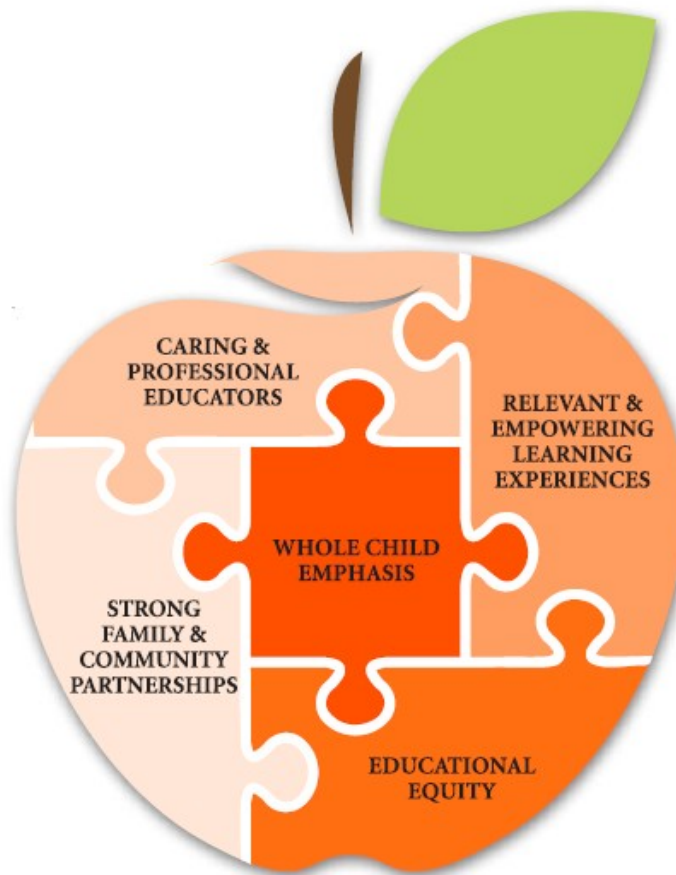


WHAT WE VALUE



Preliminary Budget 2026-2027

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Oregon School District Fund Summary

	Fund Balance 7/1/2026	+	FY 26/27 Revenue Budget	-	FY 26/27 Expenditure Budget	+	Transfers Sources YTD	=	Fund Balance 6/30/2027	Excess (Deficiency)
General Fund (Fund 10)	19,662,735		72,941,742		62,681,828		(10,259,914)		19,662,735	
Assigned Building Carryover	230,948				230,948				0	
Assigned Department Carryover	541,269				541,269				0	
Assigned Department of Instruction	152,540				152,540				0	
Assigned Teacher Compensation Carryover	583,816				583,816				0	
Assigned/Restricted Grants	451,473				451,473				0	
Total General Fund (Fund 10)	21,622,781		72,941,742		64,641,874		(10,259,914)		19,662,735	(1,960,046)
Special Revenue Fund (Fund 21)	1,123,304		750,000		750,000				1,123,304	0
Special Education Grants	0		831,551		831,551		7,510,256		7,510,256	
Special Education	0		<u>5,426,241</u>		<u>12,936,497</u>				<u>-7,510,256</u>	
Total Special Education (Fund 27)	0		6,257,792		13,768,048		7,510,256		0	0
Debt Service (Fund 39)	6,729,675		6,642,589		8,212,919		1,577,092		6,736,437	6,762
Long Term Capital Improvement (Fund 46)	1,087,210		55,000		31,051		1,049,136		2,160,295	1,073,085
Referendum Bonds 2018 (Fund 49)	19,035		200		19,235				0	(19,035)
Food Service (Fund 50)	61,028		2,360,570		2,484,000		123,430		61,028	0
Employee Trust Fund (Fund 73)	192,277		95,000		120,000				167,277	(25,000)
Opeb Liability (Fund 74)	<u>6,874,613</u>		<u>1,176,685</u>		<u>800,000</u>				<u>7,251,298</u>	<u>376,685</u>
Total Trusts (Fund 73 and 74)	7,066,891		1,271,685		920,000				7,418,576	351,685
Pool (Fund 80)	419,566		811,574		1,231,140				0	(419,566)
Community Education (Fund 82)	0		589,840		589,840				0	0
Performing Arts Center (Fund 85)	<u>-1,195</u>		<u>43,199</u>		<u>42,004</u>				<u>0</u>	<u>1,195</u>
Total Community (Fund 80 , 82, and 85)	418,372		1,444,613		1,862,985				0	(418,372)
Cooperative Purchases (Fund 99)	0		111,500		111,500				0	0

Oregon School District
Preliminary Revenue Budget

General Fund - 10				
	2025-2026 Actual Revenues	2025-2026 Revised Budget	2026-2027 Preliminary Budget	% Increase/Decrease From 25/26 Budget
Property Taxes	40,279,971	40,279,971	41,225,591	2.35%
Other Taxes	336,964	323,633	323,633	0.00%
Other Local (Fees, Fines, Admission, Resale, Rentals)	497,856	364,622	354,287	-2.83%
Interest Income	566,706	550,000	425,000	-22.73%
Misc. Local Income	419,863	473,099	474,117	0.22%
Transportation Aid	112,248	112,248	95,000	-15.37%
Library Aid	301,741	301,741	300,000	-0.58%
General State Aid	21,722,020	21,722,020	22,243,234	2.40%
Per Pupil Aid	2,858,926	2,858,926	2,862,636	0.13%
Open Enrollment	3,776,691	3,852,749	4,095,286	6.30%
Grants/Misc Aid	1,152,909	965,603	542,958	-43.77%
Total General Fund Revenues	72,025,895	71,804,611	72,941,742	1.58%
Special Projects Funds - 20				
Gifts/Donations-21	850,451	720,000	750,000	4.17%
Special Education - Other State/Federal-27	5,026,584	5,013,225	5,426,241	8.24%
Special Education Grants-27	740,205	767,501	831,551	8.35%
Interfund Transfer- 27	7,267,781	7,431,740	7,510,256	1.06%
Total Special Projects Revenues	13,885,020	13,932,466	14,518,048	4.20%
Debt Service Funds - 30				
Bonded Debt Retirement - 39	5,494,848	5,419,802	6,642,589	22.56%
Interfund Transfer	3,427,092	3,427,092	1,577,092	-53.98%
Total Debt Service Revenues	8,921,940	8,846,894	8,219,681	-7.09%
Capital Projects Funds - 40				
Capital Improvement Fund-46	55,643	60,000	55,000	-8.33%
Interfund Transfer- Fund 46	12,726	12,726	1,049,136	8144.04%
Referendum Bonds Fund-49	2,573	1,500	200	-86.67%
Total Capital Projects Revenues	70,942	74,226	1,104,336	1387.80%
Food Service Fund - 50				
Food Service Fund-50	2,221,896	2,243,190	2,360,570	5.23%
Interfund Transfer	140,926	140,926	123,430	-12.41%
Total Food Service Revenues	2,362,822	2,384,116	2,484,000	4.19%
Employee Benefit Trust Funds - 70				
Health Insurance Employee Trust - 73	21,583	334,000	95,000	-71.56%
Opeb Liability-74	1,132,692	1,318,800	1,176,685	-10.78%
Total Employee Benefit Revenues	1,154,276	1,652,800	1,271,685	-23.06%
Community Services Funds - 80				
Pool -Fund 80	546,550	128,000	453,000	253.91%
Property Tax	319,077	319,077	358,574	12.38%
Community Education Fund - Fund 82	208,985	130,000	140,000	7.69%
Property Tax	365,467	365,467	449,840	23.09%
Performing Arts Center -Property Tax	41,005	41,005	43,199	5.35%
Total Comm. Service Revenues	1,481,084	983,549	1,444,613	46.88%
Cooperative Fund -90				
Cooperative Fund -90	82,134	87,610	111,500	27.27%
Interfund Transfer	7,390	7,390	0	-100.00%
Total Cooperative Revenues	89,524	95,000	111,500	17.37%
Total Revenues	99,991,503	99,773,662	102,095,605	2.33%

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION

2026-27 JULY 1 ESTIMATE

USING 2025-26 BUDGET REPORT DATA, 2025-26 AUDITED MEMBERSHIP

2025 TIFOUT SCHOOL AID VALUE (CERT MAY 2026) & 2016 COMPUTER VALUE (CERT MAY 2017)

Oregon 4144

PART A: 2025-26 AUDITED MEMBERSHIP

A1 3RD FRI SEPT 2025 MEMBERSHIP* (include Challenge Academy)	3,820.00
A2 2ND FRI JAN 2026 MEMBERSHIP* (include Challenge Academy)	3,873.00
A3 TOTAL (A1 + A2)	7,693.00
A4 AVERAGE (A3/2) (ROUNDED)	3,847.00
A5 SUMMER 2025 FTE EQUIVALENT* (ROUNDED)	117.00
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.47
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.00
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 2015 & AFTER	31.00
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS	2.00
A6E INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS	5.00
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)	4,002

* Ch 220 Resident Inter FTE counts only 75%.

PART B: 2025-26 GENERAL FUND DEDUCTIBLE RECEIPTS (BUDGET REPORT)

B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	71,497,701.07
B2 PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	40,463,603.73
B3 GENERAL STATE AID	10R 000000 620	-	21,722,020.00
B4 IMPACT AID DIST: NON-DED IMPACT AID	(DPI AMOUNT)	-	0.00
B5 REORG SETTLEMENT	10R 000000 850	-	0.00
B6 LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7 LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8 PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	0.00
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	9,312,077.34

PART C: 2025-26 NET COST OF GENERAL FUND (BUDGET REPORT)

C1 TOTAL GF EXPENDITURES	10E 000000 000	+	73,920,647.07
C2 DEBT SRVC TRANSFER	10E 411000 838+839	-	3,427,092.00
C3 REORG SETTLEMENT	10E 491000 950	-	0.00
C4 REFUND PRIOR YEAR REV	10E 492000 972	-	3,000.00
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	70,490,555.07
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	+	9,312,077.34
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=	61,178,477.73

PART D: 2025-26 NET COST OF DEBT SERVICE FUNDS (BUDGET REPORT)

D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	8,846,894.00
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	-	3,427,092.00
D3 PROPERTY TAXES	38R + 39R 210	-	5,319,802.00
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5 NON-REV RECEIPTS	38R + 39R 800	-	0.00
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	100,000.00
D7 TOTAL EXPENDITURES	38E + 39E 000	+	9,260,869.00
D8 AIDABLE FUND 41 EXP	(DPI AMOUNT)	+	0.00
D9 REFINANCING	38E + 39E 282000	-	0.00
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11 NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	=	9,160,869.00

PART E: 2025-26 SHARED COST (AUDITOR AC REPORT)

E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	70,339,346.73
E2 TRANSF OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER		-	0.00
E3 IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE REMOVED		-	0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID		=	70,339,346.73

GUARANTEES FOR JULY 1 ESTIMATE

	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	2,261,839	6,785,517	3,392,758
TERTIARY (G11)	1,157,530	3,472,590	1,736,295

2026-27 JULY 1 ESTIMATE

E4 =	70,339,346.73
E6 PRIMARY COST CEILING PER MEMBER	1,000
E7 PRIMARY CEILING (A7 * E6)	4,002,000.00
E8 PRIMARY SHARED COST (LESSER OF E4 OR E7)	4,002,000.00
E9 SECONDARY COST CEILING PER MEMBER	13,518
E10 SECONDARY CEILING (A7 * E9)	54,099,036.00
E11 SECONDARY SHARED COST ((LESSER OF E4 OR E10) - E8)	50,097,036.00
E12 TERTIARY SHARED COST (GREATER OF (E4 - E8 - E11) OR 0)	16,240,310.73
SHARED COST PER MEMBER =	\$17,576

PART F: EQUALIZED PROPERTY VALUE

F1 2025 TIFOUT VALUE (CERT MAY 26) + EXEMPT COMPUTER VALUE (CERT MAY 17)	5,030,261,753
VALUE PER MEMBER =	1,256,937

PART G: 2026-27 EQUAL AID BY TIER - JULY 1 ESTIMATE

G1 PRIMARY GUARANTEED VALUE PER MEMBER	1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)	7,723,860,000
G3 PRIMARY REQUIRED RATE (E8 / G2)	0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)	2,693,598,247
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)	1,395,634.06
G6 SECONDARY GUARANTEED VALUE PER MEMB	2,261,839
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)	9,051,879,678
G8 SECONDARY REQUIRED RATE (E11 / G7)	0.00553443
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)	4,021,617,925
G10 SECONDARY EQUALIZATION AID (G8 * G9)	22,257,362.89
G11 TERTIARY GUARANTEED VALUE PER MEMB	1,157,530
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)	4,632,407,046
G13 TERTIARY REQUIRED RATE (E12 / G12)	0.00350580
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)	-397,854,707
G15 TERTIARY EQUALIZATION AID (G13 * G14)	-1,394,799.03

PART H: 2026-267 EQUALIZATION AID - JULY 1 ESTIMATE

H1 2026-27 EQUALIZATION AID - JULY 1 ESTIMATE (G5+G10+G15) NOT< 0	22,258,197.92
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)	0.00
H2A PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE	0.00
H4A 2025-26 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID	-14,964.00
H4B 2025-26 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)	0.00
H5 PRIOR YEAR (2025-26) DATA ERROR ADJ/OR FEE PENALTY	0.00
H6 2026-27 EQUALIZATION AID - JULY 1 ESTIMATE (ROUND) (H1+H2+H2A+H4A+H4B+H5)	22,243,234.00

*** PART I: 2026-27 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - JULY 1 ESTIMATE***

I1 2026-27 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - JULY 1 ESTIMATE	0.00
I2C 2025-26 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID	0.00
I3 2026-27 SPEC ADJ AID and/or CHAP 220 - JULY 1 ESTIMATE (ROUND) (I1+I2C)	0.00

*I5 2026-27 JULY 1 ESTIMATE OF GENERAL AID (H6+I3)	22,243,234
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THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE I1 CAN BE FOUND IN THE "BREAKDOWN OF LINE 1" TAB IN THIS EXCEL WORKBOOK.
COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.

**DEPARTMENT OF PUBLIC INSTRUCTION
2026-27 REVENUE LIMIT WORKSHEET**

DISTRICT:		Oregon	▼	4144	▼																																																																																																																																																																																																																
Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 25-26 Revenue Limit																																																																																																																																																																																																																					
2025-26 General Aid Certification (25-26 Line 12A, src 621)	+	21,722,020																																																																																																																																																																																																																			
2025-26 Hi Pov Aid (25-26 Line 12B, Src 628)	+	0																																																																																																																																																																																																																			
2025-26 Computer Aid Received (25-26 Line 12C, Src 691)	+	12,463																																																																																																																																																																																																																			
2025-26 Aid for Exempt Personal Property (25-26 Line 12D, Src 691)	+	169,670																																																																																																																																																																																																																			
2025-26 Fnd 10 Levy Cert (25-26 Line 14A, Levy 10 Src 211)	+	40,279,971																																																																																																																																																																																																																			
2025-26 Fnd 38 Levy Cert (25-26 Line 14B, Levy 38 Src 211)	+	0																																																																																																																																																																																																																			
2025-26 Fnd 41 Levy Cert (25-26 Line 14C, Levy 41 Src 211)	+	0																																																																																																																																																																																																																			
2025-26 Aid Penalty for Over Levy (25-26 FINAL Rev Lim, June 2025)	-	0																																																																																																																																																																																																																			
2025-26 Total Levy for All Levied Non-Recurring Exemptions*	-	393,555																																																																																																																																																																																																																			
NET 2026-27 Base Revenue Built from 2025-26 Data (Line 1)	=	61,790,569																																																																																																																																																																																																																			
*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 Expenditures, 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%. <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>Line 2: Base Avg:((23+.4ss)+(24+.4ss)+(25+.4ss)) / 3 =</td> <td align="right" colspan="3">3,858</td> </tr> <tr> <td></td> <td align="center">2023</td> <td align="center">2024</td> <td align="center">2025</td> </tr> <tr> <td>Summer FTE:</td> <td align="center">97</td> <td align="center">102</td> <td align="center">117</td> </tr> <tr> <td>% (40,40,40)</td> <td align="center">39</td> <td align="center">41</td> <td align="center">47</td> </tr> <tr> <td>Sept FTE:</td> <td align="center">3,786</td> <td align="center">3,825</td> <td align="center">3,820</td> </tr> <tr> <td>New ICS - Independent</td> <td align="center">6.6</td> <td align="center">5.0</td> <td align="center">3.0</td> </tr> <tr> <td>Charter Schools FTE</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total FTE</td> <td align="center">3,832</td> <td align="center">3,871</td> <td align="center">3,870</td> </tr> </table> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>Line 6: Curr Avg:((24+.4ss)+(25+.4ss)+(26+.4ss)) / 3 =</td> <td align="right" colspan="3">3,861</td> </tr> <tr> <td></td> <td align="center">2024</td> <td align="center">2025</td> <td align="center">2026</td> </tr> <tr> <td>Summer FTE:</td> <td align="center">102</td> <td align="center">117</td> <td align="center">117</td> </tr> <tr> <td>% (40,40,40)</td> <td align="center">41</td> <td align="center">47</td> <td align="center">47</td> </tr> <tr> <td>Sept FTE:</td> <td align="center">3,825</td> <td align="center">3,820</td> <td align="center">3,795</td> </tr> <tr> <td>New ICS - Independent</td> <td align="center">5.0</td> <td align="center">3.0</td> <td align="center">1.0</td> </tr> <tr> <td>Charter Schools FTE</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total FTE</td> <td align="center">3,871</td> <td align="center">3,870</td> <td align="center">3,843</td> </tr> </table> 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 2026: <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td align="right">3,858</td> </tr> </table> Line 10B: Declining Enrollment Exemption = Average FTE Loss (Line 2 - Line 6, if > 0) X 1.00 = X (Line 5, Maximum 2026-27 Revenue per Memb) = Non-Recurring Exemption Amount: <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td align="right">0</td> </tr> <tr> <td align="right">0</td> </tr> <tr> <td align="right">0</td> </tr> <tr> <td align="right">0</td> </tr> <tr> <td align="right">0</td> </tr> </table> Fall 2026 Property Values <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>2026 TIF-Out Tax Apportionment Equalized Valuation</td> <td align="right">5,258,832,705</td> </tr> </table>						Line 2: Base Avg:((23+.4ss)+(24+.4ss)+(25+.4ss)) / 3 =	3,858				2023	2024	2025	Summer FTE:	97	102	117	% (40,40,40)	39	41	47	Sept FTE:	3,786	3,825	3,820	New ICS - Independent	6.6	5.0	3.0	Charter Schools FTE				Total FTE	3,832	3,871	3,870	Line 6: Curr Avg:((24+.4ss)+(25+.4ss)+(26+.4ss)) / 3 =	3,861				2024	2025	2026	Summer FTE:	102	117	117	% (40,40,40)	41	47	47	Sept FTE:	3,825	3,820	3,795	New ICS - Independent	5.0	3.0	1.0	Charter Schools FTE				Total FTE	3,871	3,870	3,843	3,858	0	0	0	0	0	2026 TIF-Out Tax Apportionment Equalized Valuation	5,258,832,705																																																																																																																																								
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Current Membership Avg (2024+.4ss, 2025+.4ss, 2026+.4ss)/3	(from left)	3,861		7. 2026-27 Rev Limit, No Exemptions (Ln 7A + Ln 7B)	(rounded)	63,093,450		A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		63,093,450		B. Hold Harmless Non-Recurring Exemption		0		8. Total 2026-27 Recurring Exemptions (A+B+C+D+E)	(rounded)	160,982		A. Prior Year Carryover		0		B. Transfer of Service		160,982		C. Transfer of Territory/Other Reorg (if negative, include sign)		0		D. Federal Impact Aid Loss (2024-25 to 2025-26)		0		E. Recurring Referenda to Exceed (If 2026-27 is first year)		0		9. 2026-27 Limit with Recurring Exemptions (Ln 7 + Ln 8)		63,254,432		10. Total 2026-27 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		396,526		A. Non-Recurring Referenda to Exceed 2026-27 Limit		0		B. Declining Enrollment Exemption for 2026-27 (from left)		0		C. Energy Efficiency Net Exemption for 2026-27 (see pg 4 for details)		0		D. Adjustment for Refunded or Rescinded Taxes, 2026-27		1,209		E. Prior Year Open Enrollment (uncounted pupil[s])		0		F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)		0		G. Other Adjustments (Fund 39 Bal Transfer, enter as negative)		0		H. WPCP and RPCP Private School Voucher Aid Deduction		363,221		I. SNSP Private School Voucher Aid Deduction		32,096		11. 2026-27 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		63,650,958		12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		22,425,367		A. 2026-27 OCTOBER 15 CERTIFICATION OF GENERAL AID		22,243,234		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)		41,225,591		(10, 38, 41 Levies)				14. 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Oregon School District
Equalized Value Growth Comparison

Year	Equalized Value	% Growth	Mill Rate	Tax Levy
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	4,986,566,191	+7.86%	9.29	46,325,322
2026	5,258,832,705	+5.46%	9.25	48,619,793

Oregon School District
Preliminary Expenditure Budget

General Fund - 10				
	2025-2026 Actual Expenditures	2025-2026 Revised Budget	2026-2027 Preliminary Budget	% Increase/Decrease 25/26 Budget
Instruction				
Undiff Curriculum	12,638,911	13,136,820	13,575,115	3.34%
Regular Curriculum	13,392,682	13,544,972	13,446,770	-0.73%
Vocational Curriculum	1,625,497	1,818,280	1,773,880	-2.44%
Physical Curriculum	2,011,844	2,036,047	2,086,082	2.46%
Co-Curricular Activity	838,835	878,673	867,100	-1.32%
Special Curriculum	1,992,204	2,179,428	2,255,594	3.49%
Total Instruction	32,499,974	33,594,220	34,004,540	1.22%
Support Services				
Pupil Services	3,378,793	3,563,196	3,528,521	-0.97%
Instructional Services	4,460,461	4,848,882	4,962,275	2.34%
General Operations	761,346	758,608	746,345	-1.62%
School Bldg Operations	4,220,138	4,215,209	4,496,074	6.66%
Fiscal	652,062	649,700	675,137	3.92%
Maint/Operations	6,797,548	6,788,521	6,940,564	2.24%
Transportation	2,661,758	2,842,647	2,934,543	3.23%
Printing/Food Service Van	755	9,000	9,000	0.00%
Central Services	1,006,800	1,075,916	1,083,766	0.73%
Insurance	533,933	557,385	623,940	11.94%
Other Support Services	1,728,651	1,776,891	1,901,218	7.00%
Total Support Services	26,202,243	27,085,955	27,901,383	3.01%
Tuition/CESA/Tax Repayment	1,476,505	1,504,341	1,539,585	2.34%
Open Enrollment	1,059,062	1,030,558	1,196,367	16.09%
Interfund Transfers	10,855,914	11,012,484	10,259,914	-6.83%
Total General Fund Expenditures	72,093,698	74,227,557	74,901,788	0.91%
Special Projects Funds - 20				
Special Revenue Fund-21	1,167,437	1,100,000	750,000	-31.82%
Special Education Grants-27	740,205	767,501	831,551	8.35%
Special Education-Regular-27	12,294,365	12,444,965	12,936,497	3.95%
Total Special Projects Expenditures	14,202,007	14,312,466	14,518,048	1.44%
Debt Service Funds - 30				
Bonded Debt Retirement - 39	6,330,869	9,260,869	8,212,919	-11.32%
Long Term Capital Trust Fund- 46				
Total Long Term Capital Trust	388,949	560,000	31,051	100.00%
Referendum Bonds 2018 Fund- 49				
Referendum Bonds Fund-49	90,069	108,031	19,235	100.00%
Food Service Fund - 50				
Food Service Fund-50	2,430,247	2,384,116	2,484,000	4.19%
Employee Benefit Trust Fund -70				
Health Insurance Employee Trust - 73	45,782	74,000	120,000	62.16%
OPEB Liability-74	512,475	635,000	800,000	25.98%
Total Employee Trust Funds	558,257	709,000	920,000	29.76%
Community Services Funds - 80				
Pool - Fund 80	497,735	498,752	1,231,140	146.84%
Community Education Fund - Fund 82	666,735	587,749	589,840	0.36%
Performing Arts Center - Fund 85	41,673	40,478	42,004	3.77%
Total Community Expenditures	1,206,143	1,126,980	1,862,985	65.31%
Cooperative Fund - 90				
Cooperative Fund - 90	89,524	95,000	111,500	17.37%
Total Expenditures	97,389,763	102,784,018	103,061,526	0.27%

BUDGET ADOPTION 2026-2027				
GENERAL FUND (FUND 10)	Audited 2023-24	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27
Beginning Fund Balance (Account 930 000)	17,864,138.78	18,868,671.55	21,690,583.68	21,622,780.61
Ending Fund Balance, Nonspendable (Acct. 935 000)	237,170.17	203,941.72	179,340.72	179,340.72
Ending Fund Balance, Restricted (Acct. 936 000)	571,188.45	872,553.40	841,973.57	829,559.57
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	5,201,873.00	2,422,946.00	1,947,632.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	12,858,439.93	18,191,142.56	18,653,834.32	18,653,834.32
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	18,868,671.55	21,690,583.68	21,622,780.61	19,662,734.61
REVENUES & OTHER FINANCING SOURCES				
100 Transfers-in	28,288.73	16,973.72	15,283.31	
<i>Local Sources</i>				
210 Taxes	34,802,285.46	37,987,639.42	40,280,889.62	41,227,091.00
240 Payments for Services	0.00	0.00	0.00	0.00
260 Non-Capital Sales	5,870.50	6,027.65	5,781.25	5,781.25
270 School Activity Income	163,342.15	150,893.75	125,205.50	94,564.00
280 Interest on Investments	667,074.89	607,833.81	566,705.76	425,000.00
290 Other Revenue, Local Sources	340,233.79	396,976.80	345,849.39	248,773.10
Subtotal Local Sources	35,978,806.79	39,149,371.43	41,324,431.52	42,001,209.35
<i>Other School Districts Within Wisconsin</i>				
310 Transit of Aids	17,258.07	9,425.64	0.00	0.00
340 Payments for Services	3,072,650.44	3,476,343.16	3,799,462.31	4,100,454.92
380 Medical Service Reimbursements	0.00	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	36,667.68	10,531.73	18,755.41	0.00
Subtotal Other School Districts within Wisconsin	3,126,576.19	3,496,300.53	3,818,217.72	4,100,454.92
<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	405,654.07	503,267.63	580,141.45	436,000.00
620 State Aid -- General	22,043,626.00	22,174,601.00	21,722,020.00	22,243,234.00
630 DPI Special Project Grants	224,484.86	228,042.98	406,562.40	98,225.00
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	139,607.43	147,267.15	153,912.39	140,000.00
690 Other Revenue	3,015,452.76	3,077,104.73	3,142,751.73	3,108,407.73
Subtotal State Sources	25,828,825.12	26,130,283.49	26,005,387.97	26,025,866.73
<i>Federal Sources</i>				
710 Federal Aid - Categorical	0.00	22,210.00	24,582.00	22,950.00
720 Impact Aid	0.00	0.00	0.00	0.00
730 DPI Special Project Grants	549,154.12	133,618.97	171,725.67	172,850.47
750 IASA Grants	235,310.00	129,716.00	112,405.90	94,294.00
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	155,520.79	93,477.25	155,676.42	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00	0.00
Subtotal Federal Sources	939,984.91	379,022.22	464,389.99	340,094.47

Other Financing Sources				
850 Reorganization Settlement	0.00	0.00	0.00	0.00
860 Compensation, Fixed Assets	9,703.25	13,431.00	26,533.00	294,694.50
870 Long-Term Obligations	0.00	0.00	0.00	0.00
Subtotal Other Financing Sources	9,703.25	13,431.00	26,533.00	294,694.50
Other Revenues				
960 Adjustments	48,075.78	0.00	193,258.85	0.00
970 Refund of Disbursement	218,968.41	183,662.75	158,962.77	168,031.70
980 Medical Service Reimbursement	0.00	0.00	0.00	0.00
990 Miscellaneous	46,934.12	52,807.06	19,430.00	11,390.33
Subtotal Other Revenues	313,978.31	236,469.81	371,651.62	179,422.03
TOTAL REVENUES & OTHER FINANCING SOURCES	66,226,163.30	69,421,852.20	72,025,895.13	72,941,742.00

EXPENDITURES & OTHER FINANCING USES				
Instruction				
110 000 Undifferentiated Curriculum	11,375,058.63	11,561,463.47	12,638,910.80	13,575,114.53
120 000 Regular Curriculum	12,015,044.92	12,803,797.68	13,392,681.75	13,446,769.62
130 000 Vocational Curriculum	1,577,352.46	1,588,506.37	1,625,496.95	1,773,879.74
140 000 Physical Curriculum	1,767,865.26	1,807,801.45	2,011,844.32	2,086,081.99
160 000 Co-Curricular Activities	872,204.86	809,570.22	838,835.37	867,100.00
170 000 Other Special Needs	1,859,921.17	1,993,738.86	1,992,204.39	2,255,594.08
Subtotal Instruction	29,467,447.30	30,564,878.05	32,499,973.58	34,004,539.96
Support Sources				
210 000 Pupil Services	2,817,023.66	3,073,761.18	3,378,792.59	3,528,520.53
220 000 Instructional Staff Services	4,004,588.67	4,351,228.32	4,460,460.57	4,962,274.77
230 000 General Administration	678,247.51	684,943.80	761,345.93	746,345.46
240 000 School Building Administration	3,889,009.10	4,003,386.45	4,220,138.19	4,496,074.08
250 000 Business Administration	9,772,081.18	9,688,294.97	10,112,122.95	10,559,243.64
260 000 Central Services	799,417.60	886,054.06	1,006,799.58	1,083,765.58
270 000 Insurance & Judgments	535,156.55	557,051.00	533,932.53	623,940.00
280 000 Debt Services	50,979.44	34,329.44		1,901,218.48
290 000 Other Support Services	1,435,921.53	1,519,740.53	1,728,650.54	
Subtotal Support Sources	23,982,425.24	24,798,789.75	26,202,242.88	27,901,382.54
Non-Program Transactions				
410 000 Inter-fund Transfers	9,623,285.66	9,056,230.28	10,855,914.34	10,259,914.00
430 000 Instructional Service Payments	2,146,497.33	2,178,032.18	2,533,058.40	2,732,451.50
450 000 Post-Secondary Scholarship Expenditures		1,200.00	1,300.00	500.00
490 000 Other Non-Program Transactions	1,975.00	809.81	1,209.00	3,000.00
Subtotal Non-Program Transactions	11,771,757.99	11,236,272.27	13,391,481.74	12,995,865.50
TOTAL EXPENDITURES & OTHER FINANCING USES	65,221,630.53	66,599,940.07	72,093,698.20	74,901,788.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2023-24	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27
900 000 Beginning Fund Balance	1,142,636.35	1,300,991.04	1,440,290.73	1,123,304.22
900 000 Ending Fund Balance	1,300,991.04	1,440,290.73	1,123,304.22	1,123,304.22
REVENUES & OTHER FINANCING SOURCES	847,413.74	841,342.01	850,450.78	750,000.00
100 000 Instruction	512,601.75	562,021.14	558,212.33	585,000.00
200 000 Support Services	143,317.30	106,021.18	165,388.56	115,000.00
400 000 Non-Program Transactions	33,140.00	34,000.00	443,836.40	50,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	689,059.05	702,042.32	1,167,437.29	750,000.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2023-24	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27
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	10,974,891.88	11,995,158.44	13,034,569.61	13,768,048.00
100 Transfers-in	6,817,551.66	7,582,726.28	7,267,780.50	7,510,256.00
<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	20,482.14	0.00	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	20,482.14	0.00	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	11,031.50	7,980.47	
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	11,031.50	7,980.47	0.00
<i>State Sources</i>				
610 State Aid -- Categorical	2,768,750.00	3,078,338.00	4,293,143.00	4,750,241.00
620 State Aid -- General	175,708.00	204,808.00	351,546.00	450,000.00
630 DPI Special Project Grants	0.00	0.00	0.00	57,000.00
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	9,885.17	11,371.40	13,358.06	
Subtotal State Sources	2,954,343.17	3,294,517.40	4,658,047.06	5,257,241.00
<i>Federal Sources</i>				
710 Federal Aid - Categorical	0.00	0.00	0.00	0.00
730 DPI Special Project Grants	876,181.12	752,081.12	740,205.05	774,551.00
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	306,333.79	354,802.14	360,556.53	226,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00	0.00
Subtotal Federal Sources	1,182,514.91	1,106,883.26	1,100,761.58	1,000,551.00
<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	10,974,891.88	11,995,158.44	13,034,569.61	13,768,048.00

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	7,645,206.25	8,474,285.77	9,356,349.09	9,772,006.64
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	7,645,206.25	8,474,285.77	9,356,349.09	9,772,006.64
<i>Support Sources</i>				
210 000 Pupil Services	1,971,080.18	2,252,517.89	2,157,477.52	2,389,450.74
220 000 Instructional Staff Services	597,958.30	619,007.64	754,348.34	752,896.85
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	522,100.25	469,704.91	648,130.57	729,018.77
260 000 Central Services	14,722.15	6,801.12	15,404.21	7,600.00
270 000 Insurance & Judgments	37,189.50	35,976.31	27,208.57	28,000.00
280 000 Debt Services	3,000.00	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00	0.00
Subtotal Support Sources	3,146,050.38	3,384,007.87	3,602,569.21	3,906,966.36
<i>Non-Program Transactions</i>				
410 000 Inter-fund Transfers	28,288.73	16,973.72	15,283.31	0.00
430 000 Instructional Service Payments	155,346.52	119,891.08	60,368.00	89,075.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00	0.00
Subtotal Non-Program Transactions	183,635.25	136,864.80	75,651.31	89,075.00
TOTAL EXPENDITURES & OTHER FINANCING USES	10,974,891.88	11,995,158.44	13,034,569.61	13,768,048.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2023-24	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27
900 000 Beginning Fund Balance	2,932,610.50	4,029,197.40	4,138,603.69	6,729,674.51
900 000 ENDING FUND BALANCES	4,029,197.40	4,138,603.69	6,729,674.51	6,736,436.51
TOTAL REVENUES & OTHER FINANCING SOURCES	7,407,980.66	6,424,425.05	8,921,939.58	8,219,681.00
281 000 Long-Term Capital Debt	6,311,393.76	6,315,018.76	6,330,868.76	8,212,919.00
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	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	6,311,393.76	6,315,018.76	6,330,868.76	8,212,919.00
842 000 INDEBTEDNESS, END OF YEAR	76,910,000.00	73,255,000.00	69,480,000.00	59,580,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2023-24	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27
900 000 Beginning Fund Balance	558,882.66	1,637,984.62	1,514,320.85	1,106,245.02
900 000 Ending Fund Balance	1,637,984.62	1,514,320.85	1,106,245.02	2,160,295.02
TOTAL REVENUES & OTHER FINANCING SOURCES	1,365,028.85	74,165.30	70,941.76	1,104,336.00
100 000 Instructional Services	1,331.04	0.00	0.00	0.00
200 000 Support Services	284,595.85	197,829.07	479,017.59	50,286.00
300 000 Community Services	0.00	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	285,926.89	197,829.07	479,017.59	50,286.00

FOOD SERVICE FUND (FUND 50)	Audited 2023-24	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27
900 000 Beginning Fund Balance	338,769.22	152,337.08	128,452.55	61,027.96
900 000 ENDING FUND BALANCE	152,337.08	128,452.55	61,027.96	61,027.96
TOTAL REVENUES & OTHER FINANCING SOURCES	2,186,199.40	2,293,795.81	2,362,821.97	2,484,000.00
200 000 Support Services	2,372,631.54	2,317,680.34	2,430,246.56	2,484,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,372,631.54	2,317,680.34	2,430,246.56	2,484,000.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2023-24	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27
900 000 Beginning Fund Balance	49,827.02	18,911.24	143,430.66	418,371.80
900 000 ENDING FUND BALANCE	18,911.24	143,430.66	418,371.80	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	1,002,614.59	1,140,702.33	1,481,084.33	1,444,613.00
200 000 Support Services	206,678.89	182,446.68	374,330.39	888,552.13
300 000 Community Services	826,851.48	833,736.23	831,812.80	974,432.67
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,033,530.37	1,016,182.91	1,206,143.19	1,862,984.80

PACKAGE & COOPERATIVE PROGRAM FUND (FUND 99)	Audited 2023-24	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27
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	262,088.78	92,201.65	89,524.06	111,500.00
100 000 Instruction	204,289.85	61,541.65	69,064.06	61,319.00
200 000 Support Services	33,198.93	0.00	0.00	21,500.00
400 000 Non-Program Transactions	24,600.00	30,660.00	20,460.00	28,681.00
TOTAL EXPENDITURES & OTHER FINANCING USES	262,088.78	92,201.65	89,524.06	111,500.00

PROPOSED PROPERTY TAX LEVY	Audited 2023-24	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27
FUND				
General Fund	33,458,559.00	37,927,026.00	40,279,971.00	41,225,591.00
Referendum Debt Service Fund	5,900,348.00	4,896,761.00	5,319,802.00	6,542,589.00
Community Service Fund	697,876.00	803,068.00	725,549.00	851,613.00
TOTAL SCHOOL LEVY	40,056,783.00	43,626,855.00	46,325,322.00	48,619,793.00
PERCENTAGE INCREASE --				
TOTAL LEVY FROM PRIOR YEAR	12.79%	8.91%	6.19%	4.95%

Oregon School District Budget Publication
Preliminary Budget 2026-2027

The public hearing for the 2026-2027 Preliminary Budget will be held on September 28, 2026 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 2024-25	Audited 2025-26	Preliminary Budget 2026-27
Beginning Fund Balance	18,868,671.55	21,690,583.68	21,622,780.61
Ending Fund Balance	21,690,583.68	21,622,780.61	19,662,734.61
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	16,973.72	15,283.31	0.00
Local Sources (Source 200)	39,149,371.43	41,324,431.52	42,001,209.35
Inter-district Payments (Source 300 + 400)	3,496,300.53	3,818,217.72	4,100,454.92
State Sources (Source 600)	26,130,283.49	26,005,387.97	26,025,866.73
Federal Sources (Source 700)	379,022.22	464,389.99	340,094.47
All Other Sources (Source 800 + 900)	249,900.81	398,184.62	474,116.53
TOTAL REVENUES & OTHER FINANCING SOURCES	69,421,852.20	72,025,895.13	72,941,742.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	30,564,878.05	32,499,973.58	34,004,539.96
Support Services (Function 200 000)	24,798,789.75	26,202,242.88	27,901,382.54
Non-Program Transactions (Function 400 000)	11,236,272.27	13,391,481.74	12,995,865.50
TOTAL EXPENDITURES & OTHER FINANCING USES	66,599,940.07	72,093,698.20	74,901,788.00

SPECIAL PROJECTS FUND	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27
Beginning Fund Balance	1,300,991.04	1,440,290.73	1,123,304.22
Ending Fund Balance	1,446,362.46	1,123,304.22	1,123,304.22
REVENUES & OTHER FINANCING SOURCES	12,842,572.18	13,885,020.39	14,518,048.00
EXPENDITURES & OTHER FINANCING USES	12,697,200.76	14,202,006.90	14,518,048.00

DEBT SERVICE FUND	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27
Beginning Fund Balance	4,029,197.40	4,138,603.69	6,729,674.51
Ending Fund Balance	4,138,603.69	6,729,674.51	6,736,436.51
REVENUES & OTHER FINANCING SOURCES	6,424,425.05	8,921,939.58	8,219,681.00
EXPENDITURES & OTHER FINANCING USES	6,315,018.76	6,330,868.76	8,212,919.00

CAPITAL PROJECTS FUND	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27
Beginning Fund Balance	1,637,984.62	1,514,320.85	1,106,245.02
Ending Fund Balance	1,514,320.85	1,106,245.02	2,160,295.02
REVENUES & OTHER FINANCING SOURCES	74,165.30	70,941.76	1,104,336.00
EXPENDITURES & OTHER FINANCING USES	197,829.07	479,017.59	50,286.00

FOOD SERVICE FUND	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27
Beginning Fund Balance	152,337.08	128,452.55	61,027.96
Ending Fund Balance	128,452.55	61,027.96	61,027.96
REVENUES & OTHER FINANCING SOURCES	2,293,795.81	2,362,821.97	2,484,000.00
EXPENDITURES & OTHER FINANCING USES	2,317,680.34	2,430,246.56	2,484,000.00

COMMUNITY SERVICE FUND	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27
Beginning Fund Balance	18,911.24	143,430.66	418,371.80
Ending Fund Balance	143,430.66	418,371.80	0.00
REVENUES & OTHER FINANCING SOURCES	1,140,702.33	1,481,084.33	1,444,613.00
EXPENDITURES & OTHER FINANCING USES	1,016,182.91	1,206,143.19	1,862,984.80

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	92,201.65	89,524.06	111,500.00
EXPENDITURES & OTHER FINANCING USES	92,201.65	89,524.06	111,500.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27
GROSS TOTAL EXPENDITURES -- ALL FUNDS	89,236,053.56	96,831,505.26	102,141,525.80
Interfund Transfers (Source 100) - ALL FUNDS	9,056,230.28	10,855,914.34	10,259,914.00
NET TOTAL EXPENDITURES -- ALL FUNDS	80,179,823.28	85,975,590.92	91,881,611.80
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR	3.42%	7.23%	6.87%

Proposed Property Tax Levy

FUND	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27
General Fund	37,927,026.00	40,279,971.00	41,225,591.00
Referendum Debt Service Fund	4,896,761.00	5,319,802.00	6,542,589.00
Community Service Fund	803,068.00	725,549.00	851,613.00
TOTAL SCHOOL LEVY	43,626,855.00	46,325,322.00	48,619,793.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR	8.91%	6.19%	4.95%