

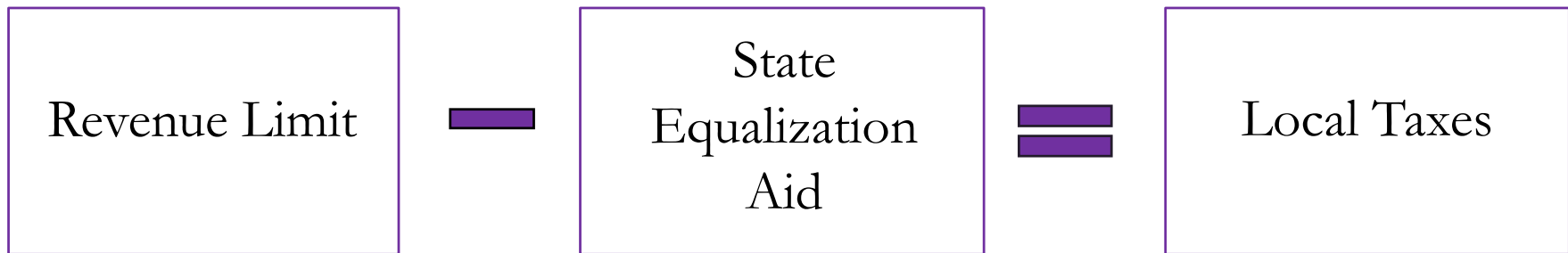
School District of Onalaska

2024-25 ORIGINAL BUDGET ADOPTION

OCTOBER 28, 2024



Basic Funding Formula



Major Factors When Developing the 2024-25 Budget

- \$325 Per Pupil Revenue Limit Increase
- No Additional Low Revenue Limit Ceiling Increase
- No New Per Pupil Categorical Aid
- Average 3-year membership projected to drop by 49 students (2673 to 2624)
 - *Actual drop was 55 students*
- Operating Referendum in place

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
2024-25	\$325
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

Per Pupil Categorical Aid History		
Year	Per Pupil Increase	Total Aid/Pupil
2024-25	0	\$742
2023-24	0	742
2022-23	0	742
2021-22	0	742
2020-21	0	742
2019-20	88	742
2018-19	204	654
2017-18	200	450
2016-17	100	250
2015-16	0	150
2014-15	75	150
2013-14	25	75
2012-13	50	50

Elementary & Secondary Schools Emergency Relief	
ESSER I	210,113
ESSER II	1,250,687
ESSER III	1,827,884
Total	\$3,288,684

Elementary & Secondary Schools Emergency Relief (Expired 9/24)	
Amount Budgeted for 2024-25	
ESSER III	\$83,872

Reliance on Referenda to Meet Operational Expenses

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

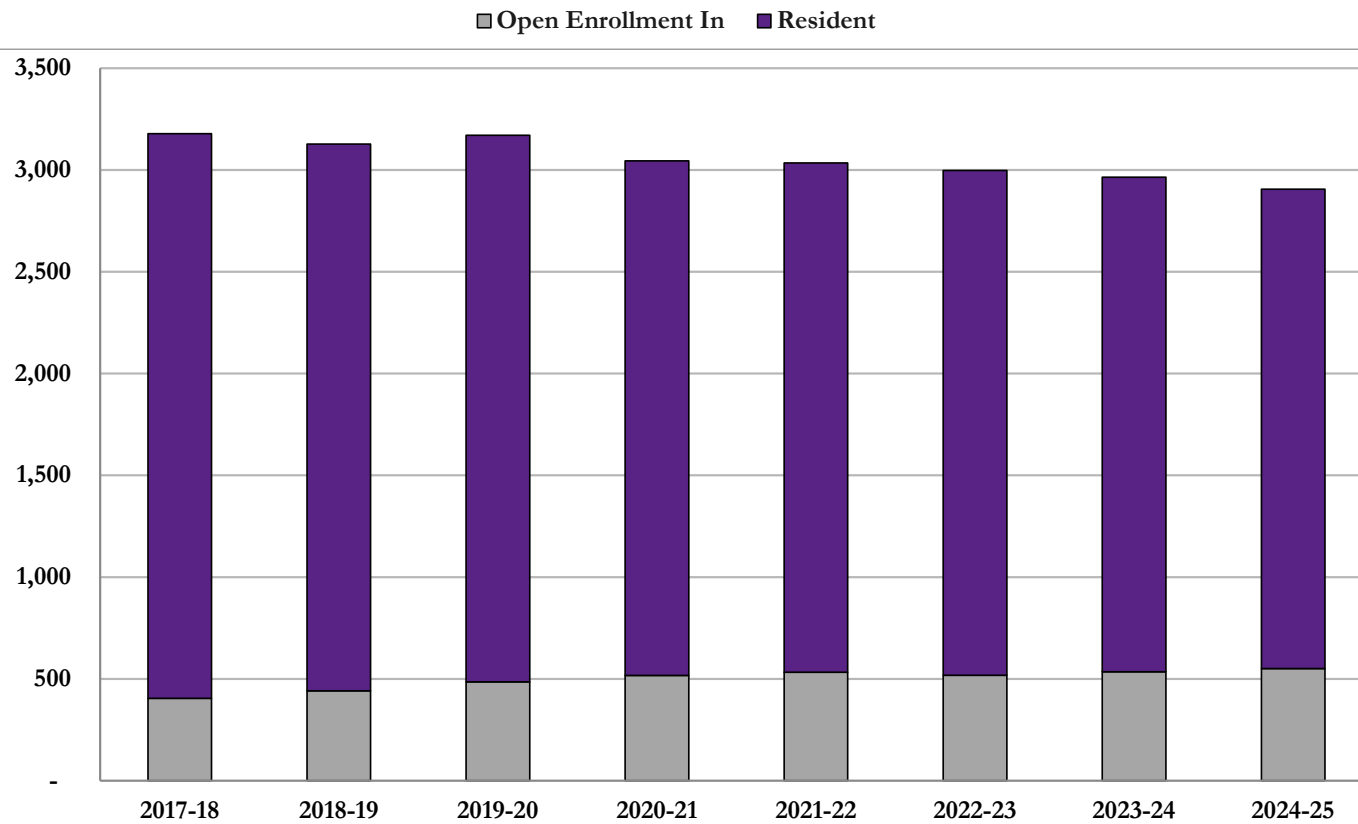
Enrollment Compared to Membership						
Enrollment or Head Count	—	Open Enrollment In	+	Open Enrollment Out	=	Membership
Early childhood students are counted at .5 FTE						
4K students are counted at .6 FTE						

Membership is used for Revenue Limit Funding Purposes		
Yearly Membership is averaged over 3 years	+	Summer School FTE is averaged over 3 years times .4 FTE

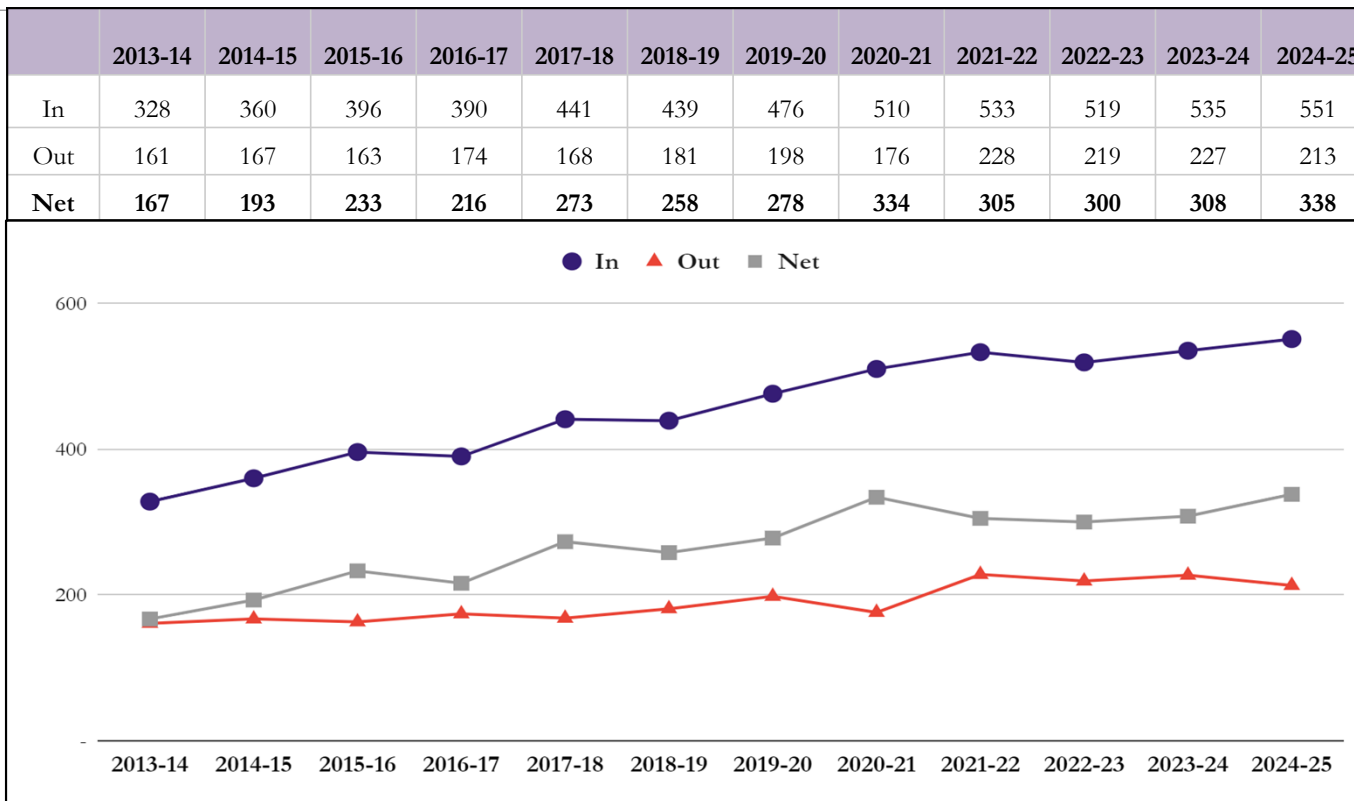
Yearly Enrollment – September Class Sizes

Grade	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
EC	11	12	10	5	7	13	14	14
4K	241	242	225	208	222	204	194	162
K	204	198	232	186	195	199	197	178
1	221	196	205	215	189	193	193	193
2	221	219	192	189	214	193	199	197
3	222	216	219	185	184	218	195	212
4	205	218	226	220	190	184	208	203
5	230	206	223	224	223	194	186	211
6	245	221	222	226	229	220	209	201
7	224	244	227	215	219	234	215	208
8	236	227	243	228	225	222	235	209
9	242	232	237	243	227	225	215	239
10	240	243	227	232	234	220	223	215
11	215	240	245	220	243	247	231	232
12	221	213	237	248	233	232	251	232
Total	3178	3127	3170	3044	3034	2998	2965	2906
Largest Class Size		Smallest Class Size						

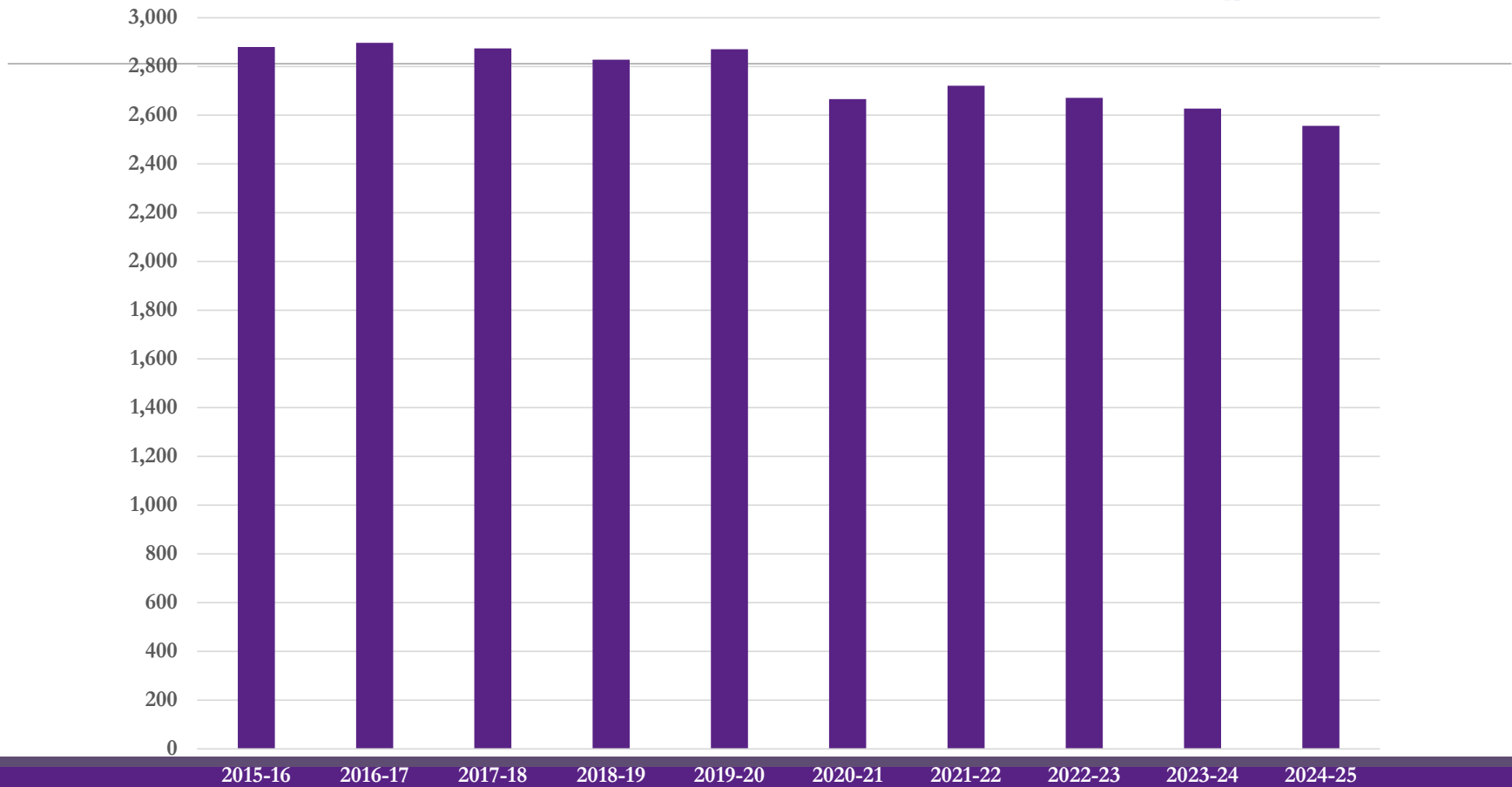
Enrollment – Resident & Open Enrollment



Open Enrollment Summary



Historical Yearly Membership



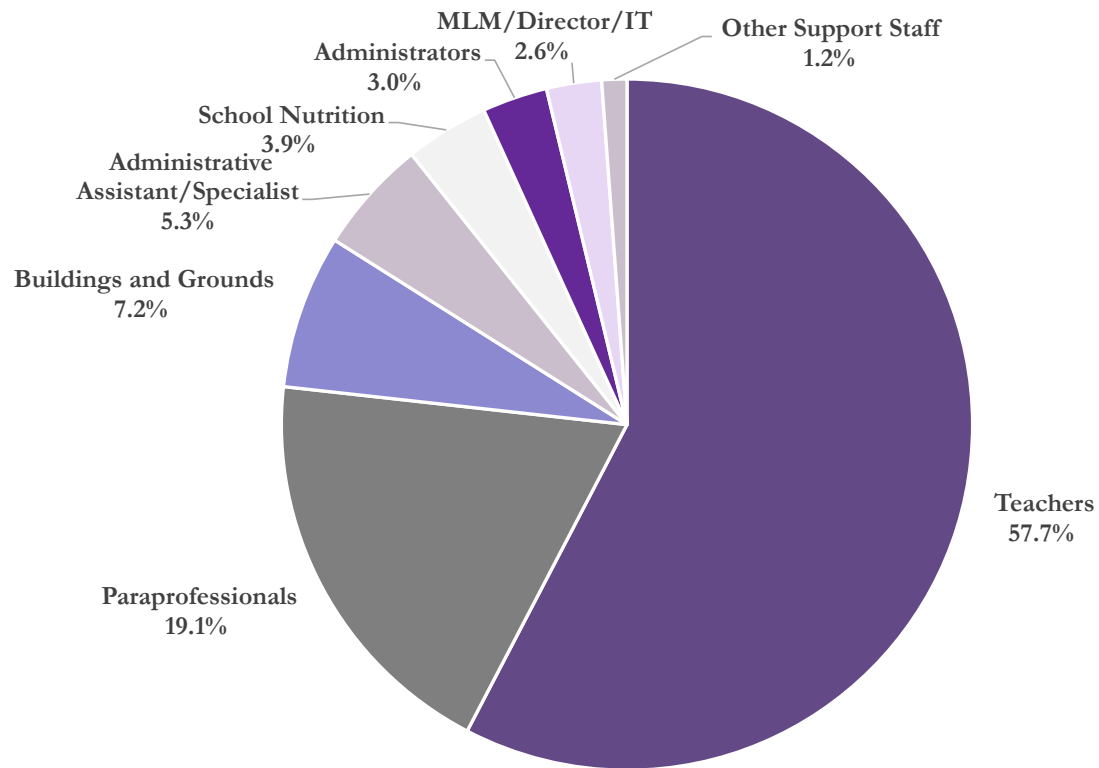
Historical Membership

School District of Onalaska Yearly Membership Detail										
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Summer School FTE	110	98	121	108	127	31	145	109	87	97
40% SS Proration	44	39	48	43	51	12	58	44	35	39
3rd Friday Sept Membership	2,836	2,858	2,826	2,785	2,820	2,654	2,663	2,627	2,592	2,517
Yearly Membership	2,880	2,897	2,874	2,828	2,871	2,666	2,721	2,671	2,627	2,556
3 Yr Avg Membership	2,858	2,876	2,884	2,866	2,858	2,788	2,753	2,686	2,673	2,618

Student Funding Amounts

Per Student Funding Amounts												
Year	Resident Student Revenue Limit		Open Enrollment Transfer				Voucher Amounts					
	Amount	% Change	Reg Ed	% Change	Special Ed	% Change	K-8	% Change	9-12	% Change	Special Ed	% Change
2024-25	\$11,333.01	3.0%	\$8,962	4.0%	13,814	2.6%	\$10,237.00	3.5%	\$12,731.00	2.8%	\$15,409.00	5.0%
2023-24	\$11,000.00	9.4%	\$8,618	4.8%	13,470	3.0%	\$9,893.00	17.8%	\$12,387.00	36.9%	\$14,671.00	12.2%
2022-23	\$10,055.31	0.6%	\$8,224	0.8%	13,076	0.5%	\$8,399.00	0.8%	\$9,045.00	0.7%	\$13,076.00	0.5%
2021-22	\$10,000.00	0.0%	\$8,161	0.4%	13,013	0.1%	\$8,336.00	0.4%	\$8,982.00	0.4%	\$13,013.00	0.3%
2020-21	\$10,000.00	3.1%	\$8,125	4.6%	12,997	2.2%	\$8,300.00	3.2%	\$8,946.00	2.9%	\$12,977.00	2.0%

Staff Composition by Group



Staffing Levels & Ratios

Staffing By Employee Type	2022-23	2023-24	2024-25
Teachers	251.60	243.80	246.00
Paraprofessionals	80.70	77.70	81.50
Buildings and Grounds	30.75	30.75	30.75
Administrative Assistant/Specialist	23.75	23.75	22.75
School Nutrition	15.69	15.69	16.69
Administrators	13.00	13.00	13.00
MLM/Director/IT	9.00	9.00	11.00
Other Support Staff	5.00	5.00	5.00
Totals	429.49	418.69	426.69

Student Ratio by Employee Type	2022-23	2023-24	2024-25
Teachers	11.65	11.93	11.45
Paraprofessionals	36.33	37.43	35.87
Buildings and Grounds	95.35	94.57	94.66
Administrative Assistant/Specialist	123.45	122.44	123.78
School Nutrition	186.90	185.37	168.72
Administrators	225.54	223.69	216.62

Teacher Staffing Levels

Teaching Areas	2022-23	2023-24	2024-25
Academic Interventionist	7.00	7.00	7.00
Art	6.50	6.00	6.00
At-Risk Teacher	5.03	3.33	6.33
Business Education	5.00	5.00	5.00
Elementary	65.00	64.00	64.00
English Language Arts	16.50	16.50	16.50
Enrichment	1.50	0.90	0.90
Family & Consumer Ed	1.00	1.00	1.00
Instructional Services	5.00	4.00	4.00
Health	3.00	3.00	3.00
Librarian	5.00	3.80	3.80
Math	17.37	16.70	16.70
Multi-Lingual Learner	6.00	6.80	6.80
Music	11.50	11.00	11.00
Physical Education	8.50	8.00	8.00
Science	12.67	12.00	12.00
Social Studies	12.34	12.84	12.84
Technology Education	3.00	3.00	3.00
World Languages	5.80	5.63	5.63

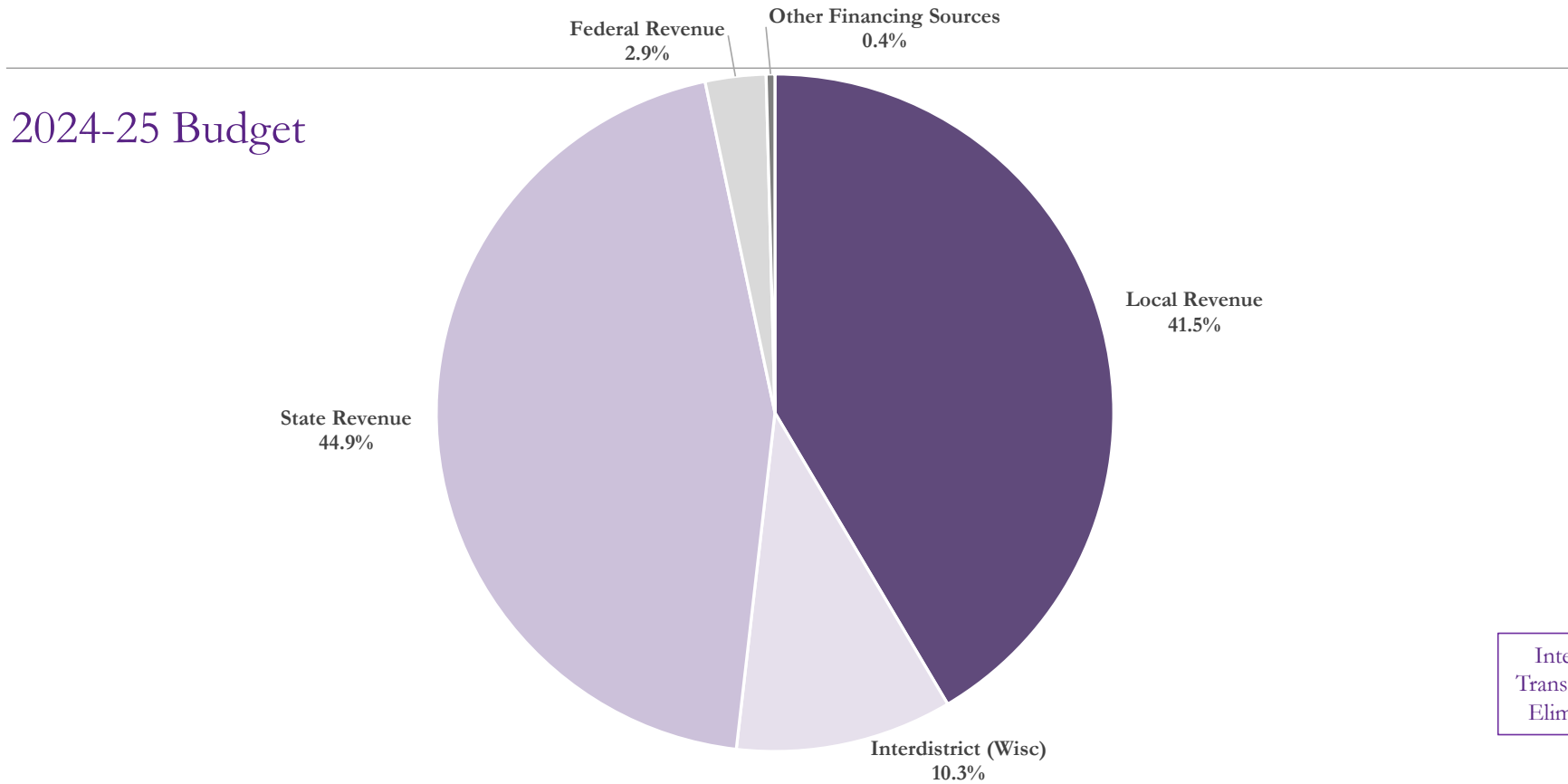
Teacher Staffing Levels

	2022-23	2023-24	2024-25
Special Education			
Adaptive PE	2.0	2.0	2.0
Cross Categorical	26.8	26.0	26.0
Early Childhood Sp Ed	1.5	1.5	1.5
Occupational Therapist	1.6	1.8	2.0
Speech & Language	7.0	7.0	7.0
Pupil Services			
School Counselor	8.0	8.0	8.0
School Psychologist	5.0	5.0	5.0
Other Professional Staff	2.0	2.0	1.0

Paraprofessional Staffing Levels

Paraprofessional Staffing	2022-23	2023-24	2024-25
Health Office	5.0	5.0	5.0
Regular Ed Para	26.7	26.7	25.5
Personal Care Special Ed Para	9.0	6.0	9.0
Special Ed Para	40.0	40.0	39.0
Totals	80.7	77.7	78.5

Operating Funds Revenue (F10 & F27)



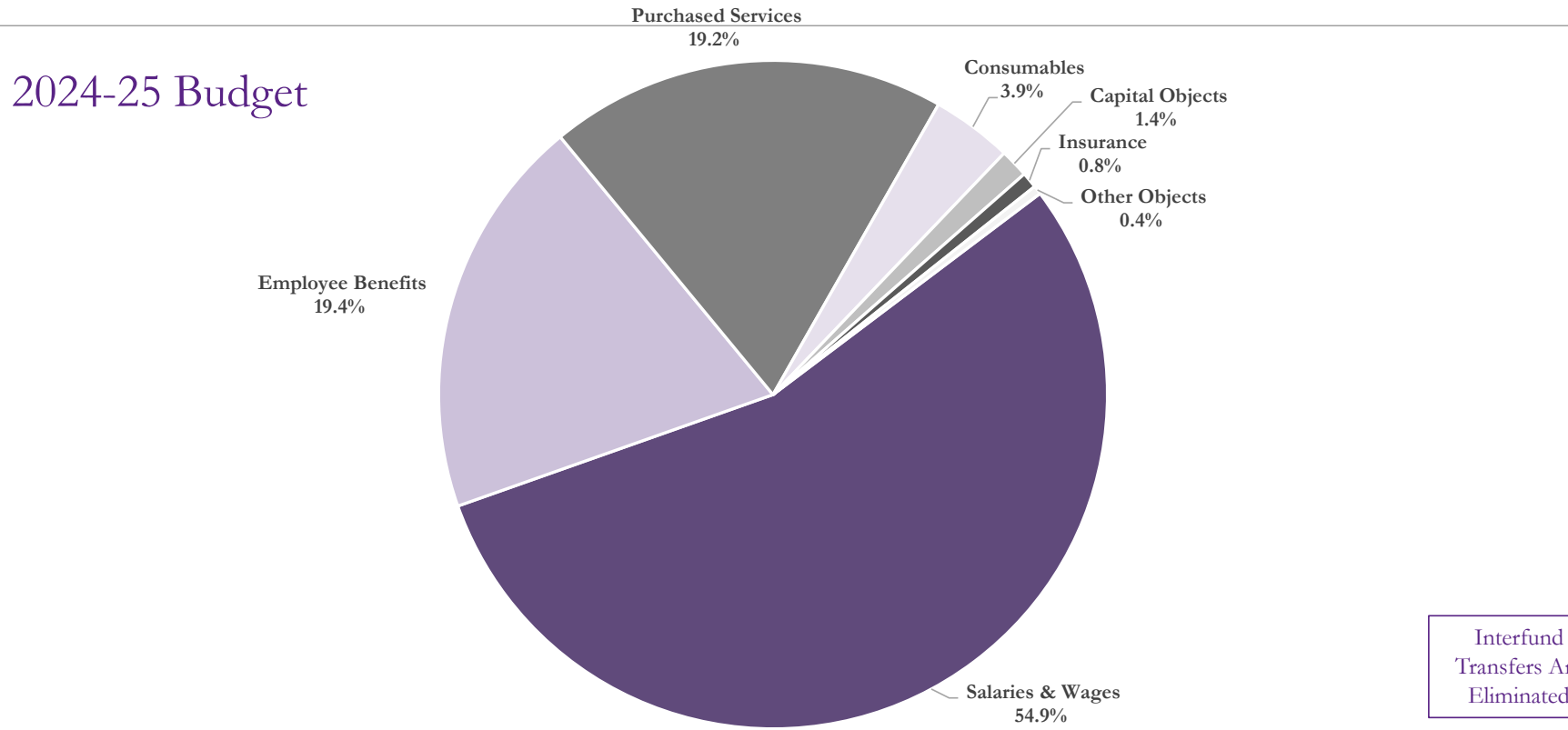
Operating Funds Revenue (F10 & F27)

Revenue Source	2022-23	2023-24		2024-25
	Audited	Budget	Unaudited	Budget
Operating Transfers In	3,833,869	4,360,615	4,207,144	4,858,814
Local Revenue	16,138,252	19,308,251	19,322,859	19,839,205
Interdistrict (Wisc)	4,315,826	4,574,000	4,535,472	4,943,562
State Revenue	21,072,061	20,644,161	20,929,793	21,453,608
Federal Revenue	3,240,723	2,946,665	2,830,805	1,385,085
Other Financing Sources	242,744	308,300	321,663	200,000
Operating Revenue	48,843,474	52,141,992	52,147,737	52,680,274

Presentation in whole dollars may create minor rounding errors

Operating Funds Expense by Object (F10 & F27)

The What



Operating Funds Expense by Object (F10 & F27)

The What

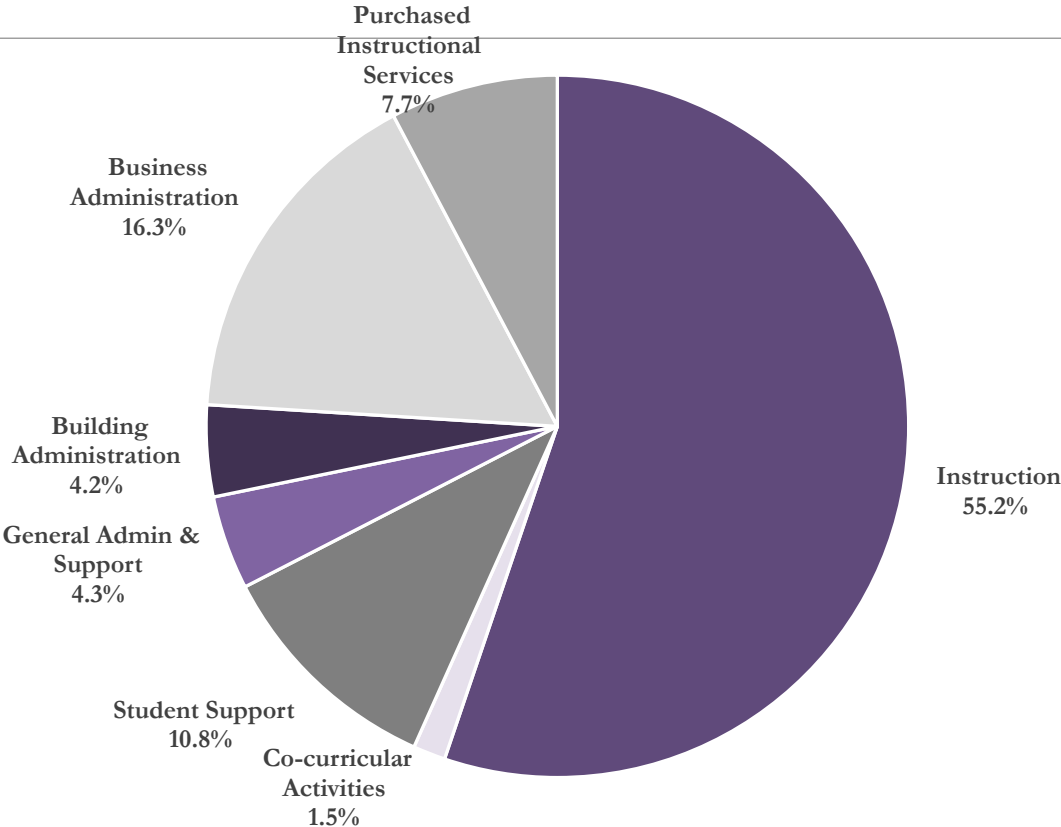
Object	2022-23	2023-24		2024-25
	Audited	Budget	Unaudited	Budget
Salaries & Wages	23,779,923	25,649,908	24,554,808	26,312,955
Employee Benefits	8,736,842	9,241,394	8,892,580	9,317,516
Purchased Services	8,350,487	8,944,086	8,835,301	9,222,055
Consumables	1,579,819	2,046,157	1,700,030	1,870,296
Capital Objects	1,010,163	1,034,958	1,111,583	663,395
Insurance	287,935	302,030	316,886	371,900
Operating Transfers Out	3,890,323	4,722,615	4,569,120	5,020,794
Other Objects	240,408	200,845	168,613	200,439
Expense by Object	47,875,899	52,141,993	50,148,921	52,979,350

Presentation in whole dollars may create minor rounding errors

Operating Funds Expense by Function (F10 & F27)

The What For

2024-25 Budget



Interfund Transfers Are Eliminated

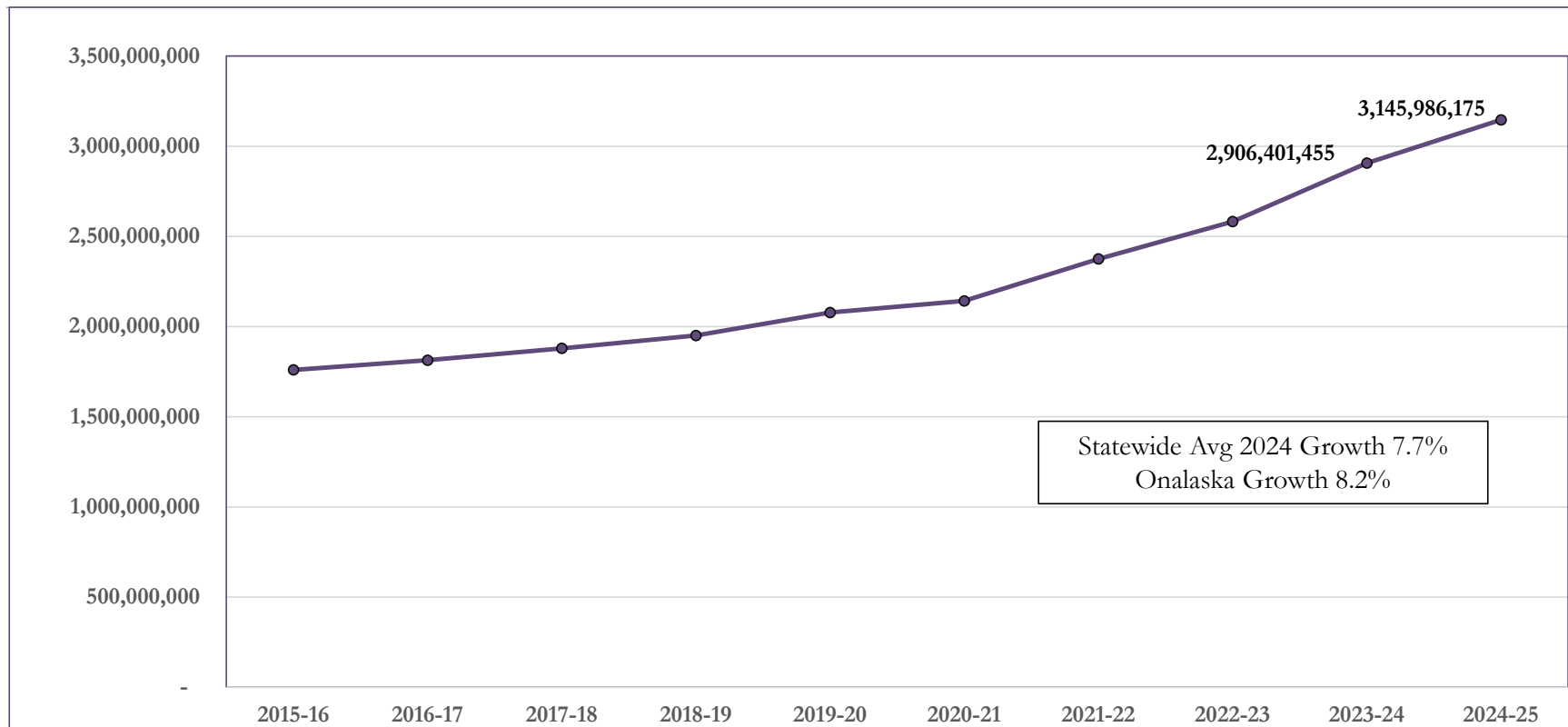
Operating Funds Expense by Function (F10 & F27)

The What For

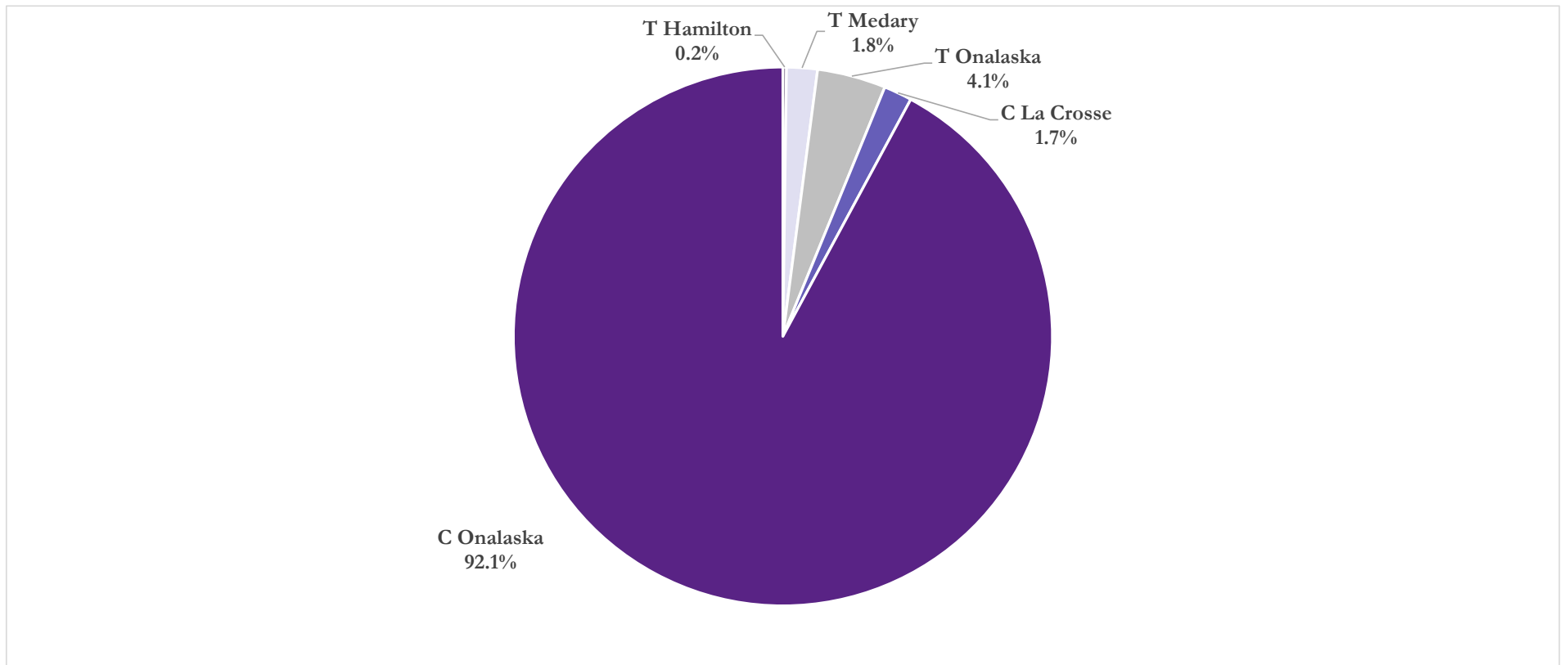
Function	2022-23	2023-24		2024-25
	Audited	Budget	Unaudited	Budget
Instruction	23,711,694	25,777,795	24,650,947	26,474,718
Co-curricular Activities	790,463	949,039	774,381	713,754
Student Support	4,971,973	5,129,205	4,899,377	5,158,486
General Admin & Support	2,027,684	2,277,948	1,896,206	2,075,534
Building Administration	1,841,191	1,967,157	1,918,596	2,019,641
Business Administration	7,396,507	7,845,652	7,791,709	7,809,001
Purchased Instructional Services	3,246,064	3,472,582	3,648,585	3,707,422
Interfund Transfer	3,890,323	4,722,615	4,569,120	5,020,794
Expense by Function	47,875,899	52,141,993	50,148,921	52,979,350

Presentation in whole dollars may create minor rounding errors

Historical Equalized Property Value



Equalized Property Value by Municipality



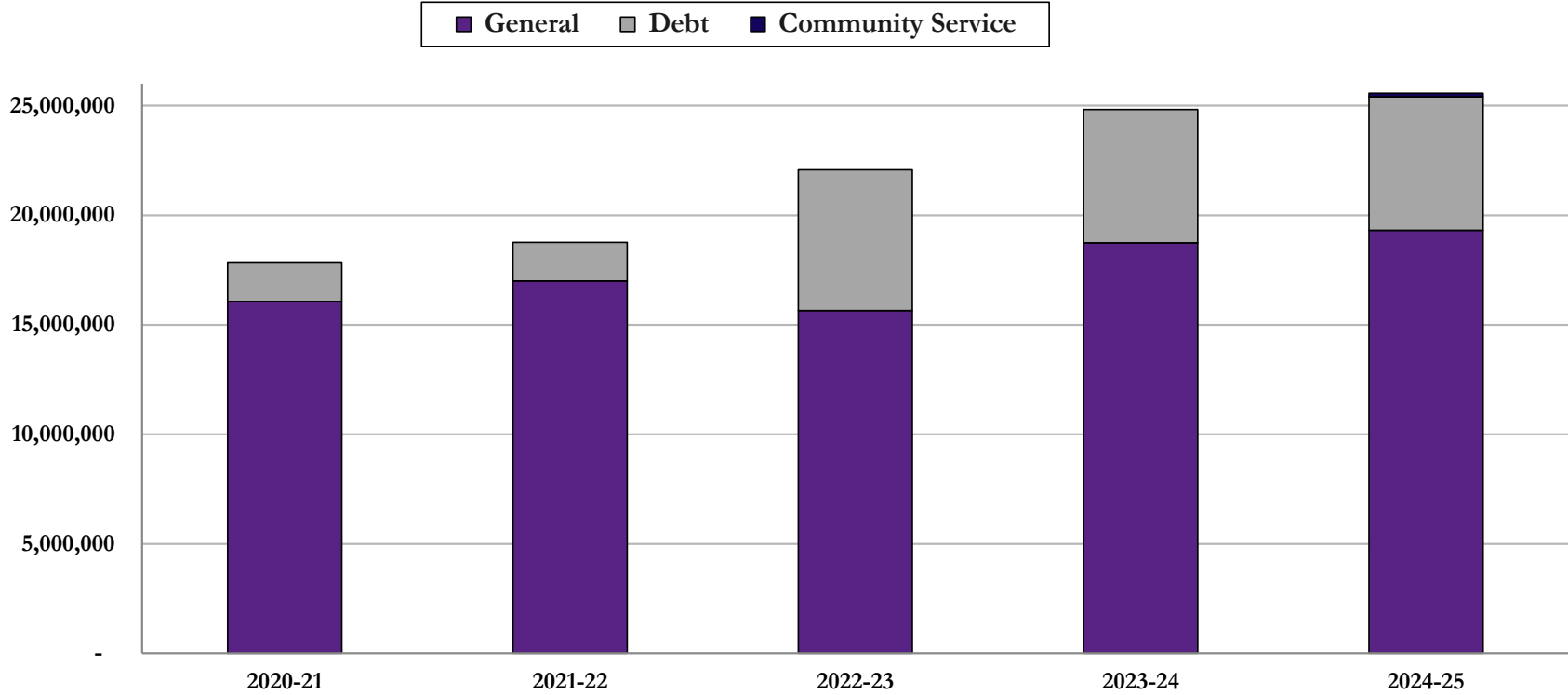
Equalized Property Value

Municipality	2023-24	2024-25	% Change
City of Onalaska	2,658,238,267	2,898,449,389	9.0%
Town of Onalaska	132,508,061	129,594,134	-2.2%
Town of Medary	55,375,954	58,066,652	4.9%
City of La Crosse	53,873,126	53,271,453	-1.1%
T Hamilton	6,406,047	6,604,547	3.1%
Totals	2,906,401,455	3,145,986,175	8.2%

2024-25 Proposed Property Tax Levy

Year	General	Debt	Community Service	Total	\$ Change	% Change
2024-25	19,314,305	6,085,000	167,000	\$25,566,305	733,978	3.0%
2023-24	18,746,913	6,085,414		\$24,832,327		

2024-25 Proposed Property Tax Levy

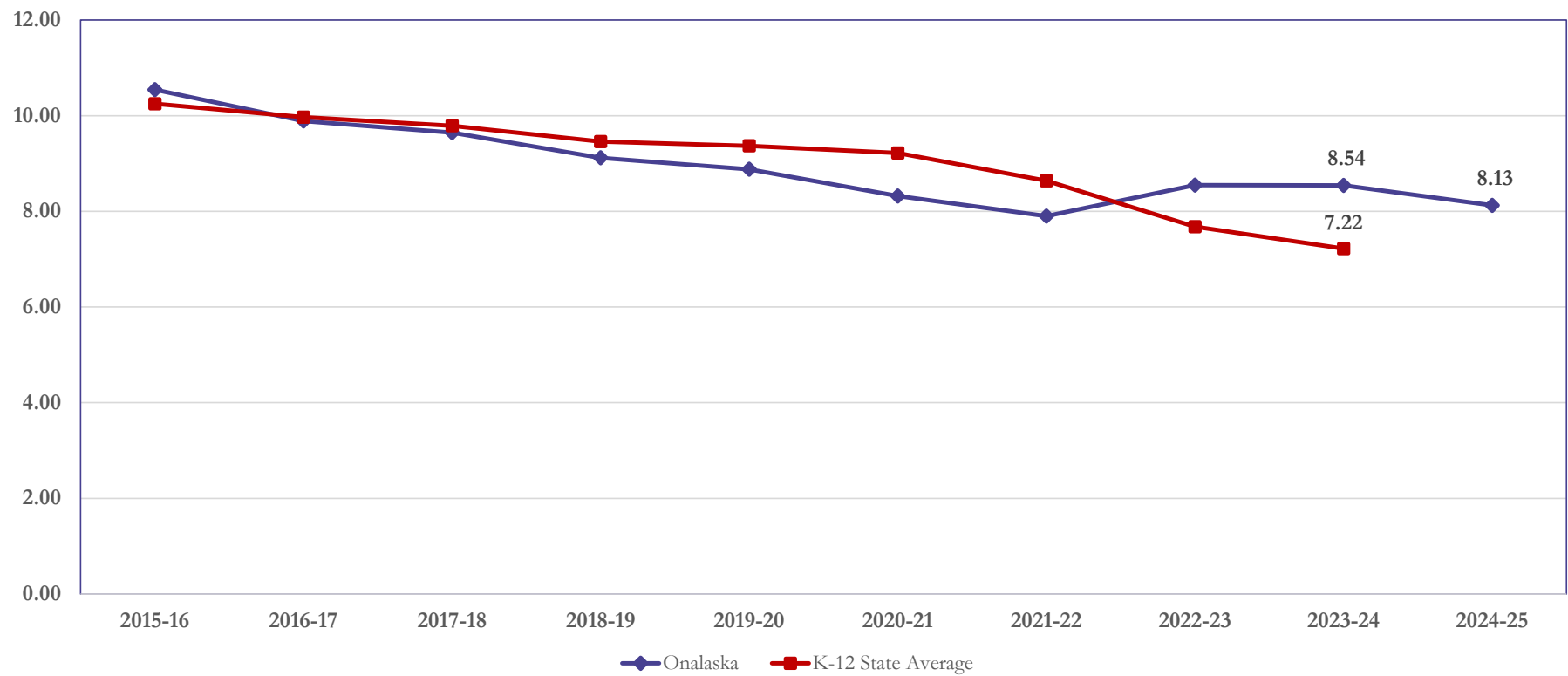


2024-25 Proposed Property Tax Levy

Municipality	2024-25 Equalized Value	2023-24 Proportionate Share of Levy	2024-25 Proportionate Share of Levy	Levy Dollar Change	% Change
City of Onalaska	2,898,449,389	22,712,018	23,554,662	842,644	3.7%
Town of Onalaska	129,594,134	1,132,150	1,053,165	-78,985	-7.0%
Town of Medary	58,066,652	473,133	471,887	-1,246	-0.3%
City of La Crosse	53,271,453	460,293	432,918	-27,375	-5.9%
Town of Hamilton	6,604,547	54,733	53,673	-1,061	-1.9%
Total	3,145,986,175	24,832,327	25,566,305	733,978	3.0%

Historical Mill (Tax) Rates

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



School Levy Credits Impact Net Taxes

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

- School levy credits are distributed to each municipality to lower the school taxes that each municipality will collect
- Bottom line is that the levy certified is not the levy collected, and districts are not provided information on the amount of school levy credit that will be applied to offset their levy

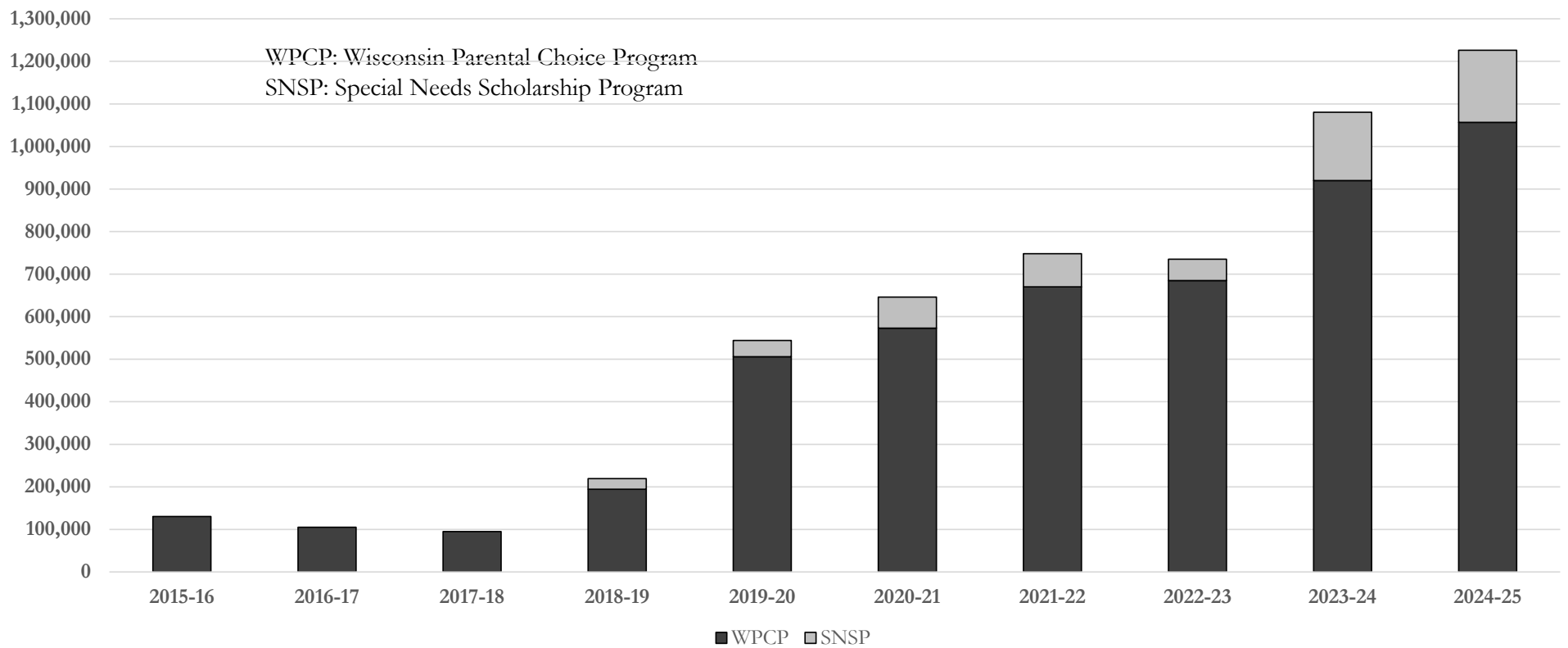
Voucher Impact on Tax Levy

Voucher Equalized Aid Reduction for Onalaska										
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
WPCP	130,506	105,106	94,882	194,494	505,811	572,896	669,880	684,840	919,907	1,056,624
SNSP				24,862	38,169	73,185	78,078	50,134	160,543	169,392
Total	130,506	105,106	94,882	219,356	543,980	646,081	747,958	734,974	1,080,450	1,226,016
Voucher Amounts Per Student										
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
K-8	7,214	7,323	7,530	7,754	8,046	8,300	8,336	8,399	9,893	10,237
9-12	7,860	7,969	8,176	8,400	8,692	8,946	8,982	9,045	12,387	12,731
Special Ed	N/A	12,000	12,207	12,431	12,723	12,977	13,013	13,076	15,065	15,409

WPCP: Wisconsin Parental Choice Program

SNSP: Special Needs Scholarship Program

Voucher Impact on Tax Levy



Recap Resources: Presentations to Date

February 26, 2024: [2024-25 Budget Planning](#)

May 13, 2024: [Budget Strategy & Staffing Plan](#)

[Budget Strategy Map](#)

May 28, 2024: [Fund 80 Proposal](#)

June 24, 2024: [Preliminary Budget Adoption](#)

July 22, 2024: [School Nutrition Update & Pricing](#)

September 9, 2024: [Preliminary Budget Adoption for Budget Hearing Presentation](#)

[Preliminary 2024-25 Budget](#) in DPI recommended format

[2024-25 Pillar I Strategic Planning Goals & Action Steps](#)

September 23, 2024: [Capital & Technology Projects](#)

[2024-25 Pillar II, III, & IV Strategic Planning Goals & Action Steps](#)

October 14, 2024: [Fall 2024 Enrollment Report](#)

Budget Next Steps

- Quarterly budget updates and amendments