



OREGON SCHOOL DISTRICT BOARD OF EDUCATION

“...helping students acquire the
skills, knowledge, and attitudes
to achieve their individual potential...”

From Oregon School District Mission Statement

OREGON SCHOOL DISTRICT

DATE: MONDAY, OCTOBER 26, 2026
TIME: 6:30 PM
PLACE: OSD Innovation Center, OHS, 456 N Perry Parkway

Order of Business

Call to Order

Roll Call

Proof of Notice of Meeting and Approval of Agenda

AGENDA

A. CONSENT CALENDAR / Innovation Center North and South		
6:30 PM	NOTE: Items under the Consent Calendar are considered routine and will be enacted under one motion. There will be no separate discussion of these items prior to the time the Board votes unless a Board Member requests an item be removed from the calendar for separate action.	
	1.	Minutes of Previous Meeting
	2.	Approval of Payments
	3.	Treasurer's Report, if any
	4.	Staff Resignations/Retirements, if any
	5.	Staff Assignments, if any
	6.	Field Trip Requests, if any
	7.	Acceptance of Donations, if any:
	8.	Approval of New Scholarships, if any:
	9.	Approval of Safety Drill Reports, if any:
B. INFORMATION ITEMS		
	1.	Superintendent's Report - Student Highlights
	2.	Public Comment*
	3.	Oregon Education Association (OEA) Report
C. ACTION ITEMS		
	1.	Approval of 2026-27 Budget
	2.	Approval of 2026-27 Tax Levy
	3.	Policy 418: Online Learning
	4.	Policy 551: Employee Travel/Expenses
D. DISCUSSION ITEMS		
	1.	Committee Reports
		a. Visioning Steering Committee
		b. Policy Committee

E. INFORMATION ITEMS		
	1.	Visioning and Strategic Planning
	2.	Brooklyn, Netherwood Knoll and Prairie View Elementary Schools - Goals Update
	3.	Federal and State Legislative Update
	4.	Superintendent's Report - District Highlights
F. CLOSING		
	1.	Future Agenda
	2.	Check Out
G. CLOSED SESSION (Innovation Center Small Conference Room)		
	Consideration of Adjourning to Closed Session on Item G.1 as provided under Wisconsin Statutes §19.85(1)(e)	
	1.	Discussions regarding negotiating the SRO Agreement for the 2026-2027 school year pursuant to Wis. Stat. s. 19.85(1)(e).
H. ADJOURNMENT		

Go to: [www.OregonSD.org/board meetings/agendas](http://www.OregonSD.org/board%20meetings/agendas) for the most updated version agenda.

Public Comment

District Policy 180.05 provides an opportunity for the public to address the Board. We value the public comment period and feedback from our stakeholders. To comply with the Open Meetings Law and to ensure consistency, public comment will have the following parameters:

- Public comment is scheduled for 15 minutes. Speakers will have three minutes in which to make their comments. Ms. Katie Heitz will signal the speaker when their time is up.
- The Board will not comment after each speaker and will reserve discussion to any items on the agenda. Speakers are welcome to stay for the meeting.
- Next steps following public comment may include: referral to the appropriate administrator for follow-up with the speaker or placement of the matter on a future Board agenda.

OREGON SCHOOL DISTRICT

Date: October 26, 2026

Time: 6:30 PM

Place: Innovation Center at Oregon High School, 456 N Perry Parkway, Oregon, WI

Mission: The mission of the Oregon School District is to educate all students by helping them acquire the skills, knowledge, and attitudes needed to achieve their individual potential, to contribute to a changing society, and to be receptive to learning as a lifelong process. The mission will be accomplished by delivering a high quality program through the joint efforts of students, staff, parents, and community.

	Item	Who	Handouts/Visuals	Expected Outcome
	Opening and welcome 1. Call to Order 2. Roll call 3. Proof of Notice	President Pankratz	None	Review of Agenda
	A. Consent Calendar 1. Board Meeting Minutes a. 10/12/2026 Board Meeting Minutes 2. Approval of Payments 3. Treasurer's Report 4. Staff Resignations/Retirements 5. Staff Assignments 6. Field Trip Request 7. Donations 8. Approval of New Scholarships 9. Approval of Safety Drill Reports	President Pankratz	1. Attached 2. Attached 3. None 4. None 5. None 6. None 7. Attached 8. None 9. None	
	B. Information Items 1. Superintendent's Report – Student Highlights 2. Public Comment 3. OEA Report			
	C. Action Items: 1. Approval of 2026-27 Budget 2. Approval of 2026-27 Tax Levy 3. Policy 418: Online Learning 4. Policy 551: Employee Travel/Expenses	1. Dr. Reichhoff 2. Dr. Reichhoff 3. Policy Chair 4. Policy Chair	1. Attached 2. Attached 3. Attached 4. None	
	D. Discussion Items 1. Committee Reports a. Visioning Steering Committee b. Policy Committee	1. Committee Chairs	1. None	
	E. Information Items 1. Visioning and Strategic Planning 2. Teaching & Learning – Brooklyn, Netherwood Knoll and Prairie View Elementary School – Goals Update 3. Federal and State Legislative	1. Dr. Anderson 2. Ms. Anna Seidenstricker, Ms. Lindsay Eimerman and Ms. Dawn Goltz 3. Dr. Anderson		

	Update 4. Superintendent's Report – District Highlights	4. Dr. Anderson		
	F. Closing 1. Future Agenda 2. Check Out			
	G. Closed Session 1. Discussions regarding negotiating the SRO Agreement for the 2026- 2027 school year pursuant to Wis Stats. §19.85(1)(e)			
	H. Adjournment			

MINUTES OF THE REGULAR MEETING OF THE SCHOOL BOARD OF THE OREGON SCHOOL
DISTRICT HELD ON OCTOBER 12, 2026

The regular meeting of the School Board of the Oregon School District was called to order by Board Vice President Dr. Mary Lokuta at 6:30 PM on October 12, 2026 in the OSD Innovation Center at Oregon High School in the Village of Oregon, Dane County, Wisconsin. Upon roll call, the following Board members were physically present: Dr. Caleb Bush, Mr. Nathan Hensal, Ms. Leslie Wright and Dr. Mary Lokuta. Ms. Heather Garrison was present via telephone. Board member(s) absent: Mr. Matt Ledbetter and Mr. Troy Pankratz. Administrators present: Dr. Shannon Anderson, Dr. Nick Reichhoff, Ms. Erika Mundinger, Ms. Tamara Sutor, Ms. Jina Jonen, Dr. Jon Tanner, Ms. Lindsay Engelhart and Ms. Katie Heitz.

Proof in the form of a certificate by the Oregon Observer of communications and public notice given to the public and the Oregon Observer, and a certificate of posting as required by Wis. Stat. sec. 19.84 as to the holding of this meeting was presented by Dr. Lokuta.

Ms. Wright moved and Dr. Bush seconded the motion to approve the agenda as posted. The following members voted yes: Ms. Wright, Dr. Bush, Ms. Garrison, Mr. Hensal and Dr. Lokuta. Motion carried 5-0.

Dr. Lokuta stated that the Board did not hold a closed session at 6:00 PM.

A. CLOSED/EXECUTIVE SESSION

1. Discussion regarding negotiating the SRO Agreement for the 2026-2027 school year pursuant to Wis. Stat. §19.85(1)(e): CANCELLED

B. CONSENT CALENDAR:

Mr. Hensal moved and Dr. Bush seconded the motion to approve the following items on the Consent Calendar:

1. Approval of Minutes:

- a. September 28, 2026 Board Meeting Minutes
- b. September 28, 2026 Closed Session Minutes

2. Approve payments in the amount of \$2,064,241.67

3. Treasurer's Report ending September 30, 2026.

4. Staff Resignations/Retirements: None

5. Staffing Assignments: None

6. Field Trip Requests:

- OHS Boys Wrestling to Oshkosh December 28 - December 30, 2026

7. Acceptance of Donations:

Donor	Amount	Purpose of Donation
Oregon Area Food Pantry	\$5000	Food Service Balances

FES PTO	\$2310.66	Teacher choice program donation
Oregon Athletic Boosters	\$4000	To Upgrade the Pool Audio System
Oregon PTO	\$2000	NKE Building Needs
Oregon PTO	\$4100	NKE Teacher Needs
Angela Garvoille	\$300	Food Service Balances
Elizabeth Chapman	\$100	Food Service Balances
Kimberly Rios	\$5	Food Service Balances
Elena Schinderle	\$15	Food Service Balances
St Cletus Congregation of Dane and Rock Counties	\$50	Donation for school supplies

8. Approval of New Scholarships, if any: None

9. Approval of Safety Drill Reports, if any: None

Dr. Lokuta thanked those that have generously donated to the Oregon School District. In a roll call vote, the following members voted yes: Mr. Hensal, Dr. Bush, Ms. Garrison, Ms. Wright and Dr. Lokuta. Motion carried 5-0.

C. INFORMATION ITEMS:

1. Superintendent's Report - Student Highlights: Student Highlights: Dr. Anderson shared photos of recent student highlights. The Superintendent's Report can be found on the OSD website at www.OregonSD.org/board.
2. Public Comment: Mr. Jim Murphy spoke about the need to update the athletic code of conduct.
3. Oregon Education Association (OEA) Report: None

D. ACTION ITEMS:

1. Approval of the 2026-27 Collective Bargaining Agreement with the Oregon Education Association: Ms. Wright moved and Mr. Hensal seconded the motion to approve the Tentative Agreement for 2026-2027 as presented by Ms. Jonen. Discussion was held. In a roll call vote, the following members voted yes: Ms. Wright, Mr. Hensal, Dr. Bush, Ms. Garrison and Dr. Lokuta. Motion carried 5-0.
2. Approval of the 2026-27 Educator Compensation Schedule: Dr. Bush moved and Mr. Hensal seconded the motion to approve the Educator Compensation Schedule for the 2026-27 school year as presented by Ms. Jonen. Discussion was held. In a roll call vote, the following members voted yes: Dr. Bush, Mr. Hensal, Ms. Garrison, Ms. Wright and Dr. Lokuta. Motion carried 5-0.
3. Approval of the 2026-27 Salary Increase for Non-OEA Professional Staff: Ms. Wright moved and Mr. Hensal seconded the motion to approve a 2.63% increase for District Support Staff, Administrators and Licensed Non-Represented staff except for the school social workers, program support coordinators and

administrator interns whose salaries will be based on the Educator Compensation Schedule, plus a market adjustment for certain positions that is warranted based on comparable data. Discussion was held. In a roll call vote, the following members voted yes: Ms. Wright, Mr. Hensal, Dr. Bush, Ms. Garrison and Dr. Lokuta. Motion carried 5-0.

E. DISCUSSION ITEM:

1. Committee Reports

- a. Visioning Steering Committee - Mr. Hensal announced that the next Visioning meeting is Monday, October 19, 2026 and the topic will be space and future enrollment planning.
- b. Policy Committee - Ms. Garrison announced that the next Policy Committee meeting is also Monday, October 19, 2026 and the topics will include Online Learning, Employee Travel and the 2027-2028 School Calendar.

F. INFORMATION ITEMS:

1. Visioning and Strategic Planning: None
2. Early Learning and Four Year Old Kindergarten - Goals Update: Ms. Lindsay Engelhart shared an update on the goals and outcomes for Early Childhood and 4-year old kindergarten from the 2025-2026 school year. She also spoke about strategies we will continue to focus on moving forward. Board members had the opportunity to ask questions.
3. Federal and State Legislative Update: None
4. Superintendent's Report - District Highlights: Dr. Anderson shared photos of recent district highlights. The Superintendent's Report can be found on the OSD website at www.OregonSD.org/board.

G. CLOSING:

1. Future Agenda: The next Board Meeting will be October 26, 2026 at 6:30 PM.
2. Check Out: Board members had the opportunity to provide updates.

D. ADJOURNMENT:

Mr. Hensal moved and Dr. Bush seconded the motion to adjourn the meeting. In a roll call vote, the following members voted yes: Mr. Hensal, Dr. Bush, Ms. Garrison, Ms. Wright and Dr. Lokuta. Motion carried 5-0. The meeting adjourned at 7:32 PM.

Leslie Wright, Clerk
Oregon School District

OREGON SCHOOL DISTRICT BOARD APPROVAL OF PAYMENTS

October 26, 2026

Payment Method	Number of Transactions	Amount
Checks	49	\$32,868.63
ACH	100	\$1,222,809.03
Purchasing Card		n/a
	Total	\$1,255,677.66

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
101503	ANDERERI003	Anderson, Eric	September 2026 Event Worker - Soccer 9/1, 9/5, 9/11, 9/22 & 9/24/26	10/15/2026	150.00
101504	CESA 2 D000	Cesa 2 Driver Education	Online and Behind the Wheel Course Fee	10/15/2026	560.00
101505	FENWORKS000	Fenworks Inc	Esports Season School fees	10/15/2026	750.00
101506	GILMOJUS000	Gilmore, Justin	JV2/JV Football - Waunakee	10/15/2026	140.00
101507	HOWARJAY000	Howard, Jayson	September 2026 Event Worker - Football 9/4/26 & 9/25/26 Soccer 9/1, 9/5, 9/11, 9/22 & 9/24/26	10/15/2026	210.00
101508	HOWARJEF000	Howard, Jeff	September 2026 Event Worker - Football 9/4/26	10/15/2026	30.00
101509	JACOBAMY000	Jacobi, Amy	Volleyball Official - JV2/Varsity Line Judge - Milton	10/15/2026	110.00
101510	JAMESALE000	Jameson, Alex	September 2026 Event Worker - Football 9/4/26 & 9/25/26	10/15/2026	60.00
101511	KRAUSJEN000	Kraus, Jennifer	Textbook reimbursement for Early College Credit Class	10/15/2026	227.99
101512	LARSOKAT000	Larson, Kathy	September 2026 Event Worker - Swimming 9/15/26	10/15/2026	65.00
101513	MARK HAR000	Mark Harring Standing Trustee	26-11670	10/15/2026	325.00
101514	MAYO DES000	Mayo, Desere	September 2026 Event Worker - Volleyball 9/10, 9/22 & 9/29/26	10/15/2026	90.00
101515	MONT L M000	Mont L Martin, Trustee	23-CV-000112	10/14/2026	-155.00
101515	MONT L M000	Mont L Martin, Trustee	24-CV-0071	10/14/2026	-59.00
101515	MONT L M000	Mont L Martin, Trustee	23-CV-000112	10/15/2026	155.00
101515	MONT L M000	Mont L Martin, Trustee	24-CV-0071	10/15/2026	59.00
101516	MOOREBRI000	Moore, Brian	September 2026 Event Worker - Football 9/4/26 & 9/25/26	10/15/2026	60.00
101517	NATIONAL033	National Equity Project	Strategic Coaching & Learning Sessions PD (1 of 4 pmts)	10/15/2026	6,550.00
101518	TAAMAMOK000	Taamallah, Moktar	Boys Soccer JV Official - McFarland	10/15/2026	70.00
101519	UNEMPLOY000	Unemployment Insurance	490603565-293-10	10/15/2026	176.45
101520	UNITED W000	United Way of Dane County	Payroll accrual	10/15/2026	44.17
101521	MONT L M000	Mont L Martin, Trustee	23-CV-000112	10/15/2026	155.00
101522	MONT L M000	Mont L Martin, Trustee	24-CV-0071	10/15/2026	59.00
101523	LEE ROCK000	Lee Rocker Touring Inc	Final payment for Stray Cat's Lee Rocker show, 10/17/26	10/15/2026	4,935.00
101524	MADISON 043	Madison Gas & Electric	Environmental House Electric 8/20/26-8/31/26 Final Bill	10/15/2026	33.44
101525	ALBANY H000	Albany High School	Cross Country Invite 10-10-26	10/20/2026	640.00
101526	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to NKE 10/02/2026	10/20/2026	139.11
101526	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to OHS 09/29/2026	10/20/2026	266.52
101526	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to OMS 10/02/2026	10/20/2026	37.44
101526	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to FES	10/20/2026	62.40
101526	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to RCI 10/06/2026	10/20/2026	382.11
101526	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to OHS 10/06/2026	10/20/2026	149.04
101526	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to NKE 10/09/2026	10/20/2026	268.56
101526	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to NKE 10/13/2026	10/20/2026	83.76
101526	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to RCI 10/13/2026	10/20/2026	174.72
101526	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to OMS 10/13/2026	10/20/2026	37.44

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
101526	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to FES 10/13/2026	10/20/2026	83.43
101526	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to OHS 10/13/2026	10/20/2026	132.51
101527	BARNEVEL000	Barneveld School District	JV Girls Volleyball Invite 10-10-26	10/20/2026	175.00
101528	BELOIT M000	Beloit Memorial High School	Girls Swim Invite 10-10-26	10/20/2026	100.00
101529	BETHEL H002	Bethel Horizons Foundation Inc	FES 6th Gr Environmental Trip on Oct. 1, 2026 for 64 students @ \$14 per	10/20/2026	896.00
101530	CASH EVO000	Cash, Evonne	Girls Conference Volleyball Tournament Official	10/20/2026	235.00
101531	COMMUNIC001	Communication Innovations	CE & Rec Instructor for STEAM Superstars at NKE	10/20/2026	270.00
101532	CONCRETE000	Concrete Lifting Technologies	OHS: material and labor to lift concrete	10/20/2026	1,833.90
101533	CREATE I000	Create In The 608, LLC	CE & Rec Instructor for Ready Set Roll! Beginner Dungeons & Dragons	10/20/2026	200.00
101534	EDGEWOOD003	Edgewood High School	Dance Showcase 10-25-26	10/20/2026	75.00
101535	ESCO GIF000	ESCO Gifts and Awards Inc	Team Champion medal order - Fall	10/20/2026	2,159.00
101536	FITCHBUR000	Fitchburg's Orchard Inc	Local apples	10/20/2026	840.00
101537	GILMOJUS000	Gilmore, Justin	JV2/JV Football Official - SP East	10/20/2026	140.00
101538	HARTUSHA000	Hartung, Sharon	Girls Swim Official - BD & Waunakee	10/20/2026	100.00
101539	JOHNSON 006	Johnson Snow Removal and Lawn	BKE September 2026 Mowings	10/20/2026	1,600.00
101539	JOHNSON 006	Johnson Snow Removal and Lawn	NKE/PVE September 2026 Mowings	10/20/2026	720.00
101540	JPS BOOK000	JPS Books + Logistics	Additional EL Education Workbooks for 1st-5th Grade 2026-27	10/20/2026	266.60
101541	MADISON 015	Madison Memorial High School	Varsity Girls Tennis Sectionals 10-7-26	10/20/2026	125.00
101542	MILWAUKE013	Milwaukee Pretzel Company LLC	OHS German Club Fundraiser	10/20/2026	702.00
101543	OREGON A008	Oregon Area Food Pantry	Food Pantry Donations July 1 to September 30, 2026	10/20/2026	399.00
101544	PROPRODU000	ProProductions Inc	Girls Swim Posters and Senior Banners	10/20/2026	703.72
101545	SCHOLAST004	Scholastic Inc	FES Additional K SS Magazines	10/20/2026	110.71
101546	SCHROPEY000	Schroeder, Peyton	Boys Soccer Official - JV2 - Madison West	10/20/2026	140.00
101547	STIEBJOE000	Stieber, Joel	Girls Conference Volleyball Tournament Official	10/20/2026	235.00
101548	STOUGHTO001	Stoughton Area School District	Oregon Portion of Badger Conference Website	10/20/2026	96.75
101549	STOUGHTO006	Stoughton Hospital	September 2026 Employee Physical Invoice	10/20/2026	621.50
101550	VILLAGE 000	Village of Oregon	Crossing Guards 8/30/26-9/12/26	10/20/2026	608.32
101550	VILLAGE 000	Village of Oregon	Police services at OHS football game 9/25/26 and Homecoming Dance 9/26/26	10/20/2026	423.04
101551	WISCONSI017	Wisconsin Sign & Graphics LLC	Replacement of acrylic numbers - RCI	10/20/2026	235.00
101552	WORKFORC001	Workforce Development Board of UW Health YA & NATP YA Cost		10/20/2026	1,600.00
Totals for checks					32,868.63

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
262700549	AHRENMA000	Ahrens, Madelyn	9/1/2026-9/30/2026 Mileage for traveling to/from buildings in the district to service students with occupational therapy.	10/15/2026	20.06
262700550	AUER JOH000	Auer, John	Boys Soccer Official - JV - McFarland	10/15/2026	70.00
262700551	BUSKAGER000	Buskager Transportation Compan	Oct Pay	10/15/2026	47,963.62
262700552	BYRD JAM000	Byrd Jr, James	Volleyball Official - JV/Varsity - Milton	10/15/2026	155.00
262700553	BYRD TER000	Byrd, Terri	Volleyball Official - JV/Varsity - Milton	10/15/2026	155.00
262700554	CAMPBTOD000	Campbell, Todd	JV2/JV Football - Waunakee	10/15/2026	140.00
262700555	CBC TRAN000	CBC Transportation LLC	Oct Pay	10/15/2026	32,805.01
262700556	CDL SUCC000	CDL Success Lady	Oct Pay	10/15/2026	25,367.93
262700557	DEFOREST000	DeForest Area High School	Varsity Girls Golf 10-5-26	10/15/2026	150.00
262700558	DIERCMAR000	Diercks, Mark	9/10/2026-10/15/2026 Enrolled in Teaching Smarter, Not Harder II: Responsible Student AI Use and Curriculum Integration course through UW for 18 PD hours. Michele is the Pre authorizer Requesting \$350 reimbursement	10/15/2026	350.00
262700559	EBERTDAV000	Ebert, David	9/18/2026-9/19/2026 Hotel room for one night to attend the Illinois Council of Teachers of Mathematics Annual Conference in Naperville, IL. Although I stayed two nights, I am requesting to be reimbursed for one night.	10/15/2026	191.89
262700560	EWINGALI000	Ewing, Alison	8/24/2026-9/30/2026 Mileage for student services/meetings.	10/15/2026	86.26
262700561	GEBHASAM000	Gebhardt, Samuel	September 2026 Event Worker - Football 9/25/26	10/15/2026	30.00
262700562	GORDON F001	Gordon Food Service Inc	Credit for damaged canned soup at NKE kitchen	10/15/2026	-43.02
262700562	GORDON F001	Gordon Food Service Inc	Food and Supply delivery to RCI 10/07/2026	10/15/2026	4,330.26
262700562	GORDON F001	Gordon Food Service Inc	Food and Supply delivery to NKE 10/07/2026	10/15/2026	3,003.05
262700562	GORDON F001	Gordon Food Service Inc	Food and Supply to OMS 10/07/2026	10/15/2026	4,259.16
262700562	GORDON F001	Gordon Food Service Inc	Food and Supply to FES 10/07/2026	10/15/2026	2,904.34
262700562	GORDON F001	Gordon Food Service Inc	Food delivery to FES 10/07/2026	10/15/2026	801.20
262700562	GORDON F001	Gordon Food Service Inc	Food and Supplies for OHS 10/07/2026	10/15/2026	6,598.27
262700563	HAGSTJAM001	Hagstrom, James	Oct Pay	10/15/2026	26,437.39
262700564	HAGSTROM001	Hagstrom Transportation Inc	Oct Pay	10/15/2026	56,190.53
262700565	HEGGEJON000	Hegge, Jon	OMS Boys/Girls Cross Country Official -10/6/26	10/15/2026	100.00
262700566	HUPPETOD000	Huppert, Todd	September 2026 Event Worker - Football 9/4/26	10/15/2026	30.00
262700567	LANG GER000	Lang, Gerald	JV2/JV Football - Waunakee	10/15/2026	140.00
262700568	LONE PIN001	Lone Pine Transportation Inc	Oct Pay	10/15/2026	22,634.27
262700569	MIDDLETO001	Middleton High School	Varsity Girls Swim Invite 10-3-26	10/15/2026	225.00
262700570	O'BRIPAT000	O'Brien, Patrick	JV2/JV Football - Waunakee	10/15/2026	140.00
262700571	PGL TRAN000	PGL Transport LLC	Oct Pay	10/15/2026	7,960.68
262700572	POLCYTIM000	Polcyn, Timothy	September 2026 Event Worker - Football 9/10/26 & 9/17/26	10/15/2026	120.00

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
262700573	RITSCLYN000	Ritsche, Lynda	September 2026 Event Worker - Football 9/4/26 & 9/25/26	10/15/2026	90.00
262700574	SLATTPAU000	Slattery, Paula	September 2026 Event Worker - Volleyball 9/10, 9/22 & 9/29/26	10/15/2026	135.00
262700575	SPRINKRI000	Springer, Kristina	9/16/2026-9/18/2026 Mileage for WIDA Conference	10/15/2026	545.68
262700576	STARKELI000	Starkman, Elizabeth	8/24/2026-9/30/2026 August/September 2026 Mileage	10/15/2026	147.06
262700577	STATZBEN000	Statz, Benjamin	September 2026 Event Worker - Soccer 9/15/26 Football 9/25/26	10/15/2026	70.00
262700578	STATZMIC000	Statz, Michael	September 2026 Event Worker - Football 9/4/26 & 9/25/26	10/15/2026	60.00
262700579	WAYNE AC000	Wayne Ace Bus Service LLC	Oct Pay	10/15/2026	20,831.59
262700580	WEBERSTE000	Weber, Stephen	JV2/JV Football - Waunakee	10/15/2026	140.00
262700581	WEIGECOL000	Weigel, Coleen	9/1/2026-9/30/2026 Sept. 2026 mileage	10/15/2026	209.76
262700582	WIEDEL T000	Wiedel Transportation	Oct Pay	10/15/2026	44,119.13
262700583	AABERNIC000	Aaberg, Nicole	2026-2027 Technology Salary Advancement	10/20/2026	737.45
262700584	ALDRILIS000	Aldrich, Lisa	9/1/2026-9/30/2026 Mileage reimbursement for September 2026 OHS to OMS	10/20/2026	27.13
262700585	ALPHA CO000	Alpha Controls & Services LLC	OMS: oil pump replacement	10/20/2026	2,815.00
262700586	AUL HEAL000	AUL Health Benefit Trust	move balance of Busler trust account to the HRA - this is payment 1, final payment in July, 2027	10/20/2026	9,165.36
262700587	AUTISM R001	Autism Resources Network	September 2026 Services for OSD	10/20/2026	660.00
262700588	BEAVEZAC000	Beaver, Zachory SR	2026-2027 Technology Salary Advancement	10/20/2026	2,089.00
262700589	BOOTHRYA000	Booth, Ryan	Boys Soccer Official - JV2 - Madison West	10/20/2026	140.00
262700590	CALLAWIL000	Callaway, William	10/6/2026 Sheet Music Purchase	10/20/2026	30.98
262700591	CAMPBTOD000	Campbell, Todd	JV2/JV Football Official - SP East	10/20/2026	140.00
262700592	CESA 2 000	CESA 2	Library Media Specialist Network 2026-2027 - 10/5/2026	10/20/2026	300.00
262700592	CESA 2 000	CESA 2	NTC Yr 2 Manny Brown & Ducett	10/20/2026	3,500.00
262700593	CESA 6 000	CESA 6	Boosting Oral Reading Fluency prof learning - S Ashmore, Clemment, Collins, Keys, Radke, Jane Tanner, White	10/20/2026	2,240.00
262700594	CHARTERI000	Chartre, Eric	JV2/JV Football Official - SP East	10/20/2026	140.00
262700595	COMPLETE001	Complete Office of Wisconsin,	Paper / Supplies - green and yellow copy paper, 11x17 copy paper	10/20/2026	118.15
262700596	CORNAMAT000	Cornale, Matthew	8/25/2026-10/1/2026 Mileage Aug-Sept-Oct 2026	10/20/2026	107.39
262700597	EDMENTUM000	Edmentum, Inc	Online Curriculum	10/20/2026	850.00
262700598	FIDELITE000	Fidelitec LLC	Employee Background Checks September 2026	10/20/2026	598.00
262700599	FIRST ON001	First Onsite- Interstate	OHS Gym Repair	10/20/2026	9,129.23
262700600	FLEISJES000	Fleischauer, Jessica	9/1/2026-9/30/2026 Mileage between NKE, Mariposa and FES for 4K and preschool	10/20/2026	238.49
262700601	FOELKALY000	Foelker, Alycia	8/17/2026-9/30/2026 Mileage for Health Office Support and Meetings	10/20/2026	295.18
262700602	FULLEJOH000	Fullerton, John	Girls Conference Volleyball Tournament Official	10/20/2026	235.00

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
262700603	GHC-SCW 000	GHC-SCW	November 2026 Health Insurance Invoices (Invoice #s 42223-055, 42226-055, 42225-055, 42228-055, 42230-041, 42224-040, 54109-005, 54112-005, 54113-005, 54110-005)	10/20/2026	755,494.05
262700604	GORDON F000	Gordon Flesch Company Inc	Meter Charges	10/20/2026	1,526.66
262700605	GORDON F001	Gordon Food Service Inc	Credit for damaged cucumbers 10/10/2026	10/20/2026	-22.30
262700605	GORDON F001	Gordon Food Service Inc	Food and Supplies delivered 10/14/2026	10/20/2026	6,462.48
262700605	GORDON F001	Gordon Food Service Inc	Food for OHS	10/20/2026	69.32
262700605	GORDON F001	Gordon Food Service Inc	Food and Supplies for RCI 10/14/2026	10/20/2026	4,920.33
262700605	GORDON F001	Gordon Food Service Inc	Food and Supplies for NKE 10/14/2026	10/20/2026	3,703.77
262700605	GORDON F001	Gordon Food Service Inc	NKE Office Snacks 10/14/2026	10/20/2026	241.69
262700605	GORDON F001	Gordon Food Service Inc	Food and Supplies at OMS 10/14/2026	10/20/2026	4,063.35
262700605	GORDON F001	Gordon Food Service Inc	Food delivery at OMS 10/14/2026	10/20/2026	34.66
262700605	GORDON F001	Gordon Food Service Inc	Food and supplies for OMS fall conference for staff	10/20/2026	343.32
262700605	GORDON F001	Gordon Food Service Inc	Food delivery to FES 10/14/2026	10/20/2026	1,341.73
262700606	HAGSTROM001	Hagstrom Transportation Inc	Oct Pay Cont'd	10/20/2026	264.44
262700607	HANSERAC000	Hansen, Rachael	2026-2027 Technology Salary Advancement	10/20/2026	2,500.00
262700608	HOBART S000	Hobart Service	Repair of PVE Disposal S/N 23101240833	10/20/2026	184.00
262700608	HOBART S000	Hobart Service	Repair of Mega top sub/salad prep table at OHS	10/20/2026	1,099.28
262700608	HOBART S000	Hobart Service	Repair at RCI, timer replaced on Convection oven	10/20/2026	1,056.06
262700608	HOBART S000	Hobart Service	Repair for Walk in Cooler threshold at RCI 10/06/2026	10/20/2026	668.00
262700608	HOBART S000	Hobart Service	Repair of garbage disposer at OMS 10/06/2026	10/20/2026	184.00
262700608	HOBART S000	Hobart Service	Repair of NKE combi oven 10/08/2026	10/20/2026	509.57
262700609	JACOBKEN000	Jacobson, Kent	Girls Conference Volleyball Tournament Official	10/20/2026	235.00
262700610	JOHNSKRI000	Johnson, Kristen	9/1/2026-9/30/2026 September Mileage	10/20/2026	85.20
262700611	KARCHAUD000	Karcher, Audrey	9/13/2026-10/6/2026 The expense is for registration to the Wisconsin Music Educators Conference.	10/20/2026	113.00
262700612	KEMPS LL000	Kemps LLC	Milk delivery, week ending 10/03/2026	10/20/2026	3,279.70
262700613	KINDSHAN000	Kindstrom, Hannah	11/5/2026-11/6/2026 WSCA Conference 2026 November 5th-November 6th Khalahari-Wisconsin Dells	10/20/2026	350.20
262700614	KOLATKOD000	Kolata, Kody	Boys Soccer Official - Varsity - Totino Grace	10/20/2026	100.00
262700615	KRENZREB000	Krenz, Rebekah	2026-2027 Tuition Salary Advancement	10/20/2026	2,500.00
262700616	LANG GER000	Lang, Gerald	JV2/JV Football Official - SP East	10/20/2026	140.00
262700617	LIVING L000	Living Land Management LLC	Worth Woods Restoration Project; Buckthorn and Eurasian bittersweet control over 5 acres (62 hrs @ \$65.00)	10/20/2026	4,030.00
262700618	M3 INSUR000	M3 Insurance Solutions Inc	Additional Premium	10/20/2026	706.00
262700619	MADERTOD000	Mader, Todd	Boys Soccer Official - Varsity - Beaver Dam	10/20/2026	100.00
262700620	MANCUCHR000	Mancusi, Christine	CE & Rec Instructor for After School Paint Party FES	10/20/2026	120.00
262700620	MANCUCHR000	Mancusi, Christine	CE & Rec Instructor for After School Paint Party NKE	10/20/2026	240.00
262700620	MANCUCHR000	Mancusi, Christine	CE & Rec Instructor for Spooktacular Cards & Crafts at	10/20/2026	100.00

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
			FES		
262700621	MEYERBAR000	Meyer, Barbara	Girls Conference Volleyball Tournament Official	10/20/2026	235.00
262700622	MEYERERR000	Meyer, Rory	Girls Conference Volleyball Tournament Official	10/20/2026	235.00
262700623	MINTEMIC000	Minter, Michelle	8/20/2026-9/27/2026 PBIS Snacks for back to school meeting	10/20/2026	39.11
262700624	MOREHPET000	Morehouse, Peter	Boys Soccer Official - Varsity - Beaver Dam	10/20/2026	140.00
262700625	NASSCO I000	Nassco Inc	BKE: Credit for Everwipe Mobile Wet Wipe empty bucket (2)	10/20/2026	-40.04
			Order #3819865-000		
262700625	NASSCO I000	Nassco Inc	OMS: neutral cleaner, multi-surface cleaner, floor cleaner, glass cleaner	10/20/2026	132.50
262700625	NASSCO I000	Nassco Inc	BKE: air freshener refills	10/20/2026	62.73
262700626	OMNI FIN000	Omni Financial Group, Inc.	September 2026 Remitter Invoice	10/20/2026	270.50
262700627	PEAK SYS000	Peak Systems Group Inc	OHS: fix roof damage	10/20/2026	812.50
262700628	PETRAREN000	Petras, Renee	Supplies for staff appreciation - apple bar, snacks and coffee	10/20/2026	235.40
262700629	PICKEJAS001	Pickett, Jason	Girls Conference Volleyball Tournament Official	10/20/2026	235.00
262700630	RIECHAND000	Riechers, Andrew	Girls Conference Volleyball Tournament Official	10/20/2026	235.00
262700631	ROJASGLO000	Rojas-Lupoli, Glorina	Credit Reimbursement	10/20/2026	840.00
262700632	SAYRENIC000	Sayre, Nicole	8/24/2026-9/30/2026 Aug/Sept Mileage Reimburse	10/20/2026	147.14
262700633	SCHOOL S002	School Specialty Inc	2026-2027 RCI Supplies in the workroom.	10/20/2026	157.60
262700634	SOLHEMIC000	Solheim, Michael	2026-2027 Technology Salary Advancement	10/20/2026	2,424.34
262700635	SOLVIT I000	Solvit Inc	Supplies to OHS for dishwasher	10/20/2026	414.00
262700635	SOLVIT I000	Solvit Inc	Dishwasher supplies at RCI 10/13/2026	10/20/2026	138.00
262700636	SOULEJAC000	Soule, Jacob	2026-2027 Technology Salary Advancement	10/20/2026	2,500.00
262700637	SPENCBRI000	Spencer Grant, Brittany	10/10/2026 Lunch at Badger Conference Volleyball Tournament	10/20/2026	174.73
262700638	STALKER 001	Stalker Sports Floors	OHS Gym Repair	10/20/2026	55,109.20
262700639	SUE GUDE000	Sue Gudenkauf Interpreting LLC	Community Interpreting 9/14/26 1.25 hours	10/20/2026	68.75
262700639	SUE GUDE000	Sue Gudenkauf Interpreting LLC	Community Interpreting 7/23/26 (1.25 Hours)	10/20/2026	68.75
262700640	SUN PRAI001	Sun Prairie Area School Dist	Band Activity / D&F - Sun Prairie Honors Band registration (12 students)	10/20/2026	600.00
262700641	TARR CRA000	Tarr, Craig	Girls Swim Official - BD & Waunakee	10/20/2026	100.00
262700642	UNITED M000	United Mailing Services Inc	Mail metering for September 2026 ID: OREGONSCHOOLDIST001	10/20/2026	1,181.58
262700643	VIKE MAR000	Vike, Mariah	Replacement glasses that were broken by a student	10/20/2026	107.90
262700644	VILLAGE 002	Village of Brooklyn	BKE SW 8-27 to 9-29-26	10/20/2026	806.75
262700645	WALKEKIM000	Walker, Kimberly	2026-2027 Technology Salary Advancement	10/20/2026	1,176.30
262700646	WEA INSU000	WEA Insurance	November 2026 Life Insurance Coverage Invoice	10/20/2026	6,194.76
262700647	WEBERSTE000	Weber, Stephen	JV2/JV Football Official - SP East	10/20/2026	140.00
262700648	WI HOCKE001	WI Hockey Development Inc	November 2026 Ice Rental	10/20/2026	7,875.00

CHECK VENDOR		INVOICE		CHECK	
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	AMOUNT
262700649	WYSS-MEG000	Wyss-Lund, Megan	Gen Ofc / Non Cap Equipment - corner brackets (6) for Hoop House garden beds	10/20/2026	27.54
Totals for checks					1,222,809.03

October 26, 2026 Board Donations

	Donor Name	Donation Amount	Purpose of Donation
10/14/2026	WI State Council-Knights of Columbus	\$1,217.06	Special Education Programming

OREGON SCHOOL DISTRICT

 X Action
_____ Discussion
_____ Information

TO: Board of Education
FROM: Dr. Shannon Anderson, Superintendent
DATE: October 26, 2026

AGENDA ITEM: C1 Adoption of 2026-2027 Original Budget

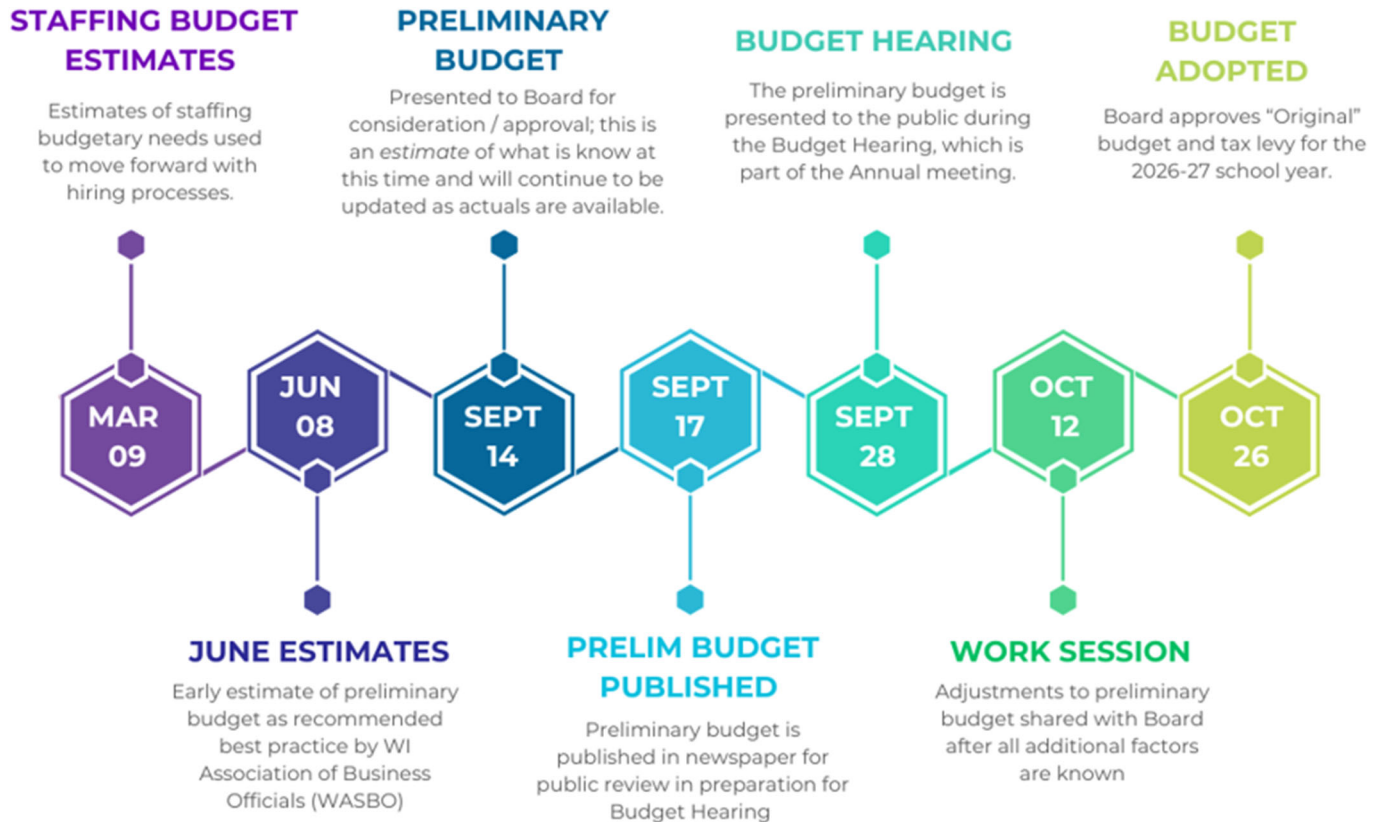
INITIATED BY: Dr. Nick Reichhoff, Executive Director of Operations

SUBMITTED BY: Kara Newton, Director of Finance and Dr. Nick Reichhoff, Executive Director of Operations

BOARD POLICY OR STATUTORY REFERENCE:

SUPPORTING DATA:

On September 14, 2026, the business office presented the “Preliminary Budget” to the Board of Education for consideration. The Board of Education approved the “Preliminary Budget” for presentation to the public at the Annual Meeting on September 28th. During the Annual Meeting, the Business Manager shared that the budget presented would be close to the final budget, but not exact, pending confirmation of several factors. This evening we are presenting the “Original Budget” to the Board for adoption.



The following changes occurred to the Revenue Limit since the Preliminary Budget:

Revenue Limit Changes	Preliminary	Original	Difference
Base Revenue: Several enrollment assumptions from the preliminary budget are now final, so their impact on the district's revenue can be determined. Our September Third Friday student count was 38 full time equivalent students (FTE) above our projection in the preliminary budget and summer school FTE increased by 4. Independent Charter Schools increased by 14 FTE. Our three year average increased by 19 FTE. \$16,341/pupil	63,093,450	63,403,934	310,484
The transfer of service request was finalized.	160,982	182,546	21,564
Prior Year Open Enrollment Exemption was updated in September.	0	32,883	32,883
WPCP/SNSP Vouchers	395,317	400,898	5,581
Rescinded Tax Adjustment	1,209	1,209	0
TOTAL REVENUE LIMIT	63,650,958	64,021,470	370,512
Equalized Assessed Value	5,258,832,705	5,343,021,128	84,188,423
Equalization Aid	22,243,234	22,713,609	470,375
General Operation Levy	41,225,591	41,125,728	(99,863)
Referendum Debt Levy	6,542,589	6,542,589	0
Community Services Levy	851,613	851,613	0
Total Levy	48,619,793	48,519,930	(98,863)
Mill Rate	9.25	9.08	(0.17)

Other changes that impacted the Original Budget:

- Open Enrollment student revenues and expenditures were updated to the September count. The net effect is an additional \$28,063 in expenses than initially projected.
- High Cost Special Education Aid and Medicaid funding revenues were both increased by \$50,000.
- Employee salary budgets were confirmed and health and dental benefits finalized.
- Additional funds were allocated for the following areas; educational assistant support, co-curricular schedule, capital equipment and the security liaison officer.
- Miscellaneous budgets were updated based on enrollments, student needs or new information received.
- Independent Charter School students increased from one to fifteen. This is part of our resident FTE increase above. While the increase in students added revenue, it added more in expenses than revenue. The net effect is that the district will pay \$66,672 more in expenses than the Independent Charter Schools generated in revenue. However, our expense budget increased by \$179,158.
- WPCP/SNSP Vouchers increased the revenue limit, but also increased our expenses to the same amount.

The net effect of these changes maintained a balanced operational budget for 2026-2027 even though total expenses do exceed revenues by \$1,960,046. This amount is equal to the assigned carryover over amount from 2025-2026. **If it were not for the carryover amount, the general fund budget would be balanced.**

Other items that are important to note:

- Overall, the total tax levy decreased by \$98,863 from our Preliminary Budget, to a total levy of \$48,519,930. The main factor influencing the tax levy amount was that we received more equalization aid.
- The mill rate decreased from a projected \$9.25 per thousand to \$9.08 per thousand. **The 2026 mill rate is \$0.16 less than the 2025 rate.** The main factor impacting the mill rate was the increase in property values compared to the increase of the tax levy.

	Fund Balance 7/1/2026	FY 26/27 + Revenue Budget	FY 26/27 - Expenditure Budget	Transfers + Sources YTD	=	Fund Balance 6/30/2027	Budgeted Excess (Deficiency)
General Fund (Fund 10)	21,622,781	73,606,033	65,344,570	(10,221,509)		19,662,735	(\$1,960,046)
Special Projects Funds (Fund 21)	1,123,304	750,000	750,000	0		1,123,304	\$0
Special Education (Fund 27)	0	6,357,792	13,829,643	7,471,851		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 Trust (Fund 46)	1,087,210	55,000	171,051	1,049,136		2,020,295	\$933,085
Referendum Bonds 2018 (Fund 49)	19,035	161	19,196	0		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	0		167,277	(\$25,000)
Opeb Liability (Fund 74)	6,874,613	1,176,685	800,000	0		7,251,298	\$376,685
Pool (Fund 80)	419,566	811,574	1,231,140	0		0	(\$419,566)
Community Education (Fund 82)	0	589,840	589,840	0		0	\$0
Performing Arts Center (Fund 85)	-1,195	43,199	42,004	0		0	\$1,195
Cooperative Purchases (Fund 99)	0	111,500	111,500	0		0	\$0
Totals	38,128,295	92,599,943	93,705,864	0		37,022,374	-1,105,920

Fund Summaries

General - Fund 10

Expenses exceed revenues by \$1,960,046. This is attributed to unspent 2025-26 assigned carryover funds. These balances are made up of funds related to long term strategic purchases in the following areas:

1. \$230,948 are from remaining funds left in building budgets from 2025-26 and \$541,269 from remaining funds left in departmental budgets.

The biggest four amounts being carried forward include:

- Capital Equipment (\$152,174) - This allocation is used for equipment purchases that the annual budget would not be able to accommodate.
 - Performing Arts Center (\$98,828) - This includes revenue collected, including the Headliner Series, to invest in new PAC equipment and to have a fiscal buffer for Headliner Series shows since they require a significant upfront cost.
 - Technology (\$110,261) - The technology budget fluctuates based on device replacement & network needs.
 - Capital Maintenance (\$78,683)- This balance is brought forward for unfinished 2025-26 projects.
2. \$583,816 was designated as part of the 2016 teacher compensation system. This is meant for stipends for educators for one-time funding purposes.
 3. \$115,554 is from the Vocational Education Act 59 Incentive grant which was received at the end of the 2025-26 school year (\$39,247) and includes carry over from prior years (\$76,307). This money must be used for improving our vocational education programs.
 4. \$323,504 in grant or one-time revenues that we received but did not spend in their entirety. Most of this revenue was received for mental health services.
 5. \$152,540 was brought forward for the Teaching & Learning Department. The majority of this will be used towards curriculum updates and professional development.
 6. \$12,415 was brought forward for Common School Funds for the library media centers. This allocation is required to be recorded in restricted fund balance instead of assigned.

The Original Budget includes a \$50,000 contingency.

Special Education - Fund 27

By law, this fund must have a zero balance at the end of the fiscal year. A transfer from the General Fund to the Special Education Fund (fund 27) occurs at the end of the year in order to achieve the zero balance. At this time, it is estimated that the Special Education Fund will require a transfer of \$7,471,851 from the General Fund.

Referendum Debt Service - Fund 39

This fund pays the bonds used to build, renovate and equip our facilities. All debt service funds levy on a slightly different schedule than they expend because of the timing of when the bond holders get their payments and a requirement that the school districts have the funds in the proper account at the time of the debt service payments. As a result, the November 2026 levy is for spring and fall of 2027 principal and interest payments. We will expend the fall of 2026 and spring of 2027 payments in this budget.

We have levied an additional \$297,908 for debt defeasance, plus the transfer of \$1,577,092 will also be used to reduce debt. Our 2015 bond series were callable in spring of 2025. The District will have the ability to reduce its debt by \$7.5 million.

Money for the debt service fund is outside the revenue limit. The money in this fund is required to be spent on the outstanding debt obligations.

Capital Projects - Funds 46 & 49

Fund 46 is the Long Term Capital Improvement Trust fund, which is funded by an operational transfer from the general fund. This fund originated in the 2019-20 school year.

Revenues include \$55,000 in interest and a transfer from Fund 10 (Operational) for \$1,049,136 which includes fund for PAC seat replacement (\$11,841), solar energy savings (\$37,295), and an additional general transfer for future needs (\$1 million).

This year we are planning to complete phase 2 of the Oregon High School solar project. The Preliminary Budget only had the remaining funds from phase 1 of the Oregon High School solar project; however, funds for phase 2 were approved in 2025-26 school year as well.

We anticipate receiving \$168,000 in federal tax credits and \$15,700 in state incentives in the 2026-27 fiscal year. We will place these funds back into Fund 46 for future use. In addition, the solar energy savings transfer mentioned above is based on the utility savings from the high school solar project.

Fund 49 is from the 2018 Referendum. At the end of 2025-26 there was a remaining balance of \$19,035. As of October 2026 all remaining funds have been used.

Food Service - Fund 50

In past years our food service program has been a self-supporting fund. With the recommended increase in prices for 2026-27, we are planning to accomplish a “modified” balanced budget for the food service fund for 2026-27. The Board of Education’s decision in 2022 to subsidize worker wages through an inter-fund transfer from Fund 10 to Fund 50 will still require a transfer each year for the foreseeable future. The transfer amount budgeted from the general fund for 2026-27 is \$123,430. With this transfer we have budgeted a balanced budget in the Food Service Fund.

Employee Trust Fund and OPEB (Other Post Employment Benefit) Liability - Funds 73 & 74

The Employee Trust Fund (District Fund 73) is a fund established by the district as a depository for employee sick leave cash out payments that the school district has determined should be set aside for future retired employee health insurance benefits.

The district budgets \$325,000 for sick leave payouts. This allocation is in Fund 10. However, in a fiscal year if there are less sick leave payments than the \$325,000 the remaining balance will be allocated to Fund 73 (but it stays on Fund 10 books as an asset). The balance in Fund 73 will be used if in a given year

there are more payments than \$325,000. This year it is anticipated that we will have more payments than the \$325,000. If there is, there will be a Fund 10 component which will reduce restricted fund balance. Any future retiree's sick leave payment through Fund 73 will be in the form of a HRA. Current retiree balances that are being held in Fund 73 are for health and dental payments through the district insurances.

The Other Post Employment Benefit (OPEB) Liability Fund (Fund 74) is a fund that the district started in 2007-08 to begin to accumulate funds to pay the district's post-retirement health and dental liabilities for our retired staff that were hired before July 1, 2001. In the 2025-26 school year we enhanced the benefits for employees hired after July 1, 2001 and all future obligations will be paid from Fund 74 in the form of an HRA for both groups. In our June 30, 2025 valuation report our Net OPEB Liability was \$2,475,991.

The budget includes a contribution of \$926,685 to implement the new benefits. This amount includes what GASB calls an implicit rate subsidy which attempts to "cost" benefits related to having older employees within our health plan. We have estimated the implicit rate subsidy amount at \$140,000 for the 2026-27 school year. These "funds" decrease the health insurance costs in the operating funds. We then add the amount "saved" to the contribution to use the full budget. The net impact is to overstate the contribution to the fund by the implicit rate subsidy amount.

We are required by the Governmental Accounting Standards Bureau (GASB) to conduct an actuarial study every two years regarding our OPEB Liability. We will require a new study in 2027-28.

It is important to note that DPI does not separate funds 73 and 74. Technically fund 74 does not exist to the department. The business office uses the separate fund designation to monitor the balances since they are used for distinctly separate purposes and held in different bank accounts.

Community Education - Funds 80, 82 & 85

Community Education funds are used for three different areas; pool operations, community education programming, and community performing arts center operations. Each activity is distinguished by a different fund number within our records although all are reported together for Department of Instruction (DPI) reports.

Fund 80 pays for a portion of the community pool (non-utility) operations and pool contracted staff. We also typically pay for weekend building security due to community use under this fund. At the end of 2025-26 the district was required to move the funding for the splash pad to Fund 80. The splash pad is budgeted in Fund 80 for the 2026-27 school year.

Fund 82 accounts for community education, recreation, art, and outreach programs. The Community Education program runs many programming offerings.

The Performing Arts Center Fund was created when the district opened the PAC and is accounted for in fund 85. A portion of the PAC's Director's salary is paid from this fund as well as miscellaneous equipment improvements funded through ticket revenues.

We currently have 7 contracted staff paid in full or partially from the Community Education funds. Contracted salary expenses are split between this fund and the General Fund based on time studies.

Cooperative Programs - Fund 90

This fund is used when the District becomes the administrative agent for grants or cooperative programs between several area school districts. The Oregon School District is the administrative agent for the Badger Conference Athletic Cooperative and the Peer Review and Mentoring grant. Fund 99 has no fiscal impact on the District other than our proportional contribution to the Badger Conference expenses.

Summary

The Original Budget includes planned revenues and expenditures in all district funds as noted above and in the attached documentation. In the Original Budget, Fund 10 expenditures exceed revenues by \$1,960,046. This entire amount was assigned at the end of the 2025-26 school year for future expenditures. The operational portion of the Original Budget is balanced. Revenue in all funds is \$92.6M, with expenditures in all funds at \$93.7M.

The recommended total tax levy based on the Original Budget is \$48,519,930 with a mill rate of \$9.08 for the 2026 Property Tax Year.

SUMMARY AND RECOMMENDATION:

It is recommended that the Board of Education approve the 2026-27 Original Budget as presented.

SUPERINTENDENT: _____

ACTION BY BOARD: Motion _____ Second: _____ Vote: _____

Revisions, if any _____ Agenda Item: C1

2026-2027 Budget Adoption

GENERAL FUND (FUND 10)	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27	Original Budget 2026-27
Beginning Fund Balance (Account 930 000)	18,868,671.55	21,690,583.68	21,622,780.61	21,622,780.61
Ending Fund Balance, Nonspendable (Acct. 935 000)	203,941.72	179,340.72	179,340.72	78,363.39
Ending Fund Balance, Restricted (Acct. 936 000)	872,553.40	841,973.57	829,559.57	829,559.57
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00	
Ending Fund Balance, Assigned (Acct. 938 000)	2,422,946.00	1,947,632.00	0.00	
Ending Fund Balance, Unassigned (Acct. 939 000)	18,191,142.56	18,653,834.32	18,653,834.32	18,754,811.65
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	21,690,583.68	21,622,780.61	19,662,734.61	19,662,734.61
REVENUES & OTHER FINANCING SOURCES				
100 Transfers-in	16,973.72	15,283.31		0.00
Local Sources				
210 Taxes	37,987,639.42	40,280,889.62	41,227,091.00	41,127,228.00
240 Payments for Services	0.00	0.00	0.00	
260 Non-Capital Sales	6,027.65	5,781.25	5,781.25	5,781.25
270 School Activity Income	150,893.75	125,205.50	94,564.00	94,564.00
280 Interest on Investments	607,833.81	566,705.76	425,000.00	425,000.00
290 Other Revenue, Local Sources	396,976.80	345,849.39	248,773.10	233,773.10
Subtotal Local Sources	39,149,371.43	41,324,431.52	42,001,209.35	41,886,346.35
Other School Districts Within Wisconsin				
310 Transit of Aids	9,425.64	0.00	0.00	0.00
340 Payments for Services	3,476,343.16	3,799,462.31	4,100,454.92	4,305,646.92
380 Medical Service Reimbursements	0.00	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	10,531.73	18,755.41	0.00	0.00
Subtotal Other School Districts within Wisconsin	3,496,300.53	3,818,217.72	4,100,454.92	4,305,646.92
Other School Districts Outside Wisconsin				
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
Intermediate Sources				
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
State Sources				
610 State Aid -- Categorical	503,267.63	580,141.45	436,000.00	436,338.00
620 State Aid -- General	22,174,601.00	21,722,020.00	22,243,234.00	22,713,609.00
630 DPI Special Project Grants	228,042.98	406,562.40	98,225.00	98,400.00
640 Payments for Services	0.00	0.00	0.00	
650 Student Achievement Guarantee in Education	0.00	0.00	0.00	
660 Other State Revenue Through Local Units	147,267.15	153,912.39	140,000.00	145,000.00
690 Other Revenue	3,077,104.73	3,142,751.73	3,108,407.73	3,118,795.73
Subtotal State Sources	26,130,283.49	26,005,387.97	26,025,866.73	26,512,142.73
Federal Sources				
710 Federal Aid - Categorical	22,210.00	24,582.00	22,950.00	22,950.00
720 Impact Aid	0.00	0.00	0.00	0.00
730 DPI Special Project Grants	133,618.97	171,725.67	172,850.47	172,850.47
750 IASA Grants	129,716.00	112,405.90	94,294.00	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	93,477.25	155,676.42	50,000.00	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00	0.00
Subtotal Federal Sources	379,022.22	464,389.99	340,094.47	340,094.47

2026-2027 Budget Adoption

Other Financing Sources				
850 Reorganization Settlement	0.00	0.00	0.00	0.00
860 Compensation, Fixed Assets	13,431.00	26,533.00	294,694.50	349,233.50
870 Long-Term Obligations	0.00	0.00	0.00	0.00
Subtotal Other Financing Sources	13,431.00	26,533.00	294,694.50	349,233.50
Other Revenues				
960 Adjustments	0.00	193,258.85	0.00	22,690.56
970 Refund of Disbursement	183,662.75	158,962.77	168,031.70	178,488.70
980 Medical Service Reimbursement	0.00	0.00	0.00	0.00
990 Miscellaneous	52,807.06	19,430.00	11,390.33	11,389.77
Subtotal Other Revenues	236,469.81	371,651.62	179,422.03	212,569.03
TOTAL REVENUES & OTHER FINANCING SOURCES	69,421,852.20	72,025,895.13	72,941,742.00	73,606,033.00

EXPENDITURES & OTHER FINANCING USES				
Instruction				
110 000 Undifferentiated Curriculum	11,561,463.47	12,638,910.80	13,575,114.53	13,533,562.82
120 000 Regular Curriculum	12,803,797.68	13,392,681.75	13,446,769.62	13,435,821.06
130 000 Vocational Curriculum	1,588,506.37	1,625,496.95	1,773,879.74	1,773,959.74
140 000 Physical Curriculum	1,807,801.45	2,011,844.32	2,086,081.99	2,081,366.99
160 000 Co-Curricular Activities	809,570.22	838,835.37	867,100.00	918,888.00
170 000 Other Special Needs	1,993,738.86	1,992,204.39	2,255,594.08	2,249,399.58
Subtotal Instruction	30,564,878.05	32,499,973.58	34,004,539.96	33,992,998.19
Support Sources				
210 000 Pupil Services	3,073,761.18	3,378,792.59	3,528,520.53	3,571,730.13
220 000 Instructional Staff Services	4,351,228.32	4,460,460.57	4,962,274.77	5,008,919.77
230 000 General Administration	684,943.80	761,345.93	746,345.46	751,483.99
240 000 School Building Administration	4,003,386.45	4,220,138.19	4,496,074.08	4,582,594.04
250 000 Business Administration	9,688,294.97	10,112,122.95	10,559,243.64	10,641,043.32
260 000 Central Services	886,054.06	1,006,799.58	1,083,765.58	1,083,765.58
270 000 Insurance & Judgments	557,051.00	533,932.53	623,940.00	623,940.00
280 000 Debt Services	34,329.44			
290 000 Other Support Services	1,519,740.53	1,728,650.54	1,901,218.48	1,922,098.48
Subtotal Support Sources	24,798,789.75	26,202,242.88	27,901,382.54	28,185,575.31
Non-Program Transactions				
410 000 Inter-fund Transfers	9,056,230.28	10,855,914.34	10,259,914.00	10,221,509.00
430 000 Instructional Service Payments	2,178,032.18	2,533,058.40	2,732,451.50	3,162,496.50
450 000 Post-Secondary Scholarship Expenditures	1,200.00	1,300.00	500.00	500.00
490 000 Other Non-Program Transactions	809.81	1,209.00	3,000.00	3,000.00
Subtotal Non-Program Transactions	11,236,272.27	13,391,481.74	12,995,865.50	13,387,505.50
TOTAL EXPENDITURES & OTHER FINANCING USES	66,599,940.07	72,093,698.20	74,901,788.00	75,566,079.00

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

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SPECIAL EDUCATION FUND (FUND 27)	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27	Original 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	11,995,158.44	13,034,569.61	13,768,048.00	13,829,643.00
100 Transfers-in	7,582,726.28	7,267,780.50	7,510,256.00	7,471,851.00
Local Sources				
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
Other School Districts Within Wisconsin				
310 Transit of Aids	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	0.00	0.00	0.00	0.00
Other School Districts Outside Wisconsin				
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
Intermediate Sources				
510 Transit of Aids	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	11,031.50	7,980.47	0.00	0.00
State Sources				
610 State Aid -- Categorical	3,078,338.00	4,293,143.00	4,750,241.00	4,750,241.00
620 State Aid -- General	204,808.00	351,546.00	450,000.00	500,000.00
630 DPI Special Project Grants	0.00	0.00	57,000.00	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	11,371.40	13,358.06	0.00	0.00
Subtotal State Sources	3,294,517.40	4,658,047.06	5,257,241.00	5,307,241.00
Federal Sources				
710 Federal Aid - Categorical	0.00	0.00	0.00	0.00
730 DPI Special Project Grants	752,081.12	740,205.05	774,551.00	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	354,802.14	360,556.53	226,000.00	276,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00	0.00
Subtotal Federal Sources	1,106,883.26	1,100,761.58	1,000,551.00	1,050,551.00
Other Financing Sources	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
Other Revenues				
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	11,995,158.44	13,034,569.61	13,768,048.00	13,829,643.00
EXPENDITURES & OTHER FINANCING USES				

2026-2027 Budget Adoption

Instruction				
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	8,474,285.77	9,356,349.09	9,772,006.64	9,799,935.58
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	8,474,285.77	9,356,349.09	9,772,006.64	9,799,935.58
Support Sources				
210 000 Pupil Services	2,252,517.89	2,157,477.52	2,389,450.74	2,394,251.80
220 000 Instructional Staff Services	619,007.64	754,348.34	752,896.85	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	469,704.91	648,130.57	729,018.77	751,018.77
260 000 Central Services	6,801.12	15,404.21	7,600.00	7,600.00
270 000 Insurance & Judgments	35,976.31	27,208.57	28,000.00	28,000.00
280 000 Debt Services	0.00	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00	0.00
Subtotal Support Sources	3,384,007.87	3,602,569.21	3,906,966.36	3,933,767.42
Non-Program Transactions				
410 000 Inter-fund Transfers	16,973.72	15,283.31	0.00	0.00
430 000 Instructional Service Payments	119,891.08	60,368.00	89,075.00	95,940.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00	0.00
Subtotal Non-Program Transactions	136,864.80	75,651.31	89,075.00	95,940.00
TOTAL EXPENDITURES & OTHER FINANCING USES	11,995,158.44	13,034,569.61	13,768,048.00	13,829,643.00

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

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27	Original Budget 2026-27
900 000 Beginning Fund Balance	1,637,984.62	1,514,320.85	1,106,245.02	1,106,245.02
900 000 Ending Fund Balance	1,514,320.85	1,106,245.02	2,160,295.02	2,020,295.43
TOTAL REVENUES & OTHER FINANCING SOURCES	74,165.30	70,941.76	1,104,336.00	1,104,297.39
100 000 Instructional Services	0.00	0.00	0.00	0.00
200 000 Support Services	197,829.07	479,017.59	50,286.00	190,246.98
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	197,829.07	479,017.59	50,286.00	190,246.98

2026-2027 Budget Adoption

FOOD SERVICE FUND (FUND 50)	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27	Original Budget 2026-27
900 000 Beginning Fund Balance	152,337.08	128,452.55	61,027.96	61,027.96
900 000 ENDING FUND BALANCE	128,452.55	61,027.96	61027.96	61,027.96
TOTAL REVENUES & OTHER FINANCING SOURCES	2,293,795.81	2,362,821.97	2,484,000.00	2,484,000.00
200 000 Support Services	2,317,680.34	2,430,246.56	2,484,000.00	2,484,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,317,680.34	2,430,246.56	2,484,000.00	2,484,000.00

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

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27	Original 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	92,201.65	89,524.06	111,500.00	111,500.00
100 000 Instruction	61,541.65	69,064.06	61,319.00	61,319.00
200 000 Support Services	0.00	0.00	21,500.00	21,500.00
400 000 Non-Program Transactions	30,660.00	20,460.00	28,681.00	28,681.00
TOTAL EXPENDITURES & OTHER FINANCING USES	92,201.65	89,524.06	111,500.00	111,500.00

PROPOSED PROPERTY TAX LEVY	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27	Original Budget 2026-27
General Operations	\$37,927,026	\$40,279,971	\$41,225,591	\$41,125,728
Referendum Debt Service Fund	\$4,896,761	\$5,319,802	\$6,542,589	\$6,542,589
Community Service Fund	\$803,068	\$725,549	\$851,613	\$851,613
TOTAL SCHOOL LEVY	\$43,626,855	\$46,325,322	\$48,619,793	\$48,519,930

PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR	8.91%	6.19%	4.95%	4.74%
MILL RATE PER \$1,000	\$9.44	\$9.29	\$9.25	\$9.08

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION

2026-27 OCTOBER 15 CERTIFICATION

USING 2025-26 AUDITOR AC 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 (AUDITOR AC REPORT)

B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	72,025,895.13
B2 PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	40,463,022.35
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	-	6,160.94
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	9,834,691.84

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

C1 TOTAL GF EXPENDITURES	10E 000000 000	+	72,093,698.20
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	-	1,209.00
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	68,665,397.20
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	+	9,834,691.84
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=	58,830,705.36

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

D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	8,921,939.58
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)	-	175,045.58
D7 TOTAL EXPENDITURES	38E + 39E 000	+	6,330,868.76
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)	=	6,155,823.18

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

E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	64,986,528.54
E2 TRANSP 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		=	64,986,528.54

GUARANTEES FOR OCTOBER 15 CERTIFICATION	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	2,290,124	6,870,372	3,435,186
TERTIARY (G11)	1,157,514	3,472,542	1,736,271

2026-27 OCTOBER 15 CERTIFICATION

PART E: 2025-26 SHARED COST - CONTINUED

E4 =	64,986,528.54
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	13,363
E10 SECONDARY CEILING (A7 * E9)	53,478,726.00
E11 SECONDARY SHARED COST ((LESSER OF E4 OR E10) - E8)	49,476,726.00
E12 TERTIARY SHARED COST (GREATER OF (E4 - E8 - E11) OR 0)	11,507,802.54
SHARED COST PER MEMBER =	\$16,239

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 - OCTOBER 15 CERTIFICATION

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	2,290,124
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)	9,165,076,248
G8 SECONDARY REQUIRED RATE (E11 / G7)	0.00539840
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)	4,134,814,495
G10 SECONDARY EQUALIZATION AID (G8 * G9)	22,321,382.57
G11 TERTIARY GUARANTEED VALUE PER MEMB	1,157,514
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)	4,632,371,028
G13 TERTIARY REQUIRED RATE (E12 / G12)	0.00248421
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)	-397,890,725
G15 TERTIARY EQUALIZATION AID (G13 * G14)	-988,444.12

PART H: 2026-267 EQUALIZATION AID - OCTOBER 15 CERTIFICATION

H1 2026-27 EQUALIZATION AID - OCTOBER 15 CERTIFICATION (G5+G10+G15) NOT< 0	22,728,572.51
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 14)	0.00
H5 PRIOR YEAR (2025-26) DATA ERROR ADJ/OR FEE PENALTY	0.00
H6 2026-27 EQUALIZATION AID - OCTOBER 15 CERT (ROUND) (H1+H2+H2A+H4A+H4B+H5)	22,713,609.00

*** PART I: 2026-27 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - OCTOBER 15 CERTIFICATION***

I1 2026-27 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - OCTOBER 15 CERTIFICATION	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 - OCTOBER 15 CERTIFICATION (ROUND) (I1+I2C)	0.00

*I5 2026-27 OCTOBER 15 CERTIFICATION OF GENERAL AID (H6+I3)	22,713,609
---	------------

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	2026-27 Revenue Limit Worksheet																																																																																	
DATA AS OF 10/15/26 8:00 AM																																																																																					
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 Expends, 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 colspan="3"></td> <td>3,858</td> </tr> <tr> <td></td> <td>2023</td> <td>2024</td> <td>2025</td> <td></td> </tr> <tr> <td>Summer FTE:</td> <td>97</td> <td>102</td> <td>117</td> <td></td> </tr> <tr> <td>% (40,40,40)</td> <td>39</td> <td>41</td> <td>47</td> <td></td> </tr> <tr> <td>Sept FTE:</td> <td>3,786</td> <td>3,825</td> <td>3,820</td> <td></td> </tr> <tr> <td>New ICS - Independent</td> <td>6.6</td> <td>5.0</td> <td>3.0</td> <td></td> </tr> <tr> <td>Charter Schools FTE</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total FTE</td> <td>3,832</td> <td>3,871</td> <td>3,870</td> <td></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 colspan="3"></td> <td>3,880</td> </tr> <tr> <td></td> <td>2024</td> <td>2025</td> <td>2026</td> <td></td> </tr> <tr> <td>Summer FTE:</td> <td>102</td> <td>117</td> <td>127</td> <td></td> </tr> <tr> <td>% (40,40,40)</td> <td>41</td> <td>47</td> <td>51</td> <td></td> </tr> <tr> <td>Sept FTE:</td> <td>3,825</td> <td>3,820</td> <td>3,833</td> <td></td> </tr> <tr> <td>New ICS - Independent</td> <td>5.0</td> <td>3.0</td> <td>15.0</td> <td></td> </tr> <tr> <td>Charter Schools FTE</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Total FTE</td> <td>3,871</td> <td>3,870</td> <td>3,899</td> <td></td> </tr> </table> Line 6 "Current Average" 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 are entered for 2025: 3,872 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: Fall 2026 Property Values 2026 TIF-Out Tax Apportionment Equalized Valuation 5,343,021,128						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 =				3,880		2024	2025	2026		Summer FTE:	102	117	127		% (40,40,40)	41	47	51		Sept FTE:	3,825	3,820	3,833		New ICS - Independent	5.0	3.0	15.0		Charter Schools FTE					Total FTE	3,871	3,870	3,899	
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CELL COLOR KEY: Auto-Calc DPI Data District-Entered																																																																																					
Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue																																																																																					

1. 2026-27 Base Revenue (Funds 10, 38, 41)	(from left)	61,790,569
2. Base Sept Membership Avg (2023+.4ss, 2024+.4ss, 2025+.4ss)/3	(from left)	3,858
3. 2026-27 Base Revenue Per Member (Ln 1 / Ln 2)	(with cents)	16,016.22
4. 2026-27 Per Member Change (A+B)		325.00
2026-27 Low Revenue Ceiling per s.121.905(1):		
A. Allowed Per Member Change for 2026-27		11,000.00
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0		325.00
C. Value of the CCDEB (2026-27 DPI Computed-CCDEB Dists only)		0.00
5. 2026-27 Maximum Revenue Per Member (Ln 3 + Ln 4)		16,341.22
6. Current Membership Avg (2024+.4ss, 2025+.4ss, 2026+.4ss)/3	(from left)	3,880
7. 2026-27 Rev Limit, No Exemptions (Ln 7A + Ln 7B)	(rounded)	63,403,934
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		63,403,934
B. Hold Harmless Non-Recurring Exemption		0
8. Total 2026-27 Recurring Exemptions (A+B+C+D+E)	(rounded)	182,546
A. Prior Year Carryover		0
B. Transfer of Service		182,546
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)		63,586,480
10. Total 2026-27 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		434,990
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])		32,883
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 RCPD Private School Voucher Aid Deduction		384,421
I. SNSP Private School Voucher Aid Deduction		16,477
11. 2026-27 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		64,021,470
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		22,895,742
A. 2026-27 OCTOBER 15 CERTIFICATION OF GENERAL AID		22,713,609
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)		41,125,728
(10, 38, 41 Levies)		
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	41,125,728
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211		41,125,728 (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)		7,394,202
A. Referendum Approved Debt (Fund 39 Debt-Src 211)		6,542,589
B. Community Services (Fund 80 Src 211)		851,613 (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 2026 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		48,519,930
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00908099
Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.		

Original Budget 2026-2027

OREGON SCHOOL DISTRICT

www.OregonSD.org

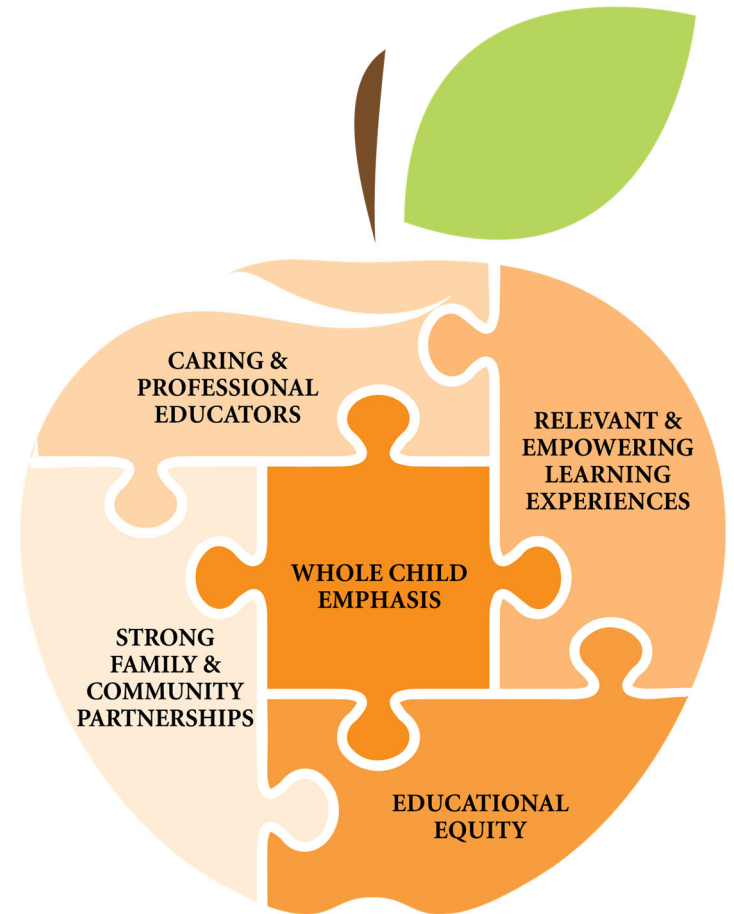


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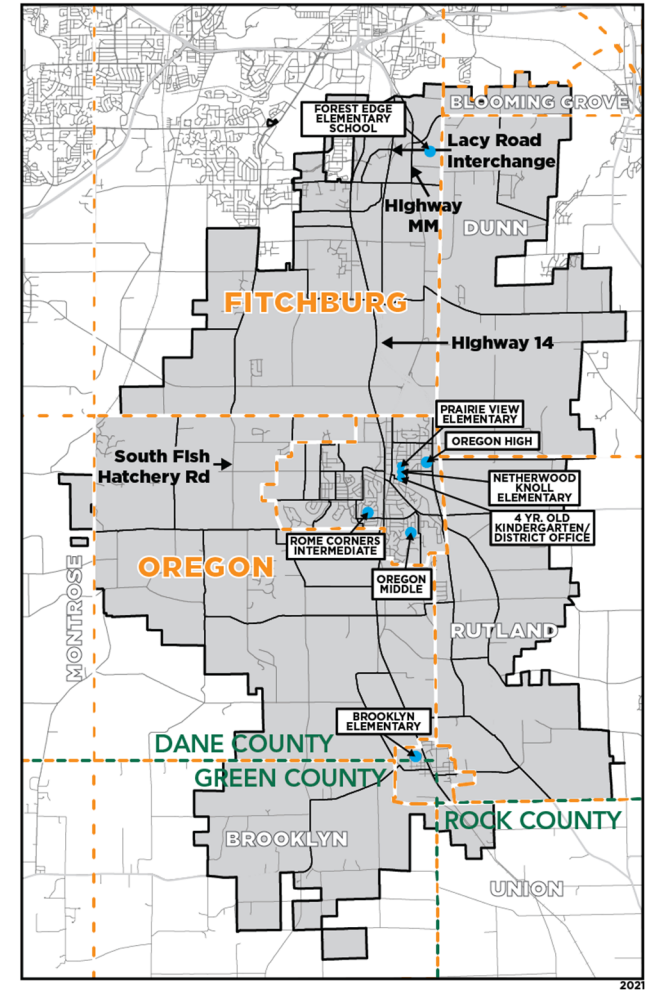
OUR DISTRICT

The Oregon School District is located just south of Madison, Wisconsin. The District includes parts of ten municipalities which include: City of Fitchburg, Town of Blooming Grove, Town of Brooklyn, Town of Dunn, Town of Montrose, Town of Oregon, Town of Rutland, Town of Union, Village of Brooklyn, and the Village of Oregon. All municipalities are in Dane county with the exception of part of the Village of Brooklyn and Town of Brooklyn which are in Green County, and Town of Union which is in Rock County.

The Oregon School District dates back to 1861 when the first one room frame structure was built. The District is now organized as a common school district and is governed by a seven member elected school board. The School Board meets bi-monthly on the second and fourth Monday of most months at the Oregon High School.

The school district educates students in four year old kindergarten through 12th grade. The District currently serves 4184 students.

The district owns seven school buildings and a building which houses a pool. The District has four elementary schools which serve students in kindergarten through fourth grade. Netherwood Knoll Elementary and Prairie View Elementary schools are in the Village of Oregon. Brooklyn Elementary is one of two schools that is outside of the Village of Oregon and is in the Village of Brooklyn. Forest Edge Elementary School opened September 2020 and houses students from kindergarten through 6th grade and is in the City of Fitchburg. The District also has an intermediate school called Rome Corners Intermediate School, which educates fifth and sixth grade students. The Oregon Middle School is the building which seventh and eighth grade students attend. The District has one high school called Oregon High School that freshman through seniors attend. The Early Learning /4K Program (4 year old kindergarten) is taught at seven community based centers throughout our community.



BOARD OF EDUCATION



Nathan Hensal, Treasurer
Area 1



Mary Lokuta, Vice President
Area 1



Matt Ledbetter, Member
Area 1

"The greatness of a community is most accurately measured by the compassionate actions of its members"
Coretta King Scott



Heather Garrison, Member
Area 2



Leslie Wright, Clerk
Area 2



Troy Pankratz, President
Area 3



Caleb Bush, Member
Area 3

The District is split into three areas. Area 1 is the Village of Oregon and has three seats. Area 2 is the City of Fitchburg, Town of Blooming Grove and Town of Dunn and has two seats. Area 3 includes the Town of Rutland, Town of Montrose, Town of Oregon, Village of Brooklyn, Town of Brooklyn, and the Town of Union and includes 2 seats.

DISTRICT ADMINISTRATION



Shannon Anderson
Superintendent



Nicholas Reichhoff
Executive Director of
Operations



Brian Johnson
Executive Director of
Student Services



Jina Jonen
In-House Counsel/
Executive Director of Human
Resources



Jon Tanner
Executive Director of Teaching
and Learning



Darci Jarstad
Assistant Executive Director
of Teaching and Learning



Erika Mundinger
Executive Director of
Communications



Tamara Sutor
Assistant Executive Director
of Student Services

PORTRAIT OF A GRADUATE

The Oregon School District will provide an educational experience designed to help each student reach their full potential. We endeavor that students learn and master academic content, form meaningful relationships and develop the skills, aptitudes and characteristics important to meeting the challenges they may face in building rewarding lives. By the time of graduation, students must demonstrate **Competency** and have a strong foundation built through **Character & Culture**, **Critical & Creative Thinking**, and **Community** upon which to move forward as a member of their community and a global society.



Competency - Graduates exhibit mastery of all assigned and self-selected learning standards as outlined in Board Policy 411.01

Character & Culture - Graduates exhibit traits that build a foundation leading to success in any chosen future and contribute to a caring and inclusive community.

- Understanding the importance of respecting individual and cultural diversity.
- Empathy, including a willingness to seek and understand the perspective of others.
- Ability to employ strategies that support their own physical and mental wellness.
- Awareness to recognize an injustice and advocate for oneself and others.
- Adaptability, flexibility, and perseverance in the pursuit of meaningful educational, career, and personal goals.
- Anticipation and acceptance of the consequences of their actions.
- Motivation, curiosity, and the inspiration to be a lifelong learner.
- Skills necessary to be self-sufficient, including a knowledge base in personal finances.

Critical & Creative Thinking - Graduates think critically and creatively in a variety of situations.

- Ability to gather and analyze information while evaluating source credibility.
- Ability to utilize critical thinking to identify and solve problems.
- Ability to think creatively and innovatively on a variety of levels (e.g., cognitively, intellectually, and socially).
- Ability to work collaboratively and independently.

Community - Graduates display the skills and understanding necessary to learn from and contribute to local and global communities.

- Understanding and appreciation of the importance of being a responsible community member who exchanges ideas respectfully and values the input of ideas different from their own.
- Understanding of the manner in which our government operations at the local, state, national and global level.
- Ecological literacy and an understanding of the importance of sustainability and being a responsible environmental steward.
- Willingness to pursue opportunities such as a club and extra-curricular participation, mentorships, internships, and community service activities.
- Employing digital citizenship - responsible use of the Internet and technology - when engaging with society.
- Ability to effectively communicate with others via a variety of mediums.

OUR PERSONNEL

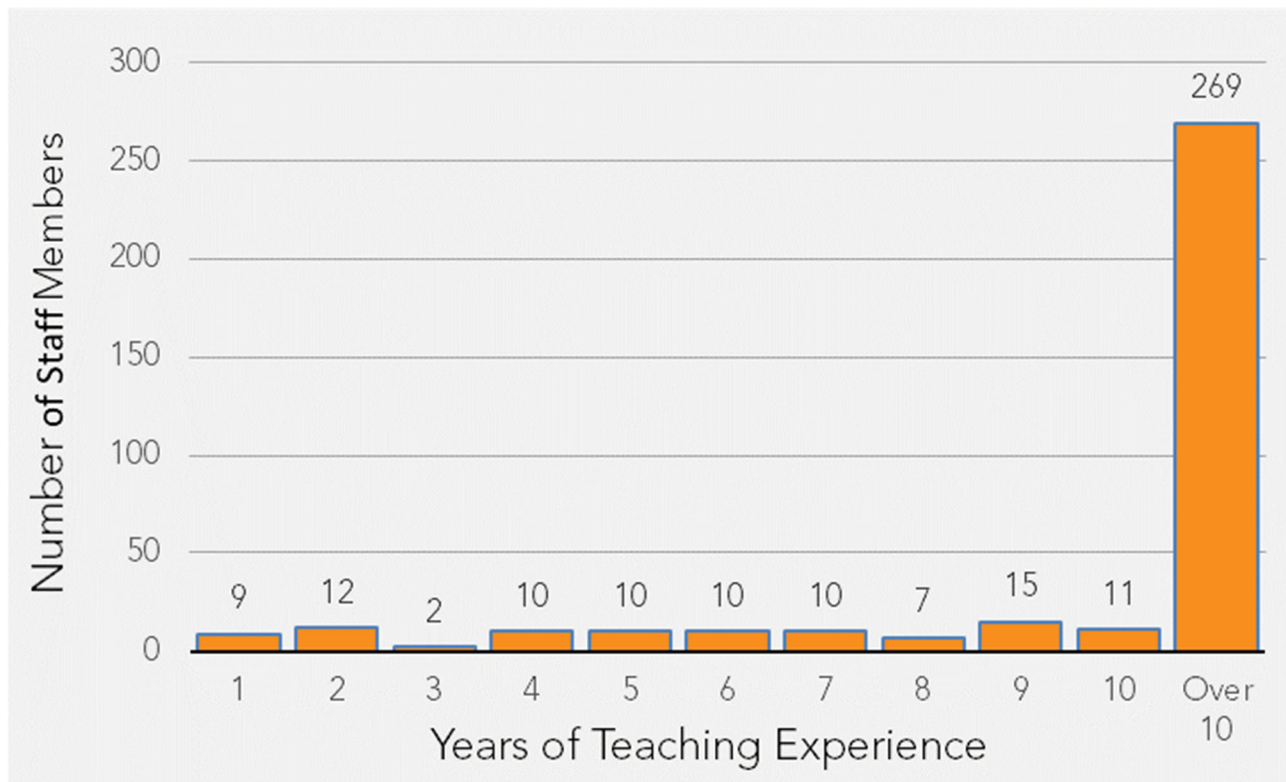


The District currently has 684 school employees. We have a full time equivalency (FTE) of 629. In addition to the school employees, the District also employs part time personnel for the Oregon Swimming Pool and community programs.

The District added or increased the following positions in the 2026-2027 school year:

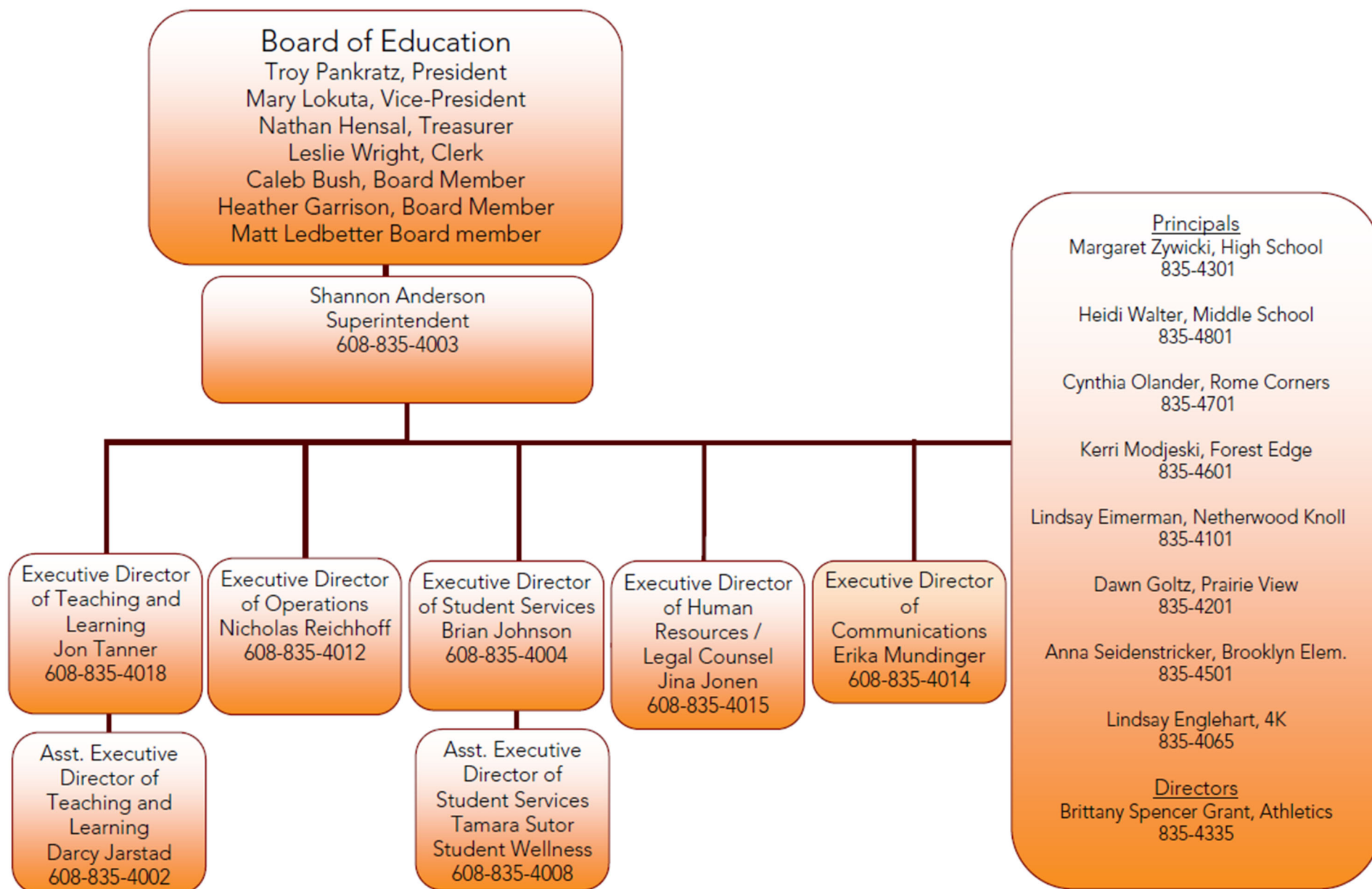
- Psychologist
- Special education paraprofessional support
- Additional hours in speech, math intervention services, math coordination, and specially designed physical education.
- Building custodians were added and contracted cleaning was reduced.
- A regular education paraprofessional position was replaced by an administrative intern.

OUR TEACHING STAFF



The Oregon School District has an experienced and well educated staff. 74% of our staff have over 10 years of experience. 60% of our teaching staff have a masters degree, while the other 40% have a bachelor's degree.

DISTRICT ORGANIZATION



OUR SCHOOLS



BROOKLYN ELEMENTARY SCHOOL

204 Division Street
Brooklyn, WI 53521

Grades: K-4
Enrollment: 330
Anna Seidenstricker, Principal



NETHERWOOD KNOLL ELEMENTARY

276 Soden Drive
Oregon, WI 53575

Grades: K-4
Enrollment: 437
Lindsay Eimerman, Principal



PRAIRIE VIEW ELEMENTARY

300 Soden Drive
Oregon, WI 53575

Grades: K-4
Enrollment: 322
Dawn Goltz, Principal

OUR SCHOOLS



FOREST EDGE ELEMENTARY

4848 Brassica Road
Fitchburg, WI 53711

Grades: K-6
Enrollment: 494
Kerri Modjeski, Principal



ROME CORNERS INTERMEDIATE

1111 S Perry Parkway
Oregon, WI 53575

Grades: 5-6
Enrollment: 445
Cynthia Olander, Principal



OREGON MIDDLE SCHOOL

601 Pleasant Oak Drive
Oregon, WI 53575

Grades: 7-8
Enrollment: 615
Heidi Walter, Principal

OUR SCHOOLS



OREGON HIGH SCHOOL

456 N Perry Parkway
Oregon, WI 53575

Grades: 9-12
Enrollment: 1318
Margaret Zywicki, Principal

"Knowledge is power.
Information is liberating.
Education is the premise
of progress, in every
society, in every family."

- Kofi Annan

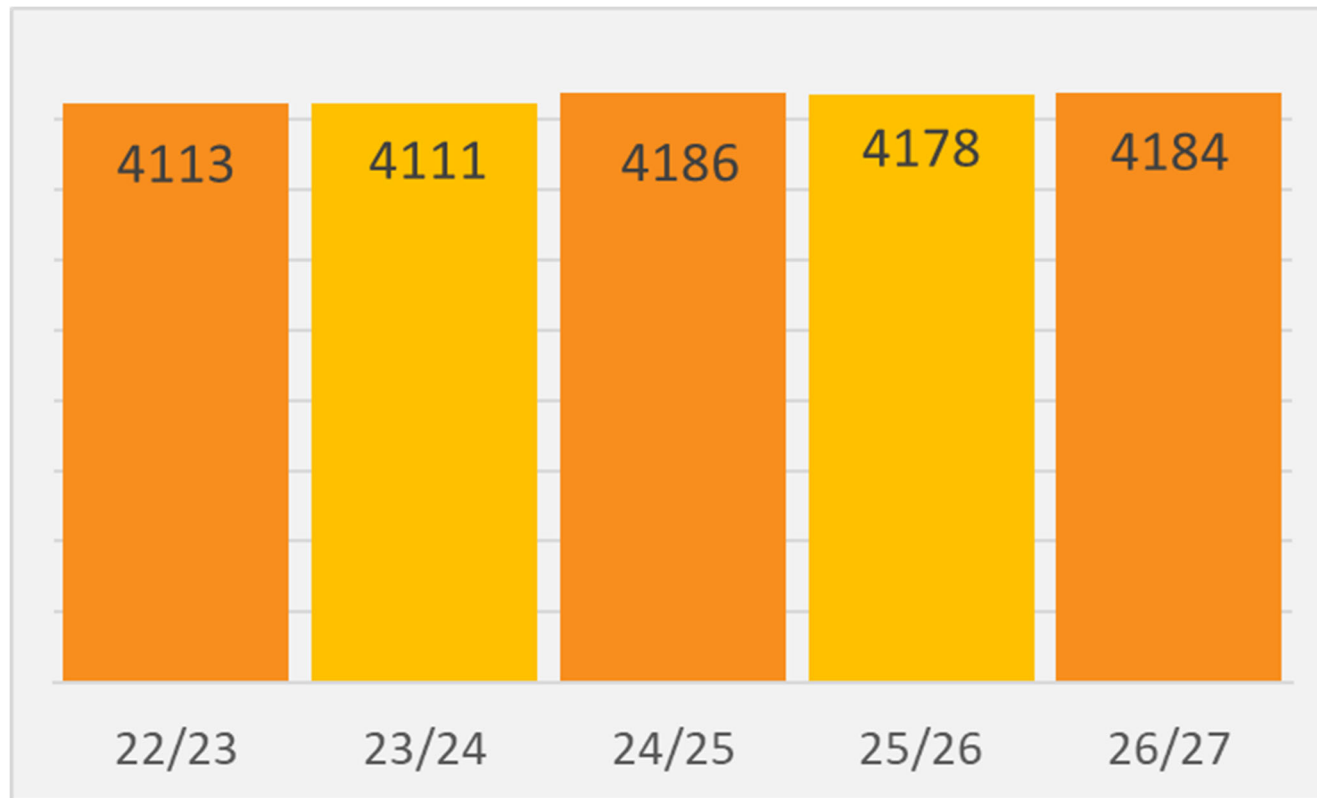


FOUR YEAR OLD KINDERGARTEN

Heart of Brooklyn, Brooklyn
Little Angels Early Learning Center,
Oregon
Oregon Daycare, Oregon
Oregon Preschool, Oregon
Starlight Academy, Oregon
Villa's Childcare Center, Oregon
Mariposa Learning Center, Fitchburg

Enrollment: 223

ENROLLMENT - HEADCOUNT



Enrollment (headcount) represents the number of students we serve. It is a combination of resident and open enrolled students.

The District is educating 4184 students in grades 4K through 12th this year, which is an increase of 6 students from last school year. Overall the district has been pretty steady in regards to the number of students within our buildings.

ENROLLMENT DEMOGRAPHICS

	American Indian	Asian	Black	Hispanic	Pacific Island	White	Two or More
2026-27	0.17%	1.24%	3.44%	9.14%	0.10%	79.83	6.08%

The school district educates students in four year old kindergarten through 12th grade. The District currently serves 4184 students.

Ethnicity or Origin or Race:

The enrollment of racial and ethnic groups in the District is 79.83% white with all other ethnic groups compromising 20.17%.

Economic Disadvantaged:

The percentage of economically disadvantaged students is 18.23%.

Our economic disadvantaged population declined by 34 students from October 2025.

English Language Learners:

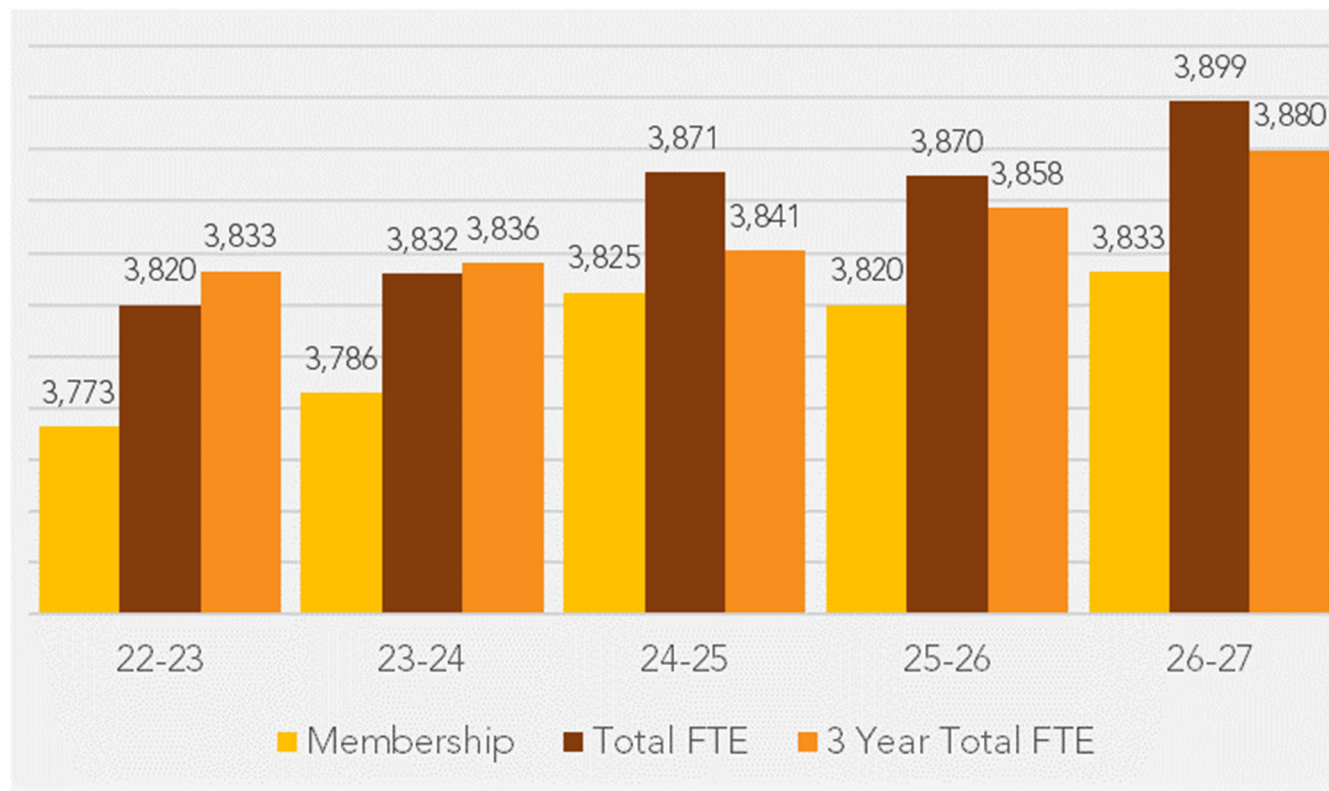
The percentage of English language learner students is 3.25%.

Our English Language Learner (ELL) population has decreased from last year by 12 students.

Special Education:

The percentage of special education students is 13.72%. We have 18 less students in special education programs this year.

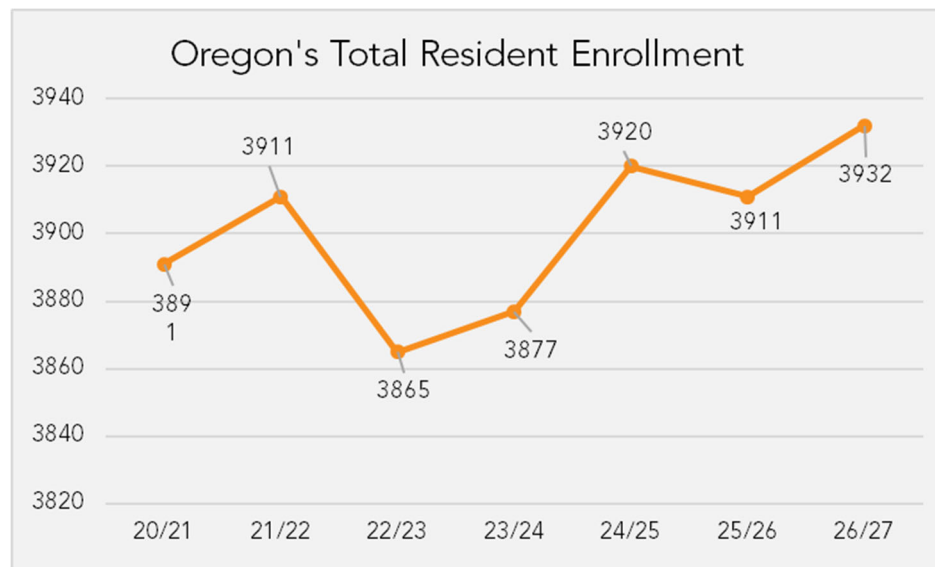
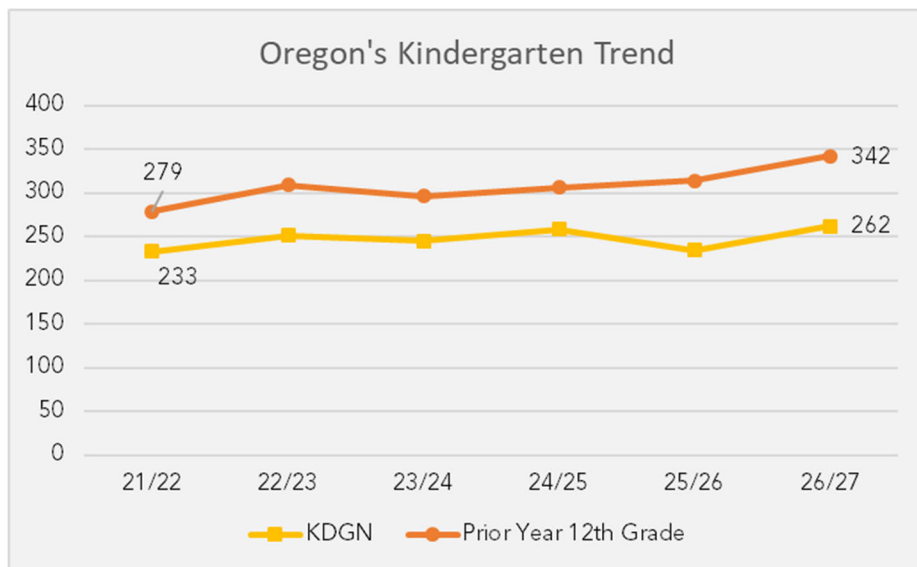
MEMBERSHIP-Resident Students



Membership is based on students who live within the Oregon School District (resident students). A student in kindergarten through twelve grade counts one FTE (full time equivalent). Four year old kindergarten students are counted as a 0.6 FTE and early childhood students are counted as 0.5 FTE as neither attend school full time. Our membership for 2026-2027 equates to 3,833.

Summer School (51 FTE) and Independent Charter Vouchers (15 FTE) are then added to the membership to get a Total FTE. A three year average of the Total FTE is used as the basis for the state funding and revenue limit calculation.

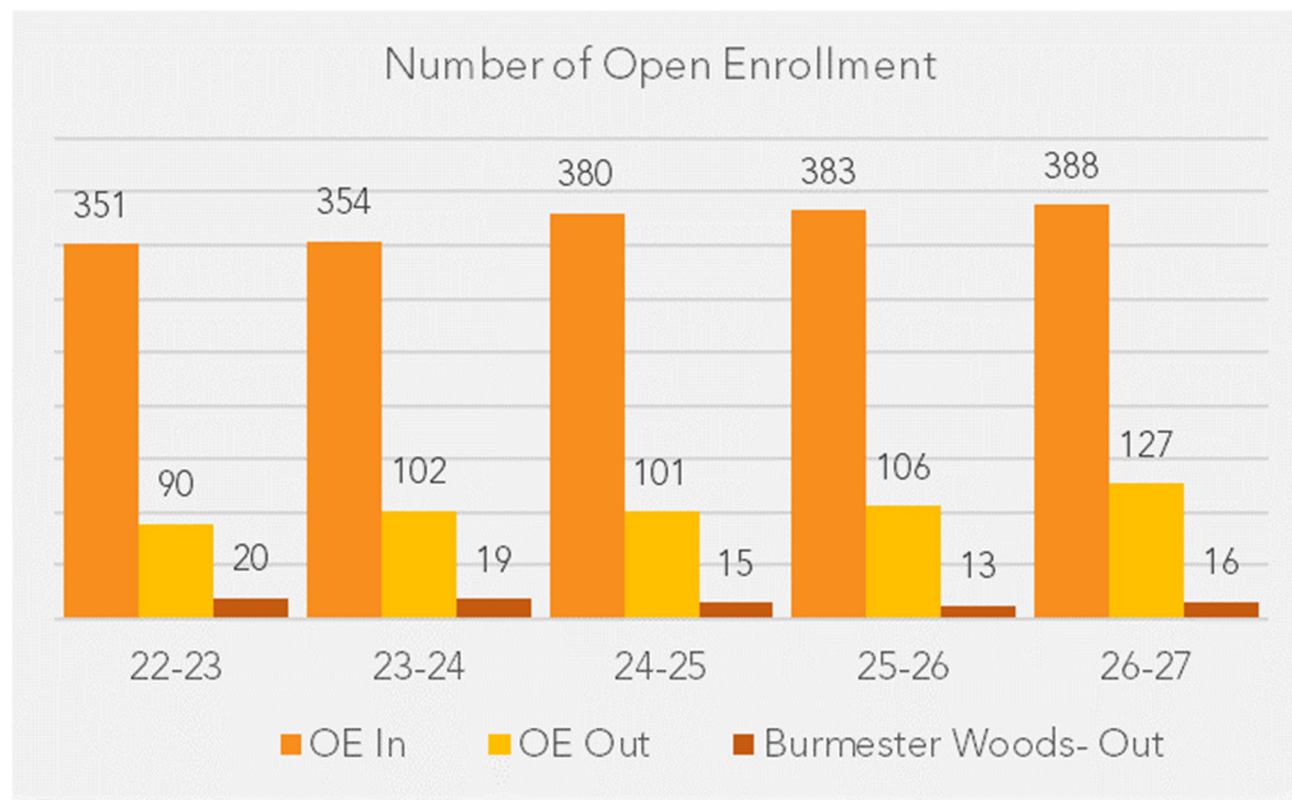
RESIDENT ENROLLMENT (MEMBERSHIP)



The seniors graduating at the high school have had a higher enrollment number than the classes just beginning in our school district the past several years. This year we had quite a few new student enrollments throughout the other grades to mitigate a decline in enrollment. The school district has 21 more **resident** students to count towards our membership for the 2026-27 school year. Our membership FTE for 2026-27 was 3833, an increase of 13 from 2025-26.

341 of Wisconsin's 421 schools saw a decline in membership for the 2026-2027 school year. Wisconsin's 2026-27 3rd Friday September count declined by 21,324 FTE compared to the 2025-26 school year.

OPEN ENROLLMENT

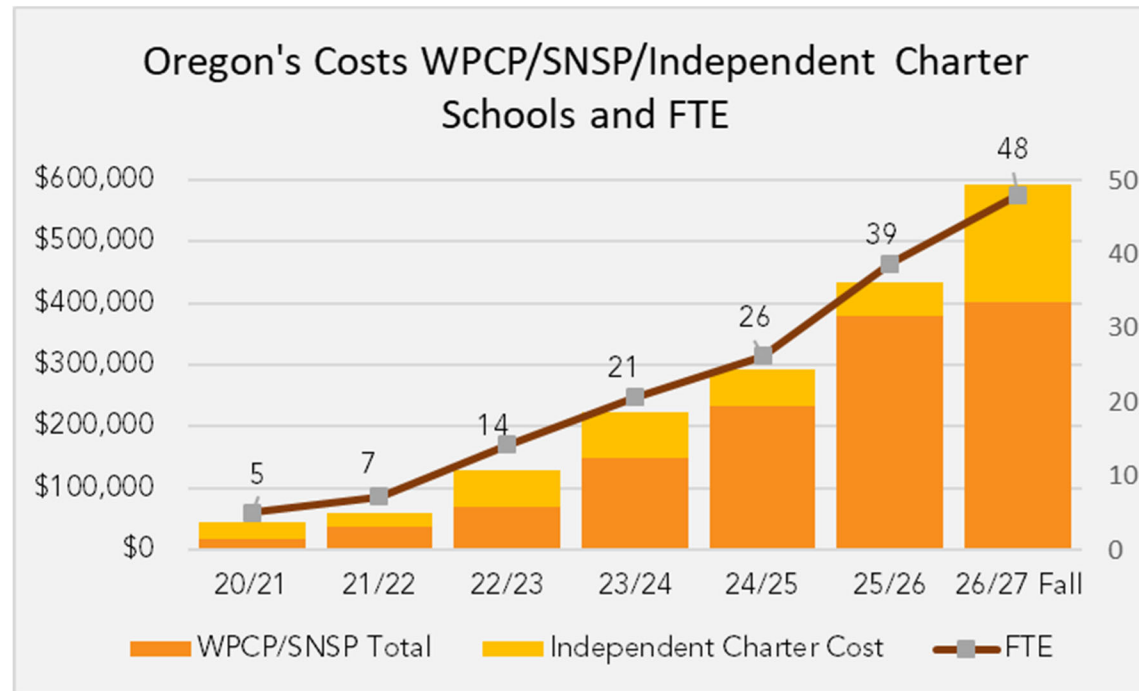


The chart above shows our number of open enrolled "IN", "OUT", and Burmester Woods students. The Burmester Woods students are residents of the Oregon School District, but have traditionally gone to McFarland School District. In the 2019-2020 school year we entered into a tuition agreement, paying the open enrollment amount, with McFarland School District.

The top five district's that the open enrolled "IN" students are coming from are Madison, Stoughton, Evansville, Albany and Belleville. McFarland is the school that houses the most of our "OUT" students, followed by Madison, Verona, Belleville and Stoughton. This year we had more students open enrolled out to Verona School District than in the past.

WPCP/SNSP/Independent Charter Schools Programs– District Costs

(Wisconsin Parental Choice Program/Special Needs Scholarship Program/Independent Charter Schools)



Voucher programs cover costs of tuition for students who attend private and charter schools.

All voucher students are included in the Revenue Limit Formula and impact the district tax levy. Independent Charter School Students are included in our FTE and three year average. Whereas WPCP/SNSP students are a non recurring revenue limit exemption.

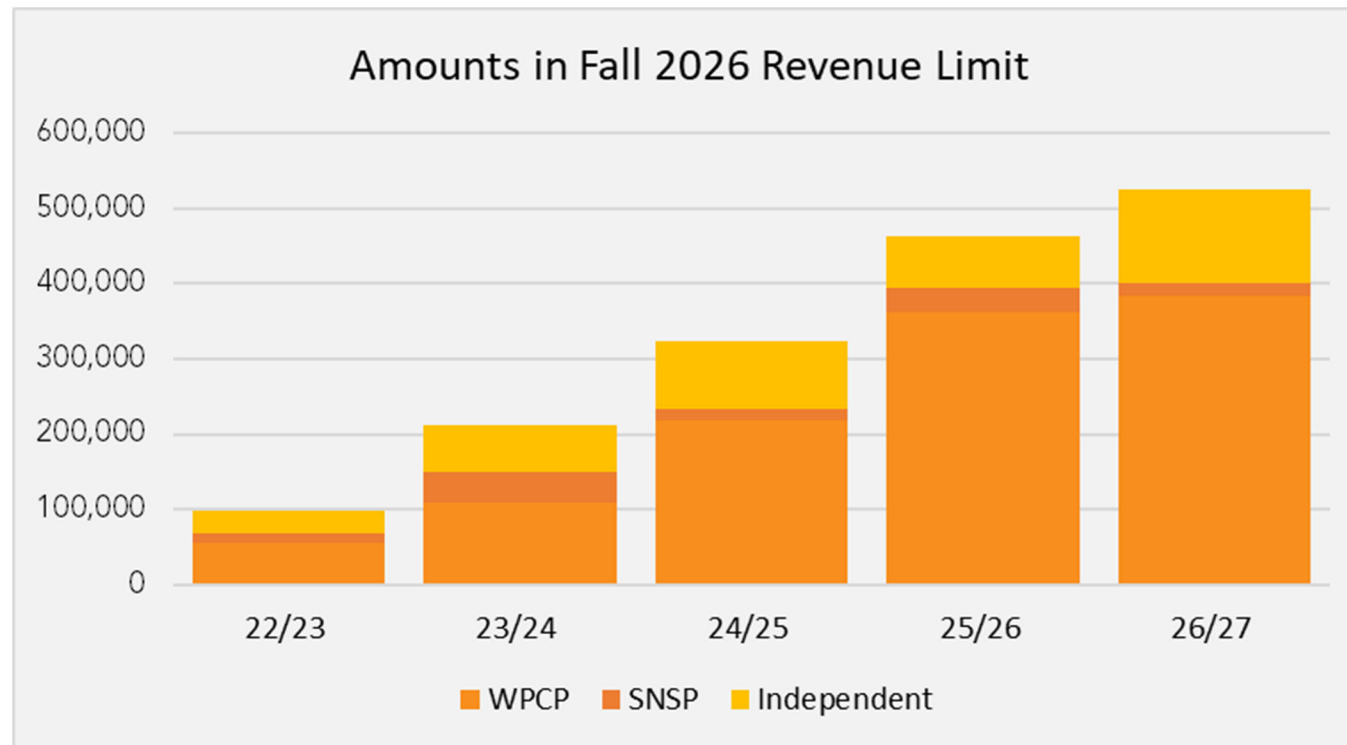
WPCP/SNSP amounts are shared with district's on October 15th of each year. We levy property taxes for them and have a corresponding expense .

Independent Charter School students increase our three year FTE average in the Revenue Limit . As a result, they also increase our property tax levy. Financially they may have a positive or negative impact on the district. Since it is a three year average, the expense we pay for the year may be greater or less than the amount than the three year average attributed to the students calculates out to. In the 2026-27 school year the district will pay out \$66,672 more in tuition costs than we receive through the Revenue Limit.

We do not know who the students are or what school they go to for any of the voucher programs.

WPCP/SNSP/Independent Charter Schools Programs– Revenue Limits

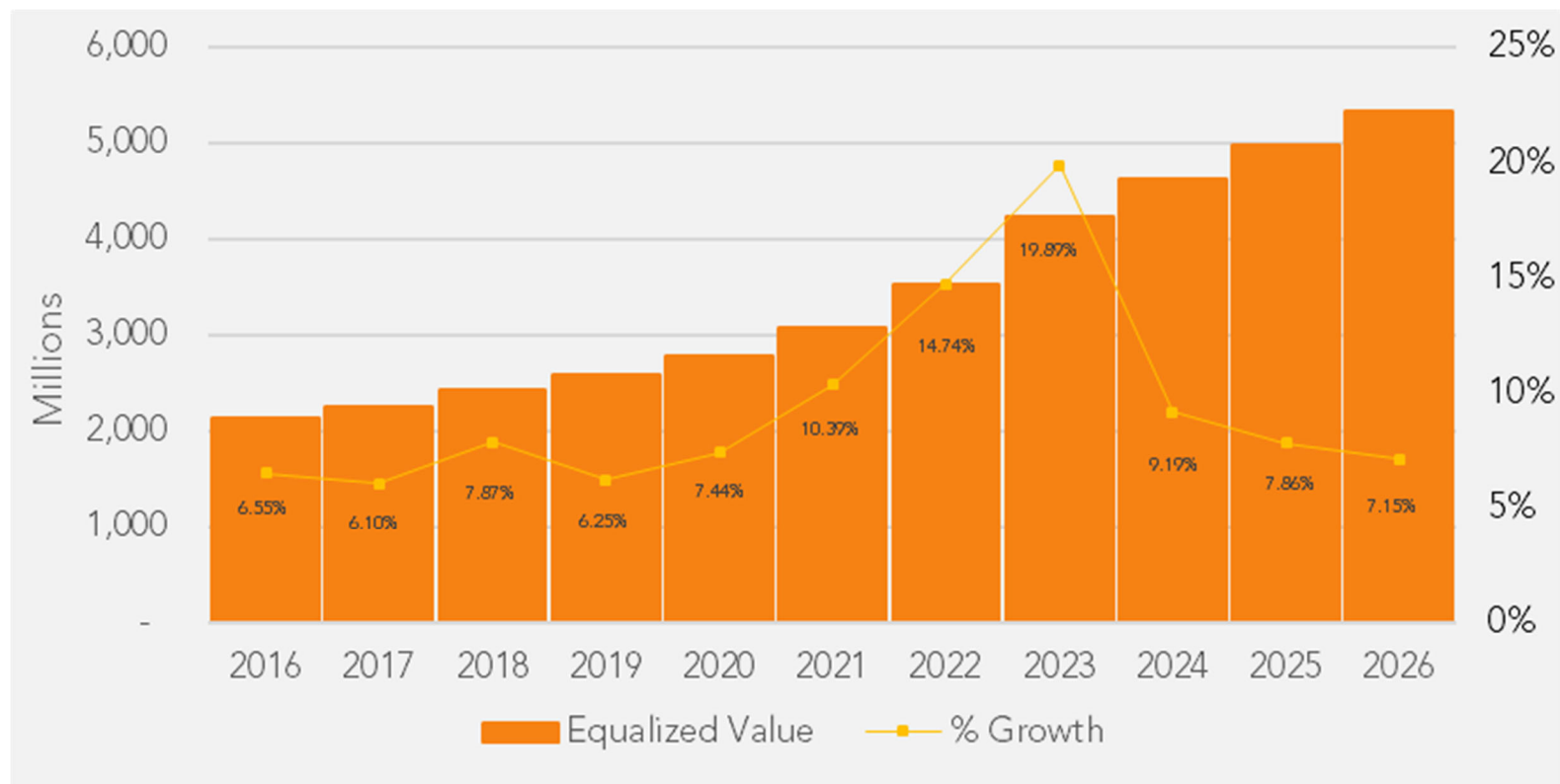
(Wisconsin Parental Choice Program/Special Needs Scholarship Program/Independent Charter Schools)



The chart above shows the impact of Wisconsin Parental Choice Program, Special Needs Scholarship Program, and Independent Charter Schools in our Revenue Limit.

The fall 2026-27 Revenue Limit increased by \$526,235 due to these program. In return, the district's levy was increased by this amount.

EQUALIZED VALUE



Equalized value, or total property valuation, reflects the cumulative dollar value placed on land and buildings for purposes of determining state aid and administering property taxes.

The Oregon School District had a 7.15% growth in total property valuation for the 2026-2027 school year. Wisconsin's total equalized value increased by about 8% from the 2025-26 school year.

The State aid formula provides more funding to those districts with less property value per student as a way to equalize resources throughout the State for students.

EQUALIZED VALUE BY MUNICIPALITIES AS PERCENAGE OF TAX LEVY

Municipalities	2025 EAV	2025 % of Total Levy	2026 EAV	2026 % of Total Levy
Village of Oregon	\$2,031,867,500	40.7%	\$2,220,665,000	41.6%
City of Fitchburg	\$1,248,502,655	25.0%	\$1,378,662,389	25.8%
Town of Oregon	\$709,252,606	14.2%	\$728,132,241	13.6%
Town of Dunn	\$509,426,133	10.2%	\$513,915,351	9.6%
Town of Rutland	\$193,799,247	3.9%	\$200,014,994	3.7%
Village of Brooklyn Dane	\$142,818,800	2.9%	\$142,242,800	2.7%
Town of Brooklyn	\$69,391,033	1.4%	\$76,642,915	1.4%
Village of Brooklyn Green	\$49,446,700	1.0%	\$48,587,000	0.9%
Town of Blooming Grove	\$12,607,692	0.3%	\$13,713,610	0.3%
Town of Union	\$12,681,488	0.3%	\$13,449,825	0.3%
Town of Montrose	\$6,772,337	0.1%	\$6,995,003	0.1%
Total Equalized Value	\$4,986,566,191		\$5,343,021,128	
% Change from Prior Year	7.86%		7.15%	

Equalized Value Per Member

According to the Wisconsin Department of Instruction, "The Equalization Aid formula distributes financial assistance to school districts to achieve two basic policy goals:

1. To reduce the reliance upon the local property tax as the sole source of revenue for educational programs; and
2. To guarantee that a basic educational opportunity is available to all pupils regardless of the local fiscal capacity of the district in which they reside.

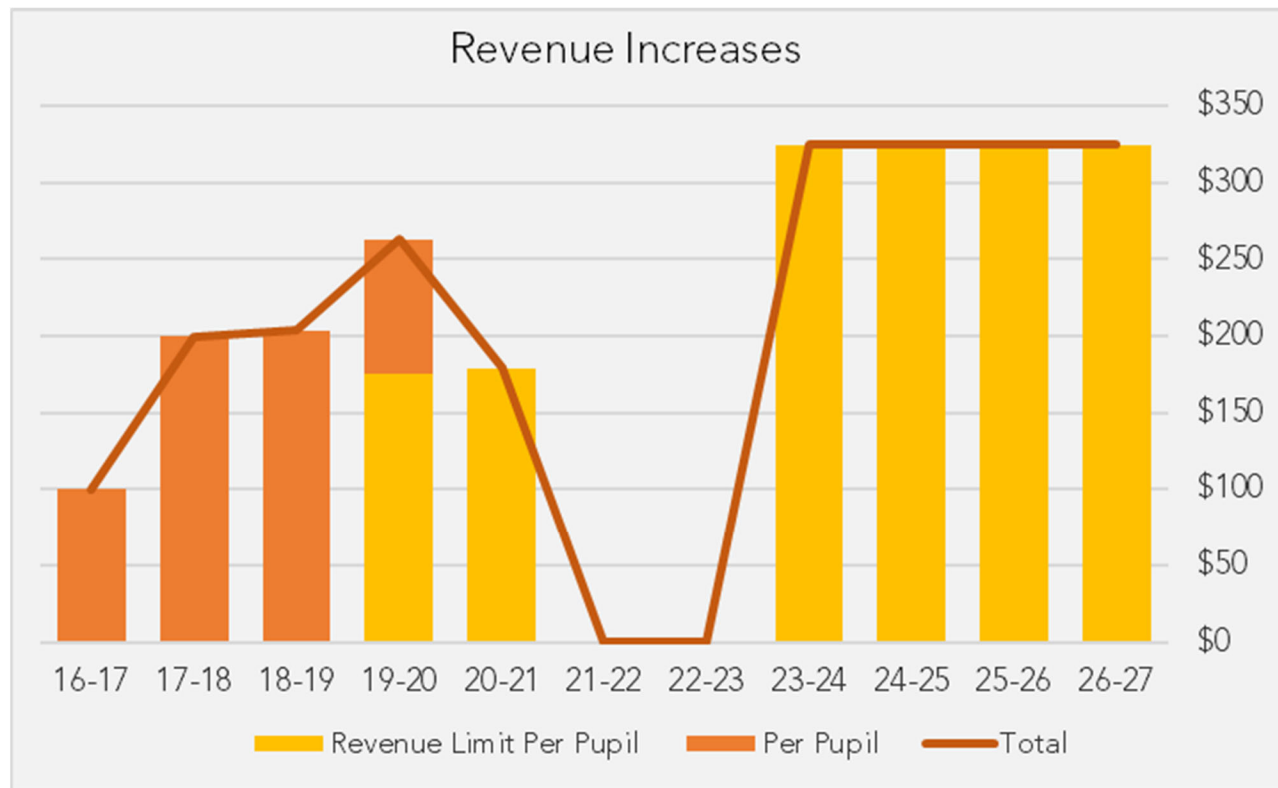
For these reasons, Equalization Aid is intended to make up the differences between the yield from a district's actual tax base and the state benchmark "guaranteed tax base."

Simply stated, there is an inverse relationship between Equalization Aid and local per-pupil property valuations; those districts with low per-pupil property valuations receive a larger share of their costs reimbursed through the equalization formula than districts with high per-pupil property valuations."

Most Dane County school districts are property rich; 11 of the 16 schools listed are negative tertiary aided. When a district is negative tertiary aided they receive less equalization aid and will collect more of their revenue limit authority with property taxes. Currently a district is in negative tertiary aid when their value per member is greater than \$1,157,514.

School District	Value Per Member
Madison Metropolitan	1,752,438.00
Middleton-Cross Plains	1,623,668.00
Sauk Prairie	1,443,958.00
Stoughton Area	1,435,926.00
Cambridge	1,356,218.00
Verona Area	1,350,179.00
Waunakee Community	1,287,705.00
Oregon	1,256,937.00
Mount Horeb Area	1,181,653.00
Deforest Area	1,179,060.00
Monona Grove	1,157,658.00
McFarland	1,153,389.00
Belleville	1,094,495.00
Sun Prairie Area	1,074,682.00
Deerfield Community	966,505.00
Marshall	771,905.00

REVENUE TRENDS

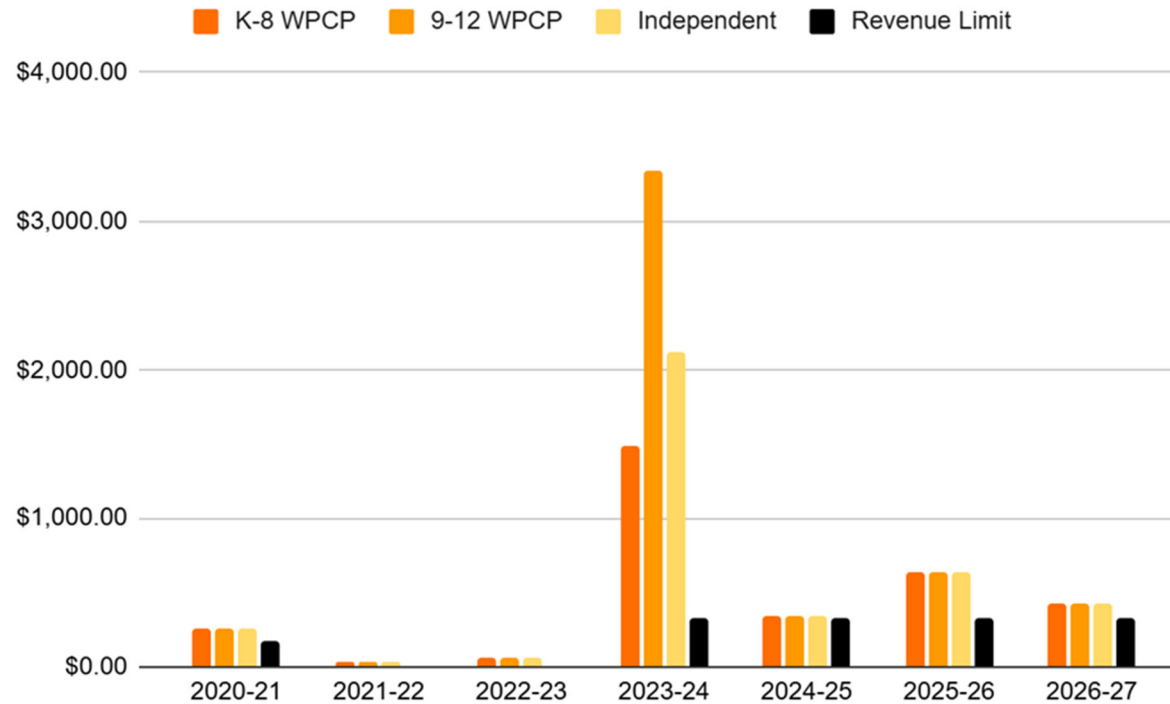


In the fall of 1993, Wisconsin Statute 121.90 implemented revenue limits to enforce the amount a district could raise through property taxes and general state aid (equalization aid). The maximum limit is based on enrollment, consumer price index, legislative action and the district's prior year revenues.

In the 2012-2013 fiscal year the State established a new categorical aid called the Per Pupil Categorical Aid. For the past seven years there has been no increase in funding to this aid.

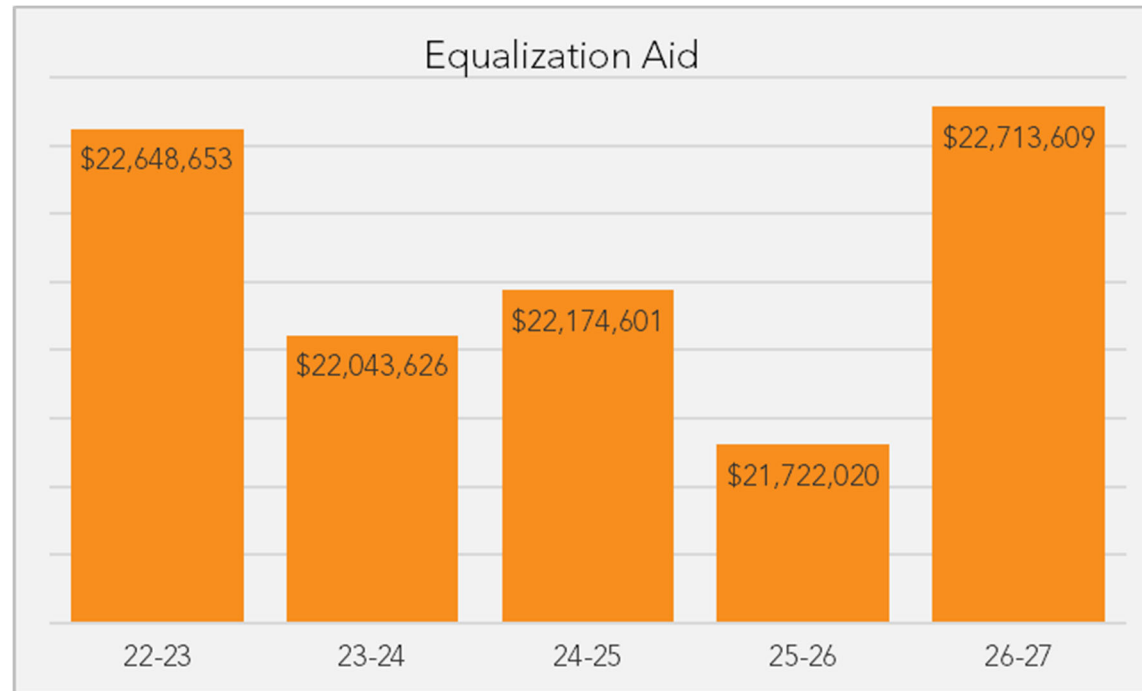
For the 2026-2027 school year school district's received an additional \$325 per pupil in revenue limit authority. For the Oregon School District this equates to a 2.03% increase to the base revenue per member.

REVENUE TRENDS—INCREASES TO PROGRAMS



The chart above compares the funding increase that the State has given Wisconsin Parental Choice Vouchers, Independent Charter Vouchers and the Revenue Limit. Increases in funding has been greater for voucher programs than the Revenue Limit.

EQUALIZATION AID



Equalization aid is revenue provided by the State to support education. It is the aid that is received under of the Revenue Limit Formula.

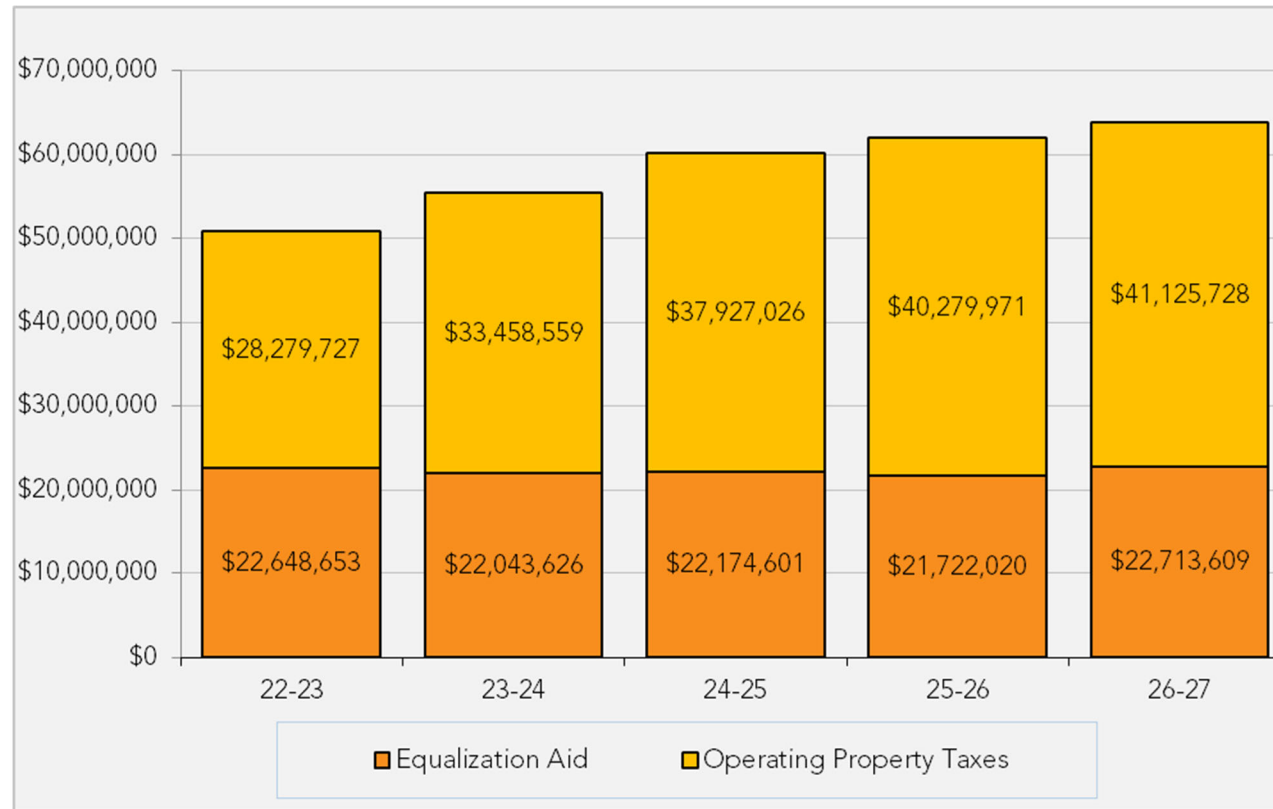
Equalization aid is based on prior year audited numbers that include membership, property value, and eligible expenditures. The 2025-27 State Biennial Budget did not increased the appropriation for Equalization Aid.

The Oregon School District received \$991,589 more equalization aid in 2026-2027 than in 2025-2026, this equates to an increase of 4.6%.

In 2026-27 school year 261 Wisconsin school district's received less equalization aid; while 151 district's received more.

In the 2019-20 school year that the District started to be a negative tertiary aided district in the aid formula. Negative tertiary aid is received when the district's equalized property value per member (\$1,256,937) is higher that the state tertiary per member guaranteed valuation (\$1,157,514).

REVENUE LIMIT-EQUALIZATION AID = PROPERTY TAXES



A legislatively mandated Revenue Limit controls the majority of a school's operating revenue. The Revenue Limit basically consists of equalization aid and the property tax levy. The Revenue Limit makes up 79.8% of the Operating fund revenues.

The formula takes the prior year's revenue limit and adjusts it by a per pupil increase determined by the legislature. In 2026-27 the per pupil increase was \$325.

Recurring and non recurring exemptions are added. Some examples of exemptions that are included are passed referendum authority, voucher programs, prior year open enrollment adjustments, and transfer for service requests.

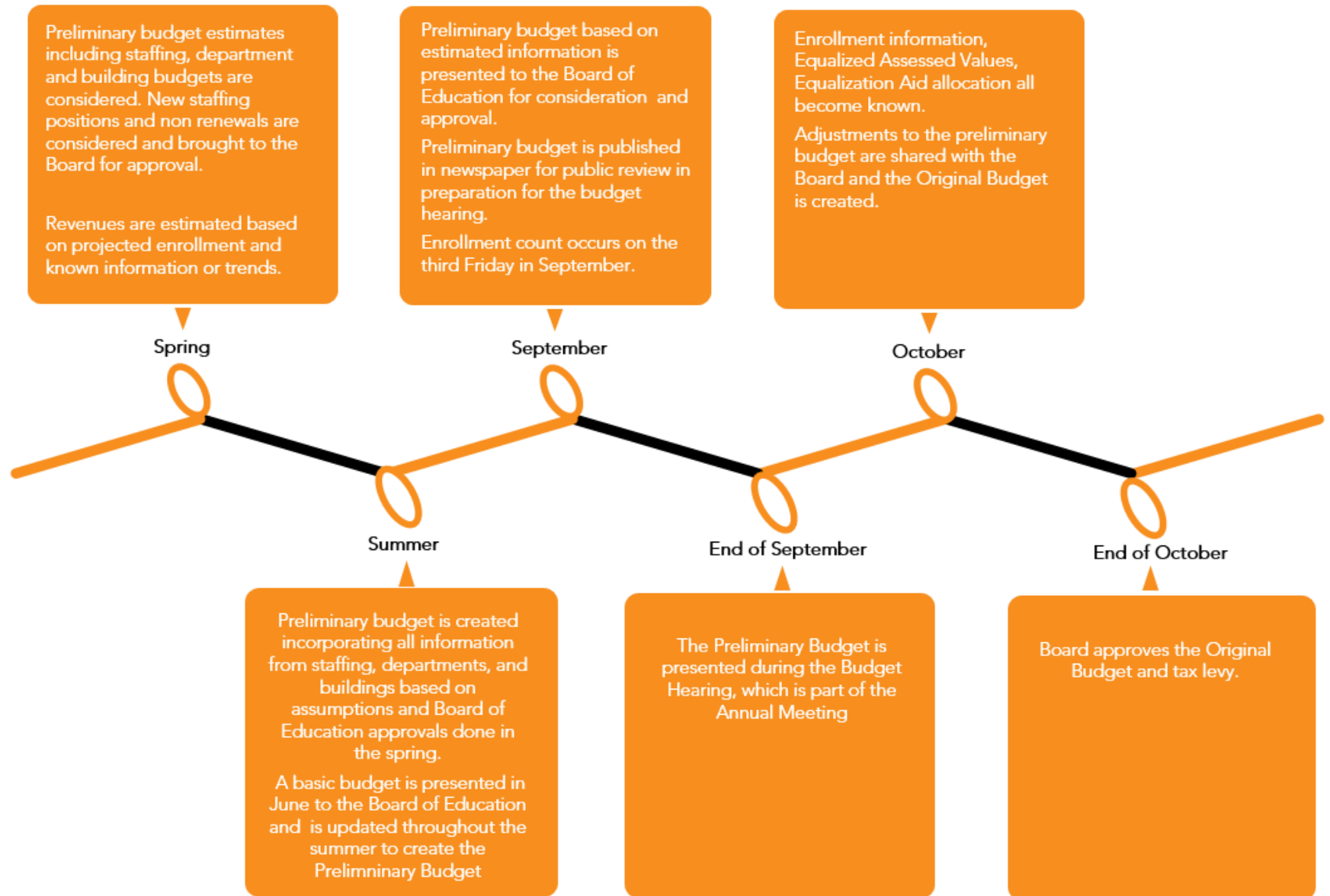
Other formula factors include a three year rolling membership average.

FINANCE AT A GLANCE

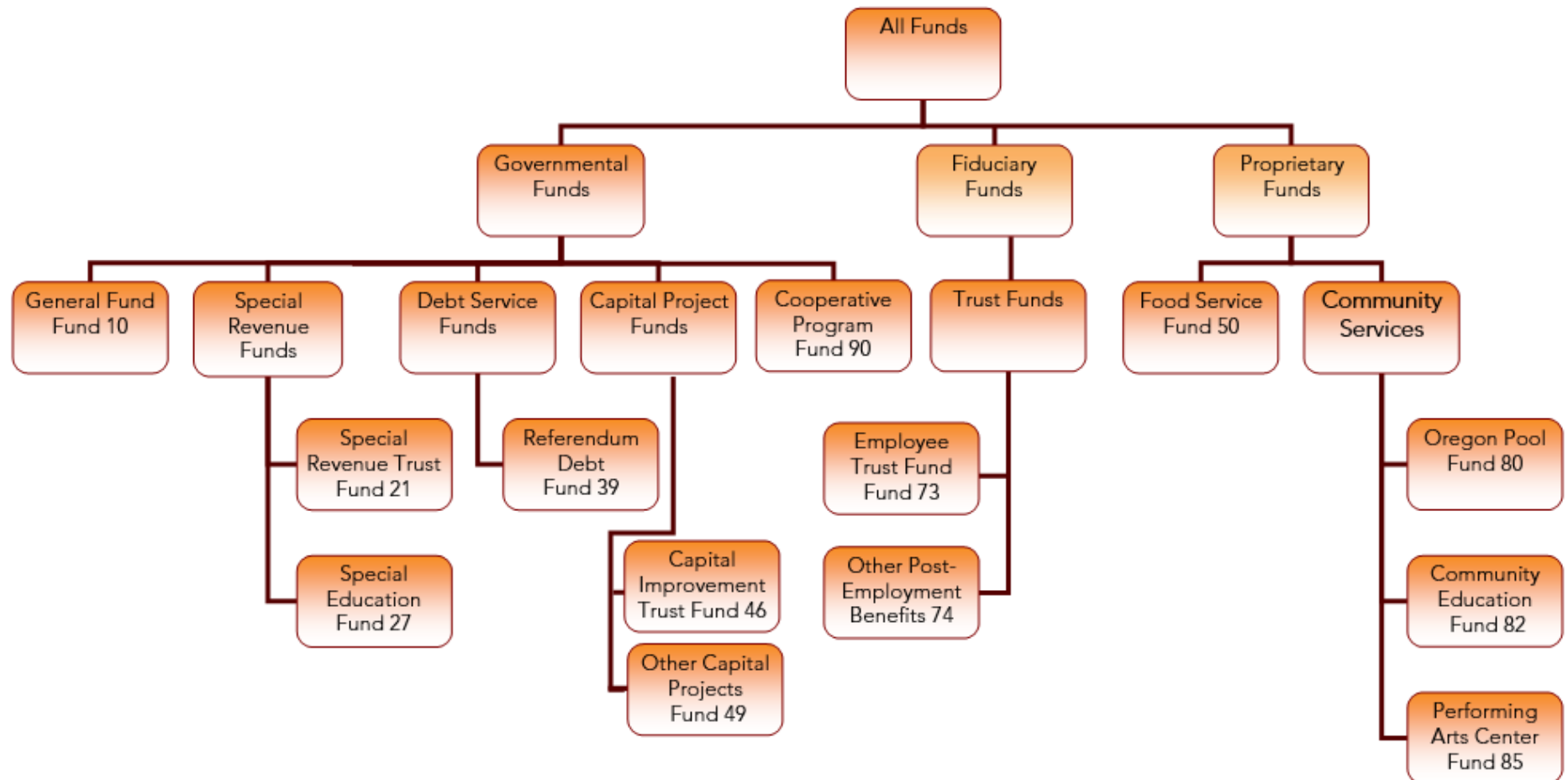
	2022-23***	2023-24	2024-25	2025-26	2026-27	\$ Change from Prior Yr	% Change from Prior Yr
Headcount	4113	4111	4186	4178	4184	6	0.14%
All Funds Expenditures	\$79,533,434	\$83,221,798	\$90,954,698	\$91,676,357	\$93,705,864	\$2,029,507	2.21%
All Funds Revenue	\$77,505,537	\$79,759,527	\$85,517,984	\$88,656,001	\$92,599,943	\$3,943,942	4.45%
State Equalization Aid	\$22,648,653	\$22,043,626	\$22,174,601	\$21,722,020	\$22,713,609	\$991,589	4.56%
Revenue Limit Levy	\$28,279,727	\$33,458,559	\$37,927,026	\$40,279,971	\$41,125,728	\$845,757	2.10%
Total Levy Tax Levy	\$35,513,824	\$40,056,783	\$43,626,855	\$46,325,322	\$48,519,930	\$2,194,608	4.74%
Levy Rate	\$10.06	\$9.46	\$9.44	\$9.29	\$9.08	-\$0.21	-2.26%
Equalized Value	\$3,531,932,064	\$4,234,280,940	\$4,623,219,254	\$4,986,566,191	\$5,343,021,128	\$356,454,937	7.15%

*** 2022-23 information was updated to the Revised Budget to include the passed 2022 Referendum.

BUDGET DEVELOPMENT PROCESS



ORGANIZATION OF FUNDS



2026-2027 BUDGET PROPOSAL

	Fund Balance 7/1/2026	+ FY 26/27 Revenue Budget	- FY 26/27 Expenditure Budget	+ Transfers Sources YTD	= Fund Balance 6/30/2027	Budgeted Excess (Deficiency)
General Fund (Fund 10)	21,622,781	73,606,033	65,344,570	(10,221,509)	19,662,735	(\$1,960,046)
Special Projects Funds (Fund 21)	1,123,304	750,000	750,000	0	1,123,304	\$0
Special Education (Fund 27)	0	6,357,792	13,829,643	7,471,851	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 Trust	1,087,210	55,000	171,051	1,049,136	2,020,295	\$933,085
Referendum Bonds 2018 (Fund 49)	19,035	161	19,196	0	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	0	167,277	(\$25,000)
OPEB Liability (Fund 74)	6,874,613	1,176,685	800,000	0	7,251,298	\$376,685
Pool (Fund 80)	419,566	811,574	1,231,140	0	0	(\$419,566)
Community Education (Fund 82)	0	589,840	589,840	0	0	\$0
Performing Arts Center (Fund 85)	-1,195	43,199	42,004	0	0	\$1,195
Cooperative Purchases (Fund 99)	0	111,500	111,500	0	0	\$0
Totals	38,128,295	92,599,943	93,705,864	0	37,022,374	-1,105,920

HIGHLIGHTS OF THE 2026-2027 OPERATING BUDGET

The Operating Fund Budget includes the funds that operate under the Revenue Limit. For the Oregon School District this includes the general fund (fund 10) and the special education fund (fund 27).

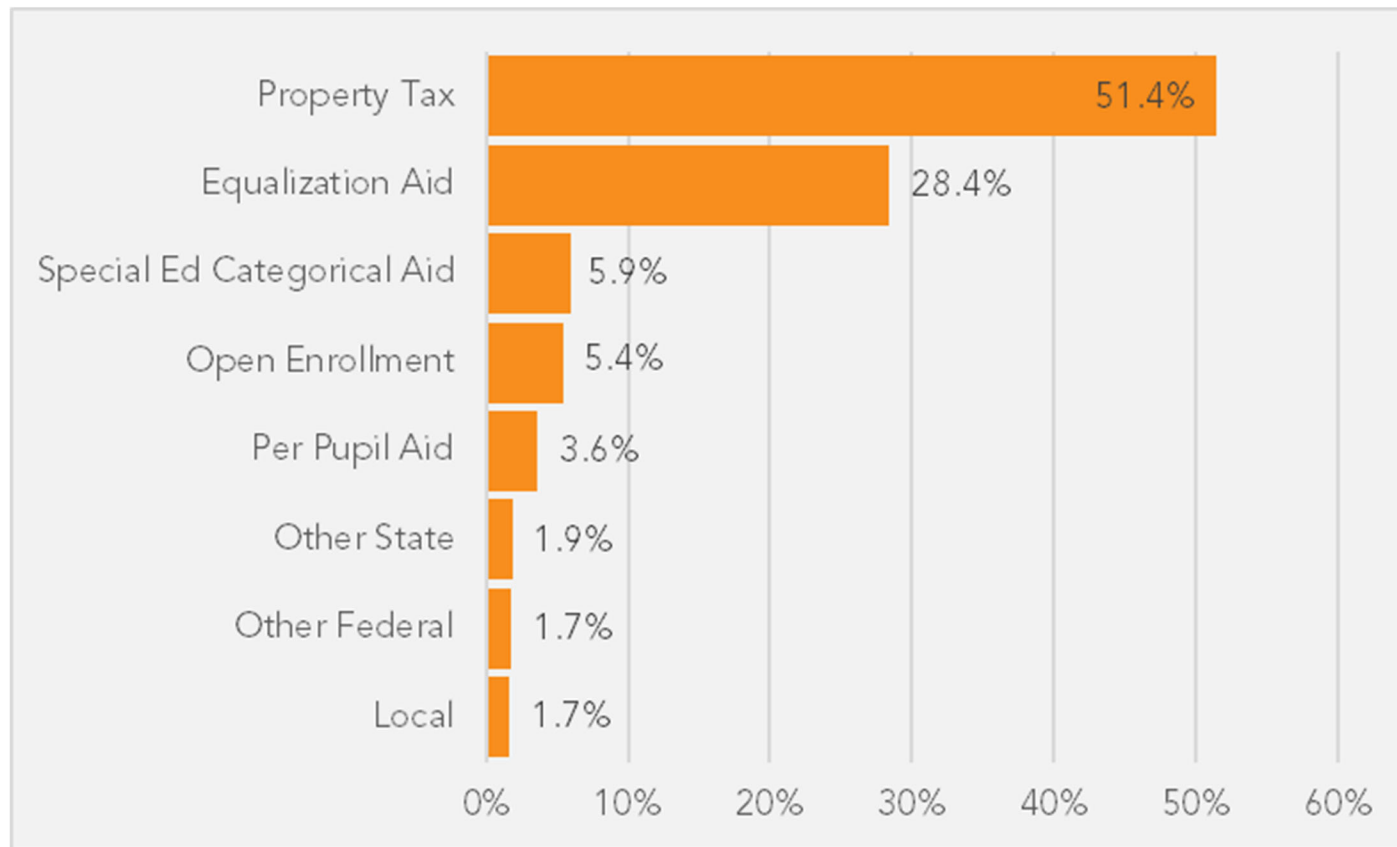
Revenues

- Revenue Limit increase of \$1,837,346 (2.95%).
- WPCP/SNSP vouchers remained pretty steady only increasing \$5,579.
- In the Revenue limit formula the revenue per member increased by \$325.
- The Per Pupil Categorical Aid did not see an increase.
- Equalized Value increased by 7.15%
- Special Education Aid Proration 39.5%

Expenditures

- Health increase of 7.9% and 9% for dental insurance
- Salary increases of at least 2.63% for all employees.
- Unspent funds from 2025-26 (carryover funds) of \$1,960,046 are included in the budget.
- Special education transfer of \$7,471,851.
- Debt service transfer of \$1,577,092.
- Food service transfer of \$123,430
- Capital Improvement Trust transfer of \$1,049,136.

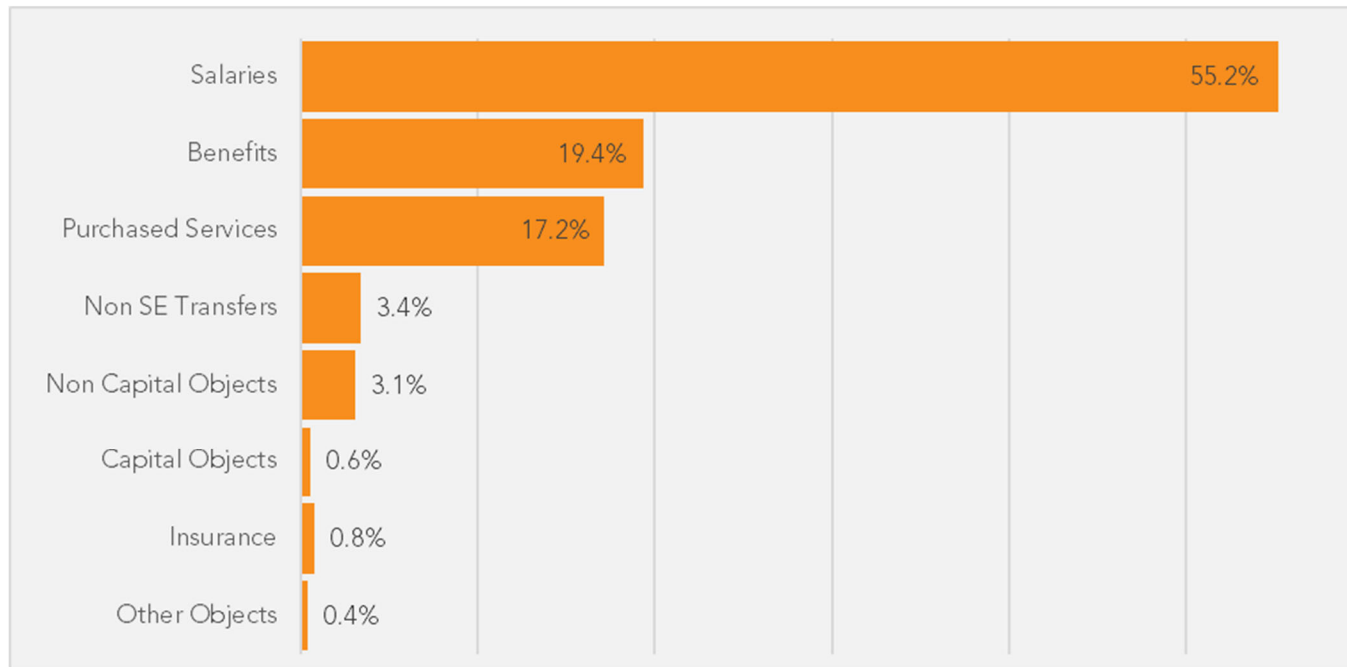
OPERATING FUND (FUND 10 AND 27) REVENUES BY SOURCE



In the 2026-2027 revenue operating budget, 79.8 % of the budget was from property taxes and equalization aid which are the sources under the Revenue Limit.

The next highest percentage of revenue is Special Education Categorical Aid at 5.9%. Open Enrolled students account for 5.4% of revenue.

OPERATING FUND (FUND 10 AND 27) EXPENDITURES BY OBJECT



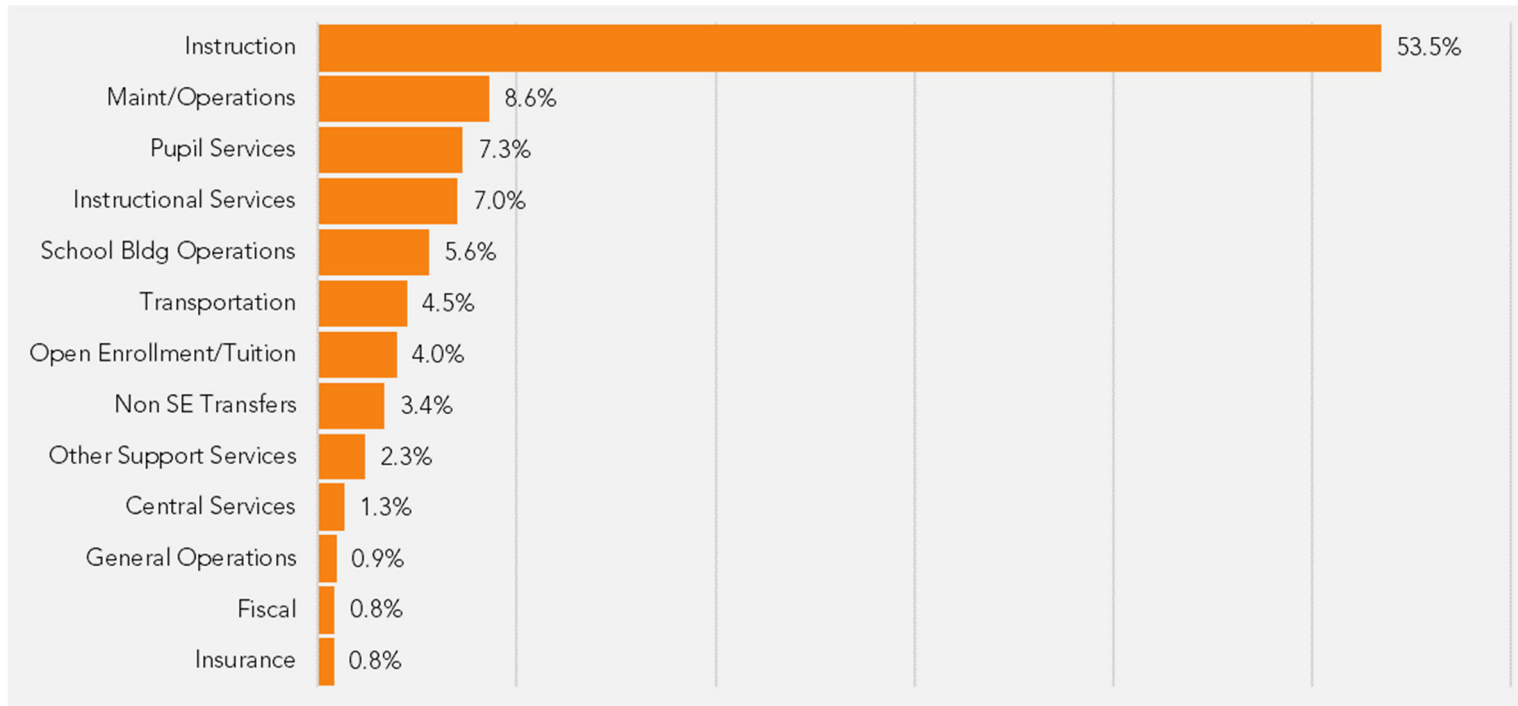
There are many ways to categorize the budget. Objects describe the nature of the goods or services purchased or “what” the funds are being spent on.

Salary and Benefits account for 74.6% of all expenditures in the operating fund.

Purchased services make up 17.2% of the expenditures. Some of the bigger areas that are included in purchased services are purchased instructional services, transportation, substitute costs, contracted cleaning services, and building servicing and repair.

In the 2026-2027 school year the district is transferring funds to debt services (fund 39), food service (fund 50), and to the capital trust (fund 46). The funds being transferred to food service are related to staff salary increases approved in the 2022 Referendum.

OPERATING FUND (FUND 10 AND 27) EXPENDITURES BY FUNCTION



Another way to look at the budget is by function. Functions describes the purpose of the purchase or “why” the funds are being spent.

The District spends 53.5% of the budget on instruction. Open Enrollment /tuition includes open enrollment, four year old provider payments, voucher programs, and miscellaneous other tuitions; these services account for another 4%. Another 7% is used for instructional services which include items; such as, curriculum and professional development.

Maintenance and operation of the buildings account for 8.6% of the operating fund expenditures.

GENERAL FUND - FUND 10 - REVENUES

REVENUES	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27	Original Budget 2026-27
100 Transfer In's	16,973.72	15,283.31	0.00	0.00
210 Taxes	37,987,639.42	40,280,889.62	41,227,091.00	41,127,228.00
240 Payments for Services	0.00	0.00	0.00	0.00
260 Non-Capital Sales	6,027.65	5,781.25	5,781.25	5,781.25
270 School Activity Income	150,893.75	125,205.50	94,564.00	94,564.00
280 Interest on Investments	607,833.81	566,705.76	425,000.00	425,000.00
290 Other Revenue, Local Sources	396,976.80	345,849.39	248,773.10	233,773.10
300 Inter-District Payments	3,496,300.53	3,818,217.72	4,100,454.92	4,305,646.92
610 State Aid- Categorical	503,267.63	580,141.45	436,000.00	436,338.00
620 State Aid -- General	22,174,601.00	21,722,020.00	22,243,234.00	22,713,609.00
630 DPI Special Project Grants	228,042.98	406,562.40	98,225.00	98,400.00
660 Other State Revenue Through Local Units	147,267.15	153,912.39	140,000.00	145,000.00
690 Other Revenue	3,077,104.73	3,142,751.73	3,108,407.73	3,118,795.73
710 Federal Aid Categorical	22,210.00	24,582.00	22,950.00	22,950.00
730 DPI Special Project Grants	133,618.97	171,725.67	172,850.47	172,850.47
750 IASA Grants	129,716.00	112,405.90	94,294.00	94,294.00
780 Other Federal Revenue Through State	93,477.25	155,676.42	50,000.00	50,000.00
860 Compensation, Fixed Assets	13,431.00	26,533.00	294,694.50	349,233.50
960 Adjustments	0.00	193,258.85	0.00	22,690.56
970 Refund of Disbursement	183,662.75	158,962.77	168,031.70	178,488.70
990 Miscellaneous	52,807.06	19,430.00	11,390.33	11,389.77
TOTAL REVENUES	69,421,852.20	72,025,895.13	72,941,742.00	73,606,033.00

The general fund is used to account for all financial transactions relating to the District's current operations, except those required to be accounted for in other funds. Approximately 79% of the District's revenue is run through the general fund.

GENERAL FUND - FUND 10 - EXPENDITURES

EXPENDITURES	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27	Original Budget 2026-27
110 000 Undifferentiated Curriculum	11,561,463.47	12,638,910.80	13,575,114.53	13,533,562.82
120 000 Regular Curriculum	12,803,797.68	13,392,681.75	13,446,769.62	13,435,821.06
130 000 Vocational Curriculum	1,588,506.37	1,625,496.95	1,773,879.74	1,773,959.74
140 000 Physical Curriculum	1,807,801.45	2,011,844.32	2,086,081.99	2,081,366.99
160 000 Co-Curricular Activities	809,570.22	838,835.37	867,100.00	918,888.00
170 000 Other Special Needs	1,993,738.86	1,992,204.39	2,255,594.08	2,249,399.58
210 000 Pupil Services	3,073,761.18	3,378,792.59	3,528,520.53	3,571,730.13
220 000 Instructional Staff Services	4,351,228.32	4,460,460.57	4,962,274.77	5,008,919.77
230 000 General Administration	684,943.80	761,345.93	746,345.46	751,483.99
240 000 School Building Administration	4,003,386.45	4,220,138.19	4,496,074.08	4,582,594.04
250 000 Business Administration	9,688,294.97	10,112,122.95	10,559,243.64	10,641,043.32
260 000 Central Services	886,054.06	1,006,799.58	1,083,765.58	1,083,765.58
270 000 Insurance & Judgments	557,051.00	533,932.53	623,940.00	623,940.00
280 000 Debt Services	34,329.44	0.00	0.00	0.00
290 000 Other Support Services	1,519,740.53	1,728,650.54	1,901,218.48	1,922,098.48
410 000 Inter-fund Transfers	9,056,230.28	10,855,914.34	10,259,914.00	10,221,509.00
430 000 Instructional Service Payments	2,178,032.18	2,533,058.40	2,732,451.50	3,162,496.50
490 000 Other Non-Program Transactions	809.81	1,209.00	3,000.00	3,500.00
TOTAL EXPENDITURES	66,598,740.07	72,092,398.20	74,901,288.00	75,566,079.00

GENERAL FUND - ASSIGNED FUND BALANCE

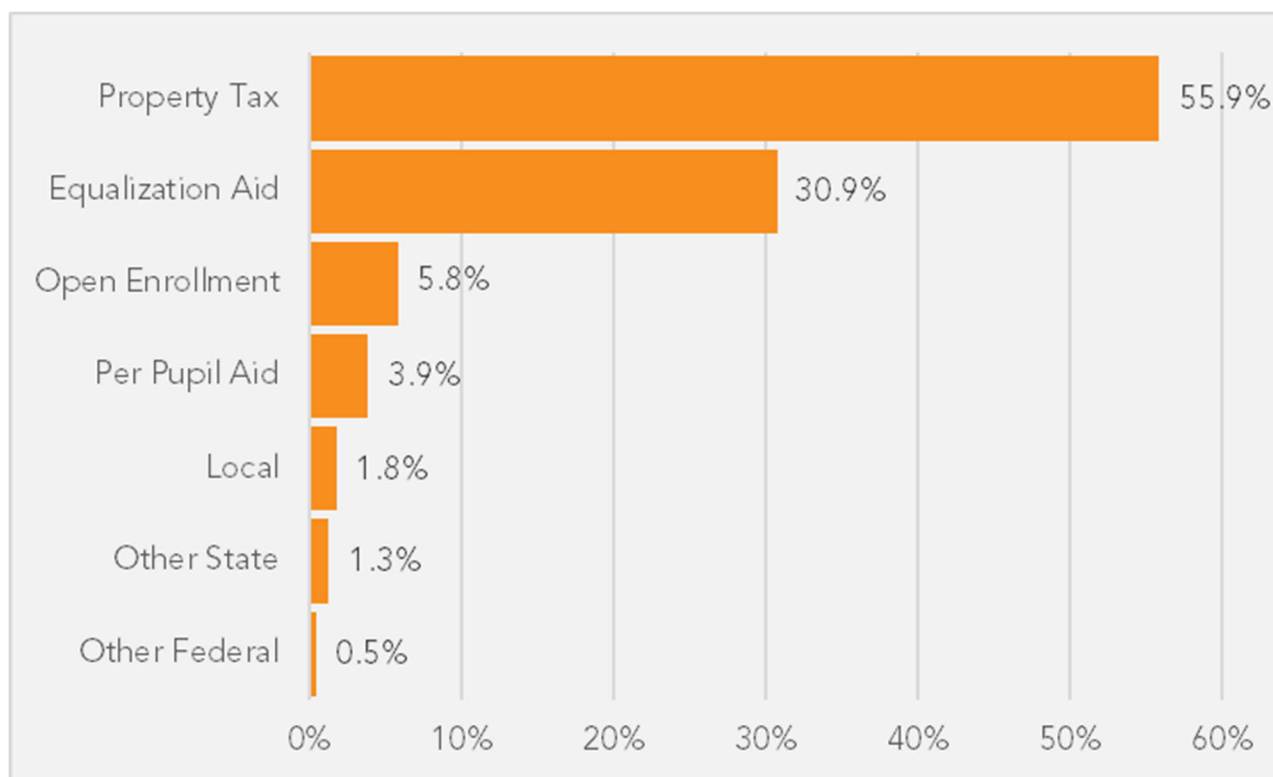
Assigned Fund Balance	2024-25	2025-26
Building Carryover	\$219,267	\$230,948
Department Carryover	\$636,934	\$541,269
Department of Instruction	\$546,179	\$152,540
Teacher Compensation	\$596,077	\$583,816
Grants/Aids	\$424,489	\$451,473
Total	\$2,422,946	\$1,960,046

The District has a long history of carrying forward budgeted funds that were unspent in one fiscal year into the next fiscal year. These balances are classified as Assigned Fund Balance. The reason the District uses this model is so administrators can plan for one time big purchases. This process has worked well in the District.

Assigned fund balance should only be used for one time expenses. It is not fiscally prudent to use these funds for ongoing operational expenses; such as, salary and benefits.

In the 2026-2027 expenditure budget \$1,960,046 of these funds are budgeted. Because of these funds, the District has a deficit budget, which means that our revenues are less than our expenditures.

GENERAL FUND - FUND 10 REVENUES BY SOURCE

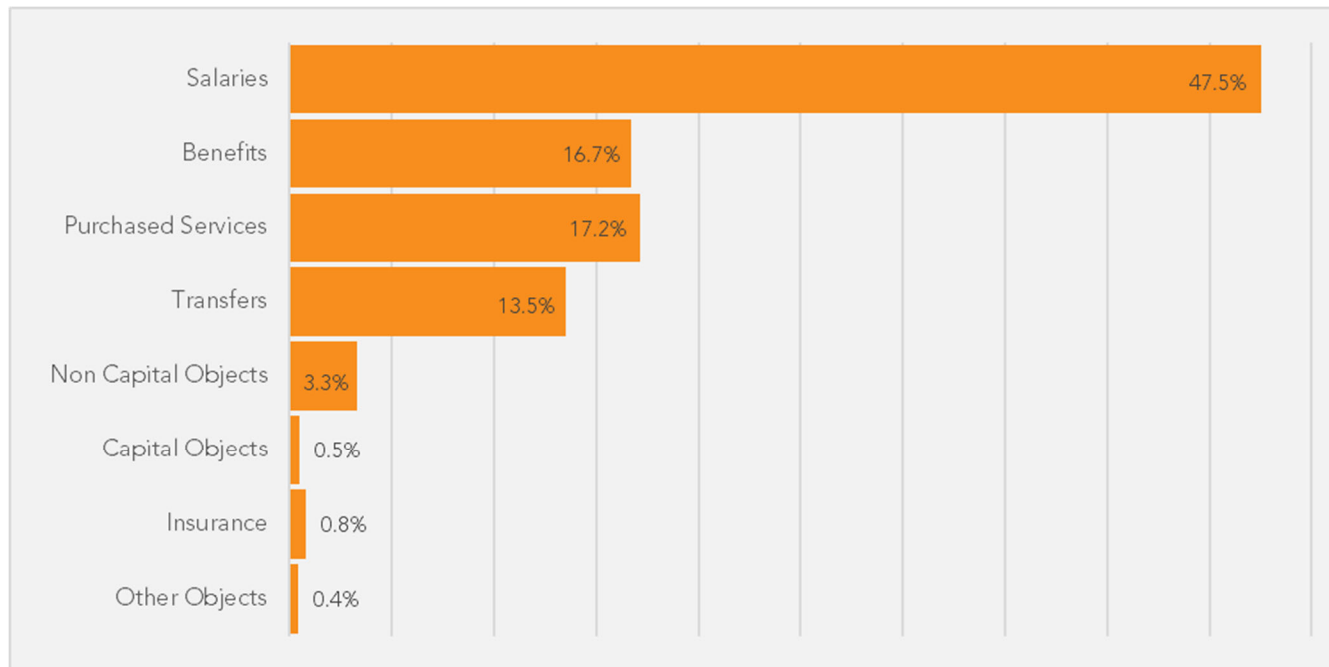


86.8% of the District's fund 10 revenue comes from general state aid and property taxes, the two sources that are in the Revenue Limit.

Open enrollment accounts for about 5.8% of revenue. Per Pupil Aid accounts for 3.9% of revenue. All remaining revenue accounts for the other 3.5%.

In the 2025-2026 school year 56.3% of the district's revenue were from property taxes and 30.4% of the district revenue was from equalization aid.

GENERAL FUND - FUND 10 EXPENDITURES BY OBJECT

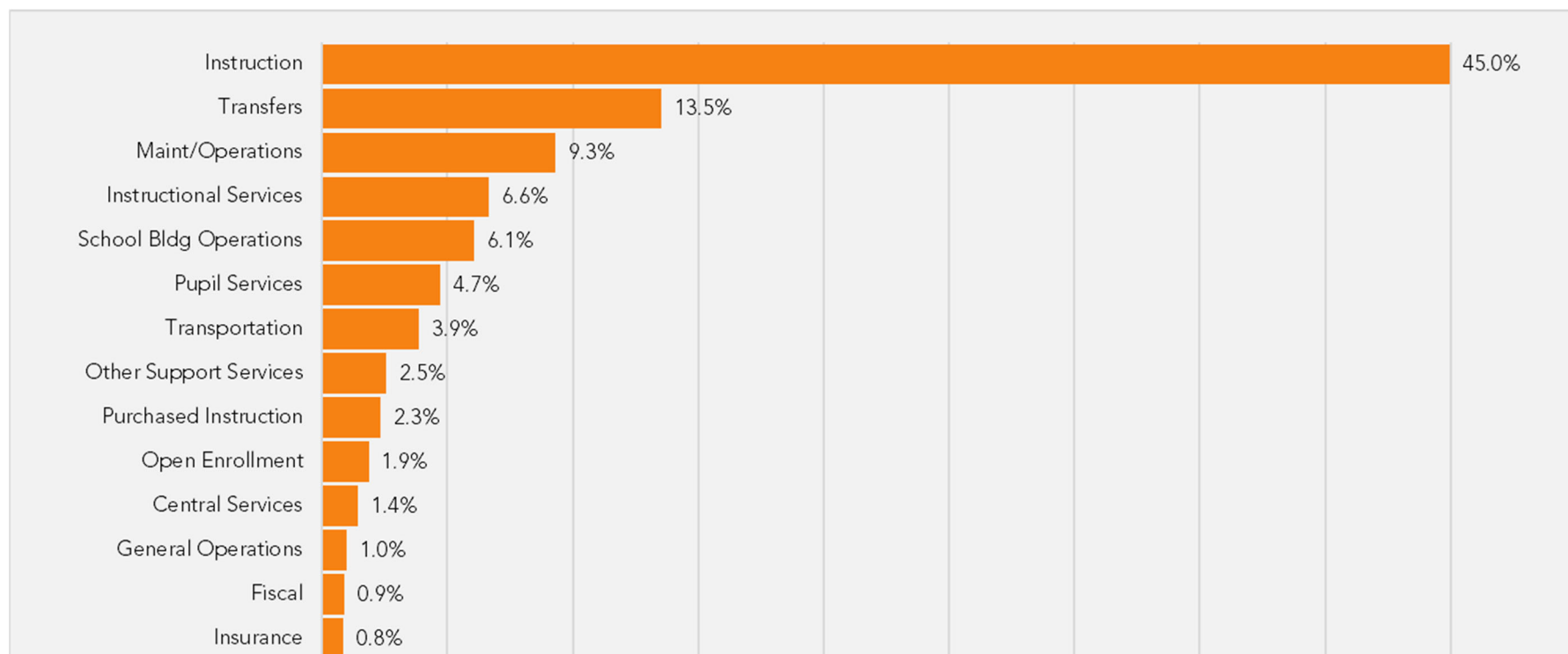


Salary and benefits account for 64.2% of the District's fund 10 expenditures. 13.5% of fund 10 expenditures are due to transfers to other funds. Approximately 73% of the transfer is to special education, 1% to food service, 10% to the long term capital trust and 15% to debt services. The majority of the transfer to special education is also for salaries and benefits.

Purchased services account for 17.2% of the District's fund 10 expenditures. The majority of services relate to tuition, substitutes, transportation, or services associated with building utilities, upkeep and maintenance.

Our transfer to debt services provides property tax relief by lowering the levy needed for debt payments. It also allows us to take advantage of non-recurring exemptions in the Revenue Limit Formula such as vouchers.

GENERAL FUND - FUND 10 EXPENDITURES BY FUNCTION



45% of the District's expenditures are spent on instruction. 13.5% of fund 10 expenditures are due to funds being transferred to other funds including debt services, food service and the capital improvement trust. Maintenance and operation of the buildings account for 9.3% of the budget. Instructional services include items; such as, curriculum development, staff training, library media, and direction of instruction and accounts for 6.6% of the expenditures. 3.9% of the expenditures are related to transportation.

SPECIAL REVENUE TRUST FUND - FUND 21

	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27	Original Budget 2026-27
REVENUES				
Donations/Gifts/Activities	\$841,342.01	\$850,450.78	\$750,000.00	\$750,000.00
TOTAL REVENUES	\$841,342.01	\$850,450.78	\$750,000.00	\$750,000.00
EXPENDITURES				
100 000 Instruction	\$562,021.14	\$558,212.33	\$585,000.00	\$585,000.00
200 000 Support Services	\$106,021.18	\$165,388.56	\$115,000.00	\$115,000.00
400 000 Non-Program Transactions	\$34,000.00	\$443,836.40	\$50,000.00	\$50,000.00
TOTAL EXPENDITURES	\$702,042.32	\$1,167,437.29	\$750,000.00	\$750,000.00
Beginning Fund Balance	\$1,300,991.04	\$1,440,290.73	\$1,123,304.22	\$1,123,304.22
Ending Fund Balance	\$1,440,290.73	\$1,123,304.22	\$1,123,304.22	\$1,123,304.22

Fund 21 is used to account for revenues of which expenditures are limited to specified purposes.

The source of these funds are from gifts, donations, and student activities. Some of the types of activities the District uses this fund for are classroom celebration activity accounts, booster donations, donations for specific purposes, scholarships and fundraising activities.

SPECIAL EDUCATION - FUND 27

REVENUES	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27	Original Budget 2026-27
110 Inter-fund Transfers	\$7,582,726.28	\$7,267,780.50	\$7,510,256.00	\$7,471,851.00
310/516 Local Transit of Aid	\$11,031.50	\$7,980.47	\$0.00	\$0.00
610 State Aid- Categorical	\$3,078,338.00	\$4,293,143.00	\$4,750,241.00	\$4,750,241.00
620 State Aid -- General	\$204,808.00	\$351,546.00	\$450,000.00	\$500,000.00
630 State Special Projects Grants	\$0.00	\$0.00	\$57,000.00	\$57,000.00
690 Other Revenue	\$11,371.40	\$13,358.06	\$0.00	\$0.00
730 DPI Special Project Grants	\$752,081.12	\$740,205.05	\$774,551.00	\$774,551.00
780 Other Federal Revenue	\$354,802.14	\$360,556.53	\$226,000.00	\$276,000.00
TOTAL REVENUES	\$11,995,158.44	\$13,034,569.61	\$13,768,048.00	\$13,829,643.00
EXPENDITURES				
150000 Special Curriculum	\$8,474,285.77	\$9,356,349.09	\$9,772,006.64	\$9,799,935.58
210000 Pupil Services	\$2,252,517.89	\$2,157,477.52	\$2,389,450.74	\$2,394,251.80
220000 Instructional Staff Services	\$619,007.64	\$754,348.34	\$752,896.85	\$752,896.85
250000 Business Administration	\$469,704.91	\$648,130.57	\$729,018.77	\$751,018.77
260000 Central Services	\$6,801.12	\$15,404.21	\$7,600.00	\$7,600.00
270000 Insurance & Judgments	\$35,976.31	\$27,208.57	\$28,000.00	\$28,000.00
290000 Other Support Services	\$0.00	\$0.00	\$0.00	\$0.00
430000 Instructional Services	\$136,864.80	\$75,651.31	\$89,075.00	\$95,940.00
TOTAL EXPENDITURES	\$11,995,158.44	\$13,034,569.61	\$13,768,048.00	\$13,829,643.00

This fund is used to account for special education and related services. This fund is partially supported by grants and state categorical aid.

The District receives categorical aid for salaries and benefits for licensed special education personnel and special education transportation calculated on costs from the prior year. In 2025-2026 school year the reimbursement rate was 38.39%. Categorical aid is paid from a sum certain (fixed pot) appropriation. The State increased the appropriation by \$297 million for the 2026-27 school year. We have used a 39.5% reimbursement rate in the Original Budget.

The District receives some funding from Medicaid and high cost aid. All expenses that are not covered by a revenue source are funded through a fund transfer from General Fund.

REFERENDUM—DEBT SCHEDULE –FUND 39

Debt	Original Amount	Issue Date	Interest Rates	Final Maturity	Outstanding Principal
2014 School Improvement Bond to upgrade district facilities.	\$54,600,000	March 2015	2.70%-3.75%	3/1/2035	\$29,820,000
2018 Building Forest Edge and Security Improvements	\$44,900,000	March 2019	3.125-5%	3/1/2039	\$35,735,000
Total Long Term Debt					\$65,555,000

This fund is used to account for transactions for the repayment of debt issues that were authorized by a referendum.

Repayment of principal and interest in this fund are made outside the revenue cap.

We currently have two debt issues in Fund 39.

The first one is from November 2014 when constituents of the Oregon School District approved the issuance of \$54.6 million in debt for improvements to the district facilities. Included in this referendum were projects for improvements in five of the six school buildings along with the pool. These projects addressed safety and security, learning environments, and capital maintenance and energy efficiencies. Additions and renovations at the High School accounted for approximately 55% of the funding.

In November 2018 the District's constituents approved \$44.9 million in bonds for the purpose of paying the cost of a school building and improvement program consisting of construction, furnishing and equipping of Forest Edge Elementary School; acquisition of sites for the new school and for future District facilities; and security improvements to District facilities.

Our current debt schedule requires an annual levy of \$6.2 million until 2038 to make scheduled principal and interest payments.

DEBT SERVICE -REFERENDUM - FUND 39

	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27	Original Budget 2026-27
REVENUES				
Transfer from General Fund	\$1,351,183.00	\$3,427,092.00	\$1,577,092.00	\$1,577,092.00
210 Taxes	\$4,896,761.00	\$5,319,802.00	\$6,542,589.00	\$6,542,589.00
280 Interest	\$176,481.05	\$175,045.58	\$100,000.00	\$100,000.00
TOTAL REVENUES	\$6,424,425.05	\$8,921,939.58	\$8,219,681.00	\$8,219,681.00
EXPENDITURES				
281000 Long-Term Capital Debt	\$6,315,018.76	\$6,330,868.76	\$8,212,919.00	\$8,212,919.00
TOTAL EXPENDITURES	\$6,315,018.76	\$6,330,868.76	\$8,212,919.00	\$8,212,919.00
Beginning Fund Balance	\$4,029,197.40	\$4,138,603.69	\$6,729,674.51	\$6,729,674.51
Ending Fund Balance	\$4,138,603.69	\$6,729,674.51	\$6,736,436.51	\$6,736,436.51

For the 2026 levy our current debt schedule requires a total of \$6,244,681.

In 2026-27, the debt service fund will receive a transfer of \$1,577,092 from the general fund to be applied toward the debt payment. We will be levying \$6,542,589 for debt services, which includes an additional \$297,908 for debt defeasance. A total of \$1,875,000 will be generated between the transfer and the additional levy for debt defeasance.

Our 2015 bond series became callable in 2025. The district will have the ability to defease approximately \$7.5 million of debt.

REFERENDUM HISTORY

Year	Amount	Type	Resolution
2022	\$11,400,000	Recurring	BE IT RESOLVED by the School Board of the Oregon School District, Dane, Green and Rock Counties, Wisconsin that the revenues included in the School District budget be authorized to exceed the revenue limit specified in Section 121.91, Wisconsin Statutes, by \$5,420,000 for the 2022-2023 school year; by an additional \$3,000,000 (for a total of \$8,420,000) for the 2023-2024 school year; and by an additional \$2,980,000 (for a total of \$11,400,000) for the 2024-2025 school year and thereafter, for recurring purposes consisting of expenses to pay compensation and to sustain District instruction and operations.
2018	\$44,900,000	Debt	BE IT RESOLVED by the School Board of the Oregon School District, Dane, Rock and Green Counties, Wisconsin that there shall be issued pursuant to Chapter 67 of the Wisconsin Statutes, general obligation bonds in the amount not to exceed \$44,900,000 for the public purpose of paying the cost of a school building and improvement program consisting of construction, furnishings and equipping a new elementary school; acquisition of sites for the new school and for future District facilities; and security improvements to the District facilities.
2018	\$2,118,487	Recurring	BE IT RESOLVED by the School Board of Oregon School District, Dane, Rock and Green Counties, Wisconsin that the revenues included in the School District budget be authorized to exceed the revenue limits specified in Section 121.91, Wisconsin Statutes, by \$2,118,487 per year starting in the 2020-2021 school year and thereafter for recurring purposes consisting of paying operation and maintenance expenses of the District including capital maintenance projects at the District facilities, the cost of operation a new elementary school and District staffing costs.
2016	\$1,500,000	Recurring	BE IT RESOLVED by the School Board of the Oregon School District Dane, Rock, and Green Counties, Wisconsin that the revenues included in the School District budget for the 2016-2017 school year and thereafter be authorized to exceed the revenue limit specified in Section 121.91, Wisconsin Statutes, by \$1,500,000 a year, for recurring purposes consisting of paying employee compensation for teachers and other educational staff.
2014	\$355,864	Recurring	BE IT RESOLVED by the School Board of the Oregon School District, Dane, Rock and Green Counties, Wisconsin, that the revenues included in the School District budget for the 2015-2016 school year and thereafter be authorized to exceed the revenue limit specified in Section 121.91, Wisconsin Statutes, by \$355,864 a year, for recurring purposes, consisting of paying operation and maintenance expenses associated with new or upgraded District facilities.
2014	\$54,600,000	Debt	BE IT RESOLVED by the School Board of the Oregon School District, Dane, Rock and Green Counties, Wisconsin that there shall be issued pursuant to Chapter 67 of the Wisconsin Statutes, general obligation bonds in an amount not to exceed \$54,600,000 for the public purpose of paying the cost of a school building and improvement program consisting of the construction of additions to and renovation and improvement of Oregon High School, Oregon Middle School and Brooklyn Elementary School; renovation and improvement of Prairie View Elementary School and Netherwood Elementary School; acquisition and installation of technology improvements; roof replacement at District buildings; HVAC upgrades at the swimming pool; and construction of storm water improvements and other site improvements on the JC Park East property.

CAPITAL IMPROVEMENT TRUST - FUND 46

	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27	Original Budget 2026-27
REVENUES				
110 Inter-fund Transfers	\$3,066.00	\$12,726.00	\$1,049,136.00	\$1,049,136.00
280 Interest	\$61,893.99	\$55,643.03	\$55,000.00	\$55,000.00
TOTAL REVENUES	\$64,959.99	\$68,369.03	\$1,104,136.00	\$1,104,136.00
EXPENDITURES				
250000 Business Administration	\$0.00	\$388,948.79	\$31,051.00	\$171,051.00
TOTAL EXPENDITURES	\$0.00	\$388,948.79	\$31,051.00	\$171,051.00
Beginning Fund Balance	\$1,342,830.20	\$1,407,790.19	\$1,087,210.43	\$1,087,210.43
Ending Fund Balance	\$1,407,790.19	\$1,087,210.43	\$2,160,295.43	\$2,020,295.43

Fund 46 is the Long Term Capital Improvement Trust fund, which is funded by an operational transfer from the general fund. This fund originated in the 2019-20 school year.

Revenues include \$55,000 in interest and a transfer from fund10 (Operational) in the amount of \$1,049,136. The transfer is derived from three areas:

1. \$11,841 for PAC seat replacement derived from 2025-26 revenues which were included in the assigned fund balance.
2. \$37,295 from Energy Savings from the 2025-26 high school solar project which will continue to restore the funds that were used for the project.
3. \$1 million for future projects.

The expenditures of \$171,051 is the remaining balance from both phase one and two of the high school solar project. Currently, there are no further projects planned for the 2026-27 school year.

CAPITAL PROJECTS FUND - FUND 49

	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27	Original Budget 2026-27
REVENUES				
280 Interest	\$9,205.31	\$2,572.73	\$200.00	\$161.39
TOTAL REVENUES	\$9,205.31	\$2,572.73	\$200.00	\$161.39
EXPENDITURES				
110000 Undifferentiated Curriculum	\$0.00	\$0.00	\$0.00	\$0.00
200000 Support Services	\$197,829.07	\$90,068.80	\$19,234.59	\$19,195.98
TOTAL EXPENDITURES	\$197,829.07	\$90,068.80	\$19,234.59	\$19,195.98
Beginning Fund Balance	\$295,154.42	\$106,530.66	\$19,034.59	\$19,034.59
Ending Fund Balance	\$106,530.66	\$19,034.59	\$0.00	\$0.00

This fund is used to account for expenditures financed through bonds or notes. We are currently using Fund 49 to account for the \$44.9 million bond issued through passing of the 2018 referendum.

The remaining funds will be used in the 2026-27 school year for security enhancements.

FOOD SERVICE - FUND 50

	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27	Original Budget 2026-27
REVENUES				
110 Operating Transfer	\$115,810.00	\$140,925.84	\$123,430.00	\$123,430.00
250 Local Revenues	\$1,447,979.87	\$1,474,794.33	\$1,596,412.00	\$1,596,412.00
610 State Aid- Categorical	\$20,763.02	\$21,635.96	\$21,800.00	\$21,800.00
714 Donated Commodities	\$171,870.33	\$163,835.06	\$165,000.00	\$165,000.00
717 Federal Food Aid	\$523,888.46	\$551,225.91	\$568,158.00	\$568,158.00
800/900 Miscellaneous Revenue	\$13,484.13	\$10,404.87	\$9,200.00	\$9,200.00
TOTAL REVENUES	\$2,293,795.81	\$2,362,821.97	\$2,484,000.00	\$2,484,000.00
EXPENDITURES				
200 000 Support Services	\$2,317,680.34	\$2,430,246.56	\$2,484,000.00	\$2,484,000.00
TOTAL EXPENDITURES	\$2,317,680.34	\$2,430,246.56	\$2,484,000.00	\$2,484,000.00
Beginning Fund Balance	\$152,337.08	\$128,452.55	\$61,027.96	\$61,027.96
Ending Fund Balance	\$128,452.55	\$61,027.96	\$61,027.96	\$61,027.96

Fund 50 revenues and expenditures are related to food services including the school lunch and breakfast programs, milk, and catering.

The food service program is meant to be self sustaining. Any fund balance must be retained in this account for future use. A fund balance deficit would require an operational transfer from general fund. The past three years the food service program had more expenses than revenues for the year. In order to combat an unplanned operational transfer, the District increased food service lunch prices by \$0.45 for the 2026-27 school year. Breakfast and milk prices were not increased.

Since the passing of the 2022 referendum it is anticipated that fund 50 will receive a transfer from general fund each year for the increase in salary costs, unless there is no program deficit. A transfer of \$123,430 is budgeted for the 2026-27 school year.

EMPLOYEE BENEFIT TRUST - FUND 73

	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27	Original Budget 2026-27
REVENUES				
280 Interest	\$10,488.99	\$21,482.77	\$20,000.00	\$20,000.00
959 Contributions	\$43,394.18	\$100.65	\$75,000.00	\$75,000.00
TOTAL REVENUES	\$53,883.17	\$21,583.42	\$95,000.00	\$95,000.00
EXPENDITURES				
420000 Fiduciary Fund Expenditure	\$41,773.08	\$45,782.44	\$120,000.00	\$120,000.00
TOTAL EXPENDITURES	\$41,773.08	\$45,782.44	\$120,000.00	\$120,000.00
Beginning Fund Balance	\$204,366.24	\$216,476.33	\$192,277.31	\$192,277.31
Ending Fund Balance	\$216,476.33	\$192,277.31	\$167,277.31	\$167,277.31

This fund is used to account for the conversion of sick leave when an employee retires. Some of the money held in this fund are associated with specific employees to pay for their benefits after the District's health and dental obligation is exhausted. Additional funds are for future sick leave obligations which will be paid to an HRA.

A study completed by Foster & Foster actuaries and Consultants in the 2024-25 school year indicated that a level contribution of \$325,000 per year would be needed to fund the sick leave payouts obligation through 2053. By year 2038 the obligation would have increased to \$329,006 per year and continue to increase each year.

The district budgets \$325,000 for sick leave payouts. This allocation is in fund 10. However, in a fiscal year if there are less sick leave payments than the \$325,000 the remaining balance will be allocated to fund 73. However, both in fund 10 and 73 the funds are not recognized on the operating statement (as an expenditure or revenue) until the funds are actually used. They are only recorded on the balance sheet accounts.

The balance in fund 73 will be used if in a given year there are more payments than \$325,000. This year it is anticipated that we will have more payments than the \$325,000. We have budgeted \$75,000 for additional sick leave obligations in fund 73.

If the \$75,000 is needed to fulfill our sick leave obligations for the 2026-27 school year, there will be a fund 10 component which will expense the \$75,000 in fund 10 and reduce restricted fund balance.

OPEB TRUST - FUND 74

	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27	Original Budget 2026-27
REVENUES				
280 Interest	\$321,104.50	\$260,855.20	\$250,000.00	\$250,000.00
950 Contributions	\$44,135.32	\$871,836.96	\$926,685.00	\$926,685.00
TOTAL REVENUES	\$365,239.82	\$1,132,692.16	\$1,176,685.00	\$1,176,685.00
EXPENDITURES				
420000 Fiduciary Fund Expenditure	\$399,950.73	\$379,129.51	\$660,000.00	\$660,000.00
420000 Implicit Rate Subsidy	\$149,787.48	\$133,345.33	\$140,000.00	\$140,000.00
TOTAL EXPENDITURES	\$549,738.21	\$512,474.84	\$800,000.00	\$800,000.00
Beginning Fund Balance	\$6,438,894.28	\$6,254,395.89	\$6,874,613.21	\$6,874,613.21
Ending Fund Balance	\$6,254,395.89	\$6,874,613.21	\$7,251,298.21	\$7,251,298.21

This fund is used to account for the District's obligation for employee benefits for retirees. The money held in this fund is not associated with a particular employee.

In the 2025-26 the District enhanced our retiree benefits for employees who started after July 1, 2001. The District will pay all future retirees their retirement benefit in the form of an HRA verses paid health and dental insurance coverage.

According to the Statement of Governmental Accounting Standard Board number 45, the District is to have actuarial study of our postretirement benefits every two years. A study was completed as of June 2025. With the enhanced benefits our new Net OPEB Liability as of June 2025 was \$2.48 million. A new study will be completed in the 2027-28 school year.

A contribution from the operation of fund of \$884 thousand is budgeted. Additional employee contributions are budgeted.

COMMUNITY SERVICE FUND - FUND 80'S

	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27	Original Budget 2026-27
REVENUES				
210 Tax Levy	\$803,068.00	\$725,549.00	\$851,613.00	\$851,613.00
272 Community Service Fees	\$337,634.33	\$347,585.00	\$272,000.00	\$272,000.00
Other	\$0.00	\$407,950.33	\$321,000.00	\$321,000.00
TOTAL REVENUES	\$1,140,702.33	\$1,481,084.33	\$1,444,613.00	\$1,444,613.00
EXPENDITURES				
200 000 Support Services	\$182,446.68	\$374,330.39	\$888,552.13	\$888,552.13
300 000 Community Services	\$833,736.23	\$831,812.80	\$974,432.67	\$974,432.67
TOTAL EXPENDITURES	\$1,016,182.91	\$1,206,143.19	\$1,862,984.80	\$1,862,984.80
Beginning Fund Balance	\$18,911.24	\$143,430.66	\$418,371.80	\$418,371.80
Ending Fund Balance	\$143,430.66	\$418,371.80	\$0.00	\$0.00

This fund is used to account for activities that are associated with the community.

This fund is supported by local revenues and property taxes. The District is able to levy outside the revenue limit for the community service projects.

Normally, there are three different areas that the District uses the Community Services Fund; which are, the community operations within the Oregon Swimming Pool (fund 80), Community Education Programs (fund 82), and Performing Arts Center (fund 85). In the 2025-26 school year the District was required to move the funds for the Splash Pad to fund 80.

The Oregon Pool and the Performing Arts center are also supported through the operating budget.

COOPERATIVE PROGRAMS - FUND 99

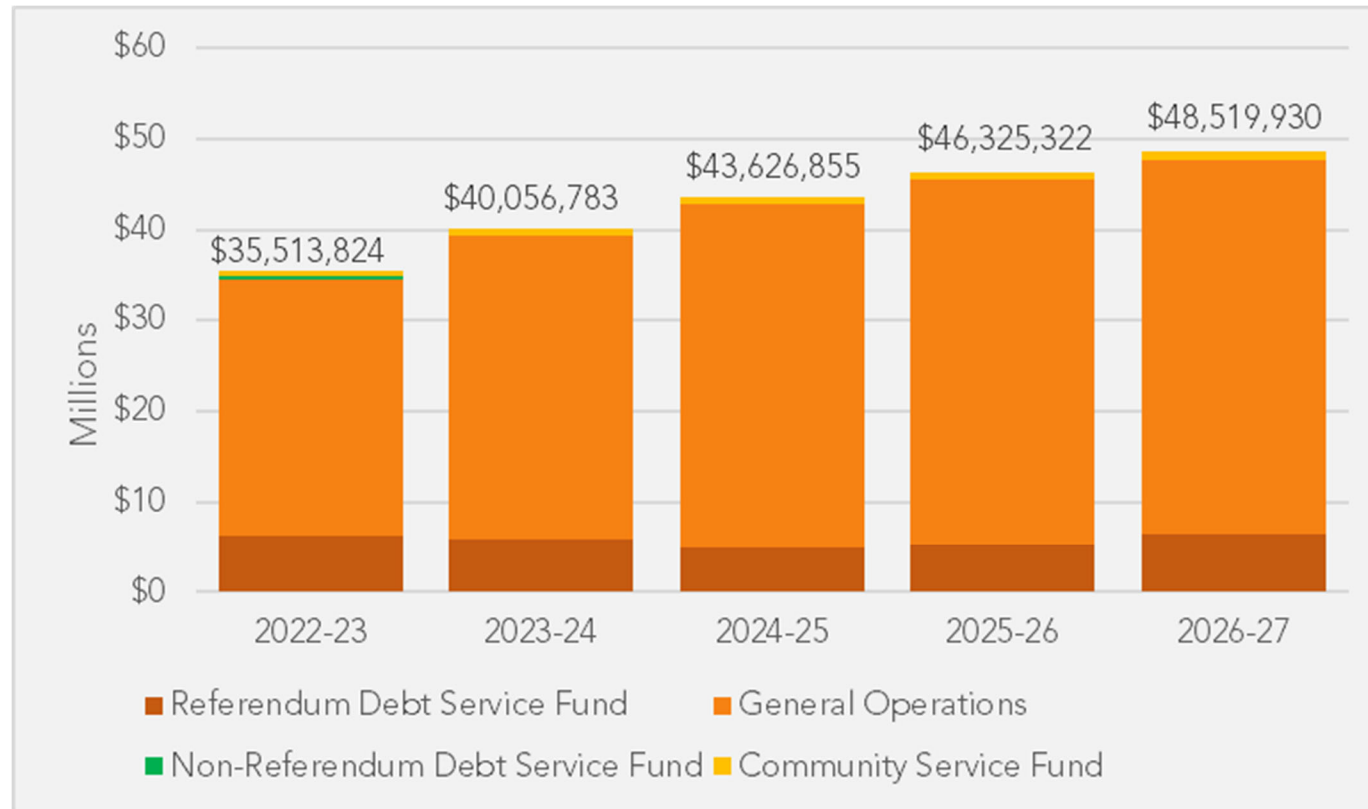
	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27	Original Budget 2026-27
REVENUES				
340 Payments for Services	\$92,201.65	\$89,524.06	\$90,000.00	\$90,000.00
600 State Sources	\$0.00	\$0.00	\$21,500.00	\$21,500.00
TOTAL REVENUES	\$92,201.65	\$89,524.06	\$111,500.00	\$111,500.00
EXPENDITURES				
100 000 Instruction	\$61,541.65	\$69,064.06	\$61,319.00	\$61,319.00
200 000 Support Services	\$0.00	\$0.00	\$21,500.00	\$21,500.00
400 000 Non-Program Transactions	\$30,660.00	\$20,460.00	\$28,681.00	\$28,681.00
TOTAL EXPENDITURES	\$92,201.65	\$89,524.06	\$111,500.00	\$111,500.00

Cooperative programs are activities that involve more than one school district. One district will serve as the fiscal agent for these activities.

There are two activities for the 2026-27 school year that are in fund 99. Which are:

- The Badger Conference Cooperative uses this fund and is for sport tournaments and activities for the Badger Conference.
- We are the fiscal agent for the Peer Review and Mentoring grant that we share with Monona Grove School District.

TOTAL TAX LEVY



Local property taxes are a main source of revenue for the District. The revenue limit regulates the amount a district is able to levy. In basic terms, a district is able to levy the difference between the revenue limit and equalization aid for general operations.

In addition to the general operating fund levy, the District is able to levy an additional amount for referendum approved debt and community programs.

Our total levy in the Original Budget for the 2026-2027 school year is \$48,519,930. This is an increase of 4.74% from the prior year.

LEVY RATE HISTORY

Year	Tax Levy	Equalized Value	% Growth	Mill Rate
2026	\$48,519,930	\$5,343,021,128	7.15%	\$9.08
2025	\$46,325,322	\$4,986,566,191	7.86%	\$9.29
2024	\$43,626,855	\$4,623,219,254	9.19%	\$9.44
2023	\$40,056,783	\$4,234,280,940	19.89%	\$9.46
2022	\$35,513,824	\$3,531,932,064	14.74%	\$10.06

Many factors go into the tax levy rate. A few significant factors that influence the levy are:

- if there is a per pupil increase,
- how much is added to the total state equalization aid allocation,
- the district's prior year spending,
- our equalized property values, and.
- the allocation to the school levy credit.

In the 2026-2027 school year the State of Wisconsin did not increase the equalization aid allocation but provided a \$325 per pupil increase in the revenue limit. The State did not increase the School Levy credit for the 2026 tax levy. The impact of these choices will result in higher property taxes.

The School Levy Credit is not included as part of the District's mill rate. This credit is applied to the Oregon School District portion of the property tax bill.

SCHOOL LEVY TAX CREDIT

Wisconsin currently has three tax credit programs where credits are paid to municipalities and shown on property tax bills: the school levy tax credit, the first dollar credit, and the lottery and gaming tax credit.

School levy tax credits are distributed based on each municipality's share of statewide levies for school purposes, and are extended to all taxable properties. The credit is apportioned within municipalities based on each property's assessed value as a percentage of the corresponding municipality's assessed value.

The 2025 Wisconsin Act 15 did not increase this allocation for 2026 tax levy.

Year	State Allocation	Increase
2016	\$853,000,000	\$105,600,000
2017	\$853,000,000	\$0
2018	\$940,000,000	\$87,000,000
2019	\$940,000,000	\$0
2020	\$940,000,000	\$0
2021	\$940,000,000	\$0
2022	\$940,000,000	\$0
2023	\$1,195,000,000	\$255,000,000
2024	\$1,275,000,000	\$80,000,000
2025	\$1,275,000,000	\$0
2026	\$1,275,000,000	\$0

2026 TAX LEVY

FUND	Audited 2024-25	Audited 2025-26	Preliminary Budget 2026-27	Original Budget 2026-27
General Fund	37,927,026	40,279,971	41,225,591	41,125,728
Referendum Debt Service Fund	4,896,761	5,319,802	6,542,589	6,542,589
Community Service Fund	803,068	725,549	851,613	851,613
TOTAL SCHOOL LEVY	43,626,855	46,325,322	48,619,793	48,519,930
PERCENTAGE INCREASE--TOTAL LEVY FROM PRIOR YEAR	8.91%	6.19%	4.95%	4.74%
MILL RATE	9.44	9.29	9.24	9.08

According to Wisconsin Statute 120.12 (3)(a) on or before November 1st each school board must vote a levy necessary to operate and maintain the schools of the school district. Then by November 10th the District must certify the levy to the municipalities.

OREGON SCHOOL DISTRICT

 X Action
 Discussion
 Information

TO: Board of Education
FROM: Dr. Shannon Anderson, Superintendent
DATE: October 26, 2026

AGENDA ITEM: C2 Approval of the 2026 Tax Levy

INITIATED BY: Dr. Nicholas Reichhoff, Executive Director of Operations

SUBMITTED BY: Kara Newton, Director of Finance and Dr. Nick Reichhoff, Executive Director of Operations

BOARD POLICY OR STATUTORY REFERENCE:

SUPPORTING DATA:

The tax levy certification(s) is directly related to the previous agenda item "C1 Adoption of 2026-27 Original Budget."

Under Wisconsin State Statute, on or before November 1, a district must determine the amount necessary to operate and maintain schools and to meet the District's irrevocable tax obligations. The District must then on or before November 10, "certify the levy to the municipalities."

The recommended total levy is \$48,519,930. This represents an increase of 4.74% from the 2025 levy. This equates to a \$9.08 mill rate for the 2026 property tax year, which is a rate decrease of 2.25%.

FUND	2025 Tax Levy	2026 Tax Levy
General Fund	40,279,971	41,125,728
Referendum Debt Service Fund	5,319,802	6,542,589
Community Service Fund	725,549	851,613
TOTAL SCHOOL LEVY	46,325,322	48,519,930

PERCENTAGE INCREASE--TOTAL LEVY FROM PRIOR YEAR	6.19%	4.74%
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MILL RATE	9.29	9.08
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The attachment shows the distribution of the levy to the different municipalities within the school district. The amounts levied in this agenda item for debt purposes can only be used to pay for referendum approved debt. These funds cannot be used for general educational purposes.

After approval, the district's business office will certify the levy to the 11 municipalities within the school district boundaries.

SUMMARY AND RECOMMENDATION:

It is recommended that the Board of Education approve a total tax levy in the amount of \$48,519,930 as presented.

SUPERINTENDENT:_____

ACTION BY BOARD: Motion_____Second:_____Vote:_____

Revisions, if any:_____Agenda Item C2

PI-401 Data

Summary of Total Tax Appropriation Certification

	County	County - Muni Code	Taxation District	Tax Apportionment Equalized Value	Percent of School District in Taxation District	Total Certified Tax Levies From PI-401	Amount of Tax Levy for Taxation District
▼ County: Dane				\$5,204,341,388.00	97.404470 %		\$47,260,580.45
	Dane	13 225	C. Fitchburg	\$1,378,662,389.00	25.8030495480	\$48,519,930.00	\$12,519,621.58
	Dane	13 008	T. Blooming Grove	\$13,713,610.00	0.2566639670	\$48,519,930.00	\$124,533.18
	Dane	13 028	T. Dunn	\$513,915,351.00	9.6184413030	\$48,519,930.00	\$4,666,860.98
	Dane	13 040	T. Montrose	\$6,995,003.00	0.1309184980	\$48,519,930.00	\$63,521.56
	Dane	13 042	T. Oregon	\$728,132,241.00	13.6277252800	\$48,519,930.00	\$6,612,162.77
	Dane	13 052	T. Rutland	\$200,014,994.00	3.7434812480	\$48,519,930.00	\$1,816,334.49
	Dane	13 109	V. Brooklyn	\$142,242,800.00	2.6622166860	\$48,519,930.00	\$1,291,705.68
	Dane	13 165	V. Oregon	\$2,220,665,000.00	41.5619730260	\$48,519,930.00	\$20,165,840.21
8				\$5,204,341,388.00			
▼ County: Green				\$125,229,915.00	2.343803 %		\$1,137,211.80
	Green	23 006	T. Brooklyn	\$76,642,915.00	1.4344490350	\$48,519,930.00	\$695,993.66
	Green	23 109	V. Brooklyn	\$48,587,000.00	0.9093544430	\$48,519,930.00	\$441,218.14
2				\$125,229,915.00			
▼ County: Rock				\$13,449,825.00	0.251727 %		\$122,137.75
	Rock	53 040	T. Union	\$13,449,825.00	0.2517269660	\$48,519,930.00	\$122,137.75
1				\$13,449,825.00			
	District Totals = 11			\$5,343,021,128.00	100.000000 %		\$48,519,930.00

418: Online Learning (Working Draft) To be effective January 23, 2027

418.01 Philosophy: The Oregon School District recognizes that instruction can be delivered through a variety of methods, including online learning. Online learning opportunities serve as a vehicle for student access to curriculum and can be used to provide flexible and personalized instructional options. While in-person learning provides students with direct access to teachers, peers, school resources, and the broader school community, online learning can expand access to courses when appropriate for an individual student. The District offers online instruction in various ways including, fully remote, blended, and summer semester online learning opportunities.

The Oregon School District offers online learning opportunities to students in accordance with state and federal law and Oregon School District standards. Any online instruction provided or approved by the District shall:

- Align with the Oregon School District's curriculum and instructional goals;
- Meet applicable academic standards and requirements; and
- Be delivered by appropriately Wisconsin licensed instructional staff as required by law.

418.02 Definitions

In-Person Learning: instruction that occurs on campus with the teacher and student being physically present in the classroom.

Online Learning, On Campus: instruction that occurs online with the student being present on campus.

Blended Learning: a student's schedule includes both in-person instruction, and online instruction that may occur on campus or remotely.

Full-time Remote Online Learning: the student receives instruction for all courses through an approved online program and is not present on campus for the course.

Temporary Remote Online Instruction: short-term instruction provided outside the school building because of a medical or health condition, an IEP or other situation approved by the District.

Summer Semester Online Learning: an online course offered through the District's Summer Semester program (HS only). Summer Semester has a separate registration process, schedule, and course catalog. Participation in a summer online course does not automatically enroll a student in online learning during the regular school year

Home-based Private Educational Program: a parent-directed educational program provided to a child at home rather than through the District.

418.03 Participation in Online Learning

A parent or guardian must make a request for their student to engage in online learning in writing to the District Online Coordinator. The District Online Coordinator will make a decision whether to approve the request in collaboration with any team working to support the student. Some examples may include:

- The Individualized Education Program (IEP) team
- Section 504 team
- Health plan
- Board order
- An administrator in collaboration with the Online Coordinator

Approvals will be based on the student's grade level, requested learning model, course prerequisites, educational needs, available space, and the District's ability to provide an appropriate program.

Students who are open enrolled may only participate in online learning while on campus during regular school hours pursuant to the Wisconsin Department of Public Instruction (DPI) rules and regulations.

418.04 Non-Discrimination

The Oregon School District shall ensure that student progress in online learning is monitored and that students are assessed in a manner consistent with District practices and legal requirements.

The Oregon School District shall strive to ensure equitable access to online learning opportunities for all enrolled resident students.

Students may not be excluded from online instruction on the basis of sex, race, religion, color, national origin, ancestry, pregnancy, marital or parental status, sexual orientation, or physical, mental, emotional or learning disability or other protected category under Board Policy 157.

Grade Level Options:

Home-based Private Educational Program

Resident students enrolled in a home-based private educational program may apply to take up to two courses per semester, including available online courses, subject to applicable law, subject to

scheduling, prerequisites, available space, the family's ability to provide transportation and any other operational considerations.

Grades 4K–6

The District offers full time remote online instruction only for students who are unable to attend full-time instruction in person due to health reasons, an IEP, 504 plan, pursuant to a Board order or as approved by District Online Coordinator.

Full time remote students will take the following courses online: English language arts, mathematics, science, social studies, art, health, music, and physical education.

A student enrolled in the fully remote program may request up to two in-person rotations per semester at the school designated by the District, subject to scheduling, prerequisites, available space, the family's ability to provide transportation and any other operational considerations.

Students may take orchestra in person beginning in grade 4 and band and/or choir beginning in grade 5, subject to scheduling and program availability.

Fully remote students may be expected to attend scheduled in-person or synchronous group facilitation as scheduled, which is approximately once per week, unless excused by the teacher and/or an administrator.

The District does not offer a blended learning schedule because the elementary instructional program is designed as an integrated, full-day experience.

Grades 7–8

The District offers full time remote online instruction only for students who are unable to attend full-time instruction in person due to health reasons, an IEP, 504 plan, pursuant to a Board order or determined by District Online Coordinator to have met qualifications.

Full time remote students will take the following courses online: English language arts, mathematics, science, social studies, health, physical education and one elective. The elective options are: art, German, Spanish and STEAM.

Full time remote students may be expected to attend in-person or synchronous group facilitation as scheduled, which is approximately once per week, unless excused by the teacher and/or an administrator.

Students may take up to two courses per semester in-person at the Oregon Middle School subject to scheduling, prerequisites, available space, the family's ability to provide transportation and any other operational considerations.

The District does not offer a blended learning schedule because the middle school instructional program is designed as an integrated, full-day experience.

Grades 9-12

Students may request one or more individual online courses, a blended learning schedule that combines online and in-person courses, or a fully remote online schedule. Available options will depend on graduation requirements, the student's academic plan, course availability, prerequisites, scheduling, and the student's demonstrated readiness for online learning.

Students who are new to online learning should begin with a limited number of online courses as recommended by District staff. Course selections must align with the student's academic and career plan and be reasonably comparable to courses and credits available through Oregon High School.

Approval of an online course does not guarantee that every requested course, provider, or instructional format will be available. District staff will work with the student to identify an appropriate option that supports progress toward graduation.

418.05 Appeal

If a parent/guardian disagrees with a decision by the District Online Coordinator made pursuant to this policy, the parent/guardian may file an appeal with the Executive Director of Teaching and Learning within five school days of the date of the decision. If the parent/guardian disagrees with that decision, they may appeal to the District Superintendent within five school days of the date of the decision. The District's Superintendent's decision will be final, subject to any rights the parent or guardian may have under state and/or federal law.

Legal Resources: Wis. Stat. s. 118.15(1)(d); [Online and Blended Learning | Department of Public Instruction](#)

References: [Board Policy 157: Anti-Harassment & Nondiscrimination](#); [Board Policy 771: Electronic Communications](#); [Board Policy 443: Academic Honesty](#) [Policy 415: Graduation, Grades and Standing Student Grading, and Posting of Grades](#); [Policy 433: Attendance and Truancy](#)

Adopted: September 14, 2009; Revised _____

418: Online Learning Administrative Guidelines

1. Program Overview and Purpose

The District's primary instructional model is in-person learning. The District also provides online learning options that can expand access to courses, support individual student needs, and offer greater flexibility in how and where students learn. Depending on the student's grade level and educational needs, these opportunities may include a fully remote program, or a blended learning schedule.

Online learning is not a single program. The options available to a student depend on the student's grade level, residency or enrollment status, educational needs, course prerequisites, available space, and the District's ability to provide an appropriate program.

Who is the instructional design available to in OSD? Orange boxes indicate that instructional design is offered at that grade level.

Grade Level	In Person	Online, On campus	Blended Learning	Full Time Remote Online	Temporary Remote Online	Summer Semester Online
K-6	✓			✓	✓	
7-8	✓			✓	✓	
9-12	✓	✓	✓	✓	✓	✓

2. Request, Review, and Approval Process

Families interested in online learning should begin by contacting the student's building administrator, or the District's Online Learning Coordinator. District staff will help the family identify which available learning model, if any, matches the student's grade level and educational needs.

The general process is as follows:

- A. The family and student meet with the appropriate District staff member to discuss the reason for the request and review available options.
- B. District staff review the student's grade level, residency or enrollment status, academic history, attendance, course prerequisites, reason for request with any accompanying documentation, graduation requirements when applicable, needed supports, and ability to participate successfully in the requested model.

- C. The family submits the required application or course request during the designated enrollment period. The designated enrollment period is prior to the start of the semester and up to two weeks after the semester begins.
- D. The Online Learning Coordinator, in consultation with the student's school, determines whether the request can be approved.
- E. If approved, the student and family complete any required orientation and receive a written schedule or learning plan identifying online and in-person courses, participation expectations, and available support.

When a request involves a student with an IEP or Section 504 plan, the appropriate team will determine whether additional review, services, supports, or plan revisions are needed. When the student's IEP team determines the placement, the IEP team's decision-making process applies.

3. Student Participation and Access

Online students may participate in co-curricular activities, consistent with District offerings and eligibility requirements. Blended learning students may participate in field trips offered in the courses they are enrolled in. Fully online remote students may not participate in general school field trips.

Transportation will not be provided for the specific course(s) unless pursuant to the student's IEP.

4. Summer Semester Online Learning

Summer Semester is a separate District program with its own course offerings, registration timelines, eligibility requirements, fees when applicable, and attendance expectations. Summer courses are offered in person for grades K-8. In grades 9-12 online or in person courses are offered.

A high school student can register for an available summer online course without enrolling in the District's school-year online program. Likewise, enrollment in the school-year online program does not guarantee a place in a summer course. Summer course availability is determined annually.

5. Instruction and Support

Students will have access to appropriately licensed teachers.

Teachers are responsible for:

- Monitoring student progress
- Providing timely feedback
- Communicating regularly with students and families

- Grading all summative written assignments
- Reporting grades on the report card

Each online course will include appropriate instructional and academic support.

6. Technology

Online learning requires consistent access to a computer and internet connection.

Families are responsible for providing internet access at home unless otherwise approved by the District.

The Oregon School District will provide access to necessary technology on school premises.

Students are expected to use District-issued technology while completing assigned coursework.

7. Attendance and Engagement

Students are expected to engage regularly in online coursework, including:

- Logging into the learning platform
- Completing assignments and assessments
- Communicating with teachers
- Consistently checking and responding to email

Students who fail to engage for an extended period without a valid excuse may be subject to truancy procedures and withdrawal from online courses.

8. Assessment and Grading and Course/Credit Completion

Students participating in online learning must also participate in required assessments, including:

- State assessments (administered on school premises or at the Oregon Public Library)
- District assessments, including reading and math benchmarking (administered on school premises or at the Oregon Public Library)

Grades 4K–8

Progress is reported using the District's standards-based scale:

- 4 – Exemplary
- 3 – Proficient
- 2 – Progressing
- 1 – Not Yet Meeting Standard

Advancement is based on demonstrated progress and evidence of learning.

Grades 9–12

Student learning is assessed through assignments, discussions, quizzes, tests, presentations, projects, and exams.

Grades are based on points earned and are recorded on official transcripts.

The Oregon High School grading scale applies to all applicable coursework.

Credit is earned on a semester basis, with most courses awarding 0.5 credit per semester. Advancement and credit decisions remain subject to administrative approval.

9. Fees and Withdrawal

The Oregon School District will pay for approved online courses.

Students and families may be required to reimburse the District for:

- Courses not completed
- Courses dropped outside approved timelines

Course withdrawals after the initial enrollment period require administrative approval.

10. Student Conduct and Academic Integrity

Students must submit original work and follow District expectations regarding academic honesty and responsible technology use.

Prohibited conduct includes, but is not limited to:

- Plagiarism
- Cheating
- Misuse of instructional resources and technology including Artificial Intelligence platforms

Violations may result in:

- Loss of credit
- Removal from the course
- Disciplinary action consistent with District policy including but not limited to prohibiting future online coursework

11. Online Instructor Expectations

Online instructors will:

- Support student learning within the online platform
- Communicate regularly with students and families
- Monitor attendance and engagement
- Evaluate student work and assign grades
- Maintain timely communication regarding student progress and concerns