

PRELIMINARY BUDGET 2021-2022

Orono Public Schools

685 Old Crystal Bay Road North

Orono, Minnesota 55356

orono.k12.mn.us

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John H. Morstad
Director of Business
Services

June 14, 2021

Dear Dr. Orcutt and Dr. Flesher,

Attached you will find the 2021-22 Preliminary Budget. We appreciate the collaboration with you and the School Board, which approved the budget assumptions that were foundational to the development of this year's budget.

Because of the uncertainty regarding school funding at the Minnesota Legislature at the time of publication, the District opted to create this budget using an increase of 1.0% per Adjusted Pupil Unit (APU) in the basic funding formula. The overall general education aid increases of \$714,519 includes that basic funding increase, the incremental adjustments to categorical aids, and a planned increase in enrollment. A staffing contingency is available with \$150,000 that can be used to address class size or other staffing concerns as this fall's actual enrollment numbers become known.

The major items of note in this budget include:

- ESSER III funding of \$421,941 for Coronavirus relief and to address learning loss
- An additional capital investment to remodel the High School Media Center and underground area
- Replacement of turf in Pesonen Stadium

We are grateful for the collaboration with the Superintendent and the School Board to maintain the tradition of strong fiscal health at Orono Schools.

Sincerely,

John H. Morstad
Director of Business Services



ORONO INDEPENDENT SCHOOL DISTRICT #278

COMBINED STATEMENT OF OPERATING AND NON-OPERATING FUNDS
JULY 1, 2020 - JUNE 30, 2022

Fund Description	Audit Balance 6/30/20	2020-21 Revised Revenue	2020-21 Revised Expense	Preliminary Balance 6/30/21	2021-22 Proposed Revenue	2021-22 Proposed Expense	Preliminary Balance 6/30/22
Non-Spendable (Inventory & Prepaids)	201,063			201,063			201,063
Restricted for Student Activities	165,070			165,070			165,070
Restricted for Scholarships	715,812			715,812			715,812
Restricted for Staff Development	65,825			65,825			65,825
Restricted for Achievement & Integration	20,395		20,395	-			-
Restricted for Basic Skills Extended Time	3,533		3,533	-			-
Assigned for Subsequent year's deficit	-			-			-
Assigned for Building Carryover	158,334		158,334	-			-
Assigned for Curriculum & Development	232,039			232,039			232,039
Assigned for Capital	110,072			110,072		110,072	-
Assigned for Severance Pay	692,353			692,353			692,353
Assigned for Wellness	66,085		50,000	16,085			16,085
Assigned for Insurance Recovery	-	38,396,087	39,772,620	4,146,045	38,354,485	37,919,026	4,597,589
General - Unassigned	5,522,578	38,396,087	40,004,882	6,344,364	38,354,485	38,029,098	6,669,751
Total General Fund	7,953,159	38,396,087	40,004,882	6,344,364	38,354,485	38,029,098	6,669,751
Capital Projects Levy (Tech)	28,320	1,066,451	1,051,395	43,376	1,122,409	1,122,409	43,376
Long-Term Facilities Maintenance (LTFM)	1,858	961,203	819,945	143,116	869,374	1,150,780	(138,290)
Operating Capital	1,581,232	1,182,501	1,413,543	1,350,190	1,136,984	1,652,322	834,852
Total Capital Fund	1,611,410	3,210,155	3,284,883	1,536,682	3,128,767	3,925,511	739,938
Operating Fund Total	9,564,569	41,606,242	43,289,765	7,881,046	41,483,252	41,954,609	7,409,689
Unassigned Fund Balance % 9.9%							
Food Service	252,220	1,356,500	1,216,619	392,101	1,675,300	1,618,631	448,770
Community Education (Non Spendable - Prepaid)	-	-	-	-			-
Community Education	300,567	2,429,418	2,601,485	128,500	3,203,400	3,114,921	216,979
Early Childhood/Family Education	82,017	-	-	82,017	-	-	82,017
Learning Readiness	73,733	-	-	73,733	-	-	73,733
Community Service Total	456,317	2,429,418	2,601,485	284,250	3,203,400	3,114,921	372,729
Restricted for Building Construction	350,148	5,000	351,077	4,071	-	-	4,071
Restricted for LTFM	-	-	-	-	-	-	-
Building Construction Total	350,148	5,000	351,077	4,071	-	-	4,071



ORONO INDEPENDENT SCHOOL DISTRICT #278

COMBINED STATEMENT OF OPERATING AND NON-OPERATING FUNDS JULY 1, 2020 - JUNE 30, 2022

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Budget Executive Summary

This budget of Independent School District No. 278, Orono Public Schools, is for the fiscal year beginning July 1, 2021 and ending June 30, 2022 (fiscal year 2022). Prior year data is included for comparative purposes including budgeted amounts for 2020-21 and final audited amounts for fiscal years 2017-18 through 2019-20.

The District anticipates ending the 2021-22 fiscal year with a 10.7% unassigned General Fund balance. This fund balance is in keeping with the School Board's Policy 717 which states:

"The school district will maintain as a guideline an unassigned fund balance equal to at least 5% of the expenditure budget for each of the following operating funds: General Fund (excluding capital), Food Service Fund, and Community Service Fund."

Given this fiscal expectation, the School District has proactively planned by keeping a multi-year financial projection model, updated with each budget revision and final audit results.

Assumptions

For the budget being presented, the **2021-22 Budget Assumptions** were an important starting point. These assumptions, as discussed with the School Board, were as follows:

1. **Estimated Enrollment**
 - a. Oct. 1, 2021 Kindergarten-12th grade estimated enrollment of 2,907 (includes 189 kindergarten students) using a five-year weighted average model.
2. **State General Funding**
 - a. Formula increase of 1.0%
3. **Fund Balance**
 - a. Minimum General Fund balance maintained above 5% as directed by the School Board.
4. **Classroom Teacher Staffing**
 - a. Based on estimated enrollment and class size targets across district and by grade:

Grade	Target Range
Kindergarten	19 - 21
Grade 1	20 - 22
Grade 2	22 - 24
Grade 3	24 - 26
Grade 4	25 - 27
Grade 5	27 - 29
Grades 6, 7 & 8	28 - 32
Grades 9-12	29 - 34

Budget Executive Summary

5. Achievement & Integration

- a. Orono is partnering with Wayzata Schools to form an Achievement & Integration (AI) collaborative. This will bring in \$148,977 in revenue for AI programs. 2021-22 is the fifth year of the program.

6. Contract Settlements

- a. The District budget includes Employee salary settlements for upcoming contract negotiations.

Timeline

The **timeline** for the creation of the 2021-22 budget is presented below. Budget development is a fluid process. The impact of prior year-end outcomes affects the results for the current year. At the same time decisions made in the current year determine the revenue and expenditure levels for future years. This timeline represents the next 18 months of the budget process.

Date	Budget Event	Action
January 2021	Requests for 2021-22 Capital Funding due to Business Office	Administrative
	2021-22 Capital items which require advance ordering (i.e. capital equipment purchases)	Board Approval
March 2021	Preliminary 2021-22 Budget Assumptions & Budget Timeline	Admin. Report
April 2021	Resolution placing continuing contract teachers on unrequested leave.	Board Approval
June 2021	2020-21 Final Budget Presentation	Board Approval
	2021-22 Preliminary Budget Presentation	Board Approval
September 2021	Preliminary 2021 Payable 2022 Levy Certification	Board Approval
October 2021	Preliminary 2020-21 Audit Results	Admin. Report
November 2021	Final 2020-21 Audit Report	Board Approval
December 2021	Final Levy Certification (2021 Payable 2022; Fiscal 2022-23 Revenue)	Board Approval
	Truth in Taxation Presentation	Admin. Report
January 2022	Requests for 2022-23 Capital Funding due to Business Office	Administrative
	2022-23 Capital items which require advance ordering (i.e. capital equipment purchases)	Board Approval
February 2022	Preliminary 2022-23 Budget Assumptions & Budget Timeline	Admin. Report
April 2022	Resolution placing continuing contract teachers on unrequested leave.	Board Approval
June 2022	2021-22 Final Budget Adoption	Board Approval
	2022-23 Preliminary Budget Adoption	Board Approval

Budget Executive Summary

ORGANIZATION OVERVIEW

Independent School District No. 278, Orono Schools, is an instrumentality of the State of Minnesota established to function as an educational institution serving students from early childhood through 12th grade, including a transition program. The elected school board is responsible for legislative and fiscal control of Orono Schools. A superintendent is appointed by the board and is responsible for administrative control of the district. There are no other entities for which the district is considered financially accountable.

School Board of Directors

Name	Position	Term Expires
Bob Tunheim	Chair	December 31, 2021
Sarah Borchers	Vice Chair	December 31, 2021
Martha Van De Ven	Clerk	December 31, 2021
Mike Bash	Treasurer	December 31, 2023
Laura Wallander	Director	December 31, 2023
Ali Howe	Director	December 31, 2023

Administrative Team

The make-up of the administrative team at Orono Schools is outlined as follows:

Position	Name
Superintendent	Dr. Kristi Flesher
Director of Business Services	John Morstad
Director of Learning & Accountability	Dr. Aaron Ruhland
Director of Special Services	Corinna Graner
Director of Human Resources	Dr. Scott Alger
Director of Communications	Lyssa Campbell

FACILITIES

Students who attend Orono Schools are served in the following grade level configuration:

- **Schumann Elementary:** Kindergarten through Grade 2
- **Orono Intermediate School:** Grades 3 through 5
- **Orono Middle School:** Grades 6 through 8
- **Orono High School:** Grades 9 through 12

The Community Education and Family Education programs are administered by the **Director of Community Education, Tiffany Clifton**. Early Childhood classes are held at the Discovery Center in Maple Plain. Adult Community Education classes and youth classes are held on the Orono main campus, the Discovery Center in Maple Plain, and at other locations throughout the District.

Budget Executive Summary

Orono Schools contracts the operation of our transportation program. The program is operated from a district-owned **Transportation Center** which houses all vehicles for student transportation, a mechanics shop and Administrative staff from the contracted organization.

COLLECTING INPUT

The process to build the proposed 2021-22 budget included the following input opportunities:

1. School Board – The first official action that begins the process of budget development was the approval of the payable 2021 tax levy, which occurred on December 7, 2020. This levy includes 23.9% of General Fund revenue. The Board also provided guidance and input to the budget development process as follows:
 - March 8, 2021 – Approve 2021-22 budget assumptions
 - May 10, 2021 – Approve the 10-year LTFM plan
2. Facilities & Finance Committee – A committee of three School Board members, the Superintendent, and the Director of Business Services. This committee reviews the assumptions included in the financial projection model. These assumptions and committee discussion provide important input into the budget development process.
3. Principals – This group of leaders is essential to the budget development process. They provide input and shared decision making for budget adjustments, staffing and program needs.
4. Superintendent's Cabinet – This group meets weekly. Some part of the budget development process, including discussion of staff and community feedback, is on the agenda each week.

FINANCIAL OVERVIEW

OVERVIEW OF FUNDS

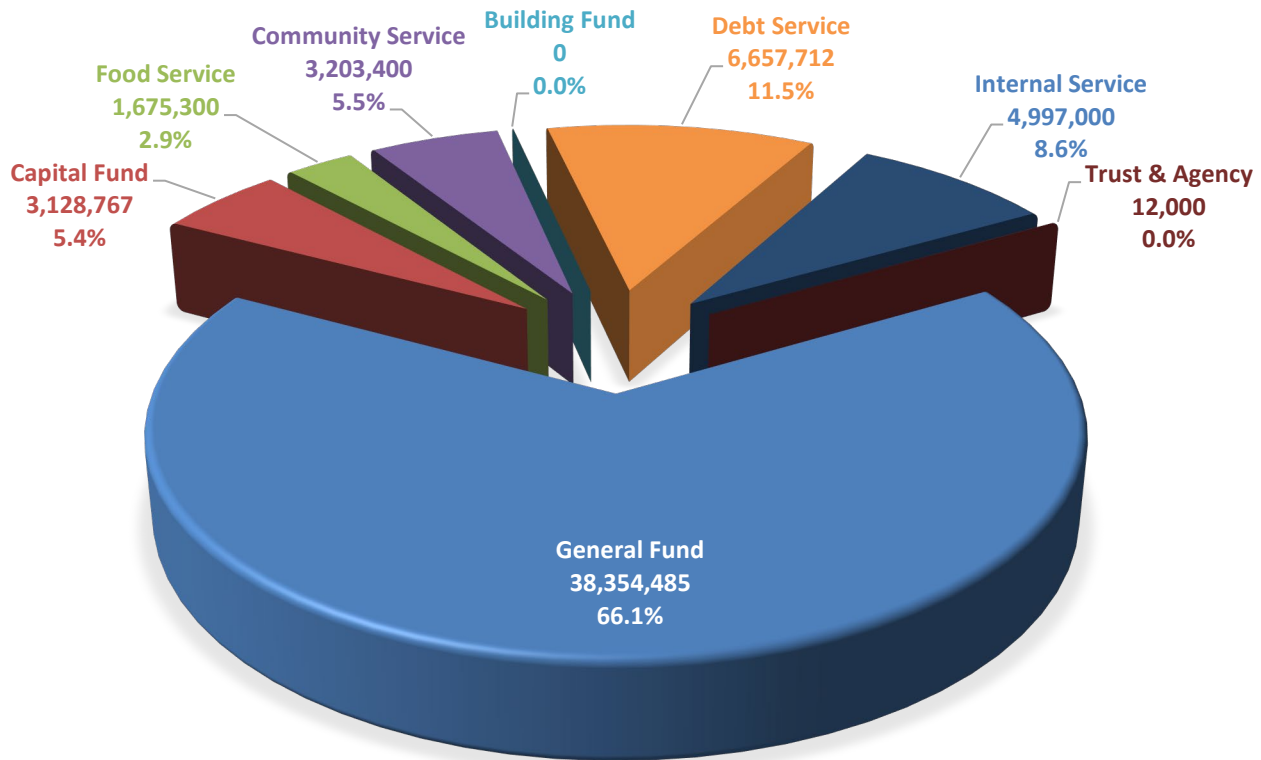
According to State Law, Orono Schools maintains a separation of funds. The **General Fund** is used to account for the basic K-12 educational operations of Orono Schools. The majority of this Executive Summary will focus on the General Fund's fiscal condition. Other funds which are a part of this budget book are separate from the General Fund include:

- Food Service Fund – Revenue and expenditure activity related to the school lunch, milk, concessions, vending and breakfast programs
- Community Service Fund – Revenue and expenditure activity related to the District's Community Education, Early Childhood and Family Education, School Readiness, Preschool Screening, and Non-Public pupil support
- Capital Fund – Capital expenditures (and related revenue) associated with facilities, grounds and equipment; maintained at district level as a separate fund, but "rolled up" as part of the General Fund for state reporting purposes
- Building Construction Fund – The Building Construction Fund is used to record all operations of a district's building construction program that are funded by the sale of bonds.
- Debt Service Fund – Revenue and expenditure activity related to the District's long-term debt payments
- Custodial Fund – Flow through revenue and expenditures that cannot have any oversight from the District
- Internal Service Fund – Revenue and expenditure activity related to the district's self-funded medical and dental plans
- Trust & Agency Fund – Revenue and expenditure activity related to funds that the District holds in trust for others (this includes employee severance, other post-employment benefits, flexible benefits.)

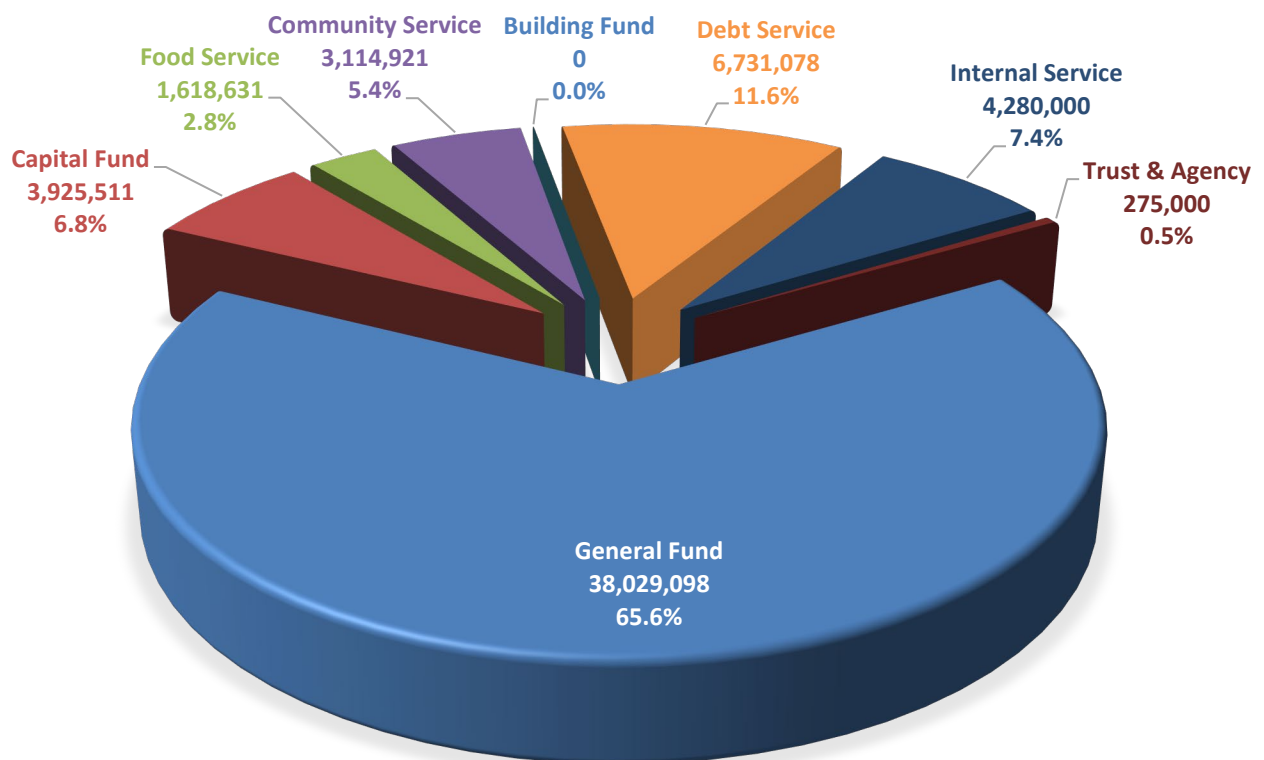
The following graphs give an illustration of the proportional revenues and expenditures budgeted for each fund in the 2021-22 fiscal year:

Budget Executive Summary

2021-22 REVENUE BUDGET - ALL FUNDS



2021-22 EXPENDITURE BUDGET - ALL FUNDS



Budget Executive Summary

REVENUE ASSUMPTIONS

GENERAL OPERATING FUND (Financial Section)

General Fund revenue is projected to decrease by (\$41,602) or -0.1% from 2020-21.

1. **State Basic General Education Aid** serves as the district's primary funding source, comprising 57.4% of the general fund revenue. State Basic General Education Aid is budgeted to increase by \$714,519 or 3.4% versus 2020-21. The majority of the State Basic Aid category is based upon the Basic Funding Formula. Projections for 2021-22 include 1.0% increase to basic funding formula. This increase is combined with an increasing enrollment projection, as outlined in the Informational Overview section of this summary. The components of Basic General Education Aid are (1) the Funding Formula multiplied by (2) Pupil Units, as described below.

(1) Basic General Education Funding Formula - The per-pupil-unit allocation used in this budget is \$6,633 for 2021-22. The funding formula was recalibrated in 2014 to account for the 2013 legislative changes pertaining to the accounting for pupil units. The table below outlines historical per-pupil-unit funding.

Year	Amount	Explanation
2010-11	\$5,124	No increase in formula
2011-12	\$5,174	\$50 increase in formula
2012-13	\$5,224	\$50 increase in formula
2013-14	\$5,302	1.5% increase in formula
2014-15	\$5,831	1.5% increase in formula + \$25
2015-16	\$5,948	2.0% increase in formula
2016-17	\$6,067	2.0% increase in formula
2017-18	\$6,188	2.0% increase in formula
2018-19	\$6,312	2.0% increase in formula
2019-20	\$6,438	2.0% increase in formula
2020-21	\$6,567	2.0% increase in formula
2021-22	\$6,633	1.0% estimated increase (legislature still in session)

(2) Pupil Units (see Informational Overview section of this summary for more details) - The district anticipates enrollment for the 2021-22 budget year to be 2,907 for students in attendance in local district facilities (note: this differs from enrollment reported to the state for other purposes which will include students in attendance at facilities outside the district, such as Intermediate District 287, for which the district receives and passes along aid in the form of a tuition payment). The total enrollment of 2,907 represents an increase of 73 students from the comparable 2020-21 enrollment estimate. These enrollment numbers create the basis for the State Basic General Education Aid calculation.

Final pupil units are calculated by the Minnesota Department of Education approximately six months after the end of a fiscal year (January 2022 for the 2020-21 fiscal year) through a complex set of data and reporting which includes the following:

Budget Executive Summary

- Pupil Units calculate actual “membership time” in Orono Schools multiplied by a State-supplied weighting factor per grade level, rather than simple enrollment counts at a given point in time.
- Pupil Units also includes the net impact of “**enrollment options**” agreements with other Minnesota districts. This accounts for students enrolling into or out of Orono Schools to or from other Minnesota School districts:
 - **Tuition Agreements** with another district = 19
 - **Public Charter Schools** = 13
 - **Online Schools** = 13
 - **Private or Religious Schools** = 317
 - **Homeschool** = 106
 - **Other Public Schools** = 93
- None of these 561 students are included in the Pupil Unit calculations for the district. This number is an increase of 75 students from the previous school year.

2. Property Tax Revenue

Property taxes are determined by the taxable market value of the property, class rate percentages set in law for each category of property (such as residential homestead, residential non-homestead, apartments, etc.) and state-paid property tax aids and credits (see Informational Tab for details from property tax levy effective for the fiscal year 2021-22).

Property tax revenue in the General Fund is budgeted to decrease by **(\$75,614)** or -0.8%, due to adjustments from previous years. 2021-22 represents year 5 of 10 of the general operating referendum approved in November of 2016 which increases by an inflationary index annually. The remaining increase comes from the valuation of property owned by the Orono taxpayers. This revenue category also includes levies for Q-comp (alternative teacher compensation), safe schools, and reemployment.

3. Other State Sources

State supported programs are anticipated to decrease by **(\$174,258)** or -3.9%, primarily due to the one-time Coronavirus Relief Aid of \$194,416 the District received from the City of Orono in 2020-21.

- Special education aid accounts for 79.1% of the revenues in this category, based upon district expenditures and state appropriations.
- The remainder of state supported programs includes other categorical programs such as achievement & integration aid, non-public pupil transportation, secondary vocational disabled aid, and Alternative Teacher Compensation (Q-Comp).

4. Federal Sources

Federal revenue is budgeted to decrease by **(\$544,458)** or -33.6%. This is attributable to all of the one-time Coronavirus Relief funds the District received in 2020-21. The federal calculations on entitlement include poverty concentration index within the district among other factors. Federal revenue in the General Fund includes the following:

- Special Education (Section 611, Section 619, and Part C) makes up 46.4% of federal revenue or \$500,264 in 2021-22
- ESSER III Coronavirus Relief of \$421,941 makes up 39.1%
- Title I funding in 2021-22 totals \$62,623 which is 5.8% of the federal revenue budget

Budget Executive Summary

- Title II funding of \$34,094 which is 3.2% of the federal revenue budget
- The remaining 5.5% consists of other grants including Title IV, Carl Perkins, and CEIS grants totaling \$59,267

5. Local (Tuition, Fees, Admissions, Interest, Donations)

Revenue in this category is budgeted to increase by \$38,209 or 2.1% in the coming year. The District is taking a conservative approach to this budget area as restrictions are removed. Items included in this category are student parking fees, facility rentals and admission fees for activities, miscellaneous grants and interest earnings.

FOOD SERVICE FUND (Financial Section)

Revenue in the Food Service Fund is budgeted to increase by 23.5% to \$1,675,300 in 2021-22. The following assumptions are included:

1. **Local Revenue** is increasing by \$34,000 for 2021-22. This increase reflects an increase in anticipated meal sales for students using prior fiscal year participation as a baseline and incorporates the projected increase in enrollment. Prices included in the budget are listed below and represents an increase of \$0.05 in lunch prices from the 2020-21 school year. Breakfast and Milk costs will remain at current levels.

	Breakfast	Lunch
Elementary	\$ 1.80	\$ 2.85
Middle School	\$ 1.80	\$ 3.00
High School	\$ 1.80	\$ 3.15
Adult	\$ 2.15	\$ 3.95
Milk	\$ 0.50	\$ 0.50

2. **Federal and State Revenue** sources are increasing by a combined \$150,800 primarily due to increases in federal reimbursements for the 2021-22 school year.
3. **Vending and Concession** sales are budgeted to increase \$134,000 in 2021-22. This is due to the concessions program being suspended for the 2020-21 school year due to the COVID-19 pandemic.

COMMUNITY SERVICE FUND (Financial Section)

The Community Service Fund includes community education and early childhood family education (ECFE). Total revenue for this fund is budgeted to increase by \$773,982 or 31.9% from 2020-21 due the activation of programs that were suspended due to the COVID-19 pandemic. Changes in this revenue component include the following assumptions:

1. **Property taxes** for Community Education and Family Education programs are increasing by \$6,110 or 2.0%. This aid is received from the state for a calculated percentage of the net revenue loss in prior years due to county abatements of property tax levies.
2. **State revenue** is budget to increase slightly by \$759 or 0.6%.

Budget Executive Summary

3. **Local tuition and fees** will increase by \$693,297 or 36.5%. This is mainly due to residents returning to programming, and increased capacity in School-Aged Child Care.
4. **Other local revenue** is budgeted to increase by \$73,816 or 78.1%, due to an increase in funding for Targeted Services to address learning loss.

CAPITAL FUND (Financial Section)

Total capital fund revenue is decreasing by **(\$81,388)** or -2.5% in 2021-22, primarily due to levy adjustments from previous years. An increase in Anticipated Net Tax Capacity (ANTC) affects the Capital Projects (technology) levy. Details from property tax levy effective for the fiscal year 2021-22 can be found in the Informational Section. Changes in this revenue component include the following assumptions:

1. **Operating Capital** revenue which is based upon building age and square footage, will decrease by **(\$45,517)** or -3.8% in 2021-22, due to aid and levy adjustments.
2. The **Capital Projects Levy** is increasing in fiscal year 2021-22 by \$55,958 or 5.2%. Funds available for fiscal 2021-22 technology and capital related items are budgeted at \$1,122,409. The 2021-22 school year is the 9th of the 10-year levy authorization.
3. **Long-Term Facilities Maintenance (LTFM)** revenue decreased by (\$91,829) or -9.6% to \$869,374 due to levy adjustments in previous years.

BUILDING CONSTRUCTION FUND (Financial Section)

Revenue for the Building Fund will decrease to \$0. All bonds have been closed out. The fund will remain active pending future District need.

DEBT SERVICE FUND (Financial Section)

Debt Service Fund revenue is budgeted to increase by \$139,604 or 2.1% from 2020-21 due to scheduled principal and interest payments. The Informational Tab contains details from the property tax levy effective for the fiscal year 2021-22, as well as the District's current debt schedule.

INTERNAL SERVICE FUND (Financial Section)

The District established Internal Service Funds to account for and finance its uninsured risk of loss for employee medical and dental insurance plans. Under these plans, the Internal Service Fund provides coverage to participating employees and their dependents for various medical and dental costs as described in the plan. Revenue for the two Internal Service Funds is budgeted to increase by \$312,000 or 6.7% due to increases in health premiums.

TRUST & AGENCY FUND (Financial Section)

For 2021-22 revenue is budgeted to be \$12,000 for interest earned on our OPEB Trust account.

Budget Executive Summary

EXPENDITURE ASSUMPTIONS

GENERAL FUND (Financial Section)

The General Fund expenditure budget is decreasing by **(\$1,975,784)** or -4.9%, for the most part due to expenses related to the COVID-19 pandemic in the previous year.

1. The **salaries/wages and employee benefits** budget of \$31,084,631 include salaries and benefits for all employee groups. This is a decrease of **(\$586,183)** from the previous year. This budget represents 81.7% of the total General Fund budget. This budget includes:
 - Wage/benefit costs for existing employment agreements including allowances for longevity, education, health & dental benefits and pay rates.
 - An allowance for wage/benefit changes that may result from bargaining agreements that are being negotiated for the 2021-22 budget year.
 - The cost of statutory benefits (TRA, PERA, FICA, etc.), including a 0.21% anticipated increase in TRA.
 - Any changes to staffing levels.

As of the budget adoption date, the status of general fund employee contracts is as follows:

Bargaining Unit	Current Contract Expiration	Status
Teachers (OEA)	June 30, 2021	In Negotiations
Principals	June 30, 2021	In Negotiations
ESP (Educational Support Personnel)	June 30, 2021	In Negotiations
Para Educators	June 30, 2021	In Negotiations
Custodial	June 30, 2022	Settled
Food Service	June 30, 2022	Settled

2. The **purchased services** budget of \$4,946,763 represents a decrease of **(\$157,131)** or -3.1% from prior year. This budget includes tuition payments to other MN districts, contracted services, utilities, property insurance, professional service fees, travel & conferences, and repairs.
3. The **supplies & equipment** budget of \$1,692,714 represents a decrease in expenditures of **(\$1,042,401)** or -38.1% from the prior year. The budget includes both instructional and non-instructional supplies, fuel, and equipment. Most administrators' allocation for departmental and site budgets are included in this category. Budget managers can flex their allocations between categories and mostly do so between supplies and purchased services. The decrease is primarily due to the reduction of COVID-19 related supplies, and personal protective equipment (PPE) required for operations in the previous year.
4. The **other expenditures** budget of \$304,990 includes contingency budgets, fund transfers, and expenditures for dues & memberships. The primary components include a \$150,000 staffing contingency budget to address classroom needs that may arise in the fall, and a \$75,000 contingency to cover other unexpected General Fund needs. This is an increase of **\$54,804** or 21.9% over the 2020-21 final budget, in which contingency dollars have either been allocated or removed.

No transfers from the General Fund are budgeted for 2021-22.

Budget Executive Summary

FOOD SERVICE FUND (Financial Section)

The expenditure budget of \$1,618,631 represents an increase of \$60,002 or 11.0%. Increases across all categories are due to prior year reductions due to the COVID-19 pandemic. This budget includes the following assumptions:

1. **Salaries & wages and employee benefits** budget of \$788,681 include salary and benefits for Food Service employees. This budget represents 48.7% of the total Food Service Budget and includes:
 - Wage/benefit costs for existing employment agreements including allowances for longevity, education, health & dental benefits and pay rates.
 - The cost of statutory benefits (PERA, FICA, etc.)
2. The **purchased services** budget of \$71,250, an increase of \$500 or 0.7% includes payments for equipment repairs and maintenance, conferences, etc. The current budget reflects planned use of fund balance to maintain and replace the equipment used in the food service program.
3. The **supplies & equipment** budget of \$757,000 represents an increase of \$307,260 or 68.3% from prior year due to the transition from COVID-19 to full participation. This category includes costs for food supplies, kitchen supplies, and cafeteria supplies.

COMMUNITY SERVICE FUND (Financial Section)

The expenditures budget of \$3,114,921 reflects an increase of \$513,436 19.7% from prior year primarily due to the recovery from the COVID-19 pandemic and historical trends in program participation. Expenditure changes by category include the following:

1. **Salaries & wages and employee benefits** budget of \$2,432,896 or 78.1% of the Community Service budget reflect:
 - Wage/benefit costs for existing employment agreements including allowances for pay rates, health, dental and other benefits.
 - An allowance for wage/benefit changes that may result from bargaining agreements that are being negotiated for the 2021-22 budget year.
 - The cost of statutory benefits (TRA, PERA, FICA, etc.)
2. The **purchased services** budget of \$455,487 represents an increase of \$192,635 or 73.3%. Items included in this category include contracted services for vendors teaching classes, use of space, registration software, marketing and repairs. The increase is due to the planned recovery from the COVID-19 pandemic.
3. The **supplies & equipment** budget of \$133,763 decreased by **(\$3,737)** or -2.7% from the prior year.
4. The **other expenditures** budget of \$92,775 represents an increase of \$28,698 or 44.8% from the prior year. This category is primarily general Community Ed expenses, dues and memberships. The increase is due to the planned recovery from the COVID-19 pandemic.

Budget Executive Summary

CAPITAL FUND (Financial Section)

The expenditures budget of \$3,925,511 represents an increase of \$640,628 or 19.5%. Capital Fund expenses are prioritized within funds available or by state approval, as is the case with Long-Term Facility Maintenance (LTFM) projects.

1. **Operating Capital** – Operating Capital projects totaling \$1,652,322 include instructional equipment purchases, textbooks, and maintenance projects at each site. This budget also includes lease levy expenses, and a \$50,000 contingency for capital expenses that may emerge throughout the year. This includes the remodeling of the High School media center and underground area.
2. **Capital Projects Levy (also known as technology levy)** – Fiscal 2021-22 expenditures are budgeted at \$1,122,409. The anticipated expenditures continue to support the integration of technology into the classroom for all grades.
3. **Long-Term Facility Maintenance** budget of \$1,150,780 will primarily be used for routine maintenance projects throughout the District.

BUILDING CONSTRUCTION FUND (Financial Section)

For 2021-22, no expenditures are planned from this fund.

DEBT SERVICE FUND (Financial Section)

The debt service expenditure budget is \$6,731,078, representing an increase of \$372,207 or 5.9%. Expenditures in this fund include ongoing principal and interest payments related to voter-approved projects as well as Other Post-Employment Benefits (OPEB) debt service. The Schedule of Bonded Indebtedness is included in the Informational Tab of this budget book.

INTERNAL SERVICE FUND

The Internal Service expenditure budget of \$4,280,000 represents a decrease of **(\$3,000)** or -0.1%. The decrease is from a reduction in benefits-eligible staff from an increase the previous year due to COVID-19. Expenses include the District's self-funded medical and dental plans.

TRUST & AGENCY FUND (Financial Section)

The Trust & Agency expenditure budget is \$275,000, a decrease of **(\$59,395)** or -17.8%. Expenses include severance and other post-employment benefits.

Budget Executive Summary

INFORMATIONAL OVERVIEW

Enrollment History & Projections by School Site

Building	Grades	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Schumann Elementary	K-2nd	576	584	585	581	583	605
Orono Intermediate	3rd-5th	609	619	652	629	609	639
Orono Middle School	6th-8th	703	697	689	699	698	708
Orono High School	9th-12th	922	936	945	941	944	955
Total K-12th Grade		2,810	2,836	2,871	2,850	2,834	2,907

Past years show historical enrollment data. Current year is based on October 1 data.

Orono Schools is projected to see a 2.6% increase in resident enrollment this year. The major contributor to enrollment growth is students returning from other options during the previous year and a steady increase in residential population paired with demand for open enrollment placement.

Enrollment History & Projections By Grade

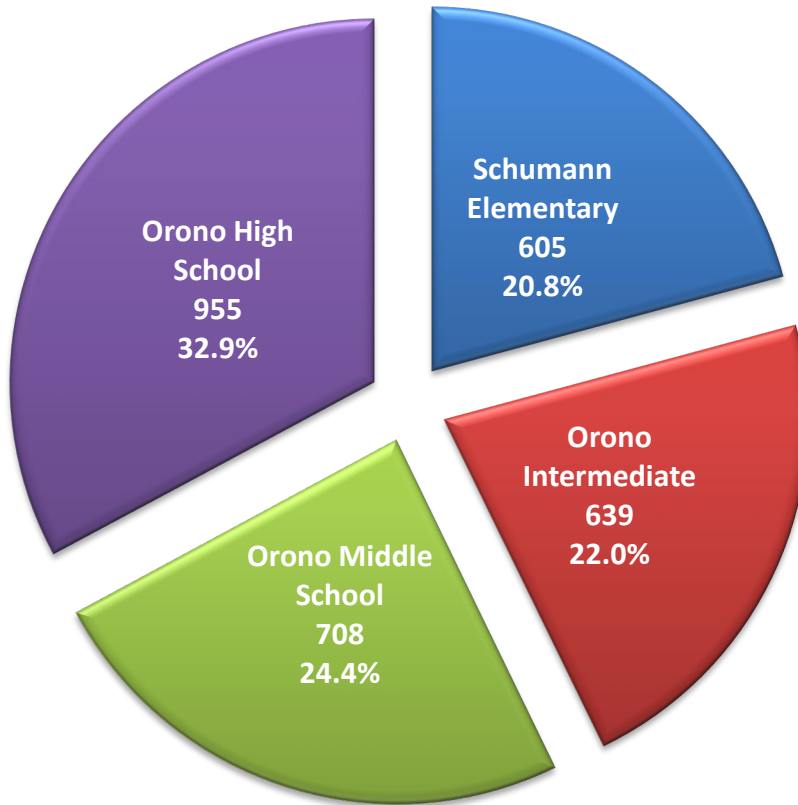
Enrollment History & Projections by Grade								
	Actual	Actual	Actual	Oct. 1	Projected	Projected	Projected	Projected
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24
Early Childhood	16	16	10.34	14	16	16	16	16
Kindergarten	185	192	184	186	189	189	189	189
1st Grade	180	188	193	189	205	199	199	199
2nd Grade	203	189	193	194	195	216	209	209
3rd Grade	205	217	195	196	210	204	226	219
4th Grade	207	215	214	199	211	218	212	235
5th Grade	207	220	221	214	218	220	227	221
6th Grade	226	221	237	222	231	231	232	240
7th Grade	236	231	225	245	231	237	237	239
8th Grade	235	237	237	231	246	236	242	242
9th Grade	237	248	248	235	245	256	246	252
10th Grade	229	244	239	256	234	246	257	247
11th Grade	228	228	242	240	249	236	249	260
12th Grade	242	225	212	213	227	240	227	239
K-12th Grade	2,836	2,871	2,850	2,834	2,907	2,944	2,969	3,008
% Change	0.9%	1.2%	-0.7%	-0.6%	2.6%	1.3%	0.9%	1.3%

Note: Historical enrollment based on Oct. 1 data.

Numbers shown exclude PSEO, Part-Time, On-Line & Shared Time Students

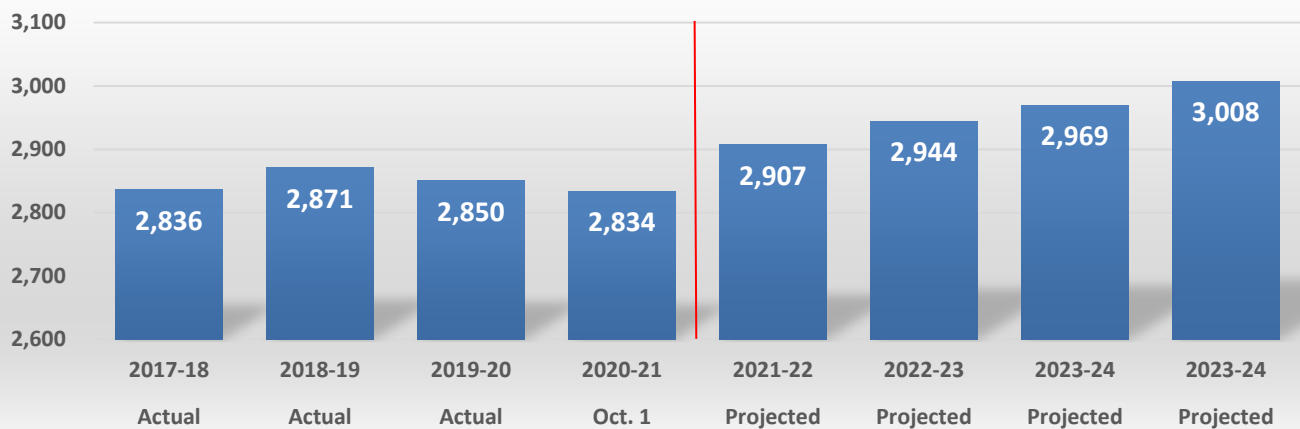
Budget Executive Summary

2021-22 Projected Enrollment Breakdown by School Site



Total Enrollment by Year (Actual and Projected)

Enrollment History & Projection



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Illuminating Possibilities

Orono Schools' **Five-Year Strategic Plan** benefiting students and all stakeholders

Mission

Our core purpose

Our students will maximize their potential in life because of their experiences in Orono Schools.

Strategic Goals

Our intended end results

Scholarship

Through personalized and rigorous learning, students and staff will apply high levels of interdisciplinary knowledge across all content areas.

Character

Students and staff will understand and model core ethical values for a life of integrity.

Relationships

Students and staff will engage in strong academic relationships.



Values

Our fundamental convictions and character



Excellence

Encourage students, staff and administration to reach their highest levels of personal achievement.

Fortitude

Build qualities of courage, perseverance and resilience.

Relationships

Promote respectful and caring relationships.

Inclusion

Embrace diverse and unique needs, backgrounds, ideas and talents.

Global Perspective

Inspire learners to be engaged citizens in the modern world.

Stewardship

Demonstrate constant accountability through responsible planning and use of resources.

The means of accomplishing our goals

Strategies

Teaching and Learning

We will enact student-centered, responsive instructional practices that provide rigor and relevance for every student. These practices will require students to apply critical thinking and complex problem solving.

Human Capital

We will capitalize on the complementary roles of research and practice to promote a model of personalized education for staff and students. Staff members will be selected and developed based on their capacity to promote academic optimism in every student.

Inclusion and Cultural Competence

We will ensure that inclusive, culturally-competent practices underlie all classroom and organizational efforts. These practices will be grounded in a commitment to helping all students achieve high levels of success.

Facilities

We will secure and manage resources to meet the learning, program and community needs of the future.

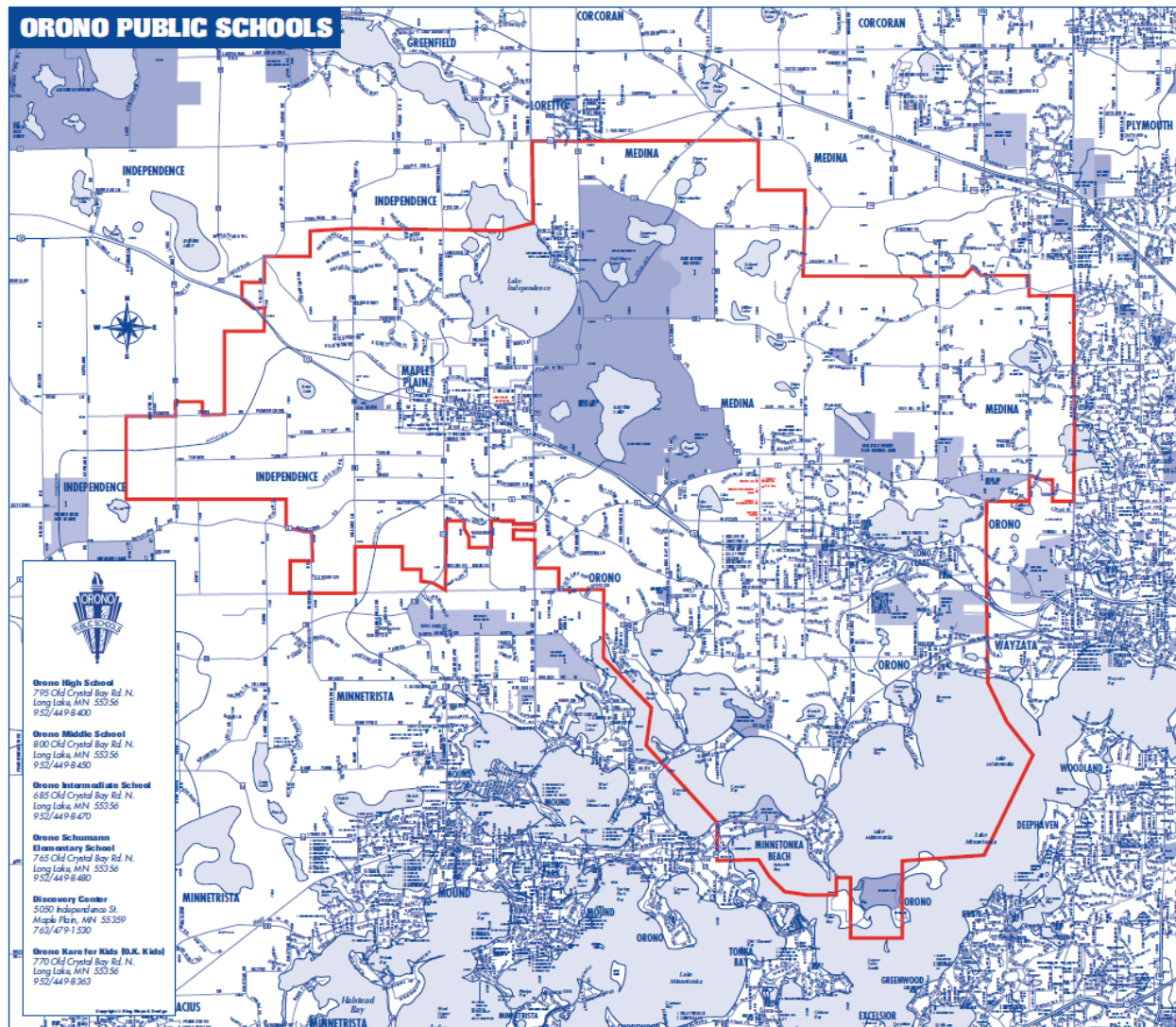
Character

We will embed character development experiences into existing learning activities, as well as responsive classroom management practices and service learning, to develop the critical thinking needed for ethical problem solving.

Relationships

We will value, develop and strengthen relationship skills that lead to lifelong social, emotional and academic success.

District Boundary Map



<http://orono.k12.mn.us/about/maps-directions/>

Orono Schools Campus



Parking Lot Key

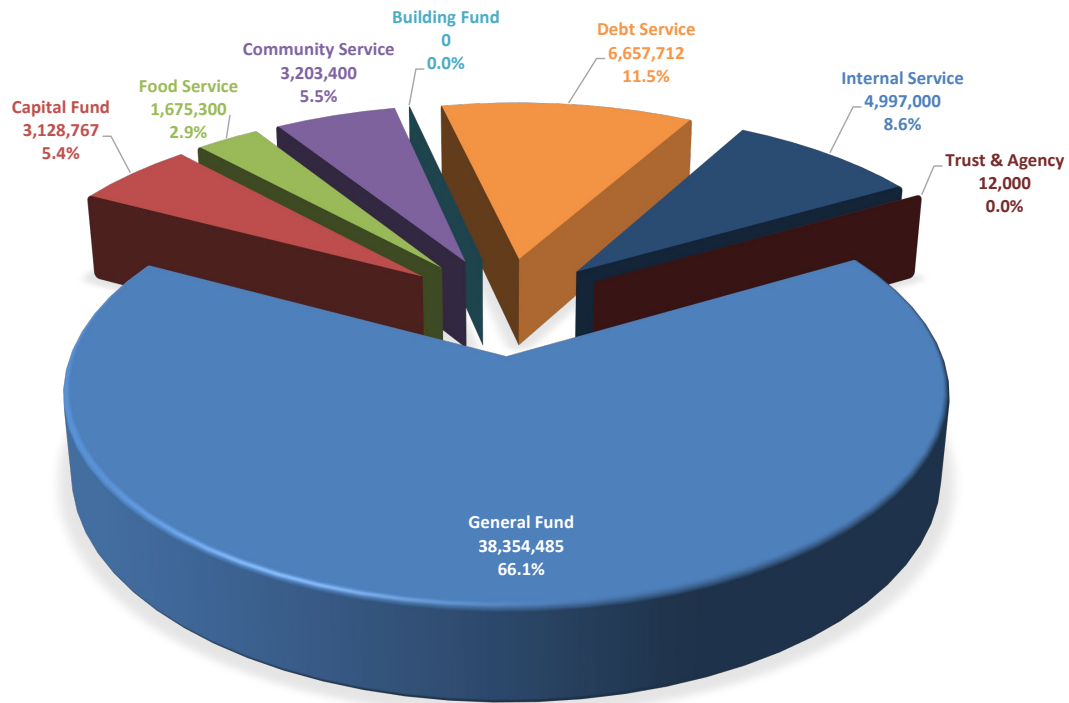
- A Ice Arena
- B H.S. North
- C H.S. East
- D H.S. South
- E Schumann Elementary
- F Intermediate School
- G Elementary West
- H Softball Stadium
- I Field 5
- J Baseball Stadium (limited access)
- K M.S. North
- L M.S. West
- M Student Center



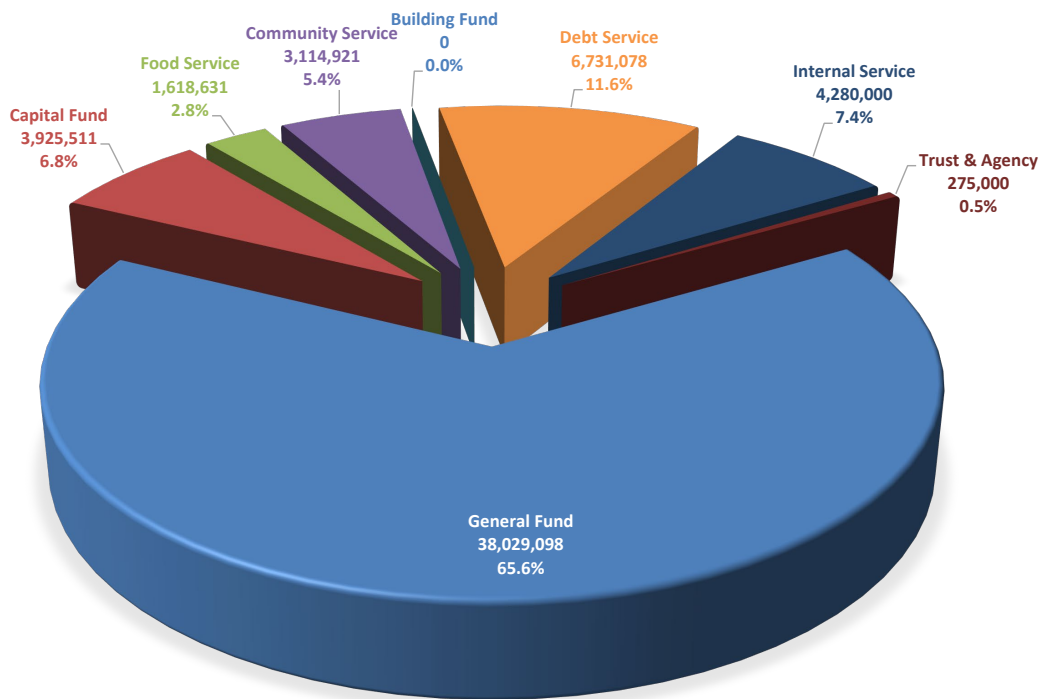
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ALL FUNDS REVENUES and EXPENDITURES

2021-22 REVENUE BUDGET - ALL FUNDS



2021-22 EXPENDITURE BUDGET - ALL FUNDS



REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCES

2021-22

	GENERAL OPERATING	CAPITAL FUND	FOOD SERVICE	COMMUNITY SERVICE	BUILDING FUND	DEBT SERVICE	INTERNAL SERVICE	TRUST & AGENCY	2021-22 BUDGET
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FUND BALANCES - BEGINNING 6,344,364 1,536,682 392,101 284,250 4,071 967,691 1,301,978 3,747,318 14,578,455

REVENUES

LOCAL SOURCES									
PROPERTY TAXES	9,124,217	2,813,944	-	308,409	-	6,402,993	-	-	18,649,563
TUITION, FEES & ADMISSIONS	496,450	-	-	2,472,816	-	-	-	-	2,969,266
DONATIONS, INTEREST, & RENT	672,800	-	6,000	116,500	-	5,000	2,000	12,000	814,300
SALES & OTHER	498,500	30,000	1,381,300	92,500	-	-	4,995,000	-	6,997,300
STUDENT ACTIVITIES	162,200	-	-	-	-	-	-	-	162,200
STATE SOURCES	26,322,129	284,823	2,000	213,175	-	249,719	-	-	27,071,846
FEDERAL SOURCES	1,078,189	-	286,000	-	-	-	-	-	1,364,189
TOTAL REVENUES	38,354,485	3,128,767	1,675,300	3,203,400	-	6,657,712	4,997,000	12,000	58,028,664

EXPENDITURES

ADMINISTRATION	1,332,866	-	-	-	-	-	-	-	1,332,866
DISTRICT SUPPORT SERVICES	1,658,521	271,285	-	-	-	-	-	-	1,929,806
REGULAR INSTRUCTION	19,926,536	498,303	-	91,171	-	-	-	-	20,516,010
VOCATIONAL EDUCATION	312,715	-	-	-	-	-	-	-	312,715
SPECIAL EDUCATION INSTRUCTION	5,278,240	-	-	-	-	-	-	-	5,278,240
INSTRUCTIONAL SUPPORT	2,030,417	792,128	-	-	-	-	-	-	2,822,545
PUPIL SUPPORT	3,040,308	-	1,618,631	-	-	-	-	-	4,658,939
SITES AND BUILDINGS	4,033,495	2,313,795	-	-	-	-	-	-	6,347,290
FISCAL & OTHER FIXED COSTS	416,000	50,000	-	-	-	-	4,280,000	275,000	5,021,000
COMMUNITY SERVICE	-	-	-	3,023,750	-	-	-	-	3,023,750
DEBT SERVICE									
PRINCIPAL & REFUNDING PMNTS	-	-	-	-	-	4,575,000	-	-	4,575,000
INTEREST	-	-	-	-	-	2,153,703	-	-	2,153,703
FISCAL CHARGES	-	-	-	-	-	2,375	-	-	2,375
TOTAL EXPENDITURES	38,029,098	3,925,511	1,618,631	3,114,921	-	6,731,078	4,280,000	275,000	57,974,239

EXCESS (DEFICIENCY) OF REVENUES
OVER (UNDER) EXPENDITURES

325,387 (796,744) 56,669 88,479 0 (73,366) 717,000 (263,000) 54,425

OTHER FINANCING SOURCES

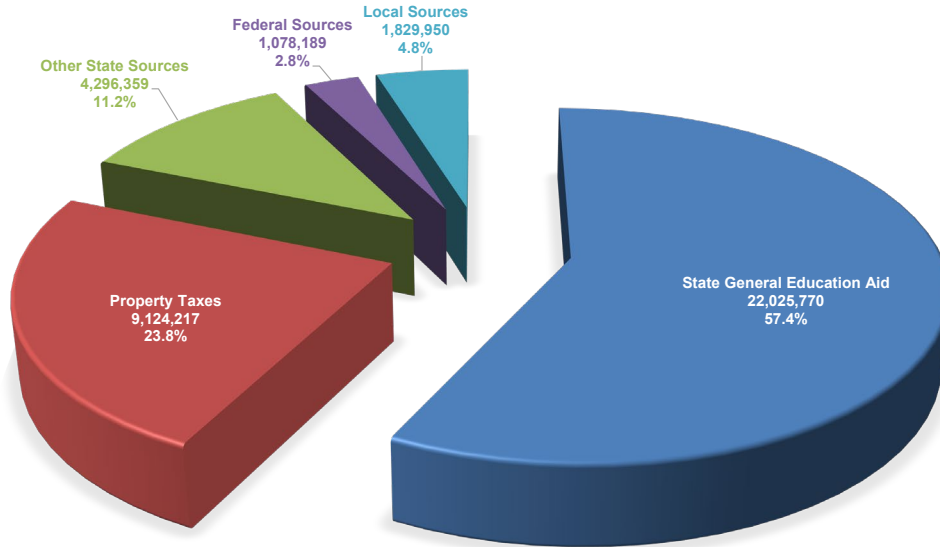
BOND PROCEEDS & PREMIUM	-	-	-	-	-	-	-	-	-
TRANSFERS IN	-	-	-	-	-	-	-	-	-
TRANSFERS OUT	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-	-	-	-	-

NET CHANGE IN FUND BALANCES 325,387 (796,744) 56,669 88,479 0 (73,366) 717,000 (263,000) 54,425

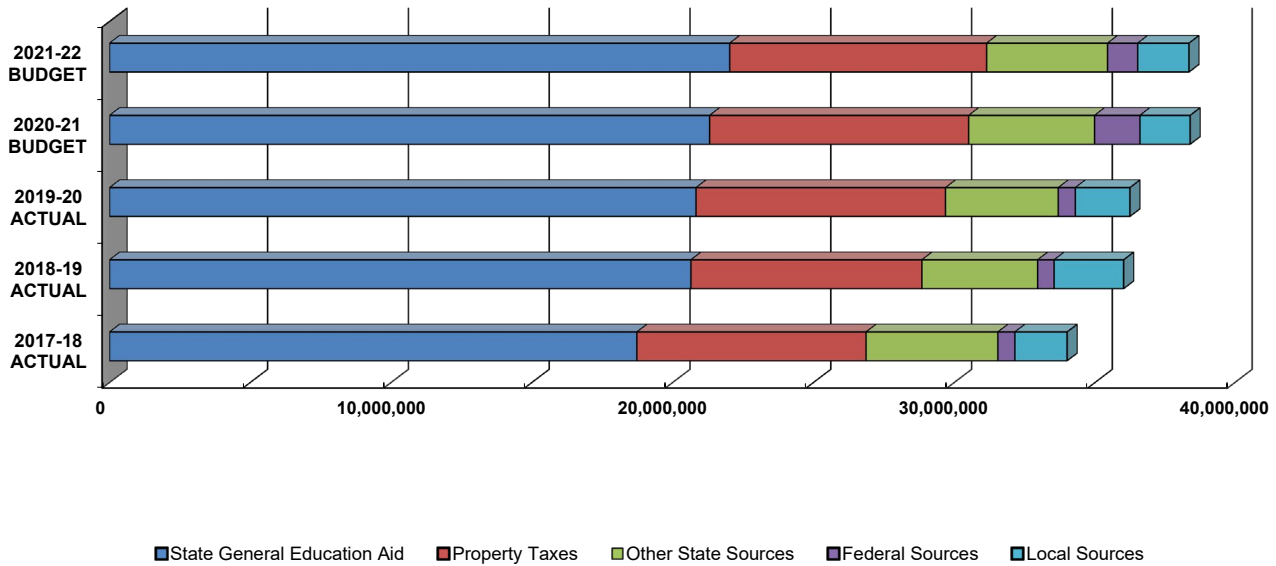
FUND BALANCES - ENDING 6,669,751 739,938 448,770 372,729 4,071 894,325 2,018,978 3,484,318 14,632,880

GENERAL FUND REVENUE

FISCAL 2022 REVENUE SOURCES



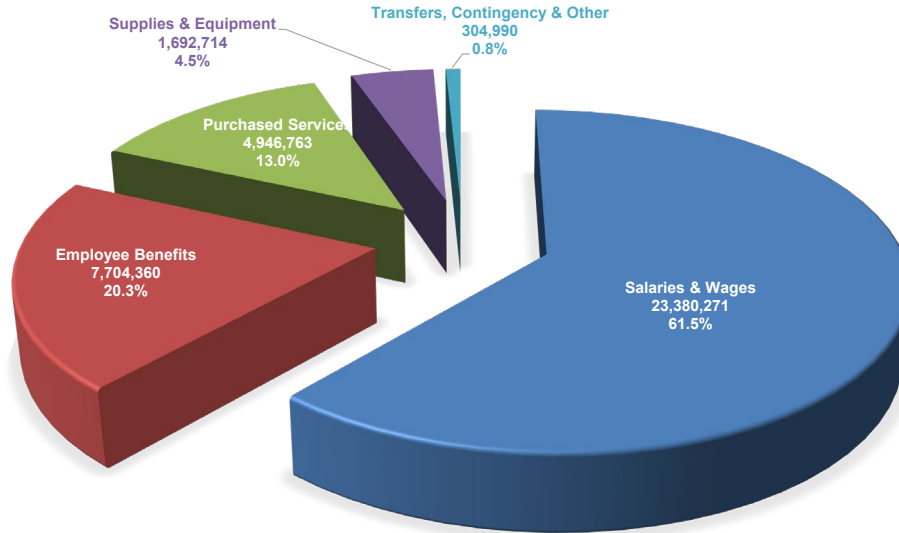
FIVE YEAR COMPARISON BY SOURCE



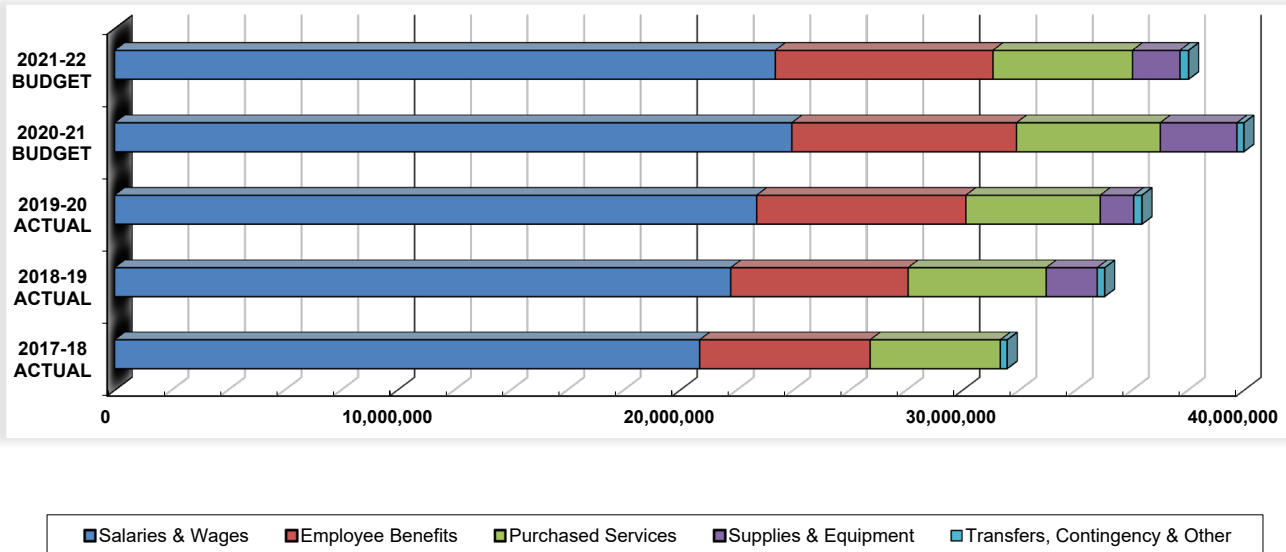
GENERAL OPERATING FUND REVENUE	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
State General Education Aid	18,727,286	20,647,454	20,827,267	21,311,251	22,025,770	714,519	3.4%
Property Taxes	8,138,964	8,202,761	8,860,768	9,199,831	9,124,217	(75,614)	-0.8%
Other State Sources	4,681,523	4,109,118	4,003,057	4,470,617	4,296,359	(174,258)	-3.9%
Federal Sources	603,837	584,644	606,386	1,622,647	1,078,189	(544,458)	-33.6%
Local Sources	1,851,652	2,474,349	1,945,525	1,791,741	1,829,950	38,209	2.1%
(Tuition, Fees, Admissions, Interest, Donations)							
TOTAL	34,003,261	36,018,325	36,243,003	38,396,087	38,354,485	(41,602)	-0.1%

GENERAL FUND EXPENDITURES

FISCAL 2022 EXPENDITURES



Five Year Comparison by Object



GENERAL FUND EXPENDITURES	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries & Wages	20,703,579	21,803,774	22,722,319	23,966,454	23,380,271	(586,183)	-2.4%
Employee Benefits	6,034,226	6,276,796	7,402,616	7,949,233	7,704,360	(244,873)	-3.1%
Purchased Services	4,603,228	4,884,826	4,755,916	5,103,894	4,946,763	(157,131)	-3.1%
Supplies & Equipment	(60,004)	1,807,150	1,189,587	2,735,115	1,692,714	(1,042,401)	-38.1%
Transfers, Contingency & Other	242,033	262,869	294,516	250,186	304,990	54,804	21.9%
TOTAL	31,523,062	35,035,415	36,364,954	40,004,882	38,029,098	(1,975,784)	-4.9%

GENERAL FUND EXPENDITURES (by Program)

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET
School Board	31,156	26,943	117,497	80,928	124,313
Office of the Superintendent	316,247	289,391	322,939	364,497	312,662
School Administration	1,061,259	1,131,670	839,799	880,679	895,891
Total District & School Administration	1,408,662	1,448,004	1,280,235	1,326,104	1,332,866
General Administrative Support	175,706	196,076	501,222	588,614	645,685
Other Administrative Support	11,982	39,365	46,315	-	9,495
Business Services	1,141,750	1,161,700	767,342	985,700	1,003,341
Total District Support Services	1,329,437	1,397,141	1,314,878	1,574,314	1,658,521
Kindergarten Education	842,742	829,343	963,052	1,107,866	995,280
Elementary Education	4,721,486	5,252,506	5,632,483	6,102,563	5,522,601
Title II, Part A - Improve Teacher Quality	36,888	36,232	30,934	35,488	34,230
Secondary Education	2,373,767	2,058,098	2,306,284	2,229,320	2,011,730
Art Education	526,952	521,395	545,474	612,263	626,228
Title I - Educationally Disadvantaged	72,955	66,726	71,685	54,784	56,027
Gifted and Talented	337,591	287,118	334,660	342,933	348,569
English as Second Language/LEP	149,422	147,434	72,944	208,436	211,055
English (Language Art)	1,430,484	1,625,412	1,790,695	1,990,488	1,947,778
World Languages	764,089	893,631	898,536	1,015,153	1,002,991
Health & Physical Education	946,930	946,316	947,882	1,048,322	1,077,018
Mathematics	1,050,819	1,053,719	1,067,810	1,072,104	1,079,492
Computer Science/Tech Ed	340,230	341,452	338,127	373,541	364,116
Band & Choral	739,518	859,143	781,147	859,509	876,942
Natural Sciences	1,151,701	1,131,213	1,191,518	1,353,467	1,334,626
Social Studies	1,078,357	1,083,482	1,097,739	1,181,849	1,153,625
Total Regular Instruction	16,563,932	17,133,220	18,070,969	19,588,086	18,642,308
Co-curricular Activities	353,012	303,739	184,683	177,109	193,880
General Athletics	668,330	503,910	525,866	452,726	495,815
Boys Athletics	336,466	410,281	309,703	280,085	309,333
Girls Athletics	237,883	294,846	252,733	255,563	276,099
Extra-Curricular	9,082	7,526	4,157	3,527	9,101
Total Co-Curricular & Extra-Curricular	1,604,773	1,520,302	1,277,143	1,169,010	1,284,228
Marketing Education	157,549	159,685	180,568	179,378	182,547
Business & Office Education	116,399	122,692	126,010	124,435	128,169
Special Needs/Vocational Education	9,157	6,194	17,580	6,886	1,999
Total Vocational Education	283,105	288,571	324,158	310,699	312,715
Speech/Language Impaired	324,680	205,447	234,424	270,994	274,885
Mild-Moderate Impaired	486,726	445,483	407,304	392,521	402,887
Moderate-Severe Impaired	42,083	10,549	28,952	34,505	35,086
Physically Impaired	28,571	22,090	27,543	23,408	23,969
Deaf-Hard of Hearing	22,693	20,117	31,998	23,281	10,313
Visually Impaired	1,217	1,851	1,753	4,000	-
Specific Learning Disability	594,273	700,053	756,539	827,336	815,904
Emotional/Behavioral Disorder	213,793	215,276	239,345	265,353	269,050
Other Health Impaired	510,347	574,900	564,986	536,654	557,734
Autistic	662,083	735,084	830,532	808,350	814,674
ECSE	101,352	137,044	183,204	274,682	273,117
Traumatic Brain Injury	10,906	11,088	15,236	3,921	4,599
Severely Multiple Impaired	21,922	22,137	25,234	14,957	14,614
Spec Educ-General	1,199,166	1,267,994	1,380,093	1,667,004	1,558,786
Spec Educ-General-Transition	185,045	242,890	253,992	229,002	222,622
Total Special Education Instruction	4,404,856	4,612,002	4,981,133	5,375,968	5,278,240

GENERAL FUND EXPENDITURES (by Program)

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET
General Instructional Support	803,428	759,559	1,238,050	1,218,314	1,216,749
Curriculum Development	183,913	191,213	189,617	254,555	240,481
Educational Media	318,368	346,396	368,080	326,430	345,354
Instruction Related Technology	901	2,449	1,299	225,158	2,000
Staff Development	263,794	225,223	410,462	302,861	225,833
Total Instructional Support	1,570,403	1,524,839	2,207,508	2,327,318	2,030,417
Counseling & Guidance	508,408	543,375	618,954	620,635	645,037
Health Services	205,780	190,702	211,256	289,467	279,451
Mental Health Services	-	-	140	97,095	97,547
Social Work	94,251	101,995	109,147	105,197	105,117
Pupil Transportation Regular	1,918,407	2,182,349	1,947,979	1,899,718	1,913,156
Total Pupil Support	2,726,846	3,018,871	2,887,476	3,023,399	3,040,308
Operations & Maintenance	3,045,605	3,700,142	3,801,692	4,046,592	3,862,826
Capital Improvements	(1,691,827)	151,345	(102,264)	608,101	170,669
Total Site and Building	1,353,777	3,851,487	3,699,428	4,654,693	4,033,495
Other Benefits	58,553	39,699	39,165	258,196	6,000
Property & Other Insurance	218,719	201,279	231,859	255,000	260,000
Other Non-Recurring	-	-	51,000	42,095	-
Contingencies & Reserves	-	-	-	100,000	150,000
Total Fiscal & Other	277,271	240,978	322,025	655,291	416,000
Total General Fund Expenditures	31,523,062	35,035,415	36,364,954	40,004,882	38,029,098

GENERAL FUND EXPENDITURES (by Object)

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET
SALARIES AND WAGES					
ADMINISTRATION	1,153,873	1,183,923	1,002,649	1,030,806	995,285
DISTRICT SUPPORT SERVICES	844,462	896,272	878,099	947,852	978,099
REGULAR INSTRUCTION	12,480,367	13,140,292	13,507,973	14,434,686	13,948,417
VOCATIONAL EDUCATION	212,584	218,890	233,661	231,920	232,732
SPECIAL EDUCATION INSTRUCTION	3,202,054	3,319,911	3,429,820	3,517,465	3,452,956
INSTRUCTIONAL SUPPORT	1,007,147	1,017,070	1,368,717	1,385,282	1,319,271
PUPIL SUPPORT	701,247	711,235	738,831	819,721	820,248
SITE AND BUILDING	1,101,846	1,316,181	1,562,571	1,598,722	1,633,263
TOTAL SALARIES AND WAGES	20,703,579	21,803,774	22,722,319	23,966,454	23,380,271
EMPLOYEE BENEFITS					
ADMINISTRATION	201,454	207,756	153,189	181,193	183,831
DISTRICT SUPPORT SERVICES	167,146	186,468	180,436	230,712	202,272
REGULAR INSTRUCTION	3,837,596	3,989,561	4,529,173	4,773,562	4,712,579
VOCATIONAL EDUCATION	61,590	63,161	73,380	73,555	79,683
SPECIAL EDUCATION INSTRUCTION	956,643	966,628	1,261,541	1,179,661	1,219,784
INSTRUCTIONAL SUPPORT	211,452	240,031	376,662	423,615	382,558
PUPIL SUPPORT	202,587	200,143	296,318	305,512	322,810
SITE AND BUILDING	347,503	394,622	508,788	535,477	594,843
FISCAL & FIXED COSTS	48,255	28,427	23,128	245,946	6,000
TOTAL EMPLOYEE BENEFITS	6,034,226	6,276,796	7,402,616	7,949,233	7,704,360
PURCHASED SERVICES					
ADMINISTRATION	24,990	29,396	86,364	78,200	97,500
DISTRICT SUPPORT SERVICES	257,554	259,276	218,313	244,500	269,000
REGULAR INSTRUCTION	800,917	673,188	652,328	618,917	692,300
VOCATIONAL EDUCATION	7,294	4,307	15,555	4,924	-
SPECIAL EDUCATION INSTRUCTION	171,760	243,077	202,470	561,746	510,500
INSTRUCTIONAL SUPPORT	215,661	182,345	319,265	254,847	145,463
PUPIL SUPPORT	1,736,437	2,022,459	1,781,416	1,881,210	1,896,000
SITE AND BUILDING	1,159,599	1,257,777	1,232,307	1,192,300	1,076,000
FISCAL & FIXED COSTS	229,016	213,002	247,897	267,250	260,000
TOTAL PURCHASED SERVICES	4,603,228	4,884,826	4,755,916	5,103,894	4,946,763
SUPPLIES & EQUIPMENT					
ADMINISTRATION	9,013	4,887	8,074	8,000	28,000
DISTRICT SUPPORT SERVICES	35,614	27,885	34,696	92,150	104,150
REGULAR INSTRUCTION	958,977	754,384	558,473	909,565	562,000
VOCATIONAL EDUCATION	182	700	56	300	300
SPECIAL EDUCATION INSTRUCTION	32,225	38,904	47,032	116,876	95,000
INSTRUCTIONAL SUPPORT	130,533	77,513	134,772	263,574	183,125
PUPIL SUPPORT	34,222	23,978	16,253	16,956	1,250
SITE AND BUILDING	(1,260,770)	878,899	390,231	1,327,694	718,889
TOTAL SUPPLIES & EQUIPMENT	(60,004)	1,807,150	1,189,587	2,735,115	1,692,714
OTHER EXPENDITURES					
ADMINISTRATION	19,332	22,042	29,959	28,250	28,250
DISTRICT SUPPORT SERVICES	24,662	27,241	3,334	59,100	105,000
REGULAR INSTRUCTION	90,848	96,097	100,165	20,366	11,240
SPECIAL EDUCATION INSTRUCTION	42,174	43,481	40,271	220	-
INSTRUCTIONAL SUPPORT	5,611	7,881	8,091	-	-
PUPIL SUPPORT	52,352	60,605	54,658	-	-
SITE AND BUILDING	5,600	4,008	5,531	500	10,500
GENERAL FUND STAFFING CONTINGENCY	-	-	51,000	141,750	150,000
TOTAL OTHER EXPENDITURES	242,033	262,869	294,516	250,186	304,990
OTHER FINANCING USES					
BOND REFUNDING EXPENSE	-	-	-	-	-
ACCRUED INTEREST	-	-	-	-	-
TOTAL OTHER FINANCING USES	-	-	-	-	-
GENERAL FUND TOTAL	31,523,062	35,035,415	36,364,954	40,004,882	38,029,098

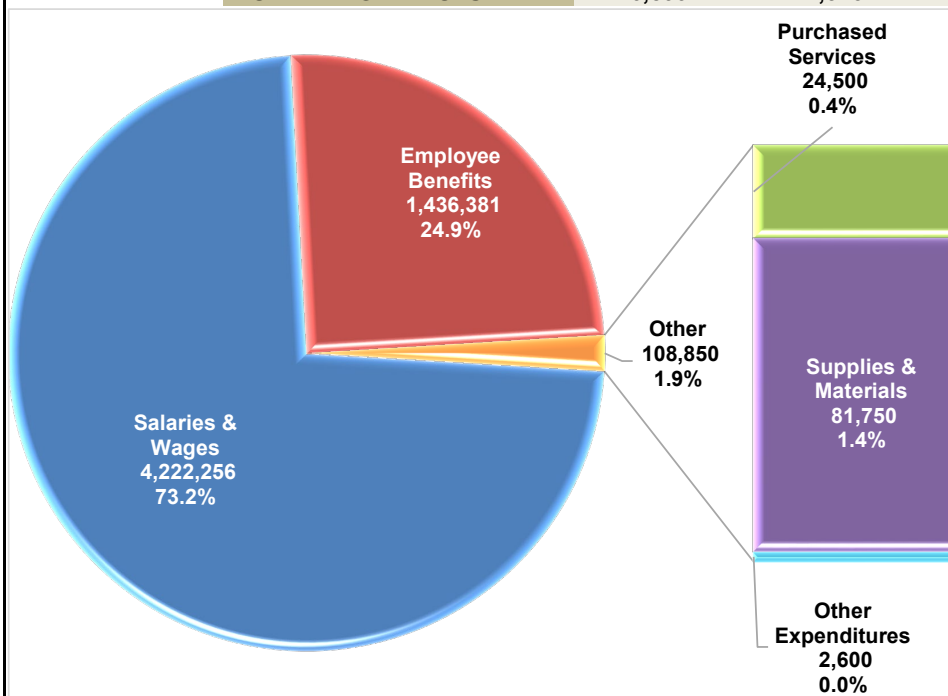
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Schumann Elementary School's enrollment increased from 556 students October 1, 2017 to 569 on October 1, 2020. The projected student count for the 2021-22 school year is 589 students. This is a increase of 3.0% since the 2017-18 school year. The percentage of students eligible for free or reduced meals decreased from 7.1% in 2017-18 to 4.9% in 2020-21. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

ENROLLMENT AS OF OCTOBER 1					
Grade	17-18	18-19	19-20	20-21	21-22
K	189	191	187	186	189
1	181	188	216	189	205
2	202	190	204	194	195
TOTAL	572	569	607	569	589

F/R	7.1%	6.6%	6.4%	4.9%	N/A
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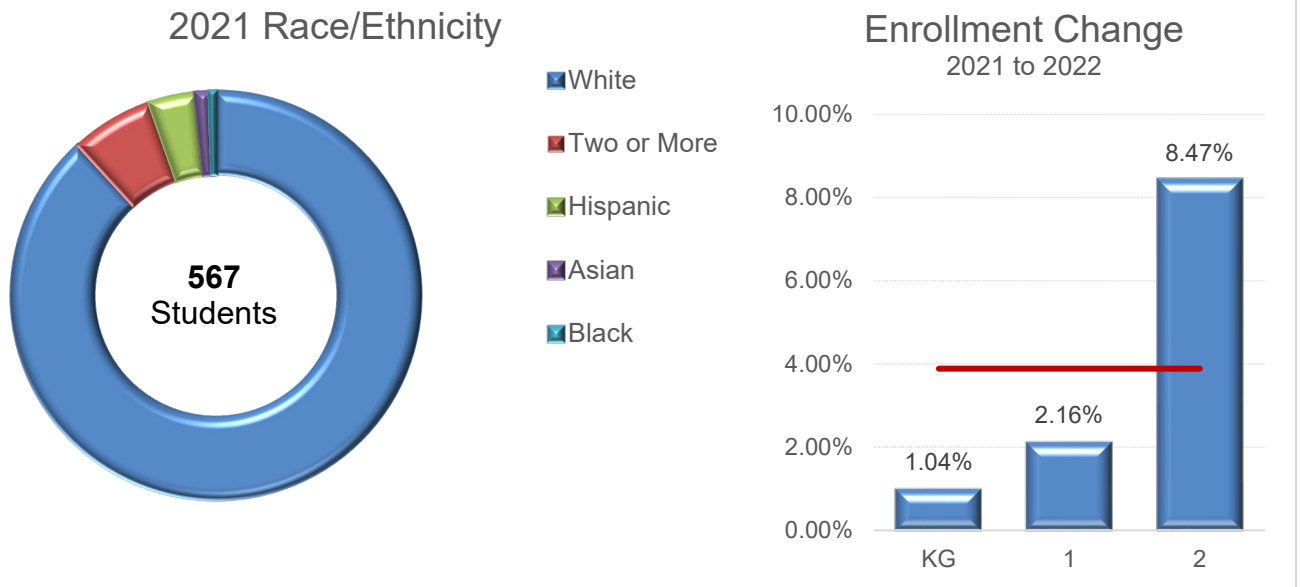
	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Budget	Budget
EXPENDITURES					
Salaries & Wages	2,890,335	3,169,486	4,304,540	4,412,721	4,222,256
Employee Benefits	966,109	1,009,299	1,267,627	1,448,208	1,436,381
Purchased Services	14,477	35,730	15,558	24,500	24,500
Supplies & Equipment	74,474	76,511	56,939	228,470	81,750
Other Expenditures	1,034	1,034	1,030	2,600	2,600
TOTAL EXPENDITURES	3,946,429	4,292,060	5,645,694	6,116,499	5,767,487
TOTAL STUDENTS	572	569	607	569	589
SPENDING PER STUDENT	6,899	7,543	9,301	10,750	9,792



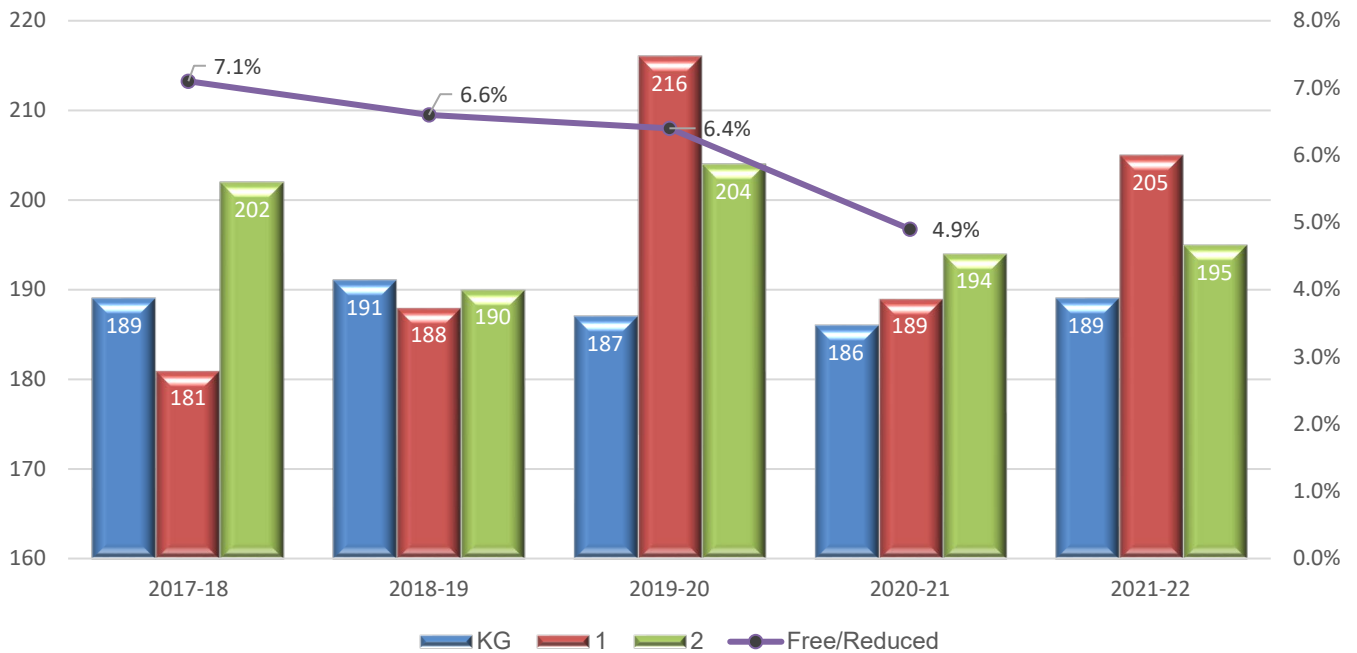
The pie chart at left shows the school's 2021-22 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 98.1% of the total budget. Supplies and Materials, at 1.4%, make up the next largest share of the budget. These expenses include classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. Purchased Services account for 0.4%, including professional fees, utilities, postage, communication, etc. Other expenditures includes dues & memberships and other fees.

SCHUMANN ELEMENTARY SCHOOL

Demographic Information



Free/Reduced Enrollment



School	Position	Category	2015	2016	2017	2018	2019
Schumann Elem.	Teacher	FTE	35.62	36.94	35.19	40.97	40.97
		Average Salary	\$59,904	\$57,960	\$62,289	\$63,323	\$61,240
		Student per FTE	14.7	14.8	15.8	13.8	13.9
		Total Experience	14.3	13.2	12.7	14.7	15.0
		Total ADM	524	548	557	566	569

Orono Intermediate School's enrollment increased from 619 students October 1, 2017 to 637 on October 1, 2020. The projected student count for the 2021-22 school year is 639 students. This is an increase of 3.2% since the 2017-18 school year. The percentage of students eligible for free or reduced meals decreased from 7.9% in 2017-18 to 5.1% in 2020-21. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

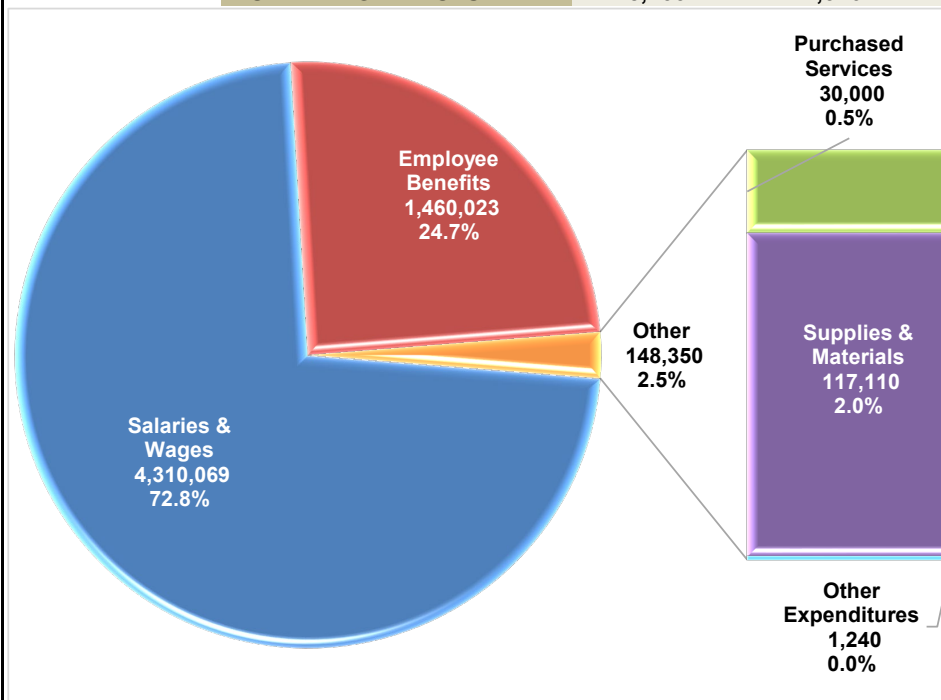
ENROLLMENT AS OF OCTOBER 1					
Grade	17-18	18-19	19-20	20-21	21-22
3	211	217	205	196	210
4	192	215	235	199	211
5	216	220	225	214	218
TOTAL	619	652	665	609	639

F/R	7.9%	8.7%	7.0%	5.1%	N/A
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	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Budget	Budget
EXPENDITURES					
Salaries & Wages	3,897,725	3,889,369	4,209,993	4,502,450	4,310,069
Employee Benefits	1,021,875	895,743	1,206,304	1,483,892	1,460,023
Purchased Services	26,138	38,950	17,093	15,000	30,000
Supplies & Equipment	102,339	90,544	79,680	205,975	117,110
Other Expenditures	-	5,238	257	1,240	1,240
TOTAL EXPENDITURES	5,048,077	4,919,844	5,513,327	6,208,557	5,918,442

TOTAL STUDENTS	619	652	665	609	639
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SPENDING PER STUDENT	8,155	7,546	8,291	10,195	9,262
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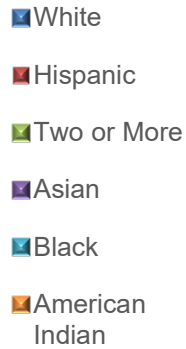
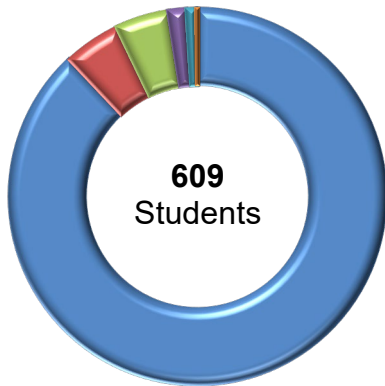


The pie chart at left shows the school's 2021-22 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 97.5% of the total budget. Supplies and Materials, at 2.0%, make up the next largest share of the budget. These expenses include classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. Purchased Services account for 0.5%, including professional fees, utilities, postage, communication, etc. Other expenditures includes dues & memberships and other fees.

ORONO INTERMEDIATE SCHOOL

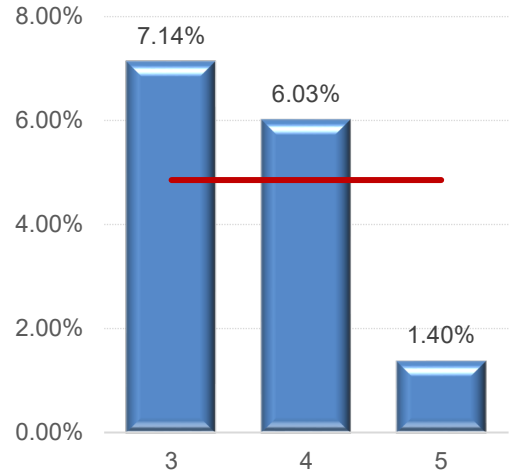
Demographic Information

2021 Race/Ethnicity

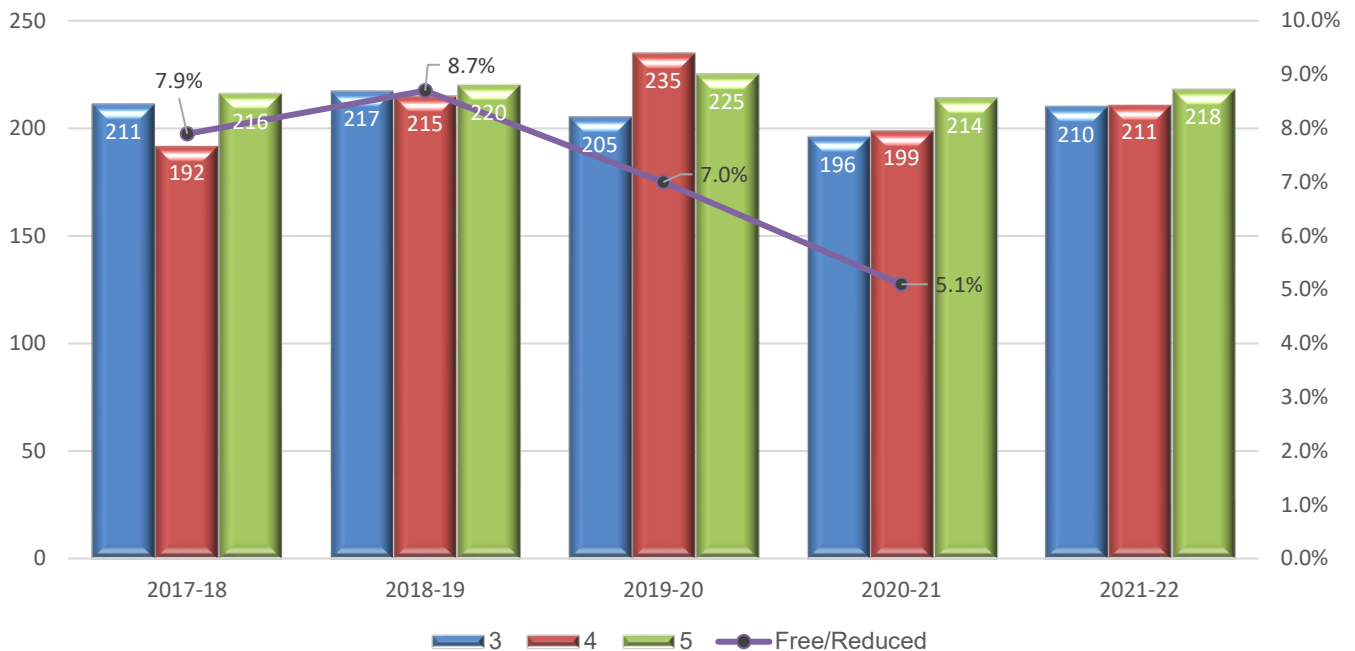


Enrollment Change

2021 to 2022



Free/Reduced Enrollment



School	Position	Category	2015	2016	2017	2018	2019
Orono Intermediate	Teacher	FTE	38.63	39.44	37.83	40.07	44.93
		Average Salary	\$62,279	\$61,225	\$69,947	\$69,239	\$68,134
		Student per FTE	16.4	15.9	16.1	15.4	14.5
		Total Experience	16.7	11.9	18.6	16.6	14.2
		Total ADM	634	626	608	619	652

Orono Middle School's enrollment decreased from 712 students October 1, 2017 to 711 on October 1, 2020. The projected student count for the 2021-22 school year is 708 students. This is a decrease of -0.6% since the 2017-18 school year. The percentage of students eligible for free or reduced meals increased from 6.8% in 2017-18 to 7.2% 2020-21. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

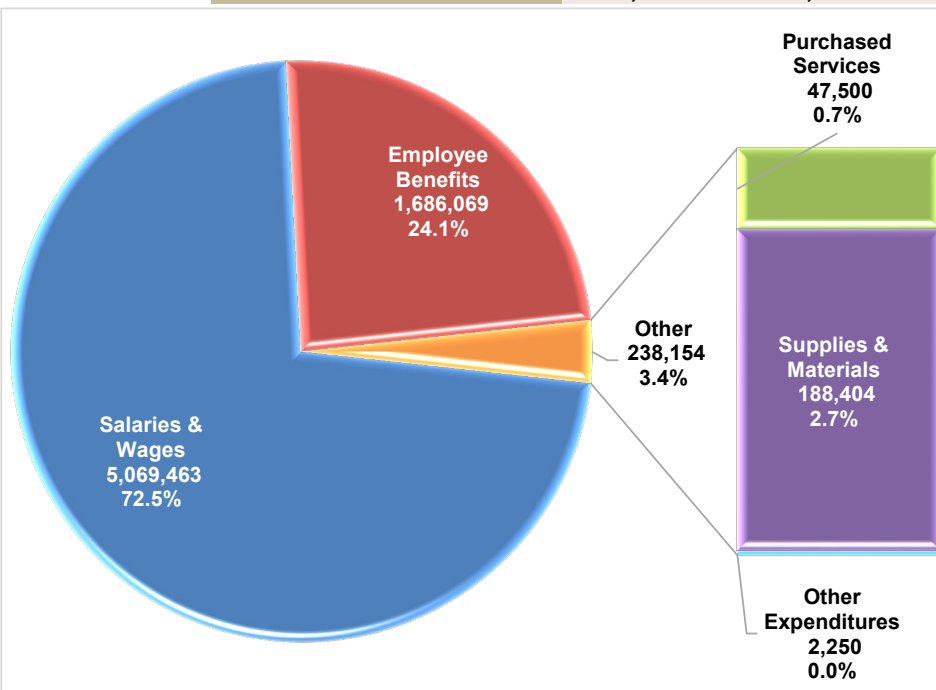
ENROLLMENT AS OF OCTOBER 1					
Grade	17-18	18-19	19-20	20-21	21-22
6	224	221	236	222	231
7	251	231	224	245	231
8	237	237	230	231	246
TOTAL	712	689	690	698	708

F/R	6.8%	6.7%	7.1%	7.2%	N/A
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	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Budget	Budget
EXPENDITURES					
Salaries & Wages	4,374,641	4,372,185	4,710,468	5,013,355	5,069,463
Employee Benefits	1,231,270	1,212,375	1,622,045	1,592,295	1,686,069
Purchased Services	101,807	122,835	33,286	50,838	47,500
Supplies & Equipment	236,388	176,290	153,407	221,466	188,404
Other Expenditures	12,112	14,307	14,161	2,360	2,250
TOTAL EXPENDITURES	5,956,218	5,897,992	6,533,367	6,880,314	6,993,686

TOTAL STUDENTS	712	689	690	698	708
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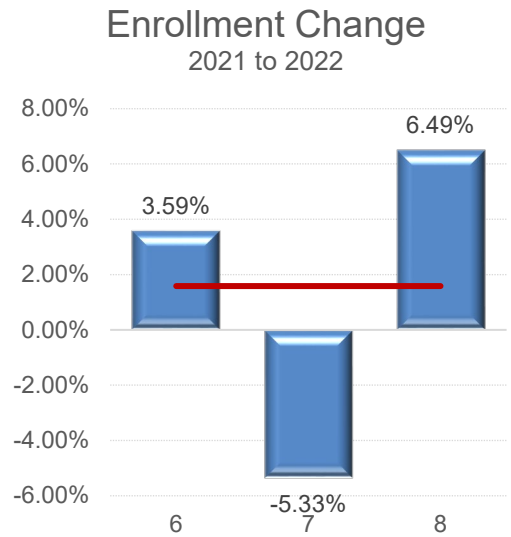
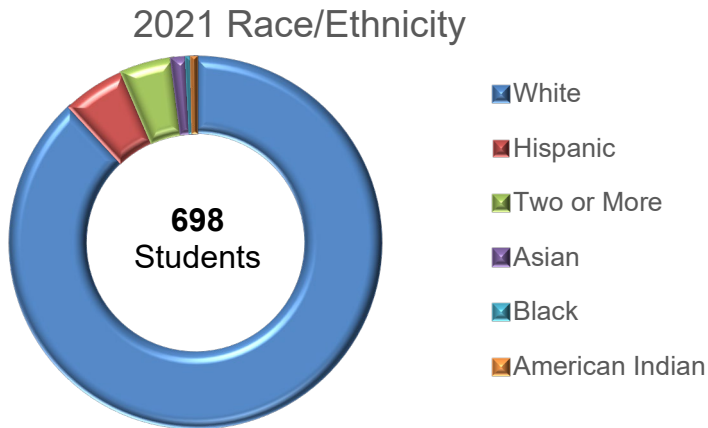
SPENDING PER STUDENT	8,365	8,560	9,469	9,857	9,878
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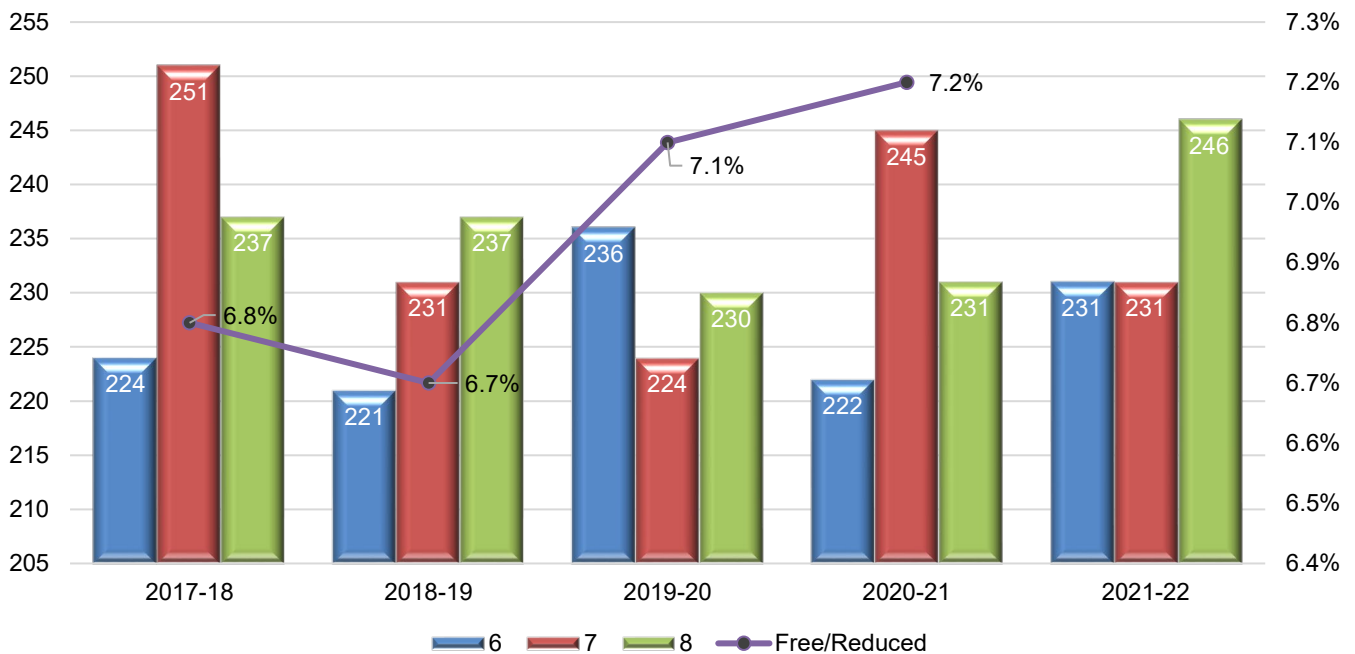
The pie chart at left shows the school's 2021-22 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 96.6% of the total budget. Supplies and Materials, at 2.7%, make up the next largest share of the budget. These expenses include classroom and instructional supplies, textbooks, workbooks, media resources and office supplies. Purchased Services account for 0.7%, including professional fees, utilities, postage, communication, etc. Other expenditures includes dues & memberships and other fees.

ORONO MIDDLE SCHOOL

Demographic Information



Free/Reduced Enrollment



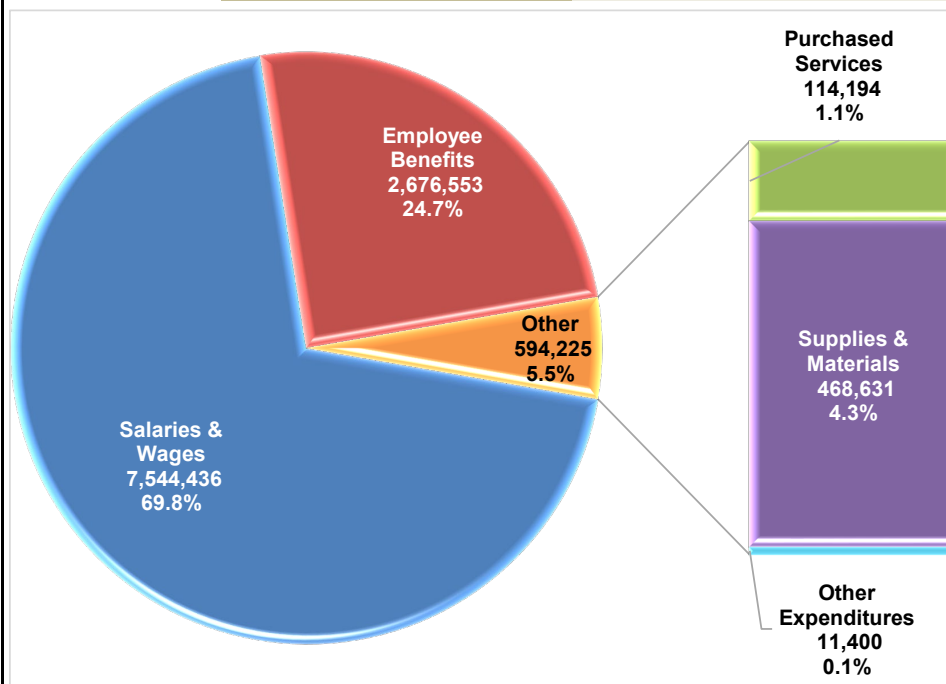
School	Position	Category	2015	2016	2017	2018	2019
Orono Middle	Teacher	FTE	44.90	42.98	39.78	43.19	48.81
		Average Salary	\$65,905	\$65,608	\$70,734	\$73,347	\$70,229
		Student per FTE	15.2	15.8	17.6	16.2	14.1
		Total Experience	17.3	16.7	18.1	16.6	16.7
		Total ADM	681	679	702	700	689

Orono High School's enrollment increased from 939 students October 1, 2016 to 982 on October 1, 2020. The projected student count for the 2021-22 school year is 955 students. This is a increase of 1.7% since the 2017-18 school year. The percentage of students eligible for free or reduced meals decreased from 5.2% in 2017-18 to 5.1% in 2020-21. The table at the right shows the history of the school's enrollment by year and by grade. The total free or reduced school meal percentages are summarized at the bottom of the enrollment schedule. Below is the school's actual spending and budget by object series for the same time period.

ENROLLMENT AS OF OCTOBER 1					
Grade	17-18	18-19	19-20	20-21	21-22
9	232	248	243	235	245
10	233	245	247	256	234
11	224	235	242	231	249
12	250	228	222	222	227
TOTAL	939	956	954	944	955

F/R	5.2%	5.2%	5.5%	5.1%	N/A
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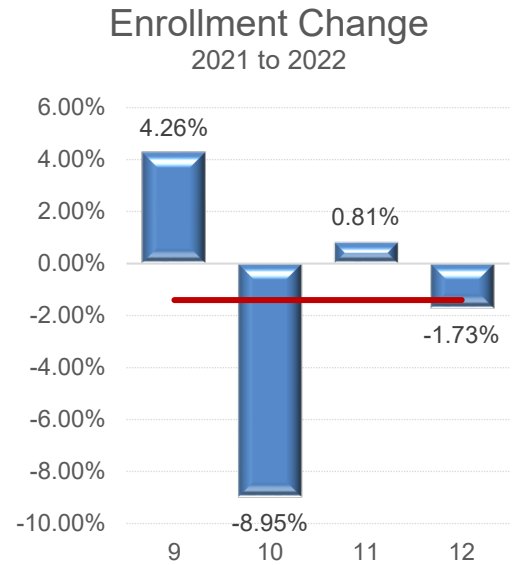
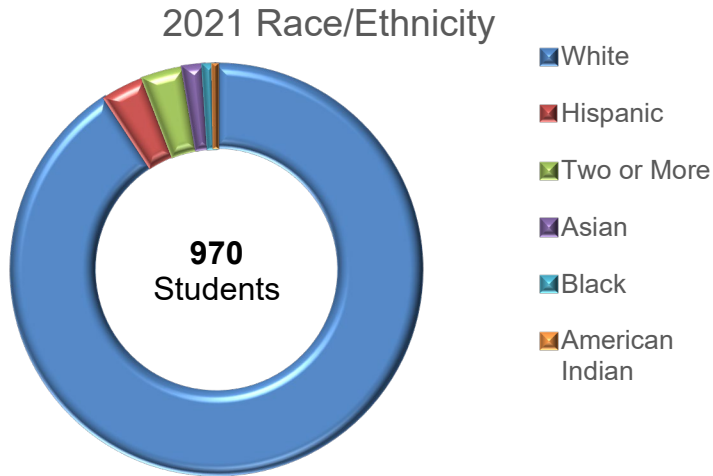
	2017-18	2018-19	2019-20	2020-21	2021-22
	Actual	Actual	Actual	Budget	Budget
EXPENDITURES					
Salaries & Wages	6,128,056	6,540,275	7,306,001	7,713,099	7,544,436
Employee Benefits	1,608,392	1,714,091	2,644,942	2,545,069	2,676,553
Purchased Services	420,454	109,224	90,546	145,244	114,194
Supplies & Equipment	287,086	261,758	353,431	458,560	468,631
Other Expenditures	19,862	20,379	76,412	25,636	11,400
TOTAL EXPENDITURES	8,463,850	8,645,727	10,471,333	10,887,608	10,815,214
TOTAL STUDENTS	939	956	954	944	955
SPENDING PER STUDENT	9,014	9,044	10,976	11,533	11,325



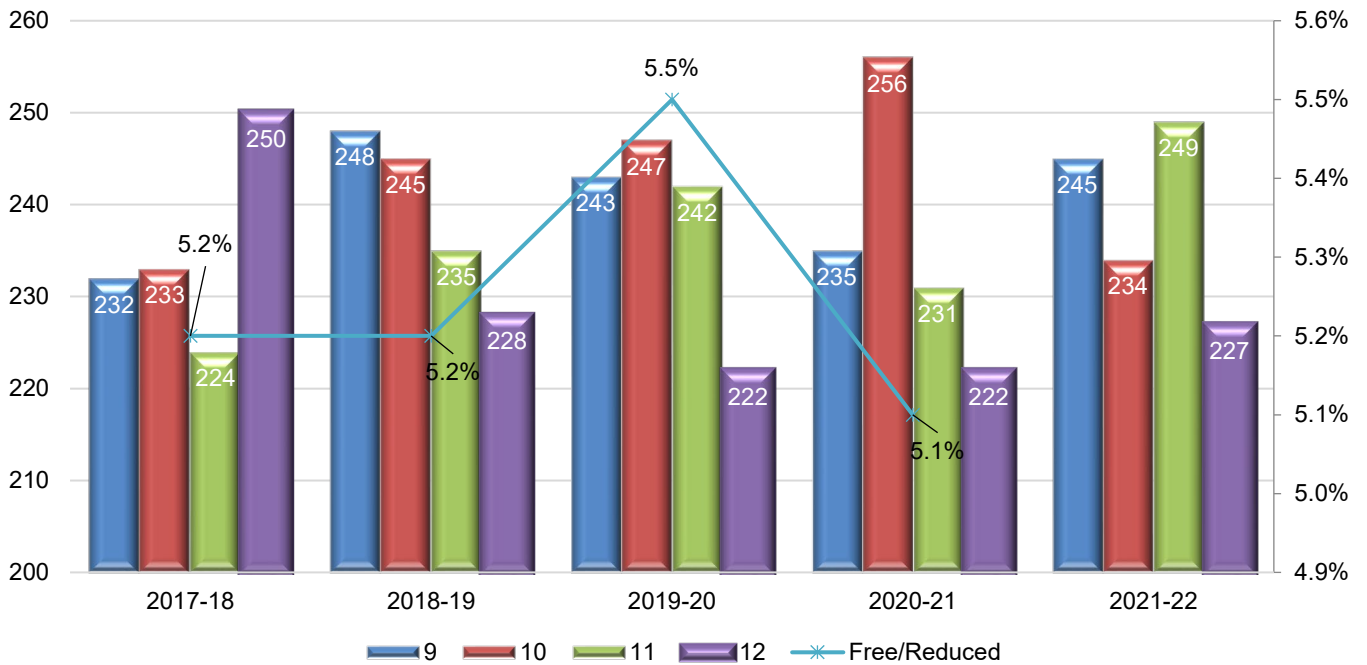
The pie chart at left shows the school's 2021-22 preliminary expenditure budget by object series. The salary and benefits budgets continue to be the largest cost drivers, accounting for 94.8% of the total budget. Supplies and Materials make up the next largest share of the budget, accounting for 4.3%, including classroom and instructional supplies, textbooks, workbooks, media resources, student activities, and office supplies. Purchased services account for 1.1%. These expenses include professional fees, utilities, postage, communication, etc. The remaining 0.1% is planned for other expenditures, such as equipment, dues, membership and license fees.

ORONO SENIOR HIGH

Demographic Information



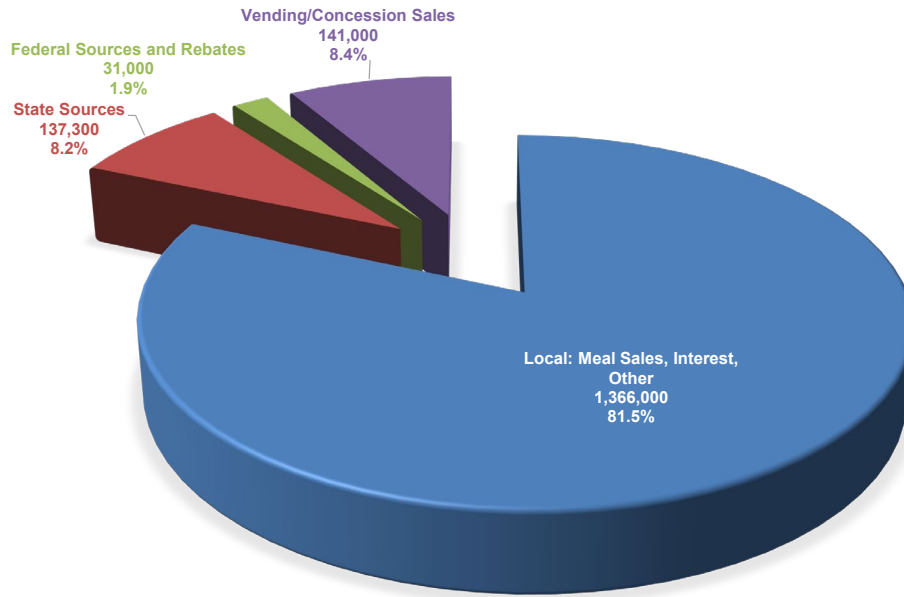
Free/Reduced Enrollment



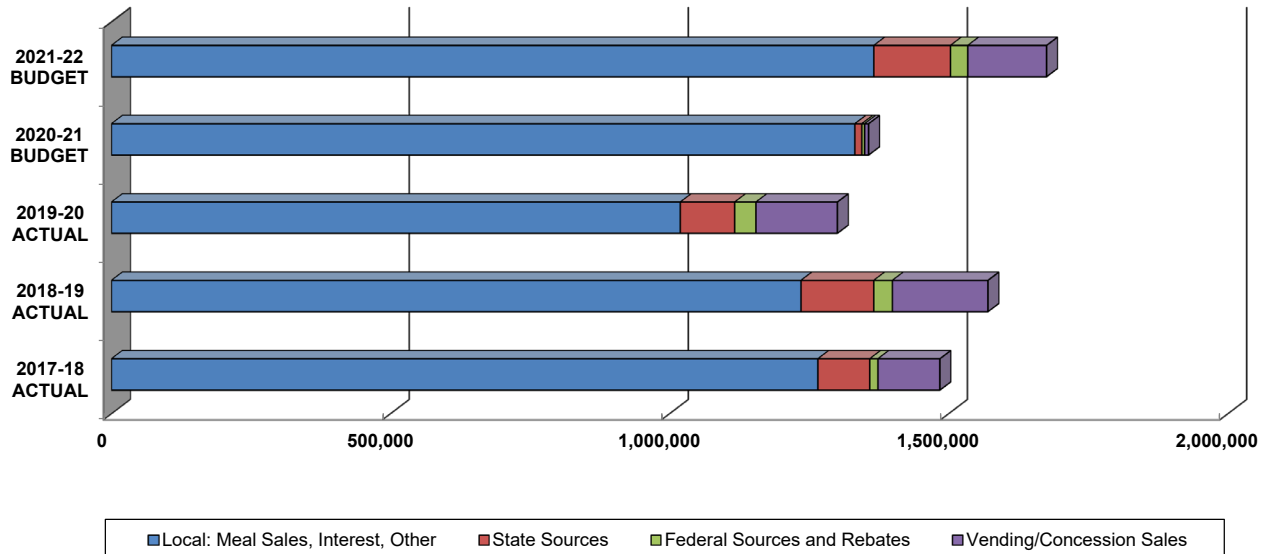
School	Position	Category	2015	2016	2017	2018	2019
Orono Senior High	Teacher	FTE	52.98	54.75	53.43	56.98	58.26
		Average Salary	\$63,471	\$63,500	\$68,917	\$69,880	\$72,667
		Student per FTE	17.3	17.1	17.3	16.4	16.4
		Total Experience	14.7	15.7	16.7	17.1	16.5
		Total ADM	915	935	922	934	956

FOOD SERVICE FUND REVENUE

FISCAL 2022 REVENUE SOURCES



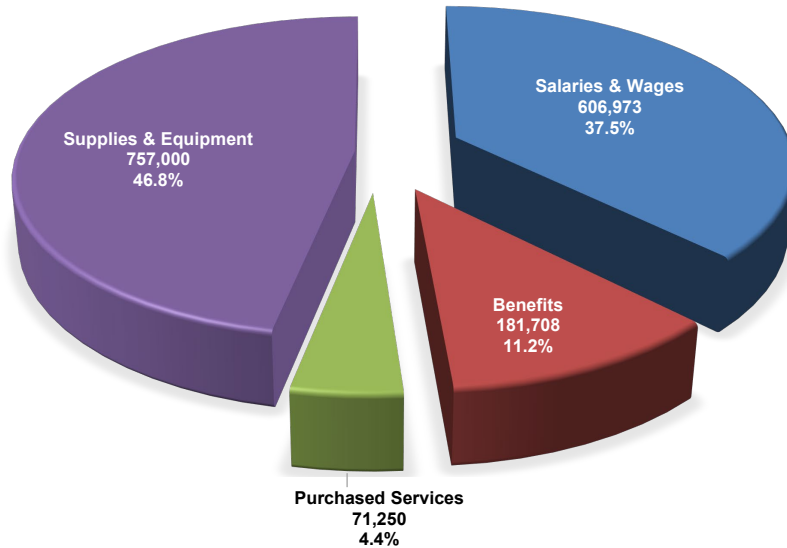
FIVE YEAR COMPARISON BY SOURCE



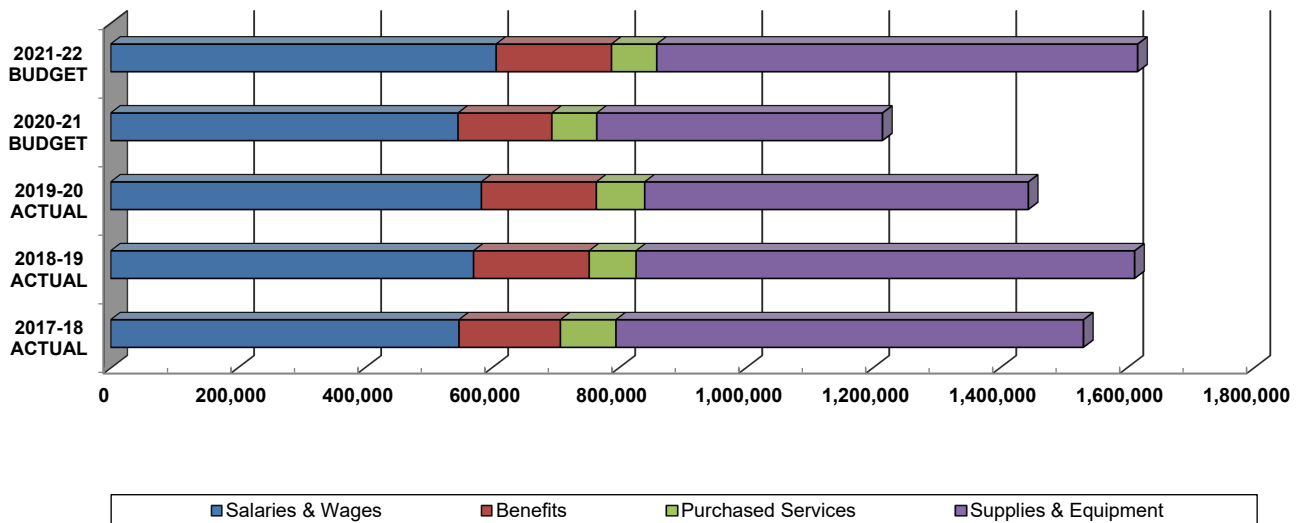
FOOD SERVICE FUND REVENUE	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Local: Meal Sales, Interest, Other	1,265,763	1,235,518	1,019,216	1,332,000	1,366,000	34,000	2.6%
State Sources	92,921	130,388	97,474	12,500	137,300	124,800	998.4%
Federal Sources and Rebates	14,680	33,385	38,119	5,000	31,000	26,000	520.0%
Vending/Concession Sales	110,818	171,014	145,714	7,000	141,000	134,000	1914.3%
TOTAL	1,484,182	1,570,304	1,300,523	1,356,500	1,675,300	318,800	23.5%

FOOD SERVICE FUND EXPENDITURES

FISCAL 2022 EXPENDITURES



FIVE YEAR COMPARISON BY OBJECT



FOOD SERVICE FUND EXPENDITURES	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries & Wages	548,513	571,444	583,769	546,971	606,973	60,002	11.0%
Benefits	159,674	182,089	181,045	147,758	181,708	33,950	23.0%
Purchased Services	87,427	73,791	76,131	70,750	71,250	500	0.7%
Supplies & Equipment	736,042	784,892	603,918	449,740	757,000	307,260	68.3%
TOTAL	1,531,904	1,613,990	1,446,587	1,216,619	1,618,631	402,000	33.0%

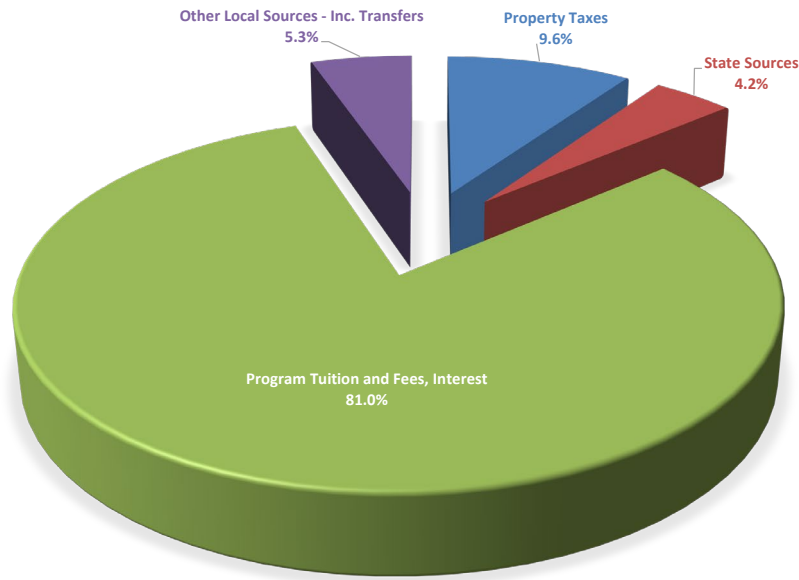
FOOD SERVICE FUND EXPENDITURES (by Object)

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET
SALARIES AND WAGES					
GENERAL ADMIN	84,443	91,421	89,719	92,582	93,884
OPERATIONAL SUPPORT	90,555	101,641	94,979	91,103	89,996
MEAL PREPARATION & SERVICE	373,515	378,382	399,071	363,286	423,093
TOTAL SALARIES AND WAGES	548,513	571,444	583,769	546,971	606,973
EMPLOYEE BENEFITS					
EMPLOYEE BENEFITS	51,757	65,840	60,721	60,580	70,518
TOTAL EMPLOYEE BENEFITS	159,674	182,089	181,045	147,758	181,708
PURCHASED SERVICES					
GENERAL CONSULTING SERVICES	5,647	-	-	-	-
REPAIRS & MAINTENANCE	9,612	19,665	3,893	4,750	4,750
SERVICE FEES/TRAINING	72,169	54,126	72,238	66,000	66,500
TOTAL PURCHASED SERVICES	87,427	73,791	76,131	70,750	71,250
SUPPLIES					
GENERAL SUPPLIES	577,566	601,307	483,505	359,000	684,500
MEAL PURCHASES	115,121	114,356	119,334	33,500	36,000
PRODUCE, COMMODITIES & MILK	-	9,596	1,079	9,240	3,000
TOTAL SUPPLIES	692,687	725,260	603,918	401,740	723,500
EQUIPMENT					
EQUIPMENT PURCHASE	43,356	59,632	-	48,000	33,500
TOTAL EQUIPMENT	43,356	59,632	-	48,000	33,500
OTHER EXPENDITURES					
DUES & MEMBERSHIPS	248	1,774	1,724	1,400	1,700
OTHER EXPENSES	-	-	-	-	-
TOTAL OTHER EXPENDITURES	248	1,774	1,724	1,400	1,700
TOTAL EXPENDITURES	1,531,904	1,613,990	1,446,588	1,216,619	1,618,631

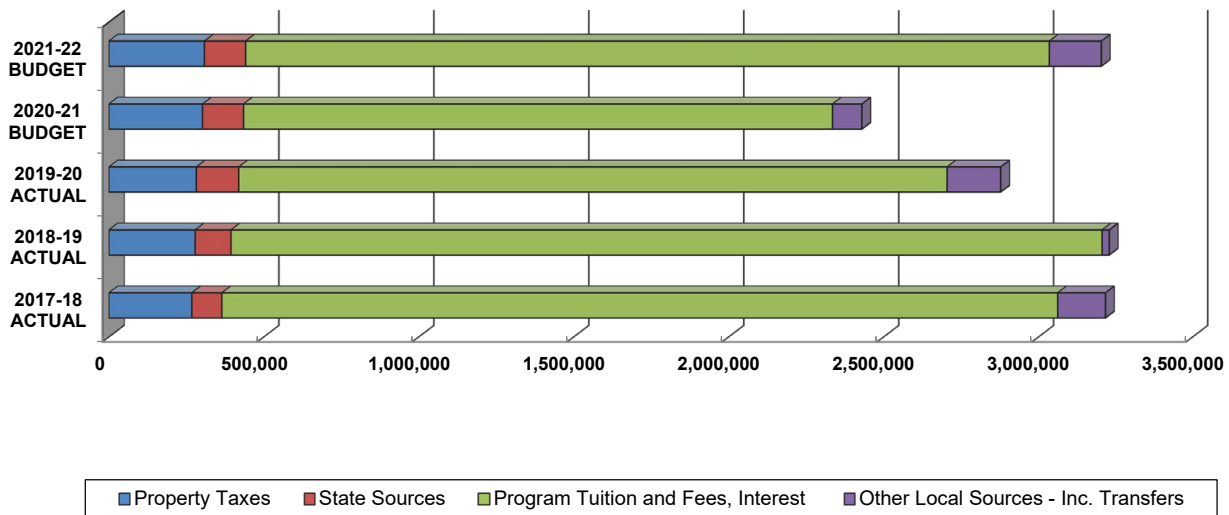
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COMMUNITY SERVICE FUND REVENUE

FISCAL 2022 REVENUE SOURCES



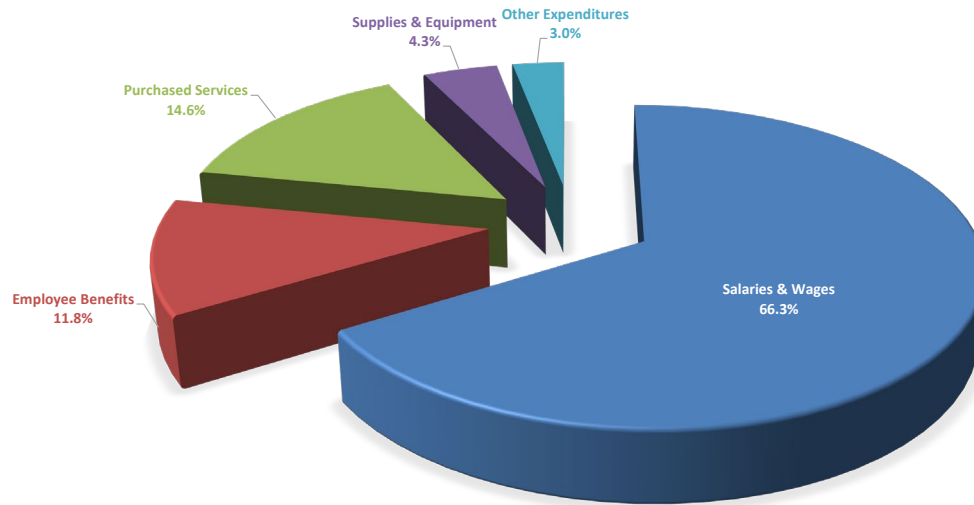
FIVE YEAR COMPARISON BY SOURCE



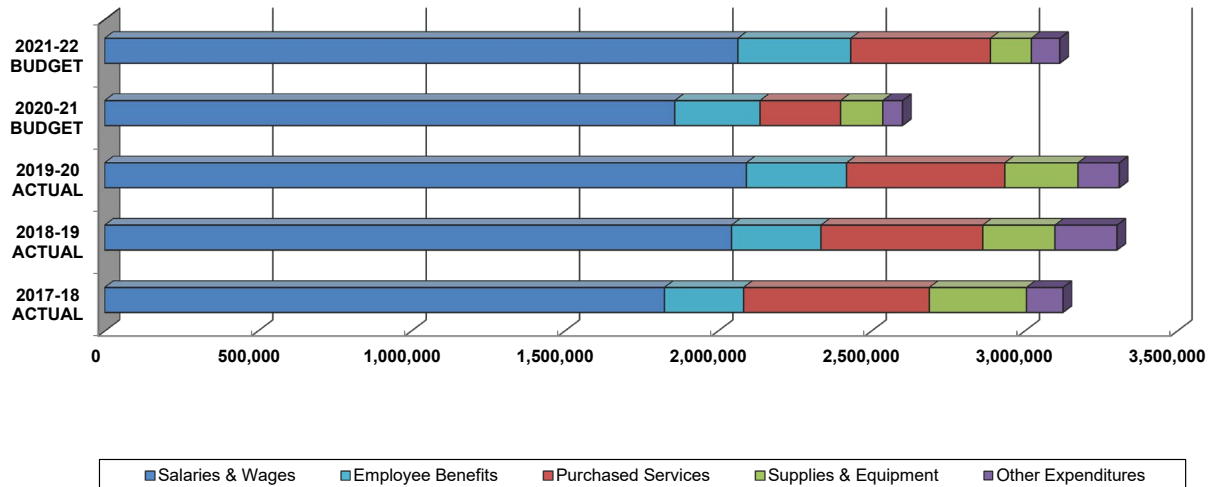
COMMUNITY SERVICE FUND REVENUE	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Property Taxes	267,866	278,578	282,389	302,299	308,409	6,110	2.0%
State Sources	96,842	115,691	136,766	132,416	133,175	759	0.6%
Program Tuition and Fees, Interest	2,697,335	2,811,864	2,285,490	1,900,203	2,593,500	693,297	36.5%
Other Local Sources - Inc. Transfers	154,750	22,897	172,771	94,500	168,316	73,816	78.1%
TOTAL	3,216,793	3,229,030	2,877,416	2,429,418	3,203,400	773,982	31.9%

COMMUNITY SERVICE FUND EXPENDITURES

FISCAL 2022 EXPENDITURES



FIVE YEAR COMPARISON BY OBJECT



COMMUNITY SERVICE FUND EXPENDITURES	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Salaries & Wages	1,825,424	2,044,285	2,092,569	1,859,304	2,065,027	205,723	11.1%
Employee Benefits	258,235	291,515	326,591	277,752	367,869	90,117	32.4%
Purchased Services	605,436	527,559	516,175	262,852	455,487	192,635	73.3%
Supplies & Equipment	317,022	235,915	239,541	137,500	133,763	(3,737)	-2.7%
Other Expenditures	119,528	203,200	135,114	64,077	92,775	28,698	44.8%
TOTAL	3,125,644	3,302,474	3,309,990	2,601,485	3,114,921	513,436	19.7%

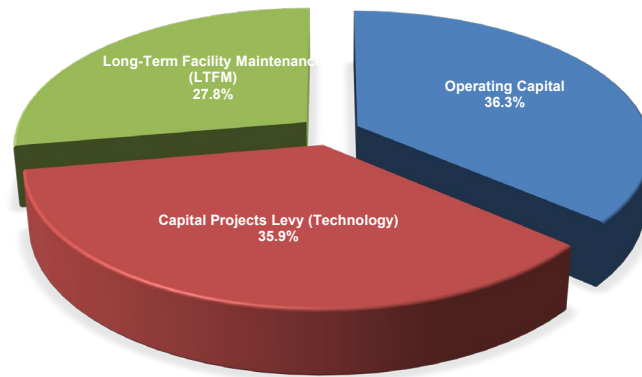
COMMUNITY SERVICE FUND EXPENDITURES (by Object)

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET
SALARIES AND WAGES					
GENERAL COMMUNITY EDUCATION	1,413,888	1,581,941	1,609,965	1,438,690	1,543,172
EARLY CHILDHOOD & FAMILY ED	105,083	121,121	131,980	109,338	137,855
SCHOOL READINESS	195,844	223,374	256,681	195,221	254,522
PRESCHOOL SCREENING	24,769	26,347	19,761	24,055	34,478
EXTENDED DAY	85,841	91,502	74,182	92,000	95,000
TOTAL SALARIES AND WAGES	1,825,424	2,044,285	2,092,569	1,859,304	2,065,027
EMPLOYEE BENEFITS					
GENERAL COMMUNITY EDUCATION	211,149	237,581	266,417	223,444	286,416
EARLY CHILDHOOD & FAMILY ED	15,169	16,287	17,647	18,230	21,636
SCHOOL READINESS	28,859	34,138	38,390	32,794	39,804
PRESCHOOL SCREENING	3,057	3,509	4,137	3,284	5,620
EXTENDED DAY	-	-	-	-	14,393
TOTAL EMPLOYEE BENEFITS	258,235	291,515	326,591	277,752	367,869
PURCHASED SERVICES					
GENERAL COMMUNITY EDUCATION	493,042	471,512	394,513	199,787	386,197
EARLY CHILDHOOD & FAMILY ED	40,643	11,712	45,442	34,634	36,690
SCHOOL READINESS	43,921	15,573	47,953	20,481	24,400
PRESCHOOL SCREENING	7,510	8,795	8,700	7,950	8,200
NON-PUBLIC	20,320	19,967	19,567	-	-
TOTAL PURCHASED SERVICES	605,436	527,559	516,175	262,852	455,487
SUPPLIES & EQUIPMENT					
GENERAL COMMUNITY EDUCATION	254,842	193,968	149,693	65,014	60,925
EARLY CHILDHOOD & FAMILY ED	13,938	4,399	52,772	9,527	5,563
SCHOOL READINESS	21,483	11,929	11,081	7,000	7,000
PRESCHOOL SCREENING	1,477	3,101	7,817	1,300	2,200
NON-PUBLIC	25,282	22,518	18,178	54,659	54,659
TOTAL SUPPLIES & EQUIPMENT	317,022	235,915	239,541	137,500	133,763
OTHER EXPENDITURES					
GENERAL COMMUNITY EDUCATION	92,028	159,125	84,152	32,577	57,775
PRESCHOOL SCREENING	27,500	44,074	50,500	31,500	35,000
EXTENDED DAY	-	-	462	-	-
TOTAL OTHER EXPENDITURES	119,528	203,200	135,114	64,077	92,775
COMMUNITY SERVICE FUND	3,125,644	3,302,474	3,309,990	2,601,485	3,114,921
TOTAL BY CATEGORY					
GENERAL COMMUNITY EDUCATION	2,464,949	2,644,127	2,504,740	1,959,512	2,334,485
EARLY CHILDHOOD & FAMILY ED	174,834	153,520	247,840	171,729	201,744
SCHOOL READINESS	290,107	285,014	354,106	255,496	325,726
PRESCHOOL SCREENING	64,313	85,827	90,915	68,089	85,498
NON-PUBLIC	45,601	42,485	37,744	54,659	54,659
EXTENDED DAY	85,841	91,502	74,644	92,000	112,809
	3,125,644	3,302,474	3,309,990	2,601,485	3,114,921

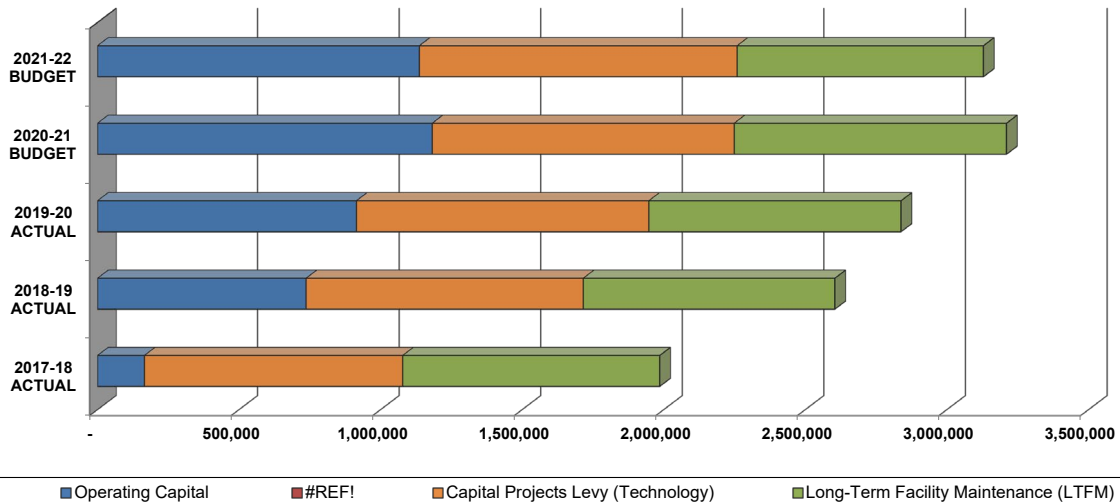
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CAPITAL FUND REVENUES

FISCAL 2022 REVENUE SOURCES



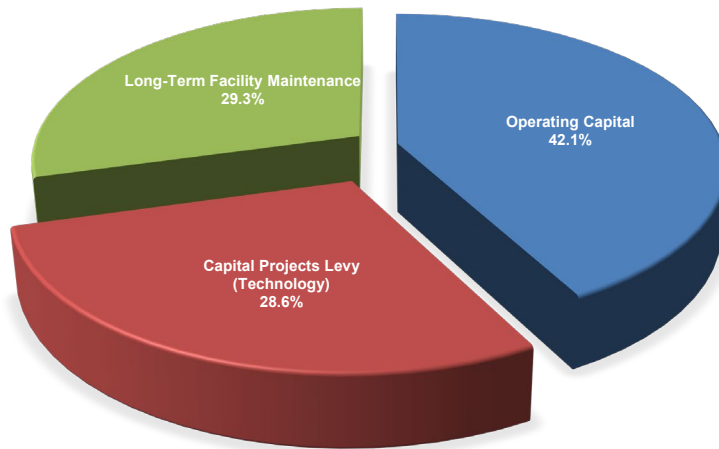
FIVE YEAR COMPARISON BY SOURCE



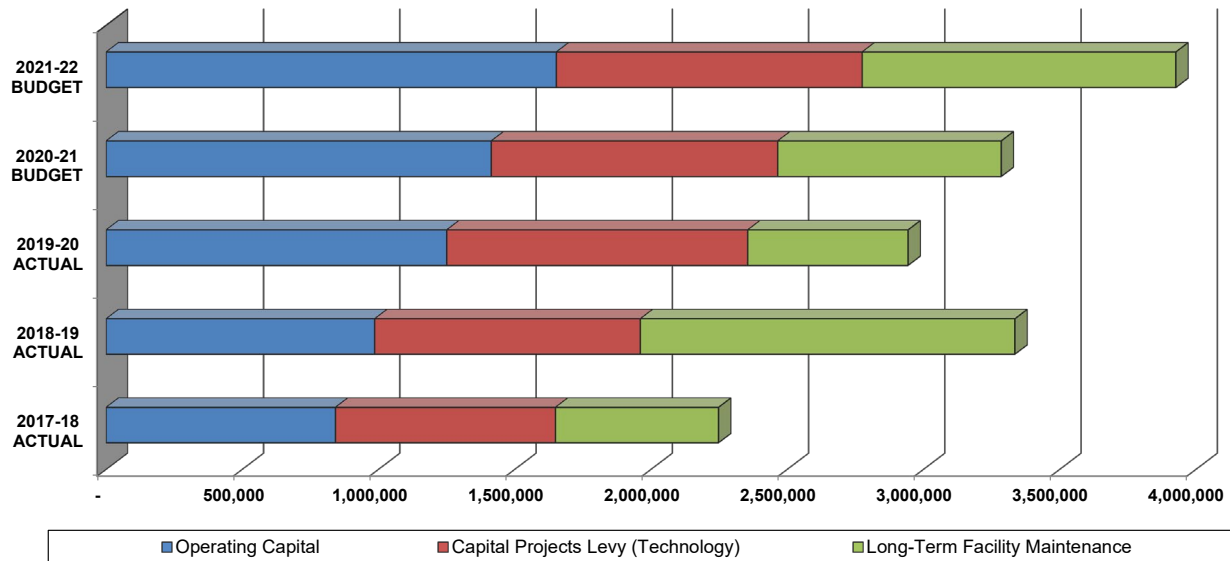
CAPITAL FUND REVENUES	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Operating Capital	165,651	736,842	914,585	1,182,501	1,136,984	(45,517)	-3.8%
Capital Projects Levy (Technology)	912,335	978,984	1,032,850	1,066,451	1,122,409	55,958	5.2%
Long-Term Facility Maintenance (LTFM)	907,562	888,262	890,439	961,203	869,374	(91,829)	-9.6%
TOTAL	1,985,548	2,604,087	2,837,874	3,210,155	3,128,767	(81,388)	-2.5%

CAPITAL FUND EXPENDITURES

FISCAL 2022 EXPENDITURES



FIVE YEAR COMPARISON BY OBJECT



CAPITAL FUND EXPENDITURES	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Operating Capital	841,678	985,579	1,250,107	1,413,543	1,652,322	238,779	16.9%
Capital Projects Levy (Technology)	807,407	974,967	1,104,736	1,051,395	1,122,409	71,014	6.8%
Long-Term Facility Maintenance	598,354	1,374,350	588,105	819,945	1,150,780	330,835	40.3%
TOTAL	2,247,439	3,334,896	2,942,948	3,284,883	3,925,511	640,628	19.5%

CAPITAL FUND EXPENDITURES (by Object)

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET
SALARIES AND WAGES					
OPERATING CAPITAL	80,318	98,800	50,512	103,044	104,087
LONG-TERM FACILITIES MAINTENANCE	35,125	42,702	-	-	-
CAPITAL PROJECTS (TECHNOLOGY) LEVY	440,386	420,715	491,407	458,291	490,748
OTHER	-	-	-	-	-
TOTAL SALARIES AND WAGES	555,830	562,217	541,919	561,335	594,835
EMPLOYEE BENEFITS					
OPERATING CAPITAL	15,529	17,254	9,926	17,876	18,651
LONG-TERM FACILITIES MAINTENANCE	2,634	855	-	-	-
CAPITAL PROJECTS (TECHNOLOGY) LEVY	89,639	96,282	114,744	110,761	125,774
OTHER	-	-	-	-	-
TOTAL EMPLOYEE BENEFITS	107,802	114,390	124,669	128,637	144,425
PURCHASED SERVICES					
OPERATING CAPITAL	101,988	258,291	96,603	-	-
LONG-TERM FACILITIES MAINTENANCE	23,949	67,913	76,088	440,075	481,680
CAPITAL PROJECTS (TECHNOLOGY) LEVY	51,286	28,606	60,903	53,645	49,000
OTHER	-	29,216	-	-	-
TOTAL PURCHASED SERVICES	177,223	384,026	233,593	493,720	530,680
SUPPLIES & EQUIPMENT					
OPERATING CAPITAL	643,842	582,019	1,093,067	915,076	1,529,584
LONG-TERM FACILITIES MAINTENANCE	536,644	1,262,880	512,017	379,870	669,100
CAPITAL PROJECTS (TECHNOLOGY) LEVY	226,097	429,364	437,682	428,698	456,887
OTHER	-	-	-	377,547	-
TOTAL SUPPLIES & EQUIPMENT	1,406,584	2,274,263	2,042,766	2,101,191	2,655,571
OTHER EXPENDITURES					
OPERATING CAPITAL	-	-	-	-	-
LONG-TERM FACILITIES MAINTENANCE	-	-	-	-	-
CAPITAL PROJECTS (TECHNOLOGY) LEVY	-	-	-	-	-
OTHER	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	-	-	-	-
CAPITAL FUND	2,247,439	3,334,896	2,942,948	3,284,883	3,925,511
TOTAL BY CATEGORY					
OPERATING CAPITAL	841,678	956,364	1,250,107	1,035,996	1,652,322
LONG-TERM FACILITIES MAINTENANCE	598,354	1,374,350	588,105	819,945	1,150,780
CAPITAL PROJECTS (TECHNOLOGY) LEVY	807,407	974,967	1,104,736	1,051,395	1,122,409
OTHER	-	29,216	-	377,547	-
TOTAL BY CATEGORY	2,247,439	3,334,896	2,942,948	3,284,883	3,925,511

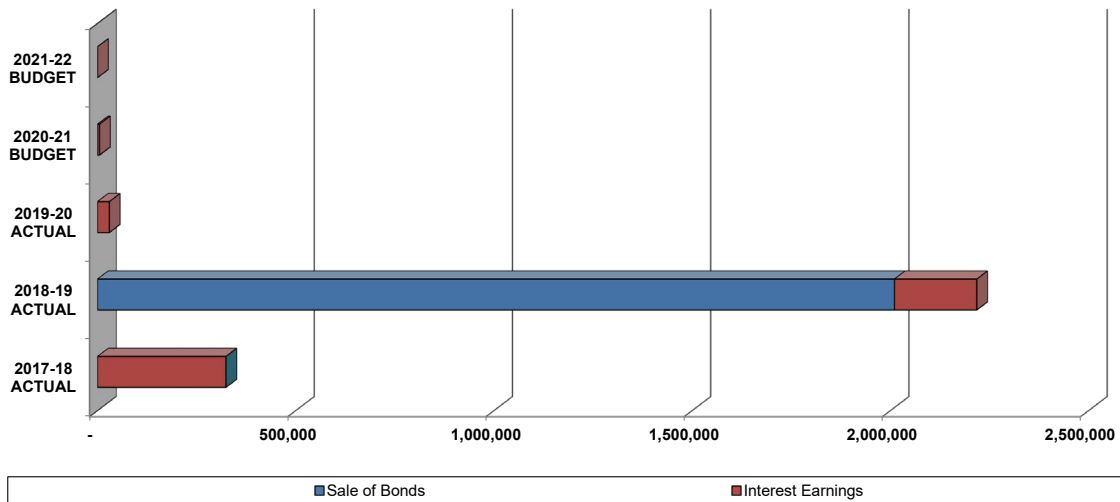
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BUILDING CONSTRUCTION FUND REVENUES

FISCAL 2022 REVENUE SOURCES

NO REVENUE

FIVE YEAR COMPARISON BY SOURCE



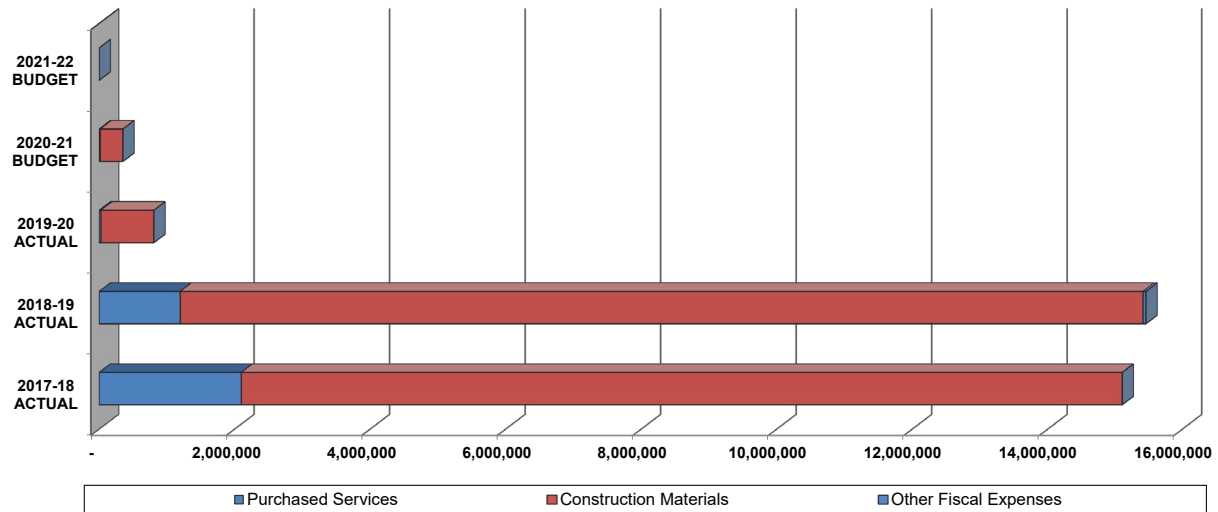
CAPITAL FUND REVENUES	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Sale of Bonds	-	2,010,336	-	-	-	0	N/A
Interest Earnings	324,025	207,486	29,826	5,000	-	(5,000)	-100.0%
TOTAL	324,024.68	2,217,822.53	29,825.94	5,000	0	(5,000)	-100.0%

BUILDING CONSTRUCTION FUND EXPENDITURES

FISCAL 2022 EXPENDITURES

NO EXPENDITURES

FIVE YEAR COMPARISON BY OBJECT



CAPITAL & BUILDING FUND EXPENDITURES	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Purchased Services	2,099,076	1,198,846	27,582	17,202	-	(17,202)	-100.0%
Construction Materials	13,006,103	14,216,073	780,255	333,875	-	(333,875)	-100.0%
Other Fiscal Expenses	-	42,757	-	-	-	0	N/A
TOTAL	15,105,179	15,457,675	807,838	351,077	0	(351,077)	-100.0%

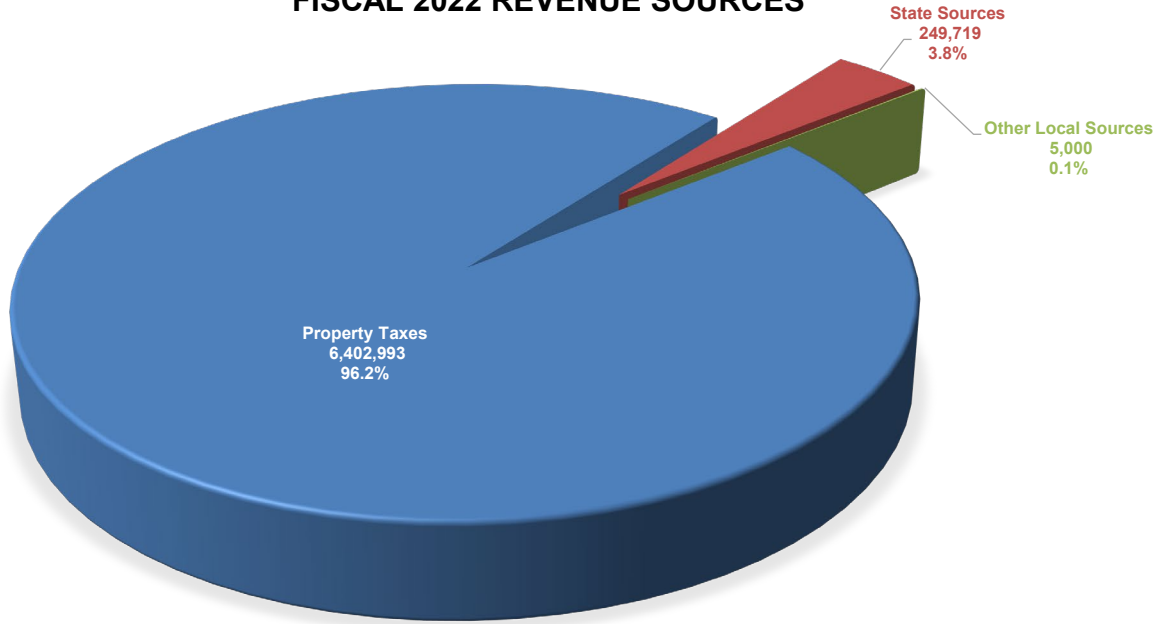
BUILDING CONSTRUCTION FUND EXPENDITURES (by Object)

	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET
SALARIES AND WAGES					
INDOOR ACTIVITIES CENTER	-	-	-	-	-
LONG-TERM FACILITY MAINTENANCE BOND	-	-	-	-	-
ABATEMENT BOND	-	-	-	-	-
TOTAL SALARIES AND WAGES	-	-	-	-	-
EMPLOYEE BENEFITS					
INDOOR ACTIVITIES CENTER	-	-	-	-	-
LONG-TERM FACILITY MAINTENANCE BOND	-	-	-	-	-
ABATEMENT BOND	-	-	-	-	-
TOTAL EMPLOYEE BENEFITS	-	-	-	-	-
PURCHASED SERVICES					
INDOOR ACTIVITIES CENTER	2,095,790	1,198,846	27,582	17,202	-
LONG-TERM FACILITY MAINTENANCE BOND	3,286	-	-	-	-
ABATEMENT BOND	-	-	-	-	-
TOTAL PURCHASED SERVICES	2,099,076	1,198,846	27,582	17,202	-
SUPPLIES & EQUIPMENT					
INDOOR ACTIVITIES CENTER	10,608,361	13,962,896	780,255	333,875	-
LONG-TERM FACILITY MAINTENANCE BOND	2,397,741	253,177	-	-	-
ABATEMENT BOND	-	-	-	-	-
TOTAL SUPPLIES & EQUIPMENT	13,006,103	14,216,073	780,255	333,875	-
OTHER EXPENDITURES					
INDOOR ACTIVITIES CENTER	-	42,757	-	-	-
LONG-TERM FACILITY MAINTENANCE BOND	-	-	-	-	-
ABATEMENT BOND	-	-	-	-	-
TOTAL OTHER EXPENDITURES	-	42,757	-	-	-
CAPITAL FUND	15,105,179	15,457,675	807,838	351,077	-
TOTAL BY CATEGORY					
INDOOR ACTIVITIES CENTER	12,704,152	15,204,498	807,838	351,077	-
LONG-TERM FACILITY MAINTENANCE BOND	2,401,027	253,177	-	-	-
ABATEMENT BOND	-	-	-	-	-
	15,105,179	15,457,675	807,838	351,077	-

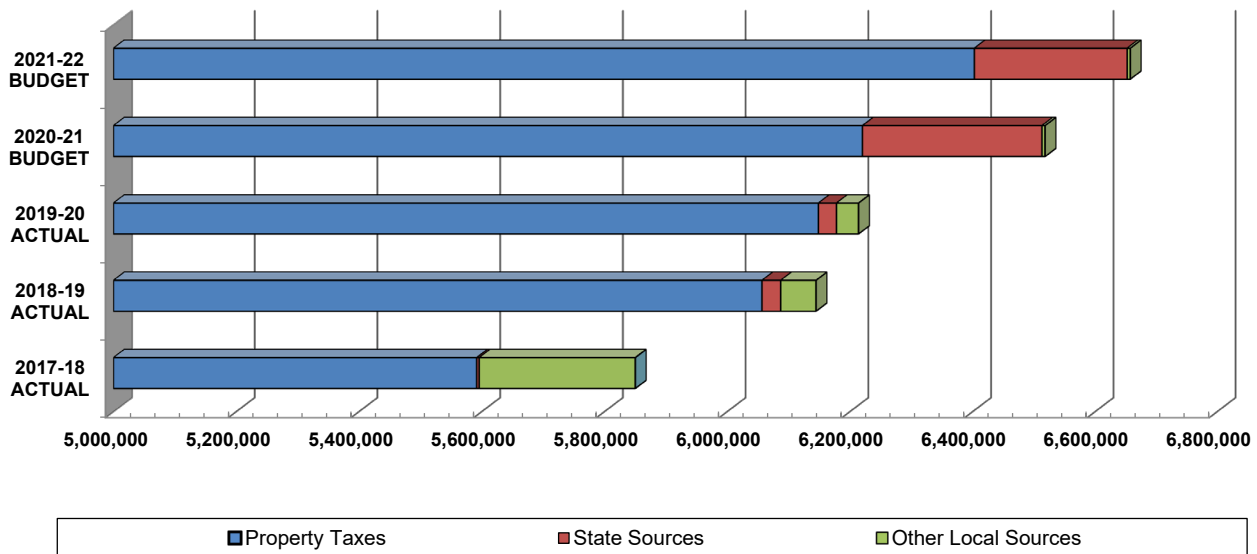
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DEBT SERVICE FUND REVENUE

FISCAL 2022 REVENUE SOURCES



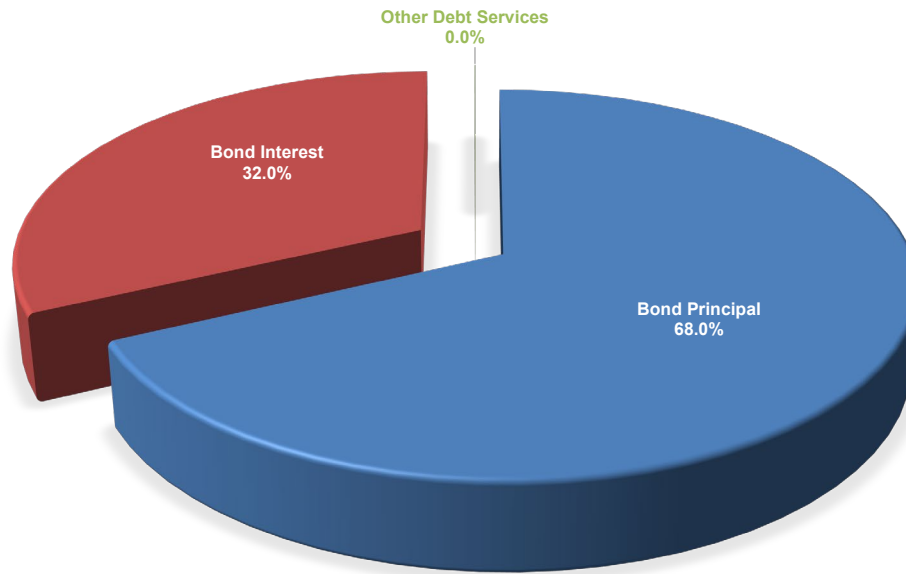
FIVE YEAR COMPARISON BY SOURCE



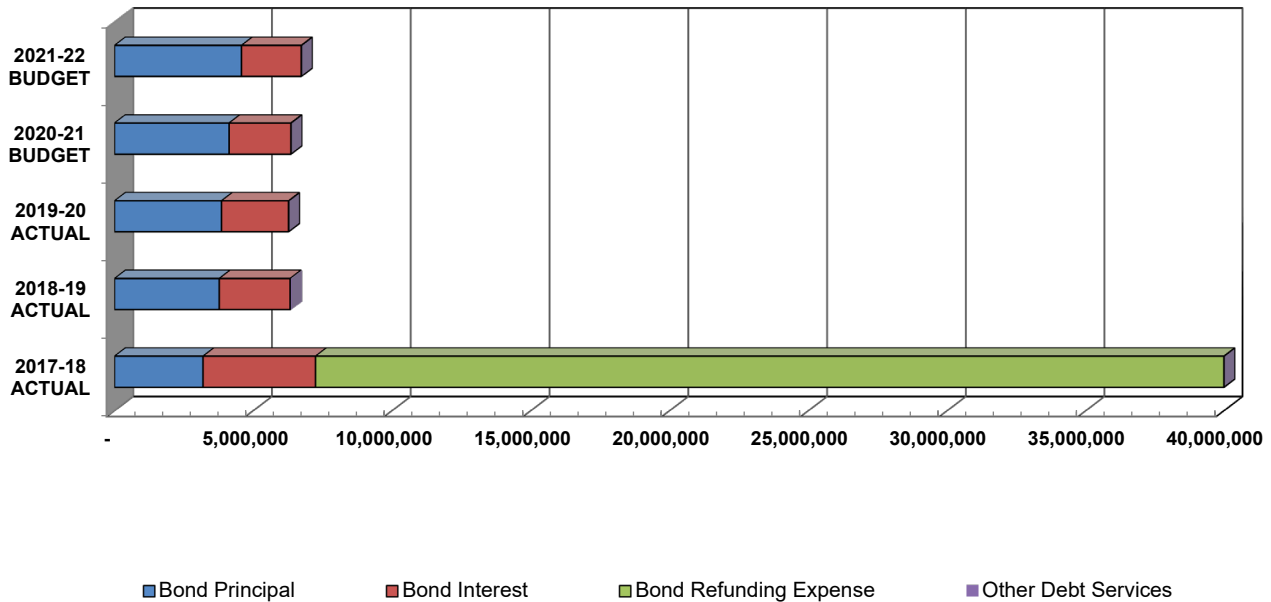
DEBT SERVICE FUND REVENUE	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Property Taxes	5,591,995	6,056,872	6,148,869	6,220,566	6,402,993	182,427	2.9%
State Sources	4,095	30,500	29,454	292,542	249,719	(42,823)	-14.6%
Other Local Sources	254,258	57,522	35,808	5,000	5,000	0	0.0%
TOTAL	5,850,348	6,144,895	6,214,130	6,518,108	6,657,712	139,604	2.1%

DEBT SERVICE FUND EXPENDITURES

FISCAL 2022 EXPENDITURES



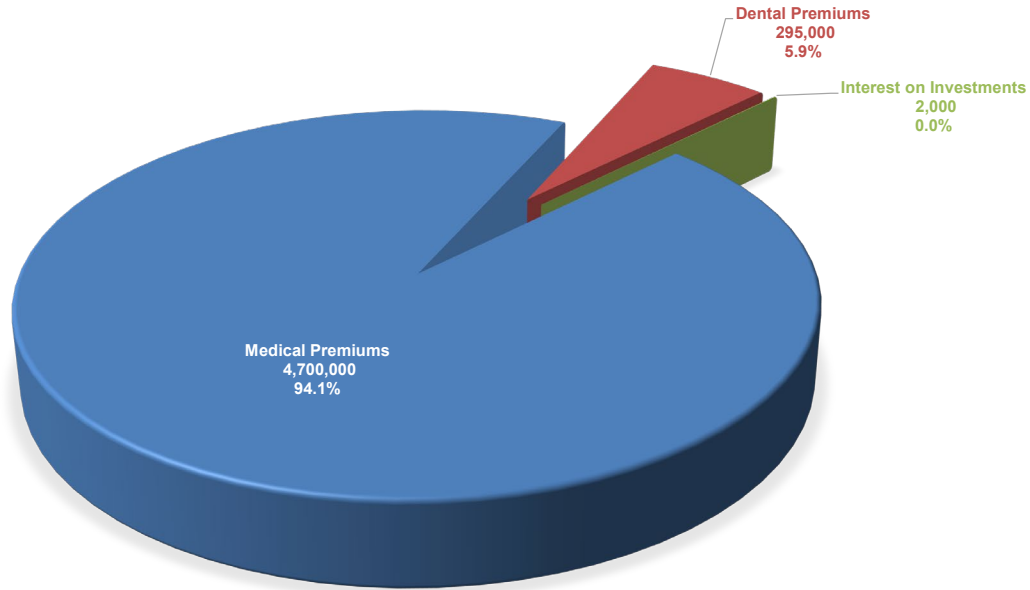
FIVE YEAR COMPARISON BY OBJECT



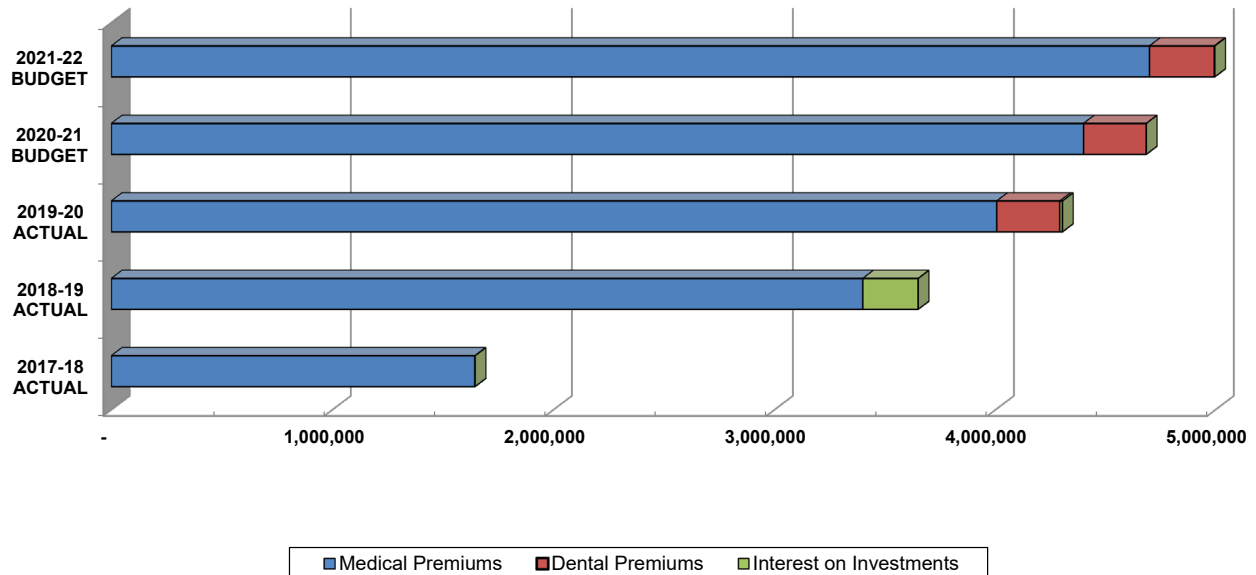
DEBT SERVICE FUND EXPENDITURES	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Bond Principal	3,190,000	3,775,000	3,855,000	4,130,000	4,575,000	445,000	10.8%
Bond Interest	4,052,606	2,552,465	2,415,878	2,225,871	2,153,703	(72,168)	-3.2%
Other Debt Services	2,300	52,190	2,375	3,000	2,375	(625)	0.0%
Bond Refunding Expense	33,510,000	-	-	-	-	0	100.0%
TOTAL	40,754,906	6,379,655	6,273,253	6,358,871	6,731,078	372,207	5.9%

INTERNAL SERVICE FUND REVENUE

FISCAL 2022 REVENUE SOURCES



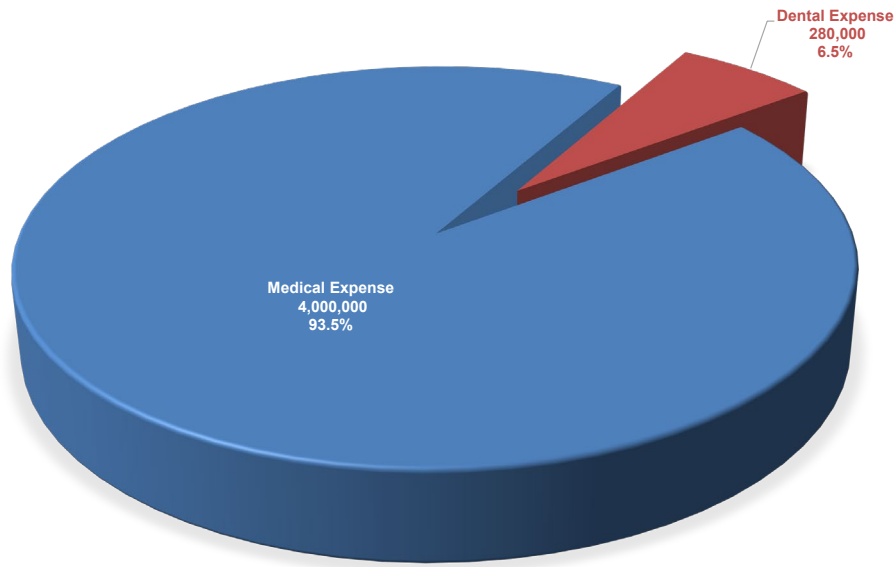
FIVE YEAR COMPARISON BY SOURCE



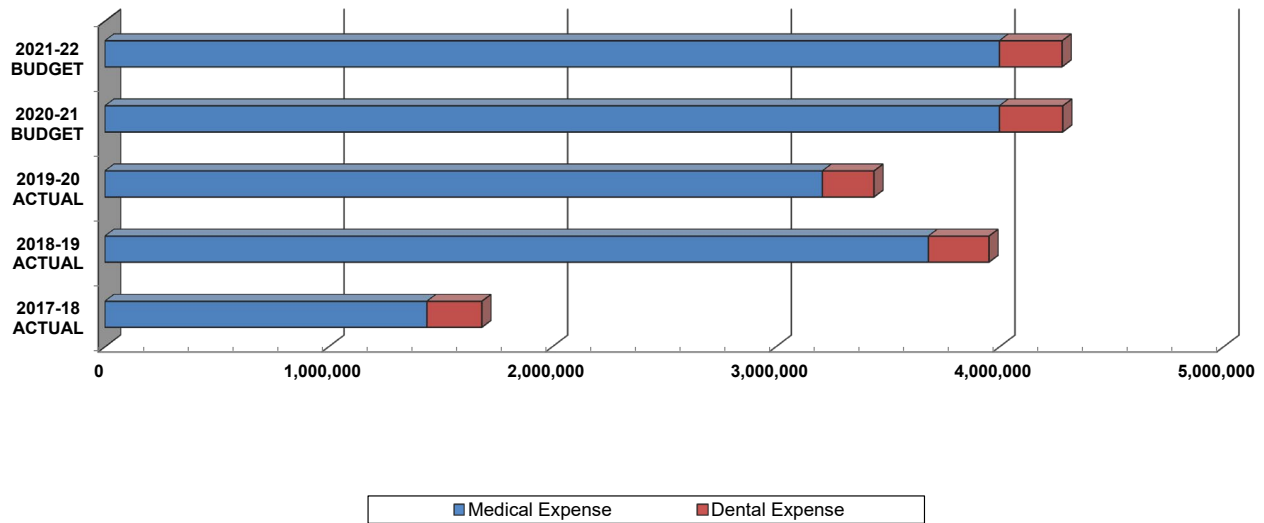
INTERNAL SERVICE FUND REVENUE	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Medical Premiums	1,644,789	3,400,265	4,006,366	4,400,000	4,700,000	300,000	6.8%
Dental Premiums	-	-	285,346	285,000	295,000	10,000	3.5%
Interest on Investments	888	250,008	11,633	-	2,000	2,000	0.0%
TOTAL	1,645,676	3,650,273	4,303,345	4,685,000	4,997,000	312,000	6.7%

INTERNAL SERVICE FUND EXPENDITURES

FISCAL 2022 EXPENDITURES



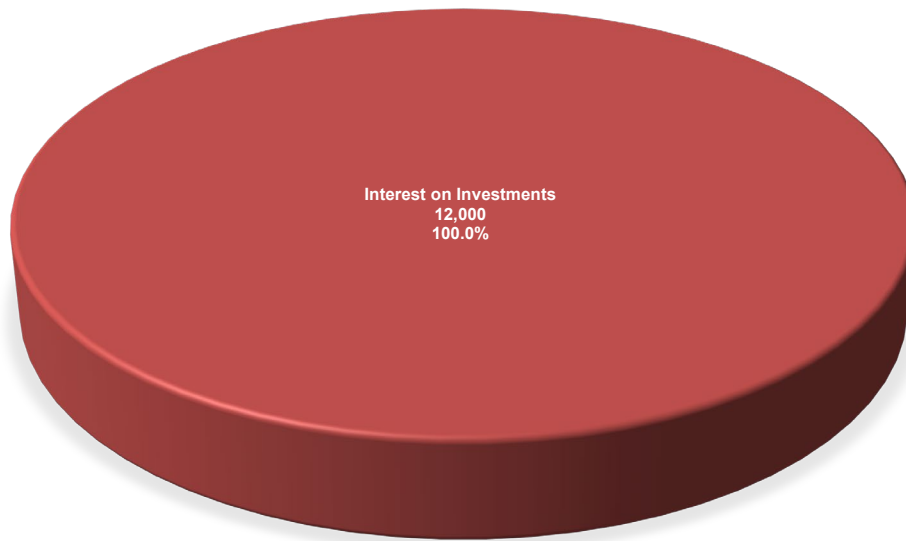
FIVE YEAR COMPARISON BY OBJECT



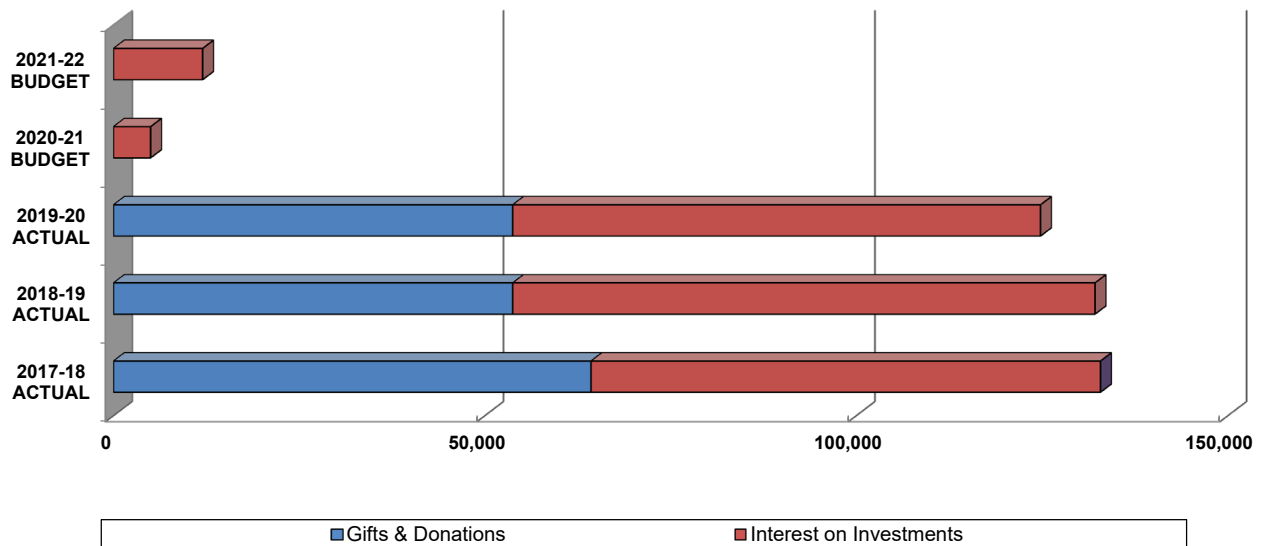
INTERNAL SERVICE FUND EXPENDITURES	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Medical Expense	1,440,358	3,682,437	3,208,446	4,000,000	4,000,000	-	0.00%
Dental Expense	245,301	270,798	230,466	283,000	280,000	(3,000)	-1.06%
TOTAL	1,685,659	3,953,235	3,438,912	4,283,000	4,280,000	(3,000)	-0.1%

TRUST AND AGENCY FUND REVENUE

FISCAL 2022 REVENUE SOURCES



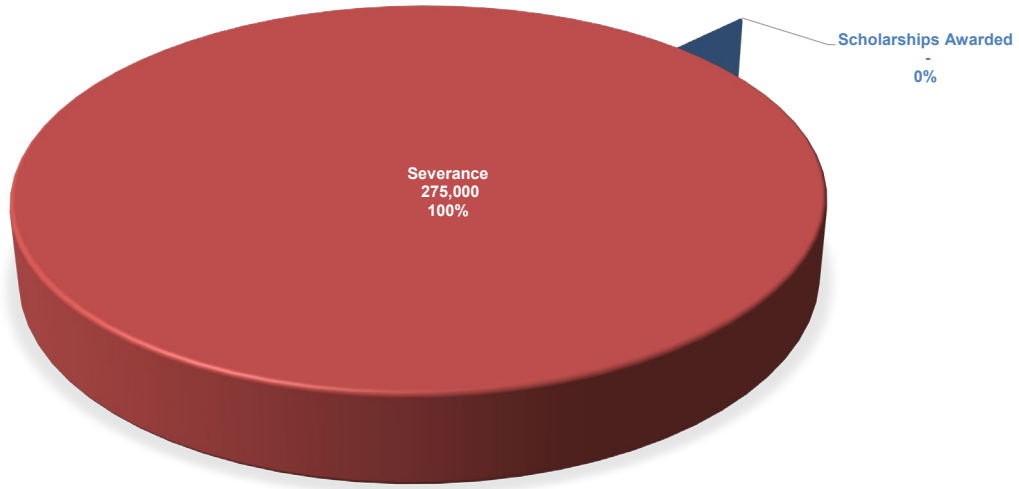
FIVE YEAR COMPARISON BY SOURCE



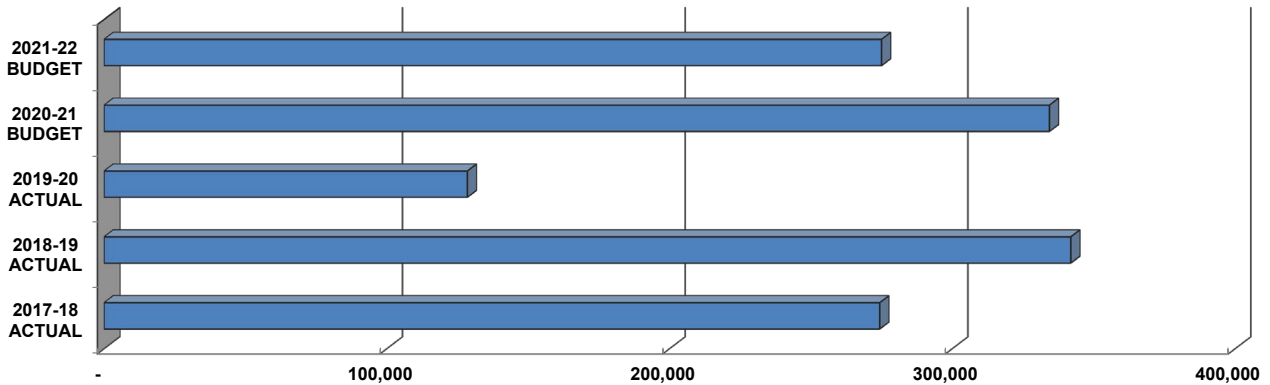
TRUST & AGENCY FUND REVENUE	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Gifts & Donations	64,297	53,751	53,751				0.0%
Interest on Investments	68,572	78,382	71,043	5,000	12,000	7,000	140.0%
TOTAL	132,869	132,133	124,794	5,000	12,000	7,000	140.0%

TRUST AND AGENCY FUND EXPENDITURES

FISCAL 2022 EXPENDITURES



FIVE YEAR COMPARISON BY OBJECT



TRUST & AGENCY FUND EXPENDITURES	2017-18 ACTUAL	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	2021-22 BUDGET	CHANGE FROM BUDGET	PERCENT CHANGE
Scholarships Awarded	55,800	51,550	-	-	-	0	NA
Severance	274,363	341,944	128,505	334,395	275,000	(59,395)	-17.8%
TOTAL	330,163	393,494	128,505	334,395	275,000	(59,395)	-17.8%

2020 PAY 2021 LEVY

	Actual 2017 PAY 2018 FY19	Actual 2018 PAY 2019 FY2020	Actual 2019 PAY 2020 FY2021	FINAL 2020 PAY 2021 FY2022	\$ Change
VOTER APPROVED LEVIES					
Operating Referendum	6,058,748.82	6,346,856.89	5,818,965.00	5,928,033.35	109,068.35
Capital Projects - Technology	978,983.62	1,032,849.99	1,066,451.32	1,122,409.19	55,957.87
Basic Debt Service	5,291,692.00	5,572,863.00	5,663,950.00	5,663,320.00	(630.00)
Reduction for Debt excess	(981.04)	(132,041.08)	(294,781.33)	0.00	294,781.33
Abatement	411.84	7,238.63	15,162.41	5,016.07	(10,146.34)
Debt Service Aid		0.00	246,382.50	244,703.00	(1,679.50)
LTFM Debt Service	379,470.00	377,370.00	374,745.00	376,845.00	2,100.00
TOTAL VOTER APPROVED	12,774,495.28	13,301,522.45	12,968,681.98	13,237,633.48	268,951.50
2.07%					
NON-VOTER APPROVED LEVIES					
GENERAL					
Location Optional Revenue	1,328,561.60	1,350,440.00	2,267,862.30	2,301,001.54	33,139.24
Equity	156,670.00	228,444.12	231,393.37	229,779.83	(1,613.54)
Transition	2,726.05	2,770.95	2,844.90	2,848.20	3.30
Operating Capital	387,266.83	437,008.52	407,222.38	438,386.18	31,163.80
Alternative Teacher Compensation	260,292.76	266,960.51	279,115.16	279,320.76	205.60
Achievement & Integration	36,571.47	44,004.69	46,941.79	45,211.10	(1,730.69)
Unemployment	5,000.00	10,000.00	12,000.00	200,000.00	188,000.00
Safe Schools	159,805.40	162,435.00	166,770.00	166,963.80	193.80
Judgement	0.00	122,997.40	0.00	0.00	0.00
Career Technical	64,724.18	81,874.58	81,874.58	91,989.61	10,115.03
Annual OPEB	0.00	0.00	27,993.66	30,000.00	2,006.34
Long-Term Facilities Maintenance (LTFM)	866,970.09	894,640.53	942,983.43	930,808.11	(12,175.32)
Building/Land Lease	405,326.36	412,000.60	451,129.64	505,256.46	54,126.82
Adjustments :					
Local Optional Adjust	19,122.40	5,503.52	10,604.24	19,029.45	8,425.21
Equity Adjust	4,256.04	55,692.68	(3,932.57)	(3,041.63)	890.94
Transition Adjust	39.25	11.30	21.75	(16.06)	(37.81)
Operating Capital Adj	(11,258.70)	2,271.08	(27,714.21)	(8,694.59)	19,019.62
Alternative Teacher Compensation	(820.82)	4,279.34	4,208.25	(4,152.00)	(8,360.25)
Achievement & Integration	35,861.15	628.72	(9,035.31)	(3,265.15)	5,770.16
Unemployment Adjust	1,125.20	(81,623.91)	25,908.60	1,181.54	(24,727.06)
Safe Schools	5,814.00	(143.82)	1,816.11	1,322.43	(493.68)
Career Tech Adjust	(5,347.90)	21,269.88	17,150.40	0.00	(17,150.40)
Health Benefits(OPEB) Adjust	0.00	0.00	0.00	(27,993.66)	(27,993.66)
LTFM	13,995.41	(4,201.66)	18,219.48	(61,434.60)	(79,654.08)
Lease	(631.27)	(2,951.34)	1,761.00	842.40	(918.60)
Abatement	843.58	1,149.00	21,171.22	19,732.34	(1,438.88)
Abatement - Advance	0.00	14,466.63	8,231.33	(11,818.59)	(20,049.92)
TOTAL GENERAL	3,928,208.51	4,029,928.32	4,986,541.50	5,143,257.47	156,715.97
3.14%					
COMMUNITY SERVICE					
Basic	96,036.95	96,036.95	96,036.95	96,036.95	0.00
Early Childhood Family Ed	90,737.50	95,818.80	104,821.76	109,957.12	5,135.36
Home Visiting	1,407.81	1,557.38	1,588.59	1,788.06	199.47
School Age Care	86,886.00	85,841.00	93,332.00	93,800.00	468.00
Adjustment :					
Early Childhood Family Ed	4,946.92	5,081.30	6,941.78	5,135.36	(1,806.42)
Home Visit	0.00	0.00	34.33	66.64	32.31
School Age Care	7.00	(859.00)	(1,026.00)	4,616.00	5,642.00
Abatement	26.98	32.47	558.40	518.96	(39.44)
Abatement - Advance	0.00	408.77	165.16	(297.76)	(462.92)
TOTAL COMMUNITY SERVICE	280,049.16	283,917.67	302,452.97	311,621.33	9,168.36
3.03%					
OPEB DEBT SERVICE					
OPEB	447,067.00	386,798.84	388,586.63	390,136.00	1,549.37
Debt Excess Reduction for OPEB	(22,105.36)	(25,685.24)	(22,871.61)	(27,307.68)	(4,436.07)
Abatement	42.27	49.97	890.62	787.58	(103.04)
Abatement - Adv - OPEB	0.00	629.12	286.28	(496.28)	(782.56)
TOTAL OPEB DEBT SERVICE	425,003.91	361,792.69	366,891.92	363,119.62	(3,772.30)
-1.03%					
TOTAL NON-VOTER APPROVED	4,633,261.58	4,675,638.68	5,655,886.39	5,817,998.42	162,112.03
2.87%					
TOTAL LEVY	17,407,756.86	17,977,161.13	18,624,568.37	19,055,631.90	431,063.53
2.31%					
Percent Change	5.99%	3.27%	3.60%		2.31%

INDEPENDENT SCHOOL DISTRICT NO. 278 (ORONO PUBLIC SCHOOLS), MINNESOTA
Schedule of Bonded Indebtedness
General Obligation Debt Being Paid From Taxes
(As of 3/20/2020)
FISCAL YEAR BASIS

	Refunding Series 2016A		Building Bonds Series 2017A		Fac. Maintenance Bond Series 2017B		OPEB Refunding Bonds 1) Series 2018A		Abatement Bonds Series 2018B	
Dated Amount	8/4/2016 \$36,450,000		2/22/2017 \$27,375,000		5/18/2017 \$2,555,000		11/7/2018 \$2,990,000		11/7/2018 \$1,900,000	
Maturity	2/01		2/01		2/01		2/01		2/01	
Fiscal Year Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	2,850,000	890,738	710,000	942,900	275,000	83,900	285,000	86,558	170,000	63,050
2023	2,970,000	776,738	740,000	914,500	290,000	70,150	285,000	77,438	180,000	56,250
2024	3,100,000	657,938	765,000	877,500	305,000	55,650	300,000	68,033	185,000	49,050
2025	3,220,000	533,938	810,000	839,250	325,000	40,400	305,000	57,833	195,000	39,800
2026	3,360,000	405,138	845,000	798,750	335,000	27,400	310,000	47,310	205,000	30,050
2027	3,510,000	270,738	875,000	756,500	350,000	14,000	320,000	36,460	215,000	19,800
2028	3,595,000	191,763	915,000	712,750			330,000	24,940	220,000	13,350
2029	3,705,000	101,888	935,000	676,150			335,000	12,730	225,000	6,750
2030			4,535,000	638,750						
2031			4,860,000	457,350						
2032			5,010,000	311,550						
2033			5,160,000	161,250						
	26,310,000	3,828,875	26,160,000	8,087,200	1,880,000	291,500	2,470,000	411,300	1,595,000	278,100

1) This issue is not subject to the debt limit.

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INDEPENDENT SCHOOL DISTRICT NO. 278 (ORONO PUBLIC SCHOOLS), MINNESOTA
Schedule of Bonded Indebtedness
General Obligation Debt Being Paid From Taxes
(As of 11/7/2018)
FISCAL YEAR BASIS

Dated Amount						
Maturity						
Fiscal Year Ending	Total Principal	Total Interest	Total P & I	Principal Outstanding	% Paid	Fiscal Year Ending
2022	4,290,000	2,067,145	6,357,145	54,125,000	7.34%	2022
2023	4,465,000	1,895,075	6,360,075	49,660,000	14.99%	2023
2024	4,655,000	1,708,170	6,363,170	45,005,000	22.96%	2024
2025	4,855,000	1,511,220	6,366,220	40,150,000	31.27%	2025
2026	5,055,000	1,308,648	6,363,648	35,095,000	39.92%	2026
2027	5,270,000	1,097,498	6,367,498	29,825,000	48.94%	2027
2028	5,060,000	942,803	6,002,803	24,765,000	57.61%	2028
2029	5,200,000	797,518	5,997,518	19,565,000	66.51%	2029
2030	4,535,000	638,750	5,173,750	15,030,000	74.27%	2030
2031	4,860,000	457,350	5,317,350	10,170,000	82.59%	2031
2032	5,010,000	311,550	5,321,550	5,160,000	91.17%	2032
2033	5,160,000	161,250	5,321,250	0	100.00%	2033
	58,415,000	12,896,975	71,311,975			

INDEPENDENT SCHOOL DISTRICT NO. 278 (ORONO PUBLIC SCHOOLS), MINNESOTA

Schedule of Bonded Indebtedness

Non-General Obligation Debt Secured by Annual Appropriation

(As of 3/20/2020)

FISCAL YEAR BASIS

	Lease Purchase Agreement Series 2008		Lease Purchase Agreement Series 2020							
	Dated Amount									
	5/7/2008 \$1,600,000		5/26/2020 \$2,083,000							
	5/01 & 11/01		02/01 & 08/01							
Fiscal Year Ending	Principal	Interest	Principal	Interest	Total Principal	Total Interest	Total P & I	Principal Outstanding	% Paid	Fiscal Year Ending
2022	138,465	11,871	114,877	55,791	253,342	67,662	321,004	1,982,620	11.33%	2022
2023	145,135	5,202	118,233	52,437	263,368	57,639	321,006	1,719,252	23.11%	2023
2024			121,686	48,982	121,686	48,982	170,668	1,597,566	28.55%	2024
2025			125,241	45,428	125,241	45,428	170,669	1,472,325	34.15%	2025
2026			128,900	41,770	128,900	41,770	170,670	1,343,425	39.92%	2026
2027			132,665	38,005	132,665	38,005	170,670	1,210,760	45.85%	2027
2028			136,539	34,129	136,539	34,129	170,668	1,074,221	51.96%	2028
2029			140,528	30,141	140,528	30,141	170,669	933,693	58.24%	2029
2030			144,633	26,036	144,633	26,036	170,669	789,060	64.71%	2030
2031			148,858	21,811	148,858	21,811	170,669	640,202	71.37%	2031
2032			153,206	17,463	153,206	17,463	170,669	486,996	78.22%	2032
2033			157,681	12,987	157,681	12,987	170,668	329,315	85.27%	2033
2034			162,287	8,382	162,287	8,382	170,669	167,028	92.53%	2034
2035			167,028	3,642	167,028	3,642	170,670	0	100.00%	2035
	283,600	17,073	1,952,362	437,004	2,235,962	454,077	2,690,038			

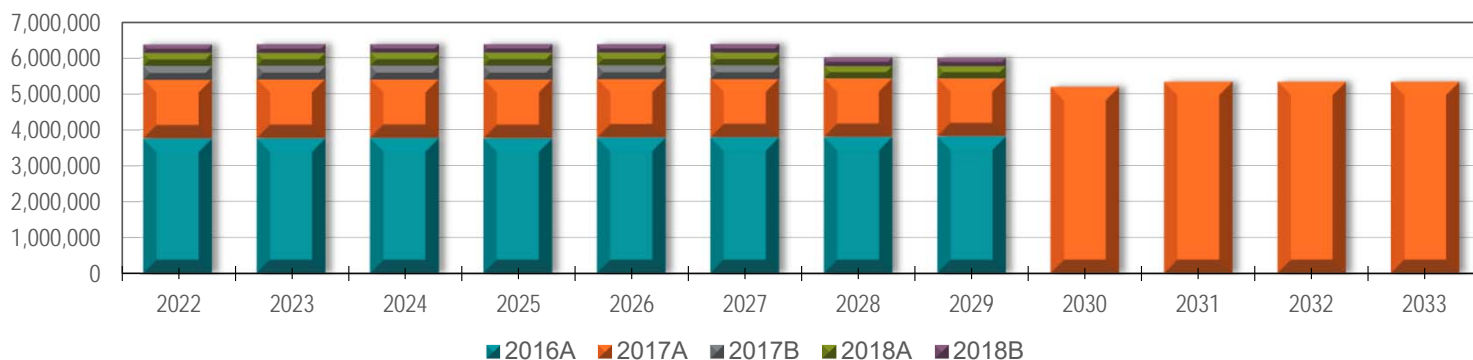
Independent School District No. 278 (Orono)

Outstanding Bonded Debt (As of 6/30/2021)

	Original Par Amount	Current Outstanding	Final Maturity	Optional Redemption	Callable Coupon Range	Callable Amount
General Obligation						
General Obligation School Building Refunding Bonds, Series 2016A	\$36,450,000	\$ 26,310,000	2/1/2029	2/1/2026	2.25% - 2.75%	\$ 10,810,000
General Obligation School Building Bonds, Series 2017A	\$27,375,000	\$ 26,160,000	2/1/2033	2/1/2027	3.00% - 4.00%	\$ 21,415,000
General Obligation Facilities Maintenance Bonds, Series 2017B	\$ 2,865,000	\$ 1,880,000	2/1/2027	=====	Non-Callable	=====
General Obligation Taxable OPEB Refunding Bonds, Series 2018A	\$ 2,990,000	\$ 2,470,000	2/1/2029	2/1/2026	3.60% - 3.80%	\$ 985,000
General Obligation Tax Abatement Bonds, Series 2018B	\$ 1,900,000	\$ 1,595,000	2/1/2029	2/1/2026	3.00% - 3.00%	\$ 660,000
Subtotal		\$ 58,415,000				
Lease/Annual Appropriation						
Lease Purchase Agreement, Series 2008	\$ 1,600,000	\$ 283,600	5/1/2023	Any Pmt Date	4.76% - 4.76%	\$ 283,600
Lease Purchase Agreement, Series 2020	\$ 2,083,000	\$ 1,952,362	2/1/2035	8/1/2027	2.90% - 2.90%	\$ 1,142,982
Subtotal		\$ 2,235,962				
Total Outstanding		\$ 60,650,962				

Total General Obligation P & I

Fiscal Year ending 6/30



Total Annual Appropriation P & I

Fiscal Year ending 6/30



OTHER HISTORICAL DATA

Basic General Education Funding Formula: The per-pupil-unit allocation used in this budget is \$6,633 for 2021-22. The table below outlines historical per-pupil-unit funding.

Year	Amount	Explanation
1997-98	\$3,581	\$76 increase in funding formula
1998-99	\$3,530	\$79 increase in funding formula, roll out of \$130 for training & experience.
1999-00	\$3,740	\$210 increase in funding formula
2000-01	\$3,964	\$244 increase in funding formula
2001-02	\$4,068	\$104 increase in funding formula
2002-03	\$4,601	\$533 increase in funding formula
2003-04	\$4,601	No increase in funding formula
2004-05	\$4,601	No increase in funding formula
2005-06	\$4,783	4% increase in funding formula
2006-07	\$4,974	4% increase in funding formula
2007-08	\$5,074	2% increase in funding formula
2008-09	\$5,124	1% increase in funding formula
2009-10	\$5,124	No increase in funding formula
2010-11	\$5,124	No increase in funding formula
2011-12	\$5,174	\$50 increase in funding formula
2012-13	\$5,224	\$50 increase in funding formula
2013-14	\$5,302	1.5% increase in funding formula
2014-15 *	\$5,831	1.5% increase in funding formula + \$25/pupil in the 2014 session
2015-16	\$5,948	2.0% increase in funding formula
2016-17	\$6,067	2.0% increase in funding formula
2017-18	\$6,118	2.0% increase in funding formula
2018-19	\$6,312	2.0% increase in funding formula
2019-20	\$6,438	2.0% increase in funding formula
2020-21	\$6,567	2.0% increase in funding formula
2021-22	\$6,567	Pending Legislative action. 1.0% increase assumed in budget

* The funding formula was recalibrated in 2014 to account for the 2013 legislative changes pertaining to the accounting for pupil units.

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