

# School District of Onalaska

## ORIGINAL BUDGET AND LEVY INFORMATION

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# Basic Funding Formula

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Revenue Limit (increased)  
Minus State Equalization Aid (decreased)  
Equals Local Taxes (increased)

# Major Factors When Developing the 2023-24 Budget

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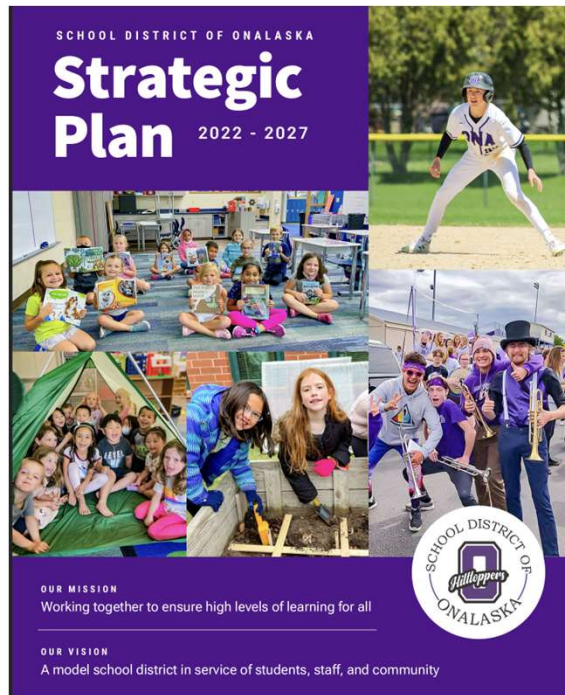
## Previously Shared:

- Low Revenue Limit Ceiling Increase (\$10,055.31 to \$11,000)
- No New Per Pupil Aid
- Average 3-year membership dropped by 13 students (2686 to 2673)
- Operating Referendum in place

## New information:

- Decrease in State Equalization Aid, \$95,116 drop from 2022-23
- Increase in voucher payments per student \$345,476 increase from 2022-23

# Our Strategic Plan Lays the Foundation Our Values Are Our Moral Compass



Belonging - Ensuring that all are accepted, embraced, and valued as members of a cohesive community

Engagement - Fostering a positive, student centered culture

Continuous Improvement - Pursuing excellence through goal setting, feedback, reflection and growth

Collaboration - Empowering one another to work interdependently to achieve common goals

Integrity - Acting in an ethical manner with humility, honesty and transparency

# Our Pillars Chart Our Path



## Student Engagement, Growth, and Achievement

- » Integrate essential academic and social emotional learning to ensure achievement for all.
- » Amplify student belonging and engagement.



## Family and Community Engagement

- » Foster meaningful relationships among families, school, and community to ensure access, representation, and voice.



## Staff Recruitment, Development, and Retention

- » Create a diverse school community through intentional recruitment, competitive compensation, mentoring, collaboration, and active engagement in professional development.



## Finance, Facilities, and Operations Stewardship

- » Align all resources with district priorities in an equitable and responsible manner.

# Funding: Revenue Limit, Per Pupil Aid & ESSER

Revenue Limit History	
Year	Per Pupil Change
2023-24	325*
2022-23	0
2021-22	0
2020-21	179
2019-20	175
2018-19	0
2017-18	0
2016-17	0
2015-16	0
2014-15	75
2013-14	75
2012-13	50
2011-12	(614)
2010-11	200
2009-10	200

\* In 2023-24 the Low Revenue Limit Ceiling increased to \$11,000

State Allocated Per Pupil Categorical Aid History		
Year	Per Pupil Increase	Total Aid
2023-24	-	742.00
2022-23	-	742.00
2021-22	-	742.00
2020-21	-	742.00
2019-20	88.00	742.00
2018-19	204.00	654.00
2017-18	200.00	450.00
2016-17	100.00	250.00
2015-16	-	150.00
2014-15	75.00	150.00
2013-14	25.00	75.00
2012-13	50.00	50.00

Elementary & Secondary Schools Emergency Relief (One	
ESSER I	210,113.00
ESSER II	1,250,687.00
ESSER III	1,827,884.00
Totals	3,288,684.00

# Reliance on Referenda to Meet Operational Expenses

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November 2022	Passed
2027-28	5,400,000
2026-27	5,200,000
2025-26	5,000,000
2024-25	4,800,000
2023-24	1,250,000

February 2014	Passed
2018-19	2,100,000
2017-18	2,100,000
2016-17	2,100,000
2015-16	1,900,000
2014-15	1,900,000

February 2006	Passed
2010-11	500,000
2009-10	500,000
2008-09	500,000
2007-08	500,000
2006-07	500,000

November 2018	Passed
2023-24	3,350,000
2022-23	3,200,000
2021-22	3,050,000
2020-21	2,900,000
2019-20	2,750,000

February 2011	Passed
2013-14	1,700,000
2012-13	1,400,000
2011-12	1,100,000


April 2002	Failed
2006-07	1,500,000
2005-06	1,500,000
2004-05	1,500,000
2003-04	1,500,000
2002-03	1,500,000

# Capital Referenda to Meet Large Capital Needs

November 2022	\$75,000,000	Passed	Addition/Remodel of Middle and High School
February 2014	\$16,000,000	Passed	Addition/Remodel of Northern Hills & Irving Pertzsch
February 2006	\$4,000,000	Passed	School building improvements for Northern Hills, Middle & High School
February 2006	\$6,000,000	Passed	Addition, remodel, renovate, improve the site & equip Irving Pertzsch
November 1997	\$11,325,000	Passed	New Eagle Bluff Elementary



# The Difference Between Enrollment and Membership

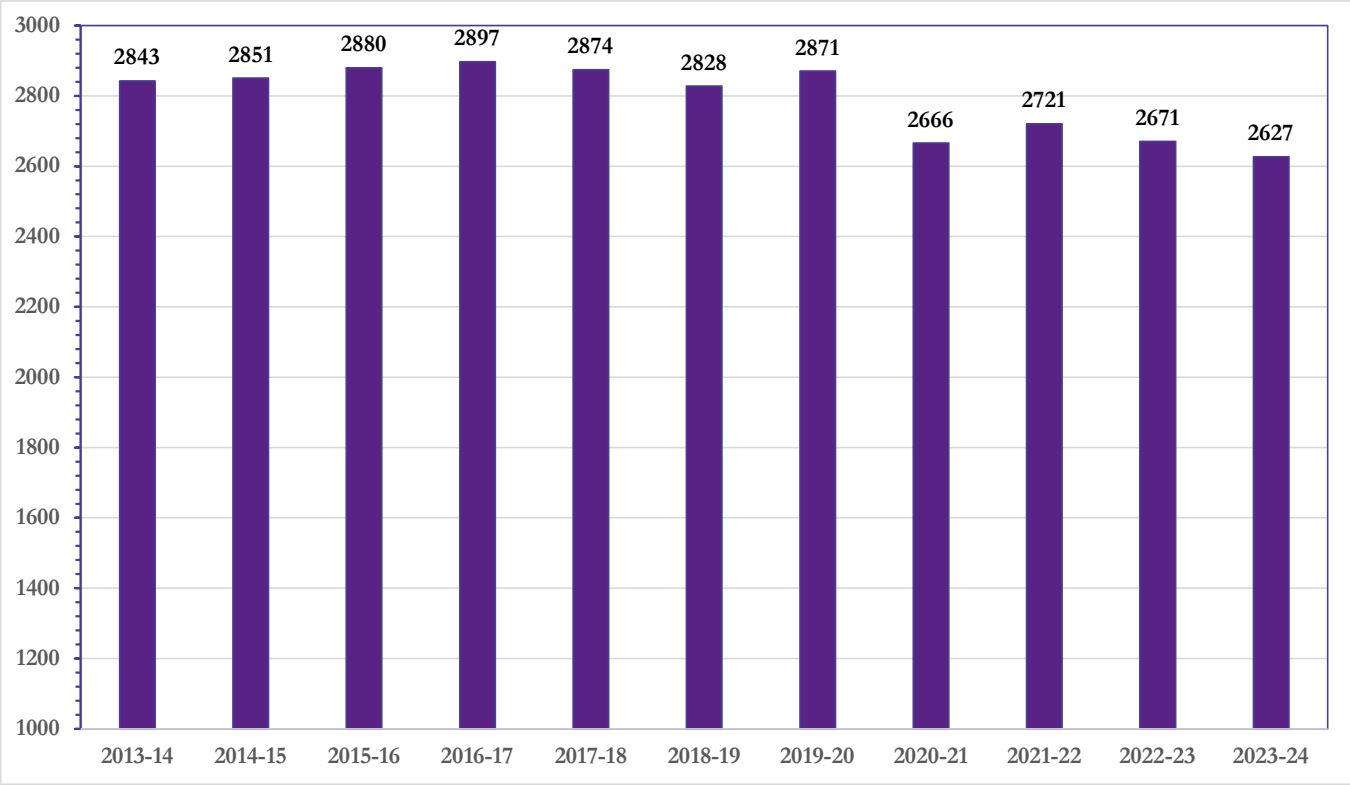
Enrollment vs Membership						
Enrollment						Membership
Head count	Minus	Open Enrollment In	Plus	Open Enrollment Out	Equals	Membership
Early childhood students counted at .5 FTE						
4K students counted at .6 FTE						

Membership for Revenue Limit Purposes		
Yearly Membership averaged over 3 years	Plus	Summer School FTE averaged over 3 years times .4 FTE

# Yearly Enrollment – Class Sizes

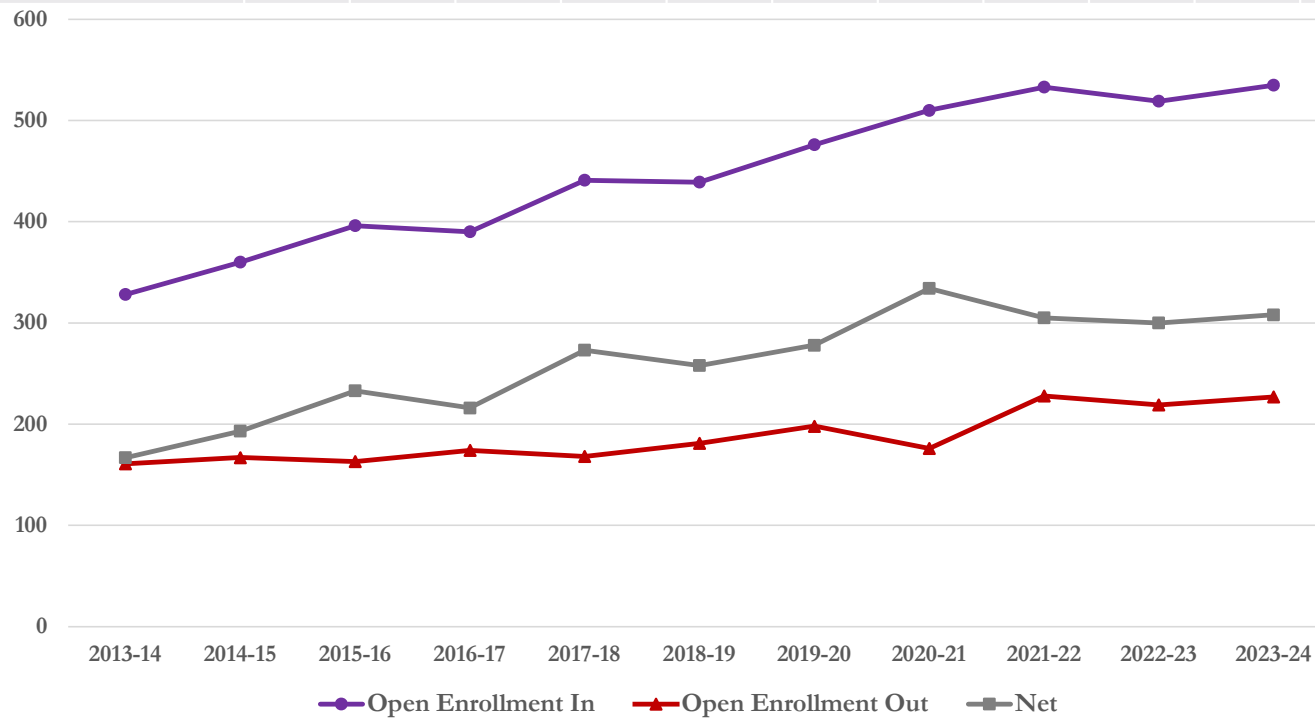
Grade	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
EC	11	12	10	5	7	13	14
4K	241	242	225	208	222	204	194
K	204	198	232	186	195	199	197
1	221	196	205	215	189	193	193
2	221	219	192	189	214	193	199
3	222	216	219	185	184	218	195
4	205	218	226	220	190	184	208
5	230	206	223	224	223	194	186
6	245	221	222	226	229	220	209
7	224	244	227	215	219	234	215
8	236	227	243	228	225	222	235
9	242	232	237	243	227	225	215
10	240	243	227	232	234	220	223
11	215	240	245	220	243	247	231
12	221	213	237	248	233	232	251
<b>Total</b>	<b>3178</b>	<b>3127</b>	<b>3170</b>	<b>3044</b>	<b>3034</b>	<b>2998</b>	<b>2965</b>
Largest Class Size							
Smallest Class Size							

# Yearly Membership



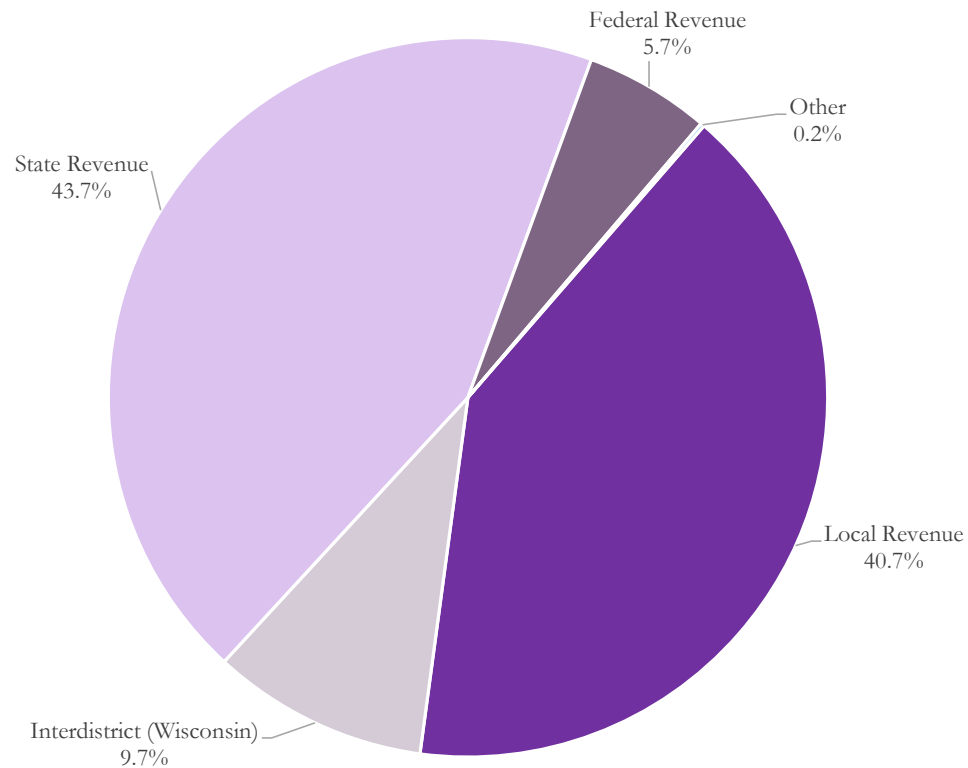
# Open Enrollment Summary

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<b>Open Enrollment In</b>	328	360	396	390	441	439	476	510	533	519	535
<b>Open Enrollment Out</b>	161	167	163	174	168	181	198	176	228	219	227
<b>Net</b>	167	193	233	216	273	258	278	334	305	300	308



# Operating Funds Revenue (F10 & F27)

2023-24 Budget



Interfund  
Transfers Are  
Eliminated

# Operating Funds Revenue (F10 & F27)

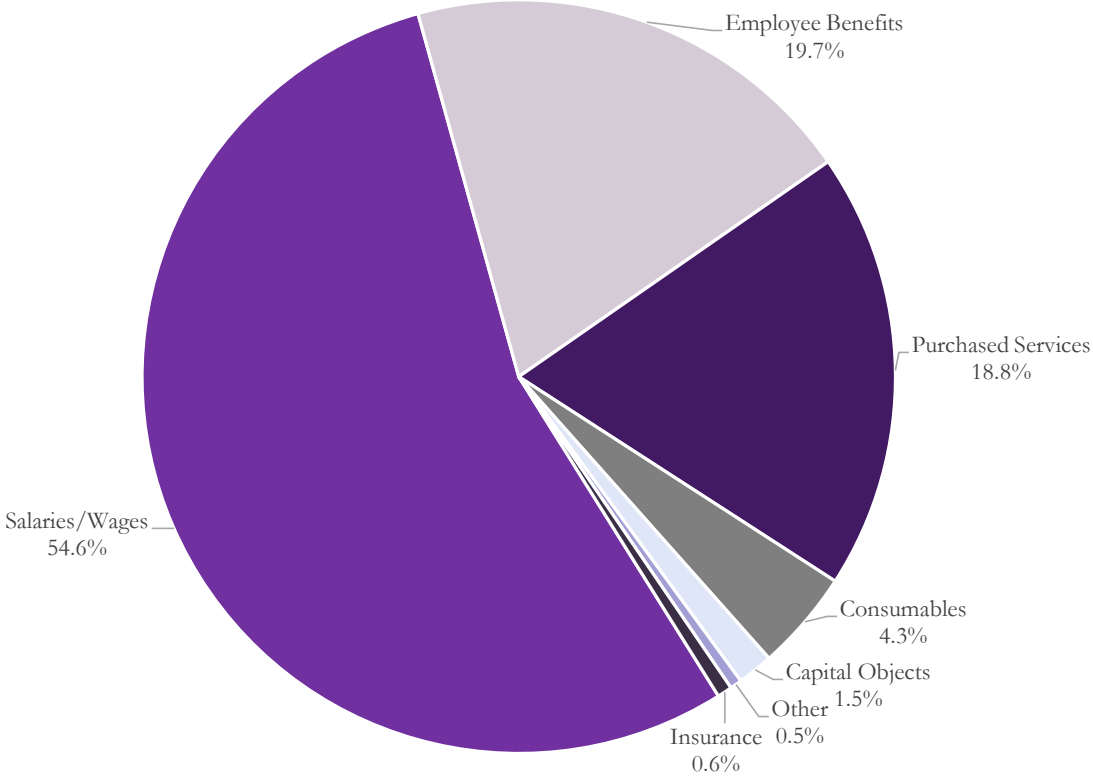
		2021-22	2022-23		2023-24
Account	Source	Actual	Budget	Unaudited	Budget
100	Interfund Transfers	3,990,359	4,593,636	3,833,869	4,360,615
200	Local Revenue	17,336,532	15,982,344	16,138,252	19,167,856
300	Interdistrict (Wisconsin)	4,290,030	4,281,200	4,315,826	4,574,000
600	State Revenue	19,285,157	20,967,324	21,037,011	20,568,819
700	Federal Revenue	2,348,319	3,698,590	3,240,723	2,665,895
5, 8 & 900	Other Revenue	172,101	224,192	277,793	71,300
<b>Total Revenue by Source</b>		<b>\$ 47,422,498</b>	<b>\$ 49,747,286</b>	<b>\$ 48,843,474</b>	<b>\$ 51,408,485</b>

Presentation in whole dollars may create minor rounding errors

# Operating Funds Expense by Object (F10 & F27)

## The What

2023-24 Budget



Interfund  
Transfers Are  
Eliminated

# Operating Funds Expense by Object (F10 & F27)

## The What

Account	Object	2021-22	2022-23		2023-24
		Actual	Budget	Unaudited	Budget
100	Salaries/Wages	22,789,917	24,375,719	23,779,923	25,479,938
200	Employee Benefits	8,459,030	9,397,614	8,736,842	9,176,373
300	Purchased Services	8,061,299	8,740,646	8,350,487	8,771,684
400	Consumables	1,374,269	1,586,529	1,579,819	2,011,465
500	Capital Objects	658,013	758,272	974,952	711,810
600	Operating Debt	20,962	36,411	35,211	37,100
700	Insurance	261,305	287,900	287,935	297,655
800	Interfund Transfers	4,090,359	4,650,090	3,890,323	4,721,415
900	Other	211,637	163,922	240,408	201,045
<b>Total Expenditures by Object</b>		<b>\$ 45,926,791</b>	<b>\$ 49,997,103</b>	<b>\$ 47,875,900</b>	<b>\$ 51,408,485</b>

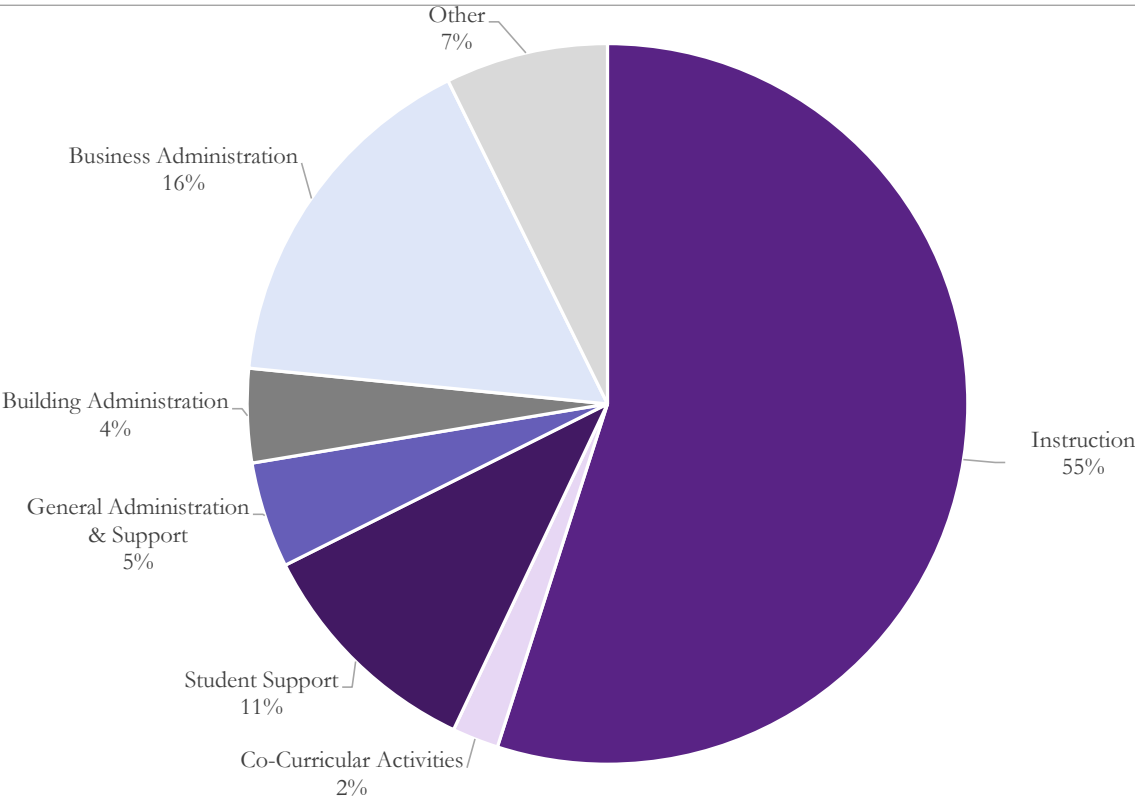
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# Operating Funds Expense by Function (F10 & F27)

## The What For

2023-24 Budget



Interfund Transfers Are Eliminated

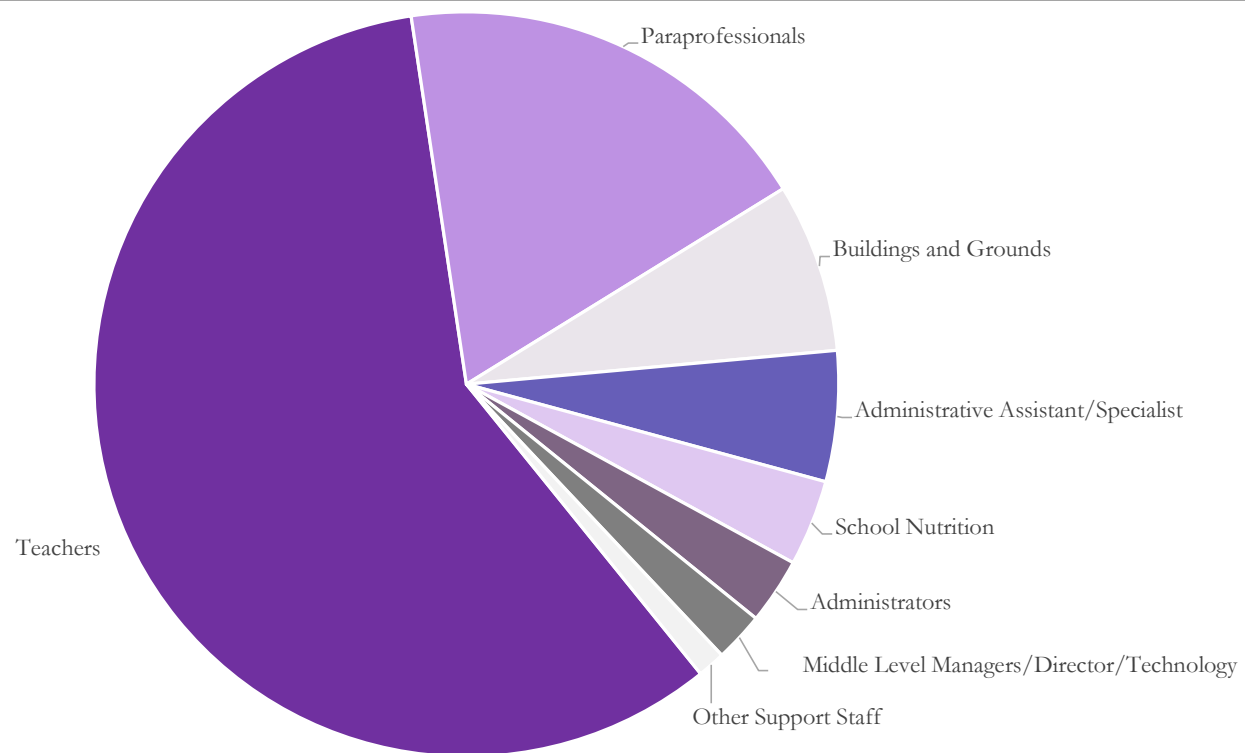
# Operating Funds Expense by Function (F10 & F27)

## The What For

Account	Function	2021-22	2022-23		2023-24
		Actual	Budget	Unaudited	Budget
110000	Instruction	23,022,199	24,810,738	23,711,695	25,651,240
160000	Co-Curricular Activities	724,852	786,938	790,116	974,519
210000	Student Support	4,513,604	5,152,038	4,971,973	4,936,701
230000	General Administration & Support	1,782,226	2,115,765	2,023,685	2,222,859
240000	Building Administration	1,725,967	1,841,131	1,841,538	1,966,157
250000	Business Administration	6,828,531	7,329,869	7,400,505	7,535,012
410000	Interfund Transfers	4,090,359	4,650,090	3,890,323	4,721,415
430000	Other	3,239,053	3,310,535	3,195,452	3,400,582
	<b>Total Expenditures by Function</b>	<b>\$ 45,926,791</b>	<b>\$ 49,997,104</b>	<b>\$ 47,825,287</b>	<b>\$ 51,408,485</b>

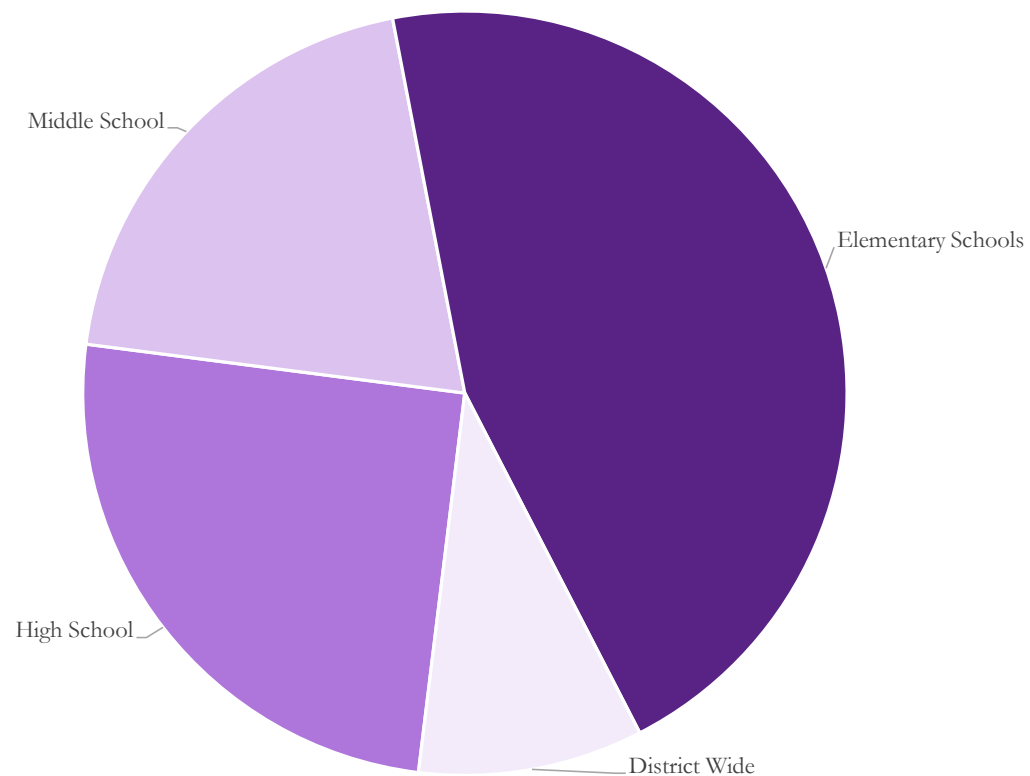
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# Staff Composition by Group



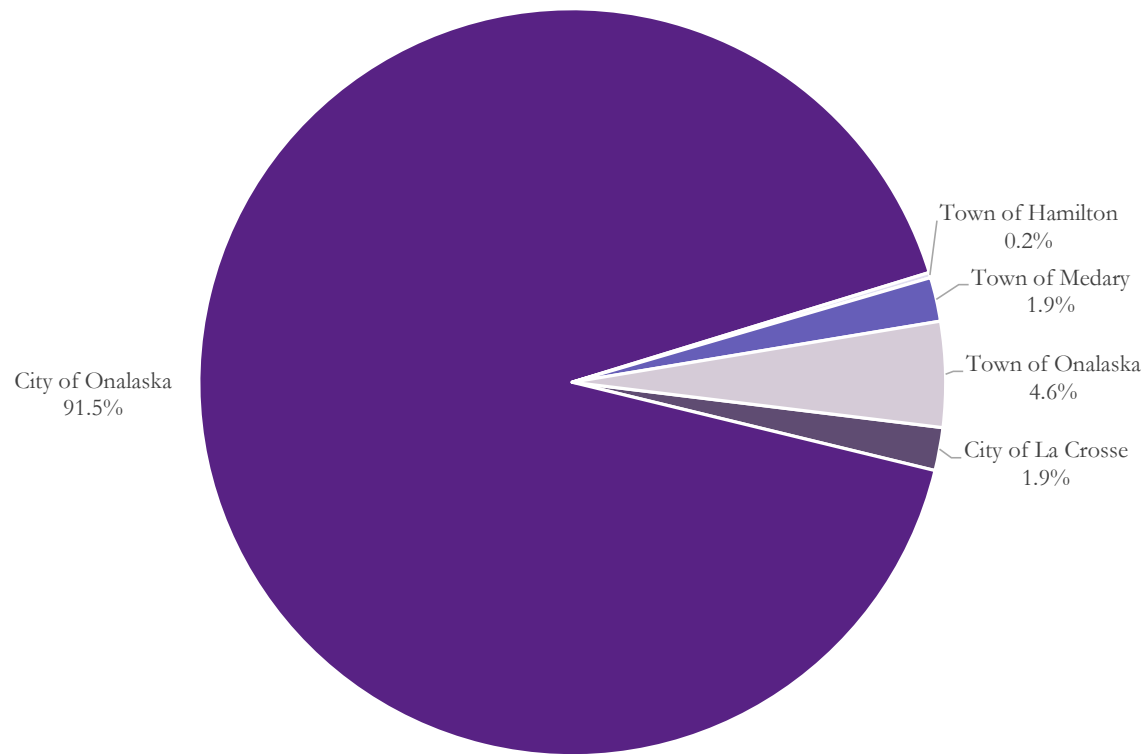
# Staff Composition by Building

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# Property Value By Municipality

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# Equalized Property Value By Municipality and Yearly Change

Municipality	2022-23	2023-24	% Change
City of Onalaska	2,370,361,064	2,658,238,267	12.14%
Town of Onalaska	118,461,164	132,508,061	11.86%
Town of Medary	51,197,346	55,375,954	8.16%
City of La Crosse	37,137,637	53,873,126	45.06%
Town of Hamilton	5,393,404	6,406,047	18.78%
<b>Totals</b>	<b>2,582,550,615</b>	<b>2,906,401,455</b>	<b>12.54%</b>

# Levy Apportionment by Municipality

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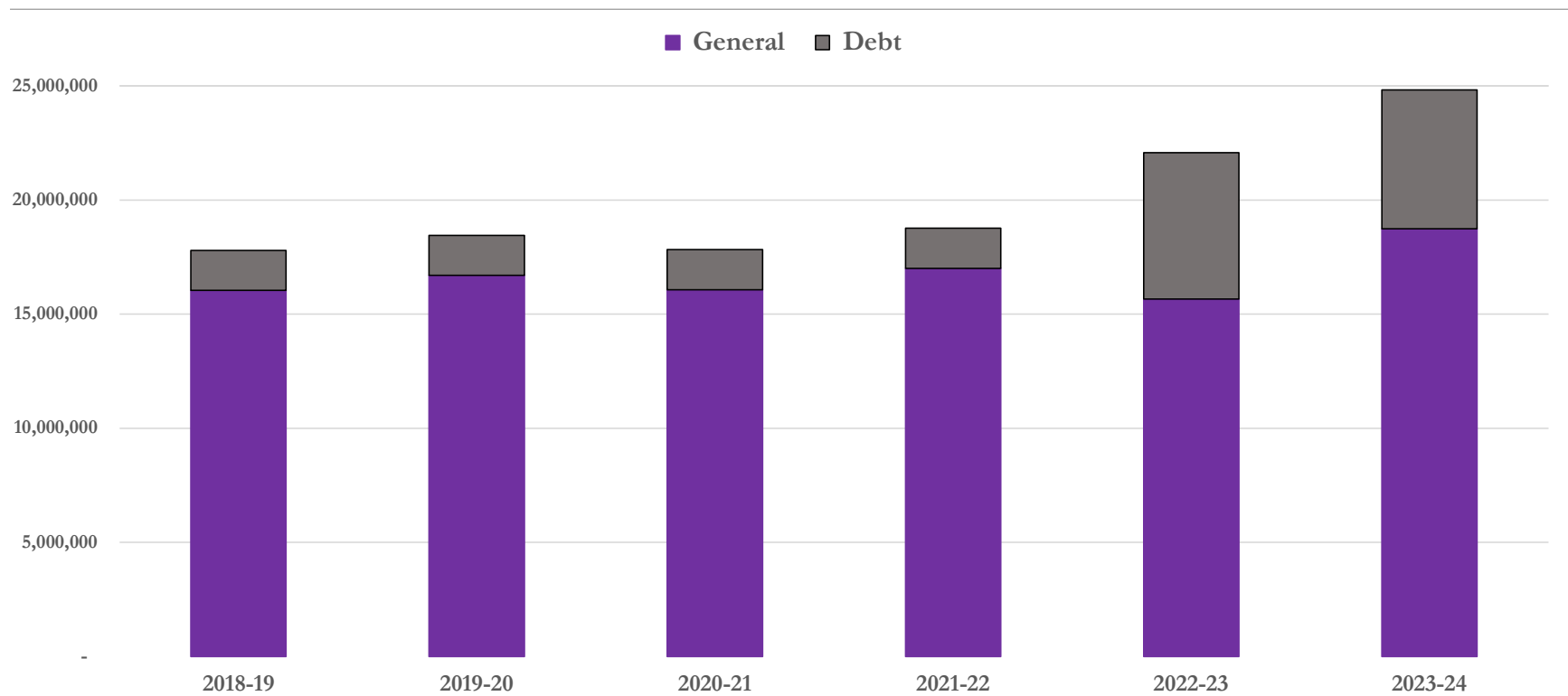
2023-24		
Municipality	Equalized Value	Share of Levy
City of Onalaska	2,658,238,267	22,712,017.91
Town of Onalaska	132,508,061	1,132,150.38
Town of Medary	55,375,954	473,132.78
City of La Crosse	53,873,126	460,292.60
Town of Hamilton	6,406,047	54,733.34
<b>Totals</b>	<b>2,906,401,455</b>	<b>24,832,327.00</b>

# Yearly Levy Change by Municipality

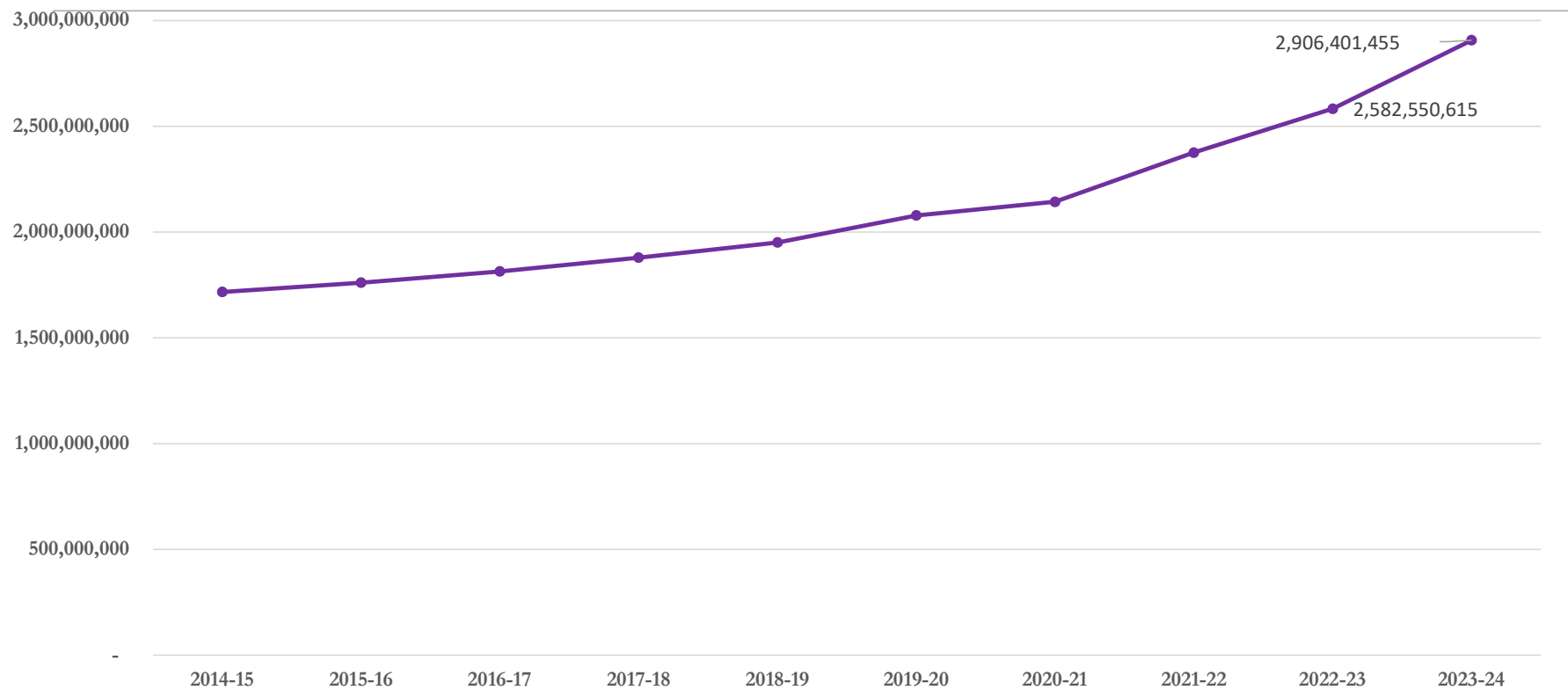
Yearly Levy Change by Municipality			
Municipality	2022-23	2023-24	Yearly Change
City of Onalaska	20,264,021.00	22,712,017.91	2,447,996.91
Town of Onalaska	1,012,715.00	1,132,150.38	119,435.38
Town of Medary	437,682.00	473,132.78	35,450.78
City of La Crosse	317,487.00	460,292.60	142,805.60
Town of Hamilton	46,108.00	54,733.34	8,625.34
<b>Totals</b>	<b>22,078,013.00</b>	<b>24,832,327.00</b>	<b>2,754,314.00</b>



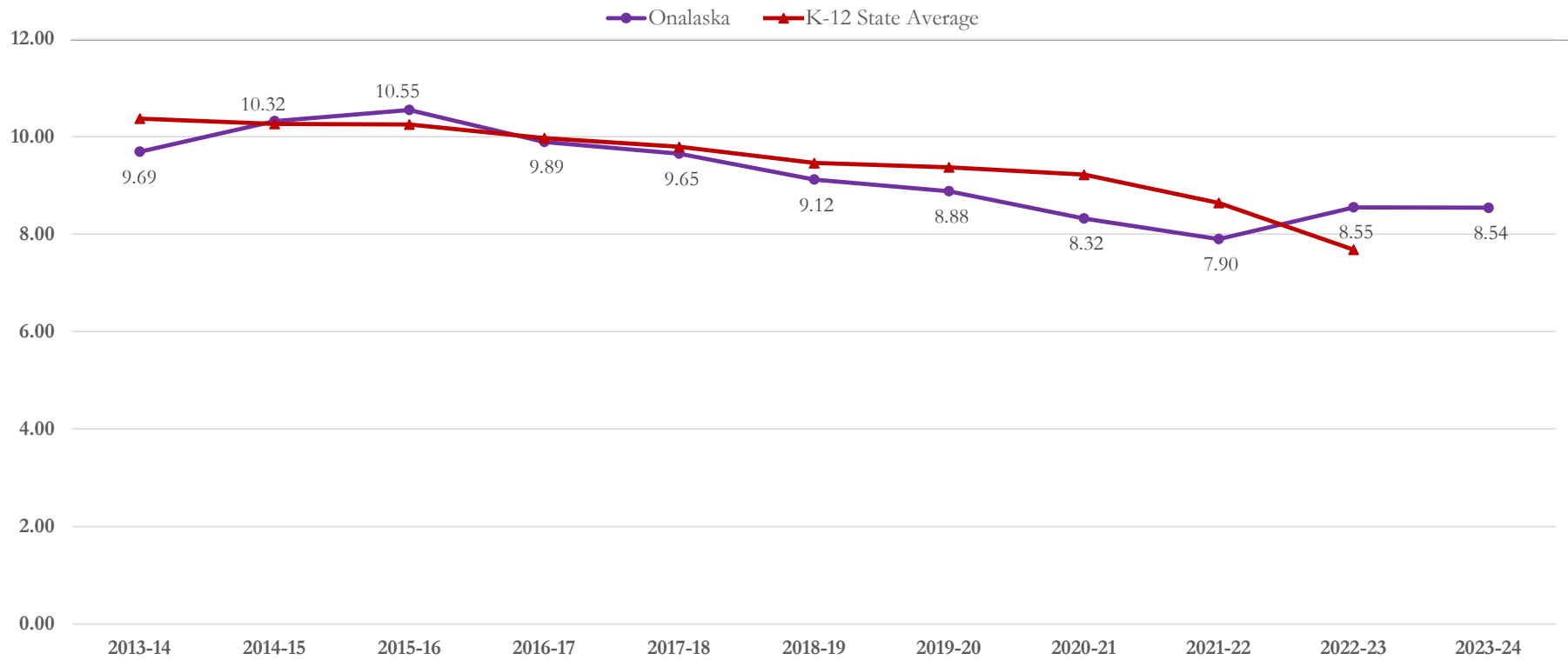
# Historical Levy Amounts



# Historical Equalized Property Value



# Historical Mill (Tax) Rates



Caution: Mill rates are misleading to predict actual individual tax impact

# School Levy Credits

## Why Are We Talking About Them This Year?

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Both equalization aid and school levy credits provide property tax relief, but how they provide relief and to whom they provide relief is very different.

**Property poor/low spending** districts: receive more state support (lower local taxes) when funds are channeled as **equalization aid**

**Property rich/high spending** districts: receive more state support (lower local taxes) when funds are channeled as **school levy credits**

$$\text{Revenue Limit} - \text{State Aid} = \text{Levied Taxes} - \text{School Levy Credits} = \text{Net Property Taxes}$$



# School Levy Credits

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- After districts certify their levies, school levy credits are distributed to the municipality to lower the taxes that the municipality will collect
- Onalaska's share of the increase for the 5 municipalities served could be in the range from \$880K to \$1M (to offset the district's levy increase)
- Bottom line is that the levy certified is not the levy collected, but the district is not provided information on the amount of school levy credit that will be applied

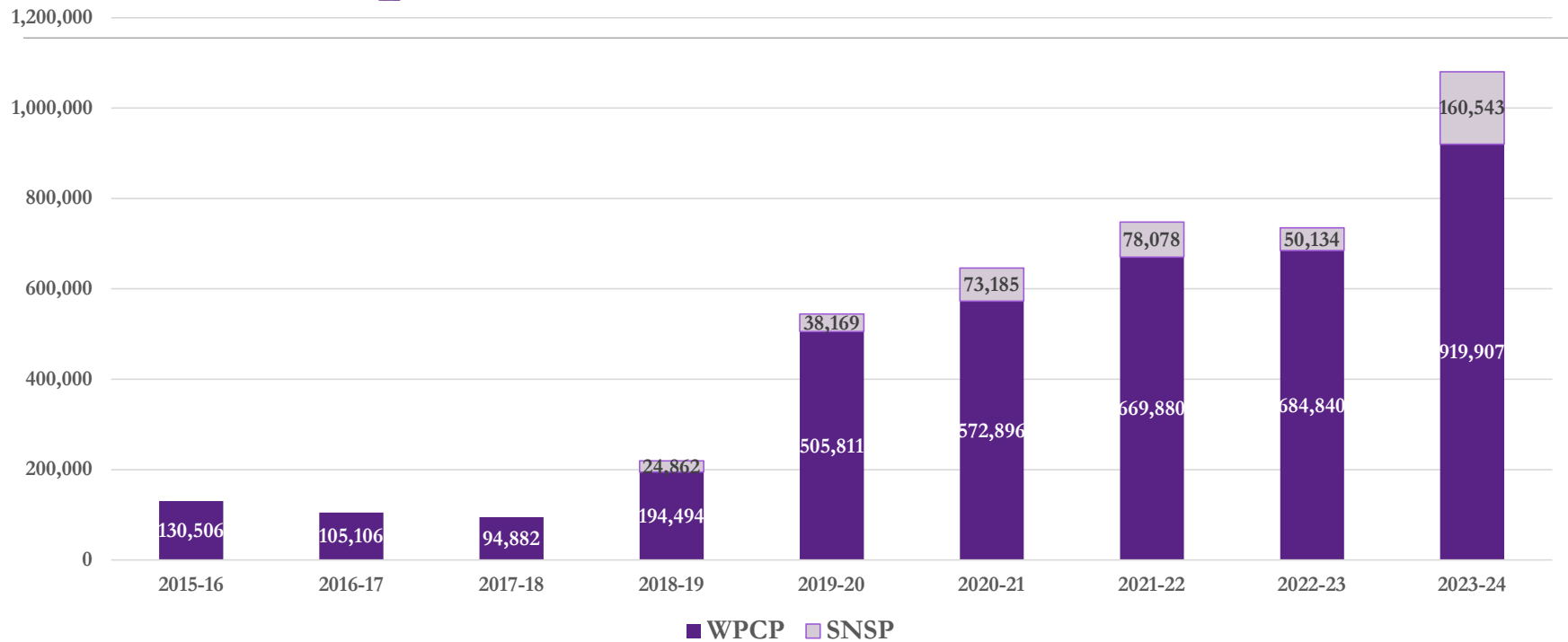
# Direct Voucher Impact on Tax Levy

Voucher State Aid Reduction for Onalaska									
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
WPCP	130,506	105,106	94,882	194,494	505,811	572,896	669,880	684,840	919,907
SNSP				24,862	38,169	73,185	78,078	50,134	160,543
<b>Total</b>	<b>\$130,506</b>	<b>\$105,106</b>	<b>\$94,882</b>	<b>\$219,356</b>	<b>\$543,980</b>	<b>\$646,081</b>	<b>\$747,958</b>	<b>\$734,974</b>	<b>\$1,080,450</b>
Voucher Amounts Per Student									
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
K-8		7,323	7,530	7,754	8,046	8,300	8,336	8,399	9,893
9-12		7,969	8,176	8,400	8,692	8,946	8,982	9,045	12,387
Special Ed		12,000	12,207	12,431	12,723	12,977	13,013	13,076	14,671

WPCP: Wisconsin Parental Choice Program

SNSP: Special Needs Scholarship Program

# Private School Voucher Direct Impact on Tax Levy



WPCP: Wisconsin Parental Choice Program  
SNSP: Special Needs Scholarship Program



# Budget Update Process

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Bring quarterly budget amendments to the Board throughout the fiscal year