**School District of Onalaska**
**Original 2025-26 Budget**
**October 27, 2025**

| GENERAL FUND (FUND 10) | Audited 2023-24 | Budget 2024-25 | Unaudited 2024-25 | Budget 2025-26 |
|---|---|---|---|---|
| Beginning Fund Balance (Account 930 000) | 10,423,574.91 | 12,422,390.63 | 12,422,390.63 | 13,338,351.44 |
| Ending Fund Balance, Nonspendable (Acct. 935 000) | 385,512.59 | 0.00 | 479,109.03 | 0.00 |
| Ending Fund Balance, Restricted (Acct. 936 000) | 285,970.96 | 0.00 | 383,039.58 | 0.00 |
| Ending Fund Balance, Assigned (Acct. 938 000) | 468,037.10 | 0.00 | 999,830.18 | 0.00 |
| Ending Fund Balance, Unassigned (Acct. 939 000) | 11,282,869.98 | 0.00 | 11,476,372.65 | 0.00 |
| **TOTAL ENDING FUND BALANCE (ACCT. 930 000)** | **12,422,390.63** | **12,123,314.63** | **13,338,351.44** | **13,338,351.44** |
| **REVENUES & OTHER FINANCING SOURCES** | | | | |
| 100 Transfers-in | 0.00 | 0.00 | 0.00 | 0.00 |
| ***Local Sources*** | | | | |
| 210 Taxes | 18,782,974.32 | 19,350,305.00 | 19,350,168.84 | 20,714,726.00 |
| 240 Payments for Services | 1,077.00 | 1,000.00 | 32,725.00 | 0.00 |
| 260 Non-Capital Sales | 8,515.00 | 3,400.00 | 12,373.25 | 5,200.00 |
| 270 School Activity Income | 99,878.62 | 94,000.00 | 89,824.48 | 87,000.00 |
| 280 Interest on Investments | 275,472.66 | 239,000.00 | 345,443.92 | 309,000.00 |
| 290 Other Revenue, Local Sources | 154,941.74 | 151,500.00 | 155,932.75 | 150,700.00 |
| **Subtotal Local Sources** | **19,322,859.34** | **19,839,205.00** | **19,986,468.24** | **21,266,626.00** |
| ***Other School Districts Within Wisconsin*** | | | | |
| 340 Payments for Services | 4,529,994.28 | 4,938,062.00 | 4,805,491.00 | 5,556,100.00 |
| **Subtotal Other School Districts within Wisconsin** | **4,529,994.28** | **4,938,062.00** | **4,805,491.00** | **5,556,100.00** |
| ***Intermediate Sources*** | | | | |
| 510 Transit of Aids | 28,296.08 | 8,000.00 | 4,880.00 | 0.00 |
| **Subtotal Intermediate Sources** | **28,296.08** | **8,000.00** | **4,880.00** | 0.00 |
| ***State Sources*** | | | | |
| 610 State Aid -- Categorical | 269,698.75 | 281,229.00 | 321,411.76 | 271,500.00 |
| 620 State Aid -- General | 16,209,614.00 | 16,778,443.00 | 16,778,443.00 | 15,629,523.00 |
| 630 DPI Special Project Grants | 149,988.42 | 136,554.00 | 148,219.44 | 110,000.00 |
| 660 Other State Revenue Through Local Units | 1.41 | 0.00 | 1.64 | 0.00 |
| 690 Other Revenue | 2,282,104.93 | 2,606,165.00 | 2,630,436.39 | 2,566,097.00 |
| **Subtotal State Sources** | **18,911,407.51** | **19,802,391.00** | **19,878,512.23** | **18,577,120.00** |
| ***Federal Sources*** | | | | |
| 710 Federal Aid - Categorical | 19,821.15 | 23,246.00 | 23,192.00 | 19,396.00 |
| 730 DPI Special Project Grants | 1,220,170.29 | 276,048.00 | 229,449.00 | 97,202.00 |
| 750 IASA Grants | 288,515.42 | 295,899.00 | 289,515.75 | 305,848.00 |
| 770 Other Federal Revenue Through Local Units | 2.93 | 0.00 | 961.50 | 0.00 |
| 780 Other Federal Revenue Through State | 216,847.26 | 100,000.00 | 150,509.38 | 150,000.00 |
| 790 Other Federal Revenue - Direct | 192,000.00 | 0.00 | 0.00 | 0.00 |
| **Subtotal Federal Sources** | **1,937,357.05** | **695,193.00** | **693,627.63** | **572,446.00** |
| ***Other Financing Sources*** | | | | |
| 860 Compensation, Fixed Assets | 17,012.00 | 0.00 | 5,000.00 | 0.00 |
| 870 Long-Term Obligations | | 0.00 | 19,063.05 | 0.00 |
| **Subtotal Other Financing Sources** | **17,012.00** | **0.00** | **24,063.05** | **0.00** |
| ***Other Revenues*** | | | | |
| 960 Adjustments | 26,128.50 | 0.00 | 0.00 | 0.00 |
| 970 Refund of Disbursement | 266,036.16 | 200,000.00 | 113,725.15 | 100,000.00 |
| 990 Miscellaneous | 12,486.72 | 0.00 | 15,398.59 | 10,000.00 |
| **Subtotal Other Revenues** | **304,651.38** | **200,000.00** | **129,123.74** | **110,000.00** |
| **TOTAL REVENUES & OTHER FINANCING SOURCES** | **45,051,577.64** | **45,482,851.00** | **45,522,165.89** | **46,082,292.00** |
| **EXPENDITURES & OTHER FINANCING USES** | | | | |
| ***Instruction*** | | | | |
| 110 000 Undifferentiated Curriculum | 7,984,295.90 | 8,896,912.00 | 8,329,037.51 | 9,172,771.00 |
| 120 000 Regular Curriculum | 9,018,202.90 | 9,522,302.00 | 9,620,357.16 | 9,594,003.00 |
| 130 000 Vocational Curriculum | 995,276.39 | 1,006,633.00 | 1,019,946.34 | 994,454.00 |
| 140 000 Physical Curriculum | 1,072,398.82 | 1,105,922.00 | 1,109,893.06 | 1,106,716.00 |
| 160 000 Co-Curricular Activities | 774,381.25 | 817,439.00 | 820,191.21 | 707,458.00 |
| 170 000 Other Special Needs | 233,217.69 | 246,437.00 | 250,723.64 | 259,204.00 |

| | | | | |
|---|---|---|---|---|
| **Subtotal Instruction** | **20,077,772.95** | **21,595,645.00** | **21,150,148.92** | **21,834,606.00** |
| ***Support Sources*** | | | | |
| 210 000 Pupil Services | 1,504,059.17 | 1,560,678.00 | 1,507,698.04 | 1,496,933.00 |
| 220 000 Instructional Staff Services | 2,267,899.94 | 2,530,094.00 | 2,407,966.78 | 2,496,412.00 |
| 230 000 General Administration | 768,692.70 | 913,994.00 | 858,731.40 | 882,314.00 |
| 240 000 School Building Administration | 1,918,596.22 | 2,019,641.00 | 1,991,554.74 | 2,045,614.00 |
| 250 000 Business Administration | 7,121,908.60 | 6,994,586.00 | 6,768,010.69 | 7,118,250.00 |
| 260 000 Central Services | 211,685.41 | 227,980.00 | 203,889.42 | 236,926.00 |
| 270 000 Insurance & Judgments | 320,275.68 | 375,400.00 | 339,864.36 | 363,575.00 |
| 280 000 Debt Services | 35,210.64 | 35,250.00 | 35,210.64 | 35,250.00 |
| 290 000 Other Support Services | 914,314.30 | 1,048,423.00 | 1,178,034.41 | 1,069,548.00 |
| **Subtotal Support Sources** | **15,062,642.66** | **15,706,046.00** | **15,290,960.48** | **15,744,822.00** |
| ***Non-Program Transactions*** | | | | |
| 410 000 Inter-fund Transfers | 4,569,120.03 | 5,027,814.00 | 4,742,099.30 | 4,656,819.00 |
| 430 000 Instructional Service Payments | 3,328,263.49 | 3,382,422.00 | 3,386,796.10 | 3,798,545.00 |
| 490 000 Other Non-Program Transactions | 14,962.79 | 70,000.00 | 36,200.28 | 47,500.00 |
| **Subtotal Non-Program Transactions** | **7,912,346.31** | **8,480,236.00** | **8,165,095.68** | **8,502,864.00** |
| **TOTAL EXPENDITURES & OTHER FINANCING USES** | **43,052,761.92** | **45,781,927.00** | **44,606,205.08** | **46,082,292.00** |

| **SPECIAL PROJECT FUNDS (FUND 21)** | **Audited 2023-24** | **Budget 2024-25** | **Unaudited 2024-25** | **Budget 2025-26** |
|---|---|---|---|---|
| 900 000 Beginning Fund Balance | 632,601.04 | 603,001.13 | 603,001.13 | 621,739.69 |
| 900 000 Ending Fund Balance | 603,001.13 | 603,001.13 | 621,739.69 | 621,739.69 |
| **REVENUES & OTHER FINANCING SOURCES** | **602,097.14** | **600,000.00** | **649,682.29** | **500,000.00** |
| 100 000 Instruction | 551,392.77 | 500,000.00 | 526,970.91 | 415,000.00 |
| 200 000 Support Services | 53,804.28 | 75,000.00 | 83,222.82 | 60,000.00 |
| 400 000 Non-Program Transactions | 26,500.00 | 25,000.00 | 20,750.00 | 25,000.00 |
| **TOTAL EXPENDTURES & OTHER FINANCING USES** | **631,697.05** | **600,000.00** | **630,943.73** | **500,000.00** |

| **SPECIAL EDUCATION FUND (FUND 27)** | **Audited 2023-24** | **Budget 2024-25** | **Unaudited 2024-25** | **Budget 2025-26** |
|---|---|---|---|---|
| 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** | | | | |
| 100 Transfers-in | 4,207,143.60 | 4,858,814.00 | 4,572,816.47 | 4,494,819.00 |
| 310 Transit of Aids - Other School Districts | 5,478.21 | 5,500.00 | 6,273.84 | 5,000.00 |
| 510 Transit of Aids - Intermediate Sources | 18,055.72 | 10,000.00 | 12,887.66 | 10,000.00 |
| 610 State Aid - Categorical | 1,824,925.00 | 1,610,000.00 | 1,861,575.00 | 2,449,029.00 |
| 620 State Aid - General | 99,642.00 | 75,000.00 | 76,309.00 | 75,000.00 |
| 630 DPI Special Project Grants | 25,000.00 | 0.00 | 0.00 | 0.00 |
| 690 Other Revenue | 22,466.30 | 12,319.00 | 12,319.02 | 12,000.00 |
| 730 DPI Special Project Grants | 707,746.13 | 893,050.00 | 829,773.48 | 865,919.00 |
| 780 Other Federal Revenue Through State | 185,702.19 | 100,000.00 | 220,846.57 | 100,000.00 |
| 990 Miscellenous | 0.00 | 0.00 | 1,322.50 | 0.00 |
| **TOTAL REVENUES & OTHER FINANCING SOURCES** | **7,096,159.15** | **7,564,683.00** | **7,594,123.54** | **8,011,767.00** |
| **EXPENDITURES & OTHER FINANCING USES** | | | | |
| 150 000 Special Education Curriculum | 5,347,555.27 | 5,706,285.00 | 5,821,499.79 | 6,249,660.00 |
| 210 000 Pupil Services | 763,461.48 | 793,440.00 | 761,010.31 | 827,518.00 |
| 220 000 Instructional Staff Services | 363,956.29 | 398,158.00 | 381,438.48 | 383,439.00 |
| 250 000 Business Administration | 314,313.59 | 303,000.00 | 272,165.89 | 297,000.00 |
| 260 000 Central Services | 1,513.92 | 5,800.00 | 3,441.56 | 5,750.00 |
| 430 000 Instructional Service Payments | 305,358.60 | 358,000.00 | 354,567.51 | 248,400.00 |
| 490 000 Other Non-Program Transactions | 0.00 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDTURES & OTHER FINANCING USES** | **7,096,159.15** | **7,564,683.00** | **7,594,123.54** | **8,011,767.00** |

| **DEBT SERVICE FUND (FUNDS 38, 39)** | **Audited 2023-24** | **Budget 2024-25** | **Unaudited 2024-25** | **Budget 2025-26** |
|---|---|---|---|---|
| 900 000 Beginning Fund Balance | 1,160,215.80 | 1,032,346.58 | 1,032,346.58 | 5,529,326.92 |
| 900 000 Ending Fund Balance | 1,032,346.58 | 5,520,977.58 | 5,529,326.92 | 1,620,717.92 |
| **TOTAL REVENUES & OTHER FINANCING SOURCES** | **6,124,159.30** | **8,018,615.00** | **8,026,888.34** | **6,150,000.00** |

| | | | | |
|---|---|---|---|---|
| 281 000 Long-Term Capital Debt | 6,252,028.52 | 3,529,984.00 | 3,529,908.00 | 10,058,609.00 |
| **TOTAL EXPENDITURES & OTHER FINANCING USES** | **6,252,028.52** | **3,529,984.00** | **3,529,908.00** | **10,058,609.00** |
| **842 000 INDEBTEDNESS, END OF YEAR** | **57,990,000.00** | **81,766,000.00** | **81,766,000.00** | **75,146,000.00** |

| **CAPITAL PROJECTS FUND (FUNDS 46, 49)** | **Audited 2023-24** | **Budget 2024-25** | **Unaudited 2024-25** | **Budget 2025-26** |
|---|---|---|---|---|
| 900 000 Beginning Fund Balance | 50,586,508.47 | 32,512,577.17 | 32,512,577.17 | 26,731,843.99 |
| 900 000 Ending Fund Balance | 32,512,577.17 | 26,102,577.17 | 26,731,843.99 | 5,873,843.99 |
| **TOTAL REVENUES & OTHER FINANCING SOURCES** | **3,774,881.53** | **28,290,000.00** | **28,130,331.15** | **642,000.00** |
| 100 000 Instructional Services | 233,258.71 | 1,300,000.00 | 1,554,436.79 | 500,000.00 |
| 200 000 Support Services | 21,566,838.22 | 33,400,000.00 | 32,356,627.54 | 21,000,000.00 |
| 400 000 Non-Program Transactions | 48,715.90 | 0.00 | 0.00 | 0.00 |
| **TOTAL EXPENDITURES & OTHER FINANCING USES** | **21,848,812.83** | **34,700,000.00** | **33,911,064.33** | **21,500,000.00** |

| **FOOD SERVICE FUND (FUND 50)** | **Audited 2023-24** | **Budget 2024-25** | **Unaudited 2024-25** | **Budget 2025-26** |
|---|---|---|---|---|
| 900 000 Beginning Fund Balance | 774,915.62 | 853,498.37 | 853,498.37 | 799,928.97 |
| 900 000 Ending Fund Balance | 853,498.37 | 838,498.37 | 799,928.97 | 799,928.97 |
| **TOTAL REVENUES & OTHER FINANCING SOURCES** | **1,815,740.64** | **1,870,350.00** | **1,808,798.23** | **1,835,600.00** |
| 200 000 Support Services | 1,737,157.89 | 1,885,350.00 | 1,862,367.63 | 1,835,600.00 |
| **TOTAL EXPENDITURES & OTHER FINANCING USES** | **1,737,157.89** | **1,885,350.00** | **1,862,367.63** | **1,835,600.00** |

| **COMMUNITY SERVICE FUND (FUND 80)** | **Audited 2023-24** | **Budget 2024-25** | **Unaudited 2024-25** | **Budget 2025-26** |
|---|---|---|---|---|
| 900 000 Beginning Fund Balance | 0.00 | 0.00 | 0.00 | 42,151.83 |
| 900 000 Ending Fund Balance | 0.00 | 0.00 | 42,151.83 | 23,601.83 |
| **TOTAL REVENUES & OTHER FINANCING SOURCES** | **0.00** | **167,000.00** | **167,000.00** | **175,350.00** |
| 200 000 Support | | 78,000.00 | 75,016.77 | 93,900.00 |
| 300 000 Community Services | 0.00 | 89,000.00 | 49,831.40 | 100,000.00 |
| **TOTAL EXPENDITURES & OTHER FINANCING USES** | **0.00** | **167,000.00** | **124,848.17** | **193,900.00** |

| **PACKAGE & COOPERATIVE PROGRAM FUND (FUND 99)** | **Audited 2023-24** | **Budget 2024-25** | **Unaudited 2024-25** | **Budget 2025-26** |
|---|---|---|---|---|
| 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** | **149,920.87** | **113,400.00** | **113,538.59** | **102,000.00** |
| 100 000 Instruction | 105,452.82 | 81,011.00 | 81,144.28 | 71,714.00 |
| 200 000 Support Services | 44,468.05 | 32,389.00 | 32,394.31 | 30,286.00 |
| **TOTAL EXPENDITURES & OTHER FINANCING USES** | **149,920.87** | **113,400.00** | **113,538.59** | **102,000.00** |

| **ALL FUNDS** | **Audited 2023-24** | **Budget 2024-25** | **Unaudited 2024-25** | **Budget 2025-26** |
|---|---|---|---|---|
| **TOTAL REVENUES** | **64,614,536.27** | **92,106,899.00** | **92,012,528.03** | **63,499,009.00** |
| **TOTAL EXPENSES** | **80,768,538.23** | **94,342,344.00** | **92,372,999.07** | **88,284,168.00** |

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.