



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 28, 2024
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		
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.	Public Comment*
	2.	OEA Report
	3.	Student Report
C. ACTION ITEMS		
	1.	Approval of 2024-2025 Budget
	2.	Approval of 2024-2025 Tax Levy
D. DISCUSSION ITEMS		
	1.	Committee Reports
		a. Vision Steering Committee
		b. Policy Committee
E. INFORMATION ITEMS		
	1.	Visioning and Strategic Planning
	2.	Teaching and Learning Update - OHS Goals Presentation

	5.	Superintendent's Report
F. CLOSING		
	1.	Future Agenda
	2.	Check Out
G. 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:

- 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 28, 2024

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
6:30 PM	A. Consent Calendar 1. Minutes a. 10/14/2024 Board Meeting Minutes b. 10/21/2024 Special 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 OSD Safety Drill Reports	President Flanagan	1. Attached 2. Attached 3. Attached 4. Attached 5. None 6. None 7. Attached 8. None 9. None	
	B. Information Items 1. Public Comment 2. OEA Report 3. Student Report			
	C. Action Items: 1. Approval of 2024-2025 Budget 2. Approval of 2024-2025 Tax Levy	1. Mr. Weiland 2. Mr. Weiland	1. Attached 2. Attached	
	D. Discussion Items 1. Committee Reports a. Vision Steering Committee b. Policy Committee	1. Committee Chairs	1. None	
	E. Information Items 1. Vision and Strategic Planning 2. Teaching and Learning Update – OHS Goals Presentation 3. Superintendent's Report	1. Dr. Bergstrom 2. OHS Administrators 3. Dr. Bergstrom		
	F. Closing 1. Future Agenda 2. Check Out			
	G. Adjournment			

MINUTES OF THE REGULAR MEETING OF THE SCHOOL BOARD OF THE OREGON SCHOOL DISTRICT HELD ON OCTOBER 14, 2024

The regular meeting of the School Board of the Oregon School District was called to order by Board President Krista Flanagan at 6:30 PM on October 14, 2024 in the OSD Innovation Center at the Oregon High School in the Village of Oregon, Dane County, Wisconsin. Upon roll call, the following Board members were present: Ms. Ahna Bizjak, Dr. Caleb Bush, Ms. Heather Garrison, Dr. Mary Lokuta, Mr. Troy Pankratz, Ms. Leslie Wright and Ms. Krista Flanagan. Board member(s) absent: None. Administrators present: Dr. Leslie Bergstrom, Dr. Shannon Anderson, Ms. Jina Jonen, Ms. Erika Mundinger, Mr. Jon Tanner, Dr. Candace Weidensee, Mr. Andy Weiland, Ms. Heidi Walter, Ms. Lindsay Engelhart, Ms. Kerri Modjeski, Ms. Ana Seidenstricker, Mr. Casey Knight, Ms. Dawn Goltz, Ms. Cyndi Olander, Mr. Jason Zurawik 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 Ms. Flanagan..

Ms. Garrison moved and Dr. Lokuta seconded the motion to approve the agenda as posted. Motion passed 7-0 by unanimous voice vote.

A. CONSENT CALENDAR:

Mr. Pankratz moved and Ms. Wright seconded the motion to approve the following items on the Consent Calendar:

1. Approval of Minutes:

- a. September 23, 2024 Board Meeting Minutes

2. Approve payments in the amount of \$1,465,512.18

3. Treasurer's Report: for the month ending August 31, 2024

4. Staff Resignations/Retirements: None

5. Staffing Assignments: None

6. Field Trip Requests: None

7. Acceptance of Donations:

- Oregon PTO in the amount of \$6700 for NKE classroom and building needs;
- Nancy Johnson (Community Book Club) in the amount of \$220 for books for students in Ms. Cox's 2nd grade classroom;
- Oregon Athletic Boosters in the amount of \$4347.38 for EZ Up Tents;
- Fidelity Charitable in the amount of \$500 for the Netherwood Knoll LMC;
- Oregon PTO in the amount of \$9500 for RCI classroom and building needs; and
- Alethea Shafer for a swing and resistance bands for the Prairie View Elementary movement room

8. Approval of New Scholarships, if any: None

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

Ms. Flanagan thanked those who generously donated to the Oregon School District. In a roll call vote, the following members voted yes: Mr. Pankratz, Ms. Wright, Ms. Bizjak, Dr. Bush, Ms. Garrison, Dr. Lokuta, and Ms. Flanagan. Motion passed 7-0.

B. INFORMATION ITEMS:

1. Public Comment: Kay Black
2. OEA Report: None
3. Student Representative Report: None

C. ACTION ITEMS:

NONE

D. DISCUSSION ITEMS:

1. Committee Reports
 - a. Vision Steering Committee - Ms. Garrison stated that the Vision Committee will be meeting this Wednesday, October 16th at 5:15 PM.
 - b. Policy Committee - Dr. Lokuta stated that the Policy Committee met prior to the Board Meeting this evening.

E. INFORMATION ITEMS:

1. Vision and Strategic Planning: Dr. Bergstrom stated that the Vision and Strategic Planning Update will be embedded into the Teaching & Learning update.
2. Teaching and Learning Update - 5th - 8th Grade Goals Presentation: Ms. Cyndi Olander, Ms. Kerri Modjeski and Ms. Heidi Walter provided updates to the Board on the 2023-2024 literacy goal as well as key strategies that they are using in their specific buildings to achieve their literacy goal in 2024-2025. Board Members had the opportunity to ask questions.
3. Superintendent's Report: Dr. Bergstrom shared many photos and updates from schools and events happening throughout the district. The Superintendent's Report can be found on the OSD website at www.OregonSD.org/board.

F. CLOSING:

1. Future Agenda: Discussion was held.
2. Check Out: Board Members had the opportunity to give updates.

G. ADJOURNMENT:

Dr. Lokuta moved and Mr. Pankratz seconded the motion to adjourn the meeting. Motion passed 7-0 by unanimous voice vote. The meeting adjourned at 8:13 PM.

Ahna Bizjak, Clerk
Oregon School District

MINUTES OF THE SPECIAL MEETING OF THE SCHOOL BOARD OF THE OREGON SCHOOL
DISTRICT HELD ON OCTOBER 21, 2024

The special meeting of the School Board of the Oregon School District was called to order by Board President Krista Flanagan at 5:15 PM on October 21, 2024 in the District Meeting Room at District Office in the Village of Oregon, Dane County, Wisconsin. Upon roll call, the following Board members were present: Ms. Ahna Bizjak, Dr. Caleb Bush, Dr. Mary Lokuta, Mr. Troy Pankratz, Ms. Leslie Wright and Ms. Krista Flanagan. Board member(s) absent: Ms. Heather Garrison. Administrators present: Dr. Leslie Bergstrom, Ms. Darci Jarstad, Ms. Jina Jonen, Ms. Erika Munding, Mr. Jon Tanner, Dr. Candace Weidensee and Mr. Andy Weiland.

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 Ms. Flanagan.

Dr. Lokuta moved and Ms. Bizjak seconded the motion to approve the agenda as posted. Motion passed 6-0 by unanimous voice vote.

A. BOARD WORK SESSION

1. Discussion Regarding 2024-2025 Budget: Discussion Held.

B. ADJOURNMENT:

Dr. Lokuta moved and Ms. Bizjak seconded the motion to adjourn the meeting. Motion passed 6-0 by unanimous voice vote. The meeting adjourned at 7:22 PM.

Ahna Bizjak, Clerk
Oregon School District

OREGON SCHOOL DISTRICT BOARD APPROVAL OF PAYMENTS

October 28, 2024

AP Checks	\$ 119,191.54
AP Ach	<u>\$ 1,676,063.35</u>
Total	\$ 1,795,254.89

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
204001	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/08/2024	68.64
204001	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/08/2024	31.80
204001	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/08/2024	152.36
204001	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/08/2024	93.85
204001	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/08/2024	117.29
204001	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/08/2024	105.48
204001	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/08/2024	91.25
204001	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/08/2024	174.27
204001	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/08/2024	58.60
204001	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/08/2024	169.76
204001	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/08/2024	88.85
204001	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/08/2024	129.04
204001	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/08/2024	74.22
204001	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/08/2024	70.32
204001	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/08/2024	70.32
204001	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/08/2024	93.76
204001	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/08/2024	185.04
204001	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/08/2024	55.24
204001	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/08/2024	87.06
204001	ALPHA BA000	Alpha Baking Company Inc	Bread Order	10/08/2024	165.81
204002	ANDERER003	Anderson, Eric	September 2024 Athletic Worker - Soccer	10/08/2024	25.00
204003	COMPLETE001	Complete Office of Wisconsin,	Chairs (5)	10/08/2024	999.75
204004	FOCUS PH000	Focus Photography Inc	Photo Booth for Homecoming Dance	10/08/2024	750.00
204005	FOSLEDON000	Fosler, Donna	Referral bonus for new employee - Merlane Keller	10/08/2024	100.00
204006	HOWARJAY000	Howard, Jayson	September 2024 Athletic Worker	10/08/2024	130.00
204007	ITSAVVY 000	ITsavvy LLC	Chromebook w/Google Chrome OS Management Console	10/08/2024	26,765.00
204008	JOHNSON 006	Johnson Snow Removal and Lawn	NKE/PVE - mowing.	10/08/2024	600.00
204008	JOHNSON 006	Johnson Snow Removal and Lawn	BKE - mowing.	10/08/2024	1,000.00
204009	KAVANAUG000	Kavanaugh Restaurant Supply In	OHS: Routine maintenance on ice machines for athletic dept.	10/08/2024	338.49
204010	KETTLE M000	School District of Kettle Mora	Cross Country Invite 9-28-24	10/08/2024	300.00
204011	LOKUTBEN001	Lokuta, Benjamin	4 percussion clinician dates	10/08/2024	160.00
204012	LYNCHTOD001	Lynch, Todd	Reimbursement for medical expenses - G.L.	10/08/2024	100.00
204013	MADISON 042	Madison Mobile DJ Service LLC	Homecoming dance DJ	10/08/2024	1,195.00
204014	MCCOMLEI000	McComb, Leigh	Oregon Band Adovates Scholarship	10/08/2024	600.00
204015	MOOREBRI000	Moore, Brian	September 2024 Athletic Worker - Football	10/08/2024	25.00
204016	OREGON A008	Oregon Area Food Pantry	donations 7/1-9/30/24	10/08/2024	395.00
204017	PENLYSAR000	Penly, Sarah	reimbursement for German Exchange luggage tags	10/08/2024	60.00
204018	PLYMOUTH000	Plymouth Joint School District	Girls Swim Invite 9-28-24	10/08/2024	150.00

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
204019	SEW MANY000	Sew Many Threads LLC	FFA Officer jackets and Food 4 America shirts	10/08/2024	1,070.00
204020	THE BACH000	The Bach Company	10 TI-CBR2 Texas Instruments graphing calculators	10/08/2024	970.00
204021	WESTOSHA000	Westosha Central High School	D Varsity Volleyball Invite 9-28-24	10/08/2024	175.00
204022	BLOOMS B000	Blooms by Binky	CE & Rec Instructor for Let's Hygge!	10/10/2024	198.00
204023	HAPPY BU000	Happy Buddha Dog Training	CE & Rec Instructor for Dog Parks: The Good, The Bad, The Ugly	10/10/2024	40.00
204024	IKI INC 000	IKI Inc	CE & Rec Instructor for Instant Piano for Busy People and Instant Guitar for Busy People	10/10/2024	196.00
204025	MARK HAR000	Mark Harring Standing Trustee	Mary S Zoesch 20-12360	10/10/2024	292.50
204026	MONONA G000	Monona Grove High School	Model UN registration fees	10/10/2024	480.00
204027	MONT L M000	Mont L Martin, Trustee	Ryan Zoellick 23-CV-000112	10/10/2024	155.00
204028	OPEN UP 000	Open Up Resources	ELA Asynchronous K-8 PD - six seats Quote Q-50715	10/10/2024	1,794.00
204028	OPEN UP 000	Open Up Resources	6 8 ELA Curriculum DO	10/10/2024	74.00
204028	OPEN UP 000	Open Up Resources	ELA Coach the Coaches PD	10/10/2024	6,600.00
204028	OPEN UP 000	Open Up Resources	10 sets of workbooks for OMS 7th Gr	10/10/2024	510.00
204028	OPEN UP 000	Open Up Resources	Recommended Teacher Trade Books for 5th Gr RCI	10/10/2024	2,766.00
204029	UNITED W000	United Way of Dane County	Payroll accrual	10/10/2024	180.62
204030	WI FOOD 000	WI Food Hub Cooperative	Local Yogurt Delivery	10/10/2024	540.00
204031	ANDERCAE000	Anderson, Cael	Oregon Community Scholarship	10/16/2024	300.00
204032	STOUGHTO006	Stoughton Hospital	September 2024 New Employee Physicals	10/16/2024	1,384.00
204033	VILLAGE 000	Village of Oregon	NKE SW 8-29 to 9-26-24	10/16/2024	443.12
204033	VILLAGE 000	Village of Oregon	OMS WO 8-29 to 9-26-24	10/16/2024	13.00
204033	VILLAGE 000	Village of Oregon	PVE SW 8-29 to 9-26-24	10/16/2024	473.41
204033	VILLAGE 000	Village of Oregon	RCI SW 8-29 to 9-26-24	10/16/2024	646.46
204033	VILLAGE 000	Village of Oregon	HS NWall SW 8-29 to 9-26-24	10/16/2024	190.32
204033	VILLAGE 000	Village of Oregon	HS WWall Water 8-29 to 9-26-24	10/16/2024	1,928.83
204033	VILLAGE 000	Village of Oregon	Pool SW 8-29 to 9-26-24	10/16/2024	856.76
204033	VILLAGE 000	Village of Oregon	OHS SW 8-29 to 9-26-24	10/16/2024	1,350.93
204033	VILLAGE 000	Village of Oregon	JCPE WO 8-29 to 9-26-24	10/16/2024	2,104.44
204033	VILLAGE 000	Village of Oregon	JCPE SW 8-29 to 9-26-24	10/16/2024	121.72
204033	VILLAGE 000	Village of Oregon	OMS SW 8-29 to 9-26-24	10/16/2024	560.71
204033	VILLAGE 000	Village of Oregon	DO SW 8-29 to 9-26-24	10/16/2024	265.10
204034	ZWEIFDAN000	Zweifel, Daniel	OMS Volleyball Official - 10/10/24	10/16/2024	80.00
204035	ALPHA BA000	Alpha Baking Company Inc	Bread Delivery 10/04/2024	10/17/2024	162.52
204035	ALPHA BA000	Alpha Baking Company Inc	Bread Delivery 10/15/24	10/17/2024	126.85
204035	ALPHA BA000	Alpha Baking Company Inc	Delivery of bread at RCI 10/01/24	10/17/2024	49.20
204035	ALPHA BA000	Alpha Baking Company Inc	Bread Delivery 10/15/24 to NKE	10/17/2024	108.38
204035	ALPHA BA000	Alpha Baking Company Inc	Delivery of Bread at NKE 10/04/24	10/17/2024	56.98
204035	ALPHA BA000	Alpha Baking Company Inc	Delivery of Bread to NKE 10/01/24	10/17/2024	70.32

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
204035	ALPHA BA000	Alpha Baking Company Inc	Delivery to OMS 10/01/24	10/17/2024	93.88
204035	ALPHA BA000	Alpha Baking Company Inc	Delivery to OMS 10/04/24	10/17/2024	170.20
204035	ALPHA BA000	Alpha Baking Company Inc	Delivery of Bread to OMS 10/15/24	10/17/2024	143.73
204036	BATTERIE002	Batteries Plus LLC	NKE: batteries for fire panels and the lift in the hallway	10/17/2024	279.04
204037	BERNDDAV000	Berndt, David	JV and Varsity Boys Soccer Official - Waunakee	10/17/2024	130.00
204038	CLOUTE I000	Cloute Inc	OHS - window cleaning.	10/17/2024	400.00
204039	COMPLETE001	Complete Office of Wisconsin,	paper	10/17/2024	383.58
204039	COMPLETE001	Complete Office of Wisconsin,	11x17 printer paper	10/17/2024	46.68
204039	COMPLETE001	Complete Office of Wisconsin,	Colored paper. 1 case green. 1 case blue	10/17/2024	119.80
204039	COMPLETE001	Complete Office of Wisconsin,	RCI colored paper of green, blue and yellow.	10/17/2024	718.80
204040	GILMOJUS000	Gilmore, Justin	JV2/JV Football Official - Monona Grove	10/17/2024	130.00
204040	GILMOJUS000	Gilmore, Justin	JV2/JV Football Official - Waunakee	10/17/2024	130.00
204041	JUZWICHR000	Juzwik, Christopher	Girls Volleyball Official - Milton / JV2 and Varsity Lines	10/17/2024	105.00
204042	KINGSPET000	Kingslien, Peter	JV Boys Soccer Official / Waunakee	10/17/2024	65.00
204043	MADISON 013	Madison Truck Equipment Inc	TommyGate V2 Series Liftgate for 2023 Ford Transit - Maintenance/Food Service	10/17/2024	7,975.00
204044	MATHFACT000	MathFactLab LLC	Administrator and teacher accounts within one district and Google single sign-on for all users. (271 users)	10/17/2024	1,915.05
204045	ONE COMM002	One Community Bank - Cash	Cash for FES book fair - 10/22/24 & 10/24/24	10/17/2024	189.00
204045	ONE COMM002	One Community Bank - Cash	Cash for BKE book fair - 10/24/24 & 10/29/24	10/17/2024	221.00
204045	ONE COMM002	One Community Bank - Cash	Cash for PVE book fair - 10/24/24 & 10/28/24	10/17/2024	221.00
204045	ONE COMM002	One Community Bank - Cash	Cash for NKE book fair - 10/24/24 & 10/29/24	10/17/2024	221.00
204046	SEW MANY000	Sew Many Threads LLC	Embroider logo and names on custodial staff t-shirts	10/17/2024	156.00
204047	TAAMAMOK000	Taamallah, Moktar	JV Boys Soccer Official / Waunakee	10/17/2024	65.00
204048	VOGT JAM000	Vogt, James	September 2024 Athletic Worker - Soccer	10/17/2024	25.00
204049	4 SEASON000	4 Seasons Services of Central	Deeptine aeration of practice football fields 9/12/24	10/24/2024	1,345.00
204050	AFFILIAT000	Affiliated Carriage Systems	Mckinney Vento September	10/24/2024	4,391.95
204051	ALBANY H000	Albany High School	Cross Country Invite 10-12-24	10/24/2024	175.00
204052	ALPHA BA000	Alpha Baking Company Inc	Delivery of Bread to OHS 10/01/24	10/24/2024	128.92
204052	ALPHA BA000	Alpha Baking Company Inc	Delivery of Bread 10/04/24 to OHS	10/24/2024	133.94
204052	ALPHA BA000	Alpha Baking Company Inc	Delivery of OHS Bread 10/08/24	10/24/2024	117.20
204052	ALPHA BA000	Alpha Baking Company Inc	Delivery of bread to OHS 10/11/24	10/24/2024	204.38
204052	ALPHA BA000	Alpha Baking Company Inc	Delivery of Bread 10/15/24 to OHS	10/24/2024	117.20
204052	ALPHA BA000	Alpha Baking Company Inc	Delivery of bread to FES 08/30/24	10/24/2024	122.90
204052	ALPHA BA000	Alpha Baking Company Inc	Delivery of bread to NKE 08/30/24	10/24/2024	196.03
204052	ALPHA BA000	Alpha Baking Company Inc	Delivery of bread to OHS 08/30/24	10/24/2024	181.44
204052	ALPHA BA000	Alpha Baking Company Inc	OHS Bread delivery 09/03/24	10/24/2024	157.38

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
204052	ALPHA BA000	Alpha Baking Company Inc	Bread Delivery to RCI 9/3/24	10/24/2024	142.99
204052	ALPHA BA000	Alpha Baking Company Inc	Bread Delivery to OMS 09/03/24	10/24/2024	227.20
204052	ALPHA BA000	Alpha Baking Company Inc	Bread Delivery 10/18/24 to OMS	10/24/2024	65.29
204052	ALPHA BA000	Alpha Baking Company Inc	Bread Delivery to FES 10/18/24	10/24/2024	162.49
204052	ALPHA BA000	Alpha Baking Company Inc	Bread delivery to OHS 10/18/24	10/24/2024	145.66
204053	BARNEVEL000	Barneveld School District	JV2 Volleyball Invite 10-12-24 (2 teams)	10/24/2024	300.00
204054	BLOOMS B000	Blooms by Binky	CE & Rec Instructor for Let's Hygge!	10/24/2024	132.00
204054	BLOOMS B000	Blooms by Binky	CE & Rec Instructor for Let's Hygge!	10/24/2024	165.00
204055	CARVACHE000	Carvajal, Chelsea	CE & Rec Instructor for High Fitness: Aerobics Fitness Class	10/24/2024	400.00
204056	CHICAGO 001	Chicago International Model Un	delegate fees, advisor fee and registration fee	10/24/2024	4,000.00
204057	CLEVEKAY000	Clevenger, Kayla	WISCO Industries Scholarship	10/24/2024	500.00
204058	COMPLETE001	Complete Office of Wisconsin,	White Cardstock 65#	10/24/2024	280.00
204059	COYNEPAT000	Coyne, Patrice	Girls JV/Varsity Swim Official - Milton	10/24/2024	90.00
204060	EAGLE NE000	Eagle Nest Poultry LLC	broiler chicks	10/24/2024	73.00
204061	EDYNAMIC000	eDynamic LP	Virtual Business - Sports & Entertainment 3 year lab licenses for Business Ed.	10/24/2024	1,360.00
204062	HATCHING000	Hatching Results Inc	2024-2025 School Year Professional Development and Consulting Services for Counselors (Shannon Anderson)	10/24/2024	12,000.00
204063	HEADQUAR000	Headquarters Bar and Restaura	Professional Development / Food - Breakfast for Staff PD Day 10/31/24	10/24/2024	700.00
204064	HORIZON 001	Horizon Education	access to three Horizon Education Benchmark Assessments for 9th, 10th, 11th grade students year long subscription	10/24/2024	6,000.00
204065	J L RIC000	J L Richards Meat & Deli LLC	FFA event catering	10/24/2024	1,204.80
204066	KLECKANN000	Kleckner, Ann	CE & Rec Instructor for Glow in the Dark Mandalas	10/24/2024	360.00
204067	MIDDLETO001	Middleton High School	Girls Swim Invite 10-5-24	10/24/2024	200.00
204068	MIDDLETO007	Middleton-Cross Plains Area	Mckinney Vento Transportation	10/24/2024	831.58
204069	MOHR JOA000	Mohr, Joan	Girls Tennis Team Banquet/Parents Night Supplies	10/24/2024	133.06
204070	NEWFANGL000	Newfangled Four	Payment 2 - 10/25/24 performance	10/24/2024	2,950.00
204071	NOGA JOH000	Noga, John	Varsity Football Official - Fort Atkinson	10/24/2024	100.00
204072	ONE COMM002	One Community Bank - Cash	Cash for OMS Book Fair Nov 14-19, 2024	10/24/2024	158.00
204073	POINT OF000	Point of Beginning, Inc.	Engineering Services FES	10/24/2024	1,150.00
204074	REEDSBUR000	Reedsburg Area High School	Varsity Volleyball Invite 10-5-24	10/24/2024	175.00
204075	SCHOOL D019	School District of Platteville	Cross Country Invite 10-5-24	10/24/2024	200.00
204076	STEWATHO000	Steward, Thomas	Varsity Football Official - Fort Atkinson	10/24/2024	100.00
204077	SUN PRAI001	Sun Prairie Area School Dist	Band Activity / Dues & Fees - 12 OMS Students participating in SP Honors Band 2024	10/24/2024	600.00
Totals for checks					119,191.54

CHECK VENDOR		INVOICE		CHECK	
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	AMOUNT
242500485	AMERICAN028	American Printing Co Inc	return address envelopes and letterhead	10/10/2024	885.00
242500486	BADGER S000	Badger Sporting Goods Inc	band pullovers	10/10/2024	1,525.00
242500486	BADGER S000	Badger Sporting Goods Inc	Pride Crew additional Tshirts	10/10/2024	120.00
242500487	BAVERJUL000	Bavery, Julia	Referral bonus for new employee - Brianna Christensen	10/10/2024	100.00
242500488	BERTRNOA000	Bertrand, Noah	6/6/2024-9/30/2024 Mileage Reimbursement (June - September)	10/10/2024	41.07
242500489	C L BENS000	C L Bensen Co Inc	HVAC filters for BKE.	10/10/2024	1,083.99
242500490	CARRICO 000	Carrico Aquatic Resources Inc	CPO Instruction Certification for N. Russell Dec 4-5, 2024	10/10/2024	350.00
242500491	CORNAMAT000	Cornale, Matthew	9/5/2024-9/26/2024 September Mileage	10/10/2024	50.65
242500492	D'ORAZIO000	D'Orazio Cleaning Supply Inc	RCI: mop handles, mop heads, vacuum filter bags	10/10/2024	277.14
242500492	D'ORAZIO000	D'Orazio Cleaning Supply Inc	RCI: Kleenex, Clorox disinfectant wipes, urinal screens, paper hand towels, toilet tissue, vacuum filter bags, disposable gloves, toilet cleaner	10/10/2024	1,620.53
242500492	D'ORAZIO000	D'Orazio Cleaning Supply Inc	RCI: liners	10/10/2024	688.84
242500492	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OMS: toilet tissue, paper hand towels, liners, latex gloves	10/10/2024	1,620.98
242500492	D'ORAZIO000	D'Orazio Cleaning Supply Inc	FES: paper hand towels, foam soap	10/10/2024	485.59
242500492	D'ORAZIO000	D'Orazio Cleaning Supply Inc	NKE: toilet tissue, paper hand towels, floor cleaner	10/10/2024	875.26
242500492	D'ORAZIO000	D'Orazio Cleaning Supply Inc	BKE: paper hand towels, bleach, foam control	10/10/2024	564.60
242500492	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OMS: 3M twist & fill dispenser w/press release	10/10/2024	62.06
242500492	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OMS: liners	10/10/2024	331.52
242500493	DEBROPAR000	Debroux, Parker	Referral bonus for new hire - Kailey Stevens	10/10/2024	100.00
242500494	DI CACYN000	Di Camelli, Cynthia	July - September Tobacco Prevention Grant	10/10/2024	3,323.75
242500495	DIGGERS 000	Diggers Hotline Inc	Email Fees for July 2024 thru September 2024	10/10/2024	274.62
242500496	EBERTDAV000	Ebert, David	9/25/2024-9/28/2024 I attended the National Council of Teachers of Mathematics Annual Conference in Chicago.	10/10/2024	218.05
242500497	ENV, LLC000	ENV, LLC	4K 24/25 Provider Payment	10/10/2024	63,750.00
242500498	FOELKALY000	Foelker, Alycia	8/22/2024-9/27/2024 Mileage	10/10/2024	254.13
242500499	GOLTZDAW000	Goltz, Dawn	9/25/2024 Family event popsicles- PTO funded	10/10/2024	46.16
242500499	GOLTZDAW000	Goltz, Dawn	8/20/2024 new educator + job alike luncheon	10/10/2024	120.08
242500499	GOLTZDAW000	Goltz, Dawn	10/7/2024 Family Back to School event balloons, tattoos. PTO funds	10/10/2024	46.46
242500499	GOLTZDAW000	Goltz, Dawn	10/7/2024 Back to school event, tattoo stickers for kids. PTO purchased	10/10/2024	8.99
242500500	GORDON F001	Gordon Food Service Inc	FFA Catering 09/26/24 & 10/02/24	10/10/2024	182.30
242500500	GORDON F001	Gordon Food Service Inc	Delivery 10/02/24 to nke	10/10/2024	3,307.09
242500500	GORDON F001	Gordon Food Service Inc	Delivery To OMS 10/02/2024	10/10/2024	5,106.06
242500500	GORDON F001	Gordon Food Service Inc	Delivery to RCI 10/02/24	10/10/2024	2,979.94

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NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
242500500	GORDON F001	Gordon Food Service Inc	Delivery to OHS 10/02/24	10/10/2024	7,529.94
242500500	GORDON F001	Gordon Food Service Inc	Food/Supply delivery 10/02/24	10/10/2024	2,456.77
242500501	JAEGEALL000	Jaeger, Allison	Referral bonus for new employee - Anthony Kading	10/10/2024	100.00
242500502	JONENJIN000	Jonen, Jina	Costco Para PD Snack Reimbursement	10/10/2024	210.65
242500503	KEMPS LL000	Kemps LLC	Milk delivery week ending 09/28/2024	10/10/2024	2,587.20
242500504	KISLSAR000	Kissling, Sara	Referral bonus for new employee - Amy Schwoegler	10/10/2024	100.00
242500505	MARIPOSA000	Mariposa Learning Center	4K 24/25 Provider Payment	10/10/2024	69,375.00
242500506	MMG INTE000	MMG Interpreting LLC	ASL Online Curriculum	10/10/2024	120.00
242500507	OLSENLIN000	Olsen, Lindsey	4/26/2024-9/30/2024 Mileage	10/10/2024	279.12
242500508	OREGON D000	Oregon Daycare, Inc.	4K 24/25 Provider Payment	10/10/2024	69,375.00
242500509	OREGON P004	Oregon Preschool Inc.	4K 24/25 Provider Payment	10/10/2024	75,000.00
242500510	OTTERNIC000	Otterson, Nicole	reimbursement for tablecloths for OHS Club Fair	10/10/2024	56.71
242500511	PEOPLES 001	Peoples United Methodist Church	4K 24/25 Provider Payment	10/10/2024	97,500.00
242500512	PLINEJAM000	Pliner, James	reimbursement for rental of commercial hedge trimmer. Trimmer needed to clear out brush around Shadow Armada trailer that is being sold.	10/10/2024	32.28
242500513	POLCYTIM000	Polcyn, Timothy	September 2024 Athletic Worker - Football	10/10/2024	70.00
242500514	RATTMHEA000	Rattmann, Heather	8/26/2024-9/30/2024 mileage RCI-OMS	10/10/2024	8.04
242500515	REALLY G001	Really Great Reading Company	Intervention Program for OHS	10/10/2024	2,229.30
242500516	RICHAMAR000	Richards, Mariah	9/26/2024 CESA 2 Makerspace Cohort	10/10/2024	56.28
242500517	RIED ELI000	Ried, Elisa	Referral bonus for new employee - Lori Casper	10/10/2024	100.00
242500518	SAYRENIC000	Sayre, Nicole	9/3/2024-9/30/2024 September Mileage	10/10/2024	117.92
242500519	STARKELI000	Starkman, Elizabeth	8/26/2024-9/30/2024 August/September 2024 Mileage	10/10/2024	104.90
242500520	STARLIGH000	Starlight Academy LLC	4K 24/25 Provider Payment	10/10/2024	24,375.00
242500521	STATZMIC000	Statz, Michael	September 2024 Athletic Worker	10/10/2024	155.00
242500522	SUMMIT C003	Summit Companies	BKE - fire extinguisher maintenance.	10/10/2024	111.25
242500522	SUMMIT C003	Summit Companies	FES - fire extinguisher maintenance.	10/10/2024	1,428.00
242500522	SUMMIT C003	Summit Companies	NKE - replaced discharged 10lb abc	10/10/2024	180.00
242500523	UW MADIS011	UW Madison Bursar	Youth Options Fall tuition - 4 credit course	10/10/2024	555.84
242500523	UW MADIS011	UW Madison Bursar	Youth Options Fall tuition for two 3 credit courses	10/10/2024	833.76
242500523	UW MADIS011	UW Madison Bursar	Youth Options Fall tuition (3 credit course)	10/10/2024	416.88
242500523	UW MADIS011	UW Madison Bursar	Youth Options Fall tuition - 2 credit course	10/10/2024	277.92
242500524	VILLAGE 002	Village of Brooklyn	BKE SW 8-27 to 9-27-24	10/10/2024	895.22
242500525	VOGT JAM000	Vogt, James	September 2024 Athletic Worker - Soccer	10/10/2024	25.00
242500525	VOGT JAM000	Vogt, James	September 2024 Athletic Worker - Soccer	10/16/2024	-25.00
242500526	ZYWICMAR000	Zywicki, Margaret	Referral bonus for new employee - Mackenzie Mead	10/10/2024	100.00
242500527	ANDERSHA000	Anderson, Shannon	Reimbursement for Restorative Practices Training snacks (Shannon Anderson)	10/16/2024	73.95
242500528	AUTISM R001	Autism Resources Network	September 2024 Bill for Services for OSD (28.50 Hours)	10/16/2024	3,420.00

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NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
242500529	BUSKAGER000	Buskager Transportation Compan	OCT PAY	10/16/2024	32,402.97
242500530	CATHOLIC001	Catholic Charities Inc	Building Bridges Program September 2024	10/16/2024	7,500.00
242500531	CBC TRAN000	CBC Transportation LLC	OCT PAY	10/16/2024	27,743.58
242500532	CDL SUCC000	CDL Success Lady	OCTOBER PAY	10/16/2024	15,519.23
242500533	EWINGALI000	Ewing, Alison	9/2/2024-9/27/2024 Mileage between schools for meetings and student Treatment.	10/16/2024	56.28
242500534	FIDELITE000	Fidelitec LLC	September 2024 Background Checks	10/16/2024	491.55
242500535	GHC-SCW 000	GHC-SCW	November 2024 Health Insurance Invoices (Invoice #s 42223-031, 42226-031, 42225-031, 42228-031, 42230-017, 42224-020)	10/16/2024	706,267.29
242500536	GORDON F001	Gordon Food Service Inc	Food Delivery to FES 10/09/24	10/16/2024	3,616.35
242500536	GORDON F001	Gordon Food Service Inc	Food Delivery to RCI 10/09/24	10/16/2024	1,488.10
242500536	GORDON F001	Gordon Food Service Inc	delivery to OMS 10/09/24	10/16/2024	6,815.84
242500536	GORDON F001	Gordon Food Service Inc	Food Delivery to NKE 10/09/24	10/16/2024	4,379.05
242500536	GORDON F001	Gordon Food Service Inc	Delivery to OHS 10/11/24	10/16/2024	5,338.70
242500537	HAGSTJAM001	Hagstrom, James	OCT PAY	10/16/2024	14,051.30
242500538	HAGSTPET000	Hagstrom, Peter	OCT PAY	10/16/2024	6,692.03
242500539	HAGSTROM001	Hagstrom Transportation Inc	OCT PAY	10/16/2024	59,457.67
242500540	KEMPS LL000	Kemps LLC	Milk Delivery, week ending 10/05/2024	10/16/2024	3,089.40
242500541	LONE PIN001	Lone Pine Transportation Inc	OCT PAY	10/16/2024	25,037.46
242500542	MANCUCHR000	Mancusi, Christine	CE & Rec Instructor for Halloween Cards & Crafts at FES	10/16/2024	180.00
242500542	MANCUCHR000	Mancusi, Christine	CE & Rec Instructor for Halloween Cards & Crafts at FES	10/16/2024	180.00
242500542	MANCUCHR000	Mancusi, Christine	CE & Rec Instructor for All Things Dolls Sleepover Set at BKE	10/16/2024	350.00
242500543	MODJEKER000	Modjeski, Kerri	Mileage for conferences and meetings at district from 8/1/2024 to 10/14/2024	10/16/2024	375.07
242500544	OFROYO L000	OFroyo LLC	September delivery of FROYO Cups to OSD	10/16/2024	1,764.00
242500545	OMNI FIN000	Omni Financial Group, Inc.	September 2024 Remitter Invoice	10/16/2024	244.00
242500546	OREGON M000	Oregon Mental Health Services	Psychotherapy Sessions for OSD students 9/25/24	10/16/2024	280.00
242500547	PGL TRAN000	PGL Transport LLC	OCT PAY	10/16/2024	8,237.81
242500548	RATTMHEA000	Rattmann, Heather	7/1/2024-9/19/2024 classroom supplies	10/16/2024	99.56
242500549	RITSCLYN000	Ritsche, Lynda	September 2024 Athletic Worker	10/16/2024	45.00
242500550	SOLVIT I000	Solvit Inc	Chemical Supplies deliver to DO for OHS and OMS	10/16/2024	48.00
242500550	SOLVIT I000	Solvit Inc	Chemical Supplies for FES	10/16/2024	299.00
242500551	STASKMEL000	Staskal, Melissa	8/26/2024-9/30/2024 Aug/Sept mileage for PT services	10/16/2024	120.67
242500552	STRAISHE000	Strain, Shelly	2024-2025 shoe reimbursement	10/16/2024	50.00
242500553	UNITED M000	United Mailing Services Inc	Mail metering charges for September.	10/16/2024	1,843.48
242500554	UW HOSPI000	UW Hospital and Clinics	24-24 Athletic Training Contract	10/16/2024	13,706.73
242500555	WALSHSHI000	Walsh, Shirley	2024 Shoe Reimbursement	10/16/2024	50.00

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242500556	WAYNE AC000	Wayne Ace Bus Service LLC	October Pay	10/16/2024	24,699.67
242500557	WEA INSU000	WEA Insurance	November 2024 Life Insurance Coverage Invoice	10/16/2024	5,786.61
242500558	WEED CHR000	Weed, Christopher	CE & Rec Instructor for Create Video Games!	10/16/2024	280.00
242500559	WEIGECOL000	Weigel, Coleen	9/3/2024-9/30/2024 mileage for Sept. 2024	10/16/2024	80.74
242500560	WI DPI 000	WI DPI	2024 DPI Leadership Conference October 16, 2024 Candace Weidensee	10/16/2024	110.00
242500561	WIEDEL T000	Wiedel Transportation	OCT PAY	10/16/2024	34,106.70
242500562	ALPHA CO000	Alpha Controls & Services LLC	OMS - heat pump not running	10/21/2024	86.72
242500562	ALPHA CO000	Alpha Controls & Services LLC	BKE - bad motor in cab unit heater.	10/21/2024	207.12
242500562	ALPHA CO000	Alpha Controls & Services LLC	HVAC Service contract	10/21/2024	26,000.00
242500563	AUGUSMIC000	Augustine Clark, Michele	2024 Shoe reimbursement	10/21/2024	50.00
242500564	BALGOGAR000	Balgord, Gary	JV Boys Soccer Official - Madison Memorial	10/21/2024	65.00
242500564	BALGOGAR000	Balgord, Gary	JV Boys Soccer Official - Pewaukee	10/21/2024	65.00
242500565	BOETTCOL000	Boettcher, Colleen	2024 Shoe Reimbursement	10/21/2024	50.00
242500566	BYRD JAM000	Byrd Jr, James	Girls Volleyball Official - Varsity - Milton	10/21/2024	140.00
242500567	BYRD TER000	Byrd, Terri	Girls Volleyball Official - Varsity - Milton	10/21/2024	140.00
242500568	CESA 6 000	CESA 6	Joan Sedita - The Writing Rope Conf Reg White	10/21/2024	300.00
242500569	CHARTERIO000	Chartre, Eric	JV2/JV Football Official - Monona Grove	10/21/2024	130.00
242500570	CONDUGEO000	Conduah, George	JV Boys Soccer Official - 2 Games / Sauk Prairie	10/21/2024	140.00
242500570	CONDUGEO000	Conduah, George	JV2/JV Boys Soccer Official - Madison Memorial	10/21/2024	140.00
242500571	COX JAN000	Cox, Janet	2024 Shoe Reimbursement	10/21/2024	35.00
242500572	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OHS: check valve	10/21/2024	33.34
242500572	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OHS: laundry soap	10/21/2024	41.86
242500572	D'ORAZIO000	D'Orazio Cleaning Supply Inc	NKE: toilet tissue	10/21/2024	497.20
242500572	D'ORAZIO000	D'Orazio Cleaning Supply Inc	NKE: foam soap	10/21/2024	1,017.60
242500572	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OHS: aerosol dispensers and refills, paper hand towels, toilet tissue, liners, toilet cleaner, lime remover, urinal screens, foam soap	10/21/2024	2,479.39
242500572	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OHS: Rubbermaid containers	10/21/2024	147.50
242500572	D'ORAZIO000	D'Orazio Cleaning Supply Inc	FES: glass cleaner	10/21/2024	189.57
242500572	D'ORAZIO000	D'Orazio Cleaning Supply Inc	PVE: soap dispenser, paper hand towels, Clorox disinfectant wipes	10/21/2024	914.55
242500572	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OHS: liners	10/21/2024	290.08
242500572	D'ORAZIO000	D'Orazio Cleaning Supply Inc	OHS: laundry detergent	10/21/2024	273.44
242500573	DEVALTAY000	Devalk, Taylor	JV2/JV Football Official - Monona Grove	10/21/2024	130.00
242500573	DEVALTAY000	Devalk, Taylor	JV2/JV Football Official - Waunakee	10/21/2024	130.00
242500574	DRAVEKEL000	Draves, Kelly	2024 shoe reimbursement	10/21/2024	50.00
242500575	DROSTSAR000	Droste, Sarah	2024 Shoe Reimbursement	10/21/2024	50.00
242500576	EMBI TEC000	Embi Tec	OHS Biotechnology Supplies	10/21/2024	174.00

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242500577	FISHEGRE000	Fisher, Gregory	Boy Soccer JV/ Varsity Official - Waunakee	10/21/2024	130.00
242500578	GENERAL 000	General Communications Inc	Airtime fee for radios	10/21/2024	17,894.00
242500579	GORDON F000	Gordon Flesch Company Inc	Meter Charges	10/21/2024	1,148.99
242500580	GREEN FI000	Green Field Farm	Beef delivery 10/14/24	10/21/2024	1,425.00
242500581	GRESEMIC000	Gresens, Michael	JV Boys Soccer Official / Sauk Prairie - Varsity and JV	10/21/2024	140.00
242500581	GRESEMIC000	Gresens, Michael	JV Boys Soccer Official /Pewaukee and Madison Memorial /	10/21/2024	140.00
			2 Games		
242500581	GRESEMIC000	Gresens, Michael	JV2/JV Boys Soccer Official - Madison Memorial	10/21/2024	140.00
242500582	HAMMEJAS000	Hammes, Jasmin	9/1/2024-9/30/2024 Heritage Spanish Mileage between	10/21/2024	87.10
			BKE and PVE		
242500583	KEMPS LL000	Kemps LLC	Milk Delivery on 6/18/24 - Apply payment to Invoice	10/21/2024	95.70
			52028920659		
242500583	KEMPS LL000	Kemps LLC	Milk Delivery week ending 10/12/2024	10/21/2024	3,019.50
242500584	KLEENMAR000	Kleenmark Services Corp	Pool - contracted cleaning.	10/21/2024	1,158.07
242500584	KLEENMAR000	Kleenmark Services Corp	DO - contracted cleaning.	10/21/2024	650.96
242500584	KLEENMAR000	Kleenmark Services Corp	FES - contracted cleaning.	10/21/2024	10,436.34
242500584	KLEENMAR000	Kleenmark Services Corp	PVE - contracted cleaning.	10/21/2024	5,407.50
242500584	KLEENMAR000	Kleenmark Services Corp	NKE - contracted cleaning.	10/21/2024	7,457.20
242500584	KLEENMAR000	Kleenmark Services Corp	BKE- contracted cleaning.	10/21/2024	8,674.98
242500584	KLEENMAR000	Kleenmark Services Corp	District fill in contracted cleaning for September 2024.	10/21/2024	2,071.65
242500585	KWIK TRI000	Kwik Trip Inc	September 2024 Gas - Account 12867	10/21/2024	960.73
242500586	LANG GER000	Lang, Gerald	JV2/JV Football Official - Monona Grove	10/21/2024	130.00
242500587	LEDWIMIC000	Ledwidge, Michael	JV Boys Soccer Official / Waunakee	10/21/2024	65.00
242500588	M3 INSUR000	M3 Insurance Solutions Inc	Audit for WC	10/21/2024	14,511.00
242500589	MAHR NAT000	Mahr, Nathan	10/7/2024 mums for OMS flower pots	10/21/2024	27.00
242500590	MAUREANN000	Maurer, Anne-Celine	2024 shoe reimbursement	10/21/2024	50.00
242500591	MCCANN'S000	McCann's Sewer &Drain Cleaning	OHS - science room clean out.	10/21/2024	487.50
242500592	MESDJARA000	Mesdjian, Ara	Boy Soccer Varsity Center Official - Pewaukee	10/21/2024	90.00
242500593	MESDJRAF000	Mesdjian, Raffi	Boy Soccer Varsity Center Official - Waunakee	10/21/2024	90.00
242500594	MILESARL000	Milestone, Arlen	Mileage for 4/1/24-10/10/24 (240 miles @ .67)	10/21/2024	160.80
242500595	O'BRIPAT000	O'Brien, Patrick	JV2/JV Football Official - Monona Grove	10/21/2024	130.00
242500595	O'BRIPAT000	O'Brien, Patrick	JV2/JV Football Official - Waunakee	10/21/2024	130.00
242500596	OMNI TEC000	Omni Technologies LLC	FES - fire alarm trouble.	10/21/2024	275.00
242500597	PAOLI CL000	Paoli Clay Co Inc	600 lbs of the Earthenware Clay in STND105	10/21/2024	348.00
242500598	PIONECK 000	Malina Piontek Attorney LLC	September Legal Fees	10/21/2024	61.50
242500599	RANGUNAT000	Ranguette, Nathan	JV2/JV Football Official - Waunakee	10/21/2024	130.00
242500600	RAVENAMY000	Raven, Amy	JV2/JV Boys Soccer Official - Madison Memorial	10/21/2024	140.00
242500601	ROCKET I001	Rocket Industrial	Supply delivery to RCI	10/21/2024	244.62
242500601	ROCKET I001	Rocket Industrial	Chemical Supplies delivered to NKE	10/21/2024	102.59

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242500601	ROCKET I001	Rocket Industrial	Chemical Supply to PVE	10/21/2024	205.18
242500602	SEARL EL000	Searl Electric Inc	NKE - replaced receptacles.	10/21/2024	132.00
242500602	SEARL EL000	Searl Electric Inc	OHS - gym curtain.	10/21/2024	434.00
242500602	SEARL EL000	Searl Electric Inc	NKE - replace exterior wall pack with photocell for auto operation.	10/21/2024	371.00
242500602	SEARL EL000	Searl Electric Inc	BKE - troubleshoot GFCI receptacle at Cummins generator not working.	10/21/2024	162.00
242500602	SEARL EL000	Searl Electric Inc	RCI - repair to milk cooler.	10/21/2024	176.00
242500602	SEARL EL000	Searl Electric Inc	OHS - replace ballast.	10/21/2024	186.00
242500602	SEARL EL000	Searl Electric Inc	NKE - circuit breaker tripping - no problems found, recommend not charging 5 racks of lap tops at the same time.	10/21/2024	125.00
242500603	SOUTH CE001	South Central Contracting Inc	Walking Paths FES	10/21/2024	19,685.00
242500604	STALEY P000	Staley Plumbing & Heating Co	BKE - plumbing repair.	10/21/2024	937.17
242500604	STALEY P000	Staley Plumbing & Heating Co	RCI Kitchen - new pressure gauges.	10/21/2024	89.68
242500604	STALEY P000	Staley Plumbing & Heating Co	NKE - replaced flush valve.	10/21/2024	129.50
242500604	STALEY P000	Staley Plumbing & Heating Co	PVE - repaired sensor flush.	10/21/2024	199.50
242500604	STALEY P000	Staley Plumbing & Heating Co	BKE - service on leaking faucet.	10/21/2024	332.40
242500604	STALEY P000	Staley Plumbing & Heating Co	OHS - repaired flush valve.	10/21/2024	210.00
242500604	STALEY P000	Staley Plumbing & Heating Co	BKE - installed mirrors and soap dispensers.	10/21/2024	256.00
242500605	STILSKEL000	Stilson, Kelsey	Girls Volleyball Official - Milton / JV2 and Varsity Lines	10/21/2024	105.00
242500606	SUMMIT C003	Summit Companies	PVE - fire extinguisher maintenance.	10/21/2024	307.00
242500607	SURPRSTE000	Surprenant, Steve	Girls Varsity Swim Official - Waunakee	10/21/2024	90.00
242500608	TK ELEVA000	TK Elevator Corporation	OHS - elevator maintenance.	10/21/2024	802.60
242500608	TK ELEVA000	TK Elevator Corporation	FES - elevator maintenance.	10/21/2024	428.18
242500608	TK ELEVA000	TK Elevator Corporation	RCI - elevator maintenance.	10/21/2024	229.26
242500608	TK ELEVA000	TK Elevator Corporation	OMS - elevator maintenance.	10/21/2024	340.49
242500608	TK ELEVA000	TK Elevator Corporation	NKE - elevator maintenance.	10/21/2024	740.01
242500609	VOIGT MU000	Voigt Music Center Inc	FLUTE CLEANING ROD	10/21/2024	13.86
242500610	WALLABRI000	Wallace, Brian	Girls Varsity Swim Official - Waunakee	10/21/2024	90.00
242500611	WEBERSTE000	Weber, Stephen	JV2/JV Football Official - Waunakee	10/21/2024	130.00
242500612	WILS 000	WILS	WILs Gale in Context: Opposing Viewpoints 10/1/24-9/30/25 - OHS	10/21/2024	2,295.21
242500613	ZURAWJAS000	Zurawik, Jason	Furniture / NonCap - magnetic catches for office file drawers, liner for ofc conf rm file cabinet	10/21/2024	20.73
242500613	ZURAWJAS000	Zurawik, Jason	Cont Activity / Supplies - Paper plates for Homecoming Pep Assembly activity	10/21/2024	2.64
242500614	AMERICAN028	American Printing Co Inc	Business cards-Admin Intern: Liska	10/24/2024	90.00

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
242500615	ANDERCRA000	Anderson, Craig	OMS Volleyball Official - 10/17/24	10/24/2024	80.00
242500616	BEAVEZAC000	Beaver, Zachory SR	24-25 Tech Salary Advancement	10/24/2024	2,019.28
242500617	BEDNAGIN000	Bednarek, Gina	24-25 Tech Salary Advancement	10/24/2024	1,031.79
242500618	BOLGEMIC000	Bolger, Michael	Boys JV Soccer Official - Sun Prairie West	10/24/2024	65.00
242500619	CDW GOVE000	CDW Government Inc	Google Gemini Education Licenses	10/24/2024	960.00
242500620	COMMERCIO000	Commercial Air Inc	NKE door heating coiled replaced on back, walk in freezer	10/24/2024	1,231.65
242500621	CONDUGE0000	Conduah, George	Boys JV/Varsity Soccer Official - Monona Grove	10/24/2024	140.00
242500622	D'ORAZIO0000	D'Orazio Cleaning Supply Inc	OHS: neutral cleaner, urinal screens	10/24/2024	402.18
242500622	D'ORAZIO0000	D'Orazio Cleaning Supply Inc	Pool: floor cleaner, foam soap	10/24/2024	314.54
242500623	DECKER E000	Decker Equipment	Lift gate and inside delivery for Order #586716; billed separately due to services not requested when order was placed	10/24/2024	104.17
242500624	DEEGAMOL000	Deegan, Molly	24-25 Tech Salary Advancement	10/24/2024	1,950.00
242500625	ERKKICHR000	Erkkila, Christopher	Varsity Football Official - Fort Atkinson	10/24/2024	100.00
242500626	FISHEGRE000	Fisher, Gregory	Boys JV/Varsity Soccer Official - Sun Prairie West	10/24/2024	140.00
242500627	FORT ATK000	Fort Atkinson High School	Girls Golf Regional 10-2-24	10/24/2024	350.00
242500628	FRANKDAV000	Frankson, David	Boys Varsity Soccer Official - Sun Prairie West	10/24/2024	90.00
242500629	GENERAL 000	General Communications Inc	checkover possible poor tx/rx , check reprogram for admin	10/24/2024	35.00
242500629	GENERAL 000	General Communications Inc	Checkover, possible poor TX/RX. check/reprogram for admin	10/24/2024	124.75
242500629	GENERAL 000	General Communications Inc	Re-Programming (deducted \$1.93 sales tax - tax exempt certificate enclosed)	10/24/2024	35.00
242500630	GORDON F001	Gordon Food Service Inc	Credit for Drop Sz Sept 2024 at OHS	10/24/2024	-700.24
242500630	GORDON F001	Gordon Food Service Inc	Drop Size Set 2024 NKE	10/24/2024	-314.43
242500630	GORDON F001	Gordon Food Service Inc	Drop Size Credit for OMS 10/15/24	10/24/2024	-693.43
242500630	GORDON F001	Gordon Food Service Inc	Drop Size for RCi Sept 2024	10/24/2024	-224.90
242500630	GORDON F001	Gordon Food Service Inc	Drop Size for FES Sept 2024	10/24/2024	-111.66
242500630	GORDON F001	Gordon Food Service Inc	Special diet delivery at OHS	10/24/2024	79.56
242500630	GORDON F001	Gordon Food Service Inc	Credit for green grapes	10/24/2024	-36.66
242500630	GORDON F001	Gordon Food Service Inc	Delivery of Food to OHS 10/16/24	10/24/2024	5,133.42
242500630	GORDON F001	Gordon Food Service Inc	Delivery of GFS GF to OHS 10/17/24 - dropped shipped	10/24/2024	39.78
242500630	GORDON F001	Gordon Food Service Inc	Food Delivery to FES 10/16/24	10/24/2024	2,432.23
242500630	GORDON F001	Gordon Food Service Inc	Food Delivery to RCI 10/16/24	10/24/2024	3,495.11
242500630	GORDON F001	Gordon Food Service Inc	Food Delivery to NKE 10/16/24	10/24/2024	3,768.04
242500630	GORDON F001	Gordon Food Service Inc	Food Delivery to NKE 10/16/24	10/24/2024	286.63
242500630	GORDON F001	Gordon Food Service Inc	Food Delivery to OMS 10/16/24	10/24/2024	4,685.09
242500631	GRESEMIC000	Gresens, Michael	Boys JV/Varsity Soccer Official - Monona Grove	10/24/2024	130.00
242500632	GRIFFJER000	Griffin, Jerome	Varsity Football Official - Fort Atkinson	10/24/2024	100.00
242500633	HAMMEJAS000	Hammes, Jasmin	9/21/2024 Materials for Hispanic Heritage Month	10/24/2024	13.50

CHECK VENDOR		INVOICE		CHECK	AMOUNT
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	
			artwork		
242500634	HANSERAC000	Hansen, Rachael	24-25 Tech Salary Advancement	10/24/2024	2,500.00
242500635	HEITZKAT000	Heitz, Katie	10/18/2024 Principal Month Celebration Breakfast	10/24/2024	39.55
242500636	HOBART S000	Hobart Service	Dishwasher Repair at NKE 09/30/2024	10/24/2024	1,919.08
242500636	HOBART S000	Hobart Service	SS100 Insinkerator disposer Brooklyn	10/24/2024	2,870.00
242500636	HOBART S000	Hobart Service	Combi Oven/ Steamer Electric OHS	10/24/2024	124.50
242500636	HOBART S000	Hobart Service	Conveyor Warewasher FES	10/24/2024	83.00
242500637	HOPPEMOL000	Hoppe, Molly	Work Permit Reimbursement	10/24/2024	10.00
242500638	JAMESDAV002	Jameson, David	1/2 year professional service payment for Badger Conference Assistant Commissioner 2024-2025	10/24/2024	5,100.12
242500639	JR'S MUL000	JR's Mulch Sales Inc.	RCI: 60 yards of certified playmat	10/24/2024	2,220.00
242500640	KEMPS LL000	Kemps LLC	Milk delivery to all schools, week ending 10/19/2024	10/24/2024	2,873.25
242500641	KWIK TRI000	Kwik Trip Inc	Car Wash Fundraiser Cards for OHS Baseball (250 cards) - Account 0120003173	10/24/2024	5,000.00
242500642	LENZ SAR000	Lenz, Sara	CE & Rec Instructor for Two Halloween Painting Classes	10/24/2024	800.00
242500643	LINDINHO000	Lindinhof LLC	CE & Rec Instructor for Two Beginning Equestrian Skills Programs	10/24/2024	800.00
242500644	LOY DEV000	Loy, Devin	Boys JV Soccer Official - DeForest	10/24/2024	65.00
242500644	LOY DEV000	Loy, Devin	Soccer Official JV Boys	10/24/2024	65.00
242500644	LOY DEV000	Loy, Devin	Soccer Official JV Boys	10/24/2024	65.00
242500645	MAHR NAT000	Mahr, Nathan	10/17/2024-10/18/2024 ziploc bags for egg drop	10/24/2024	7.98
242500646	MANCUHR000	Mancusi, Christine	CE & Rec Instructor for Halloween Cards & Crafts at NKE	10/24/2024	100.00
242500647	MCHUGMIC000	McHugh, Michael	1/2 year professional service payment for Badger Conference Commissioner 2024-2025	10/24/2024	7,493.77
242500648	MESDJRAF000	Mesdjian, Raffi	Boys JV Soccer Official - DeForest	10/24/2024	65.00
242500649	PALMELIA000	Palmer, Liam	Work Permit Reimbursement	10/24/2024	10.00
242500650	RAVENAMY000	Raven, Amy	Boys JV Soccer Official - Sun Prairie West	10/24/2024	70.00
242500651	RUPNOCOL000	Rupnow, Coleen	24-25 Tech Salary Advancement	10/24/2024	900.00
242500652	SCHMOTER000	Schmoldt, Terrie	24-25 Tuition Salary Advancement	10/24/2024	2,500.00
242500653	SIMPLY S000	Simply Swimming LLC	Girls Swim Team Suit	10/24/2024	65.95
242500654	SOLHEMIC000	Solheim, Michael	24-25 Tech Salary Advancement	10/24/2024	2,500.00
242500655	SOULEJAC000	Soule, Jacob	24-25 Tech Salary Advancement	10/24/2024	2,422.67
242500656	SPENCBRI000	Spencer Grant, Brittany	10/15/2024-10/17/2024 Badger Conference Leadership Summit Food/Drinks WIAA State Tennis Parking	10/24/2024	64.15
242500657	STAABJAS000	Staab, Jason	Varsity Football Official - Fort Atkinson	10/24/2024	100.00
242500658	SURPRSTE000	Surprenant, Steve	Girls JV/Varsity Swim Official - Milton	10/24/2024	90.00
242500659	WAUNAKEE002	Waunakee High School	JV Soccer Invite 10-5-24	10/24/2024	175.00
242500660	WEST JES000	West, Jessica	24-25 Tech Salary Advancement	10/24/2024	1,875.79
242500661	WI FCCLA000	WI FCCLA	Fall Leadership Conference Registration fees - Chapter ID	10/24/2024	200.00

CHECK VENDOR		INVOICE		CHECK	
NUMBER	KEY	VENDOR	DESCRIPTION	DATE	AMOUNT
			15505		
242500662	WISHING 000	Wishing Tree Studio	CE & Rec Instructor for Yoga for Stiff People	10/24/2024	624.00
				Totals for checks	1,676,063.35



OREGON SCHOOL DISTRICT

Oregon School District

Financial Statements

September 30, 2024

123 E Grove Street
Oregon, WI 53575
<http://www.oregonsd.org>

Oregon School District

Treasurer's Report

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The Oregon School District does not discriminate against students on the basis of sex, race, color, religion, national origin, ancestry, creed, pregnancy, marital or parental status, sexual orientation, or physical, mental, emotional, or learning disability in its education programs or activities. [s. 118.13, Wis. Statutes, and PI 9, Title VI of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Section 504 of the Rehabilitation Act of 1973.]

Oregon School District
Balance Sheet
September 2024

	10	21	27	39	46	49	50	73	74	80's	99
	GENERAL	SPECIAL REVENUE	SPECIAL EDUCATION	DEBT SERVICE	CAPITAL IMPROVEMENT TRUST	REFERENDUM DEBT 2018	FOOD SERVICE	EMPLOYEE TRUST FUNDS	OPEB LIABILITY	COMMUNITY SERVICE	COOP. PURCHASES
Ending Balance 08/31/2024											
Cash/Investments	15,541,318	84,157		4,029,800	1,352,859	311,977		206,245	6,500,078		
Inventory	100,977						43,895				
Taxes Receivable	0										
Interest Receivable	46,232	3,130		30,374							
Accounts Receivable							10,569				
Adv to/From Other Funds	(1,130,131)	1,226,064	(120,493)			(21,849)	201,535	(2,055)	(57,707)	(106,994)	11,630
Due From/To Other Govts	16,182										
Prepays	164,060										
Short Term Loan											
Payroll/Benefit Liabilities	165,476										
Self Funded Dental	(29,820)										
Accrued Payroll											
Other Liabilities	3,738										
Deferred Rev	(15,215)						(66,859)				
Fund Balance	14,862,816	1,313,351	(120,493)	4,060,174	1,352,859	290,128	189,141	204,189	6,442,371	(106,994)	11,630

Revenues MTD	3,703,810	53,938	0	7,042	5,652	1,282	158,380	884	48,710	50,154	13,780
Expenditures MTD	4,555,766	49,993	912,224	1,270,009		9,944	185,186	1,311	36,239	88,607	0
Interfund Transfer											

Ending Balance 09/30/2024											
Cash/Investments	13,889,292	84,229		2,766,832	1,358,511	281,466		207,129	6,438,429		
Inventory	100,977						43,895				
Taxes Receivable	0										
Interest Receivable	46,232	3,130		30,374							
Accounts Receivable							10,569				
Adv to/From Other Funds	(264,958)	1,229,936	(1,032,717)				174,730	(3,367)	16,413	(145,447)	25,410
Due From/To Other Govts	4,181										
Prepays	164,060										
Short Term Loan											
Payroll/Benefit Liabilities	88,397										
Self Funded Dental	(30,673)										
Accrued Payroll											
Other Liabilities	12,480										
Deferred Rev	870						(66,859)				
Fund Balance	14,010,860	1,317,295	-1,032,717	2,797,207	1,358,511	281,466	162,335	203,762	6,454,842	(145,447)	25,410

Oregon School District Revenue Report

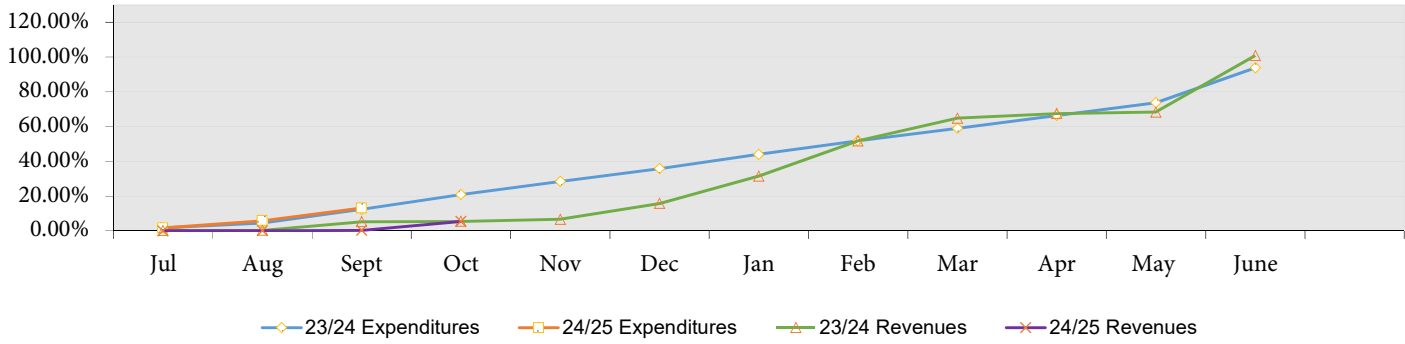
September 2024

General Fund - 10					
	2024-2025 Preliminary Budget	MTD Revenues	YTD Revenues	24/25 YTD % Received	23/24 YTD % Received
Property Taxes	37,501,009	0	0	0.00%	0.00%
Mobile Home/DNR Tax/Focus on Energy	132,500	0	0	0.00%	0.00%
Other Taxes	182,133	58,730	58,730	32.25%	0.00%
Other Local (Fees, Fines, Admission, Resale, Rentals)	321,788	46,053	102,470	31.84%	20.55%
Interest Income	600,000	56,792	157,029	26.17%	26.75%
Misc. Income	177,388	14,948	56,454	31.82%	2.51%
Transportation Aid	88,735		0	0.00%	0.00%
Library Aid	200,000		0	0.00%	0.00%
General State Aid	22,347,582	3,521,432	3,521,432	15.76%	14.64%
Per Pupil Aid	2,842,602		0	0.00%	0.00%
Open Enrollment	3,124,006		0	0.00%	0.00%
Grants & Misc Aids	538,217	5,854	7,854	1.46%	0.39%
Total General Fund Revenues	68,055,960	3,703,810	3,903,969	5.74%	5.33%
Special Revenue Fund-21					
Special Revenue Fund	650,000	53,938	126,861	19.52%	17.39%
Special Education Funds - 27					
Special Education Grants	908,237	0	0	0.00%	0.00%
Special Education	3,665,240	0	0	0.00%	0.00%
Total Special Education Revenues	4,573,477	0	0	0.00%	0.00%
Debt Service Funds - 30					
Bonded Debt Retirement - 39	4,748,711	7,042	38,019	0.80%	0.34%
Capital Projects -40					
Long Term Capital Improvements Trust-46	40,000	5,652	15,681	39.20%	0.00%
Referendum Debt - 49	10,000	1,282	4,036	40.36%	32.80%
Total Capital Projects	50,000	6,934	19,716	39.43%	16.40%
Food Service Fund-50					
Food Service Fund-50	2,142,336	158,380	229,030	10.69%	10.07%
Employee Benefit Trust Fund -70					
Health Insurance Employee Trust - 73	74,000	884	2,763	3.73%	3.37%
Opeb Liability-74	3,343,800	48,710	109,894	3.29%	9.10%
Total Employee Benefit Revenues	3,417,800	49,594	112,656	3.30%	8.71%
Community Services Funds - 80					
Pool -Fund 80	113,000	19,185	30,460	26.96%	27.25%
Property Tax	402,613	0	0	0.00%	0.00%
Community Education Fund - Fund 82	148,672	30,969	47,656	32.05%	22.66%
Property Tax	361,288	0	0	0.00%	0.00%
Performing Arts Center -Fund 85- Prop. Tax	39,167	0	0	0.00%	0.00%
Total Comm. Service Revenues	1,064,740	50,154	78,115	7.34%	7.38%
Cooperative Purchases Fund - 90					
Cooperative Purchases Fund - 90	90,000	13,780	35,208	39.12%	10.58%
Total Revenues	84,753,024	4,043,631	4,543,574	5.36%	5.03%

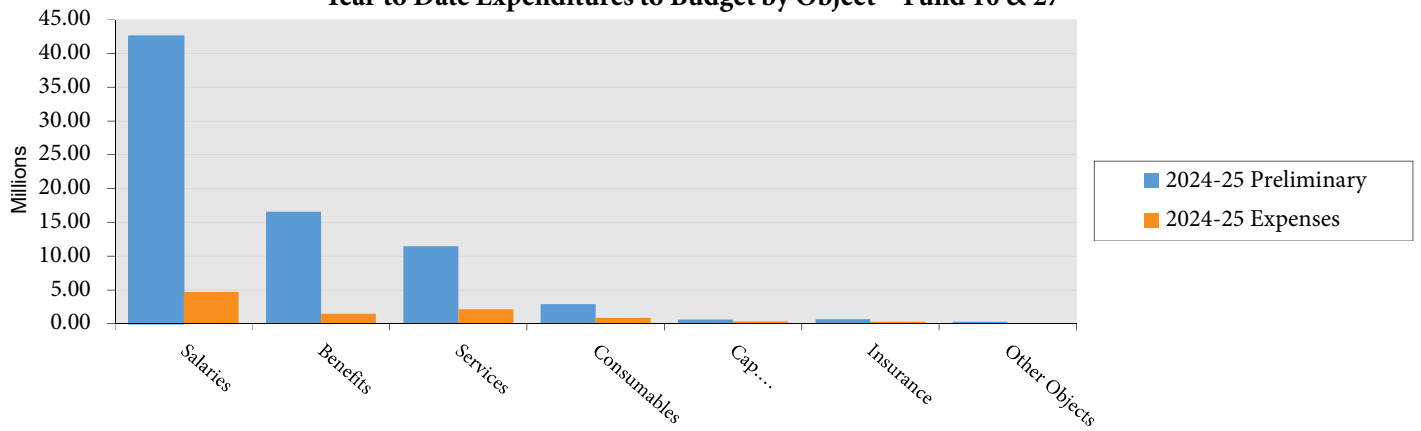
Oregon School District-Expenditure Report
September 2024

General Fund - 10					
	2024-2025 Preliminary Budget	MTD Expended	YTD Expended	24/25 YTD % Expended	23/24 YTD % Expended
Instruction					
Undiff Curriculum	13,598,310	886,497	1,784,780	13.13%	15.41%
Regular Curriculum	13,677,989	1,083,027	1,262,185	9.23%	8.70%
Vocational Curriculum	1,845,516	129,327	135,263	7.33%	8.80%
Physical Curriculum	1,863,005	152,679	160,345	8.61%	9.33%
Co-Curricular Activity	830,916	15,335	32,344	3.89%	5.68%
Special Curriculum	2,214,958	163,679	168,046	7.59%	8.74%
Total Instruction	34,030,693	2,430,544	3,542,962	10.41%	11.25%
Support Services					
Pupil Services	3,468,425	228,676	300,006	8.65%	9.56%
Instructional Services	4,918,070	389,603	623,975	12.69%	14.38%
General Operations	747,488	60,772	149,696	20.03%	20.05%
School Bldg Operations	4,074,117	334,221	779,502	19.13%	19.70%
Fiscal	539,084	45,214	120,665	22.38%	22.73%
Maint/Operations	6,333,746	512,066	1,728,808	27.30%	24.66%
Transportation	2,871,881	192,907	409,117	14.25%	8.04%
Printing/Food Service Van	66,283	331	604	0.91%	100.00%
Central Services	1,069,097	74,210	197,951	18.52%	23.10%
Insurance	624,173	144,052	302,480	48.46%	30.89%
Debt Services	0			0.00%	100.00%
Other Support Services	1,592,123	141,724	602,914	37.87%	29.78%
Total Support Services	26,304,488	2,123,776	5,215,721	19.83%	18.78%
Tuition/CESA/Tax Repayment	1,349,878	1,447	3,098	0.23%	0.34%
Open Enrollment	886,804	0	0	0.00%	0.00%
Total General Fund Expenditures	62,571,863	4,555,766	8,761,781	14.00%	14.07%
Special Revenue Fund - 21					
Total Special Revenue Fund	650,000	49,993	110,557	17.01%	13.79%
Special Education Funds - 27					
Special Education Grants	908,237	88,197	145,309	16.00%	16.73%
Special Education-Regular	11,644,167	824,026	887,408	7.62%	7.19%
Total Special Education Expenditures	12,552,404	912,224	1,032,717	8.23%	7.95%
Debt Service Funds - 30					
Bonded Debt Retirement - 39	10,315,019	1,270,009	1,270,009	12.31%	21.04%
2019 Referendum Debt Fund - 49					
Referendum Debt Fund - 49	305,154	9,944	17,724	5.81%	17.23%
Food Service Fund - 50					
Food Service Fund-50	2,322,146	185,186	219,032	9.43%	9.22%
Employee Benefit Trust Fund -70					
Health Insurance Employee Trust - 73	74,000	1,311	3,367	4.55%	3.79%
OPEB Liability-74	705,000	36,239	93,946	13.33%	18.53%
Total Employee Trust Funds	779,000	37,550	97,313	12.49%	17.12%
Community Funds - 80					
Pool - Fund 80	477,707	39,649	101,420	21.23%	23.48%
Community Education Fund - Fund 82	566,690	46,355	133,244	23.51%	22.46%
Performing Arts Center - Fund 85	39,254	2,603	7,810	19.90%	19.91%
Total Community Expenditures	1,083,651	88,607	242,474	22.38%	22.81%
Cooperative Programs - 99					
Cooperative Programs-99	90,000	0	9,797	10.89%	8.00%
Total Expenditures	90,669,237	7,109,280	11,761,404	12.97%	13.76%

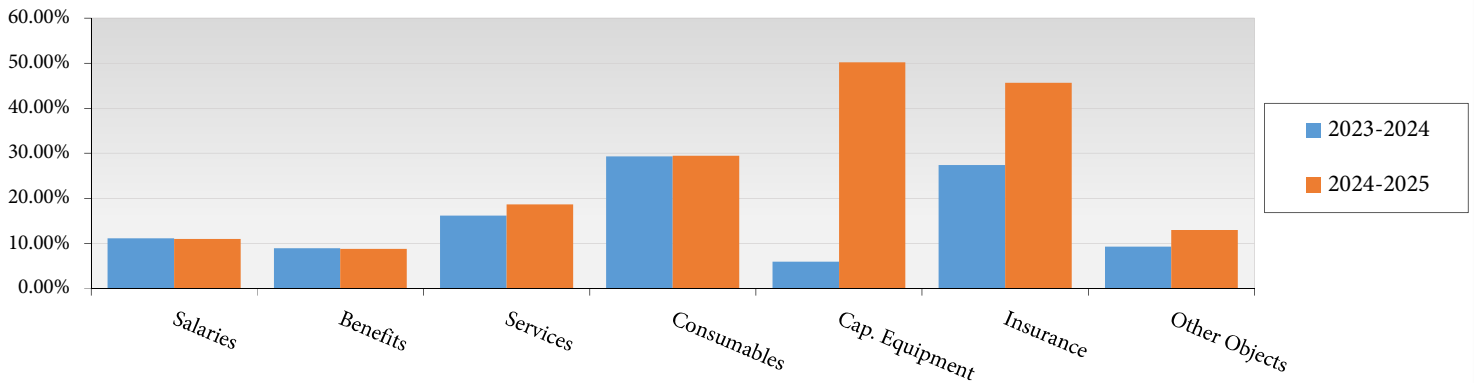
Percentage of Revenues and Expenditures to Budget Fund 10 & 27



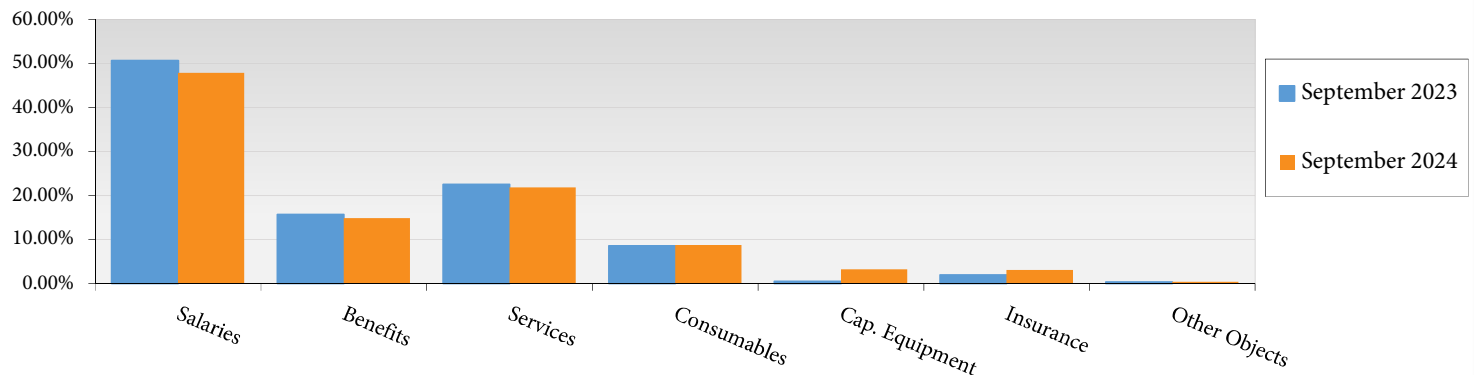
Year to Date Expenditures to Budget by Object - Fund 10 & 27

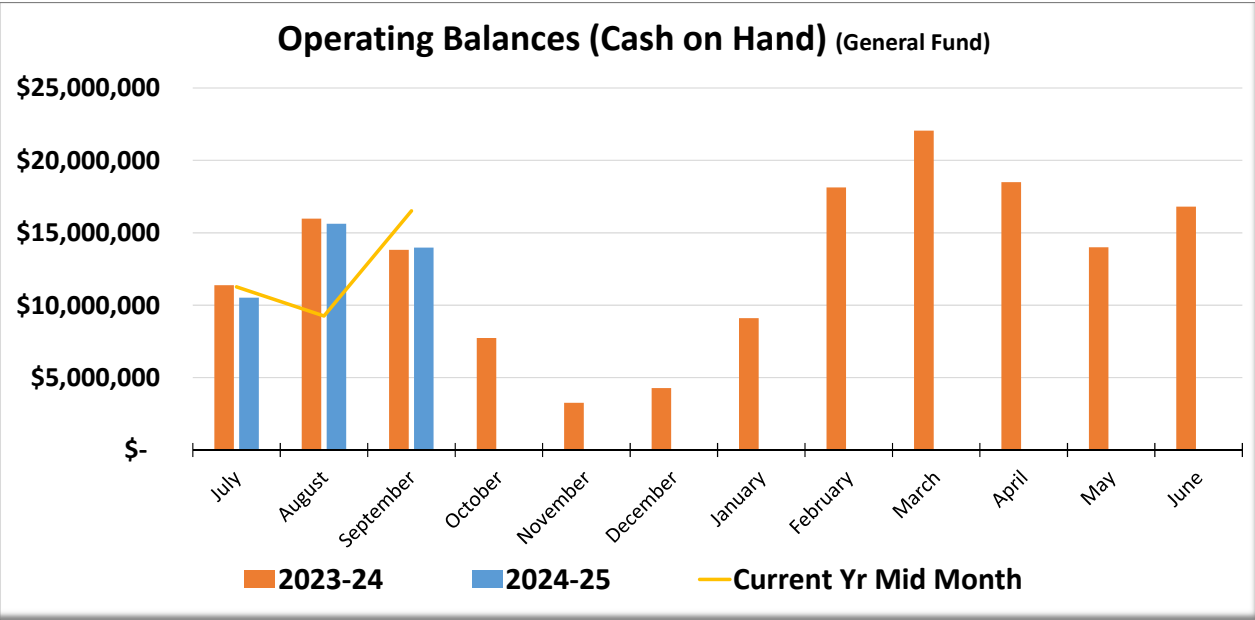
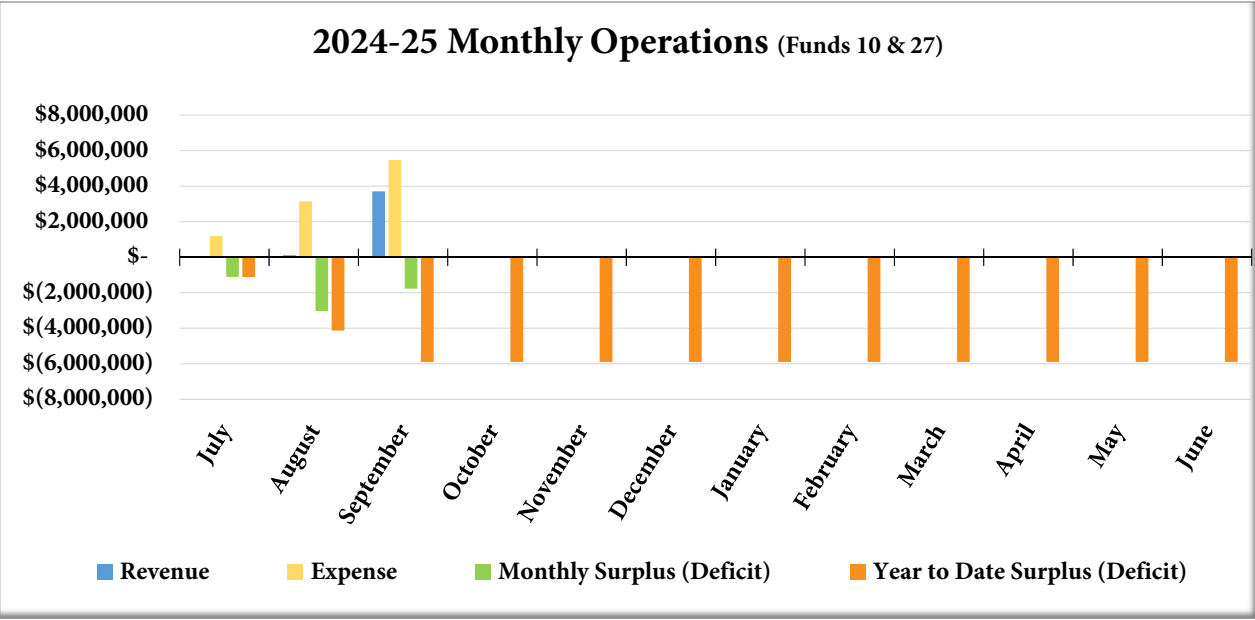
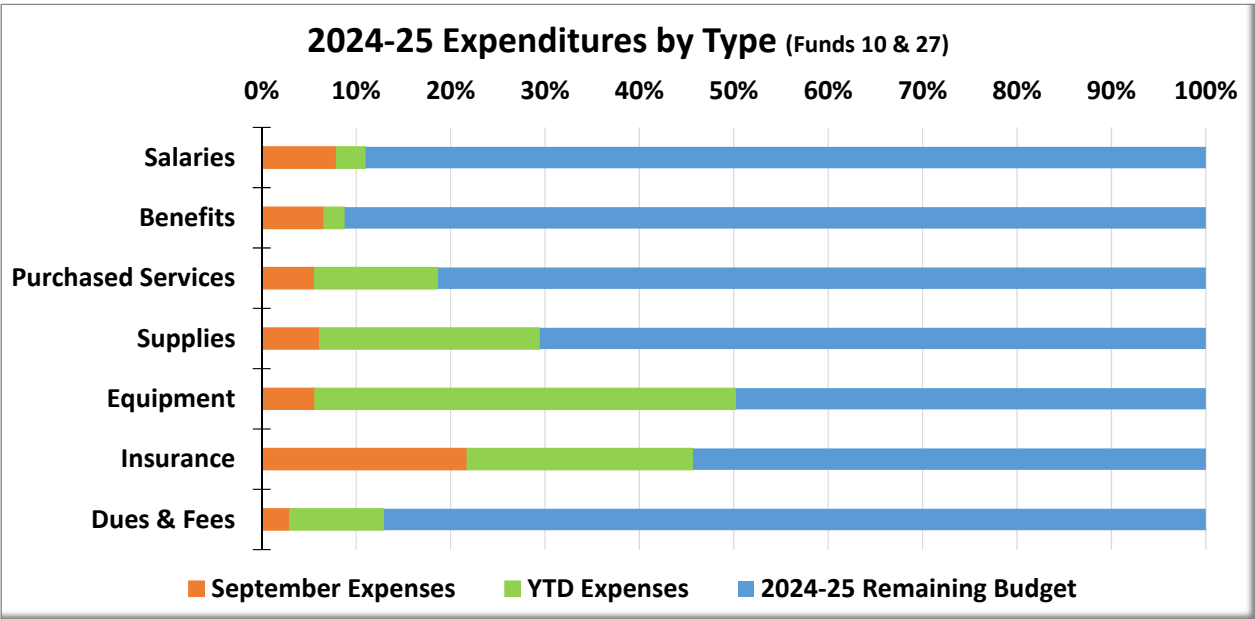


Percentage of Budget Spent by Object - Year to Date - Fund 10 & 27



Percentage of Expenditures Spent by Object - Year to Date - Fund 10 & 27



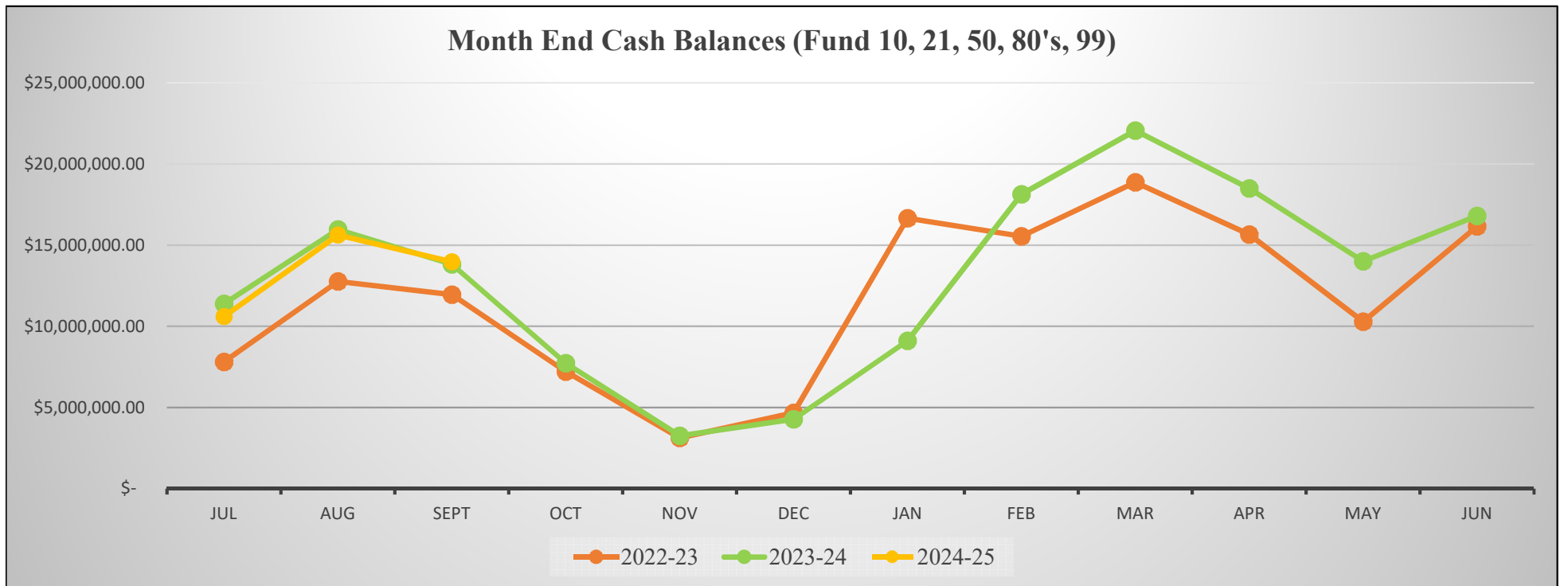


Oregon School District Fund Summary

	Fund Balance 7/1/2024	+ FY 24/25 YTD Revenues	- FY 24/25 YTD Expenditures	+ Transfers Sources YTD	=	Fund Balance 9/30/2024	Budgeted Excess (Deficiency)
General Fund (Fund 10)	13,655,733	3,903,969	7,695,487			9,864,215	
Assigned Building Carryover	294,050		159,580			134,470	
Assigned Department Carryover	709,402		521,513			187,889	
Assigned Department of Instruction	618,630		332,502			286,128	
Assigned Teacher Compensation Carryover	596,077		-			596,077	
Assigned/Restricted Grants	460,894		25,609			435,285	
Assigned Employee Retiree Benefits	1,599,106					1,599,106	
Assigned BOE Agenda Funding	696,863		18,565			678,298	
Assigned Grow Your Own	237,917		8,525			229,392	
Total General Fund (Fund 10)	18,868,672	3,903,969	8,761,781	0		14,010,860	(4,857,812)
Special Revenue Fund (Fund 21)	1,300,991	126,861	110,557			1,317,295	16,304
Special Education Grants		0	145,309			-145,309	
Special Education		0	887,408			-887,408	
Total Special Education (Fund 27)	0	0	1,032,717	0		-1,032,717	(1,032,717)
Debt Service (Fund 39)	4,029,197	38,019	1,270,009			2,797,207	(1,231,991)
Long Term Capital Improvement Trust (Fund 46)	1,342,830	15,681	0			1,358,511	15,681
Referendum Bonds 2018 (Fund 49)	295,154	4,036	17,724			281,466	(13,689)
Food Service (Fund 50)	152,337	229,030	219,032			162,335	9,998
Employee Trust Fund (Fund 73)	204,366	2,763	3,367			203,762	(604)
Opeb Liability (Fund 74)	6,438,894	109,894	93,946			6,454,842	15,948
Total Trusts (Fund 73 and 74)	6,643,261	112,656	97,313			6,658,604	15,343
Pool (Fund 80)	-37,906	30,460	101,420			-108,866	(70,960)
Community Education (Fund 82)	56,730	47,656	133,244			-28,858	(85,588)
Performing Arts Center (Fund 85)	87	0	7,810			-7,723	(7,810)
Total Community (Fund 80 , 82, and 85)	18,911	78,115	242,474			-145,447	(164,358)
Cooperative Purchases (Fund 99)	0	35,208	9,797			25,410	25,410

Oregon School District Investment Schedule September 2024

Bank Placement	Rate	Fund					
		10, 20's, 50, 80's, 99	Fund 39	Fund 46	Fund 49	Fund 73	Fund 74
WISC Cash Management	4.92%	139,460.08	251,853.55			8.12	
WISC Investment Series	5.08%	1,708,675.85	1,711.64	1,358,511.10	281,465.92	3,011.85	308,955.34
State Investment Pool	5.23%	9,701,154.79	1,327,167.03			204,108.87	1,780,384.22
CD's/Treasuries	.4%-5.52%	2,170,129.41	1,186,100.00				
One Community Bank- Investment	5.67%	22,870.22					4,349,089.26
Oregon Community Bank	5.67%	231,231.53					
Total		13,973,521.88	2,766,832.22	1,358,511.10	281,465.92	207,128.84	6,438,428.82



STAFFING RETIREMENTS/RESIGNATIONS

October 28, 2024

FTE	Position	Staff Member
1.0	Special Ed Teacher, BKE	Amanda Amore - resignation effective November 27, 2024

October 28, 2024 Board Donations			
Date	Donor Name	Donation Amount	Purpose of Donation
10/14/2024	Laurie Sigmund	\$60.00	OHS Band Program
10/25/2024	N.I.N.A. Fund	\$173.79	Student Needs

OREGON SCHOOL DISTRICT

☒ Action
☐ Discussion
☐ Information

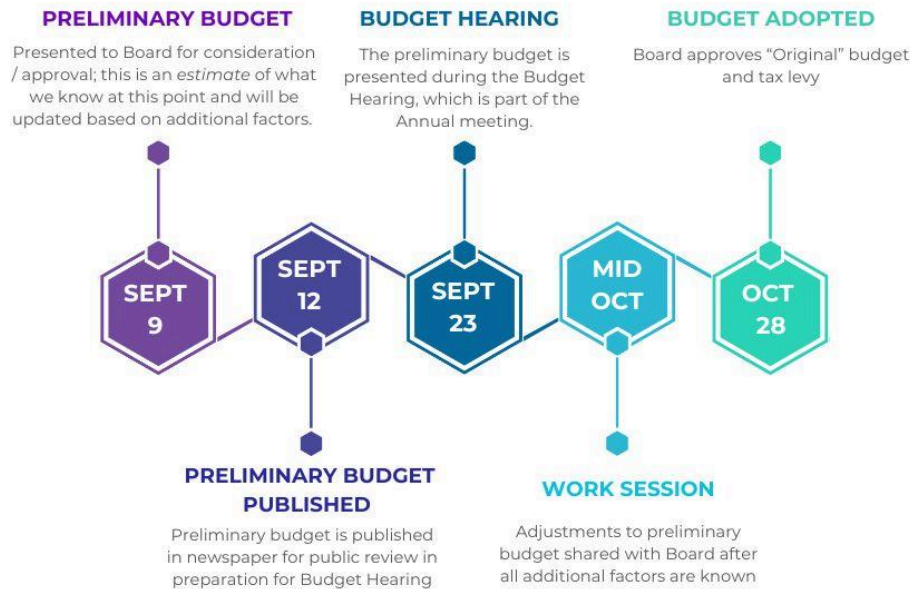
TO: Board of Education
FROM: Dr. Leslie Bergstrom, Superintendent
DATE: October 28, 2024

AGENDA ITEM: C1 Adoption of 2024-2025 Original Budget

INITIATED BY: Andy T. Weiland
SUBMITTED BY: Andy T. Weiland, Business Manager
BOARD POLICY OR STATUTORY REFERENCE:

SUPPORTING DATA:

On September 9, 2024, 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 23rd. 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 budget changes have been implemented in the Original Budget:

- Our September 3rd Friday student count was 16 full time equivalent students (FTE) above our projection in the preliminary budget while the summer school FTE increased by 1. Our three year average increased by 5 FTE from the 2023-24 school year which equates to \$73,810.

- Open enrollment was more than initially projected which resulted in an increase of \$340,634 to the overall budget.
- Based on a Department of Public Instruction audit of the 2023-24 school year, we received an Open Enrollment one-year exception this year in the amount of \$40,577. This increased our revenue limit.
- The Wisconsin Parental Choice Program (WPCP) and Special Needs Scholarship Program Private School Voucher (SNSP) exceptions increased the revenue limit by \$84,258. which increases the tax levy.
- We projected our equalized property value to increase by 7.25%; the actual increase was 9.2%.
- The new personal property tax was determined to be outside the revenue limit. This provides additional revenue of \$113,039, although the continuation of the funding in the midterm is questionable.
- Employee salary budgets were confirmed and health and dental benefits finalized.
- Miscellaneous budgets were updated based on enrollments or new information received.

Due to the above changes we were able to implement the following:

- \$151,742 - Addition Spec Ed Para-Support @ NKE, BKE, RCI, PVE
- \$ 36,902 - FES Para Support Bilingual
- \$130,000 - Special Education Disproportionality Required Set-Aside
- \$202,000 - Move One-time Funded Positions to Recurring (.5 Band, .67 Math, HR, OHS Multilingual Para)
- \$ 70,000 - Reduction in Negative Salary/Benefit Budget
- \$ 50,000 - Additional Operations & Maintenance Budget
- \$ 26,000 - Additional Non-OEA Grad Credit Reimbursement Budget
- \$ 2,000 - Police & Ambulance @ Home Varsity Football Games
- \$ 28,696 - Adding 1.25 hrs to 4 Elementary Attendance Secretaries
- \$ 50,000 - Unspent from Referendum Salary & Benefits Adjustments Moved to the Salary Account for Future Retention Efforts
- \$ 10,000 - Additional Athletic Funding for Coach Training Program
- \$ 9,000 - Seed Funding for OMS AVID Program

The net effect of these changes is that the expenses in the 2024-2025 budget exceed revenues by \$4,885,939. This is a decrease in the deficit budget of \$327,000 (\$200,000 was in the budget for the Recruitment and Retention Specialist due to funding for three years). The entire deficit budget amount is attributed to unspent funds from the 2023-24 school year (as of July 1).

Other items that are important to note that:

Overall, the total tax levy increased by \$674,067 from our Preliminary Budget, to a total levy of \$43,626,855. Factors influencing the tax levy include less equalization aid, more revenue limit authority, the way an unexpected revenue was treated in the revenue limit and an additional \$250,000 in planned debt service defeasement .

The mill rate decreased from a projected \$9.45 per thousand to \$9.44 per thousand. The 2024 mill rate is \$0.02 less than the 2023 rate.

Fund Summaries

General - Fund 10

Expenses exceed revenues by \$4,885,939 which is attributed to unspent 2023-24 funds that have been carried forward from the 2024-25 fiscal year. These balances are made up of funds related to long term strategic purchases in the following areas:

1. \$294,050 are from remaining funds left in building budgets from 2023-24. These funds are designated for larger building-specific one-time purchases (e.g., playground equipment, musical instruments). The Board of Education has allowed school carry-over funds for the last 20 years.
2. \$709,402 from remaining funds left in departmental budgets. The Board of Education has allowed departments such as the School to Career program, Technology, Director of Instruction, and Advanced Learning to carry over funds for the last 16 years. These funds are designated for larger one-time purchases (e.g., chromebook replacements, equipment upgrades). The biggest three amounts being carried forward include:
 - Capital Equipment (\$383,973) - this includes funds for the bus cameras and 2 new vehicles (Food/mail van and maintenance pickup truck).
 - Performing Arts Center (\$51,200) - this amount is derived from two items. The first is any revenue collected above the budget we carry forward to invest into new PAC equipment. The second is that the Headliner Series expands each fiscal year. The Director of the PAC has felt it important to have a "buffer" for these shows since they do have a significant upfront price tag. Balances are no longer allowed within the Community Education Fund so we hold this balance in the Education Fund. All performers are required to work with the OHS music department prior to the performance.

- Technology (\$173,560) - the technology budget fluctuates based on the technology equipment replacement schedule.
3. \$596,077 was designated as part of the 2016 teacher compensation system.
 4. \$171,283 is from the Vocational Education Act 59 Incentive grant, which was received at the end of the 2023-24 school year (\$49,967) and includes carry over from prior years (\$121,316). This money must be used for improving our vocational education programs.
 5. \$289,611 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.
 6. \$237,917 is remaining from a one-time allocation of \$250,000 for supporting hourly employees who are working to earn a teaching certification. These funds will be utilized over the course of the next four years.
 7. \$496,836 was brought forward for the Department of Learning and Student Achievement. The majority of this is for curriculum updates that will be expended by the end of the 2024-25 school year.
 8. \$121,794 was carried forward for the SAIL Academy program.
 9. \$1,599,106 is designated for Other Post Employment Benefits (OPEB).
 10. \$319,863 is from the 3/11/2024 Board of Education (BOE) Agenda Item: D1 2024-2025 Staffing Plan. This includes building subs and a stipend to train a new science teacher at the high school. The multilingual paraprofessional, a 0.5 FTE band increase, and a .67 FTE math increase were removed from using carryover funds and incorporated into the budget not using assigned funds.
 11. \$50,000 is from the 7/22/24 BOE Agenda Item: C3 Employee Handbook 2024-25. This included funds to pilot converting a sick leave day to an additional personal leave day for employees who do not have vacation time. The recruitment and retention position within the human resources department was incorporated into the budget not using assigned funds.

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

It is noteworthy to mention that planning to spend more funds than you anticipate receiving is not a prudent fiscal practice unless the funds are planned to be utilized for one-time expenditures. The proposed budget outlines these one-time expenditures.

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 \$8,306,913 from the General Fund. The State of Wisconsin funding for students with special needs is one of the lowest in the United States.

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 2024 levy is for spring and fall of 2025 principal and interest payments. We will expend the fall of 2024 and spring of 2025 payments in this budget.

We have levied an additional \$1.25 million over our current debt schedule in order to retire outstanding debt service and save debt interest expense. Our 2015 bond series are callable in Spring of 2025.

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.

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 and the funds will not be able to be spent for five years. The initial deposit in 2019-20. Interest revenue and a transfer from general fund in the amount of \$3,066 related to replacement of the PAC seats is the only activity anticipated in 2024-25 for this fund.

Fund 49 is from the 2018 Referendum. At the end of 2023-24 there was a remaining balance of \$295,454. We anticipate using the remaining funds in 2024-25.

Food Service - Fund 50

In past years our food service program was a self supporting fund; revenues support all occurring expenses. With an increase in costs for food, gas, and labor in 2023-24, our food service fund ended the year in a deficit, decreasing the fund balance by \$186,432.

For 2024-25 we increased prices by \$0.15 per meal. Federal aid reimbursement rates for meals have also increased from the prior year. Ala Carte prices will also be increased.

Staffing throughout the buildings has been analyzed and reduced where possible. We have eliminated bar lines from Forest Edge and Rome Corners for the 2024-25 school year.

We are investigating ways to increase our participation and exploring the possibility of combining two production kitchens for the 2025-26 school year.

We anticipate that our food service program will continue to face fiscal challenges and have budgeted a decrease in fund balance of \$74,501. This includes a transfer from Fund 10 generated by the 2022 referendum of \$115,810 relating to the increase for staff salaries.

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 funds are held by the District for the employees' usage for health insurance benefits. By the district holding them in this account until needed, the funds are not taxable to the employee. The district and employee also receive the benefit of not having to pay FICA/Medicare contributions on these payments.

The OPEB Liability Fund (District Fund 74) is a fund that the district started seventeen years ago 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. Our Net OPEB Liability (NOL) as of June 30, 2023 was \$384,524.

Employees who were hired after July 1, 2001 and retire from OSD receive a stipend through a 403B contribution which is not funded through the OPEB Liability Fund. These payments are being funded through the general fund currently on a pay as you go basis. In the 2024-25 school year we anticipate enhancing the benefit for employees who started after 7/1/2001. The budget includes carryover funds of \$1.6 million to implement the new benefits, plus the original allocation. There is a total allocation of \$2,952,847 budgeted for the 2024-25 school year. This allocation also supports sick leave benefits payouts, which fluctuate each year.

We are required by GASB (Governmental Accounting Standards Bureau) to conduct an actuarial study every two years regarding our Other Post Employment Benefit (OPEB) Liability. We will require a new study in the 2025-26 school year.

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.

Fund 82 accounts for community education, recreation, art, and outreach programs. The Community Education program is currently running many "online live" 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 that we complete every couple of years.

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 remains the administrative agent for the Badger Conference Cooperative and the Carl Perkins Grant. Fund 99 has no fiscal impact on the District.

Summary

In the Original Budget fund 10 expenditures exceed revenues by \$4,885,939. This entire amount was assigned at the end of the 2023-24 school year for future expenditures.

The recommended mill rate based on the Original Budget is \$9.44 for the 2024 Property Tax Year with a total levy of \$43,626,855.

SUMMARY AND RECOMMENDATION:

It is recommended that the Board of Education approve the 2024-25 Original Budget as presented.

SUPERINTENDENT:_____

ACTION BY BOARD: Motion_____Second:_____Vote:_____

Revisions, if any _____ Agenda Item: C1

Original Budget 2024-2025

OREGON SCHOOL DISTRICT

www.OregonSD.org

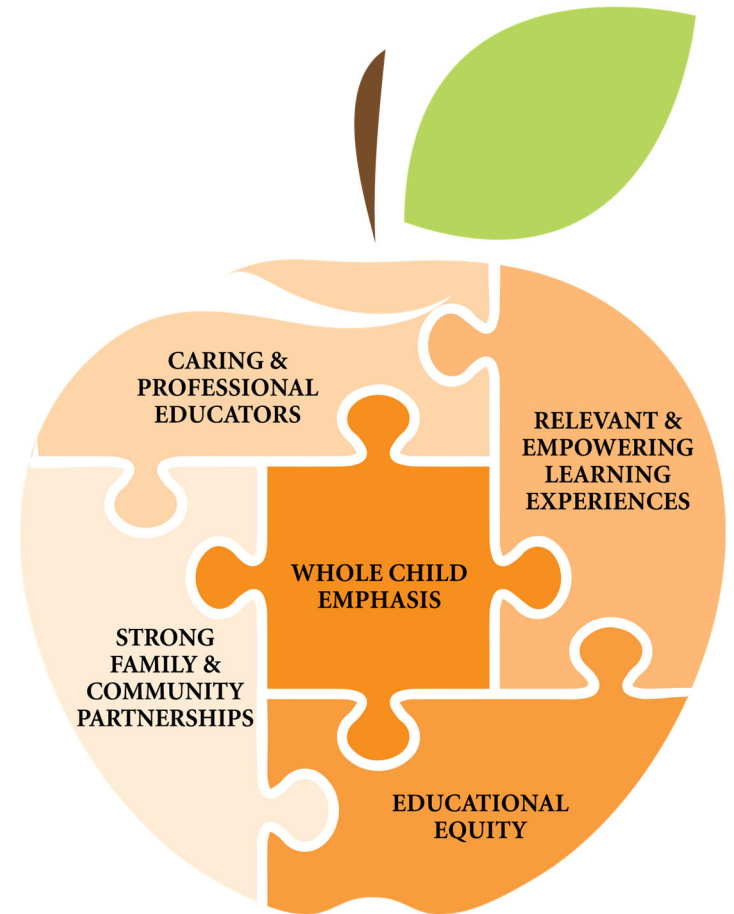


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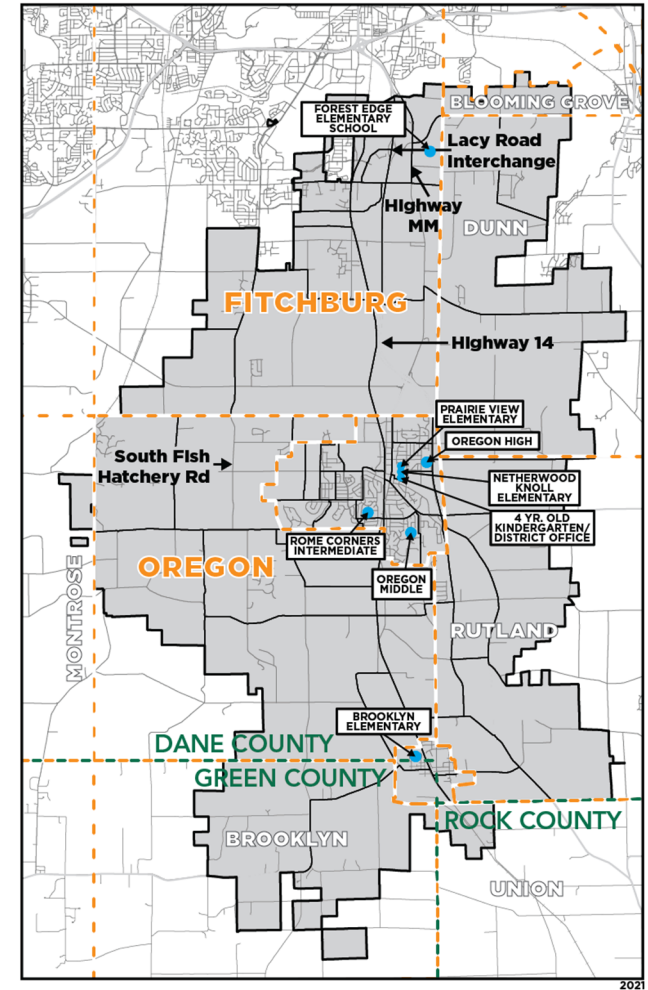
OUR DISTRICT

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 Dunn, Town of Montrose, Town of Oregon, Town of Rutland, Village of Brooklyn, Village of Oregon, Town of Brooklyn, and the Town of Union. 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 4186 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 District also operates an alternative high school called Oasis, which is housed within the high school. The Early Learning /4K Program (4 year old kindergarten) is taught at six community based centers throughout our community.



BOARD OF EDUCATION



Krista Flanagan, President
Area 1



Mary Lokuta, Treasurer
Area 1



Ahna Bizjak, Clerk
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, Member
Area 2



Troy Pankratz, Vice 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



Leslie Bergstrom
Superintendent



Andy Weiland
Business Manager



Candace Weidensee
Director of Student Services-
Special Education



Jina Jonen
In-House Counsel/
Dir. of Human Resources



Jon Tanner
Director of Learning & Student
Achievement



Darci Jarstad
Asst. Dir. of Learning &
Student Achievement



Erika Mundinger
Director of Communications



Shannon Anderson
Director of Student Services/
Student Wellness

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

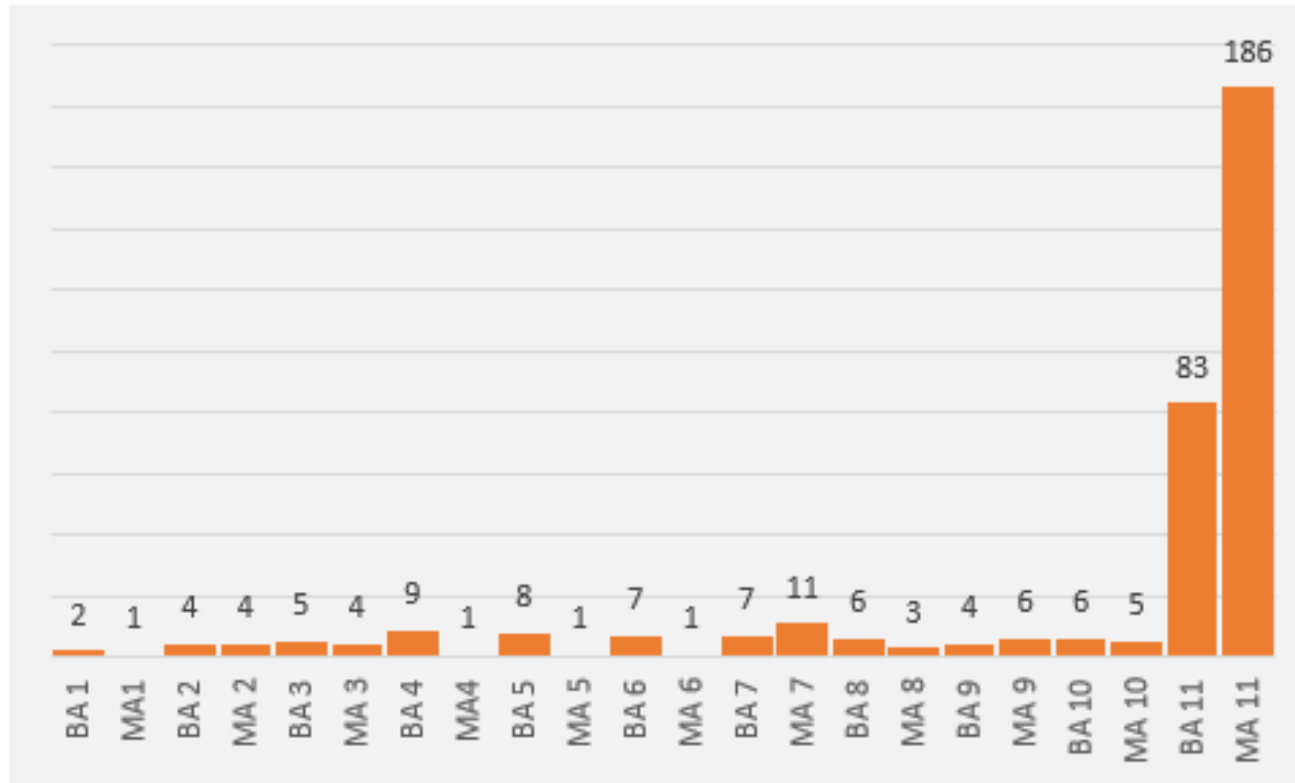


The District currently has 669 school employees. We have a full time equivalency (FTE) of 615. In addition to the school employees, the District also employs part time personnel for the Oregon Swimming Pool and community programs.

The District added the following positions in the 2024-2025 school year:

- Special Education Teaching Staff
- Special Education Paraprofessionals
- School Psychologist
- School Social Worker
- Recruitment & Retention Specialist
- Band Teacher
- Math Teacher
- Multilingual Paraprofessionals

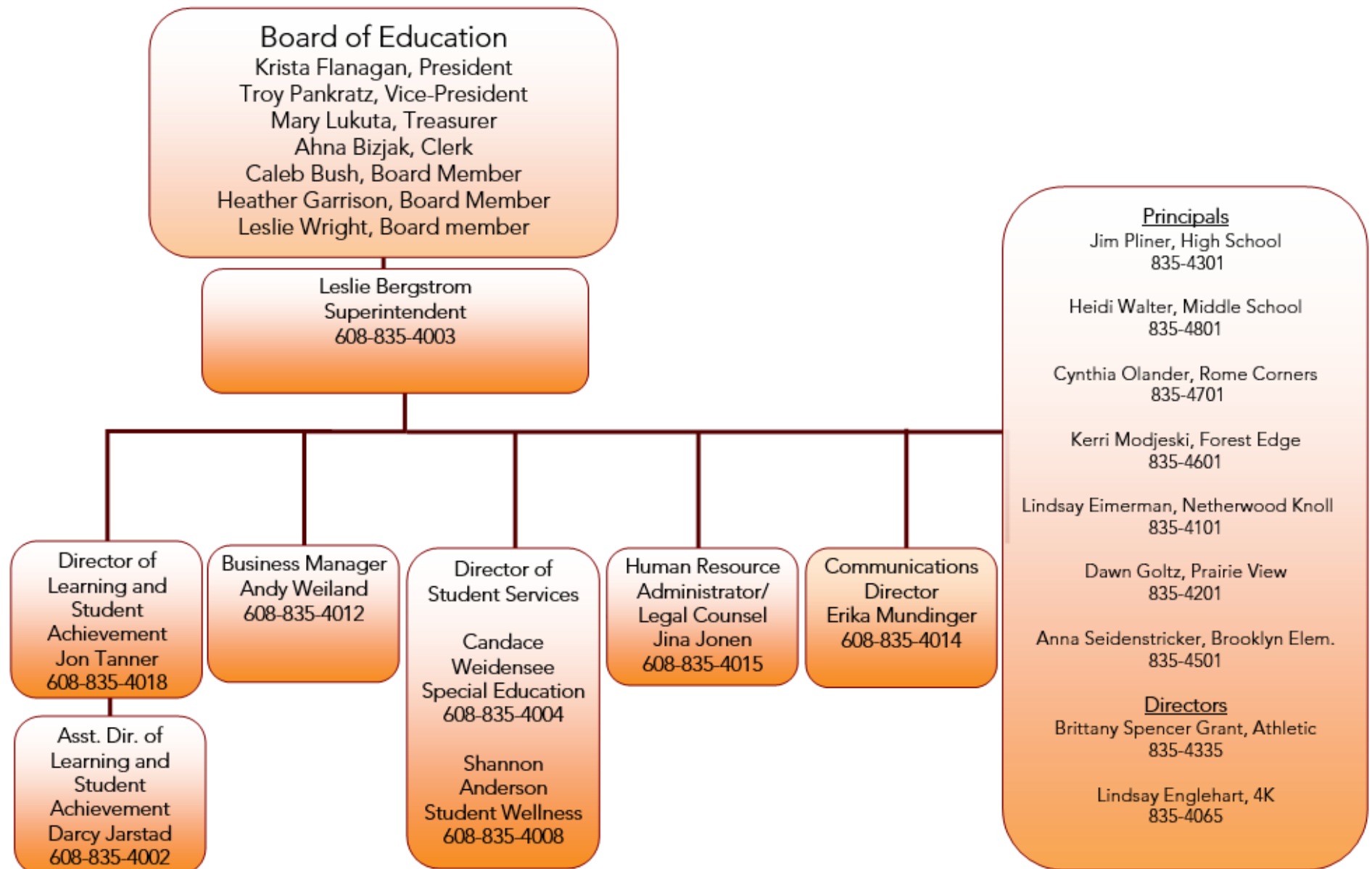
OUR TEACHING STAFF



The Oregon School District has an experienced and well educated staff. 74% of our staff have at least 11 years of experience.

A BA stands for a Bachelor of Arts and a MA a Master of Arts. The number indicates a step on the educator compensation schedule. A teacher in Oregon progresses a step each year until they reach the maximum step of 11. A person on step 11 would have a minimum of 11 years of experience.

DISTRICT ORGANIZATION



OUR SCHOOLS



BROOKLYN ELEMENTARY SCHOOL

204 Division Street
Brooklyn, WI 53521

Grades: K-4
Enrollment: 363
Anna Seidenstricker, Principal



NETHERWOOD KNOLL ELEMENTARY

276 Soden Drive
Oregon, WI 53575

Grades: K-4
Enrollment: 418
Lindsay Eimerman, Principal



PRAIRIE VIEW ELEMENTARY

300 Soden Drive
Oregon, WI 53575

Grades: K-4
Enrollment: 330
Dawn Goltz, Principal

OUR SCHOOLS



FOREST EDGE ELEMENTARY

4848 Brassica Road
Fitchburg, WI 53711

Grades: K-6
Enrollment: 447
Kerri Modjeski, Principal



ROME CORNERS INTERMEDIATE

1111 S Perry Parkway
Oregon, WI 53575

Grades: 5-6
Enrollment: 463
Cynthia Olander, Principal



OREGON MIDDLE SCHOOL

601 Pleasant Oak Drive
Oregon, WI 53575

Grades: 7-8
Enrollment: 613
Heidi Walter, Principal

OUR SCHOOLS



OREGON HIGH SCHOOL

456 N Perry Parkway
Oregon, WI 53575

Grades: 9-12
Enrollment: 1339
Jim Pliner, Principal

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

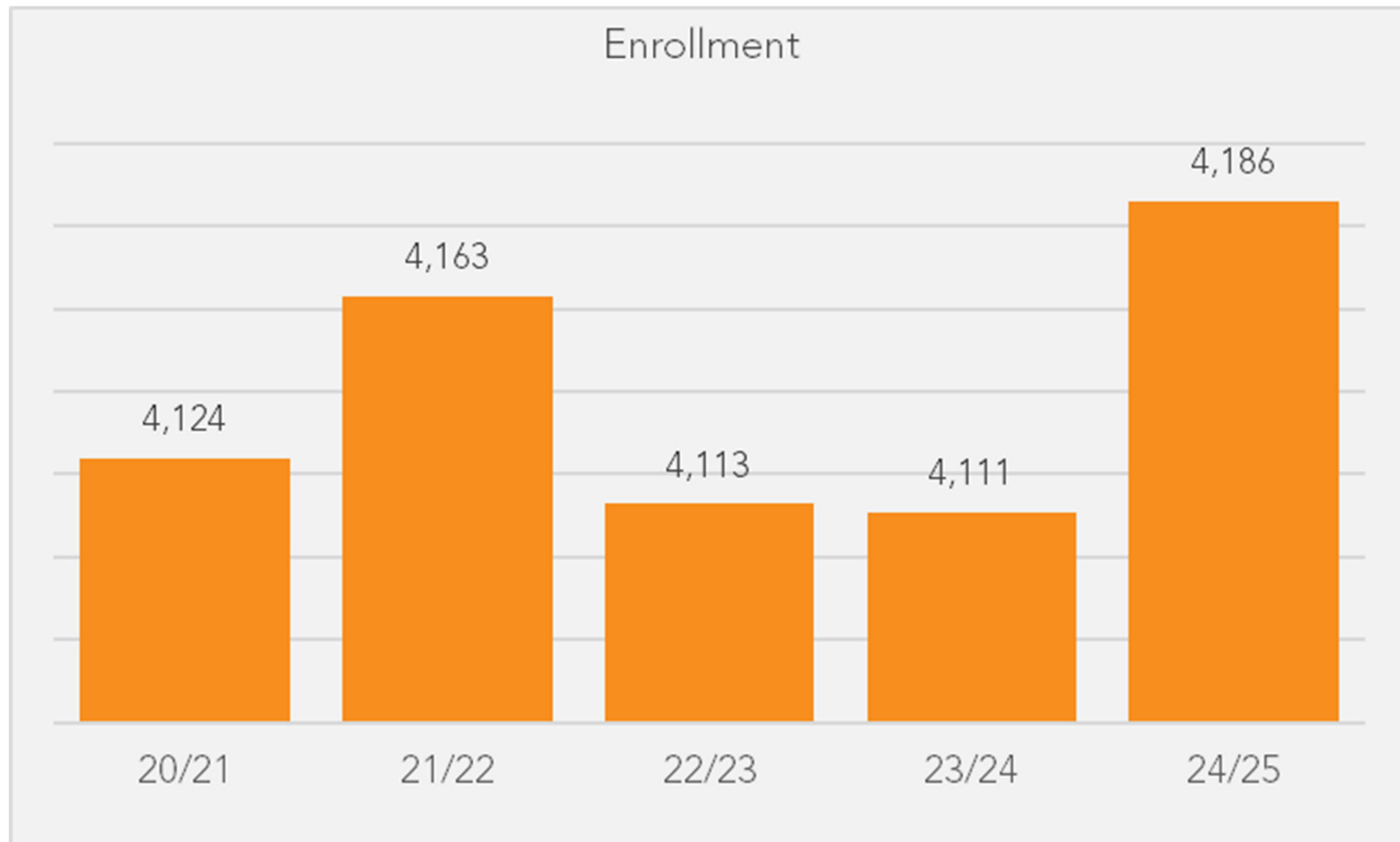
- Kofi Annan



FOUR YEAR OLD KINDERGARTEN

Heart of Brooklyn, Brooklyn
Little Angels Early Learning Center,
Oregon
Oregon Daycare, Oregon
Oregon Preschool, Oregon
Starlight Academy, Oregon
Mariposa Learning Center, Fitchburg
& Oregon

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 4186 students this year, which is an increase of 75 students From last school year.

ENROLLMENT DEMOGRAPHICS

	American Indian	Asian	Black	Hispanic	Pacific Island	White	Two or More
2024-2025	.17%	1.36%	2.41%	8.23%	.05%	81.94%	5.84%

The school district educates students in four year old kindergarten through 12th grade. The District currently serves 4186 students.

Ethnicity or Origin or Race:

The enrollment of racial and ethnic groups in the District is 81.94% white with all other ethnic groups compromising 18.06%.

Economic Disadvantaged:

The percentage of economically disadvantaged students is 19.68%.

Our economic disadvantaged population grew by 93 students in 2024-25.

English Language Learners:

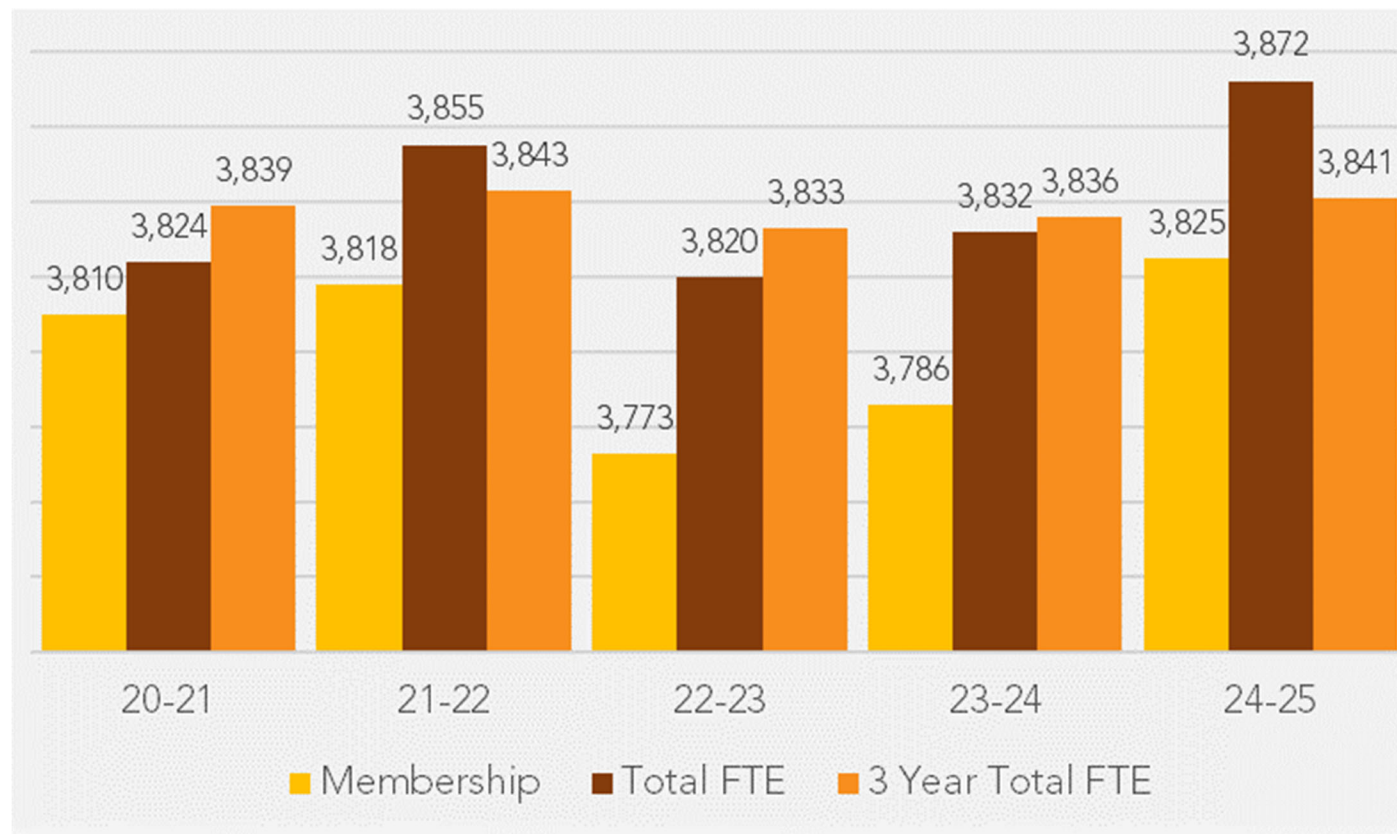
The percentage of English language learner students is 3.3%.

Our English Language Learner (ELL) population has decreased from last year by 15 students.

Special Education:

The percentage of special education students is 13.59%. We have 9 more students in special education programs this year.

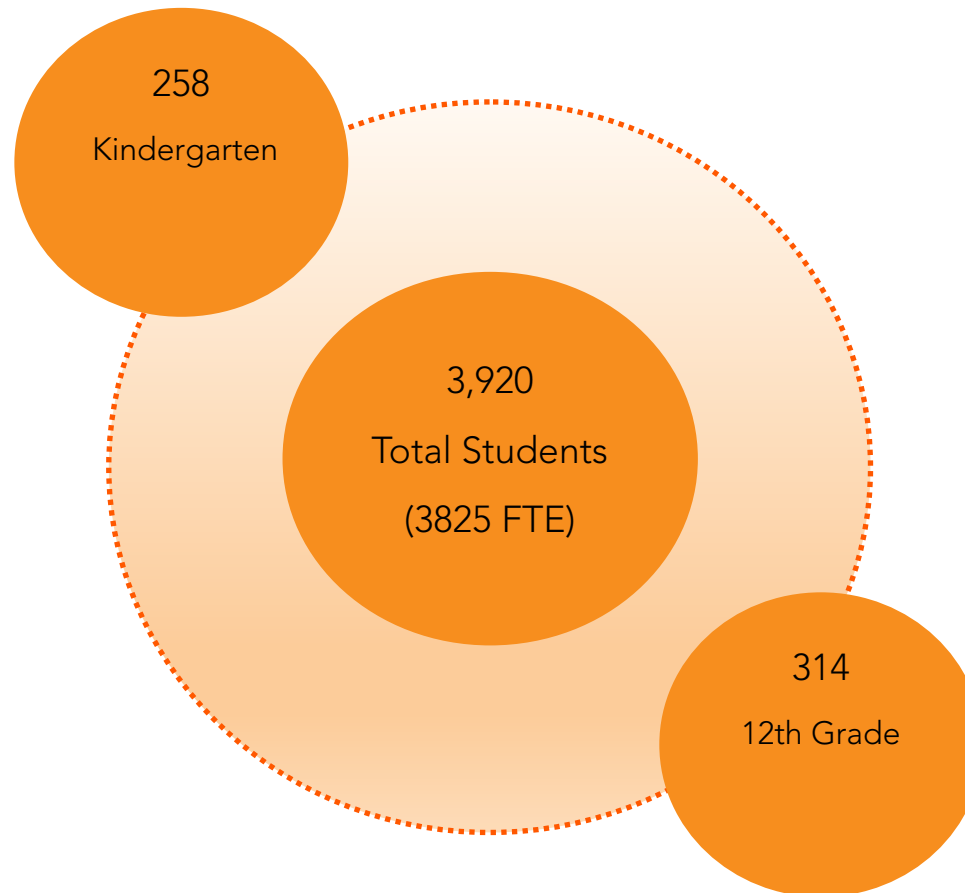
MEMBERSHIP



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 .6 FTE and early childhood students are counted as .5 FTE as neither attend school full time. Our membership for 2024-2025 equates to 3,825.

Summer School and Independent Charter Vouchers 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.

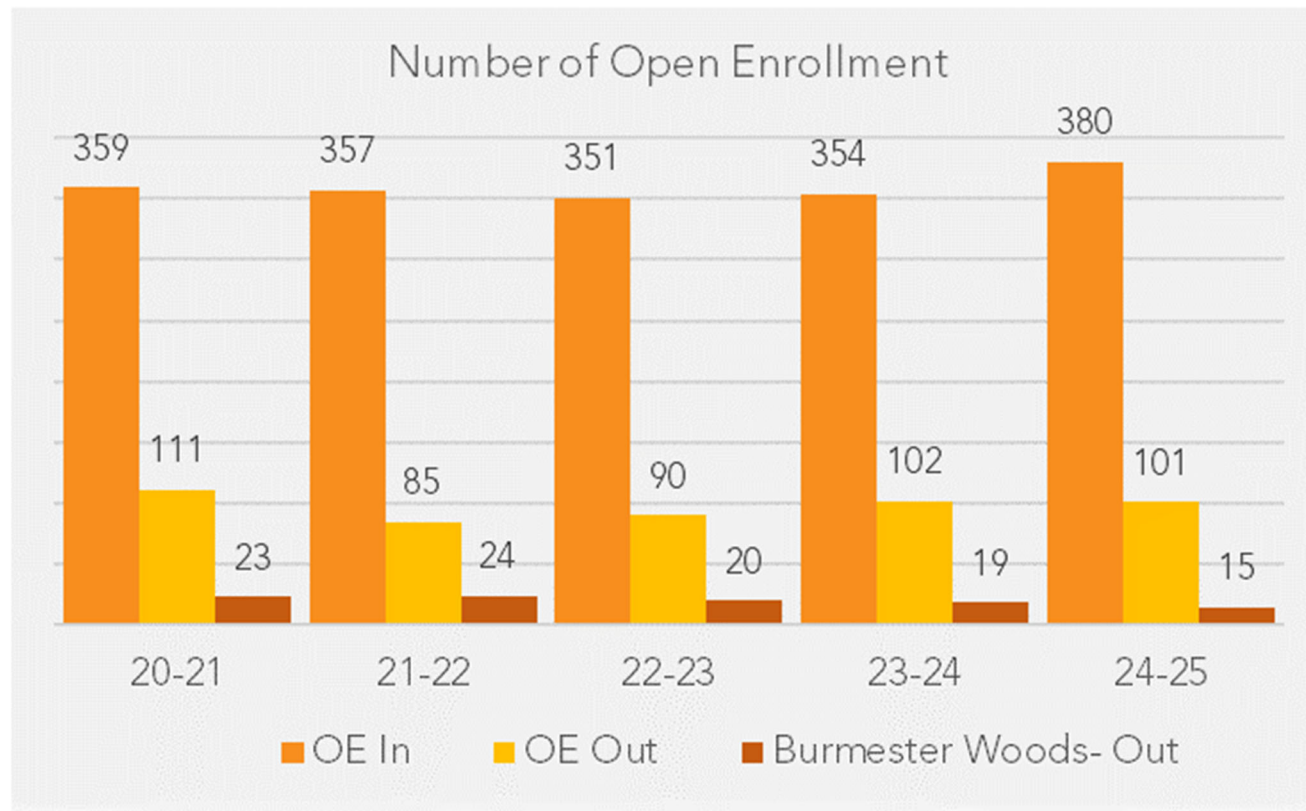
RESIDENT ENROLLMENT (MEMBERSHIP)



The senior 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 enough new student enrollments throughout the other grades to see a enrollment membership increase of 39.

284 of Wisconsin's 421 schools saw a decline in membership for the 2023-2024 school year. The total number of students educated in public schools declined by 7,979 students throughout Wisconsin

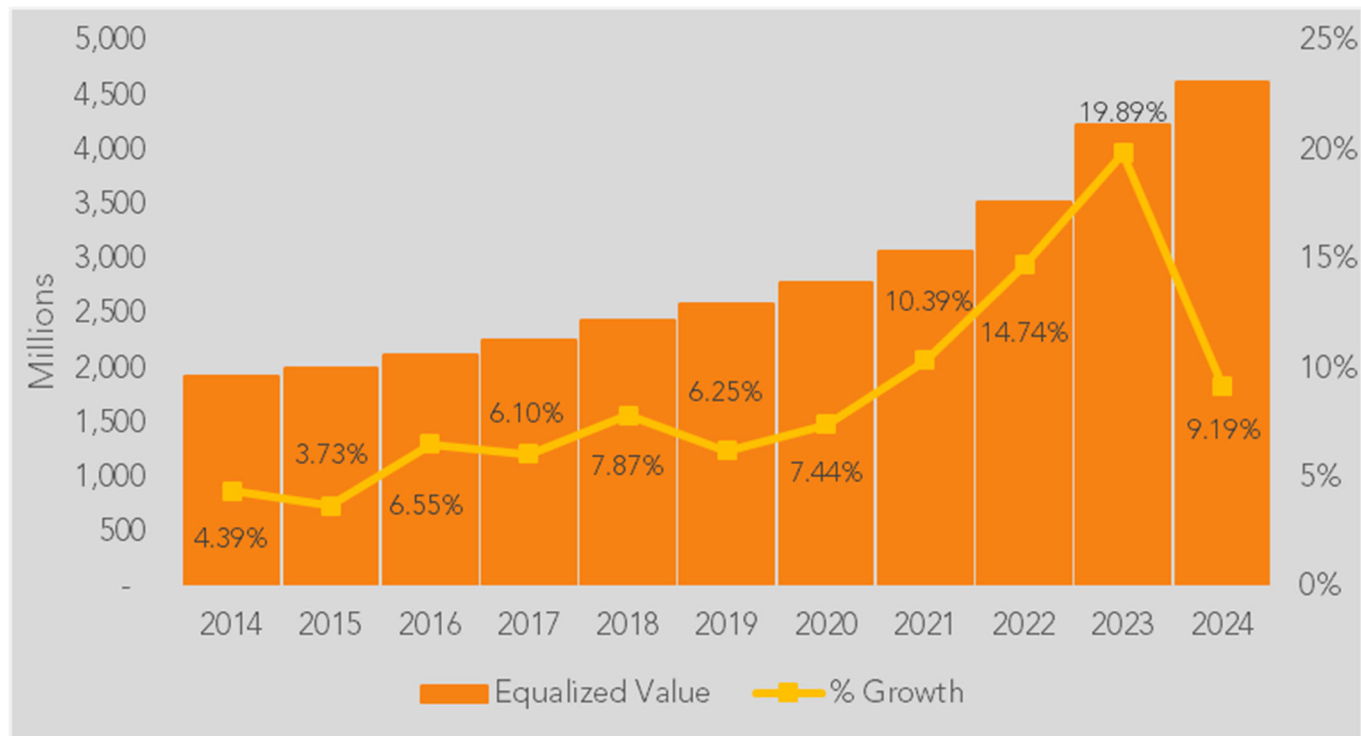
OPEN ENROLLMENT



The chart to the above shows our the number of open enrolled "IN" and "OUT" students . It also includes the number of students from the Burmester Woods neighborhood. 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, Belleville, Evansville, and Stoughton.

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 9.19% growth in total property valuation for the 2024-2025 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 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.

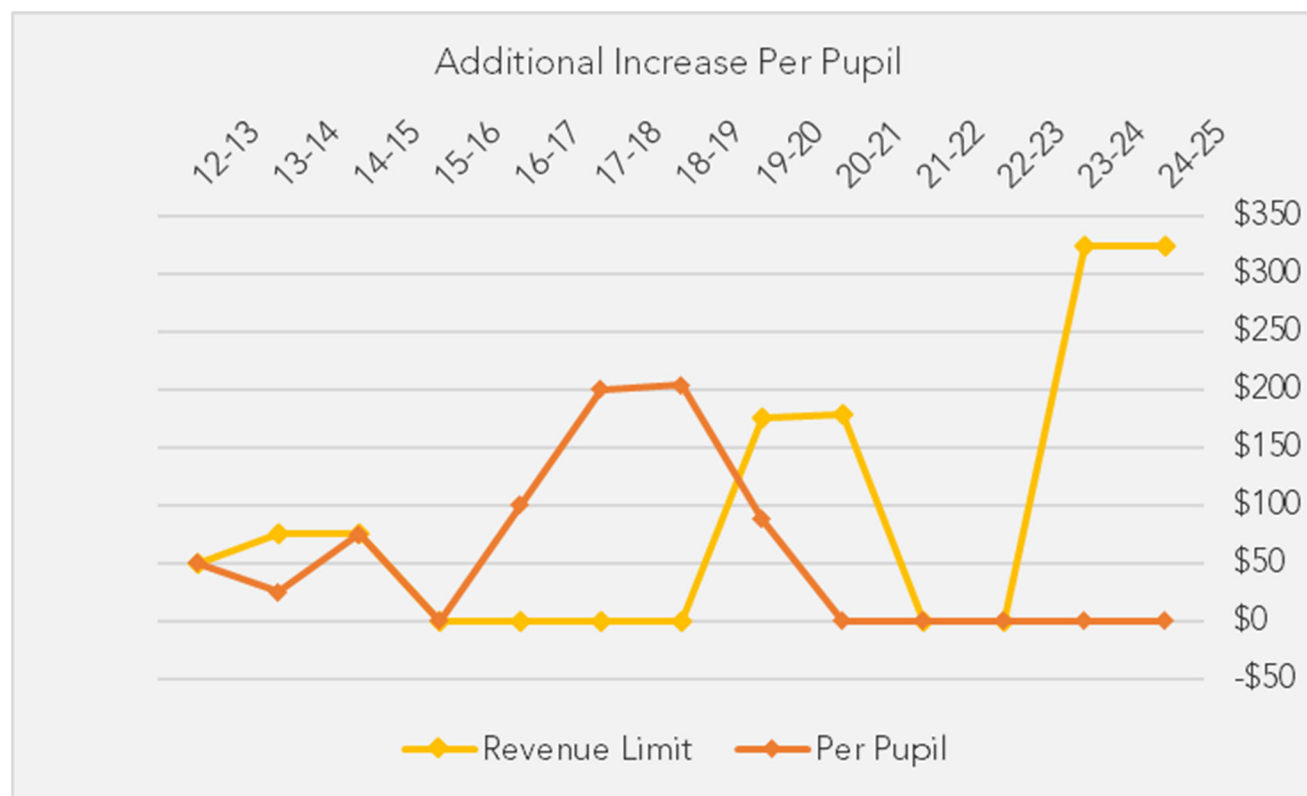
For these reasons, Equalization Aid is intended to make up the differences between the yield from a district's actual tax base and the state benchmark "guaranteed tax base."

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; 10 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 \$975,802.

School District	Value per Member
Madison Metropolitan	1,494,566
Middleton-Cross Plains	1,396,903
Stoughton Area	1,237,111
Sauk Prairie	1,203,880
Verona Area	1,155,926
Cambridge	1,148,938
Oregon	1,084,369
Waunakee Community	1,077,015
Deforest Area	1,056,831
McFarland	980,288
Mount Horeb Area	967,286
Belleville	952,353
Monona Grove	951,151
Sun Prairie Area	921,386
Deerfield Community	837,653
Marshall	726,959

REVENUE TRENDS

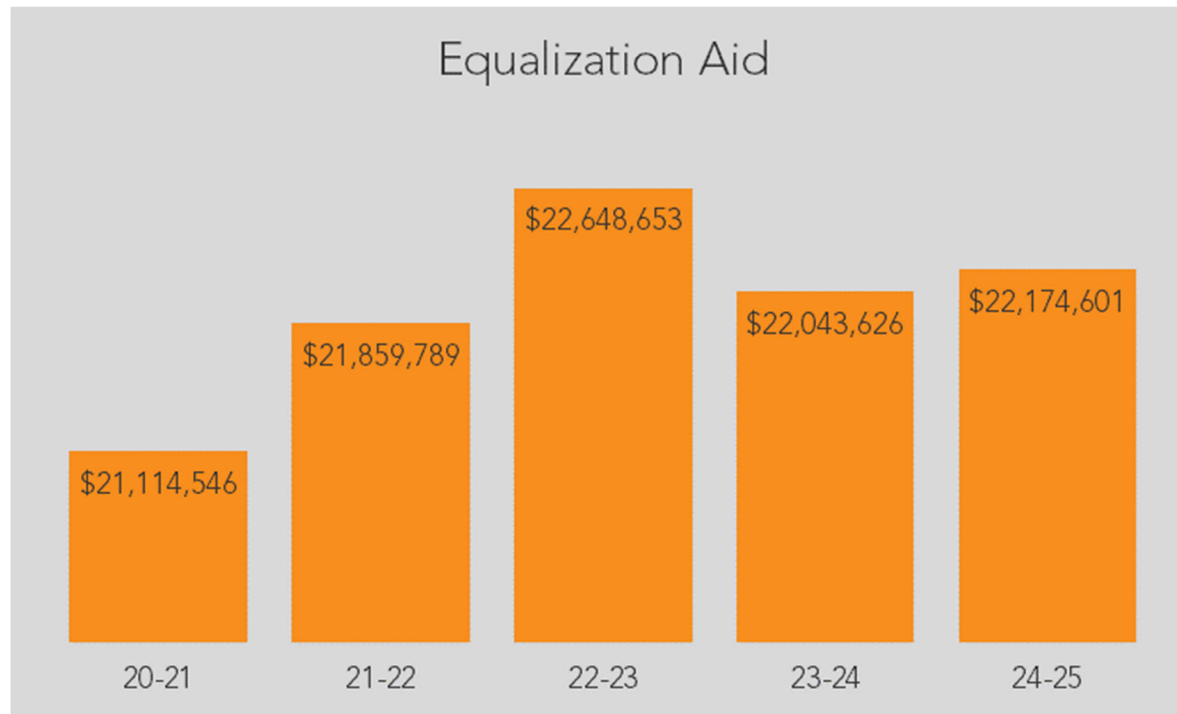


In the fall of 1993, Wisconsin Statute 121.90 implemented revenue limits to enforce the amount a district could raise through property taxes and general state aid (equalization aid). The maximum limit is based on enrollment, consumer price index, legislative action and the district's prior year revenues.

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

For the 2024-2025 school year school district's received an additional \$325 per pupil in revenue limit authority. For the Oregon School District this equates to a 2.25% increase to the revenue per member.

EQUALIZATION AID



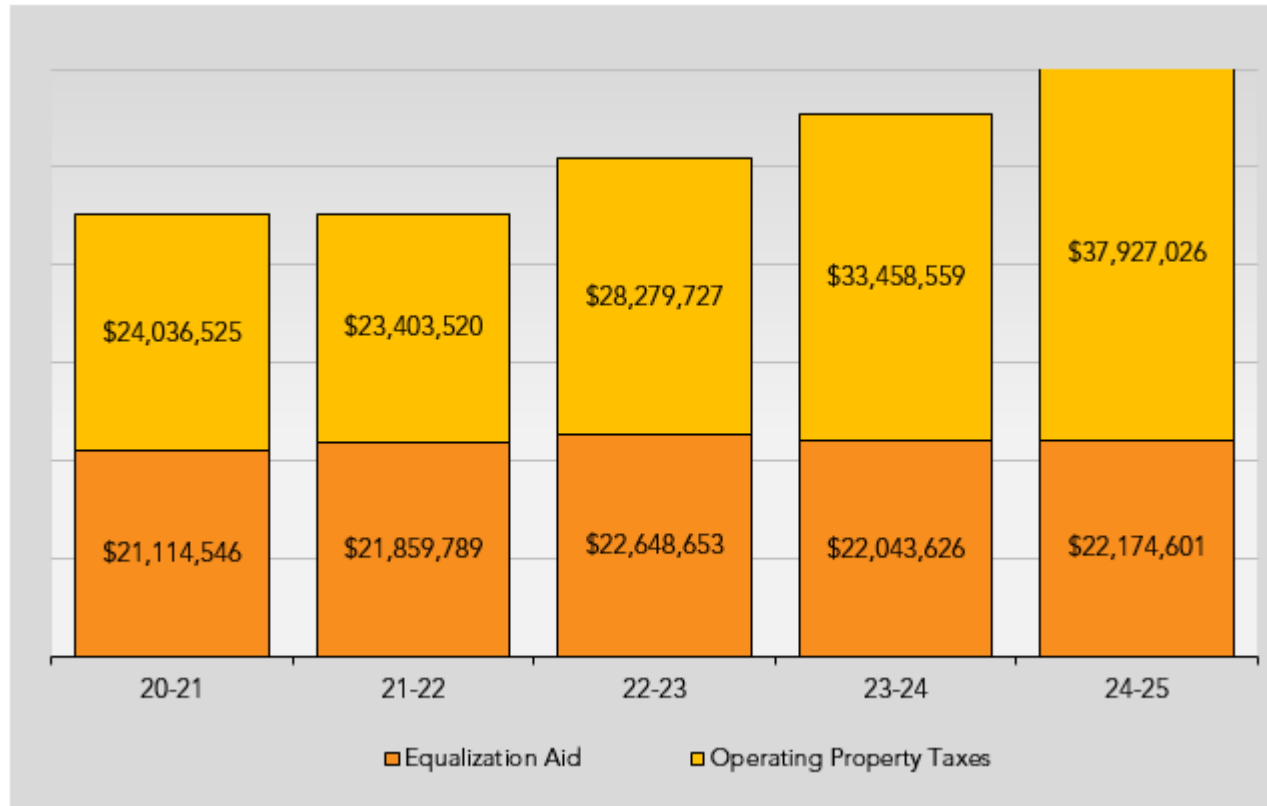
Equalization aid is revenue provided by the State to support education. It is the aid that is received under of the Revenue Limit Formula.

Equalization aid is based on prior year audited numbers that include membership, property value, and eligible expenditures.

The Oregon School District received \$130,975 more equalization aid in 2024-2025 than in 2023-2024, this equates to a increase of 0.59%.

This is the fifth year that the District received negative tertiary aid in the aid formula. Negative tertiary aid is received when the district's equalized property value per member (\$1,084,369) is higher that the state tertiary per member guaranteed valuation (\$975,802).

REVENUE LIMIT-EQUALIZATION AID = PROPERTY TAXES



A legislatively mandated Revenue Limit controls the majority of a schools operating revenue. The Revenue Limit basically consists of equalization aid and the property tax levy. The Revenue Limit makes up 82.2% 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. Other formula factors include a three year rolling membership average. In 2024-25 the per pupil increase was \$325.

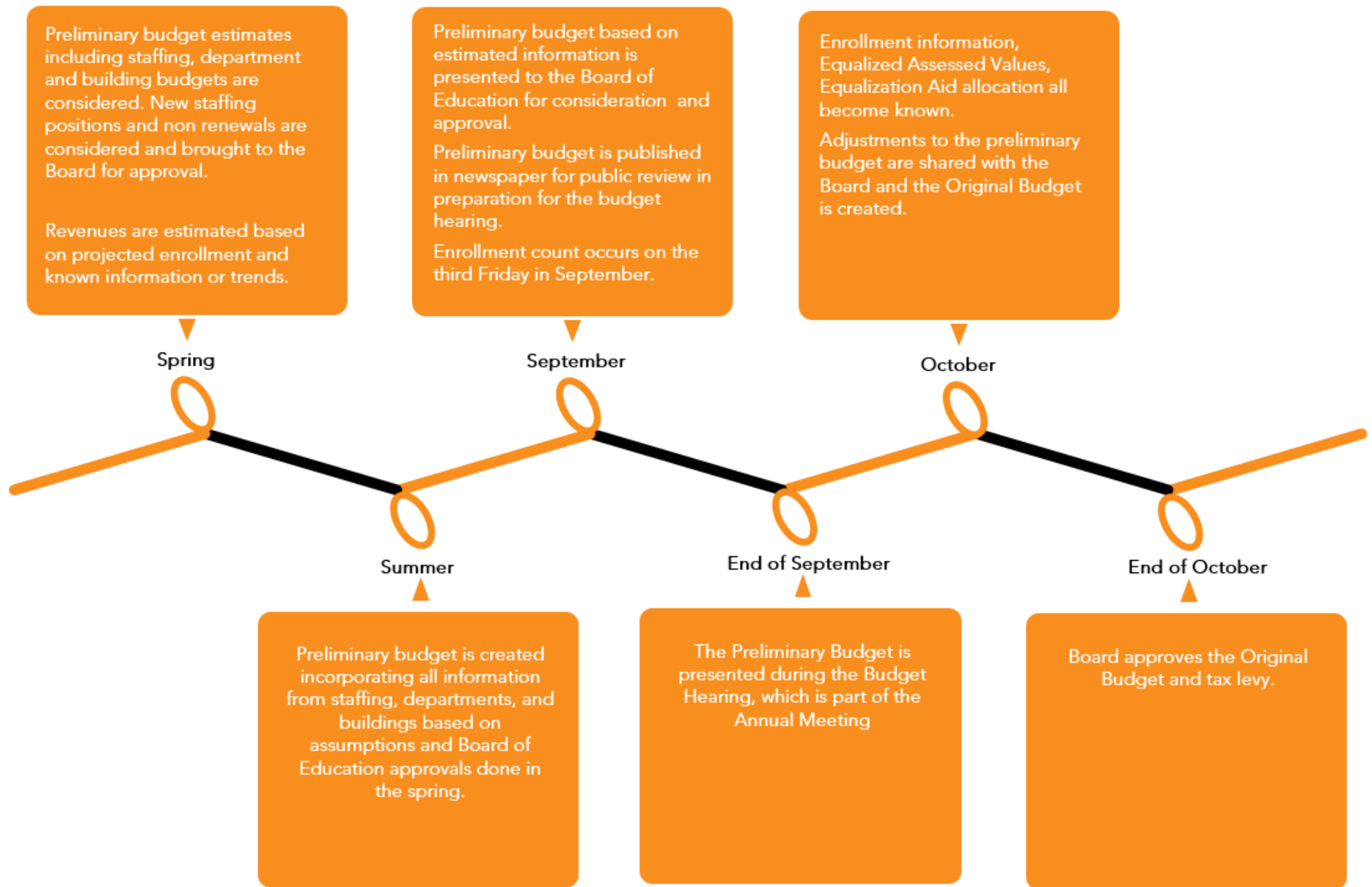
In November 2022, community members voted to support a \$11.4 million recurring referendum to retain and attract excellent educators to the District. The total referendum amount was phased in over three years, and this is the final year of the phase-in. The amount recurs and continues at \$11.4 million moving forward.

FINANCE AT A GLANCE

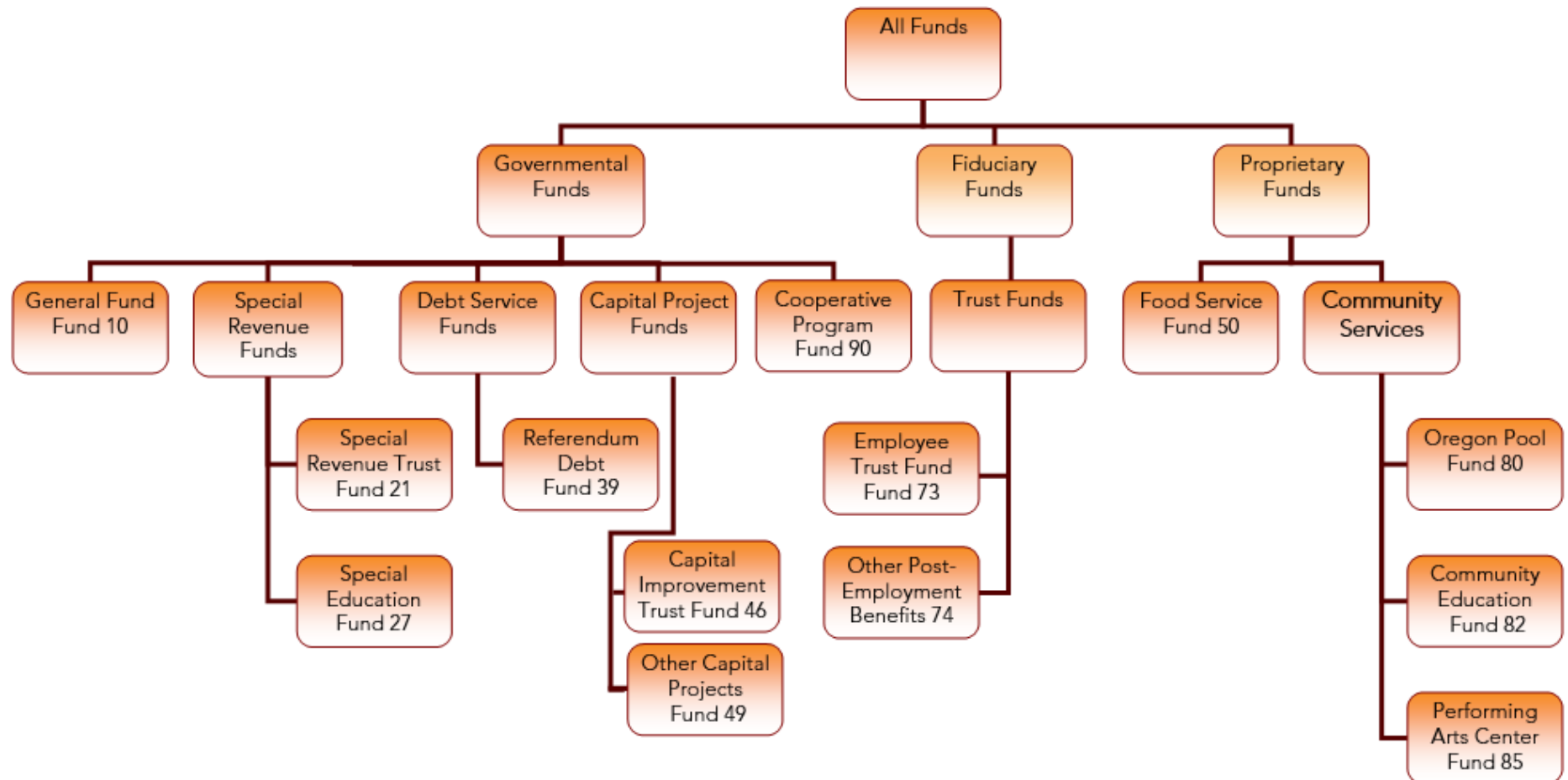
	2020-21	2021-22	2022-23***	2023-24	2024-25	\$ Change	% Change
Headcount	4124	4163	4113	4111	4186	75	1.82%
All Funds Expenditures	\$ 75,531,331	\$73,773,116	\$79,533,434	\$83,221,798	\$90,954,698	\$7,732,900	9.29%
All Funds Revenue	\$ 66,496,561	\$69,428,806	\$77,505,537	\$79,759,527	\$85,517,984	\$5,758,457	7.22%
State Aid	\$ 21,114,546	\$21,859,789	\$22,648,653	\$22,043,626	\$22,174,601	\$130,975	0.59%
Revenue Limit Levy	\$ 24,404,710	\$23,771,093	\$28,279,727	\$33,458,559	\$37,927,026	\$4,468,467	13.36%
Total Levy Tax Levy	\$ 31,207,114	\$31,996,945	\$35,513,824	\$40,056,783	\$43,626,855	\$3,570,072	8.91%
Levy Rate	11.19	\$10.40	\$10.06	\$9.46	\$9.44	-\$0.02	-0.21%
Equalized Value	2,788,351,945	\$3,078,091,975	\$3,531,932,064	\$4,234,280,940	\$4,623,219,254	\$388,938,314	9.19%

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

BUDGET DEVELOPMENT



ORGANIZATION OF FUNDS



2024-2025 BUDGET PROPOSAL

	Fund Balance 7/1/2024	+	FY 24/25 Revenue Budget	-	FY 24/25 Expenditure Budget	+	Transfers Sources YTD	=	Fund Balance 6/30/2025	Budgeted Excess (Deficiency)
General Fund	13,655,733		68,737,902		57,710,930		(11,026,972)		13,655,733	
Assigned Building Carryover	294,050				294,050				0	
Assigned Department Carryover	709,402				709,402				0	
Assigned Department of Instruction	618,630				618,630				0	
Assigned Teacher Compensation Carryover	596,077				596,077				0	
Assigned/Restricted Grants/Aids	460,894				460,894				0	
Assigned Employee Retirement Benefits	1,599,106				1,599,106				0	
Assigned BOE Agenda Funding	696,863				369,863				327,000	
Assigned Grow Your Own Program	237,917				237,917				0	
Total General Fund (Fund 10)	18,868,672		68,737,902		62,596,869		(11,026,972)		13,982,733	(4,885,939.00)
Special Projects Funds (Fund 21)	1,300,991		650,000		650,000				1,300,991	0
Special Education Grants	0		778,600		778,600				0	0
Special Education	0		3,665,240		11,972,154		8,306,913		0	0
Total Special Education (Fund 27)	0		4,443,841		12,750,754		8,306,913		0	0
Debt Service (Fund 39)	4,029,197		4,996,761		10,365,019		2,601,183		1,262,123	(2,767,075)
Capital Improvement Trust (Fund 46)	1,342,830		40,000		0		3,066		1,385,896	43,066
Referendum Bonds 2018 (Fund 49)	295,154		10,000		305,154				0	(295,154)
Food Service (Fund 50)	152,337		2,142,336		2,332,647		115,810		77,836	(74,501)
Employee Trust Fund (Fund 73)	204,366		74,000		74,000				204,366	0
Opeb Liability (Fund 74)	6,438,894		3,266,800		705,000				9,000,694	2,561,800
Total Trust Funds (Fund 73 and 74)	6,643,261		3,340,800		779,000				9,205,061	2,561,800
Pool (Fund 80)	-37,906		515,613		477,707				0	37,906
Community Education (Fund 82)	56,730		511,564		568,294				0	(56,730)
Performing Arts Center (Fund 85)	87		39,167		39,254				0	(87)
Total Community (Fund 80, 82, and 85)	18,911		1,066,344		1,085,255				0	(18,911)
Cooperative Purchases (Fund 99)	0		90,000		90,000				0	0

HIGHLIGHTS OF THE 2024-2025 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).

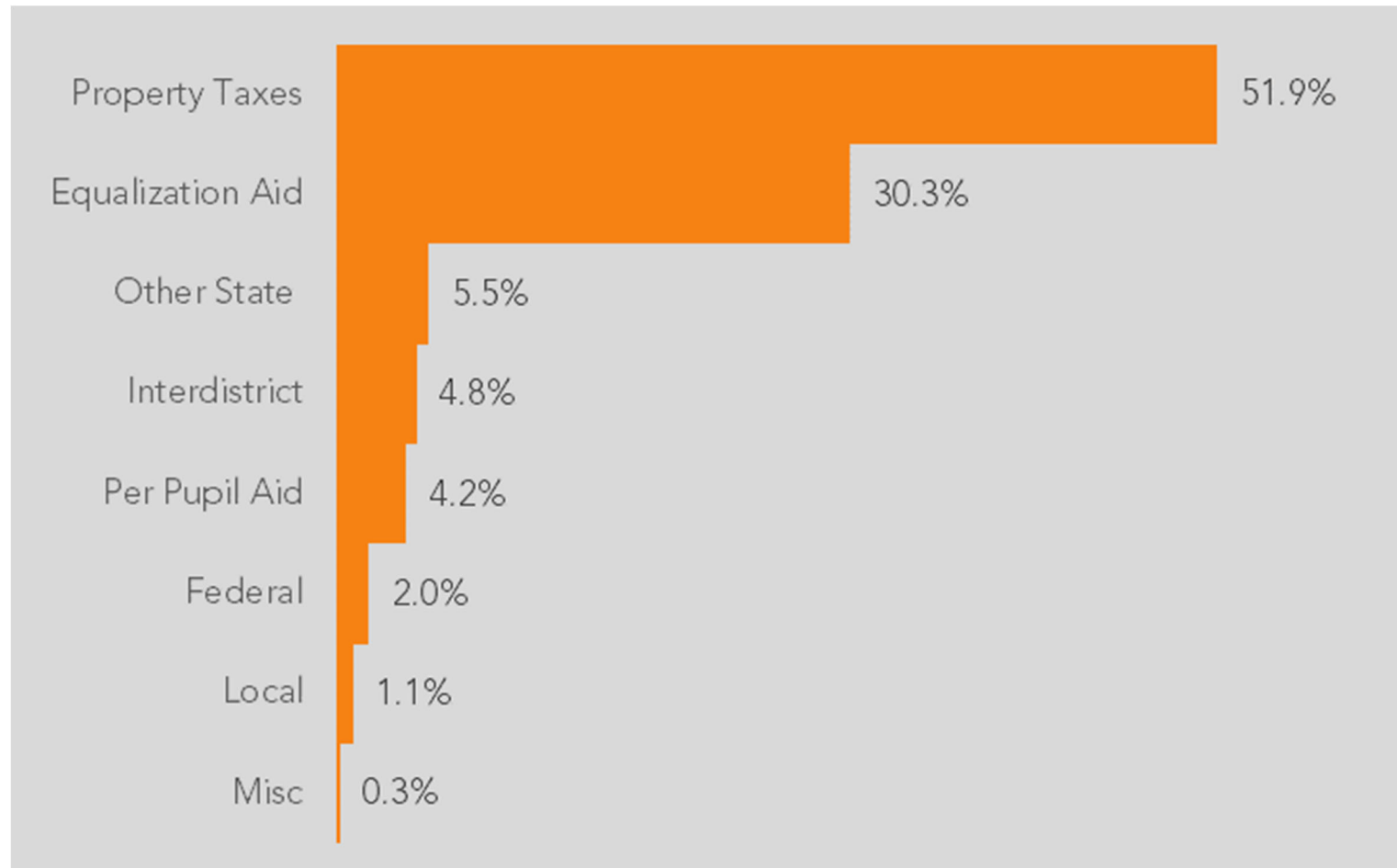
Revenues

- Revenue Limit increase of \$4,599,472
- 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 9.19%
- Special Education Aid Proration 32.4%

Expenditures

- Health increase of 4.5%.
- Salary increase 4.5% for all employees.
- Unspent funds from 2024-25 (carryover funds) of \$4,885,939 are included in the budget (down \$327,000 from preliminary).
- Special education transfer of \$8,306,913
- Debt service transfer of \$2,601,183
- Food service transfer of \$115,810

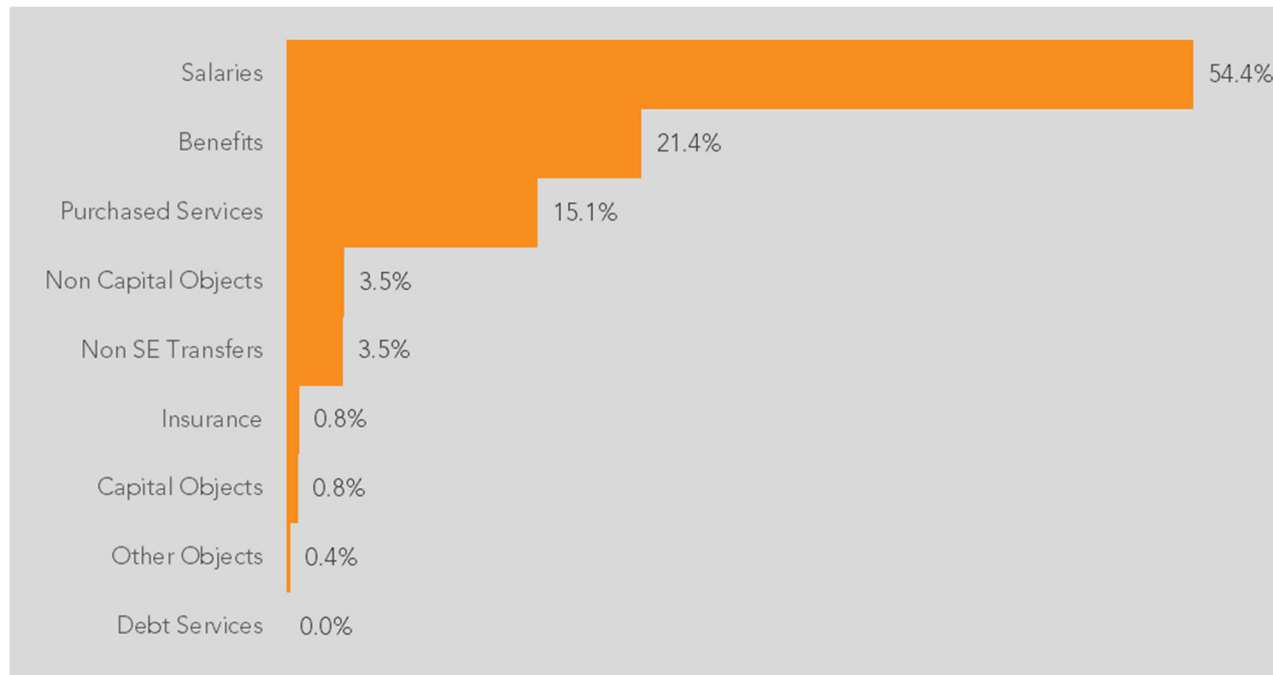
OPERATING FUND (FUND 10 AND 27) REVENUES BY SOURCE



In the 2024-2025 revenue operating budget, 82.2% of the budget was from property taxes and equalization which are the sources under the Revenue Limit.

The next highest percentage of revenue is from Other State aid; such as, transportation, common school, and mental health. Approximately 81% of this aid is Special Education Categorical aid. Inter-district mostly consists of revenue from open enrolled students.

OPERATING FUND (FUND 10 AND 27) EXPENDITURES BY OBJECT



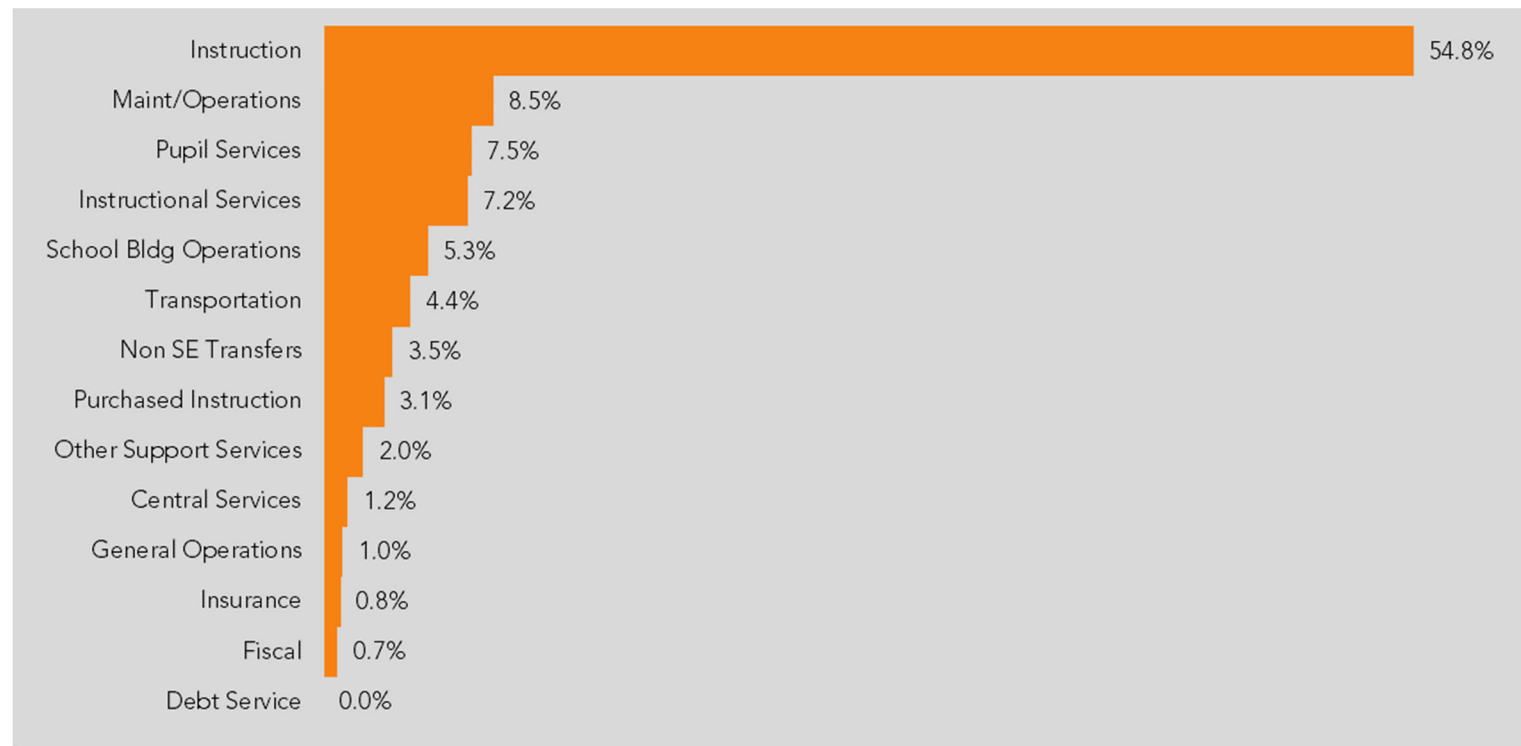
There are many ways to categorize the budget. Objects describe the nature of the goods or services purchased; whereas, function describes the purpose of the purchase.

Salary and Benefits account for 76% of all expenditures in the operating fund.

Purchased services make up 15% of the expenditures. Some of the bigger areas that are included in purchased services are purchased instructional services, transportation, contracted cleaning services, and building servicing and repair.

In the 2024-2025 school year the district is transferring funds to debt services (fund 39), food service (fund 50), and a small amount to capital trust (fund 46). The amount being transferred to debt services includes the \$325 per pupil increase for both 2023-2024 and 2024-2025 and the transfer of service request amount for 2023-2024. 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; whereas, objects describe the nature of the goods or services purchased.

The District spends 54.8% of the budget on instruction. Purchased instruction includes open enrollment, four year old provider payments, voucher programs, and miscellaneous other tuitions; these services account for another 3.1%. Another 7.2% is used for instructional services which include items; such as, curriculum and professional development.

Maintenance and operation of the buildings account for almost 8.5% of the operating fund expenditures.

GENERAL FUND - FUND 10 - REVENUES

REVENUES	Audited 2022-23	Audited 2023-24	Preliminary Budget 2024-25	Original Budget 2024-25
100 Transfer In's	39,052.38	28,288.73	0.00	0.00
210 Taxes	28,282,078.40	34,802,285.46	37,503,509.00	37,988,256.00
240 Payments for Services	23,729.30	0.00	0.00	0.00
260 Non-Capital Sales	7,444.60	5,870.50	5,870.50	5,870.50
270 School Activity Income	109,055.25	163,342.15	110,786.25	110,786.25
280 Interest on Investments	434,854.76	667,074.89	600,000.00	450,000.00
290 Other Revenue, Local Sources	333,767.27	340,233.79	205,131.10	205,131.10
300 Inter-District Payments	2,993,381.12	3,126,576.19	3,131,920.44	3,488,082.11
610 State Aid- Categorical	484,466.18	405,654.07	331,232.93	337,497.93
620 State Aid -- General	22,648,653.00	22,043,626.00	22,347,582.00	22,174,601.00
630 DPI Special Project Grants	179,164.69	224,484.86	160,761.00	160,885.00
660 Other State Revenue Through Local Units	129,427.06	139,607.43	130,000.00	130,000.00
690 Other Revenue	2,971,327.52	3,015,452.76	3,064,778.73	3,067,746.73
710 Federal Aid Categorical	0.00	0.00	19,751.00	19,751.00
730 DPI Special Project Grants	1,880,105.52	549,154.12	95,447.00	231,955.87
750 IASA Grants	116,747.00	235,310.00	129,716.00	129,716.00
780 Other Federal Revenue Through State	624,630.64	155,520.79	50,000.00	50,000.00
860 Compensation, Fixed Assets	16,336.49	9,703.25	5,334.75	5,334.75
960 Adjustments	994,865.80	48,075.78	0.00	0.00
970 Refund of Disbursement	396,046.59	218,968.41	153,138.92	155,557.79
990 Miscellaneous	72,595.18	46,934.12	11,000.38	26,729.97
TOTAL REVENUES	62,737,728.75	66,226,163.30	68,055,960.00	68,737,902.00

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 80% of the District's activity is conducted through the general fund.

GENERAL FUND - FUND 10 - EXPENDITURES

EXPENDITURES	Audited 2022-23	Audited 2023-24	Preliminary Budget 2024-25	Original Budget 2024-25
110 000 Undifferentiated Curriculum	11,293,145.78	11,375,058.63	13,598,309.69	13,140,710.80
120 000 Regular Curriculum	11,763,478.43	12,015,044.92	13,677,989.30	13,659,782.41
130 000 Vocational Curriculum	1,453,309.74	1,577,352.46	1,845,515.50	1,849,650.25
140 000 Physical Curriculum	1,685,942.35	1,767,865.26	1,863,004.81	1,865,454.81
160 000 Co-Curricular Activities	702,327.80	872,204.86	830,916.00	897,852.00
170 000 Other Special Needs	1,646,563.00	1,859,921.17	2,214,957.96	2,320,304.00
210 000 Pupil Services	2,630,612.47	2,817,023.66	3,468,424.76	3,502,378.22
220 000 Instructional Staff Services	4,081,746.14	4,004,588.67	4,918,070.38	5,031,727.00
230 000 General Administration	691,325.40	678,247.51	747,488.10	747,487.41
240 000 School Building Administration	3,514,510.24	3,889,009.10	4,074,117.43	4,099,443.26
250 000 Business Administration	10,243,717.77	9,772,081.18	9,810,994.19	10,072,038.09
260 000 Central Services	777,760.02	799,417.60	1,069,097.27	944,097.20
270 000 Insurance & Judgments	406,595.77	535,156.55	624,173.00	624,173.00
280 000 Debt Services	0.00	50,979.44	0.00	22,026.84
290 000 Other Support Services	1,216,706.28	1,435,921.53	1,592,122.61	1,562,696.41
410 000 Inter-fund Transfers	5,759,150.70	9,623,285.66	10,697,036.00	11,026,972.30
430 000 Instructional Service Payments	1,869,280.31	2,146,497.33	2,233,182.00	2,253,547.00
490 000 Other Non-Program Transactions	19,759.75	1,975.00	3,500.00	3,500.00
TOTAL EXPENDITURES	59,755,931.95	65,221,630.53	73,268,899.00	73,623,841.00

GENERAL FUND - ASSIGNED FUND BALANCE

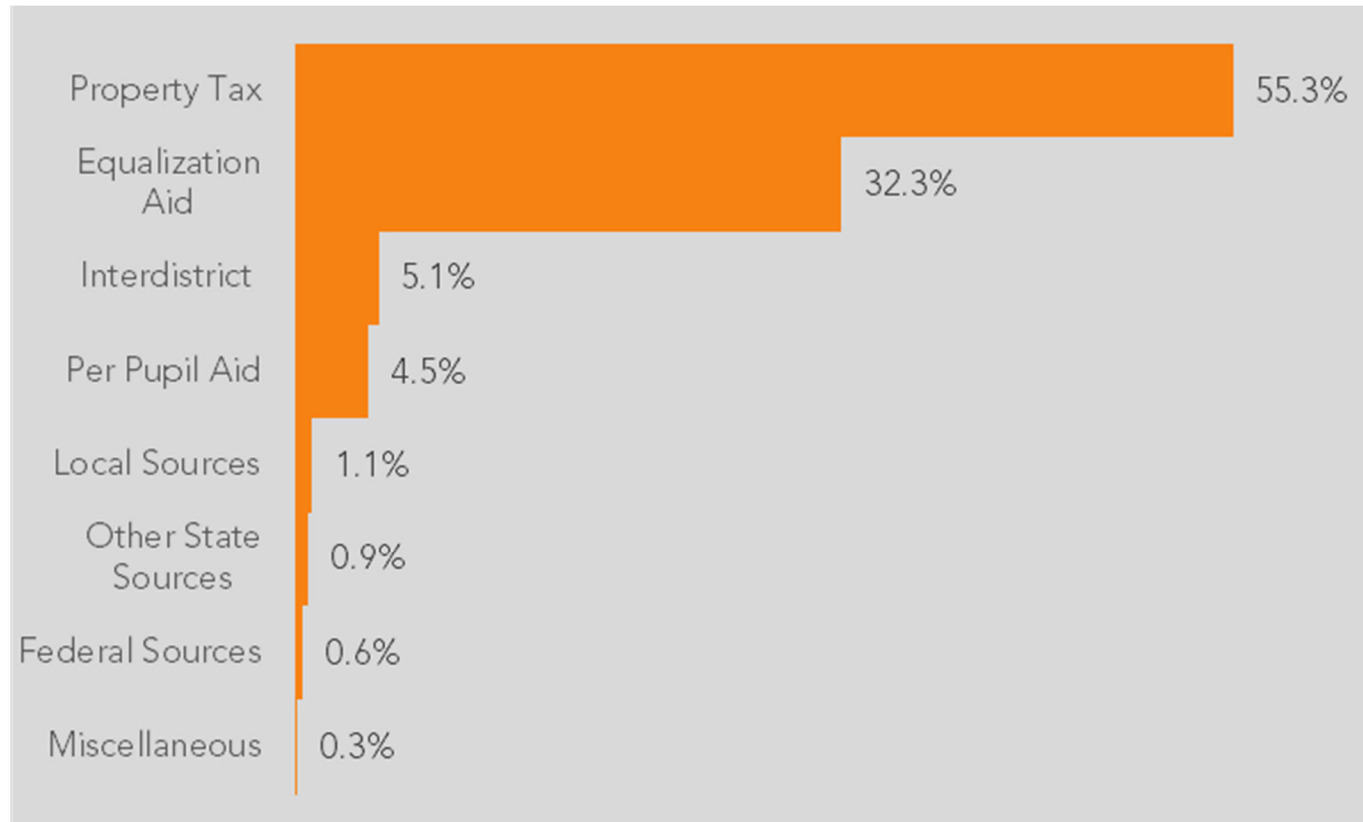
Assigned Fund Balance	2022-23	2023-24
Building Carryover	\$340,778.87	\$294,050.00
Department Carryover	\$1,043,806.66	\$709,402.00
Department of Instruction	\$196,788.61	\$618,630.00
Teacher Compensation	\$596,077.00	\$596,077.00
Grants/Aids	\$501,293.82	\$460,894.00
Assigned Employee Retiree Benefits	\$1,003,551.38	\$1,599,106.00
BOE Agenda Funding	\$0.00	\$696,863.00
Grow Your Own	\$248,462.50	\$237,917.00
Total	\$3,930,758.84	\$5,212,939.00

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 2024-2025 expenditure budget \$4,885,939 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. The District does not plan to spend all the Board of Education Agenda Funding that was assigned.

GENERAL FUND - FUND 10 REVENUES BY SOURCE

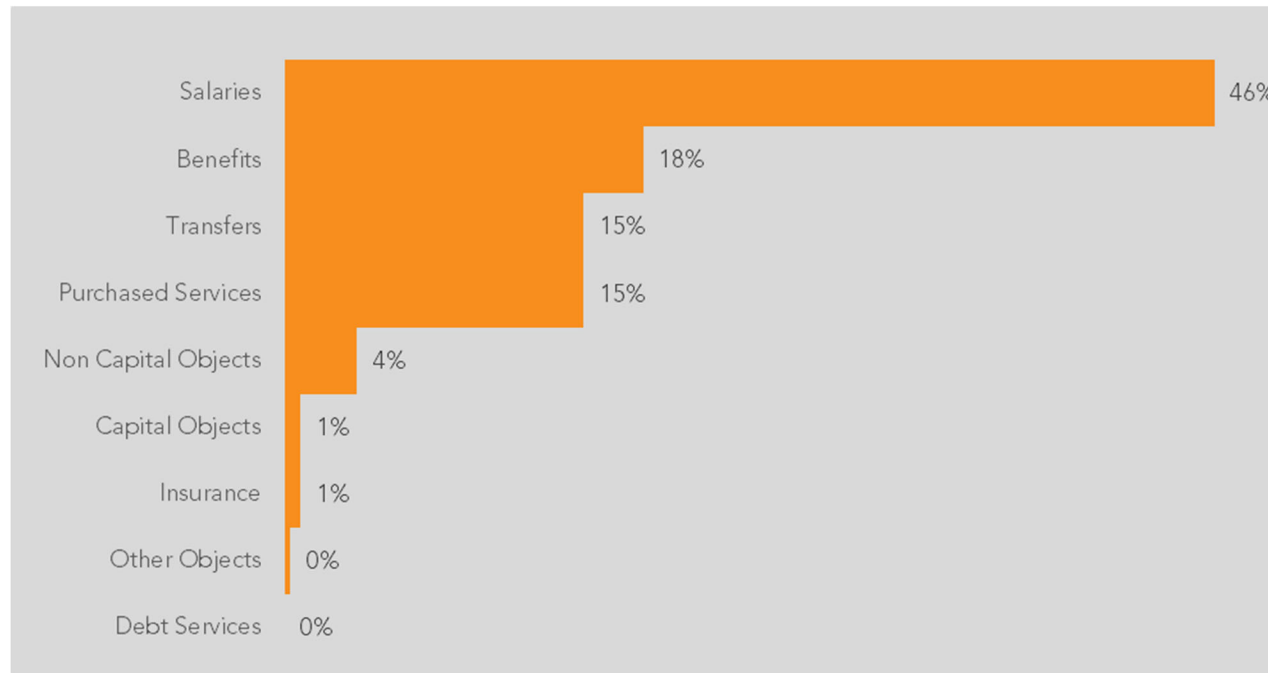


87.5% of the District's fund 10 revenue comes from general state aid and property taxes, the two sources that are in the Revenue Limit.

Open enrollment accounts for about 5% of revenue . Per Pupil Aid accounts for 4.5% of revenue. All remaining revenue accounts for the other 3%.

In the 2024-2025 school year 55% of the district's revenue were from property taxes compared to 52% in 2023-2024. While 32.3% of the district revenue was from equalization aid in 2024-2025 compared at 34.5% in 2023-2024.

GENERAL FUND - FUND 10 EXPENDITURES BY OBJECT

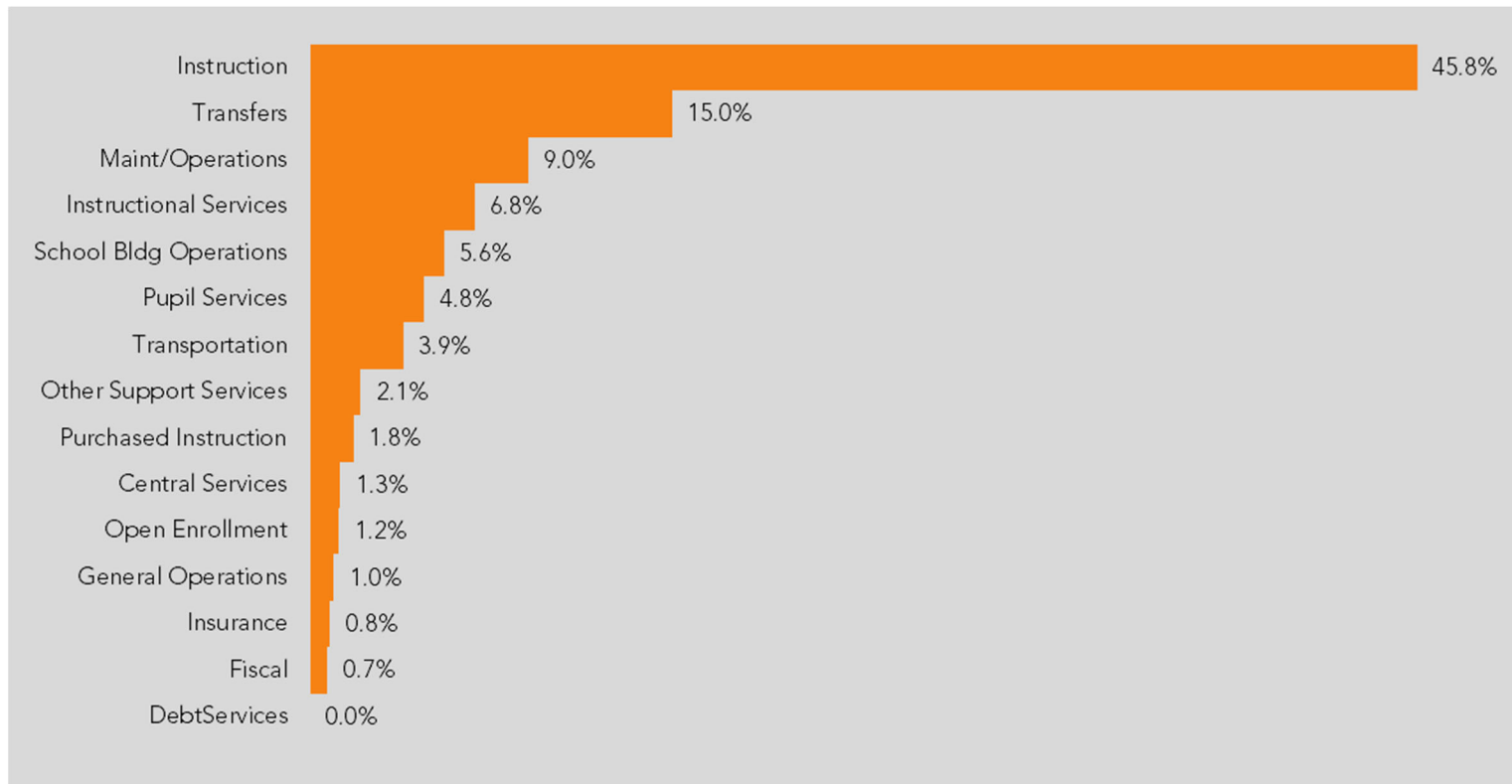


Salary and benefits account for 64% of the District's fund 10 expenditures. 15% of fund 10 expenditures are due to transfers to other funds. Approximately 75% of the transfer is to special education, 1% to food service, and 24% to debt services. The majority of the transfer to special education is also for salaries and benefits.

Purchased services account for 15% of the District's fund 10 expenditures. The majority of services relate to tuition, transportation, or services associated with building utilities, upkeep and maintenance.

Our transfer amount increased by about 3% from 2023-2024. In 2023-2024 and 2024-2025 we transferred the \$325 per pupil increase that is in the revenue limit to debt services. This lowers the levy needed for debt payments. The 2022 Referendum accounted for the needed increases for operations for the district.

GENERAL FUND - FUND 10 EXPENDITURES BY FUNCTION



45.8% of the District's expenditures are spent on instruction. Maintenance and operation of the buildings account for 9% of the budget. 3.9% of the expenditures are related to transportation.

SPECIAL REVENUE TRUST FUND - FUND 21

	Audited 2022-23	Audited 2023-24	Preliminary Budget 2024-25	Original Budget 2024-25
REVENUES				
Donations/Gifts/Activities	\$685,022.85	\$847,413.74	\$650,000.00	\$650,000.00
TOTAL REVENUES	\$685,022.85	\$847,413.74	\$650,000.00	\$650,000.00
EXPENDITURES				
100 000 Instruction	\$465,815.92	\$512,601.75	\$457,000.00	\$457,000.00
200 000 Support Services	\$110,773.49	\$143,317.30	\$173,000.00	\$173,000.00
400 000 Non-Program Transactions	\$34,560.00	\$33,140.00	\$20,000.00	\$20,000.00
TOTAL EXPENDITURES	\$611,149.41	\$689,059.05	\$650,000.00	\$650,000.00
Beginning Fund Balance	\$1,068,762.91	\$1,142,636.35	\$1,300,991.04	\$1,300,991.04
Ending Fund Balance	\$1,142,636.35	\$1,300,991.04	\$1,300,991.04	\$1,300,991.04

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 party activity accounts, booster donations, donations for specific purposes, scholarships and fundraising activities.

SPECIAL EDUCATION - FUND 27

REVENUES	Audited 2022-23	Audited 2023-24	Preliminary Budget 2024-25	Original Budget 2024-25
110 Inter-fund Transfers	\$5,623,631.13	\$6,817,551.66	\$7,978,927.00	\$8,306,913.30
310 Local Transit of Aid	\$7,053.43	\$20,482.14	\$10,294.00	\$10,294.00
610 State Aid- Categorical	\$2,536,374.94	\$2,768,750.00	\$3,254,946.47	\$3,254,946.47
620 State Aid -- General	\$172,708.00	\$175,708.00	\$150,000.00	\$150,000.00
690 Other Revenue	\$11,464.92	\$9,885.17	\$0.00	\$0.00
730 DPI Special Project Grants	\$1,012,711.06	\$876,181.12	\$908,236.53	\$778,600.23
780 Other Federal Revenue	\$271,976.73	\$306,333.79	\$250,000.00	\$250,000.00
TOTAL REVENUES	\$8,954,039.39	\$10,974,891.88	\$12,552,404.00	\$12,750,754.00
EXPENDITURES				
150000 Special Curriculum	\$6,858,241.49	\$7,648,206.25	\$8,879,127.56	\$9,076,913.28
210000 Pupil Services	\$1,771,488.20	\$1,971,080.18	\$2,322,688.67	\$2,317,319.71
220000 Instructional Staff Services	\$492,123.25	\$597,958.30	\$617,785.77	\$619,419.01
250000 Business Administration	\$290,099.36	\$522,100.25	\$547,800.00	\$552,100.00
260000 Central Services	\$1,584.00	\$14,722.15	\$9,000.00	\$7,000.00
270000 Insurance & Judgments	\$39,257.49	\$37,189.50	\$38,000.00	\$38,000.00
290000 Other Support Services	\$59.95	\$28,288.73	\$0.00	\$0.00
430000 Instructional Services	\$183,066.47	\$155,346.52	\$138,002.00	\$140,002.00
TOTAL EXPENDITURES	\$8,954,039.39	\$10,974,891.88	\$12,552,404.00	\$12,750,754.00

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 2023-2024 school year the reimbursement rate was 32.4%. Categorical aid is paid from a sum certain (fixed pot) appropriation. The Original Budget has maintained the reimbursement rate of 32.4%.

The District receives some funding from Medicaid and high cost aid.

All expenses that are not covered by a revenue source mentioned above are funded through a fund transfer from General Fund.

REFERENDUM—DEBT SCHEDULE –FUND 39

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.

An annual levy of \$6.2 million will be needed until 2038 with our current debt schedule.

Levy Year	Levy
2024	6,247,944
2025	6,246,894
2026	6,244,681
2027	6,248,248
2028	6,246,751
2029	6,246,304
2030	6,248,881
2031	6,246,231
2032	6,245,013
2033	6,249,013
2034	6,246,372
2035	6,245,863
2036	6,249,144
2037	6,248,675
2038	6,247,450
Total	93,707,462

DEBT SERVICE -REFERENDUM - FUND 39

	Audited 2022-23	Audited 2023-24	Preliminary Budget 2024-25	Original Budget 2024-25
REVENUES				
Transfer from General Fund		\$1,352,858.00	\$2,599,233.00	\$2,601,183.00
210 Taxes	\$6,252,519.00	\$5,900,348.00	\$4,648,711.00	\$4,896,761.00
280 Interest	\$87,562.82	\$154,774.66	\$100,000.00	\$100,000.00
TOTAL REVENUES	\$6,340,081.82	\$7,407,980.66	\$7,347,944.00	\$7,597,944.00
EXPENDITURES				
281000 Long-Term Capital Debt	\$6,308,643.76	\$6,311,393.76	\$10,315,018.76	\$10,365,018.76
TOTAL EXPENDITURES	\$6,308,643.76	\$6,311,393.76	\$10,315,018.76	\$10,365,018.76
Beginning Fund Balance	\$2,901,172.44	\$2,932,610.50	\$4,029,197.40	\$4,029,197.40
Ending Fund Balance	\$2,932,610.50	\$4,029,197.40	\$1,062,122.64	\$1,262,122.64

For the 2024 levy our current debt schedule requires a total of \$6,247,946.

In 2024-25, the debt service fund will receive a transfer of \$2,601,183 from general fund to be applied toward the debt payment. We will be levying \$4,896,761 for debt services, which includes an additional \$1.25 million for debt defeasement.

Our 2015 bond series are callable in 2025. The district will have the ability to defease approximately \$4 million of debt.

10 YEAR PASSED 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 PROJECTS FUND - FUND 49

	Audited 2022-23	Audited 2023-24	Preliminary Budget 2024-25	Original Budget 2024-25
REVENUES				
280 Interest	\$26,081.76	\$22,301.98	\$10,000.00	\$10,000.00
970 Refund of expenditures		\$0.00	\$0.00	\$0.00
TOTAL REVENUES	\$26,081.76	\$22,301.98	\$10,000.00	\$10,000.00
EXPENDITURES				
110000 Undifferentiated Curriculum	\$44.51	\$1,331.04	\$0.00	\$0.00
200000 Support Services	\$272,505.05	\$284,595.85	\$305,154.42	\$305,154.42
TOTAL EXPENDITURES	\$272,549.56	\$285,926.89	\$305,154.42	\$305,154.42
Beginning Fund Balance	\$805,247.13	\$558,779.33	\$295,154.42	\$295,154.42
Ending Fund Balance	\$558,779.33	\$295,154.42	\$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.

We anticipate using the remaining funds this school year.

FOOD SERVICE - FUND 50

	Audited 2022-23	Audited 2023-24	Preliminary Budget 2024-25	Original Budget 2024-25
REVENUES				
110 Operating Transfer	\$135,519.57	\$110,156.00	\$115,810.00	\$115,810.00
250 Local Revenues	\$1,153,265.64	\$1,325,531.86	\$1,416,026.00	\$1,416,026.00
610 State Aid- Categorical	\$18,405.46	\$19,061.74	\$19,500.00	\$19,500.00
714 Donated Commodities	\$132,382.30	\$150,385.25	\$150,000.00	\$150,000.00
717 Federal Food Aid	\$640,549.10	\$563,815.41	\$548,010.00	\$548,010.00
800/900 Miscellaneous Revenue	\$9,302.36	\$17,249.14	\$8,800.00	\$8,800.00
TOTAL REVENUES	\$2,089,424.43	\$2,186,199.40	\$2,258,146.00	\$2,258,146.00
EXPENDITURES				
200 000 Support Services	\$2,279,645.39	\$2,372,631.54	\$2,322,146.00	\$2,332,647.00
TOTAL EXPENDITURES	\$2,279,645.39	\$2,372,631.54	\$2,322,146.00	\$2,332,647.00
Beginning Fund Balance	\$528,990.18	\$338,769.22	\$152,337.08	\$152,337.08
Ending Fund Balance	\$338,769.22	\$152,337.08	\$88,337.08	\$77,836.08

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. Although we have increased meal prices and have implemented some cost savings measures, it is anticipated that we will see a decrease in fund balance of \$74,501 for the 2024-2025 school year.

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.

EMPLOYEE BENEFIT TRUST - FUND 73

	Audited 2022-23	Audited 2023-24	Preliminary Budget 2024-25	Original Budget 2024-25
REVENUES				
280 Interest	\$8,370.50	\$9,533.13	\$9,000.00	\$9,000.00
959 Contributions	\$0.00	\$68,048.42	\$65,000.00	\$65,000.00
TOTAL REVENUES	\$8,370.50	\$77,581.55	\$74,000.00	\$74,000.00
EXPENDITURES				
420000 Fiduciary Fund Expenditure	\$52,089.40	\$63,201.17	\$74,000.00	\$74,000.00
TOTAL EXPENDITURES	\$52,089.40	\$63,201.17	\$74,000.00	\$74,000.00
Beginning Fund Balance	\$233,704.76	\$189,985.86	\$204,366.24	\$204,366.24
Ending Fund Balance	\$189,985.86	\$204,366.24	\$204,366.24	\$204,366.24

This fund is used to account for the conversion of sick leave when an employee retires. The money held in this fund are associated with specific employees to pay for their benefits after the District's obligation is exhausted.

Revenues are dependent on how many employees retire in the 2024-2025 school year.

OPEB TRUST - FUND 74

	Audited 2022-23	Audited 2023-24	Preliminary Budget 2024-25	Original Budget 2024-25
REVENUES				
280 Interest	\$193,986.65	\$325,706.02	\$350,000.00	\$300,000.00
950 Contribution	\$955,307.56	\$749,576.17	\$2,993,800.00	\$2,966,800.00
TOTAL REVENUES	\$1,149,294.21	\$1,075,282.19	\$3,343,800.00	\$3,266,800.00
EXPENDITURES				
420000 Fiduciary Fund Expenditure	\$441,848.54	\$392,915.74	\$495,000.00	\$495,000.00
420000 Implicit Rate Subsidy	\$151,317.19	\$204,766.73	\$210,000.00	\$210,000.00
TOTAL EXPENDITURES	\$593,165.73	\$597,682.47	\$705,000.00	\$705,000.00
Beginning Fund Balance	\$5,405,166.08	\$5,961,294.56	\$6,438,894.28	\$6,438,894.28
Ending Fund Balance	\$5,961,294.56	\$6,438,894.28	\$9,077,694.28	\$9,000,694.28

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.

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 2023. Our Net OPEB Liability as of June 2023 was \$384,524.

The current OPEB benefit is only for employees who started working at the Oregon School District as of July 1, 2001 or administrators who have reached retirement age. All other employees with 10 years of service currently receive a stipend. In the 2024-2025 school year we anticipate enhancing the benefit for employees who started after July 1, 2001.

The general fund budget includes carryover funds of \$1.6 million to implement the new benefits, plus the original allocation. There is a total allocation of \$2,952,847 budgeted in the general fund for the 2024-25 school year. This allocation also supports sick leave benefits payouts, which fluctuate each year.

COMMUNITY SERVICE FUND - FUND 80'S

	Audited 2022-23	Audited 2023-24	Preliminary Budget 2024-25	Original Budget 2024-25
REVENUES				
210 Tax Levy	\$642,206.00	\$697,876.00	\$803,068.00	\$803,068.00
272 Community Service Fees	\$282,406.65	\$304,738.59	\$261,672.00	\$263,276.00
TOTAL REVENUES	\$924,612.65	\$1,002,614.59	\$1,064,740.00	\$1,066,344.00
EXPENDITURES				
200 000 Support Services	\$188,505.06	\$206,678.89	\$184,725.87	\$191,203.97
300 000 Community Services	\$708,807.00	\$826,851.48	\$898,925.37	\$894,051.27
TOTAL EXPENDITURES	\$897,312.06	\$1,033,530.37	\$1,083,651.24	\$1,085,255.24
Beginning Fund Balance	\$22,526.43	\$49,827.02	\$18,911.24	\$18,911.24
Ending Fund Balance	\$49,827.02	\$18,911.24	\$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.

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).

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

COOPERATIVE PROGRAMS - FUND 99

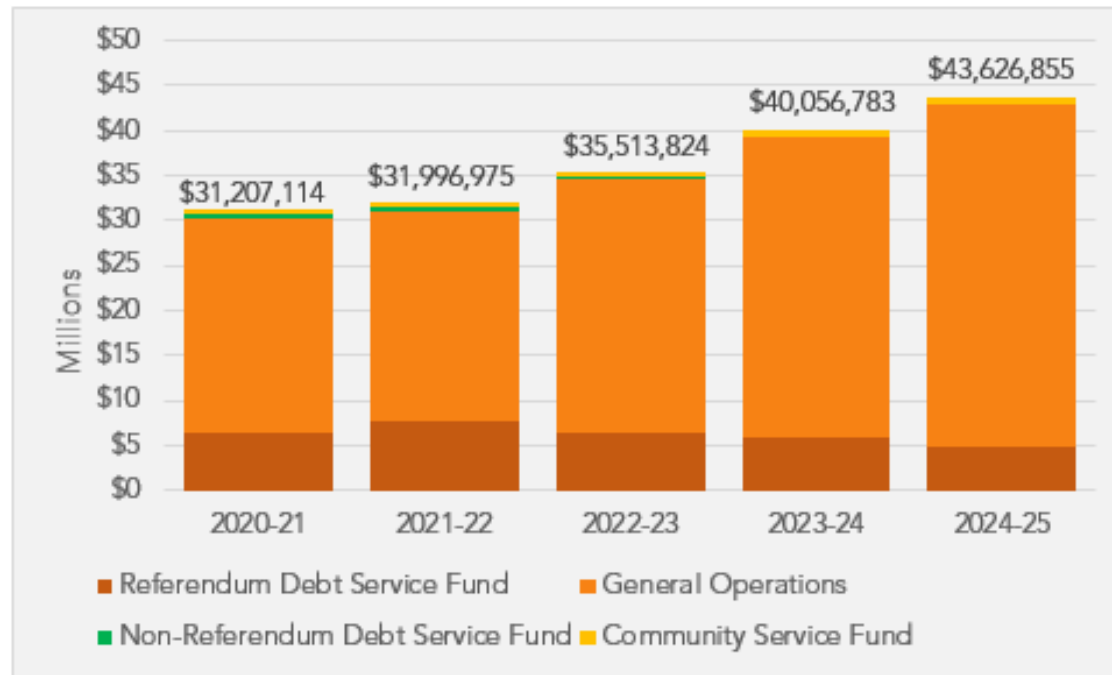
	Audited 2022-23	Audited 2023-24	Preliminary Budget 2024-25	Original Budget 2024-25
REVENUES				
340 Payments for Services	\$88,301.49	\$90,216.73	\$90,000.00	\$90,000.00
600 State Sources	\$13,050.00	\$0.00	\$0.00	\$0.00
700 Federal Grants	\$162,995.42	\$171,872.05	\$0.00	\$0.00
TOTAL REVENUES	\$264,346.91	\$262,088.78	\$90,000.00	\$90,000.00
EXPENDITURES				
100 000 Instruction	\$182,541.85	\$204,289.85	\$60,764.00	\$60,764.00
200 000 Support Services	\$52,970.06	\$33,198.93	\$0.00	\$0.00
400 000 Non-Program Transactions	\$28,835.00	\$24,600.00	\$29,236.00	\$29,236.00
TOTAL EXPENDITURES	\$264,346.91	\$262,088.78	\$90,000.00	\$90,000.00

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

The Badger Conference Cooperative uses this fund and is for sport tournaments and activities for the Badger Conference.

In prior years, the Carl Perkins grant was also in this fund.

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 2024-2025 school year is \$43,626,855. This is an increase of 8.91% from the prior year.

LEVY RATE HISTORY

Year	Tax Levy	Equalized Value	% Growth	Mill Rate
2024	\$43,626,855	\$4,623,219,254	9.2%	\$9.44
2023	\$40,056,783	\$4,234,280,940	19.9%	\$9.46
2022	\$35,513,824	\$3,531,932,064	14.7%	\$10.06
2021	\$31,996,945	\$3,078,091,975	10.4%	\$10.40
2020	\$31,207,114	\$2,788,351,945	7.4%	\$11.19

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 2024-2025 school year the State of Wisconsin increased the equalization aid allocation by approximately \$224.9 million and provided a \$325 per pupil increase in the revenue limit. The State increased the School Levy credit by \$80 million.

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 2023 Wisconsin Act 19 increased this allocation for 2024 by \$80 million dollars.

Year	State Allocation	Increase
2014	\$747,400,000	\$0
2015	\$747,400,000	\$0
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

PROJECTED TAX IMPACT FROM 2022 REFERENDUM

Year	Amount / Year (total over 3 years: \$11,400,000) ¹	Projected Tax Impact (per \$100,000 of assessed property value) ²
Year 1: 2022-2023	\$5,420,000	\$98
Year 2: 2023-2024	\$3,000,000	\$95
Year 3: 2024-2025	\$2,980,000	\$66

¹ The District has already reduced the referendum total by \$2M due to debt reduction and expense savings (most notably health insurance provider change).

² Projected tax impact is based on the following assumptions: (1) New construction Equalized Assessed Value (EAV) increase of 2% in 2022 & 2023 and 1% for 2024 levy years. Total EAV increase projections: 12% 2022, 8% 2023 & 5% 2024. (2) Student growth increase 20 FTE for 2022, 30 FTE for 2023 and 40 FTE for 2024. (3) Equalization Aid (aka property tax relief) increase uses Baird model for 2022-23 and assumes same increases for 2023-24 and 2024-25.

On the November 8, 2022 the voters approved a recurring \$11.4 million dollar referendum that is phased in over three years. The amount stays at \$11.4 million each year thereafter.

The impact of the referendum for the 2023 tax year was estimated to be approximately \$95/\$100,000 of assessed value. A significant increase in property values and the school levy credit lessen the impact last year.

Depending on the municipality that one resides in, school property tax increases may vary. In the majority of municipalities, the \$66/\$100,000 of assessed value is still viewed as being an appropriate estimated increase for the 2024 tax year.

2024 TAX LEVY

PROPOSED PROPERTY TAX LEVY	Audited 2022-23	Audited 2023-24	Preliminary Budget 2024-25	Original Budget 2024-25
General Operations	\$28,279,727	\$33,458,559	\$37,501,009	\$37,927,026
Referendum Debt Service Fund	\$6,252,519	\$5,900,348	\$4,648,711	\$4,896,761
Non-Referendum Debt Service Fund	\$339,372	\$0	\$0	\$0
Community Service Fund	\$642,206	\$697,876	\$803,068	\$803,068
TOTAL SCHOOL LEVY	\$35,513,824	\$40,056,783	\$42,952,788	\$43,626,855

PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR	2.53%	12.79%	7.23%	8.91%
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MILL RATE PER \$1,000	\$10.06	\$9.46	\$9.45	\$9.44
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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. Leslie Bergstrom, Superintendent
DATE: October 21, 2024

AGENDA ITEM: C2 Approval of the 2024 Tax Levy
INITIATED BY: Andy T. Weiland, Business Manager
SUBMITTED BY: Leslie Bergstrom, Superintendent
BOARD POLICY OR STATUTORY REFERENCE:

SUPPORTING DATA:

The tax levy certification(s) flows from the previous agenda item "C1 Adoption of 2024-25 Original Budget."

Under Wisconsin State Statutes on or before November 1st, 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 10th, "certify the levy to the municipalities."

- The recommended mill rate is \$9.44 for the 2024 Property Tax Year. This represents a decrease of .21% in the mill rate.
- The recommended total levy is \$43,626,855. This represents an increase of 8.91% from the 2023 levy.
- Different municipalities will see different increases at the individual property taxpayer level. This is due to multiple factors including the amount of new construction and the increase or decrease in the market value of the property within each municipality.

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.

SUMMARY AND RECOMMENDATION:

It is recommended that the Board of Education approve a total tax levy of \$43,626,855.

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			\$4,498,844,090.00	97.309771 %		\$42,453,192.90
Dane	13 225	C. Fitchburg	\$1,171,342,775.00	25.3360853300	\$43,626,855.00	\$11,053,337.21
Dane	13 008	T. Blooming Grove	\$11,903,763.00	0.2574777950	\$43,626,855.00	\$112,329.47
Dane	13 028	T. Dunn	\$458,400,635.00	9.9151826860	\$43,626,855.00	\$4,325,682.37
Dane	13 040	T. Montrose	\$6,408,226.00	0.1386096060	\$43,626,855.00	\$60,471.01
Dane	13 042	T. Oregon	\$670,252,502.00	14.4975279200	\$43,626,855.00	\$6,324,815.48
Dane	13 052	T. Rutland	\$178,158,689.00	3.8535634850	\$43,626,855.00	\$1,681,188.56
Dane	13 109	V. Brooklyn	\$133,828,900.00	2.8947123780	\$43,626,855.00	\$1,262,871.98
Dane	13 165	V. Oregon	\$1,868,548,600.00	40.4166122600	\$43,626,855.00	\$17,632,496.82
8			\$4,498,844,090.00			
▼ County: Green			\$112,833,990.00	2.440594 %		\$1,064,754.20
Green	23 006	T. Brooklyn	\$65,846,890.00	1.4242649200	\$43,626,855.00	\$621,362.00
Green	23 109	V. Brooklyn	\$46,987,100.00	1.0163286100	\$43,626,855.00	\$443,392.20
2			\$112,833,990.00			
▼ County: Rock			\$11,541,174.00	0.249635 %		\$108,907.90
Rock	53 040	T. Union	\$11,541,174.00	0.2496350130	\$43,626,855.00	\$108,907.90
1			\$11,541,174.00			
District Totals = 11			\$4,623,219,254.00	100.000000 %		\$43,626,855.00