



OREGON SCHOOL DISTRICT

OREGON SCHOOL DISTRICT Budget Hearing, Annual Meeting and Board Meeting

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

DATE: MONDAY, SEPTEMBER 22, 2025
TIME: 6:30 PM
PLACE: Oregon High School Innovation Center, 456 North Perry Parkway, Oregon, WI 53575

Budget Hearing

1. Call to Order and Introductions: Troy Pankratz, President, Board of Education
2. Books have been audited by Johnson Block & Co., Inc
3. Financial Report – Andy Weiland, Business Manager
4. Hearing: 2025-2026 District Budget

Annual Meeting

1. Call to Order and Introductions: Troy Pankratz, President, Board of Education
2. Election of Chairperson
3. Appointment of Parliamentarian
4. Adoption of Ground Rules
5. Reading of Minutes, September 23, 2024 – Annual Meeting
6. State of District – Dr. Leslie Bergstrom, Superintendent
7. Old Business
8. New Business
 - a. Resolution A – Adoption of Tax Levy
 - b. Resolution B – Adoption of School Board Salaries for 2025-2026
 - c. Resolution C - Reimbursement of Board Members’ Expenses For School Business
 - d. Resolution D - Set Date and Hour for 2026 Annual Meeting
9. Other New Business within the power and authority of the annual meeting.
10. 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 23, 2024**

The following are the minutes of the Annual School District Meeting of the Oregon School District held at the Innovation Center at the Oregon High School, 456 North Perry Parkway, Oregon on Monday, September 23, 2024:

Budget Hearing:

- Item 1 School Board President Krista Flanagan called to order the Budget Hearing of the Oregon School District at 6:31 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: 2024-2025 District Budget: Mr. Weiland reviewed the 2024-2025 Budget for the District.

Annual Meeting:

- Item 1 At 7:17 p.m., Ms. Flanagan called the Annual Meeting to order.
- Item 2 Mr. Troy Pankratz of 502 Hillcrest Ln, Brooklyn, WI nominated Ms. Flanagan, 401 Medinah St, Oregon, WI as chairperson for the annual meeting. The motion passed by unanimous voice vote.
- Item 3 Ms. Flanagan appointed Ms. Jina Jonen as Parliamentarian.
- Item 4 Adoption of Ground Rules – Ms. Flanagan referenced the proposed Ground Rules available in the packet for all attendees. Mr. Andy Weiland of 763 Ridge View Ln, Oregon, WI moved and Dr. Mary Lokuta of 624 Sumac St, Oregon, WI seconded the motion to adopt the Ground Rules. The Motion was approved by unanimous voice vote.
- Item 5 Minutes of the 2023 Annual Meeting: Ms. Flanagan reported that the Wisconsin Association of School Boards does not recommend that districts approve the prior year's minutes at the annual meeting because the attendees are not necessarily the same. No action was taken, but the minutes of the 2023 meeting are available to the public.
- Item 6 Dr. Leslie Bergstrom, District Superintendent, presented the State of the District Report.
- Item 7 Old Business – None;

Item 8

New Business:

- A. Resolution A – Adoption of Tax Levy: Ms. Heather Garrison of 5708 Niagara Ct, Fitchburg, WI moved and Dr. Mary Lokuta seconded the resolution to adopt the tax levy as proposed:

Irrepealable Debt retirement levy of	\$4,648,711
Current Operation and other fund levy	<u>38,304,077</u>
Total Levy	\$42,952,788

Motion carried by unanimous voice vote.

- B. Resolution B – Adoption of School Board Salaries for 2024-2025. Mr. Jim Pliner of 2800 Waubesa Ave, Madison, WI moved and Ms. Lindsay Eimerman of 1098 Brynhill Dr, Oregon, WI seconded the motion to increase the salaries for Board members by approximately 4.5% of their current values (see table below).

Position	Salary	Committee Allocation	Sub Total	Total
President	\$1,481.00	\$1,018.00	\$2,499.00	\$2,499.00
Treasurer	\$1,097.00	\$1,018.00	\$2,115.00	\$2,115.00
Clerk	\$1,097.00	\$1,018.00	\$2,115.00	\$2,115.00
Vice President	\$1,097.00	\$1,018.00	\$2,115.00	\$2,115.00
3 Non-Officer Members	\$988.00	\$1,018.00	\$2,006.00 x 3	\$6,018.00
Total				\$14,862.00

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

- C Resolution C - Reimbursement of Board Members' Expenses for School Business. Mr. Andy Weiland moved and Dr. Shannon Anderson of 1080 Fincastle St, Oregon, WI seconded the motion to authorize the payment of actual and necessary expenses of a school board member when traveling in the performance of their duties. Motion carried by unanimous voice vote with the seven board members present abstaining from the vote.
- D. Resolution D – Set Date and Hour for 2025 Annual Meeting: Dr. Mary Lokuta moved and Mr. Andy Weiland seconded the motion to set the date and hour for next year's Annual Meeting for September 22, 2025 at 6:30 p.m. Motion carried by unanimous voice vote.

Item 9

Other New Business: None.

Item 10 Adjournment: Mr. Jim Pliner moved and Ms. Heather Garrison seconded the motion to adjourn the Annual meeting. Motion passed by unanimous voice vote. Meeting adjourned at 7:35 P.M.

Ahna Bizjak
District Clerk

OREGON SCHOOL DISTRICT
2025 ANNUAL MEETING
SAMPLE RESOLUTIONS

Item #2

RESOLVED:

I move to nominate _____ as Chairperson of the 2025 Annual Meeting of the Board of Education of the Oregon School District.

Item #4

RESOLVED:

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

Item #8A

RESOLVED:

I move to adopt the tax levy as follows:

Irrepealable debt retirement levy	\$ 5,231,904
Current operation and other fund levy	<u>\$ 40,801,964</u>
Total Levy	\$ 46,033,868

Item #8B

RESOLVED:

I move that the salaries of the Board members of the Oregon School District be set at the following amounts for the school term of 2024-2025:

President	\$ 1,481.00
Vice President	\$ 1,097.00
Clerk	\$ 1,097.00
Treasurer	\$ 1,097.00
3 non-officer members	
@ \$988.00 each	\$ 2,964.00
Committee Allocation	
@ 1018.00 each	<u>\$ 7,126.00</u>
 Total Board Salaries	 \$14.862.00

Item #8C

RESOLVED:

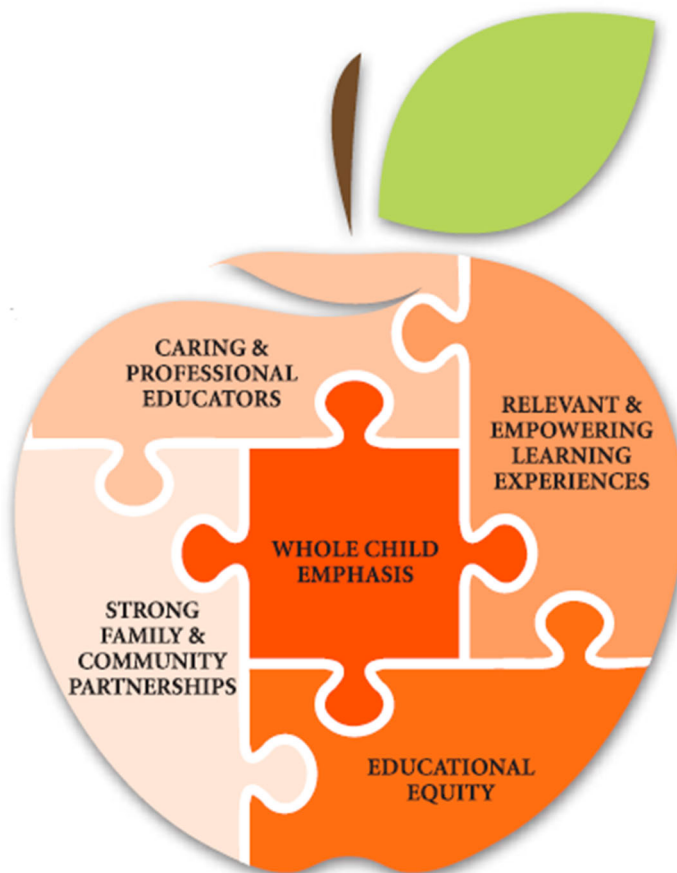
I move to authorize the payment of actual and necessary expenses of a school board member when traveling in the performance of their duties.

Item #8D

RESOLVED:

I move to set the date and hour for next year's Annual Meeting to September 28, 2026.

WHAT WE VALUE



Preliminary Budget 2025-2026

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Oregon School District Fund Summary

	Fund Balance 7/1/2025	+	FY 25/26 Revenue Budget	-	FY 25/26 Expenditure Budget	+	Transfers Sources YTD	=	Fund Balance 6/30/2026	Budgeted Excess (Deficiency)
General Fund	19,267,638		71,417,980		60,719,394		(10,698,586)		19,267,638	
Assigned Building Carryover	219,267				219,267				0	
Assigned Department Carryover	636,934				636,934				0	
Assigned Department of Instruction	546,179				546,179				0	
Assigned Teacher Compensation Carryover	596,077				596,077				0	
Assigned/Restricted Grants/Aids	424,489				424,489				0	
Total Fund 10	21,690,584		71,417,980		63,142,340		(10,698,586)		19,267,638	-2,422,946
Special Projects Funds (Fund 21)	1,440,291		650,000		1,040,000				1,050,291	-390,000
Special Education Grants	0		767,501		767,501				0	0
Special Education	0		5,182,521		12,233,581		7,051,060		0	0
Total Fund 27	0		5,950,022		13,001,082		7,051,060		0	0
Debt Service (Fund 39)	4,138,604		5,331,904		11,830,869		3,514,990		1,154,629	-2,983,975
Long Term Capital Improvement Trust (Fund 46)	1,407,790		60,000		300,000		12,726		1,180,516	-227,274
Referendum Bonds 2018 (Fund 49)	106,531		1,000		107,531				0	-106,531
Food Service (Fund 50)	128,453		2,243,190		2,363,000		119,810		128,453	0
Employee Trust Fund (Fund 73)	216,476		334,000		74,000				476,476	260,000
Opeb Liability (Fund 74)	6,254,396		1,318,800		635,000				6,938,196	683,800
Total Fund 70	6,470,872		1,652,800		709,000				7,414,672	943,800
Pool (Fund 80)	51,675		447,077		498,752				0	-51,675
Community Education (Fund 82)	92,282		509,928		602,210				0	-92,282
Performing Arts Center (Fund 85)	-527		41,005		40,478				0	527
Total Fund 80 , 82, and 85	143,431		998,010		1,141,441				0	-143,431
Cooperative Purchases (Fund 99)	0		95,000		95,000				0	0

Oregon School District
Preliminary Revenue Budget

General Fund - 10				
	2024-2025 Actual Revenues	2024-2025 Revised Budget	2025-2026 Preliminary Budget	% Increase/Decrease From 24/25 Budget
Property Taxes	37,927,026	37,927,026	40,074,123	5.66%
Other Taxes	390,014	391,145	323,633	-17.26%
Other Local (Fees, Fines, Admission, Resale, Rentals)	560,555	356,202	363,872	2.15%
Interest Income	607,834	607,247	450,000	-25.90%
Misc. Local Income	250,701	212,618	221,065	3.97%
Transportation Aid	105,274	95,000	95,000	0.00%
Library Aid	284,901	284,901	260,000	-8.74%
General State Aid	22,174,601	22,174,601	22,003,856	-0.77%
Per Pupil Aid	2,845,570	2,845,570	2,861,894	0.57%
Open Enrollment	3,468,886	3,468,664	3,759,970	8.40%
Grants/Misc Aid	806,490	741,936	1,004,567	35.40%
Total General Fund Revenues	69,421,852	69,104,910	71,417,980	3.35%
Special Projects Funds - 20				
Special Education Grants	752,081	778,600	767,501	-1.43%
Special Education - Other State/Federal	3,660,351	3,665,240	5,182,521	41.40%
Gifts/Donations (fund 21)	841,342	650,000	650,000	0.00%
Total Special Projects Revenues	5,253,774	5,093,841	6,600,022	29.57%
Debt Service Funds - 30				
Bonded Debt Retirement - 39	5,073,242	4,996,761	5,331,904	6.71%
Total Debt Service Revenues	5,073,242	4,996,761	5,331,904	6.71%
Capital Projects Funds - 40				
Capital Improvement Fund-46	61,894	40,000	60,000	50.00%
Referendum Bonds Fund-49	9,205	10,000	1,000	-90.00%
Total Capital Projects Revenues	71,099	50,000	61,000	22.00%
Food Service Fund - 50				
Food Service Fund-50	2,177,986	2,142,336	2,243,190	4.71%
Employee Benefit Trust Funds - 70				
Health Insurance Employee Trust - 73	53,883	74,000	334,000	351.35%
Opeb Liability-74	365,240	3,266,800	1,318,800	-59.63%
Total Employee Benefit Revenues	419,123	3,340,800	1,652,800	-50.53%
Community Services Funds - 80				
Pool -Fund 80	137,446	113,000	128,000	13.27%
Property Tax	402,613	402,613	319,077	-20.75%
Community Education Fund - Fund 82	200,189	150,276	142,169	-5.39%
Property Tax	361,288	361,288	367,759	1.79%
Performing Arts Center -Property Tax	39,167	39,167	41,005	4.69%
Total Comm. Service Revenues	1,140,702	1,066,344	998,010	-6.41%
Cooperative Fund -90				
Cooperative Fund -90	88,757	90,000	95,000	5.56%
Total Revenues	83,646,536	85,884,992	88,399,906	2.93%

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
2025-26 GENERAL AID WORKSHEET - JULY 1 ESTIMATE**

SCHOOL DISTRICT

Oregon Estimate 7/28/25

Enter District Data in Shaded Fields Only

PART A: 2024-25 EQUALIZATION AID MEMBERSHIP

A1	3rd FRI SEPT 2024 MEMBERSHIP*(including Youth Challenge)		3,825.00
A2	2nd FRI JAN 2025 MEMBERSHIP* (including Youth Challenge)		3,847.00
A3	TOTAL (A1 + A2)		7,672.00
A4	AVERAGE (A3/2) (ROUNDED)		3,836.00
A5	SUMMER 2024 FTE EQUIVALENT*	102	
A6A	FOSTER GROUP HOME/PART-TIME RESIDENT FTE EQUIVALENT	0.34	
A6B	PART-TIME NON-RESIDENT FTE EQUIVALENT	0.00	
A6C	STATEWIDE CHOICE PUPILS STARTING IN FALL 15 & AFTER	19.00	
A6D	SPECIAL NEEDS SCHOLARSHIP PROGRAM STUDENTS NEW IN 2017-18	1	
A6E	INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS	5	
A7	AID MEMBERSHIP (A4 + A5 + A6A + A6B + A6C + A6D + A6E)		3,963

* Ch 220 Resident Inter FTE counts only 75%.

PART B: 2024-25 GEN FUND DEDUCTIBLE RECEIPTS - BUDGET

B1	TOTAL REVENUE & TRNFS IN	10R 000000 000	+	69,421,852.20
B2	PROP TAX + EXEMPT AIDS FROM DOR	10R 210+10R 691	-	38,169,772.15
B3	GENERAL STATE AID	10R 000000 620	-	22,174,601.00
B4	IMPACT AID DIST:NON-DED 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	-	5,182.15
B9	DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	9,072,296.90

PART C: 2024-25 NET COST OF GENERAL FUND - BUDGET

C1	TOTAL EXPENDITURES	10E 000000 000	+	66,599,940.07
C2	DEBT SERVICE TRANSFER	10E 411000 838 + 839	-	1,351,183.00
C3	REORG SETTLEMENT	10E 491000 950	-	0.00
C4	REFUND PRIOR YR REVENUE	10E 492000 972	-	809.81
C5	GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	65,247,947.26
C6	DEDUCTIBLE RECEIPTS	(FROM B9)	-	9,072,296.90
C7	OPER. DEBT, INTEREST	38E + 39E 283000 680	+	
C8	NET COST GENERAL FUND	(NOT < 0)	=	56,175,650.36

PART D: 2024-25 NET COST OF DEBT SERVICE FUND - BUDGET

D1	TOTAL REV & TRNSF IN	38R +39R 000000 000	+	6,424,425.05
D2	GEN FUND TRNSF-IN	10E 411000 838 + 839	-	1,351,183.00
D3	PROPERTY TAX	38R + 39R 210	-	4,896,761.00
D4	PMNT LIEU OF TAX	38R + 39R 220	-	
D5	NON-REV RECEIPTS	38R + 39R 800	-	
D6	DEDUCTIBLE RCPTS	(D1-D2-D3-D4-D5)	-	176,481.05
D7	TOTAL EXPENDITURES	38E + 39E 000000 000	+	6,315,018.76
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		=	6,138,537.71

PART E: 2024-25 SHARED COST - BUDGET

E1	NET COST: GEN FND + DEBT SRV	(C8 + D11)	+	62,314,188.07
E2	TRANS OF INDIGENT PUPILS, REG 3K PGMS AND/OR OTHER		-	
E3	IMPACT AID DIST: NON-DED NEG AID HOLD HARMLESS		-	
E4	TOTAL SHARED COST FOR EQUALIZATION AID		=	62,314,188.07

GUARANTEES FOR JULY 1 ESTIMATE		K-12	UHS	K-8
G1	PRIMARY	1,930,000	5,790,000	2,895,000
G6	SECONDARY	2,188,603	6,565,809	3,282,904
G11	TERTIARY	1,055,950	3,167,850	1,583,925

E4A SHARED COST PER MEMBER

E6	PRIMARY COST CEILING PER MEMB = 1,000	1,000	(E4 / A7)	15,724
E7	PRIMARY CEILING		(A7 * E6)	1,000.00
E8	PRIMARY SHARED COST		(LESSER OF E5 OR E7)	3,963,000.00
E9	SECONDARY COST CEILING PER MEMBER:	12,742		12,742.00
E10	SECONDARY CEILING		(A7 * E9)	50,496,546.00
E11	SECONDARY SHARED COST		((LESSER OF E5 OR E10)-E8)	46,533,546.00
E12	TERTIARY SHARED COST		(GREATER OF (E5-E8-E11) OR 0)	11,817,642.07

PART F: EQUALIZED VALUE

F1	2024 TIFOUT VALUE (CERT MAY 25) + EXEMPT COMPUTER VALUE (CERT MAY 17)			4,624,157,701
	EQUALIZED VALUE PER MEMBER =	1,166,833	(F1 / A7)	

PART G: 2025-26 JULY 1 ESTIMATE - EQUALIZATION AID BY TIER

G1	PRIMARY GUARANTEED VALUE PER MEMBER	Enter values from above based on District type>>	1,930,000
G2	PRIMARY GUARANTEED VALUATION	(A7 * G1)	7,648,590,000.00
G3	PRIMARY REQUIRED RATE (8 DECIMALS)	(E8 / G2)	0.00051813
G4	PRIMARY NET GUARANTEED VALUE	(G2 - F1)	3,024,432,299.00
G5	PRIMARY EQUALIZATION AID	(G3 * G4) NOT< ZERO	1,567,049.11
G6	SECONDARY GUARANTEED VALUE PER MEMB	Enter values from above based on District type>>	2,188,603
G7	SECONDARY GUARANTEED VALUATION	(A7 * G6)	8,673,433,689.00
G8	SECONDARY REQUIRED RATE	(E11 / G7)	0.00536507
G9	SECONDARY NET GUARANTEED VALUE	(G7 - F1)	4,049,275,988.00
G10	SECONDARY EQUALIZATION AID (may be neg)	(G8 * G9)	21,724,649.12
G11	TERTIARY GUARANTEED VALUE PER MEMBER	Enter values from above based on District type>>	1,055,950
G12	TERTIARY GUARANTEED VALUATION	(A7 * G11)	4,184,729,850.00
G13	TERTIARY REQUIRED RATE	(E12 / G12)	0.00282399
G14	TERTIARY NET GUARANTEED VALUE	(G12 - F1)	(439,427,851.00)
G15	TERTIARY EQUALIZATION AID (may be neg)	(G13 * G14)	(1,240,939.86)

PART H: 2025-26 JULY 1 ESTIMATE - EQUALIZATION AID

H1	25-26 JULY 1 ESTIMATE - EQUALIZATION AID (NOT<ZERO)	(G5 + G10 + G15)	22,050,758.00
H2	PARENTAL CHOICE , EQ (MILWAUKEE ONLY)		
H2A	PAYMENT TO MILWAUKEE SD FROM CITY OF MILWAUKEE		
H4A	24-25 OCT-TO-FINAL EQUAL ADJ		(46,902.00)
H4B	24-25 OCT-TO-FINAL CHOICE/CHARTER DEDUCT ADJ (was previously Line I4)		
H5	PRIOR YR DATA ERROR ADJ		
H6	2025-26 JULY 1 ESTIMATE - EQUAL AID SUBTOTAL (ROUND)*	(SUM LINES H1 THRU H5)	22,003,856.00

PART I: 2025-26 JULY 1 ESTIMATE - SPECIAL ADJUSTMENT AID AND TOTAL GENERAL AID

Note: Go to SECTION I COMPUTATION area on page two (below)

I1	2025-26 JULY 1 ESTIMATE - SPECIAL ADJUSTMENT/CH 220 AID ELIG		0.00
I2C	24-25 OCT-TO-FINAL SPEC ADJ/220 AID ADJ		
I3	2025-26 JULY 1 ESTIMATE - SPEC ADJ/220 TOTAL (ROUND)	(I1+I2C)	0.00

***I5 2025-26 JULY 1 ESTIMATE - GENERAL AID (H6 + I3)**

**DEPARTMENT OF PUBLIC INSTRUCTION
2025-26 REVENUE LIMIT WORKSHEET**

DISTRICT:	Oregon	4144
DATA AS OF 1/14/25		
Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 24-25 Revenue Limit		
2024-25 General Aid Certification (24-25 Line 12A, src 621)	+	22,174,601
2024-25 Hi Pov Aid (24-25 Line 12B, Src 628)	+	0
2024-25 Computer Aid Received (24-25 Line 12C, Src 691)	+	12,463
2024-25 Aid for Exempt Personal Property (24-25 Line 12D, Src 691)	+	56,631
2024-25 Fnd 10 Levy Cert (24-25 Line 14A, Levy 10 Src 211)	+	37,927,026
2024-25 Fnd 38 Levy Cert (24-25 Line 14B, Levy 38 Src 211)	+	0
2024-25 Fnd 41 Levy Cert (24-25 Line 14C, Levy 41 Src 211)	+	0
2024-25 Aid Penalty for Over Levy (24-25 FINAL Rev Lim, June 2025)	-	0
2024-25 Total Levy for All Levied Non-Recurring Exemptions*	-	275,214
NET 2025-26 Base Revenue Built from 2024-25 Data (Line 1)	=	59,895,507
*For the 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 Expendts, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)		
September & Summer FTE Membership Averages		
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.		
Line 2: Base Avg:((22+.4ss)+(23+.4ss)+(24+.4ss)) / 3 =		3,841
	2022	2023
Summer FTE:	101	97
% (40,40,40)	40	39
Sept FTE:	3,773	3,786
New ICS - Independent	6.6	6.6
Charter Schools FTE		5.0
Total FTE	3,820	3,832
	2024	2025
Summer FTE:	102	102
% (40,40,40)	41	41
Sept FTE:	3,786	3,825
New ICS - Independent	6.6	5.0
Charter Schools FTE		5.0
Total FTE	3,832	3,871
Line 6: Curr Avg:((23+.4ss)+(24+.4ss)+(25+.4ss)) / 3 =		3,863
	2023	2024
Summer FTE:	97	102
% (40,40,40)	39	41
Sept FTE:	3,786	3,825
New ICS - Independent	6.6	5.0
Charter Schools FTE		5.0
Total FTE	3,832	3,871
	2025	
		3,886
The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2025:		
		3,857
Line 10B: Declining Enrollment Exemption =		0
Average FTE Loss (Line 2 - Line 6, if > 0)		0
X 1.00		0
X (Line 5, Maximum 2025-26 Revenue per Memb) =		0
Non-Recurring Exemption Amount:		0
Fall 2025 Property Values		
2025 TIF-Out Tax Apportionment Equalized Valuation		4,981,518,746
CELL COLOR KEY: Auto-Calc DPI Data District-Entered		
Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue		

2025-26 Revenue Limit Worksheet		
1. 2025-26 Base Revenue (Funds 10, 38, 41)	(from left)	59,895,507
2. Base Sept Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3	(from left)	3,841
3. 2025-26 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	15,593.73
4. 2025-26 Per Member Change (A+B)		325.00
2025-26 Low Revenue Ceiling per s.121.905(1):		
A. Allowed Per-Member Change for 2025-26		11,000.00
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0		325.00
C. Value of the CCDEB (2025-26 DPI Computed-CCDEB Dists only)		0.00
5. 2025-26 Maximum Revenue / Member (Ln 3 + Ln 4)		15,918.73
6. Current Membership Avg (2023+.4ss, 2024+.4ss, 2025+.4ss)/3	(from left)	3,863
7. 2025-26 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	61,494,054
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		61,494,054
B. Hold Harmless Non-Recurring Exemption		0
8. Total 2025-26 Recurring Exemptions (A+B+C+D+E)	(rounded)	431,059
A. Prior Year Carryover		0
B. Transfer of Service		431,059
C. Transfer of Territory/Other Reorg (if negative, include sign)		0
D. Federal Impact Aid Loss (2023-24 to 2024-25)		0
E. Recurring Referenda to Exceed (If 2025-26 is first year)		0
9. 2025-26 Limit with Recurring Exemptions (Ln 7 + Ln 8)		61,925,113
10. Total 2025-26 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		334,999
A. Non-Recurring Referenda to Exceed 2025-26 Limit		0
B. Declining Enrollment Exemption for 2025-26 (from left)		0
C. Energy Efficiency Net Exemption for 2025-26 (see pg 4 for details)		0
D. Adjustment for Refunded or Rescinded Taxes, 2025-26		810
E. Prior Year Open Enrollment (uncounted pupil[s])		88,449
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)		0
G. Other Adjustments (Fund 39 Bal Transfer)		0
H. WPCP and RPCP Private School Voucher Aid Deduction		229,691
I. SNSP Private School Voucher Aid Deduction		16,049
11. 2025-26 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		62,260,112
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		22,185,989
A. 2025-26 OCT 15 CERT OF GENERAL AID		22,003,856
B. State Aid to High Poverty Districts (\$0 per 2023 Act 19)		0
C. State Aid for Exempt Computers (Source 691)		12,463
D. State Aid for Exempt Personal Property (Source 691)		169,670
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		40,074,123
(10, 38, 41 Levies)		
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	40,074,123
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211		40,074,123 (Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211		0 (to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211		0 (to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		5,959,745
A. Referendum Approved Debt (Fund 39 Debt-Src 211)		5,231,904
B. Community Services (Fund 80 Src 211)		727,841 (to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)		0 (to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only		0 (to Budget Rpt)
16. Total Fall 2025 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		46,033,868
Line 16 is the total levy to be apportioned in the PI-401.		Levy Rate = 0.00924093
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**

Year	Equalized Value	% Growth	Mill Rate	Tax Levy
2014	1,931,098,778	+4.39%	11.98	23,132,060
2015	2,003,124,120	+3.73%	12.11	24,257,550
2016	2,134,229,573	+6.55%	11.73	25,035,981
2017	2,264,376,244	+6.10%	11.56	26,167,252
2018	2,442,671,211	+7.87%	11.38	27,805,029
2019	2,595,249,894	+6.25%	11.20	29,058,509
2020	2,788,351,945	+7.44%	11.19	31,207,114
2021	3,078,091,975	+10.39%	10.40	31,996,945
2022	3,531,932,064	+14.74%	10.06	35,513,824
2023	4,234,280,940	+19.89%	9.46	40,056,783
2024	4,623,219,254	+9.19%	9.44	43,626,855
2025	4,981,518,746	+7.75%	9.24	46,033,868

Oregon School District
Preliminary Expenditure Budget

General Fund - 10				
	2024-2025 Actual Expenditures	2024-2025 Revised Budget	2025-2026 Preliminary Budget	% Increase/Decrease 24/25 Budget
Instruction				
Undiff Curriculum	11,561,463	13,162,208	13,277,573	0.88%
Regular Curriculum	12,803,798	13,659,782	13,522,086	-1.01%
Vocational Curriculum	1,588,506	1,869,786	1,794,039	-4.05%
Physical Curriculum	1,807,801	1,865,455	1,999,187	7.17%
Co-Curricular Activity	809,570	844,407	871,521	3.21%
Special Curriculum	1,993,739	2,266,404	2,220,056	-2.04%
Total Instruction	30,564,878	33,668,042	33,684,462	0.05%
Support Services				
Pupil Services	3,073,761	3,545,948	3,432,679	-3.19%
Instructional Services	4,351,228	4,925,056	4,808,293	-2.37%
General Operations	684,944	747,487	765,039	2.35%
School Bldg Operations	4,003,386	4,099,443	4,258,590	3.88%
Fiscal	533,608	539,084	638,422	18.43%
Maint/Operations	6,412,402	6,666,767	6,765,194	1.48%
Transportation	2,741,609	2,867,314	2,861,594	-0.20%
Printing/Food Service Van	676	9,000	9,000	0.00%
Central Services	886,054	944,097	1,052,666	11.50%
Insurance	557,051	624,173	582,385	-6.69%
Debt Services	34,329	34,329	0	0.00%
Other Support Services	1,519,741	1,562,696	1,868,425	19.56%
Total Support Services	24,798,790	26,565,396	27,042,287	1.80%
Tuition/CESA/Tax Repayment	1,293,265	1,357,257	1,367,779	0.78%
Open Enrollment	886,777	899,790	1,047,812	16.45%
Total General Fund Expenditures	57,543,710	62,490,485	63,142,340	1.04%
Special Projects Funds - 20				
Special Education Grants-27	752,081	778,600	767,501	-1.43%
Special Education-Regular-27	11,243,077	12,014,154	12,233,581	1.83%
Gifts/Donations-21	702,042	650,000	1,040,000	60.00%
Total Special Projects Expenditures	12,697,201	13,442,754	14,041,082	4.45%
Debt Service Funds - 30				
Bonded Debt Retirement - 39	6,315,019	6,315,019	11,830,869	87.34%
Total Debt Service Expenditures	6,315,019	6,315,019	11,830,869	87.34%
Long Term Capital Trust Fund- 46				
Total Long Term Capital Trust	0	0	300,000	100.00%
Referendum Bonds 2018 Fund- 49				
Referendum Bonds Fund-49	197,829	305,154	107,531	100.00%
Food Service Fund - 50				
Food Service Fund-50	2,317,680	2,332,647	2,363,000	1.30%
Employee Benefit Trust Fund -70				
Health Insurance Employee Trust - 73	41,773	74,000	74,000	0.00%
OPEB Liability-74	549,738	705,000	635,000	-9.93%
Total Employee Trust Funds	591,511	779,000	709,000	-8.99%
Community Services Funds - 80				
Pool - Fund 80	450,478	477,707	498,752	4.41%
Community Education Fund - Fund 82	525,925	568,294	602,210	5.97%
Performing Arts Center - Fund 85	39,781	39,254	40,478	3.12%
Total Community Expenditures	1,016,183	1,085,255	1,141,441	5.18%
Cooperative Fund - 90				
Cooperative Fund - 90	92,202	90,000	95,000	5.56%
Total Expenditures	80,771,335	86,840,315	93,730,262	7.93%

BUDGET ADOPTION 2025-2026				
GENERAL FUND (FUND 10)	Audited 2022-23	Audited 2023-24	Audited 2024-25	Budget 2025-26
Beginning Fund Balance (Account 930 000)	14,882,341.98	17,864,138.78	18,868,671.55	21,690,583.68
Ending Fund Balance, Nonspendable (Acct. 935 000)	128,247.58	237,170.17	203,941.72	165,837.78
Ending Fund Balance, Restricted (Acct. 936 000)	719,619.07	571,188.45	872,553.40	872,553.40
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	3,828,300.59	5,201,873.00	2,422,946.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	13,187,971.54	12,858,439.93	18,191,142.56	18,229,246.50
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	17,864,138.78	18,868,671.55	21,690,583.68	19,267,637.68
REVENUES & OTHER FINANCING SOURCES				
100 Transfers-in	39,052.38	28,288.73	16,973.72	0.00
<i>Local Sources</i>				
210 Taxes	28,282,078.40	34,802,285.46	37,987,639.42	40,075,623.00
240 Payments for Services	23,729.30	0.00	0.00	0.00
260 Non-Capital Sales	7,444.60	5,870.50	6,027.65	6,028.12
270 School Activity Income	109,055.25	163,342.15	150,893.75	108,606.00
280 Interest on Investments	434,854.76	667,074.89	607,833.81	450,000.00
290 Other Revenue, Local Sources	333,767.27	340,233.79	396,976.80	249,237.72
Subtotal Local Sources	29,190,929.58	35,978,806.79	39,149,371.43	40,889,494.84
<i>Other School Districts Within Wisconsin</i>				
310 Transit of Aids	40,891.12	17,258.07	9,425.64	0.00
340 Payments for Services	2,952,490.00	3,072,650.44	3,476,343.16	3,767,427.16
380 Medical Service Reimbursements	0.00	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	36,667.68	10,531.73	0.00
Subtotal Other School Districts within Wisconsin	2,993,381.12	3,126,576.19	3,496,300.53	3,767,427.16
<i>Other School Districts Outside Wisconsin</i>				
440 Payments for Services	0.00	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00	0.00
<i>Intermediate Sources</i>				
510 Transit of Aids	0.00	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00	0.00
<i>State Sources</i>				
610 State Aid -- Categorical	484,466.18	405,654.07	503,267.63	397,498.00
620 State Aid -- General	22,648,653.00	22,043,626.00	22,174,601.00	22,003,856.00
630 DPI Special Project Grants	179,164.69	224,484.86	228,042.98	273,850.00
640 Payments for Services	0.00	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00	0.00
660 Other State Revenue Through Local Units	129,427.06	139,607.43	147,267.15	140,000.00
690 Other Revenue	2,971,327.52	3,015,452.76	3,077,104.73	3,421,544.73
Subtotal State Sources	26,413,038.45	25,828,825.12	26,130,283.49	26,236,748.73
<i>Federal Sources</i>				
710 Federal Aid - Categorical	0.00	0.00	22,210.00	21,030.00
720 Impact Aid	0.00	0.00	0.00	0.00
730 DPI Special Project Grants	1,880,105.52	549,154.12	133,618.97	177,264.00
750 IASA Grants	116,747.00	235,310.00	129,716.00	112,407.00
760 JTPA	0.00	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00	0.00
780 Other Federal Revenue Through State	624,630.64	155,520.79	93,477.25	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00	0.00
Subtotal Federal Sources	2,621,483.16	939,984.91	379,022.22	360,701.00

Other Financing Sources				
850 Reorganization Settlement	0.00	0.00	0.00	0.00
860 Compensation, Fixed Assets	16,336.49	9,703.25	13,431.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00	0.00
Subtotal Other Financing Sources	16,336.49	9,703.25	13,431.00	0.00
Other Revenues				
960 Adjustments	994,865.80	48,075.78	0.00	0.00
970 Refund of Disbursement	396,046.59	218,968.41	183,662.75	147,177.95
980 Medical Service Reimbursement	0.00	0.00	0.00	0.00
990 Miscellaneous	72,595.18	46,934.12	52,807.06	16,430.32
Subtotal Other Revenues	1,463,507.57	313,978.31	236,469.81	163,608.27
TOTAL REVENUES & OTHER FINANCING SOURCES	62,737,728.75	66,226,163.30	69,421,852.20	71,417,980.00

EXPENDITURES & OTHER FINANCING USES				
Instruction				
110 000 Undifferentiated Curriculum	11,293,145.78	11,375,058.63	11,561,463.47	13,277,573.34
120 000 Regular Curriculum	11,763,478.43	12,015,044.92	12,803,797.68	13,522,086.05
130 000 Vocational Curriculum	1,453,309.74	1,577,352.46	1,588,506.37	1,794,038.74
140 000 Physical Curriculum	1,685,942.35	1,767,865.26	1,807,801.45	1,999,186.64
160 000 Co-Curricular Activities	702,327.80	872,204.86	809,570.22	871,521.00
170 000 Other Special Needs	1,646,563.00	1,859,921.17	1,993,738.86	2,220,056.04
Subtotal Instruction	28,544,767.10	29,467,447.30	30,564,878.05	33,684,461.81
Support Sources				
210 000 Pupil Services	2,630,612.47	2,817,023.66	3,073,761.18	3,432,678.80
220 000 Instructional Staff Services	4,081,746.14	4,004,588.67	4,351,228.32	4,808,293.28
230 000 General Administration	691,325.40	678,247.51	684,943.80	765,038.98
240 000 School Building Administration	3,514,510.24	3,889,009.10	4,003,386.45	4,258,589.65
250 000 Business Administration	10,243,717.77	9,772,081.18	9,688,294.97	10,274,210.51
260 000 Central Services	777,760.02	799,417.60	886,054.06	1,052,666.41
270 000 Insurance & Judgments	406,595.77	535,156.55	557,051.00	582,385.00
280 000 Debt Services	0.00	50,979.44	34,329.44	0.00
290 000 Other Support Services	1,216,706.28	1,435,921.53	1,519,740.53	1,868,424.56
Subtotal Support Sources	23,562,974.09	23,982,425.24	24,798,789.75	27,042,287.19
Non-Program Transactions				
410 000 Inter-fund Transfers	5,759,150.70	9,623,285.66	9,056,230.28	10,702,031.00
430 000 Instructional Service Payments	1,869,280.31	2,146,497.33	2,178,032.18	2,408,646.00
490 000 Other Non-Program Transactions	19,759.75	1,975.00	2,009.81	3,500.00
Subtotal Non-Program Transactions	7,648,190.76	11,771,757.99	11,236,272.27	13,114,177.00
TOTAL EXPENDITURES & OTHER FINANCING USES	59,755,931.95	65,221,630.53	66,599,940.07	73,840,926.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2022-23	Audited 2023-24	Audited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	1,068,762.91	1,142,636.35	1,300,991.04	1,440,290.73
900 000 Ending Fund Balance	1,142,636.35	1,300,991.04	1,440,290.73	1,050,290.73
REVENUES & OTHER FINANCING SOURCES	685,022.85	847,413.74	841,342.01	650,000.00
100 000 Instruction	465,815.92	512,601.75	562,021.14	457,000.00
200 000 Support Services	110,773.49	143,317.30	106,021.18	563,000.00
400 000 Non-Program Transactions	34,560.00	33,140.00	34,000.00	20,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	611,149.41	689,059.05	702,042.32	1,040,000.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2022-23	Audited 2023-24	Audited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	0.00	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	9,635,920.21	10,974,891.88	11,995,158.44	13,001,081.66
100 Transfers-in	5,623,631.13	6,817,551.66	7,582,726.28	7,051,060.00
<i>Local Sources</i>				
240 Payments for Services	0.00	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00	0.00
<i>Other School Districts Within Wisconsin</i>				
310 Transit of Aids	7,053.43	20,482.14	0.00	0.00
340 Payments for Services	0.00	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	7,053.43	20,482.14	0.00	0.00
<i>Other School Districts Outside Wisconsin</i>				
440 Payments for Services	0.00	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00	0.00
<i>Intermediate Sources</i>				
510 Transit of Aids	0.00	0.00	11,031.50	15,093.00
530 Payments for Services from CCDEB	0.00	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	11,031.50	15,093.00
<i>State Sources</i>				
610 State Aid -- Categorical	2,536,374.94	2,768,750.00	3,078,338.00	4,417,428.00
620 State Aid -- General	172,708.00	175,708.00	204,808.00	450,000.00
630 DPI Special Project Grants	0.00	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00	0.00
690 Other Revenue	11,464.92	9,885.17	11,371.40	0.00
Subtotal State Sources	2,720,547.86	2,954,343.17	3,294,517.40	4,867,428.00
<i>Federal Sources</i>				
710 Federal Aid - Categorical	0.00	0.00	0.00	0.00
730 DPI Special Project Grants	1,012,711.06	876,181.12	752,081.12	767,500.66
750 IASA Grants	0.00	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00	0.00
780 Other Federal Revenue Through State	271,976.73	306,333.79	354,802.14	300,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00	0.00
Subtotal Federal Sources	1,284,687.79	1,182,514.91	1,106,883.26	1,067,500.66
<i>Other Financing Sources</i>	0.00	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00	0.00
<i>Other Revenues</i>				
960 Adjustments	0.00	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	9,635,920.21	10,974,891.88	11,995,158.44	13,001,081.66

EXPENDITURES & OTHER FINANCING USES				
<i>Instruction</i>				
110 000 Undifferentiated Curriculum	0.00	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00	0.00
150 000 Special Education Curriculum	6,858,241.49	7,645,206.25	8,474,285.77	9,251,010.36
160 000 Co-Curricular Activities	0.00	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00	0.00
Subtotal Instruction	6,858,241.49	7,645,206.25	8,474,285.77	9,251,010.36
<i>Support Sources</i>				
210 000 Pupil Services	1,771,488.20	1,971,080.18	2,252,517.89	2,283,857.25
220 000 Instructional Staff Services	492,123.25	597,958.30	619,007.64	732,608.05
230 000 General Administration	0.00	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00	0.00
250 000 Business Administration	290,099.36	522,100.25	469,704.91	629,106.00
260 000 Central Services	1,584.00	14,722.15	6,801.12	4,600.00
270 000 Insurance & Judgments	39,257.49	37,189.50	35,976.31	36,000.00
280 000 Debt Services	59.95	3,000.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00	0.00
Subtotal Support Sources	2,594,612.25	3,146,050.38	3,384,007.87	3,686,171.30
<i>Non-Program Transactions</i>				
410 000 Inter-fund Transfers	38,500.00	28,288.73	16,973.72	0.00
430 000 Instructional Service Payments	144,566.47	155,346.52	119,891.08	63,900.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00	0.00
Subtotal Non-Program Transactions	183,066.47	183,635.25	136,864.80	63,900.00
TOTAL EXPENDITURES & OTHER FINANCING USES	9,635,920.21	10,974,891.88	11,995,158.44	13,001,081.66

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2022-23	Audited 2023-24	Audited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	2,933,559.31	2,932,610.50	4,029,197.40	4,138,603.69
900 000 ENDING FUND BALANCES	2,932,610.50	4,029,197.40	4,138,603.69	1,154,628.93
TOTAL REVENUES & OTHER FINANCING SOURCES	6,680,307.33	7,407,980.66	6,424,425.05	8,846,894.00
281 000 Long-Term Capital Debt	6,308,643.76	6,311,393.76	6,315,018.76	11,830,868.76
282 000 Refinancing	0.00	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	372,060.00	0.00	0.00	0.00
400 000 Non-Program Transactions	552.38	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	6,681,256.14	6,311,393.76	6,315,018.76	11,830,868.76
842 000 INDEBTEDNESS, END OF YEAR	80,810,000.00	73,255,000.00	73,255,000.00	66,480,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2022-23	Audited 2023-24	Audited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	805,347.13	558,882.66	1,637,984.62	1,514,320.85
900 000 Ending Fund Balance	558,882.66	1,637,984.62	1,514,320.85	1,180,516.19
TOTAL REVENUES & OTHER FINANCING SOURCES	26,085.09	1,365,028.85	74,165.30	73,726.00
100 000 Instructional Services	44.51	1,331.04	0.00	0.00
200 000 Support Services	272,505.05	284,595.85	197,829.07	407,530.66
300 000 Community Services	0.00	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	272,549.56	285,926.89	197,829.07	407,530.66

FOOD SERVICE FUND (FUND 50)	Audited 2022-23	Audited 2023-24	Audited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	528,990.18	338,769.22	152,337.08	128,452.55
900 000 ENDING FUND BALANCE	338,769.22	152,337.08	128,452.55	128,452.55
TOTAL REVENUES & OTHER FINANCING SOURCES	2,089,424.43	2,186,199.40	2,293,795.81	2,363,000.00
200 000 Support Services	2,279,645.39	2,372,631.54	2,317,680.34	2,363,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,279,645.39	2,372,631.54	2,317,680.34	2,363,000.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2022-23	Audited 2023-24	Audited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	22,526.43	49,827.02	18,911.24	143,430.66
900 000 ENDING FUND BALANCE	49,827.02	18,911.24	143,430.66	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	924,612.65	1,002,614.59	1,140,702.33	998,010.00
200 000 Support Services	188,505.06	206,678.89	182,446.68	154,338.04
300 000 Community Services	708,807.00	826,851.48	833,736.23	987,102.62
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	897,312.06	1,033,530.37	1,016,182.91	1,141,440.66

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2022-23	Audited 2023-24	Audited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	0.00	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	264,346.91	262,088.78	92,201.65	95,000.00
100 000 Instruction	182,541.85	204,289.85	61,541.65	65,764.00
200 000 Support Services	52,970.06	33,198.93	0.00	0.00
400 000 Non-Program Transactions	28,835.00	24,600.00	30,660.00	29,236.00
TOTAL EXPENDITURES & OTHER FINANCING USES	264,346.91	262,088.78	92,201.65	95,000.00

PROPOSED PROPERTY TAX LEVY				
FUND				
General Fund	28,279,727.00	33,458,559.00	37,927,026.00	40,074,123.00
Referendum Debt Service Fund	6,252,519.00	5,900,348.00	4,896,761.00	5,231,904.00
Non-Referendum Debt Service Fund	339,372.00	0.00	0.00	0.00
Community Service Fund	642,206.00	697,876.00	803,068.00	727,841.00
TOTAL SCHOOL LEVY	35,513,824.00	40,056,783.00	43,626,855.00	46,033,868.00
PERCENTAGE INCREASE --				
TOTAL LEVY FROM PRIOR YEAR	10.99%	12.79%	8.91%	5.52%

Oregon School District Budget Publication
Preliminary Budget 2025-2026

The public hearing for the 2025-2026 Preliminary Budget will be held on September 22, 2025 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>

GENERAL FUND	Audited 2023-24	Audited 2024-25	Budget 2025-26
Beginning Fund Balance	17,864,138.78	18,868,671.55	21,690,583.68
Ending Fund Balance	18,868,671.55	21,690,583.68	19,267,637.68
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	28,288.73	16,973.72	0.00
Local Sources (Source 200)	35,978,806.79	39,149,371.43	40,889,494.84
Inter-district Payments (Source 300 + 400)	3,126,576.19	3,496,300.53	3,767,427.16
Intermediate Sources (Source 500)	0.00	0.00	0.00
State Sources (Source 600)	25,828,825.12	26,130,283.49	26,236,748.73
Federal Sources (Source 700)	939,984.91	379,022.22	360,701.00
All Other Sources (Source 800 + 900)	323,681.56	249,900.81	163,608.27
TOTAL REVENUES & OTHER FINANCING SOURCES	66,226,163.30	69,421,852.20	71,417,980.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	29,467,447.30	30,564,878.05	33,684,461.81
Support Services (Function 200 000)	23,982,425.24	24,798,789.75	27,042,287.19
Non-Program Transactions (Function 400 000)	11,771,757.99	11,236,272.27	13,114,177.00
TOTAL EXPENDITURES & OTHER FINANCING USES	65,221,630.53	66,599,940.07	73,840,926.00

SPECIAL PROJECTS FUND	Audited 2023-24	Audited 2024-25	Budget 2025-26
Beginning Fund Balance	1,142,636.35	1,300,991.04	1,440,290.73
Ending Fund Balance	1,300,991.04	1,440,290.73	1,050,290.73
REVENUES & OTHER FINANCING SOURCES	11,822,305.62	12,836,500.45	13,651,081.66
EXPENDITURES & OTHER FINANCING USES	11,663,950.93	12,697,200.76	14,041,081.66

DEBT SERVICE FUND	Audited 2023-24	Audited 2024-25	Budget 2025-26
Beginning Fund Balance	2,932,610.50	4,029,197.40	4,138,603.69
Ending Fund Balance	4,029,197.40	4,138,603.69	1,154,628.93
REVENUES & OTHER FINANCING SOURCES	7,407,980.66	6,424,425.05	8,846,894.00
EXPENDITURES & OTHER FINANCING USES	6,311,393.76	6,315,018.76	11,830,868.76

CAPITAL PROJECTS FUND	Audited 2023-24	Audited 2024-25	Budget 2025-26
Beginning Fund Balance	558,882.66	1,637,984.62	1,514,320.85
Ending Fund Balance	1,637,984.62	1,514,320.85	1,180,516.19
REVENUES & OTHER FINANCING SOURCES	1,365,028.85	74,165.30	73,726.00
EXPENDITURES & OTHER FINANCING USES	285,926.89	197,829.07	407,530.66

FOOD SERVICE FUND	Audited 2023-24	Audited 2024-25	Budget 2025-26
Beginning Fund Balance	338,769.22	152,337.08	128,452.55
Ending Fund Balance	152,337.08	128,452.55	128,452.55
REVENUES & OTHER FINANCING SOURCES	2,186,199.40	2,293,795.81	2,363,000.00
EXPENDITURES & OTHER FINANCING USES	2,372,631.54	2,317,680.34	2,363,000.00

COMMUNITY SERVICE FUND	Audited 2023-24	Audited 2024-25	Budget 2025-26
Beginning Fund Balance	49,827.02	18,911.24	143,430.66
Ending Fund Balance	18,911.24	143,430.66	0.00
REVENUES & OTHER FINANCING SOURCES	1,002,614.59	1,140,702.33	998,010.00
EXPENDITURES & OTHER FINANCING USES	1,033,530.37	1,016,182.91	1,141,440.66

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2023-24	Audited 2024-25	Budget 2025-26
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	262,088.78	92,201.65	95,000.00
EXPENDITURES & OTHER FINANCING USES	262,088.78	92,201.65	95,000.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2023-24	Audited 2024-25	Budget 2025-26
GROSS TOTAL EXPENDITURES -- ALL FUNDS	87,151,152.80	89,236,053.56	103,719,847.74
Interfund Transfers (Source 100) - ALL FUNDS	9,623,285.66	9,056,230.28	10,702,031.00
NET TOTAL EXPENDITURES -- ALL FUNDS	77,527,867.14	80,179,823.28	93,017,816.74
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR	3.87%	3.42%	16.01%

Proposed Property Tax Levy

FUND	Audited 2023-24	Audited 2024-25	Budget 2025-26
General Fund	33,458,559.00	37,927,026.00	40,074,123.00
Referendum Debt Service Fund	5,900,348.00	4,896,761.00	5,231,904.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Community Service Fund	697,876.00	803,068.00	727,841.00
TOTAL SCHOOL LEVY	40,056,783.00	43,626,855.00	46,033,868.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR	12.79%	8.91%	5.52%

The below listed new programs have a financial impact on the proposed 2025-26 budget:

Permanent Positions Special Education Teaching Staff Special Education Program Support Occupational Therapist Building Substitutes	
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