



**OREGON SCHOOL DISTRICT  
Budget Hearing and Annual Meeting**

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

**DATE: MONDAY, SEPTEMBER 24, 2018  
TIME: 6:30 PM  
PLACE: OSD Innovation Center at OHS, 456 North Perry Parkway, Oregon, WI 53575**

**Budget Hearing**

1. Call to Order and Introductions: Steve Zach, President, Board of Education
2. Books have been audited by Johnson Block & Co., Inc.
3. Financial Report – Andy Weiland, Business Manager
4. Hearing: 2018-2019 District Budget

**Annual Meeting**

1. Call to Order and Introductions: Steve Zach, President, Board of Education
2. Election of Chairperson
3. Appointment of Parliamentarian
4. Adoption of Ground Rules
5. Reading of Minutes, September 25, 2017 – Annual Meeting
6. State of District – Brian Busler, Superintendent
7. Old Business
8. New Business
  - A. Resolution A – Adoption of Tax Levy
  - B. Resolution B – Adoption of School Board Salaries for 2018-2019
  - C. Set Date and Hour for 2019 Annual Meeting
9. Adjournment

Notice is hereby given that a majority of the Oregon School Board is expected to be present at the Annual Meeting.

## **GROUND RULES**

### **SPEAKING PROCEDURE**

The chairperson will recognize those wishing to address the meeting. District residents who wish to address the assembly shall first raise their hand to be recognized by the chairperson. When recognized, the speaker should rise and indicate that they are a resident of the Oregon School District and state the speaker's address.

### **MAKING MOTIONS PROCEDURE**

Motions made under new business must be a power of the annual meeting. Those motions not specified on the agenda shall be written, signed and presented to the chairperson before action is taken.

### **DISCUSSION PROCEDURE**

Speakers should limit their comments to three minutes. When appropriate, speakers on opposing sides of an issue will be rotated so equal time is given to both sides.

### **VOTING PROCEDURE**

Only qualified electors who are residents of the Oregon School District may vote. All votes will be voice votes unless a division of the house is requested. Ballots may be used, if requested.

**MINUTES OF THE ANNUAL SCHOOL DISTRICT MEETING OF THE  
OREGON SCHOOL DISTRICT HELD ON MONDAY, SEPTEMBER 25, 2017**

The following are minutes of the Annual School District Meeting of the Oregon School District held at the OSD Innovation Center at the Oregon High School, 456 North Perry Parkway, Oregon on Monday, September 25, 2017:

Budget Hearing:

- Item 1        School Board President Steve Zach called the Budget Hearing of the Oregon School District to order at 6:30 p.m.
- Item 2        Mr. Weiland reported the Books have been audited by Johnson Block & Co., Inc.
- Item 3        Financial Report – Andy Weiland, Business Manager: Mr. Weiland gave a detailed update on the financial report.
- Item 4        Hearing: 2017-2018 District Budget: Mr. Weiland reviewed the 2017-2018 Budget for the District.

Annual Meeting:

- Item 1        At 6:55 p.m. President Zach called the Annual Meeting to Order.
- Item 2        Ms. Krista Flanagan, 401 Medinah Street, Oregon nominated Mr. Steve Zach, 330 East Richards Road, Oregon as chairperson for the annual meeting. Ms. Courtney Odorico of 5228 Old Indian Trail, Fitchburg, Wisconsin moved and Mr. Dan Krause of 460 Landover, Oregon, WI seconded the motion to close nominations. Motion passed by unanimous voice vote.
- Item 3        Appointment of Ms. Jina Jonen as Parliamentarian was made by Mr. Steve Zach, 330 East Richards Road, Oregon, WI.
- Item 4        Adoption of Ground Rules – Mr. Steve Zach made note of the Ground Rules in the packet. Ms. Barb Feeney of 460 Windmill Road of Brooklyn, WI moved and Mr. Tim LeBrun, 933 County Road, MM of Oregon, WI seconded the motion to adopt the Ground Rules. Motion was approved by unanimous voice vote.
- Item 5        Minutes of the 2016 Annual Meeting: Chair Zach reported that WASD does not recommend approval of last year’s minutes. The minutes are not generally approved since those in attendance this year are not necessarily the same as those in attendance the previous year. No action was taken.
- Item 6        Dr. Brian Busler presented the State of the District Report.
- Item 7        Old Business – None;
- Item 8        New Business:

- A. Resolution A – Adoption of Tax Levy: Ms. Krista Flanagan of 401 Medinah Street, Oregon, WI moved and Ms. Barb Feeney of 460 Windmill Road of Brooklyn, WI seconded the resolution to adopt the tax levy as proposed:

Irrepealable Debt retirement levy of	\$4,338,793
Current Operation and other fund levy	<u>21,874,755</u>
Total Levy	\$26,213,548

Motion carried by unanimous voice vote.

- B. Resolution B – Adoption of School Board Salaries for 2016-2017. Mr. Andy Weiland of 736 Ridge View Land of Oregon moved and Mr. Jim Pliner of 124 Onyx Court, Oregon, seconded the motion to take the salary breakouts for Board member committee assignments and reallocate equally amongst Board members. The recommendation is a budget neutral reallocation. The salaries for Board members of the Oregon School District for the 2017-2018 school year are:

Position	Salary	Committee Allocation	Sub Total	Total
President	\$1,350	\$928.57	\$2,278.57	\$2,278.57
Treasurer	\$1,000	\$928.57	\$1,928.57	\$1,928.57
Clerk	\$1,000	\$928.57	\$1,928.57	\$1,928.57
Vice President	\$1,000	\$928.57	\$1,928.57	\$1,928.57
3 Non-Officer Members	\$900	\$928.57	\$1,828.57 x 3	\$5,485.71
Total				\$13,549.99

Motion passed by unanimous voice vote with the six board members present abstaining from the vote.

- C. Resolution C – Sale of real estate to Gorman & Company to correct prior division of real estate. Mr. Tim LeBrun of 933 County Road MM, Oregon moved and Ms. Krista Flanagan of 401 Medinah Street, Oregon seconded the motion to authorize the Board of Education to sell the Property to the Gorman & Company, Inc. or its successor or assign for \$1 and to complete negotiations with Gorman to proceed with surveying, and all other actions required to ensure the sale of the Property. Motion passed by unanimous voice vote.
- D. Resolution D -Purchase of utility pole from American Transmission Company for fiber optics. Mr. Jon Tanner of 419 Prairie Grass Road of

Oregon moved and Mr. Andy Weiland of 763 Ridge View Lane, Oregon seconded the motion to purchase the described assets from American Transmission Company (ATC) and to complete negotiations with ATC to proceed with all actions required to ensure this purchase. Motion passed by unanimous voice vote.

- E. Set Date and Hour for 2018 Annual Meeting: Ms. Jayne Wick of 3629 Lake Farm Road, Madison moved and Mr. Dan Krause of 460 Landover, Oregon seconded the motion to set the date and hour for next year's Annual Meeting for September 24, 2018 at 6:30 p.m. Motion carried by unanimous voice vote.

Item 9 Other New Business: None.

Item 10 Adjournment: Mr. Tim LeBrun of 933 County Road MM, Oregon moved and Mr. Andy Weiland of 763 Ridge View Lane, Oregon seconded the motion to adjourn the Annual meeting. Motion passed by unanimous voice vote. Meeting adjourned at 7:26 P.M.

Jayne Wick  
District Clerk

**OREGON SCHOOL DISTRICT  
2018 ANNUAL MEETING  
SAMPLE RESOLUTIONS**

**Item #2**

RESOLVED:

Move to nominate \_\_\_\_\_, as Chairperson of the 2018 Annual Meeting of the Board of Education of the Oregon School District.

**Item #4**

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

**Item #8A**

RESOLVED:

Move to adopt the tax levy as follows:

Irrepealable debt retirement levy	\$ 4,338,793
Current operation and other fund levy	<u>\$21,783,378</u>
Total Levy	<u>\$26,122,171</u>

**Item #8B**

RESOLVED:

Move that the salaries of the Board members of the Oregon School District be set at the following amounts for the school term of 2018-2019:

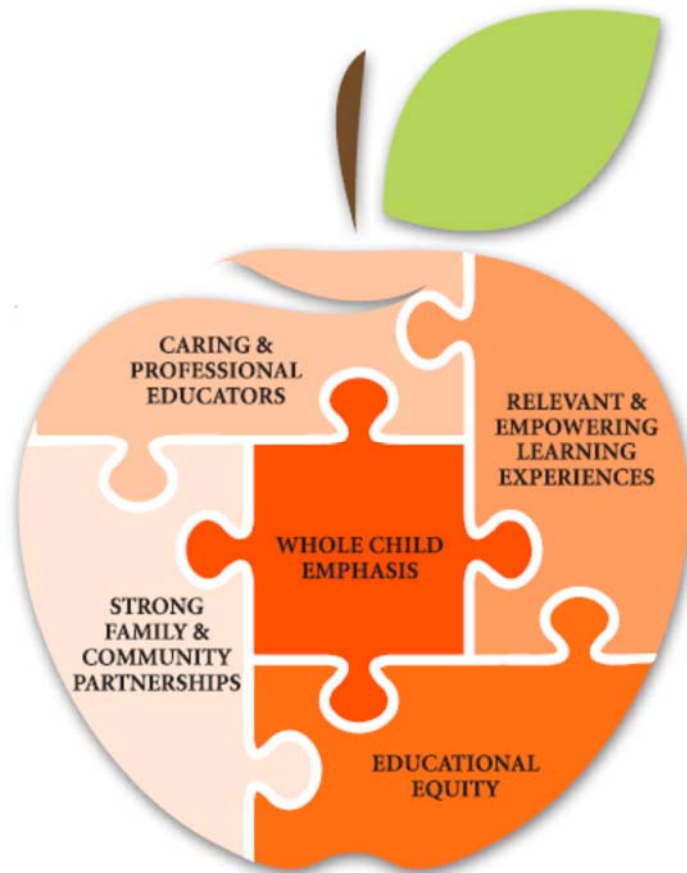
Position	Salary	Committee Allocation	Sub Total	Total
<b>President</b>	\$1,350	\$928.57	\$2,278.57	\$2,278.57
<b>Treasurer</b>	\$1,000	\$928.57	\$1,928.57	\$1,928.57
<b>Clerk</b>	\$1,000	\$928.57	\$1,928.57	\$1,928.57
<b>Vice President</b>	\$1,000	\$928.57	\$1,928.57	\$1,928.57
<b>3 Non-Officer Members</b>	\$900.00	\$928.57	\$1,828.57 x 3	\$5,485.71
<b>Total</b>				\$13,549.99

**Item #8C**

RESOLVED

Move to set the date and hour for next year's Annual Meeting (Board of Education recommends the 4th Monday In September at 6:30 P.M. (That would be September 23, 2019).

## WHAT WE VALUE



## Preliminary Budget 2018-2019

123 E Grove Street  
Oregon, WI 53575  
(608) 835-4000

<http://www.oregonsd.org>

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## Oregon School District Fund Summary

	Fund Balance	+	18/19	-	18/19	+	Transfers	=	Fund Balance
	7/1/2018		Revenues Budget		Expenditure Budget		YTD		6/30/2019
General Fund	10,869,813		48,158,453		43,098,473		(5,059,981)		10,869,812
Assigned 17/18 Building Carryover	301,296				301,296				0
Assigned 17/18 Department Carryover	439,136				439,136				0
Assigned 17/18 Department of Instruction	130,514				130,514				0
Assigned Teacher Compensation Carryover	767,084				767,084				0
Assigned Curriculum Development for Virtual Instruction	54,629				54,629				0
Assigned Pool Project	<u>293,130</u>				<u>293,130</u>				<u>0</u>
<b>Total Fund 10</b>	<b>12,855,603</b>		<b>48,158,453</b>		<b>45,084,262</b>		<b>(5,059,981)</b>		<b>10,869,813</b>
<b>Donations/Gifts (Fund 21)</b>	<b>648,891</b>		<b>750,000</b>		<b>750,000</b>				<b>648,891</b>
Special Education Grants	0		912,384		912,384		0		0
Special Education	<u>0</u>		<u>1,876,725</u>		<u>6,936,706</u>		<u>5,059,981</u>		<u>0</u>
<b>Total Fund 27</b>	<b>0</b>		<b>2,789,109</b>		<b>7,849,090</b>		<b>5,059,981</b>		<b>0</b>
<b>Non Referendum Debt (Fund 38)</b>	<b>51,590</b>		<b>534,035</b>		<b>539,885</b>				<b>45,740</b>
<b>Debt Service (Fund 39)</b>	<b>857,005</b>		<b>4,338,793</b>		<b>3,885,275</b>				<b>1,310,523</b>
<b>Referendum Bonds (Fund 47)</b>	<b>683,475</b>		<b>6,525</b>		<b>690,000</b>				<b>0</b>
<b>Food Service (Fund 50)</b>	<b>205,204</b>		<b>1,500,000</b>		<b>1,500,000</b>				<b>205,204</b>
Employee Trust Fund (Fund 73)	256,326		50,000		75,000				231,326
Opeb Liability (Fund 74)	<u>4,305,374</u>		<u>947,000</u>		<u>754,000</u>				<u>4,498,374</u>
<b>Total Fund 70</b>	<b>4,561,700</b>		<b>997,000</b>		<b>829,000</b>				<b>4,729,700</b>
Pool (Fund 80)	6,998		258,995		265,993				0
Community Education (Fund 82)	33,962		387,399		421,361				0
Performing Arts Center (Fund 85)	<u>163</u>		<u>33,830</u>		<u>33,993</u>				<u>0</u>
<b>Total Fund 80 , 82, and 85</b>	<b>41,123</b>		<b>680,224</b>		<b>721,347</b>				<b>0</b>
<b>Cooperative Purchases (Fund 99)</b>	<b>0</b>		<b>152,526</b>		<b>152,526</b>				<b>0</b>

Oregon School District  
Preliminary Revenue Budget

<b>General Fund - 10</b>				
	2017-2018 Actual Revenues	2017-2018 Original Budget	2018-2019 Preliminary Budget	% Increase/Decrease From 17/18 Budget
Property Taxes	20,819,243	20,819,243	20,784,404	-0.17%
Mobile Home/DNR Tax/Focus on Energy	137,877	130,000	130,000	0.00%
Computer Exemption Aid	12,167	12,167	12,167	0.00%
Other Local (Fees, Fines, Admission, Resale, Rentals)	344,869	313,815	323,568	3.11%
Interest Income	108,864	50,000	100,000	100.00%
Misc. Local Income	1,243,845	1,101,685	113,215	-89.72%
Transportation Aid	67,399	67,375	67,375	0.00%
Library Aid	134,068	100,000	136,000	36.00%
General State Aid	19,654,402	19,654,402	20,454,608	4.07%
Per Pupil Aid	1,678,500	1,678,500	2,479,314	47.71%
Open Enrollment	2,293,919	2,356,881	2,388,469	1.34%
Grants/Misc Aid	396,281	361,627	336,088	-7.06%
Sale of Construction	423,589	823,589	833,245	1.17%
<b>Total General Fund Revenues</b>	<b>47,315,024</b>	<b>47,469,284</b>	<b>48,158,453</b>	<b>1.45%</b>

<b>Special Projects Funds - 20</b>				
Special Education Grants	683,575	835,657	912,384	9.18%
Special Education - Other State/Federal	1,839,156	1,847,507	1,876,725	1.58%
Gifts/Donations (fund 21)	898,138	750,000	750,000	0.00%
<b>Total Special Projects Revenues</b>	<b>3,420,868</b>	<b>3,433,164</b>	<b>3,539,109</b>	<b>3.09%</b>

<b>Debt Service Funds - 30</b>				
Non Referendum Debt-38	526,994	525,285	534,035	1.67%
Bonded Debt Retirement - 39	4,353,616	4,338,793	4,338,793	0.00%
<b>Total Debt Service Revenues</b>	<b>4,880,611</b>	<b>4,864,078</b>	<b>4,872,828</b>	<b>0.18%</b>

<b>Referendum Bonds - 47</b>				
Referendum Bonds Fund-47	156,629	140,555	6,525	-95.36%

<b>Food Service Fund - 50</b>				
Food Service Fund-50	1,509,892	1,483,111	1,500,000	1.14%

<b>Employee Benefit Trust Fund - 70</b>				
Health Insurance Employee Trust - 73	102,753	49,000	50,000	2.04%
Opeb Liability-74	877,399	935,000	947,000	1.28%
<b>Total Employee Benefit Revenues</b>	<b>980,152</b>	<b>984,000</b>	<b>997,000</b>	<b>1.32%</b>

<b>Community Services Funds - 80</b>				
Pool -Fund 80	131,965	100,000	115,745	15.74%
Property Tax	145,285	145,285	143,250	-1.40%
Community Education Fund - Fund 82	124,778	90,000	67,234	-25.30%
Property Tax	295,681	295,681	320,165	8.28%
Performing Arts Center -Property Tax	42,965	42,965	33,830	0.00%
<b>Total Comm. Service Revenues</b>	<b>740,674</b>	<b>673,931</b>	<b>680,224</b>	<b>0.93%</b>

<b>Cooperative Fund -90</b>				
Cooperative Fund -90	156,933	147,775	152,526	3.21%

<b>Total Revenues</b>	<b>59,160,783</b>	<b>59,195,898</b>	<b>59,906,665</b>	<b>1.20%</b>
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**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION  
2016-17 GENERAL AID WORKSHEET - JULY 1 ESTIMATE**

SCHOOL DISTRICT Oregon School District Estimate using Actual Numbers  
Enter District Data in Shaded Fields Only

<b>PART A: 2015-2016 EQUALIZATION AID MEMBERSHIP</b>			
A1	3rd FRI SEPT 15 MEMBERSHIP*(including Youth Challenge)		3,724.00
A2	2rd FRI JAN 16 MEMBERSHIP* (including Youth Challenge)		3,739.00
A3	TOTAL (A1 + A2)		7,463.00
A4	AVERAGE (A3/2) (ROUNDED)		3,731.50
A5	SUMMER 15 FTE EQUIVALENT*	143	
A6	FOSTER GROUP /School Choice	2.24	
A6A	PART-TIME NON-RESIDENT FTE EQUIVALENT		

**A7 AID MEMBERSHIP (A4 + A5 + A6 + A6A) 3,877**  
\* Ch 220 Resident Inter FTE counts only 75%.

<b>PART B: 2015-16 GEN FUND DEDUCTIBLE RECEIPTS - BUDGET</b>			
B1	TOTAL REVENUE & TRNFS IN	10R 000000 000 (+)	47,315,023.98
B2	PROP TAX+COMP AID	10R 210+10R 691 (-)	21,110,935.46
B3	GENERAL STATE AID (incl Hi Pov Aid)	10R 000000 620 (-)	19,654,402.00
B4	NON-DEDUCTIBLE IMPACT AID (EST BY DPI)		
B5	REORGANIZATION SETTLEMENT	10R 000000 850 (-)	
B6	LONG TERM OP BORROW, NOTE	10R 000000 873 (-)	
B7	LONG TERM OP BORROW, STF	10R 000000 874 (-)	
B8	REFUND OF DISBURSEMENT	10R 000000 972 (-)	0.00
B9	DEDUCTIBLE RECEIPTS (TO LINE C6)	(=)	6,549,686.52

<b>PART C: 2015-16 NET COST OF GENERAL FUND - BUDGET</b>			
C1	TOTAL EXPENDITURES	10E 000000 000 (+)	46,285,078.64
C2	DEBT SERVICE TRANSFER	10E 411000 838 + 839 (-)	
C3	REORG SETTLEMENT	10E 491000 950 (-)	
C4	REFUND PRIOR YR REVENUE	10E 492000 972 (-)	897.62
C5	GROSS COST GEN FUND (C1 - C2 - C3 - C4)		46,284,181.02
C6	DEDUCTIBLE RECEIPTS (FROM B9)		6,549,686.52
C7	OPER. DEBT, INTEREST	38E + 39E 283000 680 (+)	
C8	NET COST GENERAL FUND (NOT < 0)	(=)	39,734,494.50

<b>PART D: 2015-16 NET COST OF DEBT SERVICE FUND - BUDGET</b>			
D1	TOTAL REV & TRNSF IN	38R +39R 000000 000 (+)	4,880,610.61
D2	GEN FUND TRNSF-IN	10E 411000 838 + 839 (-)	0.00
D3	PROPERTY TAX	38R + 39R 210 (-)	4,864,078.00
D4	PMNT LIEU OF TAX	38R + 39R 220 (-)	
D5	NON-REV RECEIPTS	38R + 39R 800 (-)	
D6	DEDUCTIBLE RCPTS (D1-D2-D3-D4-D5)		16,532.61
D7	TOTAL EXPENDITURES	38E + 39E 000000 000 (+)	4,897,995.00
D8	AIDABLE FUND 41 EXP (EST BY DPI)		
D9	REFINANCING	38E + 39E 282000 000 (-)	
D10	OPERATIONAL DEBT	38E + 39E 283000 000 (-)	
D11	NET COST DEBT SERVICE	(=)	4,881,462.39

<b>PART E: 2015-16 SHARED COST - BUDGET</b>			
E1	NET COST: GEN FND + DEBT SRV (C8 + D11)	(+)	44,615,956.89
E2	COSTS OF LAWSUIT	(-)	0.00
E3	TRANSPORT OF INDIGENT PUPILS 10P 256000 000	(-)	0.00
E4	IMPACT AID NON-DED NEG AID HOLD HARMLESS	(-)	0.00
E5	TOTAL SHARED COST FOR EQUALIZATION AID	(=)	44,615,956.89

<u>GUARANTEES FOR JULY 1 ESTIMATE</u>		<u>K-12</u>	<u>UHS</u>	<u>K-8</u>
G1	PRIMARY		1,930,000	
G6	SECONDARY		1,217,050	
G11	TERTIARY		595,017	

<b>E5A SHARED COST PER MEMBER</b>		<b>(E5 / A7)</b>	<b>11,509</b>
E6	PRIMARY COST CEILING PER MEMB = 1,000	1,000	1,000.00
E7	PRIMARY CEILING		(A7 * E6) 3,876,740.00
E8	PRIMARY SHARED COST		(LESSER OF E5 OR E7) 3,876,740.00
E9	SECONDARY COST CEILING PER MEMBER:	9,780	9,881.00
E10	SECONDARY CEILING		(A7 * E9) 38,306,067.94
E11	SECONDARY SHARED COST		((LESSER OF E5 OR E10)-E8) 34,429,327.94
E12	TERTIARY SHARED COST		(GREATER OF (E5-E8-E11) OR 0) 6,309,888.95

**PART F: EQUALIZED VALUE**  
F1 2015 TIF-OUT SCH AID VALUE 2,265,645,332  
(Values Received May, 2016, With Reorg Adjusts, include May, 2016 Computer Value)  
EQUALIZED VALUE PER MEMBER = 584,420 (F1 / A7)

<b>PART G: 2016-17 JULY 1 ESTIMATE - EQUALIZATION AID BY TIER</b>			
G1	PRIMARY GUARANTEED VALUE PER MEMBER	Enter values from above based on District type>>	1,930,000
G2	PRIMARY GUARANTEED VALUATION	(A7 * G1)	7,482,108,200.00
G3	PRIMARY REQUIRED RATE (8 DECIMALS)	(E8 / G2)	0.00051813
G4	PRIMARY NET GUARANTEED VALUE	(G2 - F1)	5,216,462,868.00
G5	PRIMARY EQUALIZATION AID	(G3 * G4) NOT< ZERO	2,702,805.91
G6	EST SECONDARY GUARANTEED VALUE PER MEMB	Enter values from above based on District type>>	1,217,050
G7	SECONDARY GUARANTEED VALUATION	(A7 * G6)	4,718,186,417.00
G8	SECONDARY REQUIRED RATE	(E11 / G7)	0.00729715
G9	SECONDARY NET GUARANTEED VALUE	(G7 - F1)	2,452,541,085.00
G10	SECONDARY EQUALIZATION AID (may be neg)	(G8 * G9)	17,896,567.42
G11	EST TERTIARY GUARANTEED VALUE PER MEMBER	Enter values from above based on District type>>	595,017
G12	TERTIARY GUARANTEED VALUATION	(A7 * G11)	2,306,726,204.58
G13	TERTIARY REQUIRED RATE	(E12 / G12)	0.00386820
G14	TERTIARY NET GUARANTEED VALUE	(G12 - F1)	41,080,872.58
G15	TERTIARY EQUALIZATION AID (may be neg)	(G13 * G14)	158,909.03

<b>PART H: 2016-17 JULY 1 ESTIMATE - EQUALIZATION AID</b>			
H1	15-16 JULY 1 ESTIMATE - EQUALIZATION AID (NOT<ZERO)	(G5 + G10 + G15)	20,758,282.36
H2A	PARENTAL CHOICE , EQ (MILWAUKEE & RACINE)		0.00
H2	PAYMENT TO MILWAUKEE SD FROM CITY OF MILWAUKEE		0.00
H3	MILWAUKEE CHARTER PROGRAM, EQ	H1 x -0.0147996897	(307,216.00)
H4A	15-16 OCT-TO-FINAL EQUAL + CHOICE/CHARTER ADJ		3,542.00
H4B	15-16 OCT-TO-FINAL CHOICE/CHARTER DEDUCT ADJ		
H5	PRIOR YR DATA ERROR ADJ		0.00
H6	16-17 JULY 1 ESTIMATE - EQUAL AID SUBTOTAL (ROUND)*	(H1 + H2 + H3 + H4A + H4B + H5)	20,454,608.00

\* Actual Equalization Aid Certification includes Line 14 below.

<b>PART I: 2016-17 JULY 1 ESTIMATE - SPECIAL ADJUSTMENT AID AND TOTAL GENERAL AID</b>			
<i>Note: Go to SECTION I COMPUTATION area on page two (below)</i>			
I1	16-17 JULY 1 ESTIMATE - SPECIAL ADJUSTMENT/CH 220 AID ELIG		0.00
I2A	PARENTAL CHOICE, SPADJ/220 (MILWAUKEE & RACINE)		0.00
I2B	MLWK CHARTER PGM, SPEC ADJ/220	I1 x -0.0147996897	0.00
I2C	15-16 OCT-TO-FINAL SPEC ADJ/220 AID ADJ		
I3	16-17 JULY 1 ESTIMATE - SPEC ADJ/220 TOTAL (ROUND)	(I1+I2A+I2B+I2C)	0.00

<b>*15 2016-17 JULY 1 ESTIMATE - GENERAL AID</b>	<b>20,454,608.00</b>
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**DEPARTMENT OF PUBLIC INSTRUCTION  
2018-19 REVENUE LIMIT WORKSHEET**

<b>DISTRICT:</b>			
<b>DATA AS OF 2/7/2018, 8:40 AM</b>			
<b>Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 17-18 Revenue Limit</b>			
2017-18 General Aid Certification (17-18 Line 12A, src 621)	+	19,654,402	
2017-18 Computer Aid Received (17-18 Line 17, Src 691)	+	12,167	
2017-18 Hi Pov Aid (17-18 Line 12B, Src 628)	+	0	
2017-18 Fnd 10 Levy Cert (17-18 Line 18, Levy 10 Src 211)	+	20,818,722	
2017-18 Fnd 38 Levy Cert (17-18 Line 14B, Levy 38 Src 211)	+	525,285	
2017-18 Fnd 41 Levy Cert (17-18 Line 14C, Levy 41 Src 211)	+	0	
2017-18 Aid Penalty for Over Levy (17-18 FINAL Rev Limit Wksht)	-	0	
2017-18 Total Levy for All Levied Non-Recurring Exemptions*	-	426,665	
<b>*NET 2018-19 Base Revenue Built from 17-18 Data (Line 1)</b>	=	<b>40,583,911</b>	
*For 2017-18 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expenditures, Environmental Remediation, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)			
<b>September &amp; Summer FTE Membership Averages</b>			
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.			
<b>Line 2: Base Avg:</b>	((15+.4ss)+(16+.4ss)+(17+.4ss)) / 3 =		<b>3,730</b>
Summer fte:	2015	2016	2017
% (40,40,40)	48	52	57
Sept fte:	3,635	3,673	3,724
Special Needs			
Vouchers	0	0	0
Total fte	3,683	3,725	3,781
<b>Line 6: Curr Avg:</b>	((16+.4ss)+(17+.4ss)+(18+.4ss)) / 3 =		<b>3,789</b>
Summer fte:	2016	2017	2018
% (40,40,40)	52	57	58
Sept fte:	3,673	3,724	3,804
Special Needs			
Vouchers	0	0	0.00
Total fte	3,725	3,781	3,862
<b>Line 10B: Declining Enrollment Exemption =</b>			
Average FTE Loss (Line 2 - Line 6, if > 0)			
X 1.00 =			
<b>X (Line 5, Maximum 2018-2019 Revenue per Memb) =</b>			
<b>Non-Recurring Exemption Amount:</b>			
Fall 2018 Property Values (actuals have been loaded below)			
2018 TIF-Out Tax Apportionment Equalized Valuation	2,395,710,066		
State Aid for Exempt Computers (Source 691) is included on Line 12C. It is no longer found on Line 17 as in previous year's Revenue Limit Worksheets. Line 17 has been removed due to the change with State Aid for Exempt Computers. Line 18 has been removed due to the change with State Aid for Exempt Computers, the Fund 10 Levy is now Line 14A.			

2018-2019 Revenue Limit Worksheet		
1. 2017-18 Base Revenue (Funds 10, 38, 41)	(from left)	40,583,911
2. Base Sept Membership Avg (2015+.4ss, 2016+.4ss, 2017+.4ss)/3	(from left)	3,730
3. 2017-18 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,880.41
4. 2018-19 Per Member Change (A+B+C)		0.00
A. Allowed Per-Member Change	0.00	
B. Low Rev Incr ((9,100 - (3 + 4A))-4C) <b>Not &lt; 0</b>	0.00	
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5. 2018-19 Maximum Revenue / Member (Ln 3 + Ln 4)		10,880.41
6. Current Membership Avg (2016+.4ss, 2017+.4ss, 2018+.4ss)/3	(from left)	3,789
7. 2018-19 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	41,225,873
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	41,225,873	
B. Hold Harmless Non-Recurring Exemption	0	
8. Total 2018-19 Recurring Exemptions (A+B+C+D+E)	(rounded)	131,987
A. Prior Year Carryover	0	
B. Transfer of Service	131,987	
C. Transfer of Territory/Other Reorg (if negative, include sign)	0	
D. Federal Impact Aid Loss (2016-17 to 2017-18)	0	
E. Recurring Referenda to Exceed (If 2018-19 is first year)	0	
9. 2018-19 Limit with Recurring Exemptions (Ln 7 + Ln 8)		41,357,860
10. Total 2018-19 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		400,000
A. Non-Recurring Referenda to Exceed 2018-19 Limit	400,000	
B. Declining Enrollment Exemption for 2018-19 (from left)		
C. Energy Efficiency Net Exemption for 2018-19 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2018-19	0	
E. Prior Year Open Enrollment (uncounted pupil[s])	0	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Environmental Remediation Exemption	0	
H. Private School Voucher Aid Deduction	0	
I. Private School Special Needs Voucher Aid Deduction	0	
11. 2018-19 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		41,757,860
12. Total Aid to be Used in Computation (12A + 12B + 12C)		20,466,775
A. 2018-19 October 15 General Aid Certification → Cell is locked.	20,454,608	
B. State Aid to High Poverty Districts (not all districts)	0	
C. State Aid for Exempt Computers (Source 691)	12,167	
<b>REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.</b>		
<b>13. Allowable Limited Revenue:</b> (Line 11 - Line 12)		<b>21,291,085</b>
(10, 38, 41 Levies)		
<b>14. Total Limited Revenue To Be Used (A+B+C)</b>	<b>Not &gt; line 13</b>	<b>21,285,235</b>
<b>Entries Required Below:</b> Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	20,751,200	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	534,035	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
<b>15. Total Revenue from Other Levies (A+B+C+D)</b>		<b>4,836,936</b>
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	4,338,793	
B. Community Services (Fund 80 Src 211)	497,245	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	898	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
<b>16. Total Fall, 2018 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)</b>		<b>26,122,171</b>
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.01090373

CELL COLOR KEY: Auto-Calc    DPI Data    District-Entered  
Worksheet is available at: <http://dpi.wi.gov/sfs/limits/worksheets/revenue>  
Calculation Revised: 12/6/2017, Computer Aid moved to Line 12C.

**Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.**

**Oregon School District  
Equalized Value Growth Comparison**

<b>Year</b>	<b>Equalized Value</b>	<b>% Growth</b>	<b>Mill Rate</b>
2008	1,950,931,665	+4.42%	10.53
2009	1,949,940,941	-0.05%	10.94
2010	1,904,225,861	-2.34%	11.73
2011	1,899,234,972	-0.26%	11.99
2012	1,867,284,597	-1.68%	12.20
2013	1,849,872,100	-0.93%	12.31
2014	1,931,098,778	+4.39%	11.98
2015	2,003,124,120	+3.73%	12.11
2016	2,134,229,573	+6.55%	11.73
2017	2,264,376,244	+6.10%	11.56
2018 Est.	2,395,710,066	+5.80%	10.90

Oregon School District  
Preliminary Expenditure Budget

General Fund - 10				
	2017-2018 Actual Expenditures	2017-2018 Original Budget	2018-2019 Preliminary Budget	% Increase/Decrease 17/18 Budget
<b>Instruction</b>				
Undiff Curriculum	8,598,055	9,095,043	10,187,641	12.01%
Regular Curriculum	8,556,017	8,857,665	8,892,423	0.39%
Vocational Curriculum	1,916,219	2,306,628	2,397,633	3.95%
Physical Curriculum	1,293,579	1,290,705	1,330,555	3.09%
Co-Curricular Activity	754,967	621,185	631,979	1.74%
Special Curriculum	965,446	1,101,778	1,154,250	4.76%
<b>Total Instruction</b>	<b>22,084,283</b>	<b>23,273,003</b>	<b>24,594,480</b>	<b>5.68%</b>
<b>Support Services</b>				
Pupil Services	1,521,668	1,627,746	1,585,792	-2.58%
Instructional Services	2,702,315	3,133,539	3,565,658	13.79%
General Operations	755,378	738,535	685,218	-7.22%
School Bldg Operations	2,700,449	2,775,453	2,825,353	1.80%
Fiscal	444,987	459,663	411,157	-10.55%
Maint/Operations	5,219,101	5,693,186	5,100,498	-10.41%
Transportation	2,022,755	2,013,397	2,177,055	8.13%
Printing	10,295	14,798	35,800	141.92%
Technical Services	424,745	442,615	0	-100.00%
Central Services	1,449,426	1,660,813	740,216	-55.43%
Insurance	306,576	297,864	308,934	3.72%
Debt Service	145,109	145,109	25,109	-82.70%
Other Support Services*	257,640	256,240	1,393,375	443.78%
<b>Total Support Services</b>	<b>17,960,445</b>	<b>19,258,960</b>	<b>18,854,166</b>	<b>-2.10%</b>
Tuition/CESA/Tax Repayment	733,960	768,335	778,856	1.37%
Open Enrollment	673,926	686,508	856,760	24.80%
<b>Total General Fund Expenditures</b>	<b>41,452,615</b>	<b>43,986,806</b>	<b>45,084,262</b>	<b>2.49%</b>
<b>Special Projects Funds - 20/21</b>				
Special Education Grants-27	683,575	835,657	912,384	9.18%
Special Education-Regular-27	6,671,620	6,810,300	6,936,706	1.86%
Gifts/Donations-21	1,245,961	750,000	750,000	0.00%
<b>Total Special Projects Expenditures</b>	<b>8,601,155</b>	<b>8,395,957</b>	<b>8,599,090</b>	<b>2.42%</b>
<b>Debt Service Funds - 30</b>				
Non Referendum Debt-38	530,685	530,685	539,885	1.73%
Bonded Debt Retirement - 39	4,367,310	4,367,310	3,885,275	-11.04%
<b>Total Debt Service Expenditures</b>	<b>4,897,995</b>	<b>4,897,995</b>	<b>4,425,160</b>	<b>-9.65%</b>
<b>Referendum Bonds Fund - 47</b>				
<b>Referendum Bonds Fund-47</b>	<b>5,783,413</b>	<b>6,450,814</b>	<b>690,000</b>	<b>-89.30%</b>
<b>Food Service Fund - 50</b>				
<b>Food Service Fund-50</b>	<b>1,528,811</b>	<b>1,503,111</b>	<b>1,500,000</b>	<b>-0.21%</b>
<b>Employee Benefit Trust Fund -70</b>				
Health Insurance Employee Trust - 73	50,042	56,000	75,000	33.93%
OPEB Liability-74	554,164	635,000	754,000	18.74%
<b>Total Employee Trust Funds</b>	<b>604,206</b>	<b>691,000</b>	<b>829,000</b>	<b>19.97%</b>
<b>Community Funds - 80</b>				
Pool - Fund 80	266,873	241,906	265,993	9.96%
Community Education Fund - Fund 82	402,220	401,404	421,361	4.97%
Performing Arts Center - Fund 85	32,535	32,698	33,993	3.96%
<b>Total Community Expenditures</b>	<b>701,628</b>	<b>676,008</b>	<b>721,347</b>	<b>6.71%</b>
<b>Cooperative Fund - 90</b>				
<b>Cooperative Fund - 90</b>	<b>156,933</b>	<b>147,775</b>	<b>152,526</b>	<b>3.21%</b>
<b>Total Expenditures</b>	<b>63,726,757</b>	<b>66,749,466</b>	<b>62,001,384</b>	<b>-7.11%</b>

\* DPI implemented a functional coding change to technology related expenditures. Expenditures that previously were in the Fiscal, Technical and Central Services categories are now in the Other Support Service category.

## 2018-19 Preliminary Building Tier - August 2018

2018-19 Preliminary Building Tier - August 2018								
	NKE	BKE	PVE	RCI	OMS	OHS	Athletics	
17/18 Actual	547	497	475	597	568	1151	580	OHS
Preliminary 18/19 Enrollment	538	480	459	608	580	1144	1144	OHS
<b>Tier Budget</b>	110,063	96,582	92,356	123,960	118,251	330,998	119,882	
Building Salary Initiative Adjustments	(650.00)	(520.00)	(520.00)			(13,286.00)		
Oasis						28,798.00		
Oasis Night School						20,000.00		
At-Risk Allocation	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00			
Youth Options						34,661.00		
Athletic Trainer							24,000.00	
Science Supplies	500.00	500.00	500.00					
Revenues:**								
Camp Gray				15,410.00				
Upham Woods								
Instrumental Rental	750.00	400.00	750.00	4,365.00	1,820.00			
Resale		647.50	297.50	2,210.50	2,470.00	2,693.50		
Fines/Misc	674.82			1,391.94	124.99	1,925.63		
Athletic Revenue							91,517	
Prof Days/Non Absent (Substitutes)	13,000	13,000	13,000	15,000	15,000	30,000		
1:1 Chromebooks	(18,405)	(16,421)	(15,702)	(52,002)	(49,607)			
Building Carryover	56,407	50,402	59,564	7,225	9,597	118,102		
<b>Total Building Budget Target</b>	<b>164,340</b>	<b>146,590</b>	<b>152,245</b>	<b>119,560</b>	<b>99,655</b>	<b>553,892</b>	<b>235,399</b>	
<b>Total Expenditure Budget per Student</b>	<b>201.21</b>	<b>201.21</b>	<b>201.21</b>	<b>203.88</b>	<b>203.88</b>	<b>289.33</b>		
Base Tier (includes math allocation)	80.19	80.19	80.19	80.19	65.53	65.53		
Tech Printing Reallocation	3.86	3.86	3.86	3.86	3.86	3.86		
Copier & Printing Allocation	18.76	18.76	18.76	18.76	18.76	18.76		
Paper	13.05	13.05	13.05	13.05	13.05	13.05		
Secretary Overtime	3.70	3.70	3.70	3.70	3.70	3.70		
Receiving Hours	2.10	2.10	2.10	2.10	2.10	2.10		
Grade Level Tier	77.24	77.24	77.24	77.24	87.28	115.47		
Program Tier: Voc Education					7.30	64.56		
Extra-Curr Tier:								
OMS Athletics							33.12	
OHS Athletics							88.00	
Camp Gray				2.67				
Other	2.32	2.32	2.32	2.32	2.32	2.32		

\*Head Count based on January 2018 Count rolled forward.

\*ECH students based on September enrollment.

\*Building revenue as recorded as of 06/30/2018.

\*Kdgn projected at 22 students per section (88 total per bldg).

Oregon School District Budget Adoption  
Preliminary Budget 2018-2019

GENERAL FUND (FUND 10)	Audited 2016-17	Audited 2017-18	Prelim. Budget 2018-19
Beginning Fund Balance (Account 930 000)	11,379,494.83	11,825,658.12	12,855,603.46
Ending Fund Balance, Nonspendable (Acct. 935 000)	578,260.13	750,960.77	196,087.00
Ending Fund Balance, Restricted (Acct. 936 000)	198,196.96	281,501.93	281,501.93
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	1,480,314.00	1,985,790.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	9,568,887.03	9,837,350.76	10,391,602.53
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>11,825,658.12</b>	<b>12,855,603.46</b>	<b>10,869,813.46</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	3,915.00	3,738.00	0.00
<i>Local Sources</i>			
210 Taxes	19,849,468.50	21,098,768.19	20,784,404.00
240 Payments for Services	200.00	200.00	0.00
260 Non-Capital Sales	16,852.53	435,239.39	841,564.00
270 School Activity Income	74,991.00	79,192.00	79,192.00
280 Interest on Investments	48,106.86	108,864.17	100,000.00
290 Other Revenue, Local Sources	239,546.79	251,181.53	236,056.63
<b>Subtotal Local Sources</b>	<b>20,229,165.68</b>	<b>21,973,445.28</b>	<b>22,041,216.63</b>
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	2,190,008.20	2,300,446.40	2,389,469.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>2,190,008.20</b>	<b>2,300,446.40</b>	<b>2,389,469.00</b>
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Intermediate Sources</i>			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>State Sources</i>			
610 State Aid -- Categorical	207,601.18	210,362.15	211,375.00
620 State Aid -- General	20,008,447.00	19,654,402.00	20,454,608.00
630 DPI Special Project Grants	99,191.26	92,656.98	93,225.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	131,539.72	137,876.99	130,000.00
690 Other Revenue	932,317.50	1,690,667.27	2,491,481.00
<b>Subtotal State Sources</b>	<b>21,379,096.66</b>	<b>21,785,965.39</b>	<b>23,380,689.00</b>
<i>Federal Sources</i>			
710 Transit of Aids	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	81,419.37	88,816.00	91,682.00



750 IASA Grants	220,240.36	205,913.07	118,181.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	22,686.74	97,741.60	25,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>324,346.47</b>	<b>392,470.67</b>	<b>234,863.00</b>
<b><i>Other Financing Sources</i></b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	2,647.05	6,896.75	816.75
870 Long-Term Obligations	0.00	125,547.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>2,647.05</b>	<b>132,443.75</b>	<b>816.75</b>
<b><i>Other Revenues</i></b>			
960 Adjustments	422,294.02	607,960.30	0.00
970 Refund of Disbursement	65,107.76	79,385.21	60,290.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	16,614.44	39,168.98	51,108.62
<b>Subtotal Other Revenues</b>	<b>504,016.22</b>	<b>726,514.49</b>	<b>111,398.62</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>44,633,195.28</b>	<b>47,315,023.98</b>	<b>48,158,453.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b><i>Instruction</i></b>			
110 000 Undifferentiated Curriculum	8,730,296.79	8,598,055.09	10,187,641.11
120 000 Regular Curriculum	8,267,250.92	8,556,016.50	8,892,422.72
130 000 Vocational Curriculum	1,307,977.16	1,916,219.48	2,397,632.54
140 000 Physical Curriculum	1,129,749.94	1,293,578.98	1,330,554.65
160 000 Co-Curricular Activities	640,245.01	754,967.10	631,979.00
170 000 Other Special Needs	876,320.35	965,446.30	1,154,250.40
<b>Subtotal Instruction</b>	<b>20,951,840.17</b>	<b>22,084,283.45</b>	<b>24,594,480.42</b>
<b><i>Support Sources</i></b>			
210 000 Pupil Services	1,385,633.12	1,521,668.47	1,585,791.65
220 000 Instructional Staff Services	2,707,680.11	2,702,314.65	3,565,658.17
230 000 General Administration	751,834.16	755,378.21	685,218.08
240 000 School Building Administration	2,651,086.84	2,700,449.33	2,825,353.30
250 000 Business Administration	7,995,669.01	8,121,883.34	7,724,510.40
260 000 Central Services	1,031,435.45	1,449,425.67	740,216.06
270 000 Insurance & Judgments	300,949.94	306,575.75	308,934.00
280 000 Debt Services	120,000.00	145,109.40	25,109.40
290 000 Other Support Services	182,251.86	257,639.90	1,393,374.52
<b>Subtotal Support Sources</b>	<b>17,126,540.49</b>	<b>17,960,444.72</b>	<b>18,854,165.58</b>
<b><i>Non-Program Transactions</i></b>			
410 000 Inter-fund Transfers	4,714,847.78	4,832,463.86	5,059,981.00
430 000 Instructional Service Payments	1,379,319.50	1,406,988.99	1,632,616.00
490 000 Other Non-Program Transactions	14,484.05	897.62	3,000.00
<b>Subtotal Non-Program Transactions</b>	<b>6,108,651.33</b>	<b>6,240,350.47</b>	<b>6,695,597.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>44,187,031.99</b>	<b>46,285,078.64</b>	<b>50,144,243.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Prelim. Budget 2018-19</b>
900 000 Beginning Fund Balance	914,429.67	996,713.94	648,891.18
<b>900 000 Ending Fund Balance</b>	<b>996,713.94</b>	<b>648,891.18</b>	<b>648,891.18</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>8,101,665.69</b>	<b>8,253,332.33</b>	<b>8,599,090.00</b>
100 000 Instruction	5,802,876.86	6,030,303.55	6,285,442.92
200 000 Support Services	2,091,343.80	2,570,851.54	2,133,246.76
400 000 Non-Program Transactions	125,160.76	0.00	180,400.32
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>8,019,381.42</b>	<b>8,601,155.09</b>	<b>8,599,090.00</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Prelim. Budget 2018-19</b>
900 000 Beginning Fund Balance	949,742.28	925,979.59	908,595.20
<b>900 000 ENDING FUND BALANCES</b>	<b>925,979.59</b>	<b>908,595.20</b>	<b>1,356,263.20</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>4,787,682.31</b>	<b>4,880,610.61</b>	<b>4,872,828.00</b>
281 000 Long-Term Capital Debt	4,441,860.00	4,525,910.00	4,052,375.00
282 000 Refinancing	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	369,585.00	372,085.00	372,785.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>4,811,445.00</b>	<b>4,897,995.00</b>	<b>4,425,160.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>CAPITAL PROJECTS FUND (FUND 47 &amp; 49)</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Prelim. Budget 2018-19</b>
900 000 Beginning Fund Balance	35,164,852.42	6,310,259.35	683,475.21
<b>900 000 ENDING FUND BALANCE</b>	<b>6,310,259.35</b>	<b>683,475.21</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>115,154.51</b>	<b>156,629.05</b>	<b>6,524.79</b>
100 000 Instruction	500,995.56	162,153.38	39,379.10
200 000 Support Services	28,468,752.02	5,621,259.81	650,620.90
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>28,969,747.58</b>	<b>5,783,413.19</b>	<b>690,000.00</b>

<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Prelim. Budget 2018-19</b>
900 000 Beginning Fund Balance	191,985.36	224,123.44	205,203.62
<b>900 000 ENDING FUND BALANCE</b>	<b>224,123.44</b>	<b>205,203.62</b>	<b>205,203.62</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,435,031.16</b>	<b>1,509,891.63</b>	<b>1,500,000.00</b>
200 000 Support Services	1,402,893.08	1,528,811.45	1,500,000.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,402,893.08</b>	<b>1,528,811.45</b>	<b>1,500,000.00</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Prelim. Budget 2018-19</b>
900 000 Beginning Fund Balance	38,967.54	2,076.60	41,122.67
<b>900 000 ENDING FUND BALANCE</b>	<b>2,076.60</b>	<b>41,122.67</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>602,542.40</b>	<b>740,674.34</b>	<b>680,223.93</b>
200 000 Support Services	204,190.56	206,527.83	221,400.81
300 000 Community Services	435,242.78	495,100.44	499,945.79
400 000 Non-Program Transactions		0.00	
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>639,433.34</b>	<b>701,628.27</b>	<b>721,346.60</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Prelim. Budget 2018-19</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>156,433.26</b>	<b>156,932.60</b>	<b>152,525.83</b>
100 000 Instruction	107,544.87	112,484.98	85,821.56
200 000 Support Services	21,423.39	13,434.62	38,704.27
400 000 Non-Program Transactions	27,465.00	31,013.00	28,000.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>156,433.26</b>	<b>156,932.60</b>	<b>152,525.83</b>

**PROPOSED PROPERTY TAX LEVY**

<b>FUND</b>			
General Fund	19,847,300.00	20,819,243.00	20,752,098.00
Referendum Debt Service Fund	4,257,035.00	4,338,793.00	4,338,793.00
Non-Referendum Debt Service Fund	525,185.00	525,285.00	534,035.00
Community Service Fund	406,461.00	483,931.00	497,245.00
<b>TOTAL SCHOOL LEVY</b>	<b>25,035,981.00</b>	<b>26,167,252.00</b>	<b>26,122,171.00</b>
<b>PERCENTAGE INCREASE --</b>			
<b>TOTAL LEVY FROM PRIOR YEAR</b>	<b>3.21%</b>	<b>4.52%</b>	<b>-0.17%</b>

The below listed new or discontinued programs have a financial impact on the proposed 2018-2019 budget:

<b>DISCONTINUED PROGRAMS</b>
<b>NEW PROGRAMS</b>
Leadership Educator Positions
Social Worker
Bilingual/ESL Positions
STEAM Position
Physical Educations Mindfulness
AVID
AP Computer Science/Math

**OREGON SCHOOL DISTRICT BUDGET PUBLICATION**  
**Preliminary Budget 2018-2019**

The public hearing for the 2018-2019 Preliminary Budget will be held on September 24, 2018 at the Oregon High School, 456 N. Perry Parkway, at 6:30 p.m. More information on the Preliminary Budget can be found on the District website. <http://www.oregonsd.org>

<b>GENERAL FUND</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Budget 2018-19</b>
Beginning Fund Balance	11,379,494.83	11,825,658.12	12,855,603.46
<b>Ending Fund Balance</b>	<b>11,825,658.12</b>	<b>12,855,603.46</b>	<b>10,869,813.46</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	3,915.00	3,738.00	0.00
Local Sources (Source 200)	20,229,165.68	21,973,445.28	22,041,216.63
Inter-district Payments (Source 300 + 400)	2,190,008.20	2,300,446.40	2,389,469.00
Intermediate Sources (Source 500)	0.00	0.00	0.00
State Sources (Source 600)	21,379,096.66	21,785,965.39	23,380,689.00
Federal Sources (Source 700)	324,346.47	392,470.67	234,863.00
All Other Sources (Source 800 + 900)	506,663.27	858,958.24	112,215.37
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>44,633,195.28</b>	<b>47,315,023.98</b>	<b>48,158,453.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	20,951,840.17	22,084,283.45	24,594,480.42
Support Services (Function 200 000)	17,126,540.49	17,960,444.72	18,854,165.58
Non-Program Transactions (Function 400 000)	6,108,651.33	6,240,350.47	6,695,597.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>44,187,031.99</b>	<b>46,285,078.64</b>	<b>50,144,243.00</b>

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Budget 2018-19</b>
Beginning Fund Balance	914,429.67	996,713.94	648,891.18
<b>Ending Fund Balance</b>	<b>996,713.94</b>	<b>648,891.18</b>	<b>648,891.18</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>8,101,665.69</b>	<b>8,253,332.33</b>	<b>8,599,090.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>8,019,381.42</b>	<b>8,601,155.09</b>	<b>8,599,090.00</b>

<b>DEBT SERVICE FUND</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Budget 2018-19</b>
Beginning Fund Balance	949,742.28	925,979.59	908,595.20
<b>Ending Fund Balance</b>	<b>925,979.59</b>	<b>908,595.20</b>	<b>1,356,263.20</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>4,787,682.31</b>	<b>4,880,610.61</b>	<b>4,872,828.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>4,811,445.00</b>	<b>4,897,995.00</b>	<b>4,425,160.00</b>

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Budget 2018-19</b>
Beginning Fund Balance	35,164,852.42	6,310,259.35	683,475.21
<b>Ending Fund Balance</b>	<b>6,310,259.35</b>	<b>683,475.21</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>115,154.51</b>	<b>156,629.05</b>	<b>6,524.79</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>28,969,747.58</b>	<b>5,783,413.19</b>	<b>690,000.00</b>

<b>FOOD SERVICE FUND</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Budget 2018-19</b>
Beginning Fund Balance	191,985.36	224,123.44	205,203.62
<b>Ending Fund Balance</b>	<b>224,123.44</b>	<b>205,203.62</b>	<b>205,203.62</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,435,031.16</b>	<b>1,509,891.63</b>	<b>1,500,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,402,893.08</b>	<b>1,528,811.45</b>	<b>1,500,000.00</b>

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Budget 2018-19</b>
Beginning Fund Balance	38,967.54	2,076.60	41,122.67
<b>Ending Fund Balance</b>	<b>2,076.60</b>	<b>41,122.67</b>	<b>0.00</b>

<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>602,542.40</b>	<b>740,674.34</b>	<b>680,223.93</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>639,433.34</b>	<b>701,628.27</b>	<b>721,346.60</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Budget 2018-19</b>
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>156,433.26</b>	<b>156,932.60</b>	<b>152,525.83</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>156,433.26</b>	<b>156,932.60</b>	<b>152,525.83</b>

**Total Expenditures and Other Financing Uses**

<b>ALL FUNDS</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Budget 2018-19</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>88,186,365.67</b>	<b>67,955,014.24</b>	<b>66,232,365.43</b>
Interfund Transfers (Source 100) - ALL FUNDS	3,915.00	3,738.00	0.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>88,182,450.67</b>	<b>67,951,276.24</b>	<b>66,232,365.43</b>
<b>PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		<b>-22.94%</b>	<b>-2.53%</b>

**PROPOSED PROPERTY TAX LEVY**

<b>FUND</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Budget 2018-19</b>
General Fund	19,847,300.00	20,819,243.00	20,752,098.00
Referendum Debt Service Fund	4,257,035.00	4,338,793.00	4,338,793.00
Non-Referendum Debt Service Fund	525,185.00	525,285.00	534,035.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	406,461.00	483,931.00	497,245.00
<b>TOTAL SCHOOL LEVY</b>	<b>25,035,981.00</b>	<b>26,167,252.00</b>	<b>26,122,171.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>	<b>3.21%</b>	<b>4.52%</b>	<b>-0.17%</b>