

School District of Onalaska
Original Budget Adoption October 28, 2024
Department of Public Instruction Recommended Presentation Format

GENERAL FUND (FUND 10)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance (Account 930 000)	9,455,999	10,423,575	12,422,391
Ending Fund Balance, Nonspendable (Acct. 935 000)	185,777	185,777	-
Ending Fund Balance, Restricted (Acct. 936 000)	306,578	619,415	-
Ending Fund Balance, Assigned (Acct. 938 000)	32,270	32,270	-
Ending Fund Balance, Unassigned (Acct. 939 000)	9,898,951	9,596,779	-
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	10,423,575	12,422,391	12,123,315
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	43,546	-	-
Local Sources			
210 Taxes	15,692,789	18,782,974	19,350,305
240 Payments for Services	6,988	1,077	1,000
260 Non-Capital Sales	12,881	8,515	3,400
270 School Activity Income	127,952	99,879	94,000
280 Interest on Investments	146,571	275,473	239,000
290 Other Revenue, Local Sources	151,071	154,942	151,500
Subtotal Local Sources	16,138,252	19,322,859	19,839,205
Other School Districts Within Wisconsin			
340 Payments for Services	4,315,826	4,529,994	4,938,062
Subtotal Other School Districts within Wisconsin	4,315,826	4,529,994	4,938,062
Intermediate Sources			
510 Transit of Aids	12,702	28,296	8,000
Subtotal Intermediate Sources	12,702	28,296	8,000
State Sources			
610 State Aid -- Categorical	230,636	269,699	231,000
620 State Aid -- General	16,434,789	16,209,614	16,778,443
630 DPI Special Project Grants	116,271	149,988	135,000
660 Other State Revenue Through Local Units	1	1	-
690 Other Revenue	2,291,751	2,282,105	2,606,165
Subtotal State Sources	19,073,448	18,911,408	19,750,608
Federal Sources			
710 Federal Aid - Categorical	20,034	19,821	20,000
730 DPI Special Project Grants	1,678,881	1,220,170	145,787
750 IASA Grants	236,704	288,515	304,646
770 Other Federal Revenue Through Local Units	948	3	-
780 Other Federal Revenue Through State	395,645	216,847	100,000
790 Other Federal Revenue - Direct	-	192,000	-
Subtotal Federal Sources	2,332,210	1,937,357	570,433
Other Financing Sources			
860 Compensation, Fixed Assets		17,012	-
870 Long-Term Obligations	153,302		-
Subtotal Other Financing Sources	153,302	17,012	-
Other Revenues			
960 Adjustments	3,435	26,129	-
970 Refund of Disbursement	73,485	266,036	200,000
990 Miscellaneous	12,056	12,487	-
Subtotal Other Revenues	88,976	304,651	200,000
TOTAL REVENUES & OTHER FINANCING SOURCES	42,158,263	45,051,578	45,306,308
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	7,676,168	7,984,296	8,968,022
120 000 Regular Curriculum	8,834,768	9,018,203	9,532,382
130 000 Vocational Curriculum	908,116	995,276	1,003,387
140 000 Physical Curriculum	1,048,535	1,072,399	1,105,922
160 000 Co-Curricular Activities	790,463	774,381	713,754
170 000 Other Special Needs	109,060	233,218	244,237

Subtotal Instruction	19,367,110	20,077,773	21,567,704
Support Sources			
210 000 Pupil Services	1,405,468	1,504,059	1,527,736
220 000 Instructional Staff Services	2,573,577	2,267,900	2,440,302
230 000 General Administration	673,806	768,693	906,494
240 000 School Building Administration	1,841,191	1,918,596	2,019,641
250 000 Business Administration	6,827,835	7,121,909	7,095,351
260 000 Central Services	214,227	211,685	227,980
270 000 Insurance & Judgments	291,365	320,276	375,400
280 000 Debt Services	35,211	35,211	35,250
290 000 Other Support Services	1,137,280	914,314	936,310
Subtotal Support Sources	14,999,960	15,062,643	15,564,464
Non-Program Transactions			
410 000 Inter-fund Transfers	3,890,323	4,569,120	5,020,794
430 000 Instructional Service Payments	2,822,798	3,328,263	3,382,422
490 000 Other Non-Program Transactions	110,497	14,963	70,000
Subtotal Non-Program Transactions	6,823,618	7,912,346	8,473,216
TOTAL EXPENDITURES & OTHER FINANCING USES	41,190,687	43,052,762	45,605,384

SPECIAL PROJECT FUNDS (FUND 21)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	588,244	632,601	603,001
900 000 Ending Fund Balance	632,601	603,001	603,001
REVENUES & OTHER FINANCING SOURCES	638,683	602,097	500,000
100 000 Instruction	467,572	551,393	440,000
200 000 Support Services	101,504	53,804	35,000
400 000 Non-Program Transactions	25,250	26,500	25,000
TOTAL EXPENDITURES & OTHER FINANCING USES	594,326	631,697	500,000

SPECIAL EDUCATION FUND (FUND 27)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	-	-	-
900 000 Ending Fund Balance	-	-	-
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	3,790,323	4,207,144	4,858,814
310 Transit of Aids - Other School Districts	-	5,478	5,500
510 Transit of Aids - Intermediate Sources	22,347	18,056	10,000
610 State Aid - Categorical	1,757,008	1,824,925	1,610,000
620 State Aid - General	187,567	99,642	75,000
630 DPI Special Project Grants	3,701	25,000	-
690 Other Revenue	15,287	22,466	-
730 DPI Special Project Grants	694,132	707,746	714,652
780 Other Federal Revenue Through State	214,381	185,702	100,000
990 Miscellaneous	466	-	-
TOTAL REVENUES & OTHER FINANCING SOURCES	6,685,212	7,096,159	7,373,966
EXPENDITURES & OTHER FINANCING USES			
150 000 Special Education Curriculum	5,135,048	5,347,555	5,620,768
210 000 Pupil Services	632,431	763,461	793,440
220 000 Instructional Staff Services	360,497	363,956	397,008
250 000 Business Administration	242,096	314,314	303,000
260 000 Central Services	2,370	1,514	4,750
430 000 Instructional Service Payments	312,769	305,359	255,000
490 000 Other Non-Program Transactions	-	-	-
TOTAL EXPENDITURES & OTHER FINANCING USES	6,685,212	7,096,159	7,373,966

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	750,831	1,160,216	1,032,347
900 000 Ending Fund Balance	1,160,216	1,032,347	3,836,983
TOTAL REVENUES & OTHER FINANCING SOURCES	53,353,030	6,124,159	6,110,000

281 000 Long-Term Capital Debt	6,079,354	6,252,029	3,305,364
282 000 Refinancing	46,820,745	-	-
419 000 Non-Program Transactions	43,546	-	-
TOTAL EXPENDITURES & OTHER FINANCING USES	52,943,646	6,252,029	3,305,364
842 000 INDEBTEDNESS, END OF YEAR	61,959,000	57,990,000	56,766,000

CAPITAL PROJECTS FUND (FUNDS 46, 49)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	495,916	50,586,508	50,442,027
900 000 Ending Fund Balance	50,586,508	32,512,577	18,147,027
TOTAL REVENUES & OTHER FINANCING SOURCES	51,017,751	3,774,882	2,405,000
100 000 Instructional Services		233,259	300,000
200 000 Support Services	807,626	21,566,838	34,400,000
400 000 Non-Program Transactions	119,532	48,716	-
TOTAL EXPENDITURES & OTHER FINANCING USES	927,159	21,848,813	34,700,000

FOOD SERVICE FUND (FUND 50)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	660,152	774,916	853,498
900 000 Ending Fund Balance	774,916	853,498	838,498
TOTAL REVENUES & OTHER FINANCING SOURCES	1,851,862	1,815,741	1,870,350
200 000 Support Services	1,737,099	1,737,158	1,885,350
TOTAL EXPENDITURES & OTHER FINANCING USES	1,737,099	1,737,158	1,885,350

COMMUNITY SERVICE FUND (FUND 80)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	-	-	-
900 000 ENDING FUND BALANCE	-	-	-
TOTAL REVENUES & OTHER FINANCING SOURCES	-	-	167,000
300 000 Community Services	-	-	167,000
TOTAL EXPENDITURES & OTHER FINANCING USES	-	-	167,000

PACKAGE & COOPERATIVE PROGRAM FUND (FUND 99)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	-	-	-
900 000 Ending Fund Balance	-	-	-
TOTAL REVENUES & OTHER FINANCING SOURCES	-	149,921	101,861
100 000 Instruction	-	105,453	77,411
200 000 Support Services	-	44,468	24,450
TOTAL EXPENDITURES & OTHER FINANCING USES	-	149,921	101,861

Fund 70 series are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.

Amounts are presented in whole dollars which may create some nominal rounding addition errors.