

OREGON SCHOOL DISTRICT

2006-2007
Original Budget

October 23, 2006



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Oregon School District
Fund Summary
Original Budget
October 23, 2006

	Fund Balance 7/1/2006	Projected + FY2007 YTD Revenues	Recommended - FY2007 YTD Expenditures	Transfers + Sources YTD	= Fund Balance 6/31/07	Budgeted Excess (Deficiency)
General Fund Unreserved-Designated	6,964,502	35,916,998	31,431,778	(4,467,220)	6,982,501	18,000
General Fund Reserved	<u>111,570</u>	<u>0</u>	<u>111,570</u>		<u>0</u>	<u>(111,570)</u>
TOTAL FUND 10	7,076,072	35,916,998	31,543,349	<u>(4,467,220)</u>	6,982,501	(93,571)
Special Education Grants	0	675,370	675,370		0	-
Special Education	<u>0</u>	<u>1,480,172</u>	<u>5,547,392</u>	<u>4,067,220</u>	<u>0</u>	<u>0</u>
TOTAL FUND 27	0	2,155,542	6,222,762	4,067,220	0	0
NON REFERENDUM DEBT (Fund 38)	115,979	326,103	327,678		114,404	(1,575)
DEBT SERVICE (Fund 39)	980,803	3,862,768	3,921,053		922,518	(58,285)
K-8 Food Service (Fund 50)	(48,195)	1,013,961	1,013,961		(48,195)	-
Capital Projects (Fund 51)	297,421				297,421	-
OHS Food Service (Fund 54)	<u>8,981</u>	<u>477,890</u>	<u>477,890</u>		<u>8,981</u>	<u>0</u>
TOTAL FUND 50, 51, and 54	258,207	1,491,851	1,491,851		258,207	-
Employee Trust Fund (Fund 73)	484,612	18,500	84,000		419,112	(65,500)
Opeb Liability (Fund 74)	<u>348,113</u>	<u>15,000</u>	<u>0</u>	<u>400,000</u>	<u>763,113</u>	<u>415,000</u>
TOTAL FUND 70	832,725	33,500	84,000	400,000	1,182,225	349,500
Pool (Fund 80)	110,182	370,829	370,829		110,182	-
Community Education (Fund 82)	48,089	50,000	50,000		48,089	-
Performing Arts Center (Fund 85)	(5,725)	51,898	51,898		(5,725)	-
Catering (Fund 88)	<u>90,814</u>	<u>31,450</u>	<u>31,450</u>		<u>90,814</u>	<u>-</u>
TOTAL FUND 80 , 82, 85, and 88	243,360	504,177	504,177		243,360	-

Building Carryover \$111,570
Return of Revenue from Beverage Contract for Visitor Bleachers \$18,000

Oregon School District
Original Revenue Budget

General Fund - 10				
	2005-06 Audited Revenues	9/25/06 2006-2007 Preliminary Budget	10/23/06 2006-2007 Original Budget	% Increase/Decrease From Audit
Property Taxes	12,389,027	13,564,167	13,634,909	10.06%
Mobile Home/DNR Tax	109,760	95,427	95,427	-13.06%
Computer Exemption Aid	19,737	14,428	11,794	-40.24%
Third Party Billing Reimbursement	129,757	80,000	80,000	-38.35%
Student Paid Fees	88,045	68,623	74,507	-15.38%
Interest Income	234,674	247,830	247,830	5.61%
Misc. Local Income	243,769	184,987	220,653	-9.48%
Transportation Aid	72,964	84,630	84,630	15.99%
Library Aid	105,253	104,959	104,959	-0.28%
General State Aid	20,165,152	20,631,793	20,650,696	2.41%
Open Enrollment	185,460	258,896	258,896	39.60%
Misc. State/Fed		72,052	72,052	0.00%
Title I, II, III, V	148,631	136,711	180,645	21.54%
Sale of Construction	269,700	200,000	200,000	-25.84%
Total General Fund Revenues	34,161,929	35,744,503	35,916,998	5.14%
Special Projects Funds - 20				
Special Education Federal Sources	538,984	675,370	675,370	25.30%
Special Education - State Sources	1,389,448	1,441,534	1,465,172	5.45%
Special Education - Miscellaneous	25,421	15,000	15,000	-40.99%
Total Special Projects Revenues	1,953,853	2,131,904	2,155,542	10.32%
Debt Service Funds - 30				
Non Referendum Debt-38	316,604	326,103	326,103	3.00%
Bonded Debt Retirement - 39	3,693,999	3,862,768	3,862,768	4.57%
Total Debt Service Revenues	4,010,603	4,188,871	4,188,871	4.44%
Employee Benefit Trust Fund - 70				
Health Insurance Employee Trust - 73	137,571	18,500	18,500	-86.55%
Opeb Liability-74	69,781	15,000	15,000	-78.50%
Total Employee Benefit Revenues	207,352	33,500	33,500	-83.84%
Food Service Fund - 50				
Food Service Fund-50	1,299,611	1,489,412	1,491,851	14.79%
Community Services Funds - 80				
Pool -Fund 80	89,799	75,111	75,111	-16.36%
Property Tax	278,826	295,716	295,716	6.06%
Community Education Fund - Fund 82	50,802	50,000	50,000	-1.58%
Performing Arts Center -Fund 85	7,386	7,700	7,700	4.25%
Property Tax	42,439	44,199	44,199	4.15%
Catering - Fund 88	32,621	31,450	31,450	-3.59%
Total Comm. Service Revenues	501,873	504,176	504,176	0.46%
Total Revenues	42,135,221	44,092,366	44,290,938	5.12%

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
 OCTOBER 15, 2006 CERTIFICATION OF 2006-2007 GENERAL AID

OCTOBER 2006

Oregon

4144

Oregon

4144

PART A: 2005-06 MEMBERSHIP

FTE

PART E: SHARED COST - CONTINUED

E5 =

36,179,910.20

A1 3RD FRI SEPT 05 MEMBERSHIP 3,522.00
 A2 2ND FRI JAN 06 MEMBERSHIP 3,526.00
 A3 TOTAL (A1 + A2) 7,048.00
 A4 AVERAGE (A3 / 2) (ROUNDED) 3,524.00
 A5 SUMMER 05 FTE EQUIVALENT 85
 A6 FOSTER + PART TIME 1
 A7 AID MEMBERSHIP (A4 + A5 + A6) 3,610.00

E6 PRIMARY COST CEILING PER MEMB 1,000
 E7 PRIMARY CEILING (A7 * E6) 3,610,000.00
 E8 PRIMARY SHARED COST (LESSER OF E5 OR E7) 3,610,000.00
 E9 SECONDARY COST CEILING PER MEMB 8,252
 E10 SECONDARY CEILING (A7 * E9) 29,789,720.00
 E11 SECONDARY SHARED COST 26,179,720.00
 ((LESSER OF E5 OR E10) - E8)
 E12 TERTIARY SHARED COST 6,390,190.20
 (GREATER OF (E5 - E8 - E11) OR 0)

PART B: 2005-06 GENERAL FUND DEDUCTIBLE RECEIPTS-1506AC

B1 TOTAL REVENUE & TRNSF IN 10R 000000 000 + 34,153,402.68
 B2 PROP TAX + COMP AID 10R 210 + 10R 691 - 12,406,447.39
 B3 GENERAL STATE AID 10R 000000 620 - 20,165,152.00
 B4 NON-DED IMPACT AID (DPI ESTIMATE) - 0.00
 B5 REORG SETTLEMENT 10R 000000 850 - 0.00
 B6 LONG TERM OP BORR, NOTE 10R 000000 873 - 0.00
 B7 LONG TERM OP BORR, STF 10R 000000 874 - 0.00
 B8 REFUND OF DISBURSEMENT 10R 000000 972 - 0.00
 B9 DEDUCTIBLE RECEIPTS (TO LINE C6) = 1,581,803.29

PART F: EQUALIZED VALUE (VAL/MEM = 434,139)
 F1 2005 SCH AID (MAY 06 CERT) + COMPUTER VALUE 1,567,240,609

PART C: 2005-06 NET COST OF GENERAL FUND-1506AC

C1 TOTAL EXPENDITURE 10E 000000 000 + 33,782,776.64
 C2 DEBT SRVC TRNSFR 10E 411000 838 + 839 - 0.00
 C3 REORG SETTLEMENT 10E 491000 950 - 0.00
 C4 REFUND PR YR REV 10E 492000 972 - 474.00
 C5 GROSS COST GEN FUND (C1-C2-C3-C4) + 33,782,302.64
 C6 DEDUCTIBLE RECEIPTS (FROM LINE B9) - 1,581,803.29
 C7 OPER DEBT, INT 38E+39E 283000 680 + 0.00
 C8 NET COST GENERAL FUND (NOT < 0) = 32,200,499.35

PART G: 2006-07 EQUAL AID BY TIER - OCTOBER CERTIFICATION

G1 PRIMARY GUARANTEED VALUE PER MEMB 1,930,000
 G2 PRIMARY GUARANTEED VALUATION (A7 * G1) 6,967,300,000
 G3 PRIMARY REQUIRED RATE (E8 / G2) 0.00051813
 G4 PRIMARY NET GUARANTEED VALUE (G2 - F1) 5,400,059,391
 G5 PRIMARY EQUALIZATION AID (G3 * G4) 2,797,932.77
 (NOT LESS THAN 0)
 G6 SECONDARY GUARANTEED VALUE PER MEMB 1,291,886
 G7 SECONDARY GUARANTEED VALUATION (A7 * G6) 4,663,708,460
 G8 SECONDARY REQUIRED RATE (E11 / G7) 0.00561350
 G9 SECONDARY NET GUARANTEED VALUE (G7 - F1) 3,096,467,851
 G10 SECONDARY EQUALIZATION AID (G8 * G9) 17,382,022.28
 G11 TERTIARY GUARANTEED VALUE PER MEMB 483,017
 G12 TERTIARY GUARANTEED VALUATION (A7 * G11) 1,743,691,370
 G13 TERTIARY REQUIRED RATE (E12 / G12) 0.00366475
 G14 TERTIARY NET GUARANTEED VALUE (G12 - F1) 176,450,761
 G15 TERTIARY EQUALIZATION AID (G13 * G14) 646,647.93

PART D: 2005-06 NET COST OF DEBT SERVICE FUND-1506AC

D1 TOTAL REVENUE & TRNSF IN 38R + 39R 000 + 4,010,603.40
 D2 TRNSF FROM GEN FND 10E 411000 838 + 839 - 0.00
 D3 PROPERTY TAXES 38R + 39R 210 - 3,970,455.00
 D4 PMNT LIEU OF TAX 38R + 39R 220 - 0.00
 D5 NON-REV RECEIPTS 38R + 39R 800 - 0.00
 D6 DEDUCTIBLE RCPTS (D1-D2-D3-D4-D5) - 40,148.40
 D7 TOTAL EXPENDITURES 38E + 39E 000 + 4,022,180.00
 D8 AIDABLE FUND 41 EXP (DPI ESTIMATE) + 0.00
 D9 REFINANCING 38E + 39E 282000 - 0.00
 D10 OPERATIONAL DEBT 38E + 39E 283000 - 0.00
 D11 NET COST DEBT SERVICE (NOT < 0) = 3,982,031.60

PART H: 2006-07 EQUALIZATION AID - OCTOBER CERTIFICATION

H1 06-07 EQUALIZATION AID ELIG (G5+G10+G15) 20,826,602.98
 H2 MLWK PAR CHOICE, EQ (JUST MILWAUKEE) 0.00
 H3 MLWK CHARTER PGM, EQ (H1 X -.0084404790) -175,786.51
 H4 05-06 OCT/FINAL EQUAL AID ADJ -118.00
 H5 PRIOR YEAR DATA ERROR ADJUSTMENT 0.00
 H6 06-07 EQ AID EST (ROUND) (H1+H2+H3+H4+H5) 20,650,698.00

PART E: 2005-06 SHARED COST-1506AC (COST/MEM = 10,022)

E1 NET COSTS: GEN FND + DEBT SRV (C8 + D11) + 36,182,530.95
 E2 INDIGENT TRANSPORTATION - 2,620.75
 E3 IMP AID NONDED/WRS NEG AID HOLD HARMLESS - 0.00
 E4 TOTAL SHARED COST FOR EQUALIZATION AID = 36,179,910.20
 2005 SCH AID (MAY 06 CERT) VALUES, 1506AC DATA.

*** PART I: 2006-07 GENERAL AID - OCTOBER CERTIFICATION ***

I1 06-07 SPADJ/220 AID ELIG 0.00
 I2 A. MLWK PAR CHOICE, SPADJ/220 (JUST MILWAUKEE) 0.00
 I2 B. MLWK CHRTR PGM, SPADJ/220 (I1 X -.0084404790) 0.00
 I2 C. 05-06 OCT/FINAL SPADJ/220 AID ADJ 0.00
 I3 06-07 SPADJ/220 EST (ROUND) (I1+I2A+I2B+I2C) 0.00
 I4 05-06 OCT/FINAL CHOICE/CHARTER DEDUCT ADJ -2.00
 I5 OCT 2006 CERT OF 2006-07 GEN AID (H6+I3+I4) 20,650,696.00

District:

06-07 Revenue Limit Worksheet - October 12 - Using the Oct 15 Gen Aid Cert.

District update on: **10/23/2006** Using Final 05-06 Rev Lim Data.

DPI DATA AS OF 800 AND/12/2006 !

Cells calculate after base levy entry.

Line 1: 2005-2006 Base Revenue	=	32,881,943
Line 1 Amnt May Not Exceed Line 9 of Final 05-06 Revenue Limit Worksheet.		
05-06 General Aid Certification (05-06 line 12)	+	20,165,152
05-06 Computer Aid Received (Src 691)	+	13,737
05-06 Fnd 10 Levy Cert (05-06 In 18, levy 10 Src 211)	+	12,389,027
05-06 Fnd 38 Levy Cert (05-06 In 14B, levy 38 Src 210)	+	314,027
05-06 Fnd 41 Levy Cert (05-06 In 14C, levy 41 Src 210)	+	0
05-06 Aid Penalty for Over Levy (05-06 bottom line)	-	0

05-06 Levy for 05-06 Non-Recurring Exemptions (In 10), Enter amnt used below.

05-06 Non-Recurring Ref to Exceed Limit	-	0
05-06 Declining Enrollment	-	0
05-06 Other Non-Recurring Exemption	-	0

September & Summer FTE Membership Averages

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

Line 2: Base Avg: (03+.4ss)+(04+.4ss)+(05+.4ss) / 3 = **3,494**

	2003	2004	2005
Summer fte:	87	88	85
% (40,40,40)	35	35	34
Sept fte:	3,429	3,428	3,522
Total fte	3,464	3,463	3,556

Line 6: Curr Avg: (04+.4ss)+(05+.4ss)+(06+.4ss) / 3 = **3,538**

	2004	2005	2006
Summer fte:	88	85	90
% (40,40,40)	35	34	36
Sept fte:	3,428	3,522	3,560
Total fte	3,463	3,556	3,596

Line 10B: Declining Enrollment Exemption =

Average FTE Loss (Line 2 - Line 6, if > 0)
 X 0.75 =
 X (Line 5, Maximum 2006-2007 Revenue per Memb) =
 Non-Recurring Exemption Amount:

Line 17: State Aid for Exempt Computers = **11,794**

Line 17 = A X (Line 16 / C) (to 8 decimals)

Round to Dollar

A. 2006 Exempt Computer Property Valuation Required	1,165,600
B. 2006 TIF-Out Tax Apportionment Equalized Valuation	1,795,057,808
C. 2006 TIF-Out Value plus Exempt Computers (A + B)	1,796,223,408

Computer aid replaces a portion of proposed Fund 10 Levy

Src 691 = Computer Value X (Proposed Levy / (TIF-Out Val + Computer Value))

Revised: October, 2006

1. 2005-2006 Base Revenue (Funds 10, 38, 41)	(from left)	32,881,943
2. Base Sept Membership Avg (03+.4ss, 04+.4ss, 05+.4ss/3)	(from left)	3,494
3. 2005-2006 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,410.97
4. 2006-2007 Per Member Increase (A + B - C)		256.93
A. Allowed Per Pupil Increase		256.93
B. Low Revenue Increase (8400 - (3 + 4A)) Not < 0		0.00
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)		0.00
5. 2006-07 Maximum Revenue / Memb (Ln 3 + Ln 4)		9,667.90
6. Current Membership Avg (04+.4ss, 05+.4ss, 06+.4ss/3)	(from left)	3,538
7. 2006-2007 Rev Limit, No Exemptions (Ln 5 x Ln 6)	(rounded)	34,205,030
8. Total Recurring Exemptions (A+B+C+D+E)	(rounded)	118,472
Unused 2005-2006 Recurring Levy Authority		100,000
A. Prior Year Carryover (100% of Amnt Entered Above)		100,000
B. Transfer of Service (if negative, include sign)		18,472
C. Transfer of Territory (if negative, include sign)		0
D. Federal Impact Aid Loss (2004-05 to 2005-06)		0
E. Recurring Referenda to Exceed (If 06-07 is first year)		0

9. 2006-2007 Limit with Recurring Exemptions (Ln 7 + Ln 8)		34,323,502
10. Total 2006-2007 Non-Recurring Exemptions (A + B + C)		300,000
A. Non-Recurring Referenda, to Exceed 2006-07 Limit		300,000
B. Declining Enrollment Exemptn for 06-07 (from left)		
C. Other Non-Recurring Exemption		0
11. 2006-07 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		34,623,502
12. Oct 15 Cert of 2006-07 General Aid		20,650,696
REMEMBER TO USE THE OCT 15 CERT WHEN SETTING THE LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		13,972,806
(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)		

14. Total Limited Revenue To Be Used (A+B+C) **13,972,806**

Entries Required Below: Amnts Needed by Purpose and Fund:

A. Gen Operations: Fnd 10 including Src 211 & Src 691	13,646,703	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fnd 38 Src 211	326,103	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 211		(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D):		4,202,683
A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 211)	3,862,768	
B. Community Services (Fnd 80 Src 211)	339,915	(to Budget Rpt)
C. Prior Year Levy Chargeback (Src 212)		(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only		(to Budget Rpt)
16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)		18,175,489
17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	11,794	(to Budget Rpt)
18. Fnd 10 Src 211 (Ln 14A - Ln 17), 2006-07 Budget	13,634,909	(to Budget Rpt)

Line 18 (not 14A) is the Fund 10 Levy certified by the Board.

19. Total All Fund Tax Levy (14B + 14C + 15 + 18) **18,163,695**

Line 19 = levy to be apportioned = PI-401

Levy Rate = 0.01011872

20. Funds 38 & 39, Src 211 Total (Ln 14B + Ln 15A) **4,188,871** (to Budget Rpt)

Worksheet is available at: www.dpi.wi.gov/sfs/worksheets.html or buddev.html

Oregon School District
Original Expenditure Budget

General Fund - 10				
	Audited 2005-2006 Expenditures	9/25/06 2006-2007 Preliminary Budget	10/23/06 2006-2007 Original Budget	06-07 YTD % % Increase/Decrease from Audit
Instruction				
Undiff Curriculum	6,873,534	7,167,895	7,104,711	3.36%
Regular Curriculum	5,699,442	6,013,412	6,046,324	6.09%
Vocational Curriculum	1,649,753	1,780,416	1,782,884	8.07%
Physical Curriculum	1,066,612	1,063,879	1,060,056	-0.61%
Co-Curricular Activity	523,519	563,107	558,235	6.63%
Special Curriculum	289,107	343,162	337,530	16.75%
Total Instruction	16,101,967	16,931,871	16,889,740	4.89%
Support Services				
Pupil Services	1,063,939	1,162,490	1,173,533	10.30%
Instructional Services	2,110,926	2,256,421	2,282,561	8.13%
General Operations	730,273	618,237	651,667	-10.76%
School Bldg Operations	2,077,455	2,169,448	2,168,408	4.38%
Fiscal	289,553	328,531	328,258	13.37%
Maint/Operations	4,411,241	4,378,491	4,681,500	6.13%
Transportation	1,245,106	1,198,337	1,258,731	1.09%
Printing	66,354	64,680	64,680	-2.52%
Technical Services	302,979	314,428	314,446	3.78%
Central Services	260,957	309,198	308,902	18.37%
Insurance	173,041	191,743	191,743	10.81%
Debt Service	133,198	52,000	52,000	-60.96%
Other Support Services	668,042	648,552	648,552	-2.92%
Total Support Services	13,533,064	13,692,555	14,124,981	4.37%
Tuition/CESA/Tax Repayment	95,784	70,476	72,661	-24.14%
Open Enrollment	231,534	305,968	305,968	32.15%
** Contingency	0	300,000	150,000	0.00%
Total General Fund Expenditures	29,962,349	31,300,870	31,543,350	5.28%
Special Projects Funds - 20				
Special Education Grants	538,984	675,370	675,370	25.30%
Special Education-Regular	5,074,420	5,584,738	5,547,392	9.32%
Total Special Projects Expenditures	5,613,404	6,260,108	6,222,762	10.86%
Debt Service Funds - 30				
Non Referendum Debt-38	315,378	327,678	327,678	3.90%
Bonded Debt Retirement - 39	3,706,803	3,921,053	3,921,053	5.78%
Total Debt Service Expenditures	4,022,180	4,248,731	4,248,731	5.63%
Employee Benefit Trust Fund -70				
Health Insurance Employee Trust - 73	45,401	0	84,000	85.02%
OPEB Liability-74	0	0	0	0.00%
Total Employee Trust Funds	45,401	0	84,000	85.02%
Food Service Fund - 50				
Food Service Fund-50	1,338,825	1,489,412	1,491,851	11.43%
Community Funds - 80				
Pool - Fund 80	310,347	370,827	370,829	19.49%
Community Education Fund - Fund 82	56,224	50,000	50,000	-11.07%
Performing Arts Center - Fund 85	49,603	51,900	51,898	4.63%
Catering - Fund 88	20,518	31,450	31,450	53.28%
Total Community Expenditures	436,692	504,177	504,177	15.45%
Total Expenditures	41,418,851	43,803,298	44,094,871	6.46%

Oregon School District
Building Budget Tiers 2006

	NKE	BKE	PVE	RCI	OMS	OHS	Athletics
Projected Enrollment * -	425	436	418	504	551	1191	552 OMS
Actual Enrollment	448	453	423	518	552	1196	1196 OHS
Tier Budget	114,080.00	115,353.00	107,713.00	131,904.00	135,688.00	439,280.00	
At-Risk Allocation	1,833.33	1,833.33	1,833.33	1,000.00			
Revenues:**							
Camp Gray				12,890.00			
Upham Woods					5,733.00		
Parking						19,805.65	
Instrumental Rental	200.00	120.00	240.00	1,790.00	1,660.00	2,855.00	
Resale		494.00		212.95	6,100.71	1,362.00	
Fines/Misc/Athl. Gate	5.00	66.47	23.00	116.00	621.00	935.90	77,772.24
OGED Non-Salary, Fringe							
Prof Days/Non Absent (Substitutes)	12,008.50	11,686.50	11,518.50	13,068.00	14,100.00	26,649.00	
Buildng Carryover	13,318.94	17,992.87	15,694.40	27,929.23	24,641.32	11,993.62	
Total Building Budget Target	141,445.77	147,546.17	137,022.23	188,910.18	188,544.03	502,881.17	193,197.74
Total Expenditure Budget per Student	254.64	254.64	254.64	254.64	245.81	367.29	
Base Tier	98.96	98.96	98.96	98.96	98.96	93.61	
Tech Printing Reallocation	4.63	4.63	4.63	4.63	4.63	4.38	
Copier Maintenance Allocation	7.40	7.40	7.40	7.40	7.40	7.00	
Initatives	17.58	17.58	17.58	17.58			
Grade Level Tier	92.58	92.58	92.58	92.58	92.58	144.92	
Program Tier:							
Voc Educ					8.75	77.38	
Extra-Curr Tier:							
Wyalusing							29.00 OMS
Marching Band						7.68	83.13 OHS
Other	2.78	2.78	2.78	2.78	2.78	2.63	
Paper	15.64	15.64	15.64	15.64	15.64	14.80	
Copier Services (Print Shop)	3.08	3.08	3.08	3.08	3.08	2.91	
Printing Services	12.00	12.00	12.00	12.00	12.00	12.00	
Curriculum Adoption Per Student	50.00	50.00	50.00	50.00	50.00		
Curriculum Adoption Allocation	22,400.00	22,650.00	21,150.00	25,900.00	27,600.00		

*ECH students based on fall enrollment as the count increases during the school year.

*Enrollment figures based on September 3rd Friday Count.

*Does not include fund 21 revenue (gifts/donations)

10/19/2006

Oregon School District

BUDGET ADOPTION 2006-2007				
GENERAL FUND (FUND 10)	Audited 2004-2005	Audited 2005-2006	Preliminary 2006-2007	Original 2006-2007
Beginning Fund Balance (Account 930 000)	6,537,155.84	6,705,446.21	7,245,474.97	7,076,072.25
Ending Fund Balance, Reserved (Acct. 931 000)	100,152.76	0.00	0.00	0.00
Ending Fund Balance, Designated (Acct. 932 000)	6,605,293.45	7,076,072.25	7,160,905.00	6,982,501.56
Ending Fund Balance, Unappropriated (Acct. 933 000)	0.00	0.00		
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	6,705,446.21	7,076,072.25	7,160,905.44	6,982,501.56
REVENUES & OTHER FINANCING SOURCES				
100 Transfers-in	0.00	0.00	0.00	0.00
Local Sources				
210 Taxes	12,475,925.02	12,392,710.39	13,567,851.00	13,638,593.00
240 Payments for Services	79,344.24	88,044.76	74,507.00	74,507.00
260 Non-Capital Sales	10,175.62	278,300.09	208,169.66	208,169.66
270 School Activity Income	64,267.57	58,510.83	58,510.83	58,510.83
280 Interest on Investments	113,975.00	234,674.31	247,830.00	247,830.00
290 Other Revenue, Local Sources	119,791.85	73,918.27	52,369.76	52,369.76
Subtotal Local Sources	12,863,479.30	13,126,158.65	14,209,238.25	14,279,980.25
Other School Districts Within Wisconsin				
310 Transit of Aids	1,773.77	6,342.36	4,723.00	4,723.00
340 Payments for Services	159,285.25	179,118.00	258,896.00	258,896.00
380 Medical Service Reimbursements	0.00	0.00		
390 Other Inter-district, Within Wisconsin	0.00	0.00		
Subtotal Other School Districts within Wisconsin	161,059.02	185,460.36	263,619.00	263,619.00
Other School Districts Outside Wisconsin				
440 Payments for Services	0.00	0.00		
490 Other Inter-district, Outside Wisconsin	0.00	0.00		
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00	0.00
Intermediate Sources				
510 Transit of Aids	0.00	10,768.91		
530 Payments for Services from CCDEB	0.00	0.00		
540 Payments for Services from CESA	0.00	0.00		
580 Medical Services Reimbursement	0.00	0.00		
590 Other Intermediate Sources	4,750.00	1,500.00		
Subtotal Intermediate Sources	4,750.00	12,268.91	0.00	0.00
State Sources				
610 State Aid -- Categorical	159,963.00	178,217.00	189,589.23	189,589.23
620 State Aid -- General	19,208,291.00	20,165,152.00	20,631,793.00	20,650,696.00
630 DPI Special Project Grants	6,170.75	0.00	72,052.00	72,052.00
640 Payments for Services	0.00	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00	0.00
660 Other State Revenue Through Local Units	98,611.34	106,076.84	91,743.00	95,743.00
690 Other Revenue	11,561.00	19,737.00	14,428.00	11,794.00
	19,484,597.09	20,469,182.84	20,999,605.23	21,019,874.23
Federal Sources				
710 Transit of Aids	0.00	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00	0.00
730 DPI Special Project Grants	64,135.76	51,124.13	62,707.00	82,701.00
750 IASA Grants	93,788.00	88,660.00	74,004.00	97,944.00
760 JTPA	0.00	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	321.00	0.00	0.00

GENERAL FUND (FUND 10)	Audited 2004-2005	Audited 2005-2006	Preliminary 2006-2007	Original 2006-2007
780 Other Federal Revenue Through State	0.00	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00	0.00
Subtotal Federal Sources	157,923.76	140,105.13	136,711.00	180,645.00
Other Financing Sources				
850 Reorganization Settlement	0.00	0.00	0.00	0.00
860 Compensation, Fixed Assets	214,088.08	12,055.00	0.00	8,775.00
870 Long-Term Obligations	0.00	0.00	0.00	0.00
Subtotal Other Financing Sources	214,088.08	12,055.00	0.00	8,775.00
Other Revenues				
960 Adjustments	633.00	2,520.00	25,000.00	35,775.00
970 Refund of Disbursement	17,997.58	35,445.58	200.00	18,200.00
980 Medical Service Reimbursement	125,147.04	129,757.27	80,000.00	80,000.00
990 Miscellaneous	50,425.22	40,448.94	30,129.67	30,129.67
Subtotal Other Revenues	194,202.84	208,171.79	135,329.67	164,104.67
TOTAL REVENUES & OTHER FINANCING SOURCES	33,080,100.09	34,153,402.68	35,744,503.15	35,916,998.15
EXPENDITURES & OTHER FINANCING USES				
Instruction				
110 000 Undifferentiated Curriculum	6,716,705.92	6,925,045.85	7,167,894.93	7,104,710.71
120 000 Regular Curriculum	5,354,259.55	5,700,424.29	6,013,412.12	6,046,324.40
130 000 Vocational Curriculum	1,514,859.26	1,652,272.21	1,780,416.16	1,782,883.82
140 000 Physical Curriculum	1,018,213.64	1,066,611.94	1,063,878.78	1,060,056.18
160 000 Co-Curricular Activities	518,917.86	523,519.04	563,107.11	558,235.02
170 000 Other Special Needs	351,850.93	289,556.67	343,161.62	337,530.06
Subtotal Instruction	15,474,807.16	16,157,430.00	16,931,870.72	16,889,740.19
Support Sources				
210 000 Pupil Services	950,175.67	1,072,660.17	1,162,489.68	1,173,532.85
220 000 Instructional Staff Services	1,934,831.95	2,125,460.09	2,256,420.64	2,282,560.90
230 000 General Administration	660,703.88	730,273.13	618,236.80	651,666.78
240 000 School Building Administration	1,922,276.26	2,077,650.43	2,169,447.50	2,168,407.55
250 000 Business Administration	6,332,623.89	6,315,232.68	6,284,467.64	6,647,614.31
260 000 Central Services	251,340.73	260,956.94	309,197.50	308,901.75
270 000 Insurance & Judgments	149,892.73	173,041.00	191,743.00	191,743.00
280 000 Debt Services	122,929.67	133,197.54	52,000.00	52,000.00
290 000 Other Support Services	822,564.66	668,041.96	948,552.00	798,552.00
Subtotal Support Sources	13,147,339.44	13,556,513.94	13,992,554.76	14,274,979.14
Non-Program Transactions				
410 000 Inter-fund Transfers	4,057,285.09	3,741,513.43	4,528,203.00	4,467,220.31
430 000 Instructional Service Payments	231,971.13	326,845.27	374,444.20	376,629.20
490 000 Other Non-Program Transactions	406.90	474.00	2,000.00	2,000.00
Subtotal Non-Program Transactions	4,289,663.12	4,068,832.70	4,904,647.20	4,845,849.51
TOTAL EXPENDITURES & OTHER FINANCING USES	32,911,809.72	33,782,776.64	35,829,072.68	36,010,568.84

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2004-2005	Audited 2005-2006	Preliminary 2006-2007	Original 2006-2007
900 000 Beginning Fund Balance	0.00	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	5,424,681.03	559,233.62	6,260,107.30	6,222,762.31
100 000 Instruction	3,957,928.54	4,266,495.87	4,659,396.42	4,635,466.90
200 000 Support Services	1,402,474.98	1,264,777.38	1,514,985.88	1,501,570.41
400 000 Non-Program Transactions	64,277.51	67,960.37	85,725.00	85,725.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,424,681.03	5,599,233.62	6,260,107.30	6,222,762.31

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2004-2005	Audited 2005-2006	Preliminary 2006-2007	Original 2006-2007
900 000 Beginning Fund Balance	1,122,276.74	1,108,357.71	1,096,781.11	1,036,922.11
900 000 ENDING FUND BALANCES	1,108,357.71	1,096,781.11	1,036,922.11	977,063.11
TOTAL REVENUES & OTHER FINANCING SOURCES	23,275,806.11	4,010,603.40	4,188,871.00	4,188,871.00
281 000 Long-Term Capital Debt	4,074,725.14	4,022,180.00	4,248,730.00	4,248,730.00
282 000 Refinancing	19,215,000.00			
283 000 Operational Debt	0.00			
289 000 Other Long-Term General Obligation Debt	0.00			
TOTAL EXPENDITURES & OTHER FINANCING USES	23,289,725.14	4,022,180.00	4,248,730.00	4,248,730.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2004-2005	Audited 2005-2006	Preliminary 2006-2007	Original 2006-2007
900 000 Beginning Fund Balance	(0.00)	(0.00)	(0.00)	(0.00)
900 000 Ending Fund Balance	(0.00)	(0.00)	(0.00)	(0.00)
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
100 000 Instructional Services	0.00	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2004-2005	Audited 2005-2006	Preliminary 2006-2007	Original 2006-2007
900 000 Beginning Fund Balance	256,215.13	297,421.62	258,207.56	258,207.56
900 000 ENDING FUND BALANCE	297,421.62	258,207.56	258,207.56	258,207.56
TOTAL REVENUES & OTHER FINANCING SOURCES	1,289,208.80	1,299,610.95	1,489,412.00	1,491,851.00
200 000 Support Services	1,248,002.31	1,338,825.01	1,489,412.00	1,491,851.00
400 000 Non-Program Transactions	0.00	0.00		
TOTAL EXPENDITURES & OTHER FINANCING USES	1,248,002.31	1,338,825.01	1,489,412.00	1,491,851.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2004-2005	Audited 2005-2006	Preliminary 2006-2007	Original 2006-2007
900 000 Beginning Fund Balance	177,929.78	178,177.41	243,359.88	243,359.88
900 000 ENDING FUND BALANCE	178,177.41	243,359.88	243,359.88	243,359.88
TOTAL REVENUES & OTHER FINANCING SOURCES	478,256.72	501,873.99	504,177.00	504,177.00
200 000 Support Services	218,570.80	212,461.80	229,615.00	232,513.24
300 000 Community Services	259,438.29	224,229.72	274,562.00	271,663.76
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	478,009.09	436,691.52	504,177.00	504,177.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2004-2005	Audited 2005-2006	Preliminary 2006-2007	Original 2006-2007
900 000 Beginning Fund Balance	0.00	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00	0.00

**OREGON SCHOOL DISTRICT
EQUALIZED VALUE GROWTH COMPARISON**

Year	Equalized Value	% Growth	Mill Rate
1991	410,493,708	+10.1%	19.60
1992	446,391,556	+8.7%	21.93
1993	519,980,913	+16.6%	20.61
1994	598,977,809	+15.1%	18.75
1995	692,607,962	+15.6%	16.94
1996	733,213,065	+5.9%	15.11
1997	800,141,786	+9.1%	14.16
1998	855,213,857	+6.9%	13.79
1999	913,239,125	+6.8%	13.32
2000	964,487,424	+5.6%	13.95
2001	1,042,112,061	+8.05%	13.25
2002	1,118,125,534	+7.29%	12.85
2003	1,212,505,009	+8.44%	12.66
2004	1,381,113,620	+13.91%	11.76
2005	1,561,936,296	+13.09%	10.68
2006	1,795,057,808	+14.93%	10.12

Enrollment and Equalized Assessed Value Distribution
October 23, 2006

Municipality	Enrollments as of October 18, 2006						Students		2006 EAV	
	OHS	OMS	RCI	NKE	BKE	PVE	TOTAL	PERCENT	EAV %	EAV \$
City of Fitchburg CF	115	53	36	72	0	29	305	8.54%	11.91%	213,743,648
Town of Dunn TD	78	32	28	20	3	57	218	6.10%	12.86%	230,893,511
Town of Oregon TO	267	112	83	69	85	26	642	17.97%	21.21%	380,682,409
Village of Brooklyn-Green GV	25	10	14	0	46	1	96	2.69%	1.43%	25,708,600
Village of Brooklyn-Dane VB	47	27	20	2	102	2	200	5.60%	3.12%	55,998,900
Village of Oregon VO	570	290	285	278	125	296	1844	51.61%	41.77%	749,729,600
Town of Rutland TR	55	16	26	1	44	5	147	4.11%	5.30%	95,095,651
Town of Union Rock RU	4	0	3	0	7	0	14	0.39%	0.25%	4,452,108
Town of Brooklyn TB	14	8	9	0	16	0	47	1.32%	1.80%	32,373,651
Town of Montrose TM	0	0	2	2	0	0	4	0.11%	0.13%	2,258,672
Town of Blooming Grove GB	5	2	0	0	0	3	10	0.28%	0.23%	4,121,058
Out of District OD	8	4	10	1	20	3	46	1.29%	0.00%	0
TOTAL	1188	554	516	445	448	422	3573	100.00%	100.00%	1,795,057,808
				0						
				1						

**OREGON SCHOOL DISTRICT
TAX LEVY HISTORY
OCTOBER 23, 2006**

	2000	2001	2002	2003	2004	2005	2006	INC/DECR	PERCENT INC/DECR
<u>EQUALIZED VALUE</u>									
DN V OREGON	\$393,270,900	\$415,712,800	\$445,671,000	\$479,545,000	\$566,768,300	\$650,610,400	\$749,729,600	\$99,119,200	15.23%
DN T BLM GRV	\$3,173,737	\$3,344,525	\$3,113,610	\$3,294,119	\$3,672,328	\$4,035,245	\$4,121,058	\$85,813	2.13%
DN T DUNN	\$131,407,174	\$141,833,493	\$153,832,339	\$168,893,164	\$186,233,565	\$206,745,782	\$230,893,511	\$24,147,729	11.68%
DN T MONTROSE	\$2,054,593	\$1,755,354	\$1,698,163	\$1,847,237	\$1,927,255	\$2,106,395	\$2,258,672	\$152,277	7.23%
DN T OREGON	\$197,806,466	\$219,433,683	\$236,293,608	\$253,462,837	\$275,231,238	\$313,177,667	\$380,682,409	\$67,504,742	21.55%
DN T RUTLAND	\$58,025,857	\$63,305,850	\$66,320,543	\$71,998,543	\$77,737,903	\$86,820,438	\$95,095,651	\$8,275,213	9.53%
DN V BROOKLYN	\$20,823,900	\$24,198,200	\$26,628,800	\$28,793,700	\$37,157,700	\$46,231,700	\$55,998,900	\$9,767,200	21.13%
DN C FITCHBURG	\$124,217,292	\$135,445,760	\$143,745,694	\$158,707,413	\$181,159,444	\$196,763,280	\$213,743,648	\$16,980,368	8.63%
GN T BROOKLYN	\$17,168,701	\$19,201,601	\$20,150,518	\$22,065,113	\$25,201,707	\$29,068,381	\$32,373,651	\$3,305,270	11.37%
GN V BROOKLYN	\$13,927,200	\$15,193,100	\$17,734,500	\$20,720,000	22,231,800	22,343,800	25,708,600	\$3,364,800	15.06%
RK T UNION	\$2,611,604	\$2,687,695	\$2,936,759	\$3,177,883	\$3,792,380	\$4,033,208	\$4,452,108	\$418,900	10.39%
	\$964,487,424	\$1,042,112,061	\$1,118,125,534	\$1,212,505,009	\$1,381,113,620	\$1,561,936,296	\$1,795,057,808	\$233,121,512	14.93%

PERCENT OF DISTRICT EQUALIZED VALUE

DN V OREGON	40.775120%	39.891373%	39.858763%	39.549939%	41.037051%	41.654093%	41.766321%	0.112%
DN T BLM GRV	0.329059%	0.320937%	0.278467%	0.271679%	0.265896%	0.258349%	0.229578%	-0.029%
DN T DUNN	13.624561%	13.610196%	13.758056%	13.929276%	13.484304%	13.236505%	12.862734%	-0.374%
DN T MONTROSE	0.213024%	0.168442%	0.151876%	0.152349%	0.139544%	0.134858%	0.125827%	-0.009%
DN T OREGON	20.508973%	21.056630%	21.133012%	20.904065%	19.928211%	20.050604%	21.207251%	1.157%
DN T RUTLAND	6.016238%	6.074764%	5.931404%	5.938000%	5.628639%	5.558513%	5.297637%	-0.261%
DN V BROOKLYN	2.159064%	2.322034%	2.381557%	2.374728%	2.690416%	2.959897%	3.119615%	0.160%
DN C FITCHBURG	12.879099%	12.997236%	12.855953%	13.089217%	13.116911%	12.597395%	11.907341%	-0.690%
GN T BROOKLYN	1.780086%	1.842566%	1.802170%	1.819796%	1.824738%	1.861048%	1.803488%	-0.058%
GN V BROOKLYN	1.444000%	1.457914%	1.586092%	1.708859%	1.609701%	1.430519%	1.432188%	0.002%
RK T UNION	0.270776%	0.257908%	0.262650%	0.262092%	0.274589%	0.258218%	0.248020%	-0.010%

TAX LEVY PORTION

DN V OREGON	\$5,487,551	\$5,508,138	\$5,728,901	\$6,072,155	\$6,666,429	\$6,948,213	\$7,586,306	\$638,093	9.18%
DN T BLM GRV	\$44,285	\$44,314	\$40,024	\$41,711	\$43,195	\$43,095	\$41,700	(\$1,395)	-3.24%
DN T DUNN	\$1,833,605	\$1,879,274	\$1,977,446	\$2,138,580	\$2,190,512	\$2,207,948	\$2,336,348	\$128,400	5.82%
DN T MONTROSE	\$28,669	\$23,258	\$21,829	\$23,390	\$22,669	\$22,495	\$22,855	\$360	1.60%
DN T OREGON	\$2,760,115	\$2,907,466	\$3,037,448	\$3,209,429	\$3,237,319	\$3,344,591	\$3,852,020	\$507,429	15.17%
DN T RUTLAND	\$809,670	\$838,794	\$852,521	\$911,669	\$914,367	\$927,201	\$962,247	\$35,046	3.78%
DN V BROOKLYN	\$290,569	\$320,623	\$342,301	\$364,595	\$437,055	\$493,733	\$566,637	\$72,904	14.77%
DN C FITCHBURG	\$1,733,280	\$1,794,638	\$1,847,787	\$2,009,605	\$2,130,829	\$2,101,340	\$2,162,813	\$61,473	2.93%
GN T BROOKLYN	\$239,566	\$254,419	\$259,026	\$279,396	\$296,427	\$310,437	\$327,580	\$17,143	5.52%
GN V BROOKLYN	\$194,335	\$201,306	\$227,969	\$262,363	\$261,494	\$238,621	\$260,138	\$21,517	9.02%
RK T UNION	\$36,441	\$35,612	\$37,751	\$40,239	\$44,607	\$43,073	\$45,050	\$1,977	4.59%
TOTAL TAX LEVY	\$13,458,086	\$13,807,842	\$14,373,003	\$15,353,132	\$16,244,903	\$16,680,747	\$18,163,694	\$1,482,947	8.89%
MILL RATE	13.95	13.25	12.85	12.66	11.76	10.68	10.12	(\$0.56)	-5.25%