



Pursuant to Wis. Stats. § 19.84, notice is hereby given to the public by the Chairperson of the Oregon Area Fire-EMS District Commission, the Town Chairpersons of the Town of Dunn, Town of Oregon, and Town of Rutland, and the Village President of Oregon that the following meeting will be held:

Meeting: Joint Meeting of the Oregon Area Fire-EMS District Commission, the Town Boards of Dunn, Oregon, and Rutland and the Village Board of Oregon
Date: Wednesday, September 24, 2025
Location: Oregon Village Hall – Community Room, 101 Alpine Parkway, Oregon, WI 53575
Time: 6:30 PM

Note: Any person who has a qualifying disability as defined by the Americans with Disabilities Act that requires the meeting or materials at the meeting to be in an accessible location or format must contact the Village Clerk at (608) 835-3118, 101 Alpine Parkway, Oregon, Wisconsin, at least twenty-four (24) hours prior to the commencement of the meeting so that any necessary arrangements can be made to accommodate each request.

MEETING AGENDA

- 1) Call to Order and Roll Call – Oregon Area Fire-EMS District Commission, Town Board of Dunn, Town Board of Oregon, Town Board of Rutland, and Village Board of Oregon.
 - 2) Business (items are for discussion and / or possible action).
 - a) Review and approval of Oregon Area Fire - EMS District 2026 Budget and Capital Improvement Plan.
 - b) Updates on future fire station building project.
 - 3) Announcements.
 - a) Wednesday, November 19th, 2025, at 6:30 pm in the Oregon Village Hall Community Room: Presentation of Fire / EMS District Facility Study.
 - b) 2027 Budget Joint Meetings planned for Wednesday, July 29, 2026, and Wednesday, September 30, 2026, at 6:30 pm in the Oregon Village Hall Community Room.
 - 4) Adjournment of all Boards.
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Report Criteria:

Accounts to include: With balances or activity

Budget note year end periods: Future year

Print FUND Titles

Page and Total by FUND

Print SOURCE Titles

Total by SOURCE

Print COST CATEGORY Titles

Total by COST CATEGORY

All Segments Tested for Total Breaks

Account Number	Account Title	2024-24 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2026 Dept Head Budget	2026 FY Adopted Budget	Pct Change
GENERAL FUND							
INTERGOVERNMENTAL AID							
100-43250	FEMA GRANT	59,912.40	59,000.00	.00	.00	.00	100.00-
100-43251	WI CERTIFIED EXPENDITURE PRGRM	.00	.00	.00	35,000.00	.00	.00
100-43425	FIRE INS DUES VILLAGE OF OREGO	72,800.01	60,500.00	80,217.15	60,500.00	.00	.00
100-43426	FIRE INS DUES TOWN OF OREGON	21,689.79	17,600.00	.00	17,600.00	.00	.00
100-43427	FIRE INS DUES TOWN OF DUNN	11,647.56	8,800.00	12,551.14	8,800.00	.00	.00
100-43428	FIRE INS DUES TOWN OF RUTLAND	4,944.44	4,400.00	5,316.68	4,400.00	.00	.00
100-43522	EMS FUNDING ASSISTANCE PROGRA	10,967.57	10,000.00	62,669.26	10,000.00	.00	.00
100-43528	STATE AID EMERGENCY GOVERNEN	8,682.87-	1,000.00	.00	1,000.00	.00	.00
Total INTERGOVERNMENTAL AID:		173,278.90	161,300.00	160,754.23	137,300.00	.00	14.88-
FINES AND FORFEITURES							
100-45110	INSPECTION FEES	6,372.00	5,000.00	.00	5,000.00	.00	.00
Total FINES AND FORFEITURES:		6,372.00	5,000.00	.00	5,000.00	.00	.00
PUBLIC CHARGES FOR SERVICES							
100-46100	OTHER PUBLIC CHARGES	905.00	900.00	5.00	.00	.00	100.00-
100-46230	EMS REVENUE	1,754,350.87	1,505,640.00	1,181,091.90	1,505,640.00	.00	.00
100-46231	BAD DEBT EXPENSES	1,022,623.55-	1,000,000.00-	406,594.66-	1,000,000.00-	.00	.00
100-46235	CPR CLASS REVENUE	5,954.00	.00	310.00	2,000.00	.00	.00
100-46245	RACETRACK REVENUE	21,555.00	30,000.00	12,465.00	22,000.00	.00	26.67-
100-46250	EMS SERVICES	15,280.00	7,000.00	675.00	14,000.00	.00	100.00
Total PUBLIC CHARGES FOR SERVICES:		775,421.32	543,540.00	787,952.24	543,640.00	.00	.02
CHARGES FOR INTERGOVERNMENTAL							
100-47200	HIGHWAY RESPONSES	38,619.46	20,000.00	6,351.20	20,000.00	.00	.00
100-47325	VILLAGE OF OREGON	692,686.00	935,010.00	935,011.00	936,350.00	.00	.14
100-47326	TOWN OF OREGON	191,924.00	252,862.00	252,862.00	253,519.00	.00	.26
100-47327	TOWN OF DUNN	110,413.00	137,640.00	137,640.00	149,367.00	.00	8.52
100-47328	TOWN OF RUTLAND	51,095.00	65,109.00	65,108.00	64,016.00	.00	1.68-
100-47331	VILLAGE OF OREGON - CAPITAL	291,346.00	113,462.00	113,462.00	148,232.00	.00	30.64
100-47332	TOWN OF OREGON - CAPITAL	80,724.00	30,685.00	30,685.00	40,134.00	.00	30.79
100-47333	TOWN OF DUNN - CAPITAL	46,440.00	16,702.00	16,702.00	23,646.00	.00	41.58
100-47334	TOWN OF RUTLAND - CAPITAL	21,491.00	7,901.00	7,901.00	10,134.00	.00	28.26
Total CHARGES FOR INTERGOVERNMENTAL:		1,524,738.46	1,579,371.00	1,565,722.20	1,645,398.00	.00	4.18
MISCELLANEOUS INCOME							
100-48100	INTEREST INCOME	88,296.99	25,000.00	49,146.53	25,000.00	.00	.00
100-48300	SALE OF PROPERTY	15,048.36	10,000.00	.00	.00	.00	100.00-

Account Number	Account Title	2024-24 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2026 Dept Head Budget	2026 FY Adopted Budget	Pct Change
100-48500	DONATION	1,000.00	.00	.00	.00	.00	.00
100-48505	FIRE STATION DONATION	.00	.00	4,060.00	.00	.00	.00
100-48520	GENERAL DONATIONS	2,250.00	5,000.00	6,270.00	.00	.00	100.00-
100-48530	PUBLIC EDUCATION DONATIONS	.00	100.00	.00	.00	.00	100.00-
100-48610	MISCELLANEOUS	1,562.50	250.00	312.00	.00	.00	100.00-
Total MISCELLANEOUS INCOME:		108,157.85	40,350.00	59,788.53	25,000.00	.00	38.04-
OTHER FINANCING SOURCES							
100-49300	UNAPPROPRIATED FB APPLIED	.00	326,250.00	.00	212,854.00	.00	34.76-
Total OTHER FINANCING SOURCES:		.00	326,250.00	.00	212,854.00	.00	34.76-
PUBLIC SAFETY							
100-52200-110	FIRE CHIEF SALARY	103,456.29	114,250.00	73,363.71	117,106.00	.00	2.50
100-52200-111	FIRE OPERATION SALARIES	440,557.57	562,482.00	387,733.03	587,059.00	.00	4.37
100-52200-113	FIRE STRAIGHT TIME	4,453.89	5,000.00	4,624.05	5,000.00	.00	.00
100-52200-114	FIRE OVERTIME	18,154.48	25,000.00	11,628.89	25,000.00	.00	.00
100-52200-131	FIRE FICA	68,924.02	78,082.00	51,407.91	79,975.00	.00	2.42
100-52200-132	FIRE MEDICARE	16,119.45	18,261.00	12,022.94	18,704.00	.00	2.43
100-52200-133	FIRE RETIREMENT	120,619.60	127,498.00	97,773.77	131,526.00	.00	3.16
100-52200-134	FIRE HEALTH INSURANCE	119,336.64	210,519.00	109,151.01	179,577.00	.00	14.70-
100-52200-143	FIRE LIFE INS/INC CONTINUATION	1,827.17	1,419.00	1,020.49	1,450.00	.00	2.18
100-52200-150	EMS MEDICAL DIRECTOR	14,666.63	16,500.00	12,750.03	16,500.00	.00	.00
100-52200-152	FIRE VOLUNTEER INTERN	9,625.00	20,000.00	5,225.00	20,000.00	.00	.00
100-52200-153	FIRE VOLUNTEER REIMBURSEMENT	499,608.05	430,000.00	359,850.04	500,000.00	.00	16.28
100-52200-155	FIRE VOLUNTEER TRAINING REIMB	20,681.91	12,000.00	18,629.21	12,000.00	.00	.00
100-52200-190	FIRE UNEMPLOYMENT	.00	100.00	.00	.00	.00	100.00-
100-52200-193	FIRE WORKERS COMPENSATION	31,466.09	34,000.00	27,465.75	35,000.00	.00	2.94
100-52200-210	FIRE CONTRACTED SERVICES	104,461.73	85,000.00	74,489.83	85,000.00	.00	.00
100-52200-215	FIRE LEGAL	2,911.50	10,000.00	365.00	10,000.00	.00	.00
100-52200-216	FIRE AUDIT	8,700.00	8,000.00	10,800.00	8,500.00	.00	6.25
100-52200-227	FIRE CONTINGENCY	.00	5,000.00	.00	5,000.00	.00	.00
100-52200-292	EMS CONTRACT SERVICES CPR CLA	.00	100.00	.00	.00	.00	100.00-
100-52200-310	FIRE OFFICE SUPPLIES	5,990.61	4,500.00	4,528.21	4,500.00	.00	.00
100-52200-312	FIRE COMPUTERS	1,278.00	4,000.00	8,175.99	4,600.00	.00	15.00
100-52200-322	FIRE BOOKS	.00	3,000.00	.00	3,000.00	.00	.00
100-52200-325	FIRE DUES	1,124.93	1,500.00	660.00	1,500.00	.00	.00
100-52200-330	FIRE TRAINING	12,420.29	20,000.00	8,450.05	20,000.00	.00	.00
100-52200-331	FIRE INTERN ED REIMB.	9,487.76	8,000.00	2,956.84	8,000.00	.00	.00
100-52200-332	INTERN TRAINING	537.28	8,000.00	3,714.84	8,000.00	.00	.00
100-52200-335	FIRE PUBLIC EDUCATION	4,665.16	1,500.00	21.99	1,500.00	.00	.00
100-52200-340	FIRE OPERATING SUPPLIES	80,943.10	50,000.00	59,944.06	50,000.00	.00	.00
100-52200-341	FIRE UNIFORMS	6,520.98	6,000.00	3,249.33	6,000.00	.00	.00
100-52200-342	EMS OXYGEN	2,885.77	1,200.00	2,521.93	2,000.00	.00	66.67
100-52200-343	FIRE COMMUNICATION REPAIRS	1,516.66	5,000.00	160.00	4,000.00	.00	20.00-
100-52200-344	EMS CPR SUPPLIES	496.00	1,500.00	192.00	.00	.00	100.00-
100-52200-350	FIRE REPAIRS & MAINTENANCE	13,057.52	20,000.00	23,173.68	20,000.00	.00	.00
100-52200-360	FIRE VEHICLE REPAIR SUPPLIES	24,699.19	15,000.00	5,972.32	15,000.00	.00	.00
100-52200-362	FIRE GAS & OIL	30,340.71	18,000.00	16,239.61	18,000.00	.00	.00
100-52200-363	FEMA GRANT EXPENSE	6,122.75	.00	16,202.78	.00	.00	.00
100-52200-390	FIRE OTHER SUPPLIES & EXPENSES	.00	500.00	.00	.00	.00	100.00-
100-52200-522	FIRE TRUCK INSURANCE	19,729.89	19,500.00	23,899.00	20,000.00	.00	2.56
100-52200-790	EMS FUNDING ASSIST PROGRAM-FA	.00	10,000.00	2,049.02	10,000.00	.00	.00
100-52200-793	2% DUES	72,847.30	110,000.00	15,028.41	77,245.00	.00	29.78-
100-52200-794	ANNUAL PHYSICALS	7,764.22	8,500.00	5,577.58	8,000.00	.00	5.88-

Account Number	Account Title	2024-24 Prior year Actual	2025 Current year Budget	2025 Current year Actual	2026 Dept Head Budget	2026 FY Adopted Budget	Pct Change
100-52200-830	FIRE EQUIPMENT	1,358.61	.00	.00	265,000.00	.00	.00
100-52200-840	FIRE VEHICLES PURCHASE	301,081.07	375,000.00	11,272.68	80,000.00	.00	78.67-
100-52250-221	BUILDING GAS & ELECTRIC	26,465.27	32,000.00	20,394.59	32,000.00	.00	.00
100-52250-222	BUILDING TELEPHONE	7,502.58	8,000.00	4,599.05	8,000.00	.00	.00
100-52250-223	BUILDING WATER & SEWER	4,667.49	3,900.00	3,956.89	4,100.00	.00	5.13
100-52250-224	BUILDING MONITORING SYSTEM	.00	500.00	430.60	.00	.00	100.00-
100-52250-230	BUILDING MAINTENANCE CONTRACT	5,581.52	6,000.00	5,472.69	8,000.00	.00	33.33
100-52250-340	BUILDING OPERATING SUPPLIES	17,713.02	9,000.00	10,723.54	9,000.00	.00	.00
100-52250-350	BUILDING REPAIRS & MAINTENANCE	15,965.64	15,000.00	28,267.47	15,000.00	.00	.00
100-52250-524	BUILDING INSURANCE	10,323.00	7,500.00	9,385.00	9,350.00	.00	24.67
100-52250-820	FIRE/EMS BUILDING	12,062.33	120,000.00	17,834.00	20,000.00	.00	83.33-
Total PUBLIC SAFETY:		2,290,718.67	2,655,811.00	1,573,354.81	2,569,192.00	.00	3.26-
GENERAL FUND Revenue Total:		2,587,968.53	2,655,811.00	2,574,217.20	2,569,192.00	.00	3.26-
GENERAL FUND Expenditure Total:		2,290,718.67	2,655,811.00	1,573,354.81	2,569,192.00	.00	3.26-
Net Total GENERAL FUND:		297,249.86	.00	1,000,862.39	.00	.00	.00
Net Grand Totals:		297,249.86	.00	1,000,862.39	.00	.00	.00

Report Criteria:

Accounts to include: With balances or activity
Budget note year end periods: Future year
Print FUND Titles
Page and Total by FUND
Print SOURCE Titles
Total by SOURCE
Print COST CATEGORY Titles
Total by COST CATEGORY
All Segments Tested for Total Breaks

2026

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Update Kitchen				\$80,000.00	Delaying due to
Building Updates				\$20,000.00	
Hose				\$0	2% Dues
Turnout Gear				\$0	2% Dues
Total				\$395,000.00	

2026				2026	
Car 1			2016	\$80,000.00	
Zell Monitors			2019	\$165,000.00	Adding a third N
CAD / Tablets / Pagers / Knox				\$115,000.00	
Building Updates				\$20,000.00	
Hose				\$0	2% Dues
Turnout Gear				\$0	2% Dues
Total				\$380,000.00	

2027					
New Building (Main Station)				\$12,000,000.00	Potential Date
Building Updates				\$20,000.00	
Hose				\$0	2% Dues
Turnout Gear				\$0	2% Dues
Total				\$12,020,000.00	

2028					
Ladder Truck (1st half)			New	\$1,000,000.00	
AED's			2019	\$300,000.00	
ATV			2013	\$20,000.00	
Building Updates				\$20,000.00	
Hose				\$0	2% Dues
Turnout Gear				\$0	2% Dues
Total				\$1,340,000.00	

2029					
Ladder Truck (2nd half)			New	\$1,000,000.00	
Brush 1			2005	\$100,000.00	

2026 Budget Municipal Contributions

	2025 Budget	2026 Budget Proposed
Village of Oregon		
Fire Dues	60,500.00	60,500.00
Operating Contribution	935,010.00	936,350.00
Capital Contribution	113,462.00	148,232.00
Total Village of Oregon Assessed Charge	1,108,972.00	1,145,082.00
Town of Oregon		
Fire Dues	17,600.00	17,600.00
Operating Contribution	252,862.00	253,519.00
Capital Contribution	30,685.00	40,134.00
Total Town of Oregon Assessed Charge	301,147.00	311,253.00
Town of Dunn		
Fire Dues	8,800.00	8,800.00
Operating Contribution	137,640.00	149,367.00
Capital Contribution	16,702.00	23,646.00
Total Town of Dunn Assessed Charge	163,142.00	181,813.00
Town of Rutland		
Fire Dues	4,400.00	4,400.00
Operating Contribution	65,109.00	64,016.00
Capital Contribution	7,901.00	10,134.00
Total Town of Rutland Assessed Charge	77,410.00	78,550.00
	2025 Budget	2026 Budget Proposed
TOTAL ASSESSED CHARGES	1,650,671.00	1,716,698.00
\$ Difference	81,553.00	66,027.00
% Difference	5.20%	4.00%
CPI+U*	5.20%	4.00%

*Percent is based on CPI-U + 2%. Est. 2% for CPI-U (2% + 2% = 4%)

Levy Limit Exception Calculation

Total Contributions (inc. Fire Dues)	2025 Budget	2026 Budget	Levy Exceptions on Worksheets*
Village of Oregon	1,108,972.00	1,145,082.00	36,110.00
Town of Oregon	301,147.00	311,253.00	10,106.00
Town of Dunn	163,142.00	181,813.00	18,671.00
Town of Rutland	77,410.00	78,550.00	1,140.00
Total	1,650,671.00	1,716,698.00	66,027.00
*Assume 2% CPI. If different then need to adjust. CPI to publish end of September.			
*Municipalities must pass levy exception resolution.			

Village staff will coordinate any final budget change due to CPI and communicate to Town staff the final Levy Exceptions to use.

OAFED Budget Calculation Formula

The annual budget for each municipality is determined by a formula that considers both property value and population. The calculation is split into two equal parts, with 50% based on equalized property value and 50% based on population.

The formula is as follows:

$$(PEV / DEV) \times (DB / 2) + (PP / DP) \times (DB / 2) = \text{Party's Share of District's Budget}$$

Here is a breakdown of what each abbreviation in the formula stands for:

- PEV (Party's Equalized Value): This is the equalized value of all property within a specific municipality's territory that receives fire protection services.
- DEV (District's Equalized Value): This represents the total equalized value of all property within the entire Fire-EMS District that is furnished with fire protection.
- PP (Party's Population): This is the total population in a specific municipality's territory that receives emergency medical services.
- DP (District's Population): This is the total population in the entire Fire-EMS District that is furnished with emergency medical services.
- DB (District's Budget): This is the net annual budget of the District that is assessed to the municipalities.

Data Sources for the Formula

The agreement specifies where the data for these calculations must come from:

- Equalized Values: The most current values calculated by the Wisconsin Department of Revenue are to be used. *District has historically used prior year EV to match the final DOA population year data available; for example: 2024 data is used for 2026 budget, 2025 data will be used for 2027 budget, and so on)*
- Population Values:
 - For the Village of Oregon, the most current population figure from the Wisconsin Department of Administration for the entire village is used.
 - For the Towns of Dunn, Rutland, and Oregon, the population is calculated by multiplying the number of households within the service area by the average number of people per household for that town.

$$(\text{Town Population} / \text{Total Town Households}) \times \text{Households in Service District} = \text{Population Value}$$

Party Population Worksheet (for Towns)					
Towns	DOA Population	Total Households	Avg Persons/HH	EMS-Area Households	Party Population (PP)
Town of Oregon	3,124	1,088	2.87	958	2,749
Town of Dunn	4,824	2,165	2.23	696	1,550
Town of Rutland	1,981	768	2.58	282	727

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Budget Calculation				
District Budget (DB)	1,625,398			
Party	PEV	PP	Total Party Share	Percent
Village of Oregon	1,948,853,600	12,066	1,084,582	66.73%
Town of Oregon	621,598,632	2,749	293,653	18.07%
Town of Dunn	378,862,100	1,550	173,013	10.64%
Town of Rutland	150,998,817	727	74,150	4.56%
Totals	3,100,313,149	17,092	1,625,398	100.00%

Example Calculation (Village of Oregon)

$$(1,948,853,600 / 3,100,313,149) \times (1,625,398 / 2) + (12,066 / 17,092) \times (1,625,398 / 2) = 1,084,582$$

$$(PEV / DEV) \times (DB / 2) + (PP / DP) \times (DB / 2) = \text{Party's Share of District's Budget}$$

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Total Operating Contribution	1,403,252.00			
Total Capital Contribution	222,146.00			
Total Contribution Required	1,625,398.00			
Municipality	Operating	Capital	Total	%
Village of Oregon	936,350.25	148,231.72	1,084,581.97	66.73%
Town of Oregon	253,519.16	40,134.11	293,653.27	18.07%
Town of Dunn	149,367.01	23,645.99	173,013.00	10.64%
Town of Rutland	64,015.58	10,134.18	74,149.76	4.56%
Total	1,403,252.00	222,146.00	1,625,398.00	100.00%

[illegible]

OAFED Fund Balance

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Fund Balance Category	End 2020 Actual	End 2021 Actual	End 2022 Actual	End 2023 Actual	End 2024 Actual
Nonspendable					
Prepaid Items	7,890	7,714	11,291	14,824	9,916
Restricted					
EMS-FAP	24,600	30,214	20,751	18,242	30,185
Assigned					
Future Capital Outlay	-	-	135,000	200,000	293,884
2% Fire Dues	209,513	248,388	265,088	306,140	361,729
Unassigned	404,739	444,509	522,222	592,075	732,815
Total Fund Balance	646,742	730,825	954,352	1,131,281	1,428,529

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Fund Balance Policy

Maintain unassigned fund balance of 20-30% of the budgeted operating fund.

2026 Proposed Operating Budget - \$2,204,192

% of Fund Balance	
20%	440,838
30%	661,258
Current Unassigned FB	732,815
Amount Exceeding 30%	71,557

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2026 Budget Fund Balance Usage

2026 Total Capital	380,000
Total Municipal Contribution	222,146
Fund Balance Needed	157,854
Use Exceeded Unassigned	71,557
Use Capital Outlay Assigned	86,297
Total Fund Balance for Capital	157,854
Total Fund Balance for Operatin	55,000
Total Fund Balance Used	212,854

Martin Shanks

From: Foy, Valeah R - DOR <Valeah.Foy@wisconsin.gov>
Sent: Thursday, September 11, 2025 4:10 PM
To: Martin Shanks; Candie Jones; Phil Van Kampen
Cc: DOR Secretary
Subject: 2025 Levy Limit Worksheet Exception

Dear Martin,

On June 9, 2025, the Wisconsin Department of Revenue (DOR) sent a letter to Toni Herkert, Government Affairs Director with the League of Wisconsin Municipalities, and Joe Ruth, Government Affairs Director and Legal Counsel for the Wisconsin Towns Association, communicating that the department's administration of the 66.0602(3)(h) levy limit exception for joint fire departments/EMS districts is in accord with state law. DOR did not agree with the interpretation that once the district has imposed a charge within the acceptable range, the amount of the charge becomes irrelevant.

Regarding the levy limit program, it is critical to understand that the starting point to determine a municipality's allowable levy limit each year is its prior year actual levy. For municipalities, using the Levy Limit Worksheet, this "base levy" is carried over from year to year, excluding general obligation debt service (for debt authorized after July 1, 2005) and unreimbursed expenses related to an emergency declared by the Governor. These adjustments are removed in the following year.

DOR recognizes the unique nature of the issue that the Village of Oregon faced last fall in view of the miscommunication between a department employee and the Village of Oregon's administrator regarding how to calculate the levy limit exception and determined, under principles of estoppel, that it would not be appropriate to impose a levy limit penalty for the December 2024 tax levies.

While in our June letter to Toni and Joe we noted it would be unreasonable to go beyond 2024 and rely on inaccurate guidance for future years, we understand a legislative solution is still in the works and at this point is unlikely to become law before local budgets need to be set. Given that, DOR will not remove the excess amount from the starting levy for the participating municipalities for the December 2025 tax levies.

We are hopeful that a legislative solution will correct this issue permanently, and if a legislative fix is unable to get across the finish line in the remainder of the legislative session, we will revisit an additional extension if needed.

Sincerely,

Valeah Foy

Pronouns: she/her/hers

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