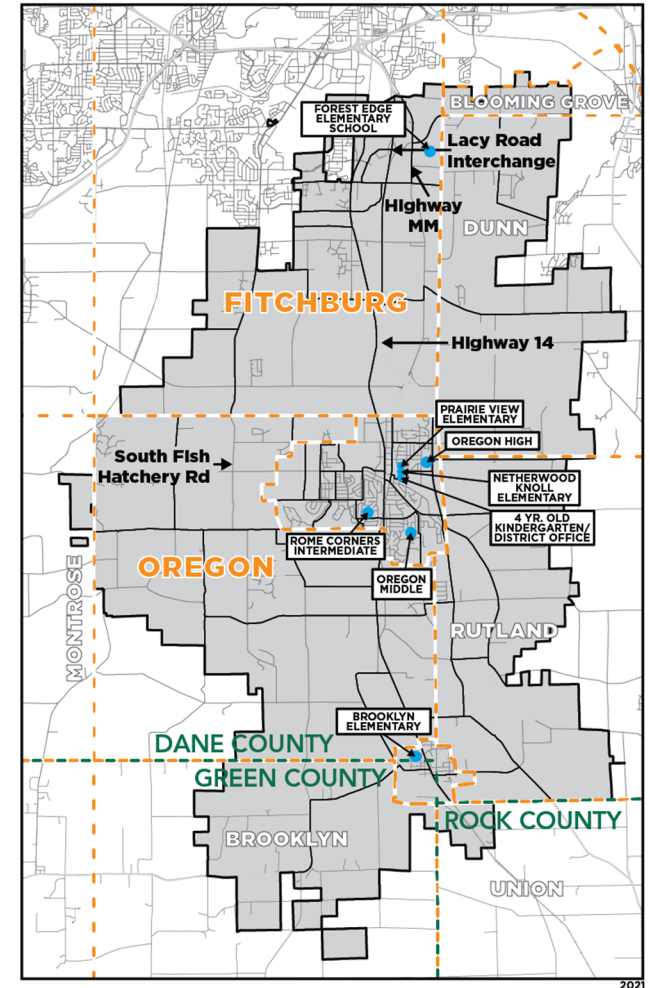
# Our District

The Oregon School District is located just south of Madison, Wisconsin. The District includes parts of ten municipalities which include: City of Fitchburg, Town of Blooming Grove, Town of Dunn, Town of Montrose, Town of Oregon, Town of Rutland, Village of Brooklyn, Village of Oregon, Town of Brooklyn, and the Town of Union. All municipalities are in Dane county with the exception of part of the Village of Brooklyn and Town of Brooklyn which are in Green County and Town of Union which is in Rock County.

The Oregon School District dates back to 1861 when the first one room frame structure was built. The District is now organized as a common school district and is governed by a seven member elected school board. The School Board meets bi-monthly on the second and fourth Monday of most months at the Oregon High School.

The school district educates students in four year old kindergarten through 12th grade. The District currently serves 4113 students.

The district owns seven school buildings and a building which houses a pool. The district has three elementary schools which serve students in kindergarten through fourth grade. Netherwood Knoll Elementary and Prairie View Elementary schools are in the Village of Oregon. Brooklyn Elementary is one of two schools that is outside of the Village of Oregon and is in the Village of Brooklyn. Forest Edge Elementary School opened September 2020 and houses students from kindergarten through 6th grade and is in the City of Fitchburg. The District also has an intermediate school called Rome Corners Intermediate School which educates fifth and sixth grade students. The Oregon Middle School is the building which seventh and eighth grade students attend. The District has one high school called Oregon High School that freshman through seniors attend. The District also operates an alternative high school called Oasis which is housed within the high school. The Ready for Learning Program (4 year old kindergarten) is taught at six community based centers throughout the school district.



## Our Leadership- Board of Education



### Members

Krista Flanagan, President  
Troy Pankratz, Vice President  
Ahna Bizjak, Clerk  
Mary Lukuta, Treasurer  
Caleb Bush, Member  
Heather Garrison, Member  
Leslie Wright, Member

The District is split into three areas.

Area 1 is the Village of Oregon and has three seats. It is served by Krista Flanagan, Ahna Bizjak, and Mary Lokuta.

Area 2 is the City of Fitchburg, Town of Blooming Grove and Town of Dunn and has two seats. It is served by Heather Garrison and Leslie Wright.

Area III includes the Town of Rutland, Town of Montrose, Town of Oregon, Village of Brooklyn, Town of Brooklyn, and the Town of Union and includes 2 seats. It is served by Troy Pankratz and Caleb Bush.

*“The greatness of a community is most accurately measured by the compassionate actions of its members”*  
Coretta King Scott



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## Our Leadership— District Administration

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Leslie Bergstrom  
Superintendent



Andy Weiland  
Business Manager



Candace Weidensee  
Director of Student Services



Jina Jonen  
In-House Counsel/Dir. of  
Human Resources



Jon Tanner  
Director of Learning &  
Student Achievement



Darci Jarstad-Krueger  
Asst. Dir. of Learning &  
Student Achievement



Erika Mundinger  
Director of Communications



Shannon Anderson  
Director of Student Services—  
Student Wellness

# OREGON SCHOOL DISTRICT PORTRAIT OF A GRADUATE

The Oregon School District will provide an educational experience designed to help each student reach their full potential. We endeavor that students learn and master academic content, form meaningful relationships and develop the skills, aptitudes and characteristics important to meeting the challenges they may face in building rewarding lives. By the time of graduation, students must demonstrate **Competency** and have a strong foundation built through **Character & Culture**, **Critical & Creative Thinking**, and **Community** upon which to move forward as a member of their community and a global society.



**Competency** - Graduates exhibit mastery of all assigned and self-selected learning standards as outlined in Board Policy 411.01

**Character & Culture** - Graduates exhibit traits that build a foundation leading to success in any chosen future and contribute to a caring and inclusive community.

- Understanding the importance of respecting individual and cultural diversity.
- Empathy, including a willingness to seek and understand the perspective of others.
- Ability to employ strategies that support their own physical and mental wellness.
- Awareness to recognize an injustice and advocate for oneself and others.
- Adaptability, flexibility, and perseverance in the pursuit of meaningful educational, career, and personal goals.
- Anticipation and acceptance of the consequences of their actions.
- Motivation, curiosity, and the inspiration to be a lifelong learner.
- Skills necessary to be self-sufficient, including a knowledge base in personal finances.

**Critical & Creative Thinking** - Graduates think critically and creatively in a variety of situations.

- Ability to gather and analyze information while evaluating source credibility.
- Ability to utilize critical thinking to identify and solve problems.
- Ability to think creatively and innovatively on a variety of levels (e.g., cognitively, intellectually, and socially).
- Ability to work collaboratively and independently.

**Community** - Graduates display the skills and understanding necessary to learn from and contribute to local and global communities.

- Understanding and appreciation of the importance of being a responsible community member who exchanges ideas respectfully and values the input of ideas different from their own.
- Understanding of the manner in which our government operations at the local, state, national and global level.
- Ecological literacy and an understanding of the importance of sustainability and being a responsible environmental steward.
- Willingness to pursue opportunities such a club and extra-curricular participation, mentorships, internships, and community service activities.
- Employing digital citizenship - responsible use of the Internet and technology - when engaging with society.
- Ability to effectively communicate with others via a variety of mediums.

# Our Personnel

The District currently has 653 school employees. We have a full time equivalency (FTE) of 607. In addition to the school employees, the District also employs part time personnel for the Oregon Swimming Pool and community programs.

The District added the following positions in the 2023-24 school year:

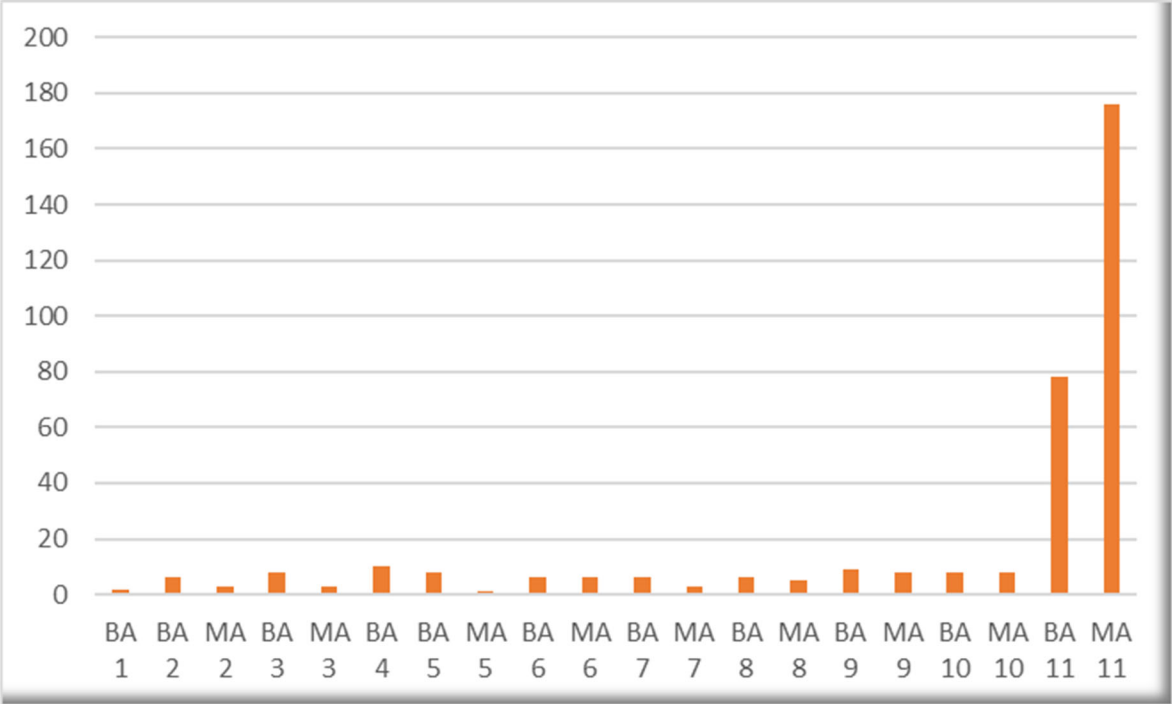
- teachers for high school social studies, English, bilingual, science, and special education,
- special education program support and paraprofessionals,
- psychologist,
- and increases in FTE for band and four year old kindergarten administration.

The district also continued the following positions reallocating their funding source from ESSER to district:

- academic engagement specialist,
- student services counselor,
- math teacher and interventionists,
- bilingual teacher
- and director of student services in mental health.

2023-24	FTE	# of Employees
Administrators and Interns	27	27
Teachers (Including Student Services)	353	362
District Support	48	50
Administrative Assistants	30	32
Paraprofessionals	100	122
Custodians/Technology	25	26
Food Service	24	34
<b>Total FTE per Group</b>	<b>607</b>	<b>653</b>

# Our Teaching Staff



The Oregon School District has an experienced and well educated staff.

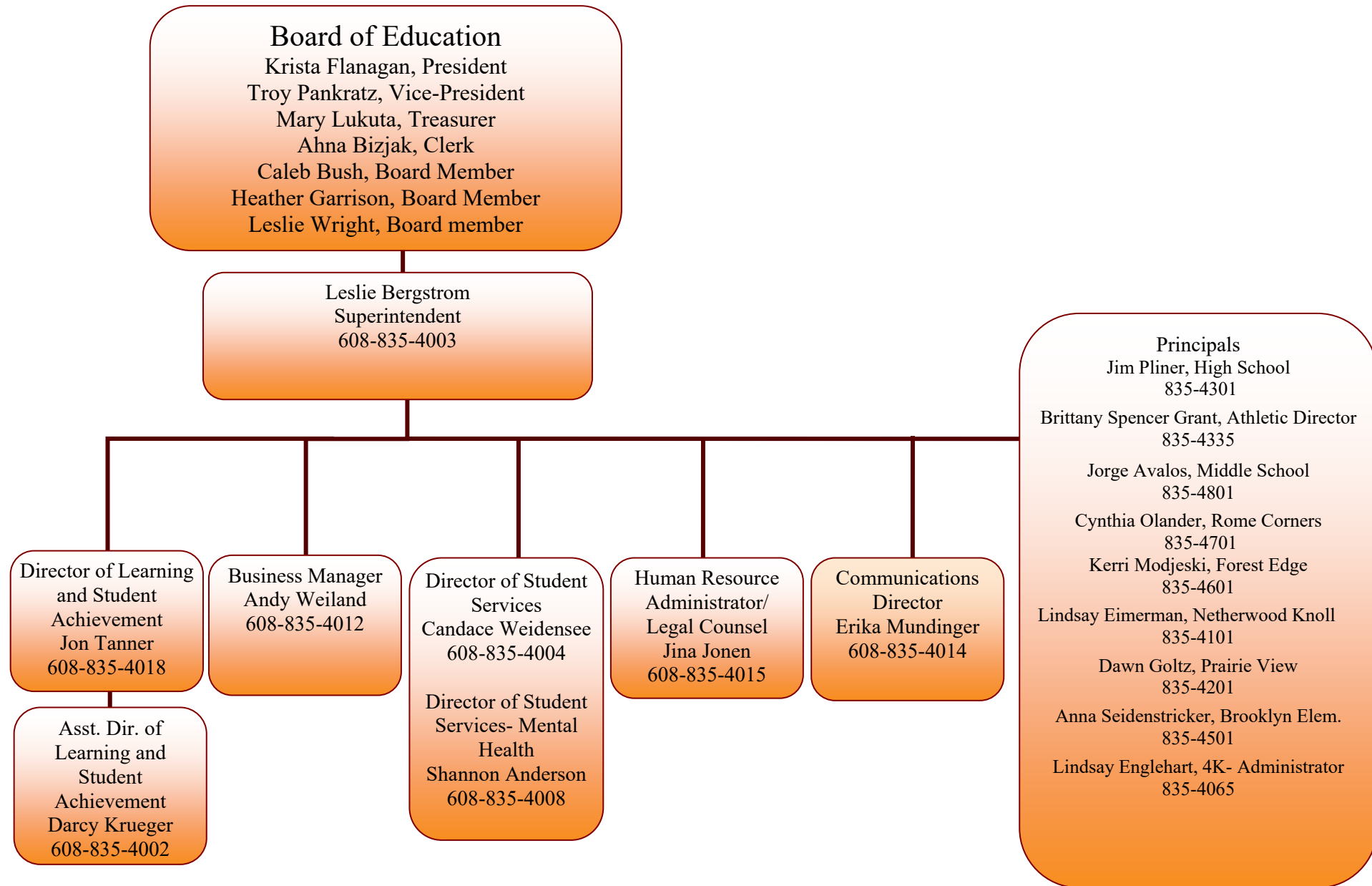
A BA stands for a Bachelor of Arts and a MA a Master of Arts.

The number indicates a step. A teacher in Oregon progresses a step each year until they reach the maximum step of 11. A person on step 11 would have a minimum of 11 years of experience.

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# District Organization

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## Our Schools

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### **Brooklyn Elementary School**

204 Division Street

Brooklyn, WI 53521

(608) 835-4500

Grades: K-4

Enrollment: 345

Anna Seidenstricker, Principal



### **Netherwood Knoll Elementary**

276 Soden Drive

Oregon, WI 53575

(608) 835-4100

Grades: K-4

Enrollment: 408

Lindsay Eimerman, Principal



### **Prairie View Elementary**

300 Soden Driver

Oregon, WI 53575

(608) 835-4200

Grades: K-4

Enrollment: 327

Dawn Goltz, Principal

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## Our Schools

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### **Rome Corners Intermediate**

1111 S Perry Parkway

Oregon, WI 53575

(608) 835-4700

Grades: 5-6

Enrollment: 483

Cynthia Olander, Principal



### **Forest Edge Elementary**

4848 Brassica Road

Fitchburg, WI 53711

(608) 835-4300

Grades: K-6

Enrollment: 401

Kerri Modjeski, Principal



### **Oregon Middle School**

601 Pleasant Oak Drive

Oregon, WI 53575

(608) 835-4800

Grades: 7-8

Enrollment: 639

Jorge Avalos Principal

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## Our Schools

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### **Oregon High School**

456 N Perry Parkway

Oregon, WI 53575

(608) 835-4300

Grades: 9-12

Enrollment: 1285

Jim Pliner, Principal

Four Year Old Kindergarten

Enrollment: 225

Heart of Brooklyn, Brooklyn

Little Angels Early Learning Center, Oregon

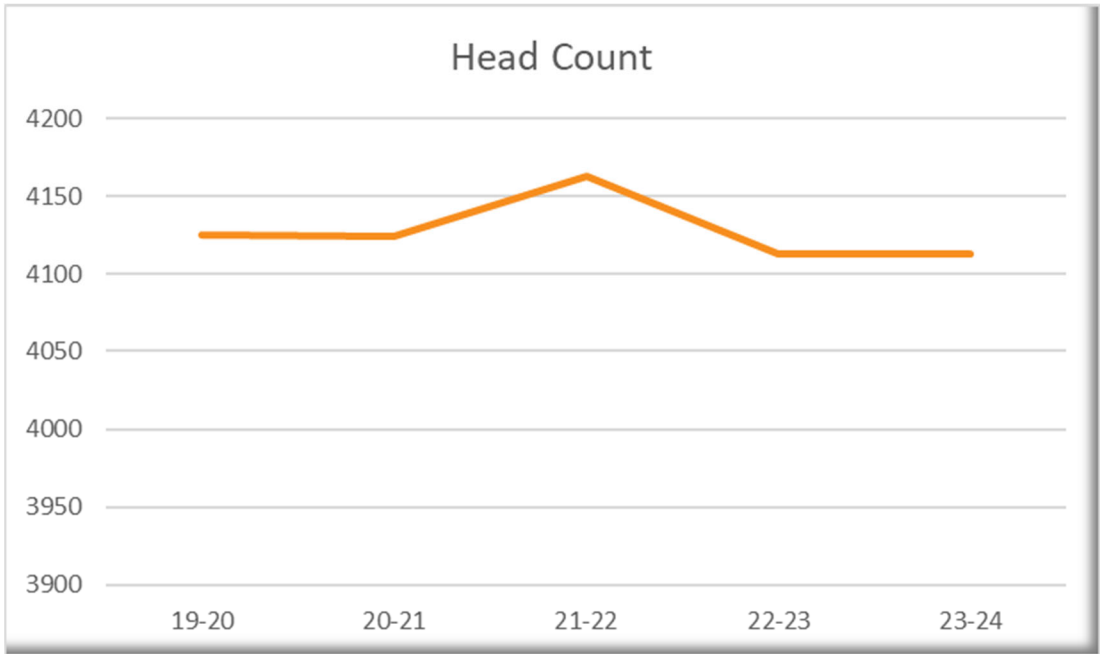
Oregon Daycare, Oregon

Oregon Preschool, Oregon

Starlight Academy, Oregon

Mariposa Learning Center, Fitchburg & Oregon

# Enrollment



Headcount	21/22	22/23	23/24
K	259	269	264
12	328	314	317

Head count is the number of students we are educating. It is a combination of resident and open enrolled students.

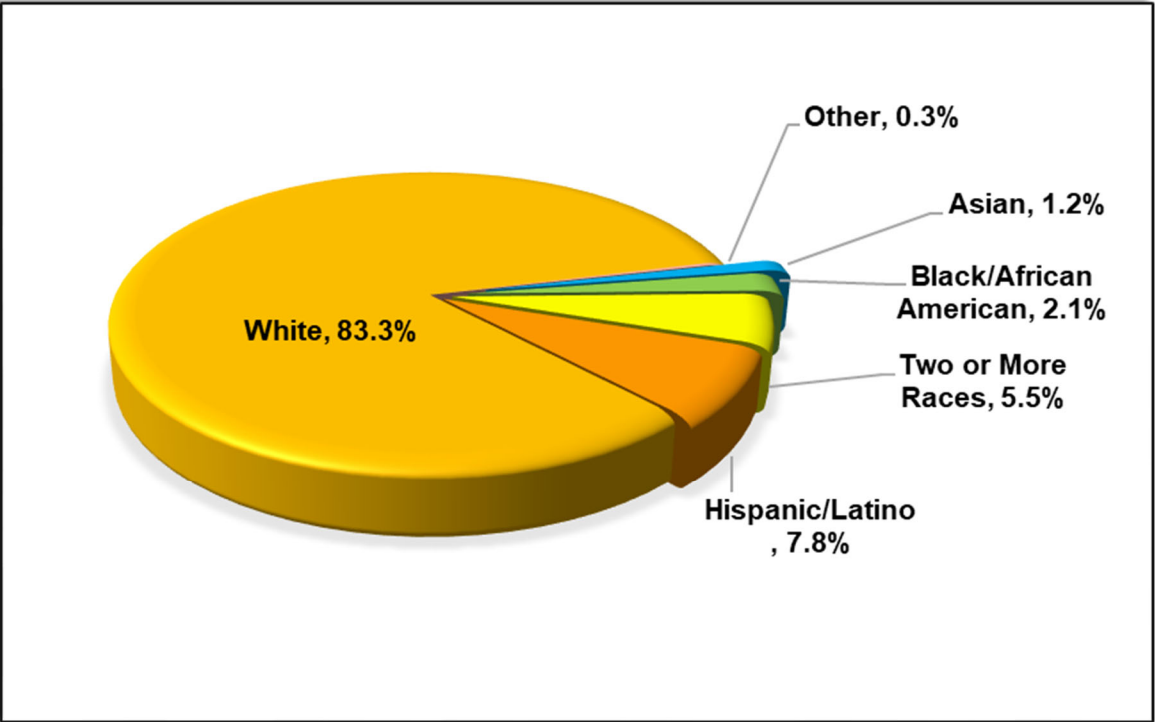
In the 2023-2024 school year the Oregon School District is educating 4,113 students.

In the last few years the kindergarten classes have been smaller than the graduating classes, leaving a gap in total enrollment to make up in inward migration.

Our headcount remained stable from the 2022-2023 school year. Both years our September headcount was 4,113 students.

The District has many areas that are being developed and there is predicted enrollment growth in the coming years.

# Enrollment Demographics



The school district educates students in four year old kindergarten through 12th grade. The District currently serves 4113 students.

## Ethnicity or Origin or Race:

The enrollment of racial and ethnic groups in the District is 83.3% white with all other ethnic groups comprising 16.7%.

## Economic Disadvantaged:

The percentage of economically disadvantaged students is 17.8%.

Our economic disadvantaged percentage grew by 169 students in 2023-24.

## English Language Learners:

The percentage of English language learner students is 3.3%.

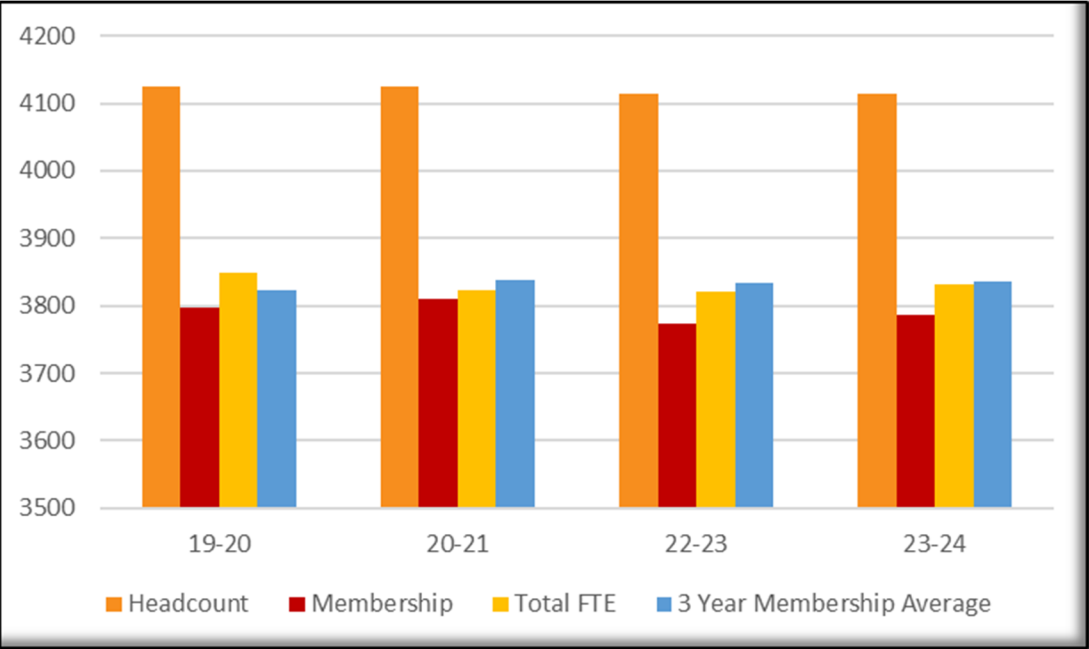
Our English Language Learner (ELL) population has increased from last year by 44 students.

## Special Education:

The percentage of special education students is 13.63%. We have 46 more students in special education programs this year.



# Enrollment and Membership



**Enrollment Headcount** represents the number of students we serve. The District is educating 4113 students this year.

**Membership** represents resident students. A student in kindergarten through twelve grade counts one FTE (full time equivalent) Four year old kindergarten students are counted as a .6 FTE and early childhood students are counted as .5 FTE as neither attend school full time. Our membership for 2023-24 equates to 3,787.

To get the **Total FTE**, summer school and Independent Charter Voucher enrollments are added to the membership total. Our Total FTE for the 2023-24 school year is 3,831 .

Total FTE is then rolled into a three year average to be used as the basis for the state funding formula. Our **three year membership average** is 3,835 for the 2023-24 school year. Our three year average increased by 2 FTE.

# Membership and Headcount by Grade

Membership	22/23	23/24
EC	19	18
4K	207	207
K	251	245
1	238	259
2	242	235
3	261	250
4	273	268
5	283	281
6	283	284
7	306	287
8	289	318
9	320	289
10	297	326
11	300	306
12	296	306
<b>Total</b>	<b>3,865</b>	<b>3,879</b>

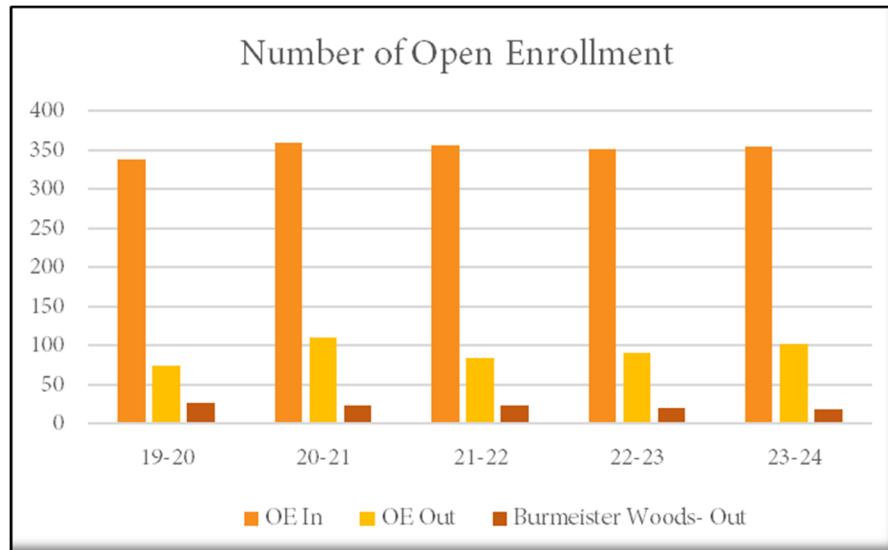
Headcount	22/23	23/24
EC	18	16
4K	225	225
K	269	264
1	268	270
2	269	265
3	277	274
4	292	284
5	291	300
6	299	291
7	329	304
8	307	335
9	331	311
10	314	335
11	310	322
12	314	317
<b>Total</b>	<b>4,113</b>	<b>4,113</b>

The charts to the right compare the September 3rd Friday counts by grade for membership and headcount.

The classes at the high school currently have a higher enrollment number than the classes just beginning in our school district. In the 2022-23 school year our senior class membership was 296 students. In 2023-24 our kindergarten class membership was 245 students. We did have some inward migration throughout the other grades that helped close the gap.

299 of Wisconsin's 421 schools saw a decline in membership for the 2023-24 school year. The total number of students educated in public schools declined by 7,798 students throughout Wisconsin. In the 2022-23 school year students in public schools declined by 6,653.

# Open Enrollment



Top 5 District's Enrollment From (In)	22/23	23/24
Madison	178	180
Stoughton	69	74
Evansville	32	28
Albany	25	25
Belleville	20	19

Top 5 District's Enrolling To (Out)	22/23	23/24
McFarland	11	24
McFarland (Burmeister Woods)	20	19
Madison	16	17
Belleville	9	12
Evansville	11	11
Stoughton	9	9

The chart to the left represents the number of open enrolled IN students (orange) and the number of open enrolled OUT students (yellow). It also includes the number of students from Burmeister Woods. Burmeister Wood students are residents to the Oregon School District. However, most of the students in Burmeister Woods go to the McFarland School District. The numbers here are expressed in terms of head-count.

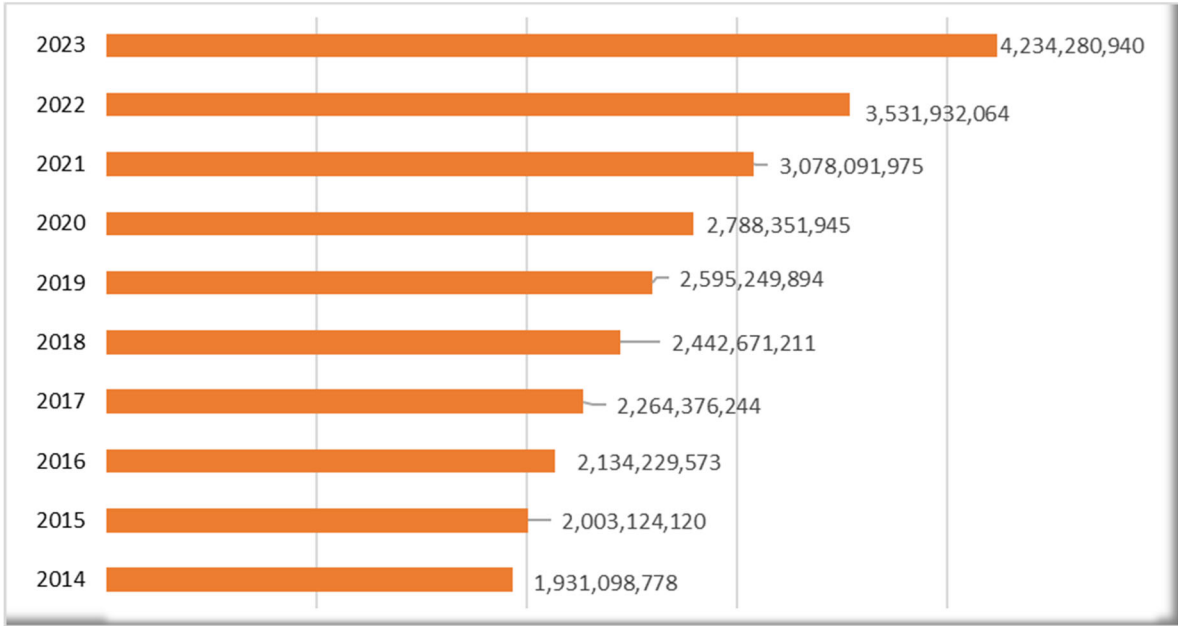
In the 2019-20 school year we entered into a tuition agreement with McFarland School District for students in Burmeister Woods. We will be paying McFarland School District the open enrollment amount as a tuition agreement.

In 2023-24 we have 3 more open enrolled "In" students than we had in the prior year. However, we had 18 more open enrolled "Out" students than in the prior year.

On average a class has 25 open enrolled "in" and 8 open enrolled "out" students. Our senior class has 26 open enrolled "In" students and 15 open enrolled "out" students.



# Equalized Value



Year	Equalized Value	% Growth
2023	4,234,280,940	+19.89%
2022	3,531,932,064	+14.74%
2021	3,078,091,975	+10.39%
2020	2,788,351,945	+7.44%
2019	2,595,249,894	+6.25%
2018	2,442,671,211	+7.87%
2017	2,264,376,244	+6.10%
2016	2,134,229,573	+6.55%
2015	2,003,124,120	+3.73%
2014	1,931,098,778	+4.39%

Equalized value, or total property valuation, reflects the cumulative dollar value placed on land and buildings for purposes of determining state aid and administering property taxes.

The Oregon School District had a 19.89% growth in total property valuation for the 2023-2024 school year.

The State aid formula provides more funding to those Districts with less property value per student as a way to equalize resources throughout the State for students.

## Equalized Value Per Member

School District	Value per Member
Madison Metropolitan	1,356,184
Middleton-Cross Plains	1,247,662
Stoughton Area	1,092,035
Sauk Prairie	1,052,240
Verona Area	1,046,973
Cambridge	1,027,609
Deforest Area	936,713
Oregon	930,517
Waunakee Community	928,241
Monona Grove	889,128
McFarland	869,514
Belleville	858,865
Mount Horeb Area	838,250
Sun Prairie Area	820,976
Deerfield Community	761,738
Marshall	749,388

According to the Department of Instruction, “The Equalization Aid formula distributes financial assistance to school districts to achieve two basic policy goals:

1. to reduce the reliance upon the local property tax as the sole source of revenue for educational programs; and
2. to guarantee that a basic educational opportunity is available to all pupils regardless of the local fiscal capacity of the district in which they reside.

For these reasons, Equalization Aid is intended to make up the differences between the yield from a district’s actual tax base and the state benchmark "guaranteed tax base." Simply stated, there is an inverse relationship between Equalization Aid and local per-pupil property valuations; those districts with low per-pupil property valuations receive a larger share of their costs reimbursed through the equalization formula than districts with high per-pupil property valuations.”

Most Dane County school districts are property rich; 11 of the 16 schools listed are negative tertiary aided. When a district is negative tertiary aided they receive less equalization aid and will collect more of their revenue limit authority with property taxes. Currently a District is in negative tertiary aid when their value per member is greater than \$861,627.

## Revenue Trends

### Per Pupil Aid Allocations

2023-24 \$742 (+0)  
2022-23 \$742 (+0)  
2021-22 \$742 (+0)  
2020-21 \$742 (+0)  
2019-20 \$742 (+88)  
2018-19 \$654 (+204)  
2017-18 \$450 (+ \$200)  
2016-17 \$250 (+ \$75)  
2015-16 \$150 (+ \$0)  
2014-15 \$150 (+ \$75)

### Revenue Limit Per Pupil Increase/Decrease

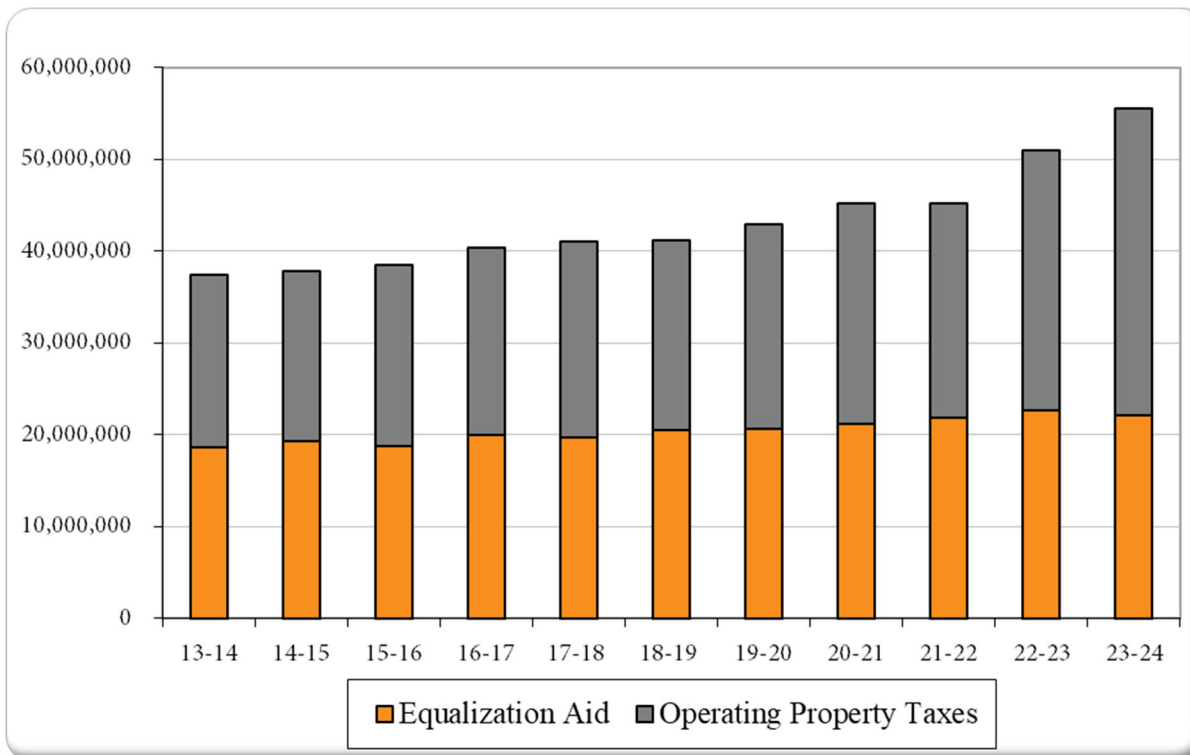
2023-24 \$325.00  
2022-23 \$0.00  
2021-22 \$0.00  
2020-21 \$179.00  
2019-20 \$175.00  
2018-19 \$ 0.00  
2017-18 \$ 0.00  
2016-17 \$ 0.00  
2015-16 \$ 0.00  
2014-15 \$ 75.00

In the fall of 1993, Wisconsin Statute 121.90 implemented revenue limits to enforce the amount a district could raise through property taxes and general state aid (equalization aid). The maximum limit is based on enrollment, consumer price index, legislative action and the district's prior year revenues.

In the 2012-13 fiscal year the State established a new categorical aid called the Per Pupil Categorical Aid.

For the 2023/24 school year school district's received an additional \$325 per pupil in revenue limit authority. This is biggest increase schools have in the last 20 years. For the Oregon School District this equates to a 2.4% increase to the revenue per member.

## Revenue Limit-Equalization Aid = Property Taxes



	Operating Levy	Unfunded Levy	Equalization Aid	Exempt Property & Computers	Revenue Limit
2022-2023	28,279,727	339,372	22,648,653	68,494	51,336,246
2023-2024	33,458,559	0	22,043,626	69,064	55,571,249
<b>Increase/Decrease</b>	<b>5,178,832</b>	<b>-339,372</b>	<b>-605,027</b>	<b>570</b>	<b>4,235,003</b>

The Revenue Limit is the maximum amount of revenue that may be raised through general aid (equalization) and property taxes for general, non referendum, and capital expansion funds. The Revenue Limit makes up 81.6% of the Operating fund revenues.

In the 2023-24 school year the district's revenue limit increased by \$4,235,003.

The increase to the revenue limit was due to:

- \$3,000,000 was from the 2022 approved referendum to override our revenue limit.

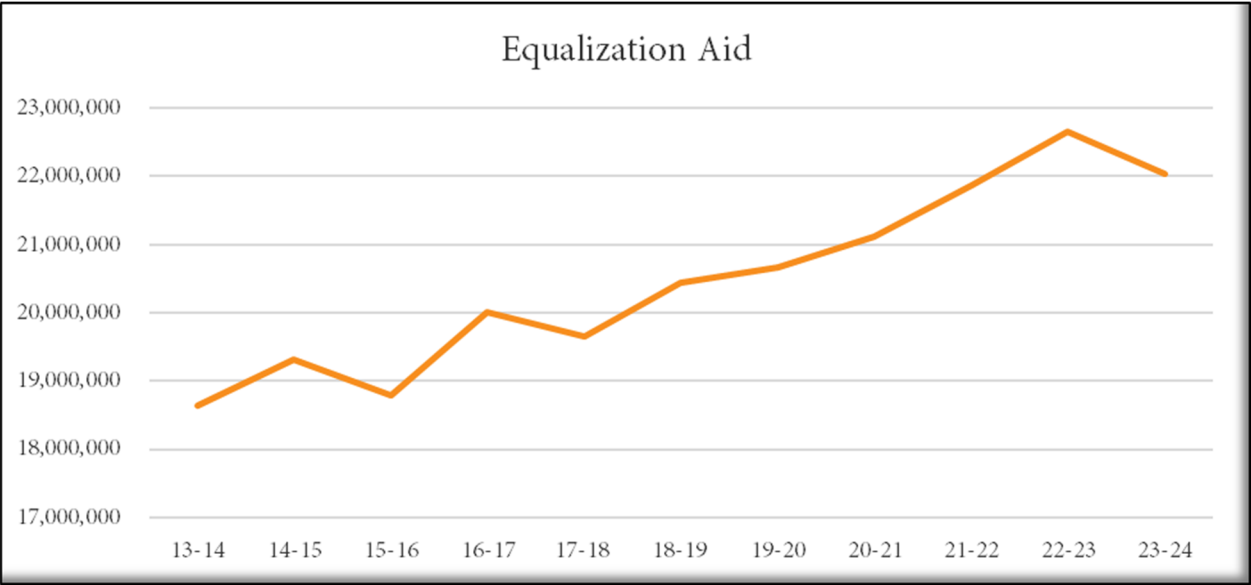
- \$1,246,375 was due to \$325 per pupil increase.

- \$149,266 was for Private School vouchers, which is just an accounting entry on our books.

- The remaining increase was from transfer of service requests and prior year adjustments.

The revenue limit increase was offset by non-recurring exemptions. Some of the more significant exemptions include declining enrollment, open enrollment, and private school vouchers.

# Equalization Aid



Equalization aid is revenue provided by the State to support education. It is the aid that is received under of the Revenue Limit Formula.

Equalization aid is based on prior year audited numbers that include membership, property value, and eligible expenditures.

The Oregon School District received \$605,027 less equalization aid in 2023-24 than in 2022-23, this equates to a decrease of 2.7%.

This is the fifth year that the District received negative tertiary aid in the aid formula. Negative tertiary aid is received when the district’s equalized property value per member (\$930,517) is higher that the state tertiary per member guaranteed valuation (\$861,627).

247 districts received an increase in aid, 168 had a decrease, and 6 district’s aid did not change.

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## Oregon School District Finance at a Glance

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The revenues and expenditures below compare the budget from prior years.

	2020-21	2021-22	2022-23***	2023-24	\$ Change	% Change
<b>Headcount</b>	4124	4163	4113	4113	0	0.00%
<b>All Funds Expenditures</b>	75,531,331	73,773,116	79,533,434	83,221,798	3,688,364	4.64%
<b>All Funds Revenue</b>	66,496,561	69,428,806	77,505,537	79,759,527	2,253,990	2.91%
<b>State Aid</b>	21,114,546	21,859,789	22,648,653	22,043,626	-605,027	-2.67%
<b>Revenue Limit Levy</b>	24,404,710	23,771,093	28,279,727	33,458,559	5,178,832	18.31%
<b>Total Levy Tax Levy</b>	31,207,114	31,996,945	35,513,824	40,056,783	4,542,959	12.79%
<b>Levy Rate</b>	11.19	10.40	10.06	9.46	-0.60	-5.96%
<b>Equalized Value</b>	2,788,351,945	3,078,091,975	3,531,932,064	4,234,280,940	453,840,089	19.89%

\*\*\* 2022-23 information was updated to the Revised Budget to include the passed 2022 Referendum.

# Budget Development

The Oregon School District starts to develop its budget in February each year. The following items are normally addressed in the following months:

<b>February</b>	Review of enrollment projections Recommendation of building and department targets Capital maintenance projects Preliminary action on non-renewals Open enrollment space availability Discussion of financial goals and revenue caps Staffing levels based on enrollment projections Staff requests/Job Share Proposals
<b>March</b>	Recommendation of position additions Action on contract non-renewals Open enrollment approvals/denials Approval of capital maintenance projects
<b>April</b>	Discussion conferences by site councils, departments, administrators
<b>May</b>	Layoff notices (if any)
<b>Summer</b>	Tier indicator outcome data Collect, analyze, and share data and reports Building budgets completed
<b>September</b>	First draft (Preliminary Budget) of budget approved at Annual Meeting Third Friday Count Publish budget Annual meeting
<b>October</b>	Adopt original budget and tax levy

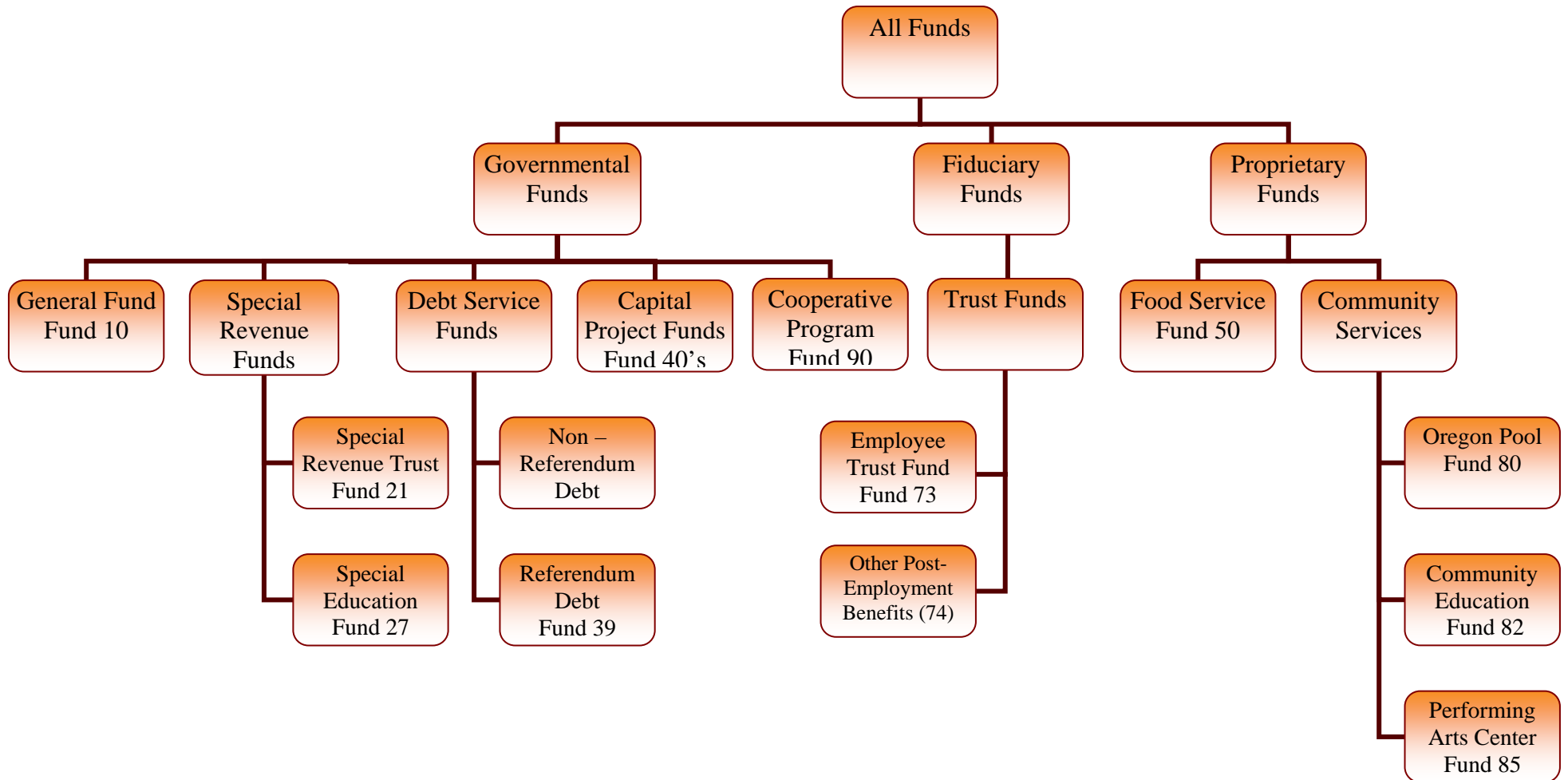
Developing a school district budget is a complicated process. There are many unknowns until after the school year has started which affect the budget. Projections are used until all information is available. Enrollment is one of the biggest variables in determining the budget. The amount of money that the district is authorized to spend using state aid and the property tax levy is based on the actual enrollment of the district which is determined in the third week in September.

State equalization aid is not determined until October 15th of the school year. The amount of aid a district receives impacts the levy of the district.

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# Organization of Funds

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## 2023-2024 Budget Proposal

	Fund Balance 7/1/2023	+	FY 23/24 Revenue Budget	-	FY 23/24 Expenditure Budget	+	Transfers Sources YTD	=	Fund Balance 6/30/2024	Budgeted Excess (Deficiency)
General Fund	13,933,380		63,980,985		55,946,224		(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>63,980,985</b>		<b>59,876,983</b>		<b>(8,034,761)</b>		<b>13,933,380</b>	-3,930,759
<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>	0
Special Education Grants	0		913,175		913,175				0	0
Special Education	0		<u>3,180,201</u>		<u>9,793,120</u>		<u>6,612,919</u>		<u>0</u>	0
<b>Total Fund 27</b>	<b>0</b>		<b>4,093,376</b>		<b>10,706,295</b>		<b>6,612,919</b>		<b>0</b>	0
<b>Debt Service (Fund 39)</b>	<b>2,932,611</b>		<b>5,950,348</b>		<b>7,311,394</b>		<b>1,352,858</b>		<b>2,924,423</b>	-8,188
<b>Long Term Capital Improvement Trust (Fund 46)</b>	<b>103</b>		<b>0</b>		<b>0</b>				<b>103</b>	0
<b>Referendum Bonds 2018 (Fund 49)</b>	<b>558,779</b>		<b>10,000</b>		<b>568,779</b>				<b>0</b>	-558,779
<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>	-338,769
Employee Trust Fund (Fund 73)	189,986		60,500		75,000				175,486	-14,500
Opeb Liability (Fund 74)	<u>5,961,295</u>		<u>2,128,551</u>		<u>690,000</u>				<u>7,399,846</u>	<u>1,438,551</u>
<b>Total Fund 70</b>	<b>6,151,280</b>		<b>2,189,051</b>		<b>765,000</b>				<b>7,575,331</b>	1,424,051
Pool (Fund 80)	10,359		404,507		414,866				0	-10,359
Community Education (Fund 82)	40,722		501,174		541,896				0	-40,722
Performing Arts Center (Fund 85)	<u>-1,254</u>		<u>38,867</u>		<u>37,613</u>				<u>0</u>	<u>1,254</u>
<b>Total Fund 80 , 82, and 85</b>	<b>49,827</b>		<b>944,548</b>		<b>994,375</b>				<b>0</b>	-49,827
<b>Cooperative Purchases (Fund 99)</b>	<b>0</b>		<b>276,375</b>		<b>276,375</b>				<b>0</b>	0

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## Highlights of the 2023-24 Operating Budget

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The Operating Fund Budget includes the funds that operate under the Revenue Limit. For the Oregon School District this includes the general fund (fund 10) and the special education fund (fund 27).

### Revenues

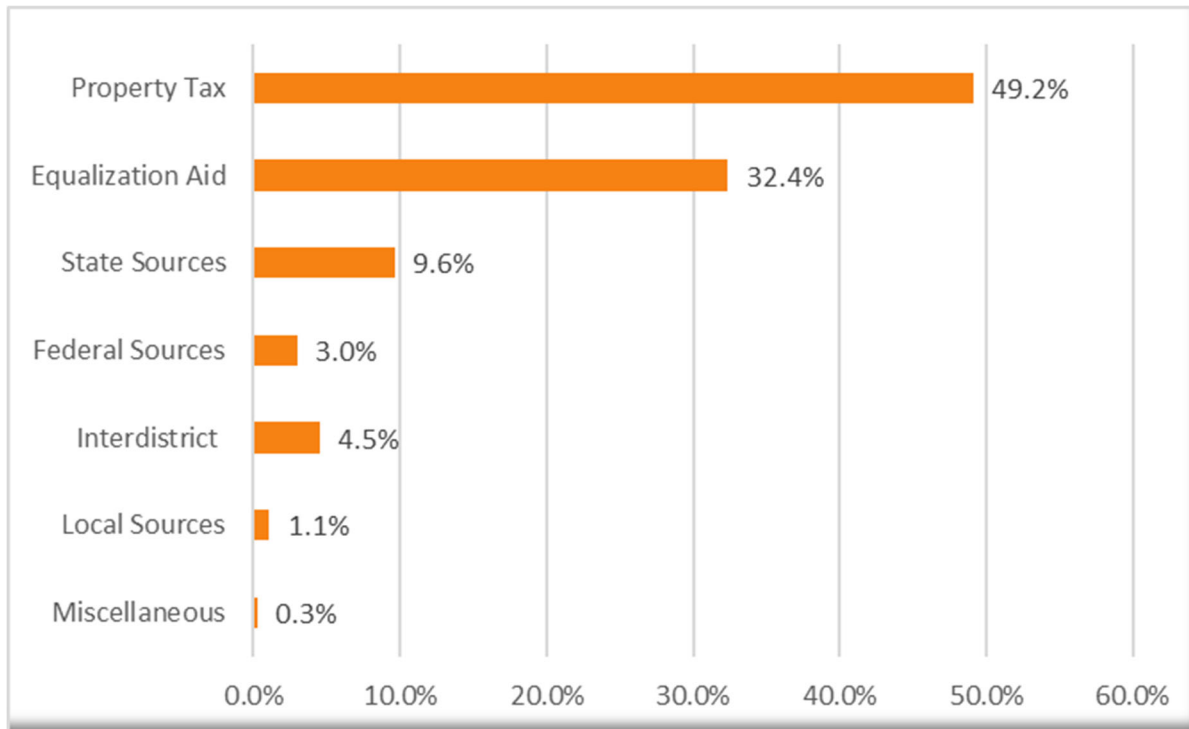
- Revenue Limit increase of \$4,235,003.
- In the Revenue limit formula the revenue per member increased by \$325.
- The Per Pupil Categorical Aid did not see an increase.
- Equalized Value increased by 19.89%
- Special Education Aid Proration 33%

### Expenditures

- Health increase of 3.5%.
- Salary increase 4.5% for all employees.
- Unspent funds from 2022-23 (carryover funds) of \$3,930,759 are included in the budget.
- Special education transfer of \$6,612,919
- Debt service transfer of \$1,352,858.
- Food service transfer of \$110,156

## Operating Fund (Fund 10 and 27)

### Revenues by Source



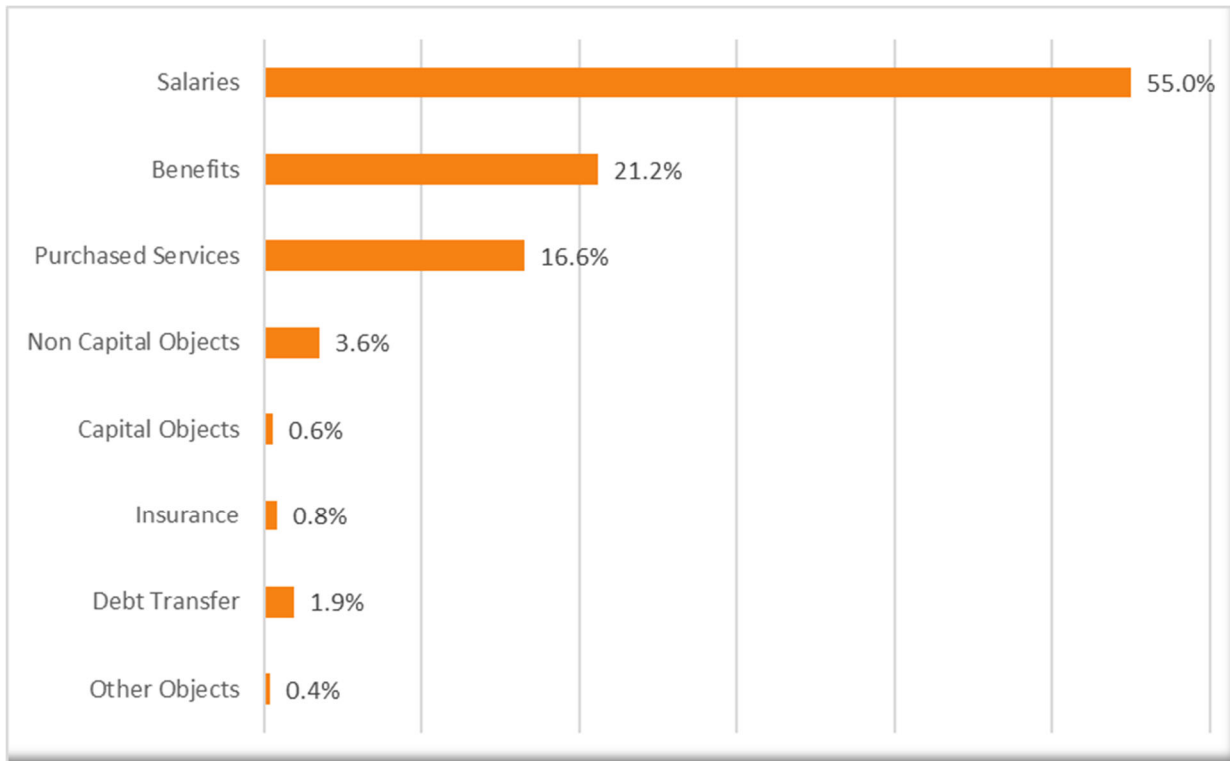
In the 2023-24 revenue operating budget, 81.6% of the budget was from property taxes and equalization which are the sources under the Revenue Limit.

The majority of state sources are the Per Pupil Aid and Special Education Categorical aid. The District does receive a few small grants from state sources.

Inter-district revenue is almost entirely open enrollment.

## Operating Fund (Fund 10 and 27)

### Expenditures by Object



There are many ways to categorized the budget. Objects describe the nature of the goods or services purchased; whereas, function describes the purpose of the purchase.

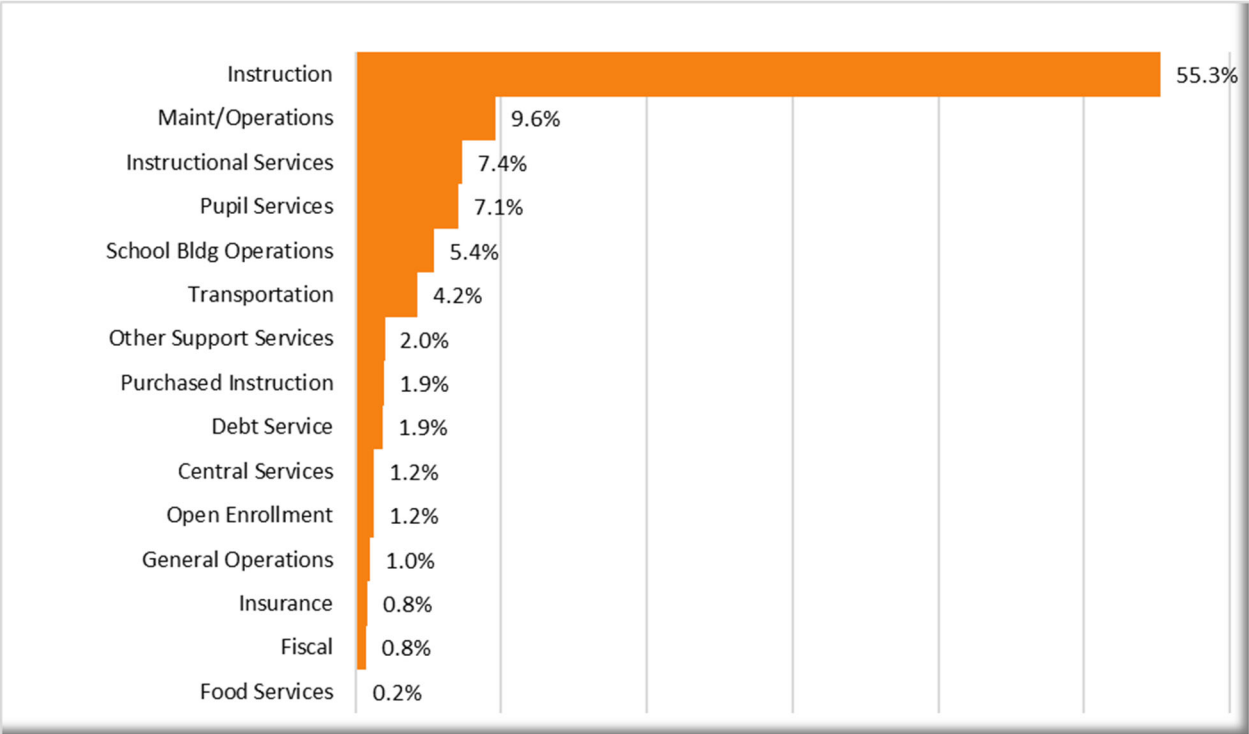
Salary and Benefits make over 76% of all expenditures in the operating fund.

Purchased services make up 16.6% of the district services. Some of the bigger areas that are included in purchased services are purchased instructional services (tuition), transportation, contracted cleaning services, and building servicing and repair.

In the 2023-24 school year the district is transferring funds to debt services (fund 39). The amount being transferred includes the \$325 per pupil increase and the amount of the transfer of service requests.

# Operating Fund (Fund 10 and 27)

## Expenditures by Function



Another way to look at the budget is by function. Functions describes the purpose of the purchase; whereas, objects describe the nature of the goods or services purchased.

The District spends 55.3% of the budget on instruction. Open Enrollment and Purchased Instructional Services account for another 3.10%. Another 7.4% is used for instructional services which include items; such as, curriculum and professional development.

Maintenance and operation of the buildings account for almost 9.6% of the operating fund expenditures.

## General Fund - Fund 10

	Audited 2021-22	Audited 2022-23	Preliminary Budget 2023-24	Original Budget 2023-24
<b>REVENUES</b>				
100 Transfer In's	5,417.11	39,052.38	0.00	0.00
210 Taxes	23,404,123.09	28,282,078.40	33,065,102.00	33,461,059.00
240 Payments for Services	22,505.06	23,729.30	0.00	0.00
260 Non-Capital Sales	9,471.98	7,444.60	7,444.60	7,444.60
270 School Activity Income	90,841.91	109,055.25	98,190.05	98,190.05
280 Interest on Investments	26,048.79	434,854.76	400,000.00	400,000.00
290 Other Revenue, Local Sources	253,714.81	333,767.27	224,645.58	224,645.58
300 Inter-District Payments	3,007,262.48	2,993,381.12	3,144,301.97	3,113,502.97
610 State Aid- Categorical	267,903.62	484,466.18	400,838.00	420,668.47
620 State Aid -- General	21,859,789.00	22,648,653.00	22,283,686.00	22,043,626.00
630 DPI Special Project Grants	164,013.89	179,164.69	63,500.00	53,500.00
660 Other State Revenue Through Local Units	130,723.95	129,427.06	130,000.00	130,000.00
690 Other Revenue	2,992,019.29	2,971,327.52	3,007,650.04	3,009,877.26
730 DPI Special Project Grants	1,074,627.00	1,880,105.52	554,774.69	554,774.69
750 IASA Grants	116,840.00	116,747.00	235,310.00	235,310.00
780 Other Federal Revenue Through State	766,646.08	624,630.64	50,000.00	50,000.00
860 Compensation, Fixed Assets	17,427.89	16,336.49	3,500.00	6,368.50
960 Adjustments	364.72	994,865.80	0.00	0.00
970 Refund of Disbursement	254,172.45	396,046.59	160,880.84	160,880.84
990 Miscellaneous	14,290.18	72,595.18	11,137.23	11,137.04
<b>TOTAL REVENUES</b>	<b>54,478,203.30</b>	<b>62,737,728.75</b>	<b>63,840,961.00</b>	<b>63,980,985.00</b>

<b>EXPENDITURES</b>				
110 000 Undifferentiated Curriculum	11,144,783.90	11,293,145.78	12,922,728.61	12,925,464.68
120 000 Regular Curriculum	10,354,548.07	11,763,478.43	12,950,828.62	12,940,849.39
130 000 Vocational Curriculum	1,448,703.92	1,453,309.74	1,691,115.24	1,691,115.24
140 000 Physical Curriculum	1,562,355.54	1,685,942.35	1,800,644.73	1,796,673.45
160 000 Co-Curricular Activities	640,839.38	702,327.80	819,403.00	820,497.00
170 000 Other Special Needs	1,458,585.87	1,646,563.00	1,931,960.45	1,938,309.77
210 000 Pupil Services	2,461,216.10	2,630,612.47	3,165,406.66	3,145,742.68
220 000 Instructional Staff Services	4,009,693.40	4,081,746.14	4,694,760.45	4,688,028.28
230 000 General Administration	600,286.48	691,325.40	707,764.99	708,496.12
240 000 School Building Administration	3,366,969.21	3,514,510.24	3,900,960.23	3,888,717.23
250 000 Business Administration	8,180,286.34	10,243,717.77	10,300,794.90	10,214,471.40
260 000 Central Services	688,601.99	777,760.02	864,161.64	883,209.72
270 000 Insurance & Judgments	414,259.25	406,595.77	562,716.00	562,716.00
280 000 Debt Services	25,109.40	0.00	0.00	0.00
290 000 Other Support Services	1,169,115.17	1,216,706.28	1,447,255.48	1,451,853.04
410 000 Inter-fund Transfers	5,506,398.07	5,759,150.70	8,034,761.00	8,075,933.00
430 000 Instructional Service Payments	1,837,947.24	1,869,280.31	1,971,658.00	2,174,867.00
490 000 Other Non-Program Transactions	2,677.71	19,759.75	4,800.00	4,800.00
<b>TOTAL EXPENDITURES</b>	<b>54,872,377.04</b>	<b>59,755,931.95</b>	<b>67,771,720.00</b>	<b>67,911,744.00</b>

<b>Beginning Fund Balance</b>	<b>15,276,515.72</b>	<b>14,882,341.98</b>	<b>17,864,138.78</b>	<b>17,864,138.78</b>
Nonspendable Fund Balance	132,742.78	128,247.58	107,512.33	107,512.33
Restricted Fund Balance	615,869.36	719,619.07	719,619.07	719,619.07
Committed Fund Balance	0.00	0.00	0.00	0.00
Assigned Fund Balance	2,404,177.10	3,828,300.59	0.00	0.00
Unassigned Fund Balance	11,729,552.74	13,187,971.54	13,106,248.38	13,106,248.38
<b>Ending Fund Balance</b>	<b>14,882,341.98</b>	<b>17,864,138.78</b>	<b>13,933,379.78</b>	<b>13,933,379.78</b>

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

The District has a budget deficit of \$3,930,759. All of this deficit is attributed to unspent funds in the 2022-23 school year.

The fund 10 budget includes three transfers to other funds, they are:

-\$6,612,919 to Fund 27 Special Education

-\$1,352,858 to Fund 39 Debt Services

-\$110,156 to Fund 50 Food Services

## General Fund -Assigned Fund Balance

Assigned Fund Balance	2019-20	2020-21	2021-22	2022-23
Schools	294,881	341,991	337,759	340,779
Departments	249,798	318,285	690,966	441,903
Director of Instruction	132,314	137,432	212,152	196,789
Technology Education Incentive Funds	134,080	134,586	136,711	155,025
Grants/Aids	0	0	106,197	346,269
Grow Your Own Initiative	0	0	0	248,463
Capital Maintenance				601,904
Employee Retiree Benefits				1,003,551
<b>Total Fund Balance</b>	<b>811,073</b>	<b>932,294</b>	<b>1,483,785</b>	<b>3,334,682</b>
<b>2016 Teacher Compensation Referendum</b>	<b>645,969</b>	<b>596,077</b>	<b>596,077</b>	<b>596,077</b>
<b>Pandemic Response /District Initiatives</b>	<b>1,500,000</b>	<b>2,500,000</b>	<b>385,369</b>	<b>0</b>
<b>Common School Fund - IMC- Restricted</b>	<b>8,818</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>2,965,860</b>	<b>4,028,371</b>	<b>2,465,231</b>	<b>3,930,759</b>

The District has a long history of carrying forward budgeted funds that were unspent in one fiscal year into the next fiscal year. These balances are classified as Assigned Fund Balance. The reason the District uses this model is so the administrator can plan for one time big purchases. This process has worked well in the District.

Assigned fund balance should only be used for one time expenses. It is not fiscally prudent to use these funds for ongoing operational expenses like salary and benefits.

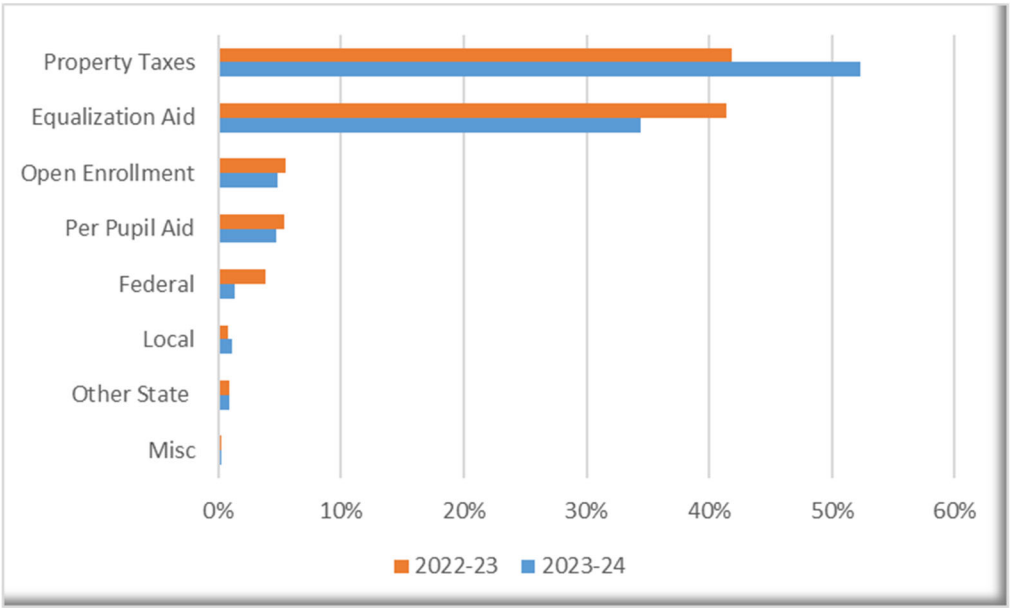
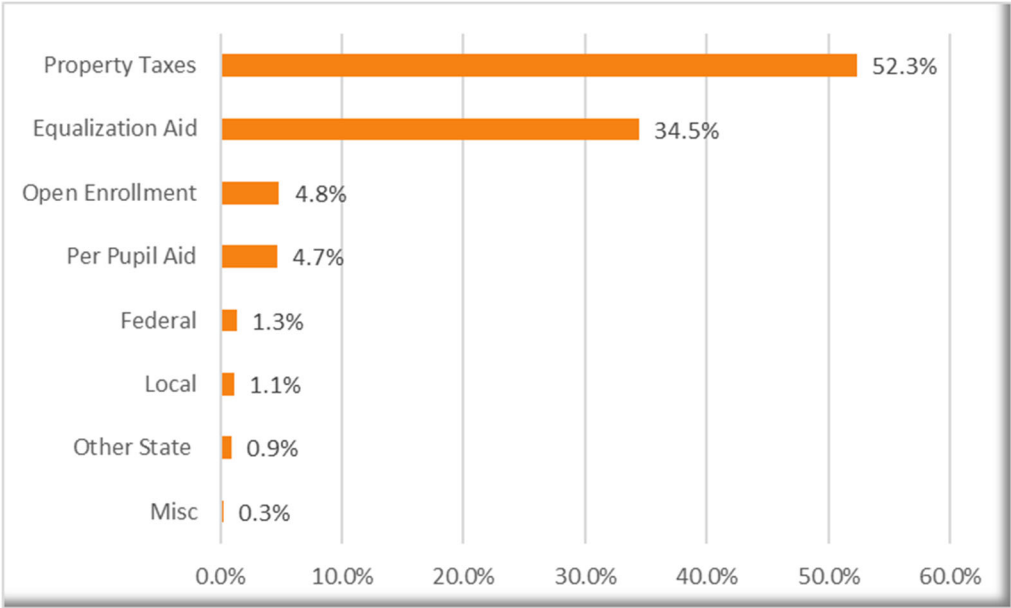
In the 2022-23 school year the district initiated a "Grow your Own Program". This is a one time allocation for supporting hourly employees who are working to earn a teaching certification.

An allocation was also brought forward for Employee Retirement benefits. This allocation will fund the district's Opeb obligation.

At the end of the 2022-23 school year the district also had capital maintenance projects that were planned but not completed in the 2022-23 school year.

Many of the assigned funds in grants and aids are related to mental health funding.

# General Fund—Fund 10 Revenues by Source



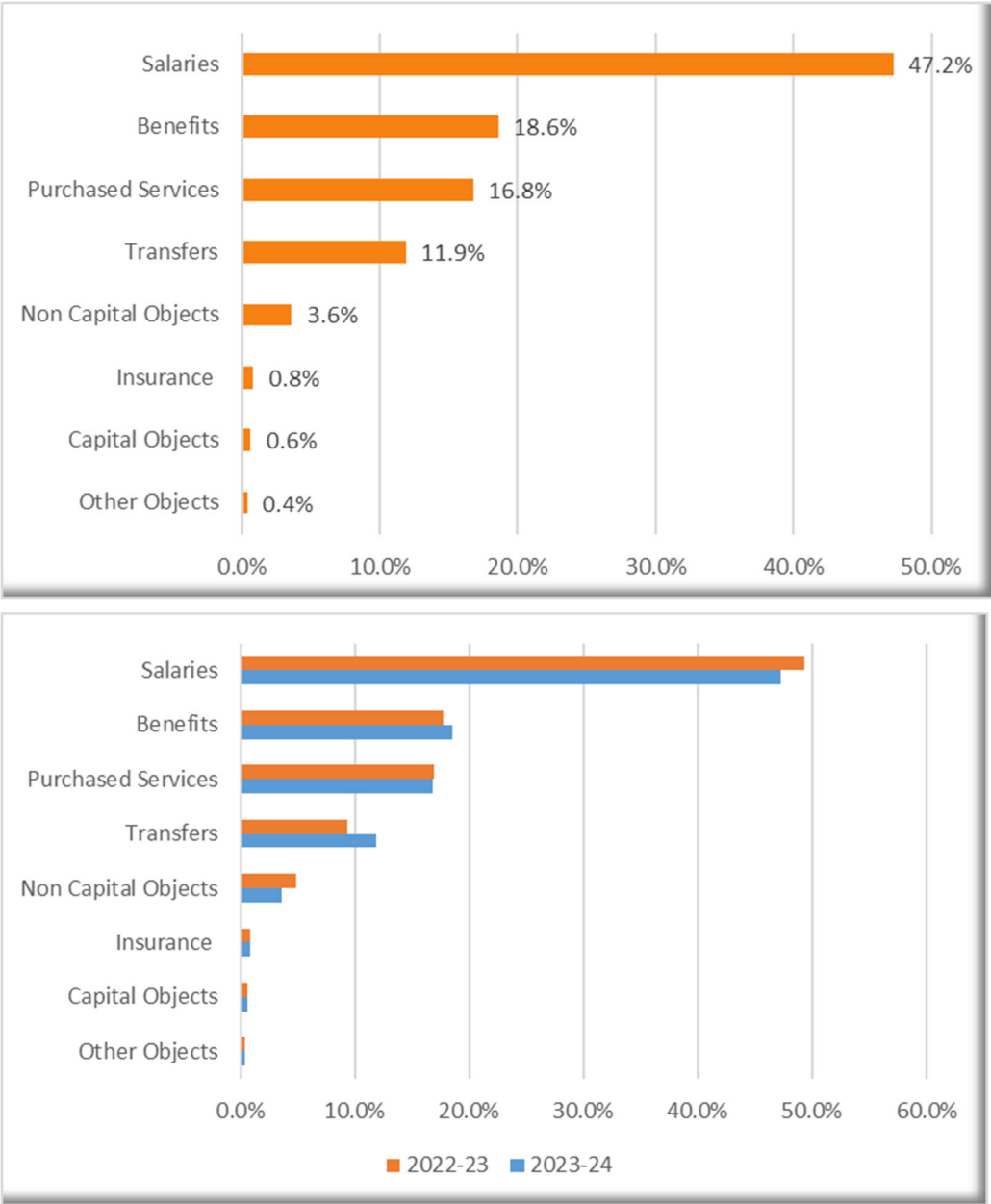
86.8% of the District’s fund 10 revenue comes from general state aid and property taxes. The two sources that are derived by the Revenue Limit.

Open enrollment accounts for 4.8% of revenue . Per Pupil Aid accounts for 4.7% of revenue. All remaining revenue accounts for the other 3.7%.

In the 2023-24 school year 52% of the district’s revenue were from property taxes compared to 42% in 2022-23. And 34.5% of the district revenue was from equalization aid in 2023-24 compared at 41% in 2022-23.



# General Fund—Fund 10 Expenditures by Object

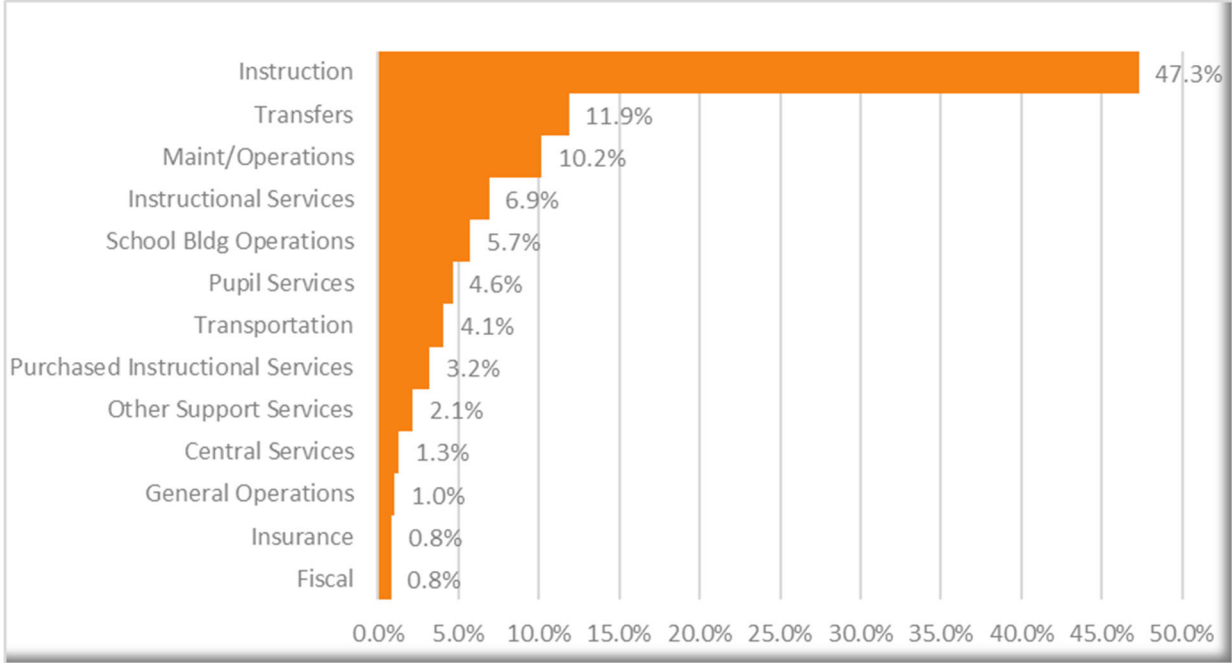


Salary and benefits account for 65.8% of the District’s fund 10 expenditures. 11.9% of fund 10 expenditures are due to transfers to other funds. 82% of the transfer is to special education. 1% to food service, and 17% to debt services.

Services account for 16.8% of the District’s fund 10 expenditures. The majority of services relate to tuition , transportation, or services associated with building utilities, upkeep and maintenance.

Comparing our expenditures from last year our salary and benefit percentages have dropped in the 2023-24 school year. This is attributed to the increase in transfers. New to the 2023-24 school year we will be transferring funds to Debt Services.

# General Fund—Fund 10 Expenditures by Function



47.3% of the District’s expenditures are spent on instruction. Maintenance and operation of the buildings account for 10.2% of the budget. 4.1% of the expenditures are related to transportation.

## Special Revenue Trust Fund —Fund 21

	Audited 2021-22	Audited 2022-23	Preliminary Budget 2023-24	Original Budget 2023-24
<b>REVENUES</b>				
Donations/Gifts/Activities	617,871.64	685,022.85	500,000.00	500,000.00
<b>TOTAL REVENUES</b>	<b>617,871.64</b>	<b>685,022.85</b>	<b>500,000.00</b>	<b>500,000.00</b>
<b>EXPENDITURES</b>				
100 000 Instruction	385,302.71	465,815.92	318,000.00	318,000.00
200 000 Support Services	67,691.28	110,773.49	149,000.00	149,000.00
400 000 Non-Program Transactions	38,282.11	34,560.00	33,000.00	33,000.00
<b>TOTAL EXPENDITURES</b>	<b>491,276.10</b>	<b>611,149.41</b>	<b>500,000.00</b>	<b>500,000.00</b>
<b>Beginning 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>Ending Fund Balance</b>	<b>1,068,762.91</b>	<b>1,142,636.35</b>	<b>1,142,636.35</b>	<b>1,142,636.35</b>

Fund 21 is used to account for revenues of which expenditures are limited to specified purposes.

The source of these funds are from gifts, donations, and student activities. Some of the types of activities the district uses this fund for are classroom party activity accounts, booster donations, donations for specific purposes, scholarships and fund-raising activities.

## Special Education—Fund 27

REVENUES	Audited 2021-22	Audited 2022-23	Preliminary Budget 2023-24	Original Budget 2023-24
110 Inter-fund Transfers	5,506,398.07	5,623,631.13	6,571,747.00	6,612,919.00
310 Local Transit of Aid	6,327.27	7,053.43	10,294.00	10,294.00
610 State Aid- Categorical	2,119,700.00	2,536,374.94	2,819,907.00	2,819,907.00
620 State Aid -- General	161,316.00	172,708.00	100,000.00	100,000.00
630 DPI Special Projects Grants	0	0	0	0.00
690 Other Revenue	12,433.53	11,464.92	0	0.00
730 DPI Special Project Grants	891,552.53	1,012,711.06	913,175.00	913,175.00
780 Other Federal Revenue	256,311.99	271,976.73	250,000.00	250,000.00
<b>TOTAL REVENUES</b>	<b>8,954,039.39</b>	<b>9,635,920.21</b>	<b>10,665,123.00</b>	<b>10,706,295.00</b>
<b>EXPENDITURES</b>				
150000 Special Curriculum	6,281,494.45	6,858,241.49	7,643,322.92	7,680,994.92
210000 Pupil Services	1,836,374.07	1,771,488.20	1,955,874.89	1,955,874.89
220000 Instructional Staff Services	484,101.51	492,123.25	616,365.19	616,365.19
250000 Business Administration	207,450.06	290,099.36	292,366.00	295,866.00
260000 Central Services	22.04	1,584.00	5,840.00	5,840.00
270000 Insurance & Judgments	39,462.70	39,257.49	40,000.00	40,000.00
290000 Other Support Services	0.00	59.95	0.00	0.00
430000 Instructional Services	105,134.56	183,066.47	111,354.00	111,354.00
<b>TOTAL EXPENDITURES</b>	<b>8,954,039.39</b>	<b>9,635,920.21</b>	<b>10,665,123.00</b>	<b>10,706,295.00</b>

This fund is used to account for special education and related services. This fund is partially supported by grants and state categorical aid.

The District receives categorical aid for salaries and benefits for licensed special education personnel and special education transportation calculated on costs from the prior year. In 2022-23 school year the reimbursement rate was 31.6%. Categorical aid is paid from a sum certain (fixed pot) appropriation. The Original Budget is using a 33% estimate.

The District receives some funding from Medicaid and high cost aid.

All expenses that are not covered by a revenue source mentioned above are funded through a fund transfer from General Fund.

## Debt Service -Referendum —Fund 39

	Audited 2021-22	Audited 2022-23	Preliminary Budget 2023-24	Original Budget 2023-24
<b>REVENUES</b>				
Transfer from General Fund			1,352,858.00	1,352,858.00
210 Taxes	7,646,219.00	6,252,519.00	5,200,348.00	5,900,348.00
280 Interest	5,141.50	87,562.82	50,000.00	50,000.00
<b>TOTAL REVENUES</b>	<b>7,651,360.50</b>	<b>6,340,081.82</b>	<b>6,603,206.00</b>	<b>7,303,206.00</b>
<b>EXPENDITURES</b>				
281000 Long-Term Capital Debt	6,318,793.76	6,308,643.76	6,611,393.76	7,311,393.76
<b>TOTAL EXPENDITURES</b>	<b>6,318,793.76</b>	<b>6,308,643.76</b>	<b>6,611,393.76</b>	<b>7,311,393.76</b>
<b>Beginning Fund Balance</b>	<b>1,568,605.70</b>	<b>2,901,172.44</b>	<b>2,932,610.50</b>	<b>2,932,610.50</b>
<b>Ending Fund Balance</b>	<b>2,901,172.44</b>	<b>2,932,610.50</b>	<b>2,924,422.74</b>	<b>2,924,422.74</b>

This fund is used to account for transactions for the repayment of debt issues that were authorized by a referendum.

Repayment of principal and interest in this fund are made outside the revenue cap.

Activity in this account is from construction of buildings or major renovations or additions.

We have levied an additional \$1 million to put towards our current debt schedule.

In 2023-24, the debt service fund will receive a transfer of \$1,352,858 from general fund to be applied toward the debt payment.

# Referendum—Debt Schedule

Year	Debt Levy
2023	6,253,206
2024	6,247,944
2025	6,246,894
2026	6,244,681
2027	6,248,248
2028	6,246,751
2029	6,246,304
2030	6,248,881
2031	6,246,231
2032	6,245,013
2033	6,249,013
2034	6,246,372
2035	6,245,863
2036	6,249,144
2037	6,248,675
2038	6,247,450

We currently have two debt issues in fund 39.

The first one is from November 2014 when constituents of the Oregon School District approved the issuance of \$54.6 million in debt for improvements to the district facilities. Included in this referendum were projects for improvements in five of the six school buildings along with the pool. These projects addressed safety and security, learning environments, and capital maintenance and energy efficiencies. Additions and renovations at the High School accounted for approximately 55% of the funding.

November 2018 the District’s constituents approved a \$44.9 million in bonds for the purpose of paying the cost of a school building and improvement program consisting of construction, furnishing and equipping of a new elementary school; acquisition of sites for the new school and for future District facilities; and security improvements to District facilities.

An annual levy of \$6.2 million will be needed until 2038 with our current debt schedule.

# 10 Year Passed Referendum History

Year	Amount	Type	Resolution
2022	\$11,400,000	Recurring	BE IT RESOLVED by the School Board of the Oregon School District, Dane, Green and Rock Counties, Wisconsin that the revenues included in the School District budget be authorized to exceed the revenue limit specified in Section 121.91, Wisconsin Statutes, by \$5,420,000 for the 2022-2023 school year; by an additional \$3,000,000 (for a total of \$8,420,000) for the 2023-2024 school year; and by an additional \$2,980,000 (for a total of \$11,400,000) for the 2024-2025 school year and thereafter, for recurring purposes consisting of expenses to pay compensation and to sustain District instruction and operations.
2018	\$44,900,000	Debt	BE IT RESOLVED by the School Board of the Oregon School District, Dane, Rock and Green Counties, Wisconsin that there shall be issued pursuant to Chapter 67 of the Wisconsin Statutes, general obligation bonds in the amount not to exceed \$44,900,000 for the public purpose of paying the cost of a school building and improvement program consisting of construction, furnishings and equipping a new elementary school; acquisition of sites for the new school and for future District facilities; and security improvements to the District facilities.
2018	\$2,118,487	Recurring	BE IT RESOLVED by the School Board of Oregon School District, Dane, Rock and Green Counties, Wisconsin that the revenues included in the School District budget be authorized to exceed the revenue limits specified in Section 121.91, Wisconsin Statutes, by \$2,118,487 per year starting in the 2020-2021 school year and thereafter for recurring purposes consisting of paying operation and maintenance expenses of the District including capital maintenance projects at the District facilities, the cost of operation a new elementary school and District staffing costs.
2016	\$1,500,000	Recurring	BE IT RESOLVED by the School Board of the Oregon School District Dane, Rock, and Green Counties, Wisconsin that the revenues included in the School District budget for the 2016-2017 school year and thereafter be authorized to exceed the revenue limit specified in Section 121.91, Wisconsin Statutes, by \$1,500,000 a year, for recurring purposes consisting of paying employee compensation for teachers and other educational staff.
2014	\$355,864	Recurring	BE IT RESOLVED by the School Board of the Oregon School District, Dane, Rock and Green Counties, Wisconsin, that the revenues included in the School District budget for the 2015-2016 school year and thereafter be authorized to exceed the revenue limit specified in Section 121.91, Wisconsin Statutes, by \$355,864 a year, for recurring purposes, consisting of paying operation and maintenance expenses associated with new or upgraded District facilities.
2014	\$54,600,000	Debt	BE IT RESOLVED by the School Board of the Oregon School District, Dane, Rock and Green Counties, Wisconsin that there shall be issued pursuant to Chapter 67 of the Wisconsin Statutes, general obligation bonds in an amount not to exceed \$54,600,000 for the public purpose of paying the cost of a school building and improvement program consisting of the construction of additions to and renovation and improvement of Oregon High School, Oregon Middle School and Brooklyn Elementary School; renovation and improvement of Prairie View Elementary School and Netherwood Elementary School; acquisition and installation of technology improvements; roof replacement at District buildings; HVAC upgrades at the swimming pool; and construction of storm water improvements and other site improvements on the JC Park East property.

## Capital Projects Fund—Fund 49

	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Preliminary Budget 2023-24</b>	<b>Original Budget 2023-24</b>
<b>REVENUES</b>				
280 Interest	1,528.13	26,081.76	10,000.00	10,000.00
970 Refund of expenditures	73,337.30	0.00	0.00	0.00
<b>TOTAL REVENUES</b>	<b>74,865.43</b>	<b>26,081.76</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>EXPENDITURES</b>				
110000 Instruction	40,770.35	44.51	0.00	0.00
200000 Support Services	598,012.31	272,505.05	568,779.33	568,779.33
<b>TOTAL EXPENDITURES</b>	<b>638,782.66</b>	<b>272,549.56</b>	<b>568,779.33</b>	<b>568,779.33</b>
<b>Beginning Fund Balance</b>	<b>1,369,164.36</b>	<b>805,247.13</b>	<b>558,779.33</b>	<b>558,779.33</b>
<b>Ending Fund Balance</b>	<b>805,247.13</b>	<b>558,779.33</b>	<b>0.00</b>	<b>0.00</b>

This fund is used to account for expenditures financed through bonds or notes. We are currently using Fund 49 to account for the \$44.9 million bond issued through passing of the 2018 referendum.

We anticipate using the remaining funds this school year.



## Food Service—Fund 50

	Audited 2021-22	Audited 2022-23	Preliminary Budget 2023-24	Original Budget 2023-24
<b>REVENUES</b>				
110 Operating Transfer	0.00	135,519.57	110,156.00	110,156.00
250 Local Revenues	217,637.69	1,153,265.64	1,249,987.00	1,249,987.00
610 State Aid- Categorical	0.00	18,405.46	17,500.00	17,500.00
714 Donated Commodities	149,468.50	132,382.30	142,910.00	142,910.00
717 Federal Food Aid	1,762,769.73	640,549.10	404,447.00	404,447.00
800/900 Miscellaneous Revenue	4,887.83	9,302.36	0.00	0.00
<b>TOTAL REVENUES</b>	<b>2,134,763.75</b>	<b>2,089,424.43</b>	<b>1,925,000.00</b>	<b>1,925,000.00</b>
<b>EXPENDITURES</b>				
200 000 Support Services	1,854,772.20	2,279,645.39	2,263,769.22	2,263,769.22
<b>TOTAL EXPENDITURES</b>	<b>1,854,772.20</b>	<b>2,279,645.39</b>	<b>2,263,769.22</b>	<b>2,263,769.22</b>
<b>Beginning Fund Balance</b>	<b>248,998.63</b>	<b>528,990.18</b>	<b>338,769.22</b>	<b>338,769.22</b>
<b>Ending Fund Balance</b>	<b>528,990.18</b>	<b>338,769.22</b>	<b>0.00</b>	<b>0.00</b>

Fund 50 revenues and expenditures are related to food services including the school lunch and breakfast programs, milk, and catering.

The food service program is meant to be self sustaining. Any fund balance must be retained in this account for future use. In the 2022-23 school year our fund balance decreased.

Since the passing of the 2022 referendum it is anticipated that fund 50 will receive a transfer from general fund each year for the increase in salary costs, unless there is no program deficit.

We anticipate that the 2023-24 school year will be fiscally challenging. Federal aid reimbursement rates for meals has decreased from the prior year which will reduce our revenue generated. We also had a significant remodel to the OMS kitchen in the summer of 2023.

In 2023-24 we will need to study options for the future.

## Employee Benefit Trust—Fund 73

	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Preliminary Budget 2023-24</b>	<b>Original Budget 2023-24</b>
<b>REVENUES</b>				
280 Interest	456.35	8,370.50	500.00	6,000.00
959 Contributions	24,442.93	0.00	54,500.00	54,500.00
<b>TOTAL REVENUES</b>	<b>24,899.28</b>	<b>8,370.50</b>	<b>55,000.00</b>	<b>60,500.00</b>
<b>EXPENDITURES</b>				
420000 Fiduciary Fund Expenditure	67,365.36	52,089.40	75,000.00	75,000.00
<b>TOTAL EXPENDITURES</b>	<b>67,365.36</b>	<b>52,089.40</b>	<b>75,000.00</b>	<b>75,000.00</b>
<b>Beginning Fund Balance</b>	<b>276,170.84</b>	<b>233,704.76</b>	<b>189,985.86</b>	<b>189,985.86</b>
<b>Ending Fund Balance</b>	<b>233,704.76</b>	<b>189,985.86</b>	<b>169,985.86</b>	<b>175,485.86</b>

This fund is used to account for the conversion of sick leave when an employee retirees. The money held in this fund are associated with particular employees and are used to pay for those employees benefits after the District's obligation to pay for their benefits are exhausted.

Revenues are dependent on how many employees retire in the 2023-24 school year.

The activity in this fund is accounted for in Fund 73.

## OPEB Trust: —Fund 74

	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Preliminary Budget 2023-24</b>	<b>Original Budget 2023-24</b>
<b>REVENUES</b>				
280 Interest	13,512.03	193,986.65	15,000.00	200,000.00
950 Contribution	938,553.00	955,307.56	925,000.00	1,928,551.00
<b>TOTAL REVENUES</b>	<b>952,065.03</b>	<b>1,149,294.21</b>	<b>940,000.00</b>	<b>2,128,551.00</b>
<b>EXPENDITURES</b>				
Expenditures	509,402.28	441,848.54	495,000.00	495,000.00
Implicit Rate Subsidy	195,142.61	151,317.19	195,000.00	195,000.00
<b>TOTAL EXPENDITURES</b>	<b>704,544.89</b>	<b>593,165.73</b>	<b>690,000.00</b>	<b>690,000.00</b>
<b>Beginning Fund Balance</b>	<b>5,157,645.94</b>	<b>5,405,166.08</b>	<b>5,961,294.56</b>	<b>5,961,294.56</b>
<b>Ending Fund Balance</b>	<b>5,405,166.08</b>	<b>5,961,294.56</b>	<b>6,211,294.56</b>	<b>7,399,845.56</b>

This fund is used to account for the District's obligation for employee benefits for retirees. The money held in this fund is not associated with a particular employee.

According to the Statement of Governmental Accounting Standard Board number 45, the District is to have actuarial study of our postretirement benefits every two years. The District will need a new study in the 2023-24 school year.

Our total OPEB liability from the June 2021 study was \$7.6 million. In June 2023 our estimated net liability was \$1.7 million.

The District anticipates making a substantial contribution in the 2023-24 school year with the hopes to fully fund the obligation.

Fund 74 is used to account for the activity in this fund.

## Community Service Fund: —Fund 80's

	Audited 2021-22	Audited 2022-23	Preliminary Budget 2023-24	Original Budget 2023-24
<b>REVENUES</b>				
210 Tax Levy	579,633.00	642,206.00	697,876.00	697,876.00
272 Community Service Fees	209,867.64	282,406.65	246,672.00	246,672.00
<b>TOTAL REVENUES</b>	<b>789,500.64</b>	<b>924,612.65</b>	<b>944,548.00</b>	<b>944,548.00</b>
<b>EXPENDITURES</b>				
200 000 Support Services	212,115.98	188,505.06	205,109.90	205,109.90
300 000 Community Services	595,806.81	708,807.00	789,265.12	789,265.12
<b>TOTAL EXPENDITURES</b>	<b>807,922.79</b>	<b>897,312.06</b>	<b>994,375.02</b>	<b>994,375.02</b>
<b>Beginning Fund Balance</b>	<b>40,948.58</b>	<b>22,526.43</b>	<b>49,827.02</b>	<b>49,827.02</b>
<b>Ending Fund Balance</b>	<b>22,526.43</b>	<b>49,827.02</b>	<b>0.00</b>	<b>0.00</b>

This fund is used to account for activities that are associated with the community.

This fund is supported by local revenues and property taxes. The District is able to levy outside the revenue limit for the community service projects.

There are three different areas that the District uses the Community Services Fund; which are, the community operations within the Oregon Swimming Pool (fund 80), Community Education Programs (fund 82), and Performing Arts Center (fund 85).

The Oregon Pool and the Performing Arts center are also supported through the operating budget.

## Cooperative Programs: —Fund 99

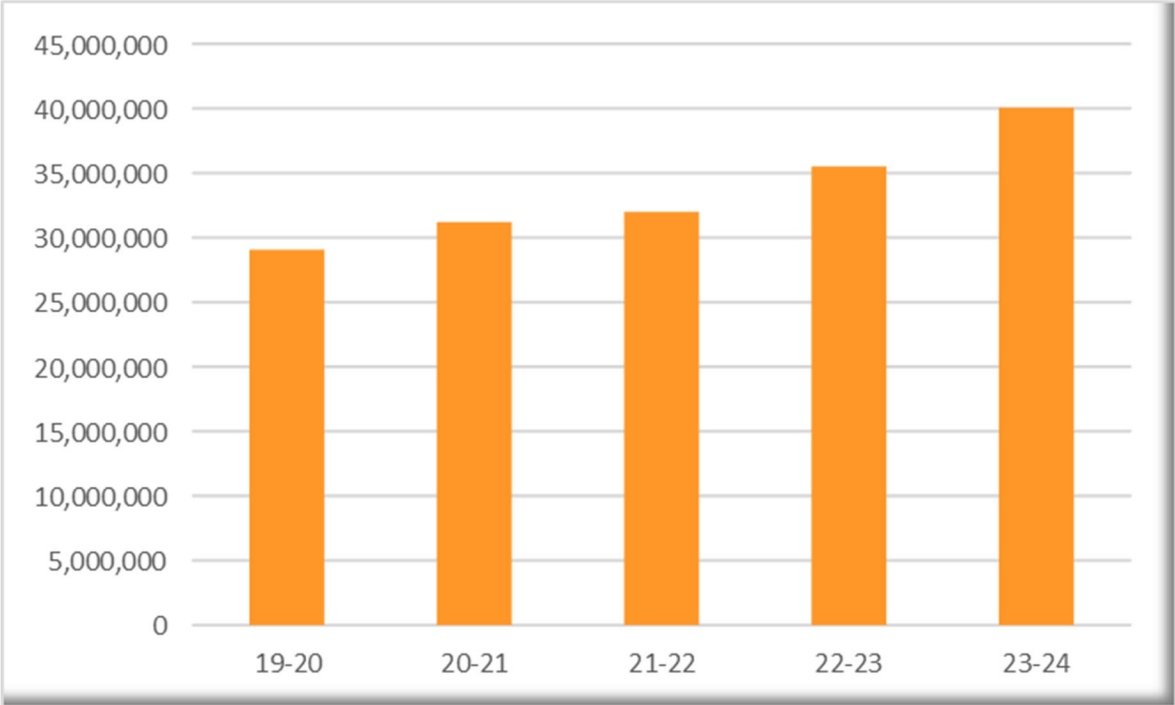
	Audited 2021-22	Audited 2022-23	Preliminary Budget 2023-24	Original Budget 2023-24
<b>REVENUES</b>				
340 Payments for Services	62,437.46	88,301.49	90,000.00	90,000.00
600 State Sources	4,340.00	13,050.00	0.00	0.00
700 Federal Grants	117,669.65	162,995.42	156,628.00	186,375.00
<b>TOTAL REVENUES</b>	<b>184,447.11</b>	<b>264,346.91</b>	<b>246,628.00</b>	<b>276,375.00</b>
<b>EXPENDITURES</b>				
100 000 Instruction	133,941.19	182,541.85	172,519.43	197,735.88
200 000 Support Services	28,850.92	52,970.06	44,108.57	48,639.12
400 000 Non-Program Transactions	21,655.00	28,835.00	30,000.00	30,000.00
<b>TOTAL EXPENDITURES</b>	<b>184,447.11</b>	<b>264,346.91</b>	<b>246,628.00</b>	<b>276,375.00</b>

Cooperative programs are activities that involve more than one school district. One district will serve as the fiscal agent for these activities.

We have two activities that are accounted for in fund 99. The first one is a cooperative called Badger Conference and is used for sport tournaments and activities for the Badger Conference.

The second activity is the Carl Perkins Grant. There are nine local schools in the consortium.

# Total Tax Levy



Local property taxes are a main source of revenue for the District. The revenue limit regulates the amount a district is able to levy. In basic terms a district is able to levy the difference between the revenue limit and equalization aid for general operations.

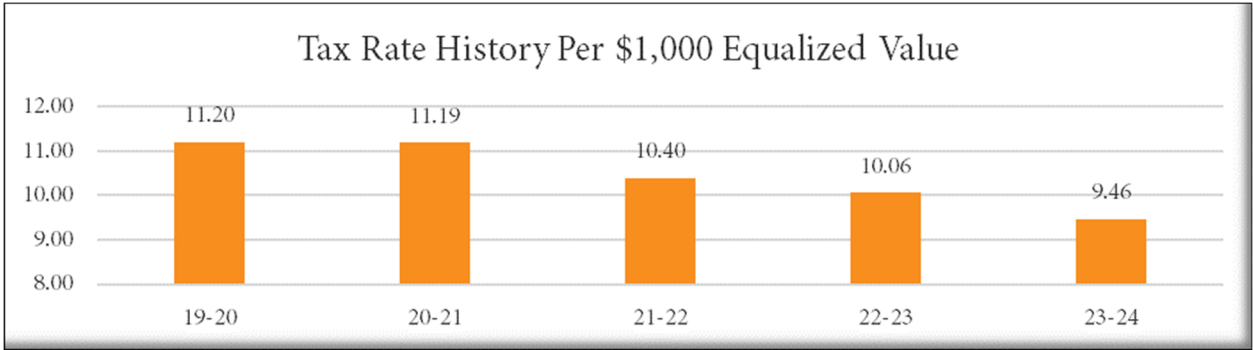
In addition to the general operating fund levy, the District is able to levy an additional amount for referendum approved debt and community programs.

Our total levy in the Original Budget for the 2023-24 school year is \$40,056,783. This is an increase of 12.79% from the prior year.

General Operations	\$33,458,559
Referendum Debt	\$5,900,348
Community Services	\$697,876
<b>Total Levy</b>	<b>\$40,056,783</b>

# Levy Rate History

	Tax Levy	Equalized Value	Mill Rate
19-20	29,058,509	2,595,249,894	11.20
20-21	31,207,114	2,788,351,945	11.19
21-22	31,996,945	3,078,091,975	10.40
22-23	35,513,824	3,531,932,064	10.06
23-24	40,056,783	4,234,280,940	9.46



Many factors go into the tax levy rate. A few significant factors that influence the levy are:

- if there is a per pupil increase,
- how much aid is added to the total allocation,
- the district’s prior year spending,
- our equalized property values, and,
- the allocation to the school levy credit.

In the 2023-24 school year the state increased the equalization aid allocation by \$154 million and provided a \$325 per pupil increase in the revenue limit. The State increased the School Levy credit by \$255 million.

The School Levy Credit is not included as part of the district’s mill rate. This credit is applied to the Oregon School District portion of the property tax bill.

# School Levy Tax Credit

Wisconsin currently has three tax credit programs where credits are paid to municipalities and shown on property tax bills: the school levy tax credit, the first dollar credit, and the lottery and gaming tax credit.

School levy tax credits are distributed based on each municipality's share of statewide levies for school purposes, and are extended to all taxable properties. The credit is apportioned within municipalities based on each property's assessed value as a percentage of the corresponding municipality's assessed value.

**Table 1: School Levy Tax Credit and School District Levies (\$ in Millions)**

	Total Credits	Statewide School Levy	Credits as % of Levy
2013(14)	\$747.4	\$4,693.4	15.9%
2014(15)	747.4	4,755.4	15.7
2015(16)	853.0	4,852.9	17.6
2016(17)	853.0	4,858.1	17.6
2017(18)	940.0	4,945.2	19.0
2018(19)	940.0	4,987.9	18.8
2019(20)	940.0	5,209.4	18.0
2020(21)	940.0	5,379.8	17.5
2021(22)	940.0	5,398.4	17.4
2022(23)	940.0	5,477.1	17.2

Above information from: Legislative Fiscal Bureau, State of Wisconsin, January 2023, Informational Paper #25.

Act 19 increased funding for the school levy tax credit by **\$255.0 million** in 2023(24) for total funding of \$1,195.0 million.

[https://docs.legis.wisconsin.gov/misc/lfb/informational\\_papers/january\\_2023/0025\\_state\\_property\\_tax\\_credits\\_school\\_levy\\_first\\_dollar\\_and\\_lottery\\_and\\_gaming\\_credits\\_informational\\_paper\\_25.pdf](https://docs.legis.wisconsin.gov/misc/lfb/informational_papers/january_2023/0025_state_property_tax_credits_school_levy_first_dollar_and_lottery_and_gaming_credits_informational_paper_25.pdf)



## Projected Tax Impact from November 8, 2022 Referendum

Year	Amount / Year (total over 3 years: \$11,400,000) <sup>1</sup>	Projected Tax Impact (per \$100,000 of assessed property value) <sup>2</sup>
Year 1: 2022-2023	\$5,420,000	\$98
Year 2: 2023-2024	\$3,000,000	\$95
Year 3: 2024-2025	\$2,980,000	\$66

<sup>1</sup> The District has already reduced the referendum total by \$2M due to debt reduction and expense savings (most notably health insurance provider change).

<sup>2</sup> Projected tax impact is based on the following assumptions: (1) New construction Equalized Assessed Value (EAV) increase of 2% in 2022 & 2023 and 1% for 2024 levy years. Total EAV increase projections: 12% 2022, 8% 2023 & 5% 2024. (2) Student growth increase 20 FTE for 2022, 30 FTE for 2023 and 40 FTE for 2024. (3) Equalization Aid (aka property tax relief) increase uses Baird model for 2022-23 and assumes same increases for 2023-24 and 2024-25.

On the November 8, 2022 the voters approved a recurring \$11.4 million dollar referendum that is implemented over three years.

The impact was estimated to be approximately \$95/\$100,000 of assessed value for the 2023-24 school year. A significant increase in property values and the school levy credit will lessen that impact this year. However, because of the way schools are financed in Wisconsin, the increase in assessed values may increase the projected \$66/\$100,000 impact for the 2024-25 school year.

## 2023 Tax Levy

<b>PROPOSED PROPERTY TAX LEVY</b>	<b>Audited 2021-22</b>	<b>Audited 2022-23</b>	<b>Preliminary Budget 2023-24</b>	<b>Original Budget 2023-24</b>
General Fund	23,403,520	28,279,727	33,062,602	33,458,559
Referendum Debt Service Fund	7,646,249	6,252,519	5,200,348	5,900,348
Non-Referendum Debt Service Fund	367,573	339,372	0	0
Community Service Fund	579,633	642,206	697,876	697,876
<b>TOTAL SCHOOL LEVY</b>	<b>31,996,975</b>	<b>35,513,824</b>	<b>38,960,826</b>	<b>40,056,783</b>
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR	2.53%	10.99%	9.71%	12.79%
Mill Rate per \$1,000	10.40	10.06	9.59	9.46

Under the Statutes on or before November 1st a district must determine the amount necessary to meet their obligations. Then by November 10th the District must certify the levy to the municipalities.

## OREGON SCHOOL DISTRICT

  X   Action  
      Discussion  
      Information

TO: Board of Education  
FROM: Dr. Leslie Bergstrom, Superintendent  
DATE: October 23rd, 2023

### **AGENDA ITEM: C2 Approval of the 2023 Tax Levy**

INITIATED BY: Andy T. Weiland, Business Manager

SUBMITTED BY: Leslie Bergstrom, Superintendent

BOARD POLICY OR STATUTORY REFERENCE:

### **SUPPORTING DATA:**

The tax levy certification(s) flows from the previous agenda item “C1 Adoption of 2023-24 Original Budget.”

Under Wisconsin State Statutes on or before November 1<sup>st</sup>, A district must determine the amount necessary to operate and maintain schools and to meet the District’s irrevocable tax obligations. The District must then on or before November 10<sup>th</sup>, “certify the levy to the municipalities.”

- The recommended mill rate is \$9.46 for the 2023 Property Tax Year. This represents a decrease of 5.79% in the mill rate.
- The recommended total levy is \$40,056,783 This represents an increase of 12.79% from the 2022 levy.
- Different municipalities will see different increases at the individual property taxpayer level. This is due to multiple factors including the amount of new construction and the increase or decrease in the market value of the property within each municipality.

The attachment shows the distribution of the levy to the different municipalities within the school district. The amounts levied in this agenda item for debt purposes can only be used to pay for referendum approved debt. These funds cannot be used for general educational purposes.

### **SUMMARY AND RECOMMENDATION:**

It is recommended that the Board of Education approve a total tax levy of \$40,056,783.

SUPERINTENDENT: \_\_\_\_\_

ACTION BY BOARD: Motion \_\_\_\_\_ Second: \_\_\_\_\_ Vote: \_\_\_\_\_

Revisions, if any: \_\_\_\_\_ Agenda Item C2

## PI-401 Data

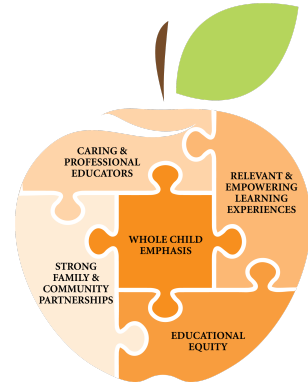
### Summary of Total Tax Appropriation Certification

	County	County - Muni Code	Taxation District	Tax Apportionment Equalized Value	Percent of School District in Taxation District	Total Certified Tax Levies From PI-401	Amount of Tax Levy for Taxation District
↙ County: Dane				<b>\$4,125,451,098.00</b>	<b>97.429792 %</b>		<b>\$39,027,240.23</b>
	Dane	13 225	C. Fitchburg	\$995,939,724.00	23.5208702100	\$40,056,783.00	\$9,421,703.94
	Dane	13 008	T. Blooming Grove	\$11,020,545.00	0.2602695750	\$40,056,783.00	\$104,255.62
	Dane	13 028	T. Dunn	\$436,661,211.00	10.3125233600	\$40,056,783.00	\$4,130,865.10
	Dane	13 040	T. Montrose	\$5,897,442.00	0.1392784770	\$40,056,783.00	\$55,790.48
	Dane	13 042	T. Oregon	\$617,701,275.00	14.5881032400	\$40,056,783.00	\$5,843,524.86
	Dane	13 052	T. Rutland	\$169,004,901.00	3.9913483160	\$40,056,783.00	\$1,598,805.73
	Dane	13 109	V. Brooklyn	\$118,716,400.00	2.8036968180	\$40,056,783.00	\$1,123,070.75
	Dane	13 165	V. Oregon	\$1,770,509,600.00	41.8137016700	\$40,056,783.00	\$16,749,223.74
	<b>8</b>			<b>\$4,125,451,098.00</b>			
↙ County: Green				<b>\$97,674,704.00</b>	<b>2.306760 %</b>		<b>\$924,013.89</b>
	Green	23 006	T. Brooklyn	\$57,322,704.00	1.3537765870	\$40,056,783.00	\$542,279.35
	Green	23 109	V. Brooklyn	\$40,352,000.00	0.9529835310	\$40,056,783.00	\$381,734.55
	<b>2</b>			<b>\$97,674,704.00</b>			
↙ County: Rock				<b>\$11,155,138.00</b>	<b>0.263448 %</b>		<b>\$105,528.88</b>
	Rock	53 040	T. Union	\$11,155,138.00	0.2634482260	\$40,056,783.00	\$105,528.88
	<b>1</b>			<b>\$11,155,138.00</b>			
	<b>District Totals = 11</b>			<b>\$4,234,280,940.00</b>	<b>100.000000 %</b>		<b>\$40,056,783.00</b>

## Board Charge for Professional Sustainability Task Force

### Background

The Oregon School District has a proud tradition of working with our community to plan for the future of our students. In 2015, our community came together to create our District's Five Values. The Values are interrelated and center around serving the "Whole Child." The Values provide a strong foundation for realizing the District's mission of "helping students acquire the skills, knowledge, and attitudes to achieve their individual potential..."



In 2022, we engaged with our community to address the funding challenges that have been impacting operating budgets of districts across the state and nation. Through this engagement process, it was affirmed that our community wishes to continue offering the highest quality education and services to our students. This resulted in a solution to offer competitive salaries in an effort to retain and attract the excellent educators who serve our students. We are incredibly grateful to our community for this investment.

While a competitive compensation and benefits package is one important factor that impacts where educators choose to work, it is not the only thing that contributes to job satisfaction and employment decisions. In fact, internal and external research (including feedback from our own staff) indicates that a sustainable workload is also a key factor that impacts the decision of where to work. In other words, our educators - along with educators nationwide - report that an unsustainable workload is a main reason for good people leaving the education profession.

Because we have deep regard for our educators and want to continue being a destination district - a district where educators and staff want to work - we seek to better understand this challenge and how to address it. Therefore, we are establishing a Professional Sustainability Task Force to further study educator workload sustainability and provide recommendations to the Board.

### The Charge

The Professional Sustainability Task Force is charged with the following tasks:

1. Examine existing data as to the professional sustainability for educators.
2. Identify key strategies the District can take to increase sustainability of the profession, while continuing to offer the highest quality learning environment for our students.
3. Present a summary report to the Board of Education in the spring that identifies task force findings and prioritizes recommendations..

### Task Force Composition

The Task Force will be chaired by a Board member appointed by the Board President and the Director of Human Resources. The task force will be comprised of educators, parents/guardians, community members, representatives of the Oregon Education Association (OEA), and administrators.

Members will be chosen by an application process to ensure a diverse cross-section of our school community.

**OREGON SCHOOL DISTRICT  
2023-2024 School Year**

  X   Action  
      Discussion  
      Information

TO: Board of Education  
FROM: Dr. Leslie Bergstrom  
DATE: October 23, 2023

**AGENDA ITEM: C4 - Acceptance of the Altria Settlement**

INITIATED BY: Dr. Leslie Bergstrom  
SUBMITTED BY: Dr. Leslie Bergstrom and Jina Jonen

**SUPPORTING DATA**

A settlement with the final Defendants in the Juul e-cigarette litigation has been reached. Altria Group, Inc. and Philip Morris USA, Inc., Altria Client Services LLC, Altria Enterprises LLC, and Altria Group Distribution Company (collectively “Altria”) have proposed a \$168,250,000 Government entity settlement. The Board needs to vote whether to approve the settlement agreement by November 30, 2023.

The proposed settlement for Oregon is \$20,466. We had previously settled with JUUL for \$67,975.81. The court approved that settlement, and we expect the District to receive the settlement payment by early December.

We will have future conversations with the Board about the use of the settlement funds.

If the Board does not approve the Altria settlement, the District will not receive any monies. The District could pursue its own action, which could be a lengthy and costly process.

**SUMMARY AND RECOMMENDATION:**

The Board approve acceptance of the Altria Settlement.

SUPERINTENDENT: \_\_\_\_\_

ACTION BY BOARD: Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Vote: \_\_\_\_\_  
Revisions, if any \_\_\_\_\_ C4