



OREGON SCHOOL DISTRICT

OREGON SCHOOL DISTRICT Budget Hearing, Annual Meeting and Board Meeting

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

DATE: MONDAY, SEPTEMBER 23, 2024
TIME: 6:30 PM
PLACE: Oregon High School Innovation Center, 456 North Perry Parkway, Oregon, WI 53575

Budget Hearing

1. Call to Order and Introductions: Krista Flanagan, President, Board of Education
2. Books have been audited by Johnson Block & Co., Inc
3. Financial Report – Andy Weiland, Business Manager
4. Hearing: 2024-2025 District Budget

Annual Meeting

1. Call to Order and Introductions: Krista Flanagan, President, Board of Education
2. Election of Chairperson
3. Appointment of Parliamentarian
4. Adoption of Ground Rules
5. Reading of Minutes, September 25, 2023 – Annual Meeting
6. State of District – Dr. Leslie Bergstrom, Superintendent
7. Old Business
8. New Business
 - a. Resolution A – Adoption of Tax Levy
 - b. Resolution B – Adoption of School Board Salaries for 2024-2025
 - c. Resolution C - Reimbursement of Board Members’ Expenses For School Business
 - d. Resolution D - Set Date and Hour for 2025 Annual Meeting
9. Other New Business within the power and authority of the annual meeting.
10. Adjournment

Notice is hereby given that a majority of the Oregon School Board is expected to be present at the Annual Meeting.

GROUND RULES

SPEAKING PROCEDURE

The chairperson will recognize those wishing to address the meeting. District residents who wish to address the assembly shall first raise their hand to be recognized by the chairperson. When recognized, the speaker should rise and indicate that they are a resident of the Oregon School District and state the speaker's address.

MAKING MOTIONS PROCEDURE

Motions made under new business must be a power of the annual meeting. Those motions not specified on the agenda shall be written, signed and presented to the chairperson before action is taken.

DISCUSSION PROCEDURE

Speakers should limit their comments to three minutes. When appropriate, speakers on opposing sides of an issue will be rotated so equal time is given to both sides.

VOTING PROCEDURE

Only qualified electors who are residents of the Oregon School District may vote. All votes will be voice votes unless a division of the house is requested. Ballots may be used, if requested.

**MINUTES OF THE ANNUAL SCHOOL DISTRICT MEETING OF THE
OREGON SCHOOL DISTRICT HELD ON MONDAY, SEPTEMBER 25, 2023**

The following are the minutes of the Annual School District Meeting of the Oregon School District held at the Innovation Center at the Oregon High School, 456 North Perry Parkway, Oregon on Monday, September 25, 2023:

Budget Hearing:

- Item 1 School Board President Krista Flanagan called to order the Budget Hearing of the Oregon School District at 6:30 p.m.
- Item 2 Mr. Weiland reported the Books have been audited by Johnson Block & Co., Inc.
- Item 3 Financial Report – Andy Weiland, Business Manager: Mr. Weiland gave a detailed update on the financial report.
- Item 4 Hearing: 2023-2024 District Budget: Mr. Weiland reviewed the 2023-2024 Budget for the District.

Annual Meeting:

- Item 1 At 7:10 p.m., Ms. Flanagan called the Annual Meeting to order.
- Item 2 Mr. Troy Pankratz of 502 Hillcrest Ln, Brooklyn, WI nominated Ms. Flanagan, 401 Medinah St, Oregon, WI as chairperson for the annual meeting. The motion passed by unanimous voice vote.
- Item 3 Ms. Flanagan appointed Ms. Jina Jonen as Parliamentarian.
- Item 4 Adoption of Ground Rules – Ms. Flanagan referenced the proposed Ground Rules available in the packet for all attendees. Ms. Leslie Wright of 2405 W Hill Dr, Fitchburg, WI moved and Mr. Andy Weiland of 763 Ridge View Ln, Oregon, WI seconded the motion to adopt the Ground Rules. The Motion was approved by unanimous voice vote.
- Item 5 Minutes of the 2022 Annual Meeting: Ms. Flanagan reported that the Wisconsin Association of School Boards does not recommend that districts approve the prior year's minutes at the annual meeting because the attendees are not necessarily the same. No action was taken, but the minutes of the 2022 meeting are available to the public.
- Item 6 Dr. Leslie Bergstrom, District Superintendent, presented the State of the District Report.

Item 7 Old Business – None;

Item 8 New Business:

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

Irrepealable Debt retirement levy of	\$5,200,348
Current Operation and other fund levy	<u>33,760,478</u>
Total Levy	\$38,9608,826

Motion carried by unanimous voice vote.

- B. Resolution B – Adoption of School Board Salaries for 2023-2024. Mr. Jim Pliner of 2800 Waubesa Ave, Madison, WI moved and Ms. Lindsay Eimerman of 1098 Brynhill Dr, Oregon, WI seconded the motion to increase the salaries for Board members by 5% of their current values.

Position	Salary	Committee Allocation	Sub Total	Total
President	\$1,417.50	\$975.00	\$2,392.50	\$2,392.50
Treasurer	\$1,050.00	\$975.00	\$2,025.00	\$2,025.00
Clerk	\$1,050.00	\$975.00	\$2,025.00	\$2,025.00
Vice President	\$1,050.00	\$975.00	\$2,025.00	\$2,025.00
3 Non-Officer Members	\$945.00	\$975.00	\$1,920.00 x 3	\$5,760.00
Total				\$14,227.50

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

- C Resolution C - Reimbursement of Board Members' Expenses for School Business. Mr. Weiland moved and Ms. Eimerman seconded the motion to authorize the payment of actual and necessary expenses of a school board member when traveling in the performance of their duties. Motion carried by unanimous voice vote with the six board members present abstaining from the vote.
- D. Resolution D – Set Date and Hour for 2024 Annual Meeting: Mr. Weiland moved and Mr. Jon Tanner of 419 Prairie Grass Rd, Oregon, WI seconded

the motion to set the date and hour for next year's Annual Meeting for September 23, 2024 at 6:30 p.m. Motion carried by unanimous voice vote.

Item 9 Other New Business: None.

Item 10 Adjournment: Ms. Garrison moved and Ms. Wright seconded the motion to adjourn the Annual meeting. Motion passed by unanimous voice vote. Meeting adjourned at 7:31 P.M.

Ahna Bizjak
District Clerk

OREGON SCHOOL DISTRICT
2024 ANNUAL MEETING
SAMPLE RESOLUTIONS

Item #2

RESOLVED:

I move to nominate _____ as Chairperson of the 2024 Annual Meeting of the Board of Education of the Oregon School District.

Item #4

RESOLVED:

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

Item #8A

RESOLVED:

I move to adopt the tax levy as follows:

Irrepealable debt retirement levy	\$4,648,711
Current operation and other fund levy	38,304,077
Total Levy	\$42,952,788

Item #8B

RESOLVED:

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

President	\$ 1,417.50
Vice President	\$ 1,050.00
Clerk	\$ 1,050.00
Treasurer	\$ 1,050.00
3 non-officer members @ \$945.00 each	\$ 2,835.00
Committee Allocation @ 975.00 each	<u>\$ 6,825.00</u>

Total Board Salaries	\$14,227.50
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Item #8C

RESOLVED:

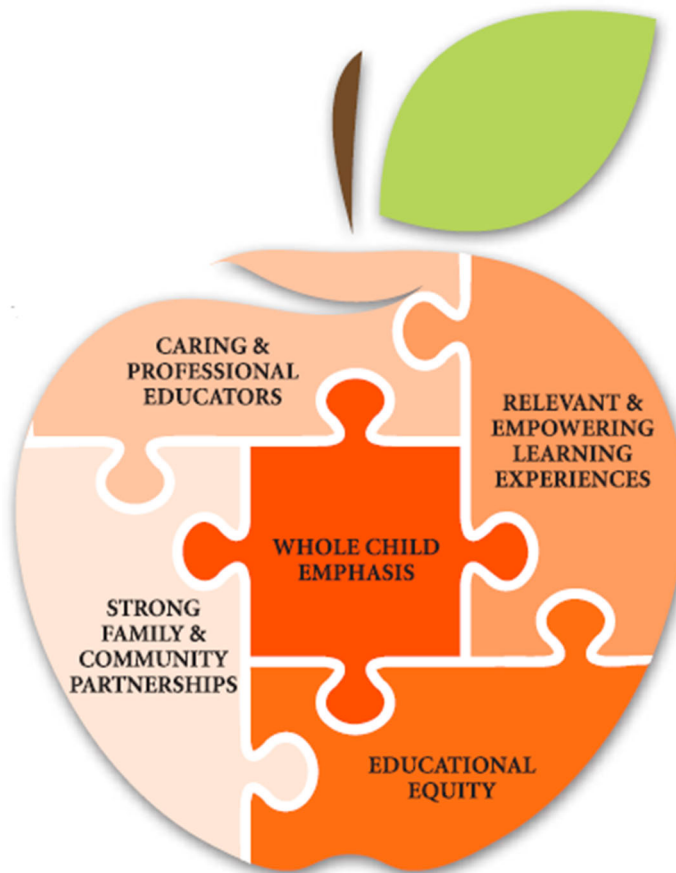
I move to authorize the payment of actual and necessary expenses of a school board member when traveling in the performance of their duties.

Item #8D

RESOLVED:

I move to set the date and hour for next year's Annual Meeting to September 22, 2025.

WHAT WE VALUE



Preliminary Budget 2024-2025

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Oregon School District Fund Summary

	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	68,055,960	57,358,924	(10,697,036)		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		696,863			0	
Assigned Grow Your Own Program	237,917		237,917			0	
Total Fund 10	18,868,672	68,055,960	62,571,863	(10,697,036)		13,655,733	-5,212,939
Special Projects Funds (Fund 21)	1,300,991	650,000	650,000			1,300,991	0
Special Education Grants	0	908,237	908,237			0	0
Special Education	0	3,665,240	11,644,167	7,978,927		0	0
Total Fund 27	0	4,573,477	12,552,404	7,978,927		0	0
Debt Service (Fund 39)	4,029,197	4,748,711	10,315,019	2,599,233		1,062,123	-2,967,075
Long Term 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	2,322,146	115,810		88,337	-64,000
Employee Trust Fund (Fund 73)	204,366	74,000	74,000			204,366	0
Opeb Liability (Fund 74)	6,438,894	3,343,800	705,000			9,077,694	2,638,800
Total Fund 70	6,643,261	3,417,800	779,000			9,282,061	2,638,800
Pool (Fund 80)	-37,906	515,613	477,707			0	37,906
Community Education (Fund 82)	56,730	509,960	566,690			0	-56,730
Performing Arts Center (Fund 85)	87	39,167	39,254			0	-87
Total Fund 80 , 82, and 85	18,911	1,064,740	1,083,651			0	-18,911
Cooperative Purchases (Fund 99)	0	90,000	90,000			0	0

Oregon School District
Preliminary Revenue Budget

General Fund - 10				
	2023-2024 Actual Revenues	2023-2024 Revised Budget	2024-2025 Preliminary Budget	% Increase/Decrease From 23/24 Budget
Property Taxes	33,458,559	33,458,559	37,501,009	12.08%
Mobile Home/DNR Tax/Focus on Energy	140,614	132,500	132,500	0.00%
Computer Exemption Aid/Personal Property	1,411,784	1,411,784	182,133	-87.10%
Other Local (Fees, Fines, Admission, Resale, Rentals)	546,762	330,280	321,788	-2.57%
Interest Income	667,075	600,000	600,000	0.00%
Misc. Local Income	328,948	241,918	177,388	-26.67%
Transportation Aid	105,129	88,735	88,735	0.00%
Library Aid	264,521	264,521	200,000	-24.39%
General State Aid	22,043,626	22,043,626	22,347,582	1.38%
Per Pupil Aid	2,841,860	2,842,602	2,842,602	0.00%
Open Enrollment	3,066,736	3,097,006	3,124,006	0.87%
Grants/Misc Aid	1,350,549	1,190,226	538,217	-54.78%
Total General Fund Revenues	66,226,163	65,701,757	68,055,960	3.58%

Special Projects Funds - 20				
Special Education Grants	876,181	913,175	908,237	-0.54%
Special Education - Other State/Federal	3,281,159	3,180,201	3,665,240	15.25%
Gifts/Donations (fund 21)	847,414	500,000	650,000	30.00%
Total Special Projects Revenues	5,004,754	4,593,376	5,223,477	13.72%

Debt Service Funds - 30				
Bonded Debt Retirement - 39	6,055,123	5,950,348	4,748,711	-20.19%
Total Debt Service Revenues	6,055,123	5,950,348	4,748,711	-20.19%

Capital Projects Funds - 40				
Capital Improvement Fund-46	1,342,720	1,342,720	40,000	-97.02%
Referendum Bonds Fund-49	22,302	10,000	10,000	0.00%
Total Capital Projects Revenues	1,365,022	1,352,720	50,000	-96.30%

Food Service Fund - 50				
Food Service Fund-50	2,076,043	1,814,844	2,142,336	18.05%

Employee Benefit Trust Funds - 70				
Health Insurance Employee Trust - 73	77,582	60,500	74,000	22.31%
Opeb Liability-74	1,075,282	2,128,551	3,343,800	57.09%
Total Employee Benefit Revenues	1,152,864	2,189,051	3,417,800	56.13%

Community Services Funds - 80				
Pool -Fund 80	107,801	113,000	113,000	0.00%
Property Tax	291,507	291,507	402,613	38.11%
Community Education Fund - Fund 82	196,938	133,672	148,672	11.22%
Property Tax	367,502	367,502	361,288	-1.69%
Performing Arts Center -Property Tax	38,867	38,867	39,167	0.77%
Total Comm. Service Revenues	1,002,615	944,548	1,064,740	12.72%

Cooperative Fund -90				
Cooperative Fund -90	262,089	276,375	90,000	-67.44%

Total Revenues	81,801,952	81,480,299	84,753,024	4.02%
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**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
2024-25 GENERAL AID WORKSHEET - JULY 1 ESTIMATE**

SCHOOL DISTRICT

Oregon Estimate 8/12/24

Enter District Data in Shaded Fields Only

PART A: 2023-24 EQUALIZATION AID MEMBERSHIP

A1	3rd FRI SEPT 22 MEMBERSHIP*(including Youth Challenge)		3,786.00
A2	2rd FRI JAN 23 MEMBERSHIP* (including Youth Challenge)		3,812.00
A3	TOTAL (A1 + A2)		7,598.00
A4	AVERAGE (A3/2) (ROUNDED)		3,799.00
A5	SUMMER 23 FTE EQUIVALENT*		97
A6A	FOSTER GROUP HOME/PART-TIME RESIDENT FTE EQUIVALENT		0.11
A6B	PART-TIME NON-RESIDENT FTE EQUIVALENT		
A6C	STATEWIDE CHOICE PUPILS STARTING IN FALL 15 & AFTER		11.00
A6D	SPECIAL NEEDS SCHOLARSHIP PROGRAM STUDENTS NEW IN 2017-18		2
A6E	INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS		7
A7	AID MEMBERSHIP (A4 + A5 + A6A + A6B + A6C + A6D + A6E)		3,916

* Ch 220 Resident Inter FTE counts only 75%.

PART B: 2023-24 GEN FUND DEDUCTIBLE RECEIPTS - BUDGET DATA

B1	TOTAL REVENUE & TRNFS IN	10R 000000 000	+	66,226,548.04
B2	PROP TAX + EXEMPT AIDS FROM DOR	10R 210+10R 691	-	34,871,349.72
B3	GENERAL STATE AID	10R 000000 620	-	22,043,626.00
B4	IMPACT AID DIST:NON-DED IMPACT AID	(EST BY DPI)	-	
B5	REORGANIZATION SETTLEMENT	10R 000000 850	-	
B6	LONG TERM OP BORROW, NOTE	10R 000000 873	-	
B7	LONG TERM OP BORROW, STF	10R 000000 874	-	
B8	REFUND OF DISBURSEMENT	10R 000000 972	-	34,572.53
B9	DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	9,276,999.79

PART C: 2023-24 NET COST OF GENERAL FUND - BUDGET DATA

C1	TOTAL EXPENDITURES	10E 000000 000	+	65,221,630.53
C2	DEBT SERVICE TRANSFER	10E 411000 838 + 839	-	1,352,858.00
C3	REORG SETTLEMENT	10E 491000 950	-	
C4	REFUND PRIOR YR REVENUE	10E 492000 972	-	1,131.00
C5	GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	63,867,641.53
C6	DEDUCTIBLE RECEIPTS	(FROM B9)	-	9,276,999.79
C7	OPER. DEBT, INTEREST	38E + 39E 283000 680	+	
C8	NET COST GENERAL FUND	(NOT < 0)	=	54,590,641.74

PART D: 2023-24 NET COST OF DEBT SERVICE FUND - BUDGET DATA

D1	TOTAL REV & TRNSF IN	38R +39R 000000 000	+	7,407,980.66
D2	GEN FUND TRNSF-IN	10E 411000 838 + 839	-	1,352,858.00
D3	PROPERTY TAX	38R + 39R 210	-	5,900,348.00
D4	PMNT LIEU OF TAX	38R + 39R 220	-	
D5	NON-REV RECEIPTS	38R + 39R 800	-	
D6	DEDUCTIBLE RCPTS	(D1-D2-D3-D4-D5)	-	154,774.66
D7	TOTAL EXPENDITURES	38E + 39E 000000 000	+	6,311,393.76
D8	AIDABLE FUND 41 EXP	(EST BY DPI)	+	
D9	REFINANCING	38E + 39E 282000 000	-	
D10	OPERATIONAL DEBT	38E + 39E 283000 000	-	
D11	NET COST DEBT SERVICE		=	6,156,619.10

PART E: 2023-24 SHARED COST - BUDGET DATA

E1	NET COST: GEN FND + DEBT SRV	(C8 + D11)	+	60,747,260.84
E2	COSTS OF LAWSUIT (NONE IN 23-24)		-	0.00
E3	TRANS OF INDIGENT PUPILS, REG 3K PGMS AND/OR OTHER		-	
E4	IMPACT AID DIST: NON-DED NEG AID HOLD HARMLESS		*	
E5	TOTAL SHARED COST FOR EQUALIZATION AID		=	60,747,260.84

GUARANTEES FOR JULY 1 ESTIMATE		K-12	UHS	K-8
G1	PRIMARY	1,930,000	5,790,000	2,895,000
G6	SECONDARY	2,218,770	6,656,310	3,328,155
G11	TERTIARY	977,295	2,931,885	1,465,942

E5A SHARED COST PER MEMBER

E6	PRIMARY COST CEILING PER MEMB = 1,000	1,000	(E5 / A7)	15,513
E7	PRIMARY CEILING		(A7 * E6)	3,916,000.00
E8	PRIMARY SHARED COST		(LESSER OF E5 OR E7)	3,916,000.00
E9	SECONDARY COST CEILING PER MEMBER:	11,959		11,959.00
E10	SECONDARY CEILING		(A7 * E9)	46,831,444.00
E11	SECONDARY SHARED COST		((LESSER OF E5 OR E10)-E8)	42,915,444.00
E12	TERTIARY SHARED COST		(GREATER OF (E5-E8-E11) OR 0)	13,915,816.84

PART F: EQUALIZED VALUE

F1	2023 TIFOUT VALUE (CERT MAY 24) + EXEMPT COMPUTER VALUE (CERT MAY 17)		4,246,390,872
	EQUALIZED VALUE PER MEMBER =	1,084,369	(F1 / A7)

PART G: 2024-25 JULY 1 ESTIMATE - EQUALIZATION AID BY TIER

G1	PRIMARY GUARANTEED VALUE PER MEMBER	Enter values from above based on District type>>	1,930,000
G2	PRIMARY GUARANTEED VALUATION	(A7 * G1)	7,557,880,000.00
G3	PRIMARY REQUIRED RATE (8 DECIMALS)	(E8 / G2)	0.00051813
G4	PRIMARY NET GUARANTEED VALUE	(G2 - F1)	3,311,489,128.00
G5	PRIMARY EQUALIZATION AID	(G3 * G4) NOT< ZERO	1,715,781.86
G6	SECONDARY GUARANTEED VALUE PER MEMB	Enter values from above based on District type>>	2,218,770
G7	SECONDARY GUARANTEED VALUATION	(A7 * G6)	8,688,703,320.00
G8	SECONDARY REQUIRED RATE	(E11 / G7)	0.00493922
G9	SECONDARY NET GUARANTEED VALUE	(G7 - F1)	4,442,312,448.00
G10	SECONDARY EQUALIZATION AID (may be neg)	(G8 * G9)	21,941,558.49
G11	TERTIARY GUARANTEED VALUE PER MEMBER	Enter values from above based on District type>>	977,295
G12	TERTIARY GUARANTEED VALUATION	(A7 * G11)	3,827,087,220.00
G13	TERTIARY REQUIRED RATE	(E12 / G12)	0.00363614
G14	TERTIARY NET GUARANTEED VALUE	(G12 - F1)	(419,303,652.00)
G15	TERTIARY EQUALIZATION AID (may be neg)	(G13 * G14)	(1,524,646.78)

PART H: 2024-25 JULY 1 ESTIMATE - EQUALIZATION AID

H1	24-25 JULY 1 ESTIMATE - EQUALIZATION AID (NOT<ZERO)	(G5 + G10 + G15)	22,132,694.00
H2A	PARENTAL CHOICE , EQ (MILWAUKEE ONLY)		
H2	PAYMENT TO MILWAUKEE SD FROM CITY OF MILWAUKEE		
H3	MILWAUKEE CHARTER PROGRAM, EQ	H1 x 0.0000000000	0.00
H4A	23-24 OCT-TO-FINAL EQUAL ADJ		214,888.00
H4B	23-24 OCT-TO-FINAL CHOICE/CHARTER DEDUCT ADJ (was previously Line I4)		
H5	PRIOR YR DATA ERROR ADJ		
H6	24-25 JULY 1 ESTIMATE - EQUAL AID SUBTOTAL (ROUND)*	(SUM LINES H1 THRU H5)	22,347,582.00

PART I: 2024-25 JULY 1 ESTIMATE - SPECIAL ADJUSTMENT AID AND TOTAL GENERAL AID

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

I1	24-25 JULY 1 ESTIMATE - SPECIAL ADJUSTMENT/CH 220 AID ELIG		0.00
I2A	PARENTAL CHOICE, SPADJ/220 (MILWAUKEE & RACINE)		0.00
I2B	MLWK CHARTER PGM, SPEC ADJ/220	I1 x 0.0000000000	0.00
I2C	23-24 OCT-TO-FINAL SPEC ADJ/220 AID ADJ		
I3	24-25 JULY 1 ESTIMATE - SPEC ADJ/220 TOTAL (ROUND)	(I1+I2A+I2B+I2C)	0.00

***I5 2024-25 JULY 1 ESTIMATE - GENERAL AID (H6 + I3)**

22,347,582.00

**DEPARTMENT OF PUBLIC INSTRUCTION
2024-25 REVENUE LIMIT WORKSHEET**

DISTRICT:		Oregon	4144	2024-25 Revenue Limit Worksheet	
DATA AS OF 6/25/24					
Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 23-24 Revenue Limit					
2023-24 General Aid Certification (23-24 Line 12A, src 621)	+	22,043,626			
2023-24 Hi Pov Aid (23-24 Line 12B, Src 628)	+	0			
2023-24 Computer Aid Received (23-24 Line 12C, Src 691)	+	12,463			
2023-24 Aid for Exempt Personal Property (23-24 Line 12D, Src 691)	+	56,601			
2023-24 Fnd 10 Levy Cert (23-24 Line 14A, Levy 10 Src 211)	+	33,458,559			
2023-24 Fnd 38 Levy Cert (23-24 Line 14B, Levy 38 Src 211)	+	0			
2023-24 Fnd 41 Levy Cert (23-24 Line 14C, Levy 41 Src 211)	+	0			
2023-24 Aid Penalty for Over Levy (23-24 FINAL Rev Lim, June 2024)	-	0			
2023-24 Total Levy for All Levied Non-Recurring Exemptions*	-	191,021			
NET 2024-25 Base Revenue Built from 2023-24 Data (Line 1)	=	55,380,228			
<p>*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expendts, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)</p>					
September & Summer FTE Membership Averages					
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.					
Line 2: Base Avg:((21+.4ss)+(22+.4ss)+(23+.4ss)) / 3 =			3,836		
		2021	2022	2023	
Summer FTE:		84	101	97	
% (40,40,40)		34	40	39	
Sept FTE:		3,818	3,773	3,786	
New ICS - Independent		2.60	6.60	6.60	
Charter Schools FTE					
Total FTE		3,855	3,820	3,832	
Line 6: Curr Avg:((22+.4ss)+(23+.4ss)+(24+.4ss)) / 3 =			3,836		
		2022	2023	2024	
Summer FTE:		101	97	101	
% (40,40,40)		40	39	40	
Sept FTE:		3,773	3,786	3,809	
New ICS - Independent		6.60	6.60	6.60	
Charter Schools FTE					
Total FTE		3,820	3,832	3,856	
<p>The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2024:</p>					
			3,829		
Line 10B: Declining Enrollment Exemption =					
Average FTE Loss (Line 2 - Line 6, if > 0)					
X 1.00					
X (Line 5, Maximum 2024-25 Revenue per Memb) =					
Non-Recurring Exemption Amount:				0	
Fall 2024 Property Values					
2024 TIF-Out Tax Apportionment Equalized Valuation		4,541,266,308			
<p>CELL COLOR KEY: Auto-Calc DPI Data District-Entered</p>					
Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue					
1. 2024-25 Base Revenue (Funds 10, 38, 41) (from left) 55,380,228 2. Base Sept Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3 (from left) 3,836 3. 2024-25 Base Revenue Per Member (Ln 1 / Ln2) (with cents) 14,436.97 4. 2024-25 Per Member Change (A+B) 325.00				2024-25 Low Revenue Ceiling per s.121.905(1): 11,000.00 A. Allowed Per-Member Change for 2024-25 325.00 B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0 0.00 C. Value of the CCDEB (2024-25 DPI Computed-CCDEB Dists only) 0.00 5. 2024-25 Maximum Revenue / Member (Ln 3 + Ln 4) 14,761.97 6. Current Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3 (from left) 3,836 7. 2024-25 Rev Limit, No Exemptions (Ln7A + Ln 7B) (rounded) 56,626,917 A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6) 56,626,917 B. Hold Harmless Non-Recurring Exemption 0 8. Total 2024-25 Recurring Exemptions (A+B+C+D+E) (rounded) 3,253,429 A. Prior Year Carryover 0 B. Transfer of Service 273,429 C. Transfer of Territory/Other Reorg (if negative, include sign) 0 D. Federal Impact Aid Loss (2022-23 to 2023-24) 0 E. Recurring Referenda to Exceed (If 2024-25 is first year) 2,980,000 9. 2024-25 Limit with Recurring Exemptions (Ln 7 + Ln 8) 59,880,346 10. Total 2024-25 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I) 150,379 A. Non-Recurring Referenda to Exceed 2024-25 Limit 0 B. Declining Enrollment Exemption for 2024-25 (from left) 0 C. Energy Efficiency Net Exemption for 2024-25 (see pg 4 for details) 0 D. Adjustment for Refunded or Rescinded Taxes, 2024-25 1,113 E. Prior Year Open Enrollment (uncounted pupil[s]) 0 F. Reduction for Ineligible Fund 80 Expenditures (enter as negative) 0 G. Other Adjustments (Fund 39 Bal Transfer) 0 H. WPCP and RPCP Private School Voucher Aid Deduction 109,243 I. SNSP Private School Voucher Aid Deduction 40,023 11. 2024-25 Revenue Limit With All Exemptions (Ln 9 + Ln 10) 60,030,724 12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D) 22,529,715 A. 2024-25 OCT 15 CERT OF GENERAL AID 22,347,582 B. State Aid to High Poverty Districts (\$0 per 2023 Act 19) 0 C. State Aid for Exempt Computers (Source 691) 12,463 D. State Aid for Exempt Personal Property (Source 691) 169,670 <p align="center">DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.</p>	
13. Allowable Limited Revenue: (Line 11 - Line 12)				37,501,009	
(10, 38, 41 Levies)					
14. Total Limited Revenue To Be Used (A+B+C)				37,501,009	
Entries Required Below: Enter amnts needed by purpose and fund:					
A. Gen Operations: Fnd 10 Src 211				37,501,009 (Proposed Fund 10)	
B. Non-Referendum Debt (inside limit) Fund 38 Src 211				0 (to Budget Rpt)	
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211				0 (to Budget Rpt)	
15. Total Revenue from Other Levies (A+B+C+D)				5,451,779	
A. Referendum Approved Debt (Fund 39 Debt-Src 211)				4,648,711	
B. Community Services (Fund 80 Src 211)				803,068 (to Budget Rpt)	
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)				0 (to Budget Rpt)	
D. Other Levy Revenue - Milwaukee & Kenosha Only				0 (to Budget Rpt)	
16. Total Fall, 2024 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)				42,952,788	
Line 16 is the total levy to be apportioned in the PI-401.					
				Levy Rate = 0.00945833	
<p align="center">Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.</p>					

**Oregon School District
Equalized Value Growth Comparison**

Year	Equalized Value	% Growth	Mill Rate	Tax Levy
2014	1,931,098,778	+4.39%	11.98	23,132,060
2015	2,003,124,120	+3.73%	12.11	24,257,550
2016	2,134,229,573	+6.55%	11.73	25,035,981
2017	2,264,376,244	+6.10%	11.56	26,167,252
2018	2,442,671,211	+7.87%	11.38	27,805,029
2019	2,595,249,894	+6.25%	11.20	29,058,509
2020	2,788,351,945	+7.44%	11.19	31,207,114
2021	3,078,091,975	+10.39%	10.40	31,996,945
2022	3,531,932,064	+14.74%	10.06	35,513,824
2023	4,234,280,940	+19.89%	9.46	40,056,783
2024	4,541,266,308	+7.25%	9.45	42,952,788

Oregon School District
Preliminary Expenditure Budget

General Fund - 10				
	2023-2024 Actual Expenditures	2023-2024 Revised Budget	2024-2025 Preliminary Budget	% Increase/Decrease 23/24 Budget
Instruction				
Undiff Curriculum	11,375,059	12,683,472	13,598,310	7.21%
Regular Curriculum	12,015,045	12,974,936	13,677,989	5.42%
Vocational Curriculum	1,577,352	1,691,115	1,845,516	9.13%
Physical Curriculum	1,767,865	1,788,673	1,863,005	4.16%
Co-Curricular Activity	872,205	874,497	830,916	-4.98%
Special Curriculum	1,859,921	1,966,962	2,214,958	12.61%
Total Instruction	29,467,447	31,979,656	34,030,693	6.41%
Support Services				
Pupil Services	2,817,024	3,142,843	3,468,425	10.36%
Instructional Services	4,004,589	4,739,430	4,918,070	3.77%
General Operations	678,248	703,438	747,488	6.26%
School Bldg Operations	3,889,009	3,888,917	4,074,117	4.76%
Fiscal	538,008	552,896	539,084	-2.50%
Maint/Operations	6,701,797	6,873,966	6,333,746	-7.86%
Transportation	2,531,624	2,726,207	2,871,881	5.34%
Printing/Food Service Van	652	67,308	66,283	-1.52%
Central Services	799,418	903,749	1,069,097	18.30%
Insurance	535,157	562,716	624,173	10.92%
Debt Services	50,979	0	0	0.00%
Other Support Services	1,435,922	1,595,070	1,592,123	-0.18%
Total Support Services	23,982,425	25,756,540	26,304,488	2.13%
Tuition/CESA/Tax Repayment	1,266,744	1,292,863	1,349,878	4.41%
Open Enrollment	881,728	886,804	886,804	0.00%
Total General Fund Expenditures	55,598,345	59,915,863	62,571,863	4.43%
Special Projects Funds - 20				
Special Education Grants-27	876,181	913,175	908,237	-0.54%
Special Education-Regular-27	10,098,711	10,091,120	11,644,167	15.39%
Gifts/Donations-21	689,059	500,000	650,000	30.00%
Total Special Projects Expenditures	11,663,951	11,504,295	13,202,404	14.76%
Debt Service Funds - 30				
Bonded Debt Retirement - 39	6,311,394	7,311,394	10,315,019	41.08%
Total Debt Service Expenditures	6,311,394	7,311,394	10,315,019	41.08%
Referendum Bonds 2018 Fund- 49				
Referendum Bonds Fund-49	285,927	568,779	305,154	100.00%
Food Service Fund - 50				
Food Service Fund-50	2,372,632	2,263,769	2,322,146	2.58%
Employee Benefit Trust Fund -70				
Health Insurance Employee Trust - 73	63,201	75,000	74,000	-1.33%
OPEB Liability-74	597,682	690,000	705,000	2.17%
Total Employee Trust Funds	660,884	765,000	779,000	1.83%
Community Services Funds - 80				
Pool - Fund 80	447,573	414,866	477,707	15.15%
Community Education Fund - Fund 82	548,431	541,896	566,690	4.58%
Performing Arts Center - Fund 85	37,526	37,613	39,254	4.36%
Total Community Expenditures	1,033,530	994,375	1,083,651	8.98%
Cooperative Fund - 90				
Cooperative Fund - 90	262,089	276,375	90,000	-67.44%
Total Expenditures	78,188,751	83,599,851	90,669,237	8.46%

BUDGET ADOPTION 2024-2025				
GENERAL FUND (FUND 10)	Audited 2021-22	Audited 2022-23	Audited 2023-24	Budget 2024-25
Beginning Fund Balance (Account 930 000)	15,276,515.72	14,882,341.98	17,864,138.78	18,868,671.55
Ending Fund Balance, Nonspendable (Acct. 935 000)	132,742.78	128,247.58	237,170.17	195,868.97
Ending Fund Balance, Restricted (Acct. 936 000)	615,869.36	719,619.07	571,188.45	560,122.45
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	2,404,177.10	3,828,300.59	5,201,873.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	11,729,552.74	13,187,971.54	12,858,439.93	12,899,741.13
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	14,882,341.98	17,864,138.78	18,868,671.55	13,655,732.55
REVENUES & OTHER FINANCING SOURCES				
100 Transfers-in	5,417.11	39,052.38	28,288.73	0.00
<i>Local Sources</i>				
210 Taxes	23,404,123.09	28,282,078.40	34,802,285.46	37,503,509.00
240 Payments for Services	22,505.06	23,729.30	0.00	
260 Non-Capital Sales	9,471.98	7,444.60	5,870.50	5,870.50
270 School Activity Income	90,841.91	109,055.25	163,342.15	110,786.25
280 Interest on Investments	26,048.79	434,854.76	667,074.89	600,000.00
290 Other Revenue, Local Sources	253,714.81	333,767.27	340,233.79	205,131.10
Subtotal Local Sources	23,806,705.64	29,190,929.58	35,978,806.79	38,425,296.85
<i>Other School Districts Within Wisconsin</i>				
310 Transit of Aids	10,586.48	40,891.12	17,258.07	0.00
340 Payments for Services	2,996,676.00	2,952,490.00	3,072,650.44	3,129,920.44
380 Medical Service Reimbursements	0.00	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	36,667.68	2,000.00
Subtotal Other School Districts within Wisconsin	3,007,262.48	2,993,381.12	3,126,576.19	3,131,920.44
<i>Other School Districts Outside Wisconsin</i>				
440 Payments for Services	0.00	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00	0.00
<i>Intermediate Sources</i>				
510 Transit of Aids	0.00	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00	0.00
<i>State Sources</i>				
610 State Aid -- Categorical	267,903.62	484,466.18	405,654.07	331,232.93
620 State Aid -- General	21,859,789.00	22,648,653.00	22,043,626.00	22,347,582.00
630 DPI Special Project Grants	164,013.89	179,164.69	224,484.86	160,761.00
640 Payments for Services	0.00	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00	0.00
660 Other State Revenue Through Local Units	130,723.95	129,427.06	139,607.43	130,000.00
690 Other Revenue	2,992,019.29	2,971,327.52	3,015,452.76	3,064,778.73
Subtotal State Sources	25,414,449.75	26,413,038.45	25,828,825.12	26,034,354.66
<i>Federal Sources</i>				
710 Federal Aid - Categorical	0.00	0.00	0.00	19,751.00
720 Impact Aid	0.00	0.00	0.00	0.00
730 DPI Special Project Grants	1,074,627.00	1,880,105.52	549,154.12	95,447.00
750 IASA Grants	116,840.00	116,747.00	235,310.00	129,716.00
760 JTPA	0.00	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00	0.00
780 Other Federal Revenue Through State	766,646.08	624,630.64	155,520.79	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00	0.00
Subtotal Federal Sources	1,958,113.08	2,621,483.16	939,984.91	294,914.00

Other Financing Sources				
850 Reorganization Settlement	0.00	0.00	0.00	0.00
860 Compensation, Fixed Assets	17,427.89	16,336.49	9,703.25	5,334.75
870 Long-Term Obligations	0.00	0.00	0.00	0.00
Subtotal Other Financing Sources	17,427.89	16,336.49	9,703.25	5,334.75
Other Revenues				
960 Adjustments	364.72	994,865.80	48,075.78	0.00
970 Refund of Disbursement	254,172.45	396,046.59	218,968.41	153,138.92
980 Medical Service Reimbursement	0.00	0.00	0.00	0.00
990 Miscellaneous	14,290.18	72,595.18	46,934.12	11,000.38
Subtotal Other Revenues	268,827.35	1,463,507.57	313,978.31	164,139.30
TOTAL REVENUES & OTHER FINANCING SOURCES	54,478,203.30	62,737,728.75	66,226,163.30	68,055,960.00

EXPENDITURES & OTHER FINANCING USES				
Instruction				
110 000 Undifferentiated Curriculum	11,144,783.90	11,293,145.78	11,375,058.63	13,598,309.69
120 000 Regular Curriculum	10,354,548.07	11,763,478.43	12,015,044.92	13,677,989.30
130 000 Vocational Curriculum	1,448,703.92	1,453,309.74	1,577,352.46	1,845,515.50
140 000 Physical Curriculum	1,562,355.54	1,685,942.35	1,767,865.26	1,863,004.81
160 000 Co-Curricular Activities	640,839.38	702,327.80	872,204.86	830,916.00
170 000 Other Special Needs	1,458,585.87	1,646,563.00	1,859,921.17	2,214,957.96
Subtotal Instruction	26,609,816.68	28,544,767.10	29,467,447.30	34,030,693.26
Support Sources				
210 000 Pupil Services	2,461,216.10	2,630,612.47	2,817,023.66	3,468,424.76
220 000 Instructional Staff Services	4,009,693.40	4,081,746.14	4,004,588.67	4,918,070.38
230 000 General Administration	600,286.48	691,325.40	678,247.51	747,488.10
240 000 School Building Administration	3,366,969.21	3,514,510.24	3,889,009.10	4,074,117.43
250 000 Business Administration	8,180,286.34	10,243,717.77	9,772,081.18	9,810,994.19
260 000 Central Services	688,601.99	777,760.02	799,417.60	1,069,097.27
270 000 Insurance & Judgments	414,259.25	406,595.77	535,156.55	624,173.00
280 000 Debt Services	25,109.40	0.00	50,979.44	0.00
290 000 Other Support Services	1,169,115.17	1,216,706.28	1,435,921.53	1,592,122.61
Subtotal Support Sources	20,915,537.34	23,562,974.09	23,982,425.24	26,304,487.74
Non-Program Transactions				
410 000 Inter-fund Transfers	5,506,398.07	5,759,150.70	9,623,285.66	10,697,036.00
430 000 Instructional Service Payments	1,837,947.24	1,869,280.31	2,146,497.33	2,233,182.00
490 000 Other Non-Program Transactions	2,677.71	19,759.75	1,975.00	3,500.00
Subtotal Non-Program Transactions	7,347,023.02	7,648,190.76	11,771,757.99	12,933,718.00
TOTAL EXPENDITURES & OTHER FINANCING USES	54,872,377.04	59,755,931.95	65,221,630.53	73,268,899.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2021-22	Audited 2022-23	Audited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	942,167.37	1,068,762.91	1,142,636.35	1,300,991.04
900 000 Ending Fund Balance	1,068,762.91	1,142,636.35	1,300,991.04	1,300,991.04
REVENUES & OTHER FINANCING SOURCES	617,871.64	685,022.85	847,413.74	650,000.00
100 000 Instruction	385,302.71	465,815.92	512,601.75	457,000.00
200 000 Support Services	67,691.28	110,773.49	143,317.30	173,000.00
400 000 Non-Program Transactions	38,282.11	34,560.00	33,140.00	20,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	491,276.10	611,149.41	689,059.05	650,000.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2021-22	Audited 2022-23	Audited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	0.00	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	8,954,039.39	9,635,920.21	10,974,891.88	12,552,404.00
100 Transfers-in	5,506,398.07	5,623,631.13	6,817,551.66	7,978,927.00
<i>Local Sources</i>				
240 Payments for Services	0.00	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00	0.00
<i>Other School Districts Within Wisconsin</i>				
310 Transit of Aids	6,327.27	7,053.43	20,482.14	10,294.00
340 Payments for Services	0.00	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	6,327.27	7,053.43	20,482.14	10,294.00
<i>Other School Districts Outside Wisconsin</i>				
440 Payments for Services	0.00	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00	0.00
<i>Intermediate Sources</i>				
510 Transit of Aids	0.00	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00	0.00
<i>State Sources</i>				
610 State Aid -- Categorical	2,119,700.00	2,536,374.94	2,768,750.00	3,254,946.47
620 State Aid -- General	161,316.00	172,708.00	175,708.00	150,000.00
630 DPI Special Project Grants	0.00	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00	0.00
690 Other Revenue	12,433.53	11,464.92	9,885.17	0.00
Subtotal State Sources	2,293,449.53	2,720,547.86	2,954,343.17	3,404,946.47
<i>Federal Sources</i>				
710 Federal Aid - Categorical	0.00	0.00	0.00	0.00
730 DPI Special Project Grants	891,552.53	1,012,711.06	876,181.12	908,236.53
750 IASA Grants	0.00	0.00	0.00	
760 JTPA	0.00	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00	0.00
780 Other Federal Revenue Through State	256,311.99	271,976.73	306,333.79	250,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00	0.00
Subtotal Federal Sources	1,147,864.52	1,284,687.79	1,182,514.91	1,158,236.53
<i>Other Financing Sources</i>	0.00	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00	0.00
<i>Other Revenues</i>				
960 Adjustments	0.00	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	8,954,039.39	9,635,920.21	10,974,891.88	12,552,404.00

EXPENDITURES & OTHER FINANCING USES				
<i>Instruction</i>				
110 000 Undifferentiated Curriculum	0.00	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00	0.00
150 000 Special Education Curriculum	6,281,494.45	6,858,241.49	7,645,206.25	8,879,127.56
160 000 Co-Curricular Activities	0.00	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00	0.00
Subtotal Instruction	6,281,494.45	6,858,241.49	7,645,206.25	8,879,127.56
<i>Support Sources</i>				
210 000 Pupil Services	1,836,374.07	1,771,488.20	1,971,080.18	2,322,688.67
220 000 Instructional Staff Services	484,101.51	492,123.25	597,958.30	617,785.77
230 000 General Administration	0.00	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00	0.00
250 000 Business Administration	207,450.06	290,099.36	522,100.25	547,800.00
260 000 Central Services	22.04	1,584.00	14,722.15	9,000.00
270 000 Insurance & Judgments	39,462.70	39,257.49	37,189.50	38,000.00
280 000 Debt Services	0.00	59.95	3,000.00	0.00
290 000 Other Support Services	0.00	0.00	0.00	0.00
Subtotal Support Sources	2,567,410.38	2,594,612.25	3,146,050.38	3,535,274.44
<i>Non-Program Transactions</i>				
410 000 Inter-fund Transfers	0.00	38,500.00	28,288.73	0.00
430 000 Instructional Service Payments	105,134.56	144,566.47	155,346.52	138,002.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00	0.00
Subtotal Non-Program Transactions	105,134.56	183,066.47	183,635.25	138,002.00
TOTAL EXPENDITURES & OTHER FINANCING USES	8,954,039.39	9,635,920.21	10,974,891.88	12,552,404.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2021-22	Audited 2022-23	Audited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	1,606,442.84	2,933,559.31	2,932,610.50	4,029,197.40
900 000 ENDING FUND BALANCES	2,933,559.31	2,932,610.50	4,029,197.40	1,062,122.64
TOTAL REVENUES & OTHER FINANCING SOURCES	8,018,995.23	6,680,307.33	7,407,980.66	7,347,944.00
281 000 Long-Term Capital Debt	6,318,793.76	6,308,643.76	6,311,393.76	10,315,018.76
282 000 Refinancing	0.00	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	373,085.00	372,060.00	0.00	
400 000 Non-Program Transactions	0.00	552.38	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	6,691,878.76	6,681,256.14	6,311,393.76	10,315,018.76
842 000 INDEBTEDNESS, END OF YEAR	84,590,109.40	80,810,000.00	73,255,000.00	66,480,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2021-22	Audited 2022-23	Audited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	1,369,264.36	805,347.13	558,882.66	1,637,984.62
900 000 Ending Fund Balance	805,347.13	558,882.66	1,637,984.62	1,385,896.20
TOTAL REVENUES & OTHER FINANCING SOURCES	74,865.43	26,085.09	1,365,028.85	53,066.00
100 000 Instructional Services	40,770.35	44.51	1,331.04	
200 000 Support Services	598,012.31	272,505.05	284,595.85	305,154.42
300 000 Community Services				
400 000 Non-Program Transactions				0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	638,782.66	272,549.56	285,926.89	305,154.42

FOOD SERVICE FUND (FUND 50)	Audited 2021-22	Audited 2022-23	Audited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	248,998.63	528,990.18	338,769.22	152,337.08
900 000 ENDING FUND BALANCE	528,990.18	338,769.22	152,337.08	88,337.08
TOTAL REVENUES & OTHER FINANCING SOURCES	2,134,763.75	2,089,424.43	2,186,199.40	2,258,146.00
200 000 Support Services	1,854,772.20	2,279,645.39	2,372,631.54	2,322,146.00
400 000 Non-Program Transactions				0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,854,772.20	2,279,645.39	2,372,631.54	2,322,146.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2021-22	Audited 2022-23	Audited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	40,948.58	22,526.43	49,827.02	18,911.24
900 000 ENDING FUND BALANCE	22,526.43	49,827.02	18,911.24	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	789,500.64	924,612.65	1,002,614.59	1,064,740.00
200 000 Support Services	212,115.98	188,505.06	206,678.89	184,725.87
300 000 Community Services	595,806.81	708,807.00	826,851.48	898,925.37
400 000 Non-Program Transactions				0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	807,922.79	897,312.06	1,033,530.37	1,083,651.24

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2021-22	Audited 2022-23	Audited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	0.00	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	184,447.11	264,346.91	262,088.78	90,000.00
100 000 Instruction	133,941.19	182,541.85	204,289.85	60,764.00
200 000 Support Services	28,850.92	52,970.06	33,198.93	0.00
400 000 Non-Program Transactions	21,655.00	28,835.00	24,600.00	29,236.00
TOTAL EXPENDITURES & OTHER FINANCING USES	184,447.11	264,346.91	262,088.78	90,000.00

PROPOSED PROPERTY TAX LEVY				
FUND				
General Fund	23,403,520.00	28,279,727.00	33,458,559.00	37,501,009.00
Referendum Debt Service Fund	7,646,249.00	6,252,519.00	5,900,348.00	4,648,711.00
Non-Referendum Debt Service Fund	367,573.00	339,372.00	0.00	0.00
Community Service Fund	579,633.00	642,206.00	697,876.00	803,068.00
TOTAL SCHOOL LEVY	31,996,975.00	35,513,824.00	40,056,783.00	42,952,788.00
PERCENTAGE INCREASE --				
TOTAL LEVY FROM PRIOR YEAR	2.53%	10.99%	12.79%	7.23%

Oregon School District Budget Publication
Preliminary Budget 2024-2025

The public hearing for the 2024-2025 Preliminary Budget will be held on September 23, 2024 at the Oregon High School, 456 N. Perry Parkway, at 6:30 p.m. More information on the Preliminary Budget can be found on the District website. <http://www.oregonsd.org>

GENERAL FUND	Audited 2022-23	Audited 2023-24	Budget 2024-25
Beginning Fund Balance	14,882,341.98	17,864,138.78	18,868,671.55
Ending Fund Balance	17,864,138.78	18,868,671.55	13,655,732.55
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	39,052.38	28,288.73	0.00
Local Sources (Source 200)	29,190,929.58	35,978,806.79	38,425,296.85
Inter-district Payments (Source 300 + 400)	2,993,381.12	3,126,576.19	3,131,920.44
Intermediate Sources (Source 500)	0.00	0.00	0.00
State Sources (Source 600)	26,413,038.45	25,828,825.12	26,034,354.66
Federal Sources (Source 700)	2,621,483.16	939,984.91	294,914.00
All Other Sources (Source 800 + 900)	1,479,844.06	323,681.56	169,474.05
TOTAL REVENUES & OTHER FINANCING SOURCES	62,737,728.75	66,226,163.30	68,055,960.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	28,544,767.10	29,467,447.30	34,030,693.26
Support Services (Function 200 000)	23,562,974.09	23,982,425.24	26,304,487.74
Non-Program Transactions (Function 400 000)	7,648,190.76	11,771,757.99	12,933,718.00
TOTAL EXPENDITURES & OTHER FINANCING USES	59,755,931.95	65,221,630.53	73,268,899.00

SPECIAL PROJECTS FUND	Audited 2022-23	Audited 2023-24	Budget 2024-25
Beginning Fund Balance	1,068,762.91	1,142,636.35	1,300,991.04
Ending Fund Balance	1,142,636.35	1,300,991.04	1,300,991.04
REVENUES & OTHER FINANCING SOURCES	10,320,943.06	11,822,305.62	13,202,404.00
EXPENDITURES & OTHER FINANCING USES	10,247,069.62	11,663,950.93	13,202,404.00

DEBT SERVICE FUND	Audited 2022-23	Audited 2023-24	Budget 2024-25
Beginning Fund Balance	2,933,559.31	2,932,610.50	4,029,197.40
Ending Fund Balance	2,932,610.50	4,029,197.40	1,062,122.64
REVENUES & OTHER FINANCING SOURCES	6,680,307.33	7,407,980.66	7,347,944.00
EXPENDITURES & OTHER FINANCING USES	6,681,256.14	6,311,393.76	10,315,018.76

CAPITAL PROJECTS FUND	Audited 2022-23	Audited 2023-24	Budget 2024-25
Beginning Fund Balance	805,347.13	558,882.66	1,637,984.62
Ending Fund Balance	558,882.66	1,637,984.62	1,385,896.20
REVENUES & OTHER FINANCING SOURCES	26,085.09	1,365,028.85	53,066.00
EXPENDITURES & OTHER FINANCING USES	272,549.56	285,926.89	305,154.42

FOOD SERVICE FUND	Audited 2022-23	Audited 2023-24	Budget 2024-25
Beginning Fund Balance	528,990.18	338,769.22	152,337.08
Ending Fund Balance	338,769.22	152,337.08	88,337.08
REVENUES & OTHER FINANCING SOURCES	2,089,424.43	2,186,199.40	2,258,146.00
EXPENDITURES & OTHER FINANCING USES	2,279,645.39	2,372,631.54	2,322,146.00

COMMUNITY SERVICE FUND	Audited 2022-23	Audited 2023-24	Budget 2024-25
Beginning Fund Balance	22,526.43	49,827.02	18,911.24
Ending Fund Balance	49,827.02	18,911.24	0.00
REVENUES & OTHER FINANCING SOURCES	924,612.65	1,002,614.59	1,064,740.00
EXPENDITURES & OTHER FINANCING USES	897,312.06	1,033,530.37	1,083,651.24

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2022-23	Audited 2023-24	Budget 2024-25
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	264,346.91	262,088.78	90,000.00
EXPENDITURES & OTHER FINANCING USES	264,346.91	262,088.78	90,000.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2022-23	Audited 2023-24	Budget 2024-25
GROSS TOTAL EXPENDITURES -- ALL FUNDS	80,398,111.63	87,151,152.80	100,587,273.42
Interfund Transfers (Source 100) - ALL FUNDS	5,759,150.70	9,623,285.66	10,697,036.00
NET TOTAL EXPENDITURES -- ALL FUNDS	74,638,960.93	77,527,867.14	89,890,237.42
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR	8.19%	3.87%	15.95%

Proposed Property Tax Levy

FUND	Audited 2022-23	Audited 2023-24	Budget 2024-25
General Fund	28,279,727.00	33,458,559.00	37,501,009.00
Referendum Debt Service Fund	6,252,519.00	5,900,348.00	4,648,711.00
Non-Referendum Debt Service Fund	339,372.00	0.00	0.00
Community Service Fund	642,206.00	697,876.00	803,068.00
TOTAL SCHOOL LEVY	35,513,824.00	40,056,783.00	42,952,788.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR	10.99%	12.79%	7.23%

The below listed new programs have a financial impact on the proposed 2024-25 budget:

Permanent Positions	Funding for 2024-25 Only
Special Education Teaching Staff	Building Substitutes
Special Education Paraprofessionals	Multilingual Paraprofessional
School Psychologists	Band Teacher
School Social Worker	Math Teacher
	Recruitment & Retention Specialist- 3 year position