

# School District of Omro

Annual Meeting and Budget Hearing



Middle/High School Library  
Thursday, October 4, 2018 6:00 pm

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920-303-2310



## Agenda

- I. Call to order
- II. Election of Chairperson
- III. Approve Minutes from the October 5, 2017
- IV. Report of 2017-18 Financial Audit
- V. 2018-19 Budget Hearing
- VI. Resolution #1 – Adoption of Tax Levy

Current Operation -	\$4,899,759
Debt Retirement -	\$371,741.48
Capital Expansion Fund-	\$300,000
Community Service Fd-	<u>\$133,000</u>
TOTAL LEVY -	\$5,704,500.48
- VII. Resolution #2 – Salaries of Board of Education
- VIII. Resolution #3 – Disposal of Surplus Equipment
- IX. Resolution #4 – Resolution to Approve Community Service Fund Tax Levy of \$133,000
- X. Additional Resolutions from the Floor

Petition for Resolution: “120.14(3)To authorize and direct an in depth and complete audit of all district finances, accounts and funds, which may include prior years, by a certified accountant.”
- XI. Schedule Next Annual Meeting
- XII. Adjournment

## **2017-18 Annual Meeting and Budget Hearing Minutes**

October 5, 2017

The meeting was called to order at 6:00 p.m. by Nicholas Curran, Business Manager. The Certificate of Proof of Giving Public Notice was presented. There were 16 residents present and 3 non-residents present.

Pledge of Allegiance

It was moved by Russ Dietzen and seconded by Viola Schmick to nominate Peter Kromm as Chairperson of the meeting. A unanimous vote was cast for Peter Kromm as Chairperson.

Kelly Rieckmann was appointed Parliamentarian by Chairperson Peter Kromm.

It was moved by Peter Kromm, seconded by Viola Schmick, and carried, to approve the Minutes of October 6, 2016 as presented.

Nicholas Curran presented information regarding the 2016-2017 School District Financial Audit.

Nicholas Curran presented the proposed Receipt Budget Summary and Expenditure Budget Summary for 2017-2018. Proposed revenues total \$13,564,974.31 and proposed expenditures total \$13,642,446.32. The tax levy proposed is \$3,752,852 for operation, \$1,208,673 for debt retirement, and \$65,000 for community service fund.

Chairperson Peter Kromm read Resolution #1 – Adoption of Tax Levy:

Resolved, that this annual meeting establish a tax levy of \$3,752,852 for the current operation of the school district, levy for debt retirement of \$1,208,673, and levy for the community service fund of \$65,000.

It was moved by Viola Schmick, seconded by Russ Dietzen, and carried, to adopt Resolution #1.

Chairperson Peter Kromm read Resolution #2 – Salary-Board of Education:

The present salary for the Board of Education positions is \$2,500.00 annually. Board members devote many hours to meetings, not counting the hours spent in preparation.

It was moved by Russ Dietzen, seconded by Randi Brooks, and carried, to have Board salaries remain at \$2,500.00 annually.

Chairperson Peter Kromm read Resolution #3 – Disposal of Surplus Equipment:

From time to time the school district has equipment items that should be sold as new and updated items are added to the inventory, such as typewriters, sewing machines, etc., and Therefore, be it resolved that the School Board be authorized to sell equipment no longer needed by the school district.

It was moved by Viola Schmick, seconded by Joanie Beem, and carried, to adopt Resolution #3.

Chairperson Peter Kromm read Resolution #4 – Official Depositories:

Resolved that the First National Bank be designated as the official depository of school district funds.

It was moved by Russ Dietzen, seconded by Jeff Beem, and carried, to adopt Resolution #4.

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Chairperson Peter Kromm read Resolution #5 – Resolution to Approve Community Service Fund Tax Levy of \$65,000.00:

VOTE A TAX IN THE AMOUNT OF \$65,000 TO MAINTAIN A FUND FOR THE PURPOSE OF COMMUNITY SERVICES

WHEREAS, Section 120.13(19), Wis. Stats., authorizes the School Board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside the regular curricular and extracurricular programs for pupils; and

WHEREAS, the School Board is authorized to establish and collect fees to cover all or part of the costs of such programs and services; and

WHEREAS, the School District of Omro desires to levy a tax to fund community services for the benefit of everyone in the community; and

WHEREAS, levying a tax to maintain a community services fund is in the best interest of the School District of Omro.

“NOW, THEREFORE, BE IT RESOLVED by the electors of the School District of Omro, Winnebago County, State of Wisconsin, that the School Board of the School District of Omro is hereby authorized to levy a tax in the amount of \$65,000 to maintain a fund for the purpose of community education, training, recreational, cultural or athletic programs and services, outside the regular curricular and extracurricular programs for pupils, pursuant to such terms and conditions as determined to be reasonable and appropriate by the School Board.”

*Informational Note: The purpose of the Community Services Fund 80 is two-fold. First, Fund 80 allows the District to identify the amount of funds provided by the district for the support of community programs, allowing the district to be more accessible to its community. Second, Fund 80 is outside the revenue limit, which may free up other dollars for instructional uses*

It was moved by Viola Schmick, seconded by Russ Dietzen, and carried, to adopt Resolution #5.

Chairperson Peter Kromm read Resolution #6 – 2018 Annual Meeting:

Resolved that the 2018 Annual Meeting of the School District of Omro be Thursday, October 4, 2018 at 6:00 p.m.

It was moved by Jeff Beem, seconded by Joanie Beem, and carried, to have the 2018 Annual Meeting on Thursday, October 4, 2018 at 6:00 p.m.

It was moved by Sandy Markech, seconded by Jeff Beem, and carried, to adjourn the meeting at 7:18 p.m.

## Report of 2017-18 Financial Year-End

GENERAL FUND (FUND 10)	Audited 2016-17	Unaudited 2017-18
Beginning Fund Balance (Account 930 000)	2,308,176.22	1,995,694.05
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	94,086.80	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	1,901,607.25	2,000,478.17
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>1,995,694.05</b>	<b>2,000,478.17</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>		
100 Transfers-in	0.00	0.00
<b>Local Sources</b>		
<b>210 Taxes</b>	<b>3,691,873.58</b>	<b>3,738,382.78</b>
240 Payments for Services	0.00	0.00
260 Non-Capital Sales	12,695.78	2,824.54
270 School Activity Income	29,582.15	26,848.05
280 Interest on Investments	1,843.69	2,160.24
290 Other Revenue, Local Sources	74,992.10	103,208.59
<b>Subtotal Local Sources</b>	<b>3,810,987.30</b>	<b>3,873,424.20</b>
<b>Other School Districts Within Wisconsin</b>		
<b>310 Transit of Aids</b>	<b>0.00</b>	<b>0.00</b>
340 Payments for Services	611,399.00	602,329.00
380 Medical Service Reimbursements	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>611,399.00</b>	<b>602,329.00</b>
<b>Other School Districts Outside Wisconsin</b>		
<b>440 Payments for Services</b>	<b>0.00</b>	<b>0.00</b>
490 Other Inter-district, Outside Wisconsin	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>		
<b>510 Transit of Aids</b>	<b>1,354.62</b>	<b>4,361.75</b>
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	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>1,354.62</b>	<b>4,361.75</b>
<b>State Sources</b>		
<b>610 State Aid -- Categorical</b>	<b>98,355.49</b>	<b>97,653.07</b>
620 State Aid -- General	8,224,960.00	8,131,066.00
630 DPI Special Project Grants	10,668.34	2,633.50
640 Payments for Services	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00
660 Other State Revenue Through Local Units	24,083.32	27,437.74
690 Other Revenue	322,775.00	577,834.17
<b>Subtotal State Sources</b>	<b>8,680,842.15</b>	<b>8,836,624.48</b>
<b>Federal Sources</b>	<b>0.00</b>	<b>0.00</b>

<b>710 Federal Aid - Categorical</b>		
720 Impact Aid	0.00	0.00
730 DPI Special Project Grants	40,479.69	43,292.31
750 IASA Grants	189,108.38	209,083.49
760 JTPA	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00
780 Other Federal Revenue Through State	37,557.66	65,910.34
790 Other Federal Revenue - Direct	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>267,145.73</b>	<b>318,286.14</b>
<b>Other Financing Sources</b>		
<b>850 Reorganization Settlement</b>	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00
870 Long-Term Obligations	156,226.12	0.00
<b>Subtotal Other Financing Sources</b>	<b>156,226.12</b>	<b>0.00</b>
<b>Other Revenues</b>		
<b>960 Adjustments</b>	10,169.04	23,775.11
970 Refund of Disbursement	110,281.42	0.00
980 Medical Service Reimbursement	0.00	0.00
990 Miscellaneous	0.00	0.00
<b>Subtotal Other Revenues</b>	<b>120,450.46</b>	<b>23,775.11</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>13,648,405.38</b>	<b>13,658,800.68</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>		
<b>Instruction</b>		
<b>110 000 Undifferentiated Curriculum</b>	2,648,332.79	2,693,342.57
120 000 Regular Curriculum	2,629,890.36	2,680,999.91
130 000 Vocational Curriculum	388,165.74	322,205.36
140 000 Physical Curriculum	377,894.07	378,695.08
160 000 Co-Curricular Activities	277,123.92	241,980.60
170 000 Other Special Needs	129,498.05	137,364.60
<b>Subtotal Instruction</b>	<b>6,450,904.93</b>	<b>6,454,588.12</b>
<b>Support Sources</b>		
<b>210 000 Pupil Services</b>	379,334.14	304,417.77
220 000 Instructional Staff Services	499,772.81	469,871.11
230 000 General Administration	303,623.34	348,346.55
240 000 School Building Administration	760,055.63	704,089.39
250 000 Business Administration	2,444,234.31	2,229,563.65
260 000 Central Services	492,577.87	276,679.73
270 000 Insurance & Judgments	120,259.05	90,975.08
280 000 Debt Services	41,768.34	20,500.00
290 000 Other Support Services	8,517.00	1,976.00
<b>Subtotal Support Sources</b>	<b>5,050,142.49</b>	<b>4,446,419.28</b>
<b>Non-Program Transactions</b>		
<b>410 000 Inter-fund Transfers</b>	1,336,272.55	1,348,954.78
430 000 Instructional Service Payments	1,117,531.50	1,403,237.20
490 000 Other Non-Program Transactions	6,036.08	817.18
<b>Subtotal Non-Program Transactions</b>	<b>2,459,840.13</b>	<b>2,753,009.16</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>13,960,887.55</b>	<b>13,654,016.56</b>
<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>		
900 000 Beginning Fund Balance	38,011.07	40,902.02
<b>900 000 Ending Fund Balance</b>	<b>40,902.02</b>	<b>32,251.46</b>

<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>93,086.52</b>	<b>85,183.51</b>
100 000 Instruction	56,003.02	61,320.03
200 000 Support Services	34,192.55	32,514.04
400 000 Non-Program Transactions	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>90,195.57</b>	<b>93,834.07</b>
<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2016-17</b>	<b>Unaudited 2017-18</b>
900 000 Beginning Fund Balance	0.00	(402.99)
<b>900 000 Ending Fund Balance</b>	<b>(402.99)</b>	<b>(402.99)</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>		
100 Transfers-in	1,236,154.55	1,259,954.78
<b>Local Sources</b>		
240 Payments for Services	0.00	0.00
260 Non-Capital Sales	0.00	0.00
270 School Activity Income	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Within Wisconsin</b>		
<b>310 Transit of Aids</b>	<b>0.00</b>	<b>0.00</b>
340 Payments for Services	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Outside Wisconsin</b>		
<b>440 Payments for Services</b>	<b>0.00</b>	<b>0.00</b>
490 Other Inter-district, Outside Wisconsin	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>		
<b>510 Transit of Aids</b>	<b>48,248.91</b>	<b>27,386.02</b>
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	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>48,248.91</b>	<b>27,386.02</b>
<b>State Sources</b>		
<b>610 State Aid -- Categorical</b>	<b>370,951.00</b>	<b>396,741.00</b>
620 State Aid -- General	0.00	0.00
630 DPI Special Project Grants	0.00	0.00
640 Payments for Services	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00
690 Other Revenue	0.00	0.00
<b>Subtotal State Sources</b>	<b>370,951.00</b>	<b>396,741.00</b>
<b>Federal Sources</b>		
<b>710 Federal Aid - Categorical</b>	<b>0.00</b>	<b>0.00</b>
730 DPI Special Project Grants	305,058.67	273,302.42
750 IASA Grants	0.00	0.00
760 JTPA	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00
780 Other Federal Revenue Through State	27,587.86	18,584.00
790 Other Federal Revenue - Direct	0.00	0.00



<b>Subtotal Federal Sources</b>	<b>332,646.53</b>	<b>291,886.42</b>
<b>Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>
860 Compensation, Fixed Assets	0.00	0.00
870 Long-Term Obligations	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>		
<b>960 Adjustments</b>	<b>0.00</b>	<b>0.00</b>
970 Refund of Disbursement	0.00	0.00
990 Miscellaneous	0.00	0.00
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,988,000.99</b>	<b>1,975,968.22</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>		
<b>Instruction</b>		
<b>110 000 Undifferentiated Curriculum</b>	<b>0.00</b>	<b>0.00</b>
120 000 Regular Curriculum	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00
140 000 Physical Curriculum	0.00	0.00
150 000 Special Education Curriculum	1,355,674.87	1,428,120.91
160 000 Co-Curricular Activities	0.00	0.00
170 000 Other Special Needs	0.00	0.00
<b>Subtotal Instruction</b>	<b>1,355,674.87</b>	<b>1,428,120.91</b>
<b>Support Sources</b>		
<b>210 000 Pupil Services</b>	<b>238,783.21</b>	<b>254,388.49</b>
220 000 Instructional Staff Services	75,899.52	73,525.84
230 000 General Administration	27,445.90	19,718.00
240 000 School Building Administration	0.00	0.00
250 000 Business Administration	119,772.16	114,558.68
260 000 Central Services	31,747.44	8,080.37
270 000 Insurance & Judgments	0.00	0.00
280 000 Debt Services	1,596.84	1,596.84
290 000 Other Support Services	0.00	0.00
<b>Subtotal Support Sources</b>	<b>495,245.07</b>	<b>471,868.22</b>
<b>Non-Program Transactions</b>		
<b>410 000 Inter-fund Transfers</b>		
430 000 Instructional Service Payments	137,484.04	75,979.09
490 000 Other Non-Program Transactions	0.00	0.00
<b>Subtotal Non-Program Transactions</b>	<b>137,484.04</b>	<b>75,979.09</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,988,403.98</b>	<b>1,975,968.22</b>
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>		
900 000 Beginning Fund Balance	426,153.24	401,720.70
<b>900 000 ENDING FUND BALANCES</b>	<b>401,720.70</b>	<b>668,258.52</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,330,352.96</b>	<b>1,638,573.32</b>
281 000 Long-Term Capital Debt	1,229,205.00	1,222,345.50
282 000 Refinancing	0.00	0.00
283 000 Operational Debt	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00
289 000 Other Long-Term General Obligation Debt	125,580.50	149,690.00
400 000 Non-Program Transactions	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,354,785.50</b>	<b>1,372,035.50</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>0.00</b>	<b>0.00</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>		
900 000 Beginning Fund Balance	1,220,455.00	17,229.29
<b>900 000 Ending Fund Balance</b>	<b>17,229.29</b>	<b>1,717,814.20</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>14,123.29</b>	<b>1,700,584.91</b>
100 000 Instructional Services	0.00	0.00
200 000 Support Services	1,217,349.00	0.00
300 000 Community Services	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,217,349.00</b>	<b>0.00</b>
<b>FOOD SERVICE FUND (FUND 50)</b>		
900 000 Beginning Fund Balance	26,032.08	44,454.07
<b>900 000 ENDING FUND BALANCE</b>	<b>44,454.07</b>	<b>49,472.62</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>613,617.55</b>	<b>582,423.38</b>
200 000 Support Services	595,195.56	577,404.83
400 000 Non-Program Transactions	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>595,195.56</b>	<b>577,404.83</b>
<b>COMMUNITY SERVICE FUND (FUND 80)</b>		
900 000 Beginning Fund Balance	51,855.53	56,351.63
<b>900 000 ENDING FUND BALANCE</b>	<b>56,351.63</b>	<b>56,939.18</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>67,140.00</b>	<b>66,345.00</b>
200 000 Support Services	61,586.40	65,412.45
300 000 Community Services	1,057.50	345.00
400 000 Non-Program Transactions	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>62,643.90</b>	<b>65,757.45</b>

## 2018-19 Budget Hearing

1. Summary of General Fund Budgets (Fund 10)
2. Summary of Special Education Fund Budgets (Fund 27)
3. Summary of Debt Service Fund Budgets (Fund 38, 39)
4. Summary of Food Service Fund Budgets (Fund 50)
5. Summary of OPEB Trust Fund (Fund 73)
6. Summary of Community Service Fund (Fund 80)

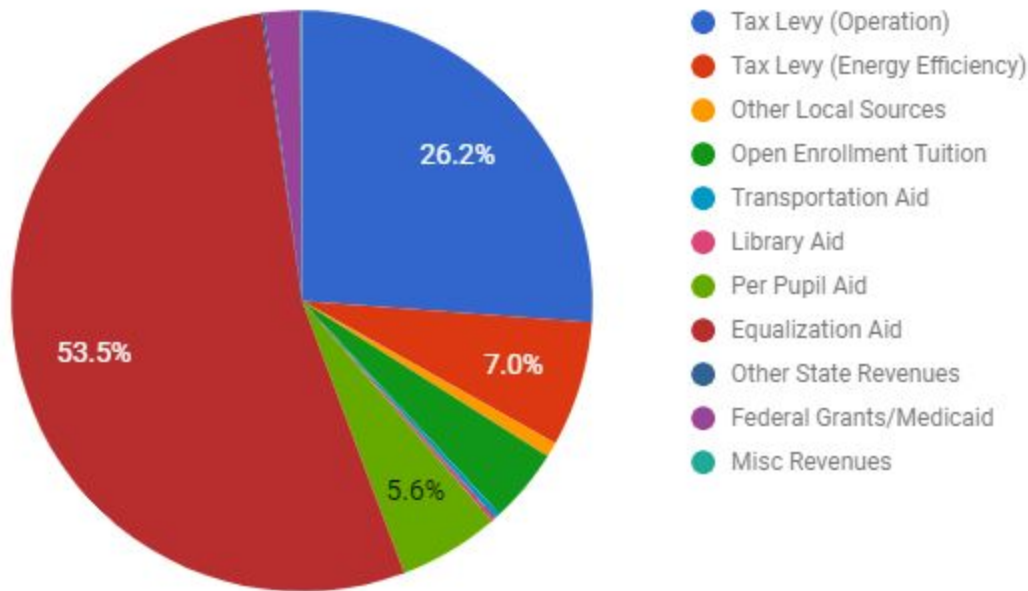


### Summary of General Fund Budgets – Fund 10

The General Fund (Fund 10) is the operating fund of the school district. Activities relating to regular classroom instruction, maintenance, utilities, insurance, and sports are recorded in this fund. The primary sources of revenue for this fund are general state aid (equalization aid) and property taxes, both of which are limited by current state statute.

#### ***REVENUES***

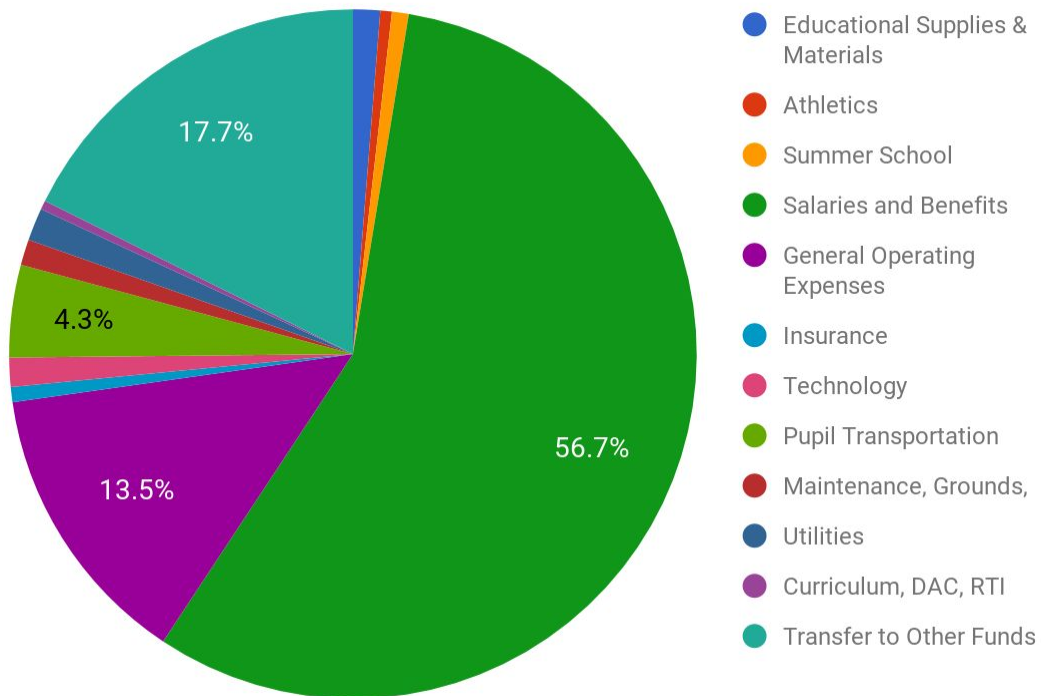
<i><b>Revenues</b></i>	<i><b>2017-18 FINAL</b></i>	<i><b>2018-19 DRAFT</b></i>	<i><b>Difference</b></i>	<i><b>% Change</b></i>
Tax Levy (Operation)	\$ 3,732,438	\$ 3,868,676	\$ 136,238	3.65%
Tax Levy (Energy Efficiency)	-	1,031,083	1,031,083	0.00%
Other Local Sources	139,700	121,750	(17,950)	-12.85%
Open Enrollment Tuition	606,108	610,000	3,892	0.64%
Grants Through CESA 6	-	-	-	0.00%
Transportation Aid	50,000	47,000	(3,000)	-6.00%
Library Aid	35,935	37,500	1,565	4.36%
Per Pupil Aid	573,750	827,310	253,560	44.19%
Equalization Aid	8,131,066	7,911,882	(219,184)	-2.70%
Other State Revenues	30,644	18,000	(12,644)	-41.26%
Federal Grants/Medicaid	316,550	297,887	(18,663)	-5.90%
Misc Revenues	12,000	12,000	-	0.00%
Technology Lease	216,050	-	(216,050)	-100.00%
<i><b>Total Revenues</b></i>	<i><b>\$ 13,844,241</b></i>	<i><b>\$ 14,783,088.00</b></i>	<i><b>\$ 938,847</b></i>	<i><b>6.78%</b></i>



**EXPENDITURES**

	<b>2017-18 FINAL</b>	<b>2018-19 DRAFT</b>	<b>Difference</b>	<b>% Change</b>
Elementary/Patch	\$ 50,947	\$ 48,887	\$ (2,060)	-4.04%
Middle School	31,403	24,401	(7,002)	-22.30%
Instrumental Music	5,422	6,597	1,175	21.67%
High School	46,857	56,492	9,635	20.56%
Athletics	76,337	80,000	3,663	4.80%
Vocal Music	1,205	3,383	2,178	180.82%
District Wide Library	47,396	48,200	804	1.70%
Expenses related to federal grants	274,550	257,887	(16,663)	-6.07%
Summer School	147,866	116,686	(31,180)	-21.09%
Salaries and Benefits	8,398,167	8,382,796	(15,371)	-0.18%
Purchased Services	1,663,552	1,661,919	(1,633)	-0.10%
Non-Capital Equipment	38,441	31,893	(6,548)	-17.03%
Capital Equipment	-	-	-	-
Short Term Interest	1,000	1,597	597	59.70%
Insurance & Judgments	109,680	104,352	(5,328)	-4.86%
Technology	202,000	202,000	-	0.00%
Technology Lease	216,050	-	(216,050)	-100.00%
Pupil Transportation	640,750	640,500	(250)	-0.04%
Maintenance	55,200	74,670	19,470	35.27%
Custodial	50,000	43,100	(6,900)	-13.80%
Grounds/Safety	73,500	60,540	(12,960)	-17.63%
Utilities	229,000	226,700	(2,300)	-1.00%
Curriculum	42,930	39,400	(3,530)	-8.22%
Student Assessments (DAC)	18,090	19,161	1,071	5.92%

Rtl	4,028	3,085	(943)	-23.40%
Nurse	13,359	2,004	(11,355)	-85.00%
Central Supply	36,000	24,000	(12,000)	-33.33%
Other Objects	12,800	10,000	(2,800)	-21.88%
Transfer to Special Ed	1,228,054	1,300,922	72,868	5.93%
Transfer to Debt Service FUND 38	89,000	1,126,858	1,037,858	1166.13%
Transfer to Food Service	-	-	-	0.00%
Transfer to Fund 73	128,000	184,500	56,500	44.14%
<b>Total Expenditures</b>	<b>\$ 13,931,584.74</b>	<b>\$ 14,782,529.71</b>	<b>\$ 850,944.97</b>	<b>6.11%</b>



***FUND 10 Revenues and Expenditures Comparison***

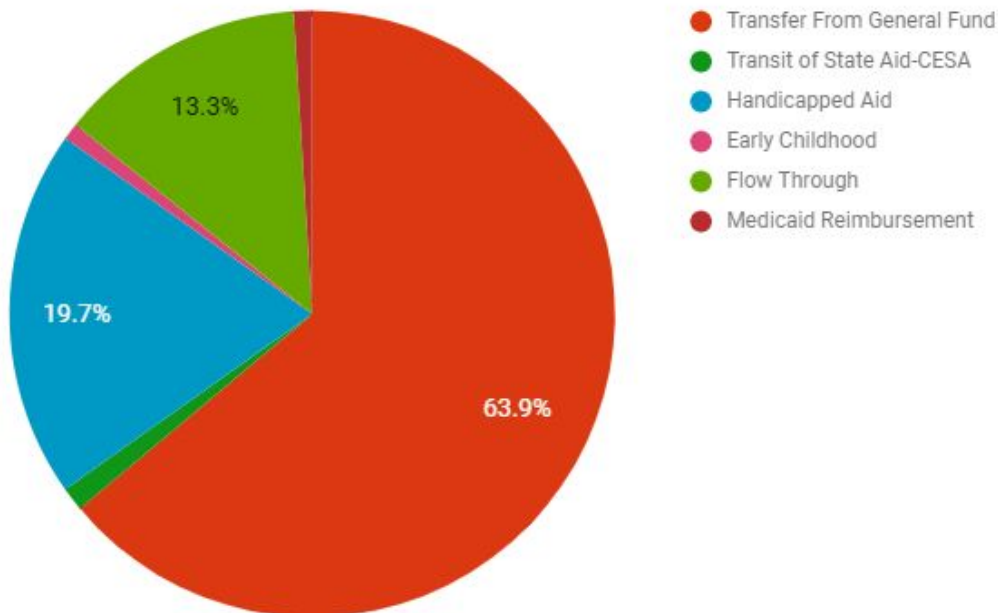
	17-18 F	18-19 D	Difference	%Change
<b>Total Revenues</b>	<b>13,844,241.31</b>	<b>14,783,088.00</b>	<b>938,846.69</b>	<b>6.78%</b>
<b>Total Expenditures</b>	<b>13,931,584.74</b>	<b>14,782,529.71</b>	<b>850,944.97</b>	<b>6.11%</b>
<b>Balance</b>	<b>(87,343.43)</b>	<b>558.29</b>	<b>87,901.72</b>	

## **Summary of Special Education Fund Budgets – Fund 27**

The Special Education fund is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. Also included are charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. School Age Parent costs are also charged to this Fund. No fund balance or deficit can exist in this fund.

### ***REVENUES***

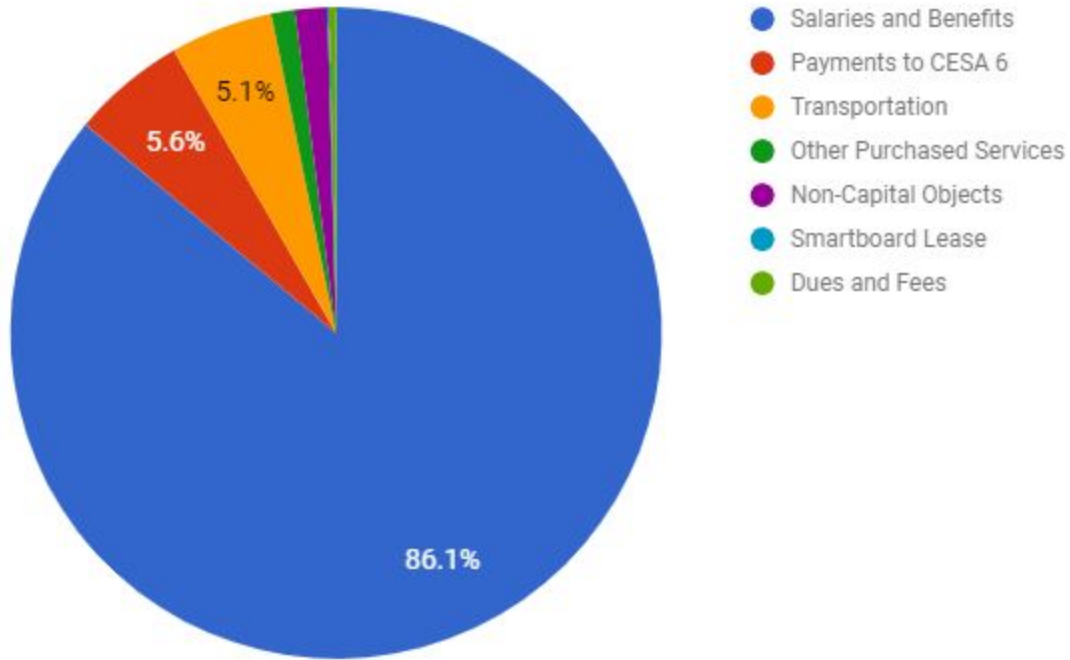
<i>Revenues</i>	<i>2017-18 FINAL</i>	<i>2018-19 DRAFT</i>	<i>Difference</i>	<i>% Change</i>
Transfer From General Fund	\$ 1,228,054	\$ 1,300,922	\$ 72,868	5.93%
Open Enrollment	-	-	-	-
Transit of State Aid-CESA	34,000	26,000	(8,000)	-23.53%
Transit of State Aid-Other Districts	-	-	-	-
Handicapped Aid	404,000	400,000	(4,000)	-0.99%
Early Childhood	21,000	18,000	(3,000)	-14.29%
Flow Through	276,500	270,554	(5,946)	-2.15%
Medicaid Reimbursement	34,000	20,000	(14,000)	-41.18%
Refund of Expenditures	-	-	-	-
<b><i>Total Revenues</i></b>	<b><i>\$1,997,554</i></b>	<b><i>\$ 2,035,476</i></b>	<b><i>\$37,922</i></b>	<b><i>1.90%</i></b>



### ***EXPENDITURES***

<i>Expenditures</i>	<i>2017-18 FINAL</i>	<i>2018-19 DRAFT</i>	<i>Difference</i>	<i>% Change</i>
Salaries and Benefits	\$ 1,726,669	\$ 1,751,562	\$ 24,893	1.44%
Payments to CESA 6	91,000	115,000	24,000	26.37%
Transportation	100,000	104,000	4,000	4.00%
Other Purchased Services	25,957	23,811	(2,146)	-8.27%
Non-Capital Objects	34,994	32,541	(2,453)	-7.01%

Smartboard Lease	1,597	1,597	0	0.01%
Capital Equipment	4,668	-	(4,668)	-100.00%
Dues and Fees	12,670	6,965	(5,705)	-45.03%
<b>Total Expenditures</b>	<b>\$1,997,554</b>	<b>\$2,035,475.71</b>	<b>\$37,922</b>	<b>1.90%</b>



***FUND 27 Special Education Revenues and Expenditures Comparison***

	<i>17-18 Final</i>	<i>18-19 Draft</i>	<i>Difference</i>	<i>% Change</i>
<b>Total Revenue</b>	<b>\$1,997,554</b>	<b>\$2,035,475.71</b>	<b>\$37,922</b>	<b>1.90%</b>
<b>Total Expenditures</b>	<b>\$1,997,554</b>	<b>\$2,035,475.71</b>	<b>\$37,922</b>	<b>1.90%</b>
<b>Balance</b>	<b>\$0</b>	<b>\$0.00</b>	<b>\$0</b>	

## Summary of Debt Service Fund Budgets – Funds 38-39

The Debt Service Fund is used to track all activity regarding payment of long-term obligations of the school district. Currently the funds are being used to record principal and interest payments for the Wisconsin Retirement Systems Unfunded Pension Liability, and principal and interest payments on the District's long-term general obligation building bond debt.

<i>2018-19 Budget Projection</i>				
<i>Fund 38-39</i>				
	<i>2017-18</i>	<i>2018-19</i>		<i>%</i>
	<i>Unaudited</i>	<i>Projected</i>	<i>Difference</i>	<i>Change</i>
Beginning Fund Balance	\$ 401,721	\$ 668,238	\$ 266,517	66.34%
<b>Revenues</b>				
Taxes	1,440,000	371,741	(1,068,259)	-74.18%
Interest	1,818	1,025	(793)	-43.62%
Bond Proceeds	70,455	-		
QZAB Grant	37,280	37,300	20	0.05%
Transfer from General Fund	89,000	1,126,858	1,037,858	1166.13%
Transfer from Other Funds	-	-	-	-
Refinancing Revenues	-	-	-	-
<b>Total Revenues</b>	<b>1,638,553</b>	<b>1,536,924</b>	<b>(31,174)</b>	<b>-1.90%</b>
<b>Expenditures</b>				
Principal Payments	1,220,000	2,035,000	815,000	66.80%
Interest Payments	137,851	168,408	30,557	22.17%
Other Debt Retirement	13,610	-		
Service Fees	575	575	-	0.00%
Refinancing Expenses	-	-	-	0.00%
<b>Total Expenses</b>	<b>1,372,036</b>	<b>2,203,983</b>	<b>845,557</b>	<b>88.97%</b>
Ending Fund Balance	\$ 668,238	\$ 1,179	\$ (667,059)	-99.82%

## Wisconsin Retirement System Unfunded Pension Liability

On July 1, 2008 the Board of Education refinanced the District's Wisconsin Retirement System Unfunded Pension Liability to take advantage of favorable interest rates. The coding for these notes is done in Fund 38. This Fund is used to account for transactions for the repayment of debt issues that were either: not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date.

On July 29, 2013, the Board of Education refinanced this debt to secure a lower interest rate. The debt service amortization schedule for Fund 38 can be viewed at the following link:

<https://docs.google.com/spreadsheets/d/1qroZJXEuOIkN5WBmmkoiTDT7AUMEPGWVCjW74KqnfRU/edit?usp=sharing>



## **Long-Term Obligation Debt**

In 1998 the School District passed a referendum to remodel H.B. Patch Elementary School, construct Omro Elementary School and add on to the High School/Middle School building. The initial resolution authorized the School District to issue \$14,915,000 in general obligation bonds to finance the projects. The original two issues were refinanced in March of 2004 and May of 2005.

On December 3, 2013, the Board of Education refinanced the bond that was refinanced in March of 2004 to secure a lower interest rate.

On December 1, 2014, the Board of Education refinanced the bond that was refinanced in May of 2005 to secure a lower interest rate.

In 2012 the School District passed a referendum for maintenance needs in the amount of \$1,000,000. Additionally the District secured a federal subsidy to cover the interest cost for the duration of the borrowing. The federal subsidy was originally for the full interest cost of \$20,000, however, this amount was reduced in 2013 to \$18,410 by the federal government. The principal balance of \$1,000,000 is due in full in 2019. After making this payment the District will be debt free in the Fund 39 debt service fund.

In 2015 the Board of Education passed a resolution exercising its taxing authority under s. 121.91 (4) (o), Wis. Stats., to exceed the revenue limit on a nonrecurring basis by an amount the district will spend on new energy efficiency measures and energy efficiency products for the 2015-2016 school year through the 2021-2022 school year, the term of the General Obligation School Improvement Bonds.

The amount to be levied and expended is \$1,641,510.10, to include a \$1,500,000 cost of project and \$141,510.10 in interest over the life of the Bonds.

The current debt service amortization schedules for Fund 38 and 39 and the total indebtedness of the District can be viewed at the following link:

<https://docs.google.com/spreadsheets/d/1qroZJXEuOIkN5WBmmkoiTDT7AUMEPGWVCjW74KqnFRU/edit?usp=sharing>

## **Summary of Capital Expansion Fund – Fund 41**

Projects financed with tax levy per statute 120.10(10m). State statute restricts the use of this fund for capital expenditures related to buildings and sites. Equipment cannot be acquired through the use of this Fund. For the purpose of determining eligible expenditures from this Fund, the DPI defines “capital expenditures related to buildings and sites” as being expenditures for acquiring and remodeling buildings and sites, and maintenance or repair expenditures that extend or enhance the service life of buildings and building components, sites and site components.

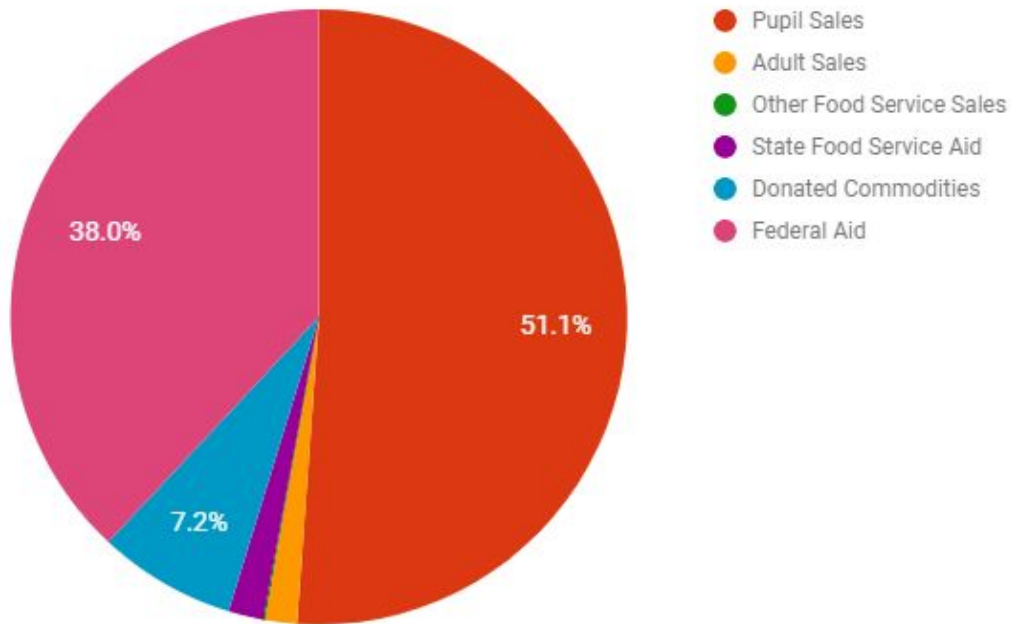
The School District of Omro desires to levy a tax to fund capital expenditures for the benefit of everyone in the community and levying a tax to establish a capital expansion fund is in the best interest of the School District of Omro. The levy amount shall be up to \$300,000 to cover necessary expenses related to buildings and sites as defined above.

## **Summary of Food Service Fund Budgets – Funds 50**

All transactions related to the School District’s hot lunch and breakfast programs are recorded in this fund. This fund may carry a fund balance. A deficit is not allowed in this fund, therefore, a transfer from the general fund is necessary to erase any deficit that may be present at fiscal year end.

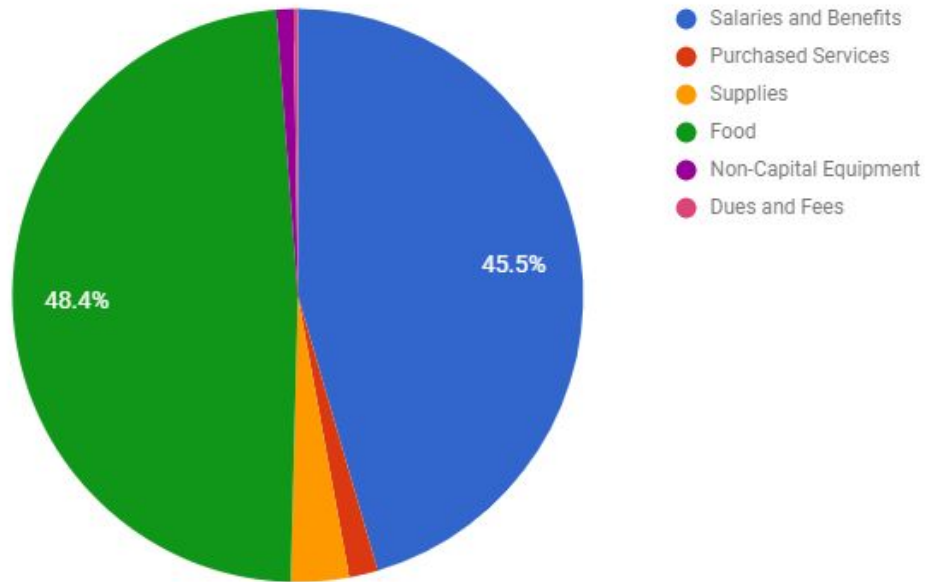
**REVENUES – FUND 50**

<i>Revenues</i>	<i>2017-18 FINAL</i>	<i>2018-19 DRAFT</i>	<i>Difference</i>	<i>% Change</i>
Transfer from General Fund	\$ -	\$ -	\$ -	
Pupil Sales	318,500	318,500	-	0.00%
Adult Sales	10,500	10,500	-	0.00%
Other Food Service Sales	500	500	-	0.00%
State Food Service Aid	11,500	11,500	-	0.00%
Donated Commodities	45,000	45,000	-	0.00%
Federal Aid	237,000	237,000	-	0.00%
<b>Totals</b>	<b>\$623,000</b>	<b>\$623,000</b>	<b>\$0</b>	<b>0.00%</b>



**EXPENDITURES – FUND 50**

<i>Expenses</i>	<i>2017-18 FINAL</i>	<i>2018-19 DRAFT</i>	<i>Difference</i>	<i>% Change</i>
Salaries and Benefits	\$ 276,287	\$ 283,328	\$ 7,041	2.55%
Purchased Services	7,548	10,164	2,616	34.66%
Supplies	20,500	20,500	-	0.00%
Food	309,165	301,508	(7,657)	-2.48%
Non-Capital Equipment	8,000	6,000	(2,000)	-25.00%
Capital Equipment	-	-	-	
Dues and Fees	1,500	1,500	-	0.00%
<b>Totals</b>	<b>\$623,000</b>	<b>\$623,000</b>	<b>\$0</b>	<b>0.00%</b>



**FUND 50 Food Service Revenues and Expenditures Comparison**

	<i>17-18 F</i>	<i>18-19 Draft</i>	<i>Difference</i>	<i>%Change</i>
<b>Total Revenue</b>	<b>\$623,000</b>	<b>\$623,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Expenditures</b>	<b>\$623,000</b>	<b>\$623,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	

**Summary of OPEB (Other Post Employment Benefits) Fund Budgets – Fund 73**

The School District of Omro established Fund 73 for purpose of setting funds aside for future post employment benefit liabilities. Post-employment benefits are benefits paid to employees after the retirement date, resulting from services rendered during employment. Post employment benefits include pension and non-pension benefits such as health benefits.

The School District of Omro contributed \$139,404.00 to the Trust in 2017-18 for the purpose of funding post employment benefits for the fiscal year. The year-end balance in the Trust is \$1,075.18.

<i>Revenues</i>	<i>2017-18 FINAL</i>	<i>2018-19 DRAFT</i>	<i>Difference</i>	<i>% Change</i>
Transfer from Other Funds	\$ 128,000	\$ 184,500	\$ 56,500	44.14%
Interest Earnings	3	10	7	233.33%
<b>Totals</b>	<b>\$128,003</b>	<b>\$184,510</b>	<b>56,507</b>	<b>44.15%</b>
<i>Expenditures</i>	<i>2017-18 FINAL</i>	<i>2018-19 DRAFT</i>	<i>Difference</i>	<i>% Change</i>
Post Employment Benefits	\$ 131,637	\$ 185,435	\$ 53,798	40.87%
Purchased Services	115	100	(15)	-13.04%
<b>Totals</b>	<b>\$131,752</b>	<b>\$185,535</b>	<b>53,798</b>	<b>40.83%</b>
<b>Total Revenue</b>	<b>\$128,003</b>	<b>\$184,510</b>	<b>56,507</b>	<b>44.15%</b>
<b>Total Expenditures</b>	<b>\$131,752</b>	<b>\$185,535</b>	<b>53,798</b>	<b>40.83%</b>
<b>Balance</b>	<b>(\$3,749)</b>	<b>(\$1,025)</b>	<b>2,709</b>	

## Summary of Community Service Fund Budgets – Fund 80

This fund is created in accordance with Section 120.13(19), Wis. Stats., which, authorizes the School Board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside the regular curricular and extracurricular programs for pupils. The School Board is authorized to establish and collect fees to cover all or part of the costs of such programs and services.

The School District of Omro desires to levy a tax to fund community services for the benefit of everyone in the community and levying a tax to maintain a community services fund is in the best interest of the School District of Omro. The levy amount shall be \$132,161 to cover necessary expenses (including, salary and benefits) for the upkeep, maintenance, and coordination of these programs.

The 2017-18 year end account balance for Fund 80 was \$56,939.18. The 2017-18 tax levy was used for salaries and benefits and equipment in-accordance with State Statute and audited by the District’s auditors.

<i>Revenues</i>	<i>2017-18 FINAL</i>	<i>2018-19 DRAFT</i>	<i>Difference</i>	<i>% Change</i>
Rental Income	\$ 1,500	\$ 1,500	\$ -	0.00%
Tax Levy	65,000	132,161	67,161	103.32%
Fees	1,000	1,000	-	0.00%
<b><i>Totals</i></b>	<b><i>67,500</i></b>	<b><i>134,661</i></b>	<b><i>67,161</i></b>	
<i>Expenditures</i>	<i>2017-18 FINAL</i>	<i>2018-19 DRAFT</i>	<i>Difference</i>	<i>% Change</i>
Salary and Benefits	\$ 63,000	\$ 66,321	\$ 3,321	5.27%
Purchase Services	1,500	65,340	63,840	4256.00%
General Supplies	2,000	2,000	-	0.00%
Work Permits	1,000	1,000	-	0.00%
<b><i>Totals</i></b>	<b><i>67,500</i></b>	<b><i>134,661</i></b>	<b><i>-</i></b>	<b><i>-</i></b>
<b><i>Total Revenue</i></b>	<b><i>67,500</i></b>	<b><i>134,661</i></b>	<b><i>67,161</i></b>	
<b><i>Total Expenditures</i></b>	<b><i>67,500</i></b>	<b><i>134,661</i></b>	<b><i>-</i></b>	
<b><i>Balance</i></b>	<b><i>-</i></b>	<b><i>-</i></b>	<b><i>67,161</i></b>	

## Summary of the 2018-19 Budget

### Revenue Highlights

- ✓ State Aide is projected to decrease by 2.7% or \$219,184 for the 2018-19 school year (per DPI July 1, 2018 estimate).

### Expenditure Highlights

- ✓ 2011 Referendum Debt to be paid in full in Spring 2018
- ✓ Fund 41 to be developed to pay for school parking lots and future buildings and sites improvement
- ✓ Fund 80 to be used for the addition of School Resource Officer

**Budget Calendar For Development of 2018-19 Budget**

<b><u>Deadline</u></b>	<b><u>Action</u></b>	<b><u>Responsible Persons</u></b>
<b>November 2017:</b>	Review performance of current budget	Admin Team
	Develop budget data collection forms	Business Manager
<b>December 2017:</b>	Adopt Budget Calendar	School Board
	Begin process for requesting textbooks, supplies, equipment, and standard supply and equipment lists	Admin Team
	Begin discussions of staffing needs for next year	Admin Team
	Determine needs for alterations and improvements to buildings and grounds	Superintendent Director of Buildings
<b>January 2018:</b>	Discussions with principals, supervisors, and other staff regarding the education program and personnel needs	Superintendent HR/Business Manager
	Review enrollment data to project ensuing year enrollments	Admin Team School Board
<b>February 2018:</b>	Review budget implications from strategic plan as adopted by the School Board	School Board
	Deadline for submitting budget requests	Teachers, Admin Team
	Approve staffing recommendations	School Board
<b>March 2018:</b>	Review performance of current budget	Admin Team
	Compile and summarize budget requests and financial implications	Admin Team
	Conduct budget workshops with administrators to resolve budget request conflicts, establish budget priorities, and make alterations	Admin Team
<b>April-May 2018:</b>	Initial budget presentation to School Board	Business Manager
	Additional budget workshops scheduled if necessary	Business Manager/Superintendent
<b>July 2018:</b>	Continue revisions of estimates	Business Manager
<b>September 2018:</b>	Adjust budget after third Friday count	Business Manager
<b>October 2018:</b>	Prepare official budget document Budget Hearing	Business Manager
	Final calculation of revenue limit after receipt of certified aid from DPI on October 15 and make other budget adjustments as necessary	Business Manager
	Adopt final tax levy	School Board

## **Informational Section**

### **Part II**

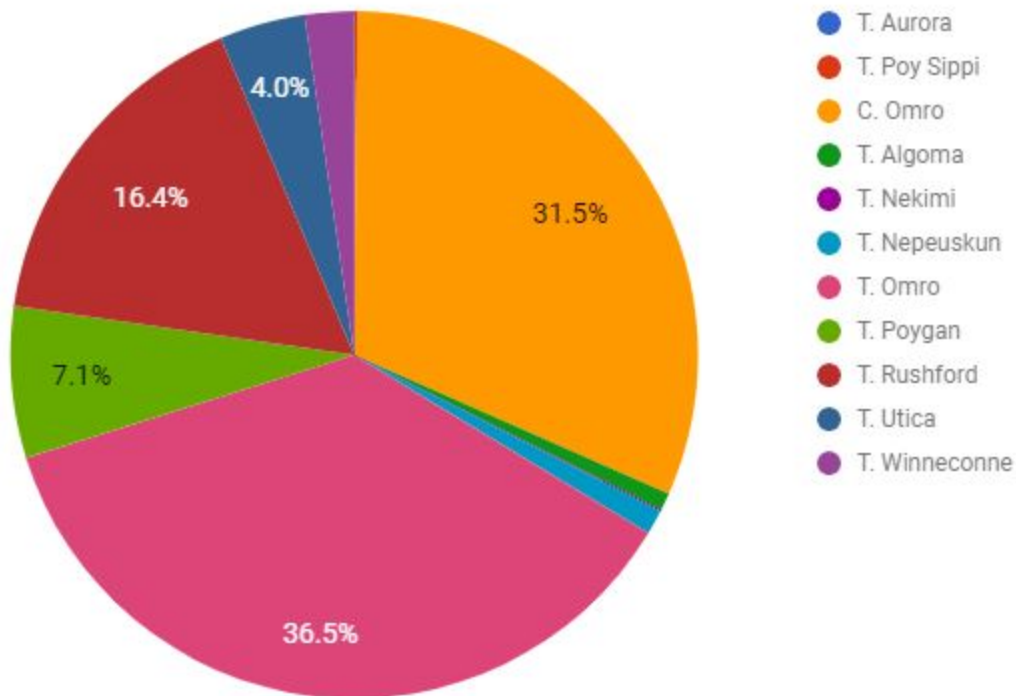
1. Fall School District Certification Values - Tax Apportionment
2. Tax Levy Rate Information and 10 & 24-year history
3. Equalization Aid Information
4. Analysis of Tax Burden
5. Long-Term Obligation Debt



## Spring School District of Certification of 2017 Values – Tax Apportionment

These values, adjusted for any reorganization orders effective July 1, 2018, are used in the October 15, 2018 certification of school district equalization aid eligibility. Note that this file does not yet incorporate the reorganization orders effective July 1, 2018.

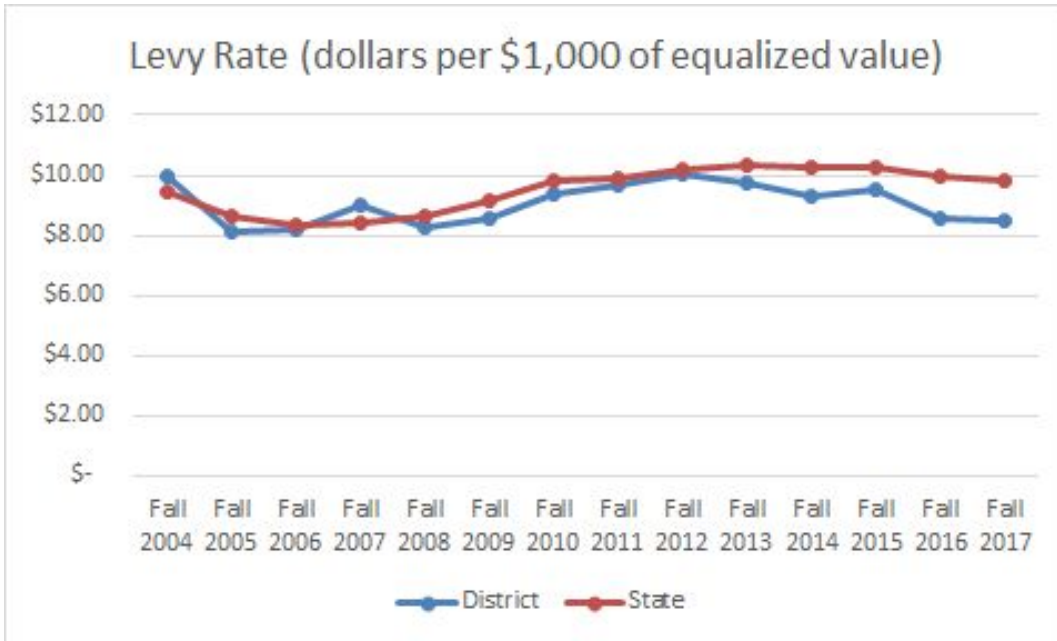
County	Municipality	TIDIN	TIDOUT	Computer
		Equalized	Equalized	Aid
		Values	Values	Value
Waushara	T. Aurora	68,108	68,108	0
Waushara	T. Poy Sippi	755,270	755,270	0
Winnebago	C. Omro	194,124,400	194,124,400	0
Winnebago	T. Algoma	5,015,087	5,015,087	0
Winnebago	T. Nekimi	444,774	444,774	0
Winnebago	T. Nepeuskun	7,117,489	7,117,489	0
Winnebago	T. Omro	225,103,122	225,103,122	0
Winnebago	T. Poygan	43,871,078	43,871,078	0
Winnebago	T. Rushford	100,933,853	100,933,853	0
Winnebago	T. Utica	24,890,630	24,890,630	0
Winnebago	T. Winneconne	14,232,554	14,232,554	0
<b>Total:</b>		<b>616,556,365.00</b>	<b>616,556,365.00</b>	<b>0.00</b>



## Historical Tax Levy Rate Information School District of Omro

School district property taxes include levies for general operations, debt service, capital expansion, and community services. Property values are equalized to reflect market value rather than local assessed value. The equalized levy rate (Mill Rate) is the total property tax levy divided by the current year equalized property value with tax incremental financing (TIF) values excluded. Levy rates are shown in "mills" or property tax dollars levied per \$1,000 of equalized property value.

School District of Omro 14-year tax levy rate average = \$9.05



## Equalization Aid Information

In 1993 the Wisconsin Legislature enacted Act 16, which placed public school districts throughout Wisconsin under revenue limits. This act limited revenue school districts could receive from local property taxes, general state aid (equalization aid) and exempt computer property aid. The maximum limit is based on enrollment times a per-pupil increase that is based on the Consumer Price Index. School districts may exceed this limit only through referendum.

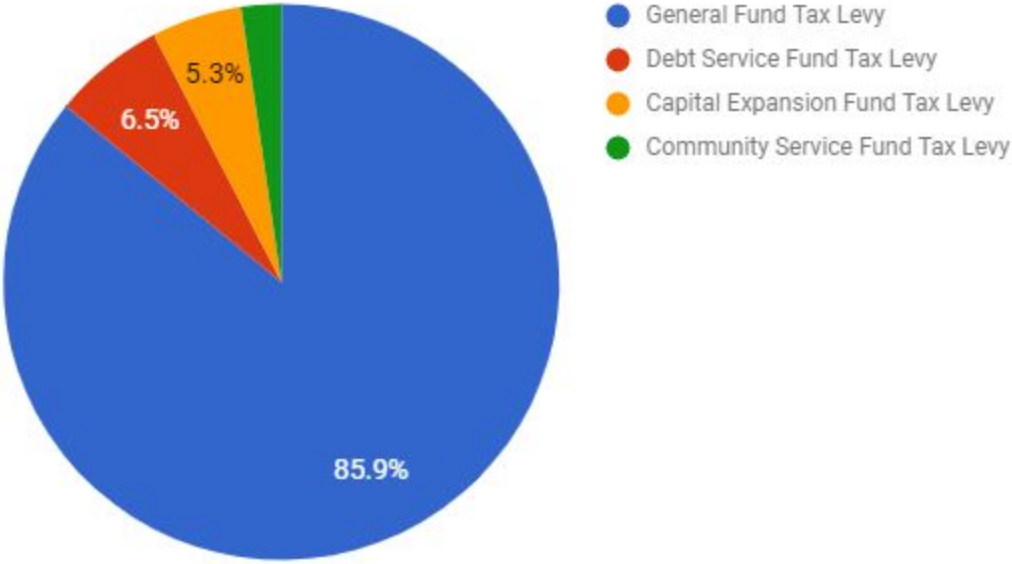
The table and graphs below show the history of the district's revenue limit and the proportion of property taxes and general aid that comprised each limit. General state aid is based on a school district's shared cost, which is the net cost of the general fund and debt service fund after certain deductible receipts have been excluded. The property tax levy is computed by first calculating the revenue limit then subtracting the amount of general state aid. The remainder is the tax levy.

The amount of equalization aid a school district receives is dependent primarily upon the district's equalized property valuation and shared costs. There is an inverse relationship between a district's equalized valuation and the amount of aid it receives from the state. As the valuation increases, a district's state general aid decreases and vice versa. There is a direct relationship between a district's shared cost and the amount of aid it receives. As the shared costs increase so does the aid it receives from the state.



### Analysis of Tax Burden

<i>2018-19 Projection</i>				
	<i>2017-18 Audited</i>	<i>2018-19 Final</i>	<i>Difference</i>	<i>% Change</i>
General Fund Tax Levy	\$ 3,732,438	\$ 4,899,759	\$ 1,167,321	31.28%
Debt Service Fund Tax Levy	\$ 1,440,000	\$ 371,741	(1,068,259)	-74.18%
Capital Expansion Fund Tax Levy	\$ -	\$ 300,000	\$ 300,000	0.00%
Community Service Fund Tax Levy	\$ 65,000	\$ 132,161	\$ 67,161	103.32%
<b>Total Levy</b>	<b>\$ 5,237,438.00</b>	<b>\$ 5,703,661.48</b>	<b>\$ 466,223.48</b>	<b>8.90%</b>
Mill Rate	\$ 8.49	\$ 8.89	\$ 0.40	4.71%
School Property tax on a \$100,000 Home	\$ 849.00	\$ 889.00	\$ 40.00	4.71%



## Annual Meeting Resolutions

### RESOLUTION #1 – ADOPTION OF TAX LEVY

Resolved, that this annual meeting establish a tax levy of \$4,899,759 for the current operation of the school district, levy for debt retirement of \$371,741, levy for capital expansion of \$300,000 and levy for the community service fund of \$132,161.

Moved by: \_\_\_\_\_

Second by: \_\_\_\_\_

Approved: \_\_\_\_\_

Rejected: \_\_\_\_\_

### RESOLUTION #2 – SALARY – BOARD OF EDUCATION

The present salary for the Board of Education positions is \$2,500 annually. Board members devote many hours to meetings, not counting the hours spent in preparation.

Resolved that the salary for Board of Education positions be established at \$ \_\_\_\_\_

Moved by: \_\_\_\_\_

Second by: \_\_\_\_\_

Approved: \_\_\_\_\_

Rejected: \_\_\_\_\_

### RESOLUTION #3 – DISPOSAL OF SURPLUS EQUIPMENT

From time to time the School District has equipment items that should be sold as new and updated items are added to the inventory, such as typewriters, sewing machines, etc., and,

Therefore, be it resolved that the Board is authorized to sell and dispose of any tangible property belonging to the District that is determined by the Board to be no longer needed for school purposes.

Moved by: \_\_\_\_\_

Second by: \_\_\_\_\_

Approved: \_\_\_\_\_

Rejected: \_\_\_\_\_

RESOLUTION #4 – RESOLUTION TO APPROVE COMMUNITY SERVICE FUND TAX LEVY OF \$132,161

VOTE A TAX IN THE AMOUNT OF \$132,161 TO MAINTAIN A FUND FOR THE PURPOSE OF COMMUNITY SERVICES

WHEREAS, Section 120.13(19), Wis. Stats., authorizes the School Board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside the regular curricular and extracurricular programs for pupils; and

WHEREAS, the School Board is authorized to establish and collect fees to cover all or part of the costs of such programs and services; and

WHEREAS, the School District of Omro desires to levy a tax to fund community services for the benefit of everyone in the community; and

WHEREAS, levying a tax to maintain a community services fund is in the best interest of the School District of Omro.

“NOW, THEREFORE, BE IT RESOLVED by the electors of the School District of Omro, Winnebago County, State of Wisconsin, that the School Board of the School District of Omro is hereby authorized to levy a tax in the amount of \$132,161 to maintain a fund for the purpose of community education, training, recreational, cultural or athletic programs and services, outside the regular curricular and extracurricular programs for pupils, pursuant to such terms and conditions as determined to be reasonable and appropriate by the School Board.”

*Informational Note: The purpose of the Community Services Fund 80 is two-fold. First, Fund 80 allows the District to identify the amount of funds provided by the district for the support of community programs, allowing the district to be more accessible to its community. Second, Fund 80 is outside the revenue limit, which may free up other dollars for instructional uses*

Moved by: \_\_\_\_\_

Second by: \_\_\_\_\_

Approved: \_\_\_\_\_

Rejected: \_\_\_\_\_

RESOLUTION #5 - ADDITIONAL RESOLUTIONS FROM THE FLOOR

Petition for Resolution: “120.14(3)To authorize and direct an in depth and complete audit of all district finances, accounts and funds, which may include prior years, by a certified accountant.”

Moved by: \_\_\_\_\_

Second by: \_\_\_\_\_

Approved: \_\_\_\_\_

Rejected: \_\_\_\_\_

RESOLUTION #6 – 2019 ANNUAL MEETING

Resolved that the 2019 Annual Meeting of the School District of Omro, be Thursday, October 3, 2019 at 6:00 p.m.

Moved by: \_\_\_\_\_

Second by: \_\_\_\_\_

Approved: \_\_\_\_\_

Rejected: \_\_\_\_\_

**Adjournment**

Moved by: \_\_\_\_\_

Second by: \_\_\_\_\_