School District of Onalaska

2025-26 Original Budget Adoption
October 27, 2025

Recap of Presentations to Date

- March 24, 2025 — 2025-26 Budget Projections
- March 24, 2025 — 2025-26 Budget Strategy Map
- May 12, 2025 — Facilities & Technology CAPS Projects
- May 12, 2025 — 2025-26 Staffing Plan
- June 9, 2025 — Community Service Fund 80 Proposal
- June 23, 2025 — 2025-26 Preliminary Budget Adoption
- July 28, 2025 — School Nutrition Update & Pricing
- September 8, 2025 — 2025-26 Update Capital Facility & Technology Projects
- September 22, 2025 — 2025-26 Preliminary Budget Adoption for Budget Hearing
- October 13, 2025 — 2025-26 Budget Hearing

Basic Funding Formula



State Budget Year – The Bad News

- Governor Evers labeled his proposed budget "The Year of the Kid"…the most "pro-kid" budget in state history. Legislature scrapped the plan. Ended with decreased state support meaning reliance on property taxes will increase throughout the state.

  Wisconsin's per pupil funding continues a downward trend, dropping to 26th - 9.9% less than the national average. Wisconsin was ranked 11th in 2002. Wisconsin has fallen behind Illinois, Michigan, and Minnesota in funding.

- No increase in State Equalization Aid (state payments to reduce property taxes)
- No increase in Low Revenue Limit Ceiling (usually shared funding)
- No increase in Per Pupil Aid (state funded)

State Support Decreases Property Taxes

State Funding (in Millions)										
	2017-19		2019-21		2021-23		2023-25		2025-27	
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
General School Aids	4,601	4,674	4,757	4,920	5,030	5,218	5,356	5,581	5,581	5,581
School Levy & First Dollar Credits	1,090	1,090	1,090	1,090	1,090	1,090	1,345	1,425	1,425	1,425

Estimated State Support		
2024-25	2025-26	2026-27
68.0%	66.3%	64.5%

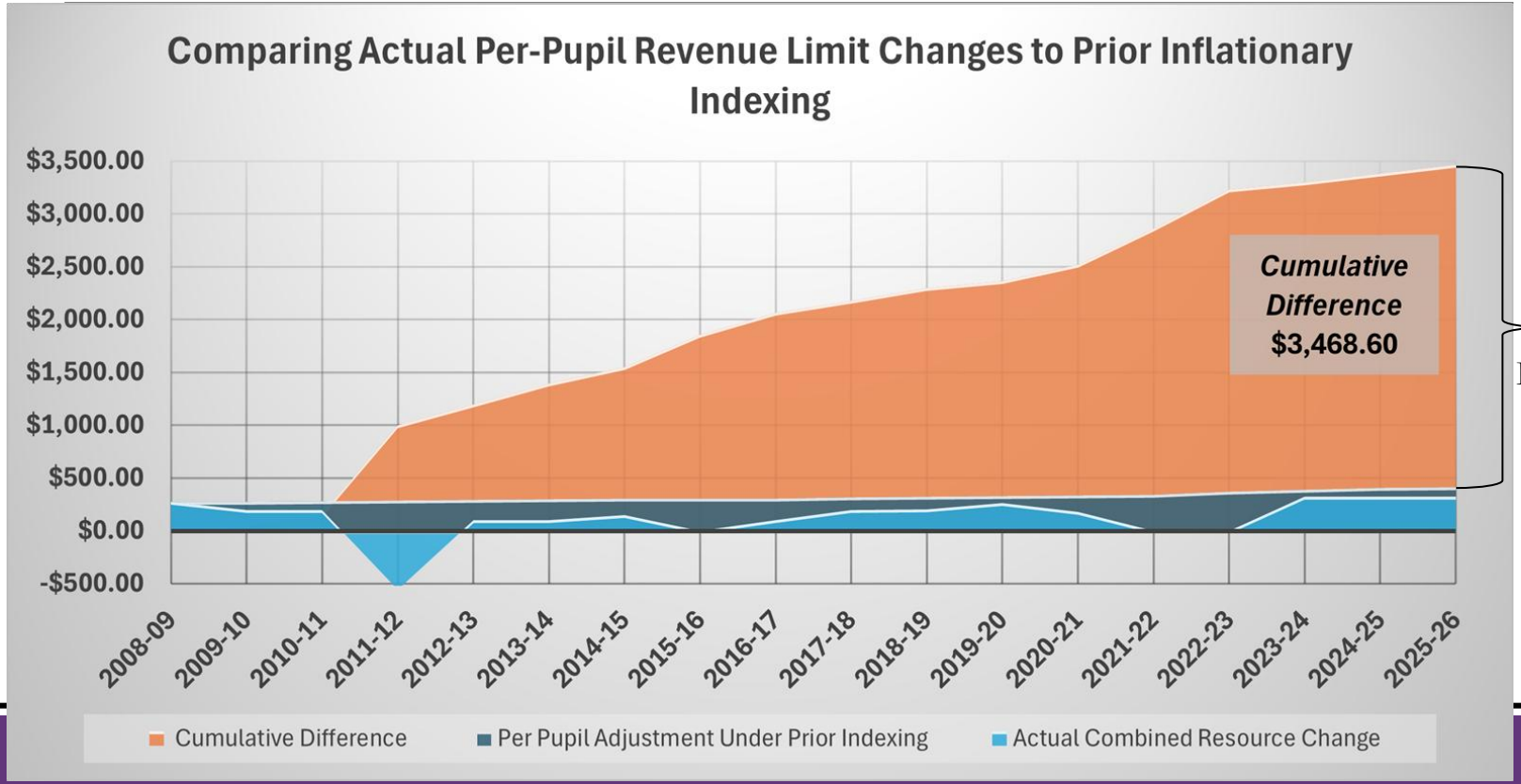
State Budget – Spendable Money for Schools

Revenue Limit History	
Year	Per Pupil Change
2025-26	$325
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
2025-26	-	$742
2024-25	-	742
2023-24	-	742
2022-23	-	742
2021-22	-	742
2020-21	-	742
2019-20	88	742
2018-19	204	654
2017-18	200	450
2016-17	100	250
2015-16	-	150
2014-15	75	150
2013-14	25	75
2012-13	50	50

Revenue Limit Keeping up with Inflation?



$8.9M EACH year for Onalaska

Reliance on Referenda to Meet Operational Expenses

November 2022	Amount
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

November 2018	Amount
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 2014	Amount
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 2011	Amount
2013-14	1,700,000
2012-13	1,400,000
2011-12	1,100,000

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

State Budget – The Good News

- Revenue Limit Increase $325 per student
- Categorical aid reimbursement for special education will increase after years of stagnation. Allocation is sum certain so actual percent received will be less

Special Education Estimated Reimbursement		
2024-25	2025-26	2026-27
31%	42%	45%

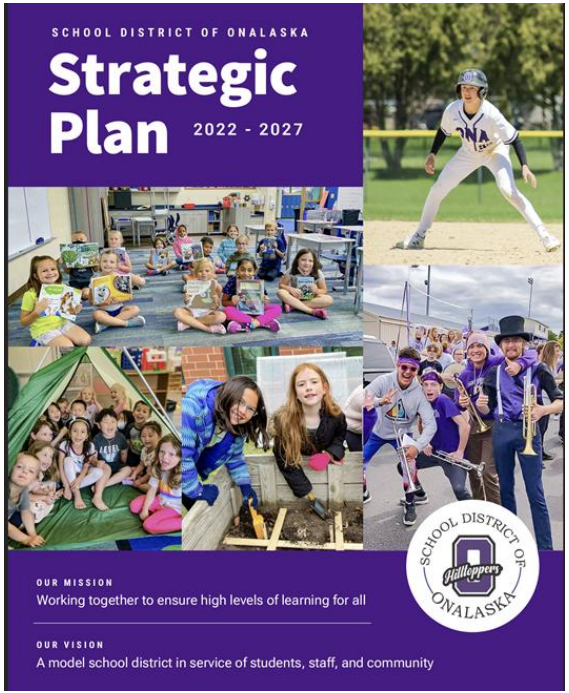
- Categorial aid reimbursement for high-cost special education will increase

Federal Budget – Unpredictable

- Ongoing uncertainty. Federal funding provides resources for important programs for the district

- Title grant support & other misc. support ($927K) & School Nutrition ($874K)

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.

Major Revenue Limit Components

- 3 yr average Membership was projected to be 2,572
  Actual is 2,564
- Per Student State Increase Allowed ($325/Member)
- Prior Year Base ($29.7M)

Onalaska Per Member Revenue Limit

Year	Amount
2025-26	$11,667.18
2024-25	$11,333.01
2023-24	$11,000.00
2022-23	$10,055.31
2021-22	$10,000.00
2020-21	$10,000.00

2025-26 State Statistics	
Lowest	$11,037
Highest	$26,363
Average	$12,443
Median	$11,751

Combining Projected State & Local Factors

- Average 3 yr membership predicted to drop by 46 students (2,618 to 2,572)

  Actual 3 yr membership dropped by 54 students (2618 to 2564)
- $325 per member Revenue Limit increase ~$400K (usually funded by local & state, this year 100% local)
- Special Education Aid increase (~$849K state funded)
- Operating Referendum increase of $200K within Revenue Limit to fund inflationary costs not covered by state (shared funding)
- Implementing some strategic high leverage budget initiatives
- Increasing Voucher Payments impact local taxes

Membership Detail (Different than Enrollment)

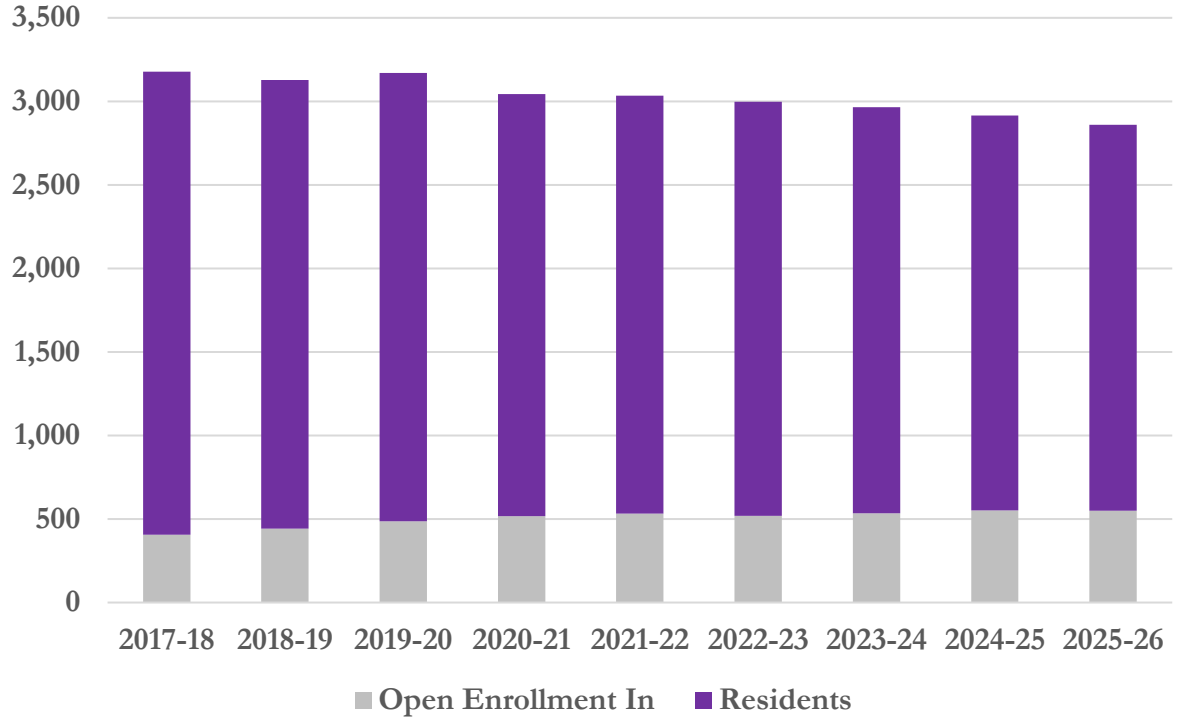
Membership					
Year	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**
Summer School	145	109	87	97	104
Pro-rated SS	58	44	35	39	42
Sept Yearly Membership	2,663	2,627	2,592	2,517	2,468
Sept Yearly Change	9	-36	-35	-75	-49
3 Yr Avg Membership	2,753	2,686	2,673	2,618	2,564
3 Yr Avg Mem Change	-35	-67	-13	-55	-54



Yearly 3rd Friday Enrollment – Class Sizes

School District of Onalaska Enrollment Class Sizes - September Count									
Grade	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**	**2024-25**	**2025-26**
EC	11	12	10	5	7	13	14	14	14
4K	241	242	225	208	222	204	194	171	151
K	204	198	232	186	195	199	197	178	168
1	221	196	205	215	189	193	193	193	179
2	221	219	192	189	214	193	199	197	189
3	222	216	219	185	184	218	195	212	196
4	205	218	226	220	190	184	208	203	210
5	230	206	223	224	223	194	186	211	208
6	245	221	222	226	229	220	209	201	224
7	224	244	227	215	219	234	215	208	203
8	236	227	243	228	225	222	235	209	203
9	242	232	237	243	227	225	215	239	218
10	240	243	227	232	234	220	223	215	239
11	215	240	245	220	243	247	231	232	224
12	221	213	237	248	233	232	251	232	234
Total	**3,178**	**3,127**	**3,170**	**3,044**	**3,034**	**2,998**	**2,965**	**2,915**	**2,860**
Yearly Change		-51	43	-126	-10	-36	-33	-50	-55
Largest Class Size		Smallest Class Size							

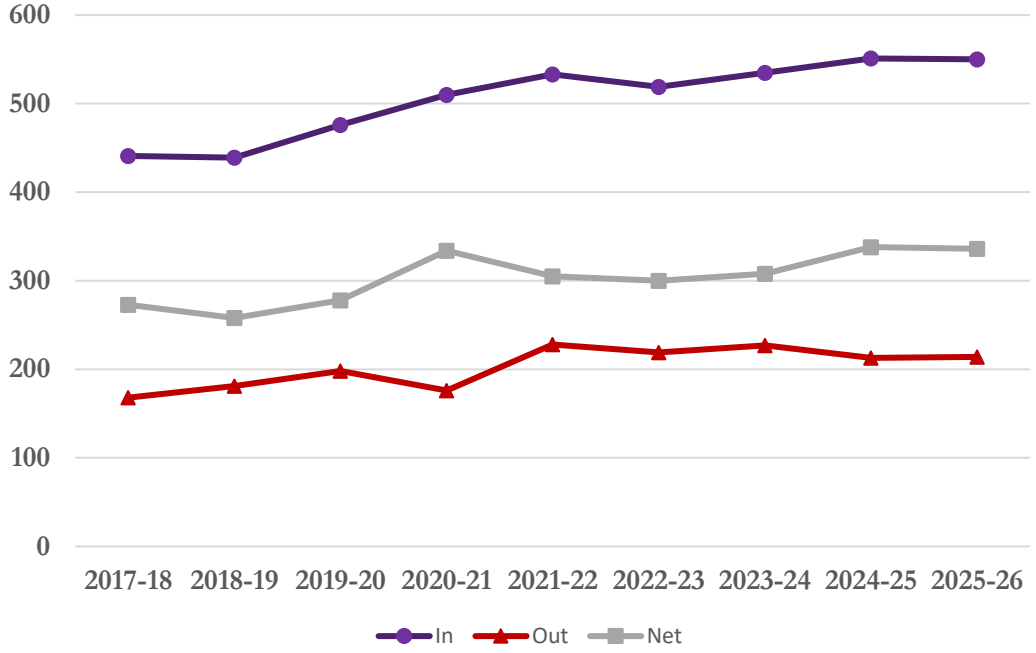
3rd Friday Student Enrollment Count



Declining Enrollment – Not Just a Local Issue

- 71% of districts have declining enrollment
- 55% were declining in 2006-07
- 75% of students located in 30% of districts

Open Enrollment – Provides Financial Help

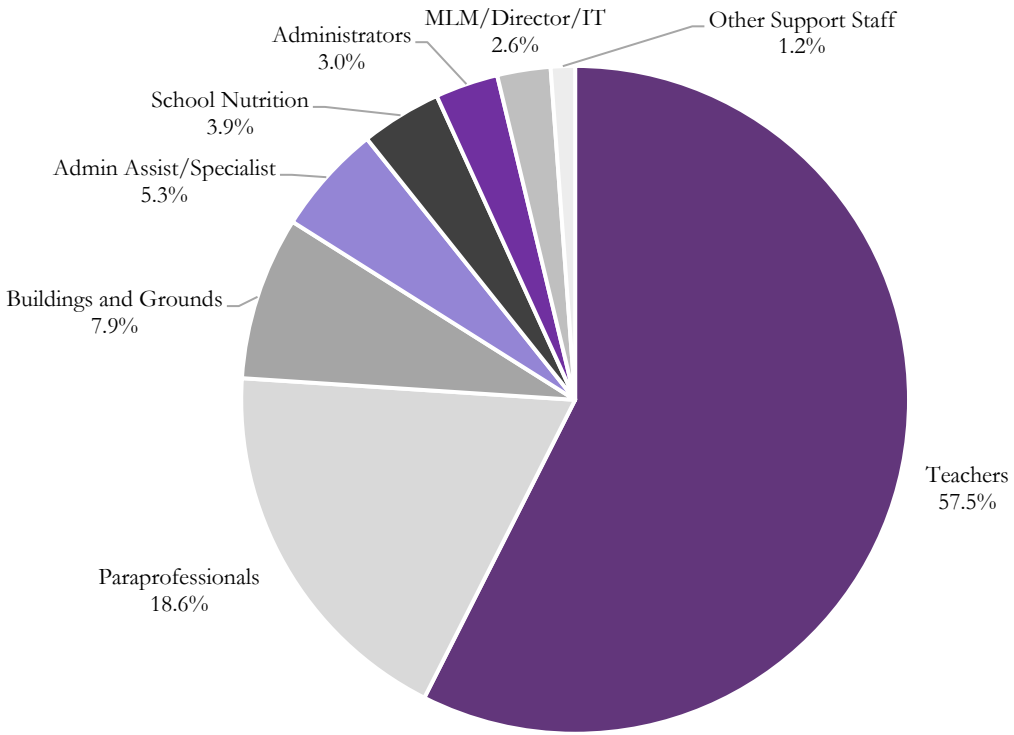


Year	In	Out	Net	Net Revenue
2025-26	550	214	336	
2024-25	551	213	338	2,872,175
2023-24	535	227	308	2,504,741
2022-23	519	219	300	2,362,852
2021-22	533	228	305	2,295,129
2020-21	510	176	334	2,664,651
2019-20	476	198	278	2,168,421
2018-19	439	181	258	1,772,383
2017-18	441	168	273	1,668,530

Contrasting Revenue Limit, Open Enrollment, & Voucher Funding

Per Student Funding Amounts												
	Revenue Limit		Open Enrollment Transfer				Voucher Tax Amounts					
Year	Amount	% Change	Reg Ed	% Change	Special Ed	% Change	K-8	% Change	9-12	% Change	Special Ed	% Change
2025-26	11,667.18	2.9%	10,102	12.7%	14,454	4.6%	10,877	6.3%	13,371	5.0%	16,049	4.2%
2024-25	11,333.01	3.0%	8,962	4.0%	13,814	2.6%	10,237	3.5%	12,731	2.8%	15,409	5.0%
2023-24	11,000.00	9.4%	8,618	4.8%	13,470	3.0%	9,893	17.8%	12,387	36.9%	14,671	12.2%
2022-23	10,055.31	0.6%	8,224	0.8%	13,076	0.5%	8,399	0.8%	9,045	0.7%	13,076	0.5%
2021-22	10,000.00	0.0%	8,161	0.4%	13,013	0.1%	8,336	0.4%	8,982	0.4%	13,013	0.3%
2020-21	10,000.00	3.1%	8,125	4.6%	12,997	2.2%	8,300	3.2%	8,946	2.9%	12,977	2.0%

Personnel


Other Support Staff
1.2%
MLM/Director/IT
2.6%
Administrators
3.0%
School Nutrition
3.9%
Admin Assist/Specialist
5.3%
Buildings and Grounds
7.9%
Teachers
57.5%
Paraprofessionals
18.6%

Personnel by Category

Employee Type	2022-23	2023-24	2024-25	2025-26
Teachers	251.60	243.80	246.00	245.00
Paraprofessionals	80.70	77.70	83.71	79.21
Buildings and Grounds	30.75	30.75	32.75	33.75
Admin Assist/Specialist	23.75	23.75	22.75	22.75
School Nutrition	15.69	16.19	16.69	16.69
Administrators	13.00	13.00	13.00	13.00
MLM/Director/IT	9.00	9.00	11.00	11.00
Other Support Staff	5.00	5.00	5.00	5.00
Total	**429.49**	**419.19**	**430.90**	**426.40**

Staff to Student Ratios

Employee Type	2022-23	2023-24	2024-25	2025-26
Teachers	11.59	11.85	11.54	11.66
Paraprofessionals	36.13	37.19	33.93	36.05
Buildings and Grounds	94.83	93.98	86.72	84.62
Admin Assist/Specialist	122.78	121.68	124.84	125.54
School Nutrition	185.88	178.53	170.19	171.15
Administrators	224.31	222.31	218.46	219.69

Staffing by Teaching Area

By Teaching Areas	2022-23	2023-24	2024-25	2025-26
Academic Interventionist	7.00	7.00	7.00	7.00
Art	6.50	6.00	6.00	6.00
At Risk Teacher/Intervention	5.03	3.33	6.33	6.33
Business Education	5.00	5.00	5.00	5.00
Elementary	65.00	64.00	64.00	63.00
English Language Arts	16.50	16.50	16.50	16.50
Enrichment	1.50	0.90	0.90	0.90
Family & Consumer Education	1.00	1.00	1.00	1.00
Instructional Services	5.00	4.00	4.00	3.00
Health	3.00	3.00	3.00	3.00
Librarians	5.00	3.80	3.80	3.80
Math	17.37	16.70	16.70	15.00
Multilingual Learner	6.00	6.80	6.80	6.80
Music	11.50	11.00	11.00	11.00
Physical Education	8.50	8.00	8.00	8.00
Science	12.67	12.00	12.00	12.00
Social Studies	12.34	12.84	12.50	12.67
Technology Education	3.00	3.00	3.00	3.00
World Languages	5.80	5.63	5.97	6.50
Subtotals	**197.70**	**190.50**	**193.50**	**190.50**

Staffing by Teaching Area (continued)

	2022-23	2023-24	2024-25	2025-26
Special Education				
Adaptive Physical Education	2.00	2.00	2.00	2.00
Cross Categorical	26.80	26.00	26.00	28.00
Early Childhood Sped	1.50	1.50	1.50	1.50
Occupational Therapist	1.60	1.80	2.00	2.00
Speech And Language	7.00	7.00	7.00	7.00
Student Services				
School Counselor	8.00	8.00	8.00	8.00
School Psychologist	5.00	5.00	5.00	5.00
Other Professional Staff	2.00	2.00	1.00	1.00
Subtotals	**53.90**	**53.30**	**52.50**	**54.50**
Grand Totals	**251.60**	**243.80**	**246.00**	**245.00**

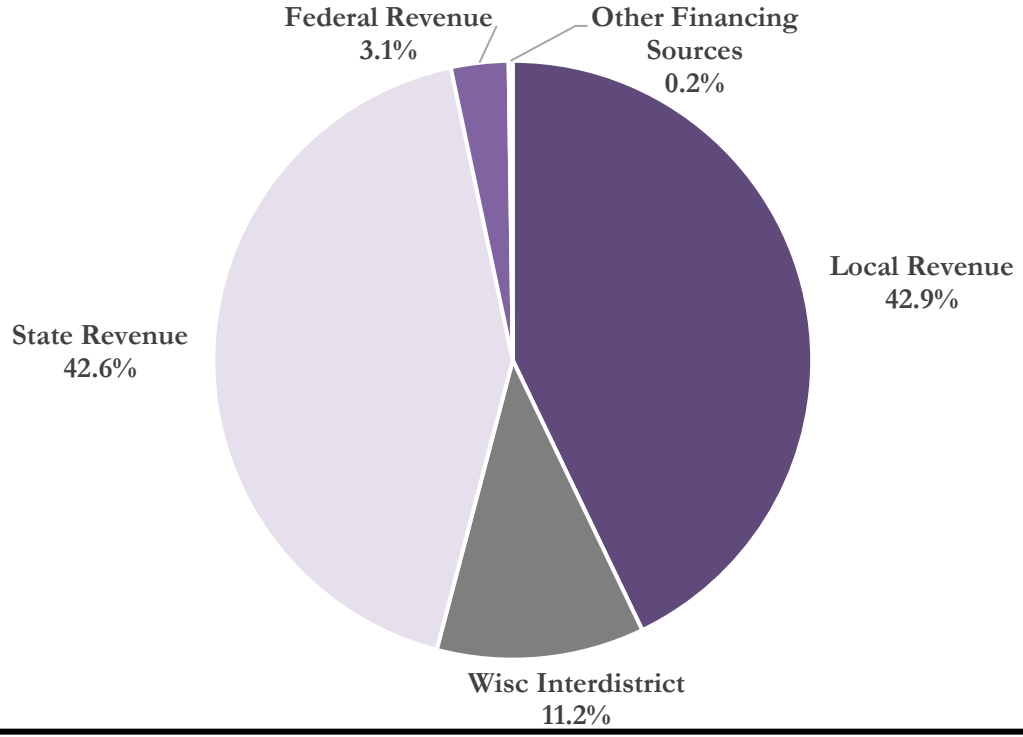
Paraprofessional Staffing

	2022-23	2023-24	2024-25	2025-26
Health Office	5.00	5.00	5.00	5.00
Regular Ed Para	26.70	26.70	25.71	25.21
Personal Care Spec Educ Para	9.00	6.00	12.00	10.00
Special Education Para	40.00	40.00	41.00	39.00
Totals	**80.70**	**77.70**	**83.71**	**79.21**

Goal to Meet the Consumer Price Index Increase for Wages

Year	CPI	District
2025-26	2.95%	2.95%
2024-25	4.12%	4.12%
2023-24	8.00%	6.80%
2022-23	4.70%	4.70%
2021-22	1.23%	1.23%
2020-21	1.81%	1.81%

Operating Funds Revenue 10 & 27

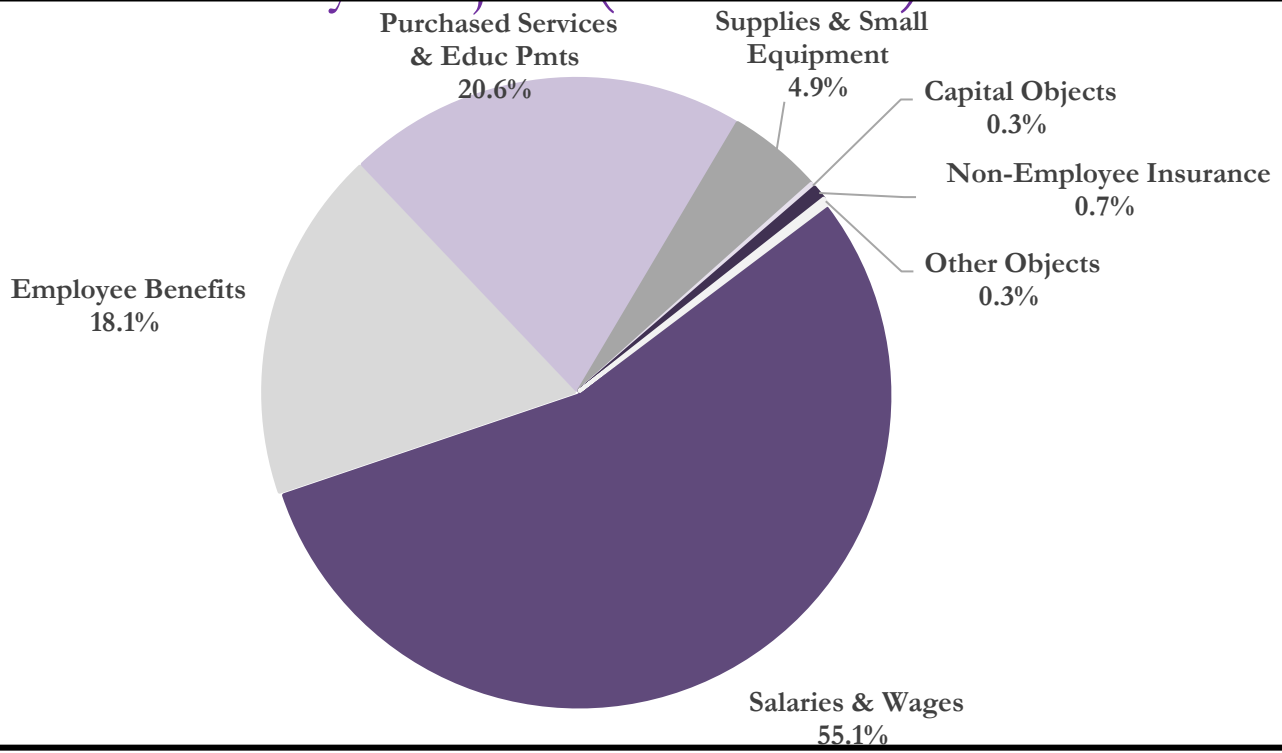


Operating Funds Revenue 10 & 27

Revenue Source	2023-24 Audited	2024-25 Budget	2024-25 Unaudited	2025-26 Budget
Operating Transfers In	4,207,144	4,858,814	4,572,816	4,494,819
Local Revenue	19,322,859	19,839,205	19,986,468	21,266,626
Wisc Interdistrict	4,535,472	4,943,562	4,811,765	5,561,100
State Revenue	20,929,793	21,517,710	21,846,483	21,123,149
Federal Revenue	2,830,805	1,688,243	1,744,248	1,538,365
Other Financing Sources	321,663	200,000	154,509	110,000
Operating Revenue	**52,147,737**	**53,047,534**	**53,116,289**	**54,094,059**

Operating Funds Expense 10 & 27

By Object (The What)



Operating Funds Expense 10 & 27

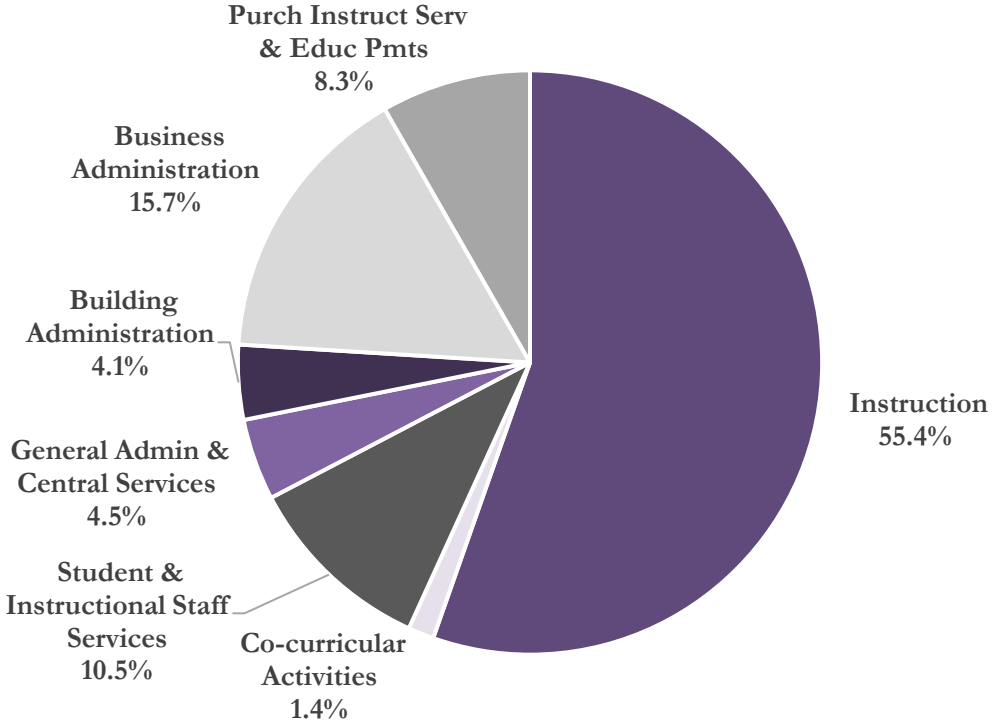
By Object (The What)

Object	2023-24 Audited	2024-25 Budget	2024-25 Unaudited	2025-26 Budget
Salaries & Wages	24,554,808	26,386,214	26,092,681	27,232,632
Employee Benefits	8,892,580	9,314,923	9,270,338	8,951,539
Purchased Services & Educ Pmts	8,835,301	9,830,842	9,358,068	10,187,549
Supplies & Small Equipment	1,700,030	1,935,083	1,890,747	2,411,695
Capital Objects	1,111,583	281,395	335,844	125,750
Non-Employee Insurance	316,886	371,900	336,517	360,075
Operating Transfers Out	4,569,120	5,027,814	4,742,099	4,656,819
Other Objects	168,613	198,439	174,035	168,000
Expense by Object	**50,148,921**	**53,346,610**	**52,200,329**	**54,094,059**



Operating Funds Expense 10 & 27

By Function (The What For)



Operating Funds Expense 10 & 27

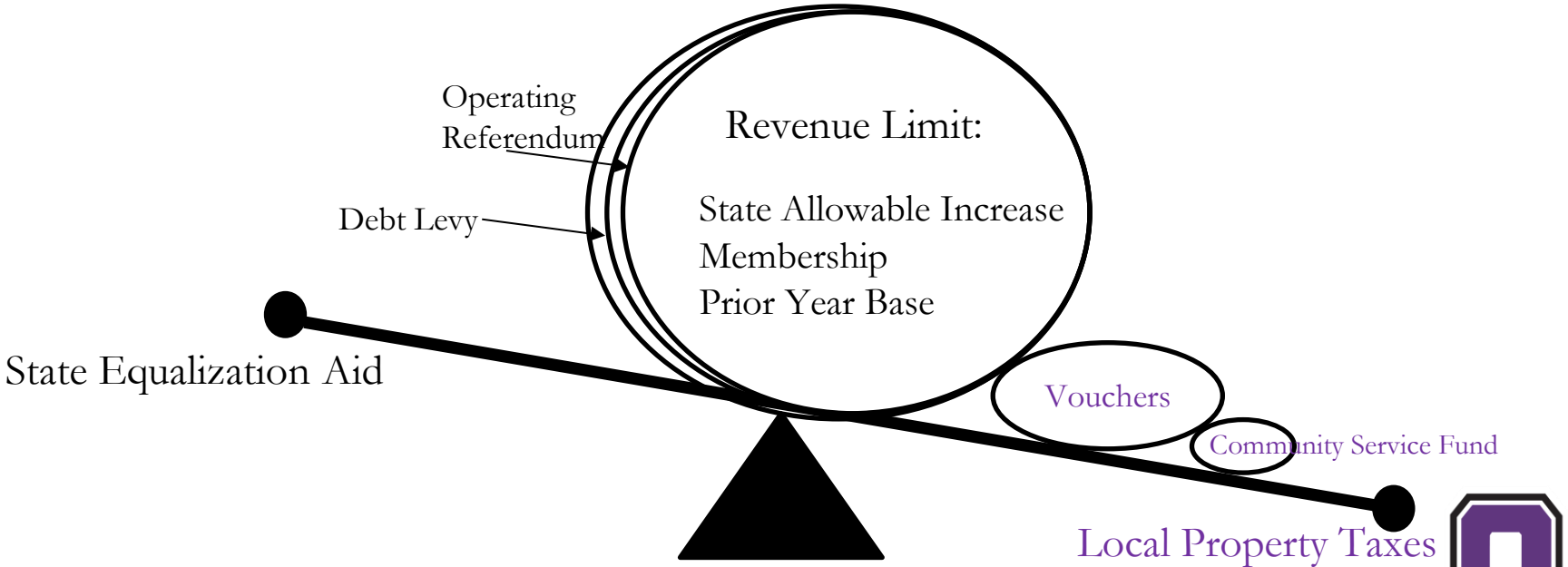
By Function (The What For)

Function	2023-24 Audited	2024-25 Budget	2024-25 Unaudited	2025-26 Budget
Instruction	24,650,947	26,484,491	26,151,458	27,376,808
Co-curricular Activities	774,381	817,439	820,191	707,458
Student & Instructional Staff Services	4,899,377	5,282,370	5,058,114	5,204,302
General Admin & Central Services	1,931,417	2,231,447	2,279,307	2,229,788
Building Administration	1,918,596	2,019,641	1,991,555	2,045,614
Business Administration	7,756,498	7,672,986	7,380,041	7,778,825
Purch Instruct Serv & Educ Pmts	3,648,585	3,810,422	3,777,564	4,094,445
Interfund Transfer	4,569,120	5,027,814	4,742,099	4,656,819
Expense by Function	**50,148,921**	**53,346,610**	**52,200,329**	**54,094,059**

2025-26 Original Budget Summary

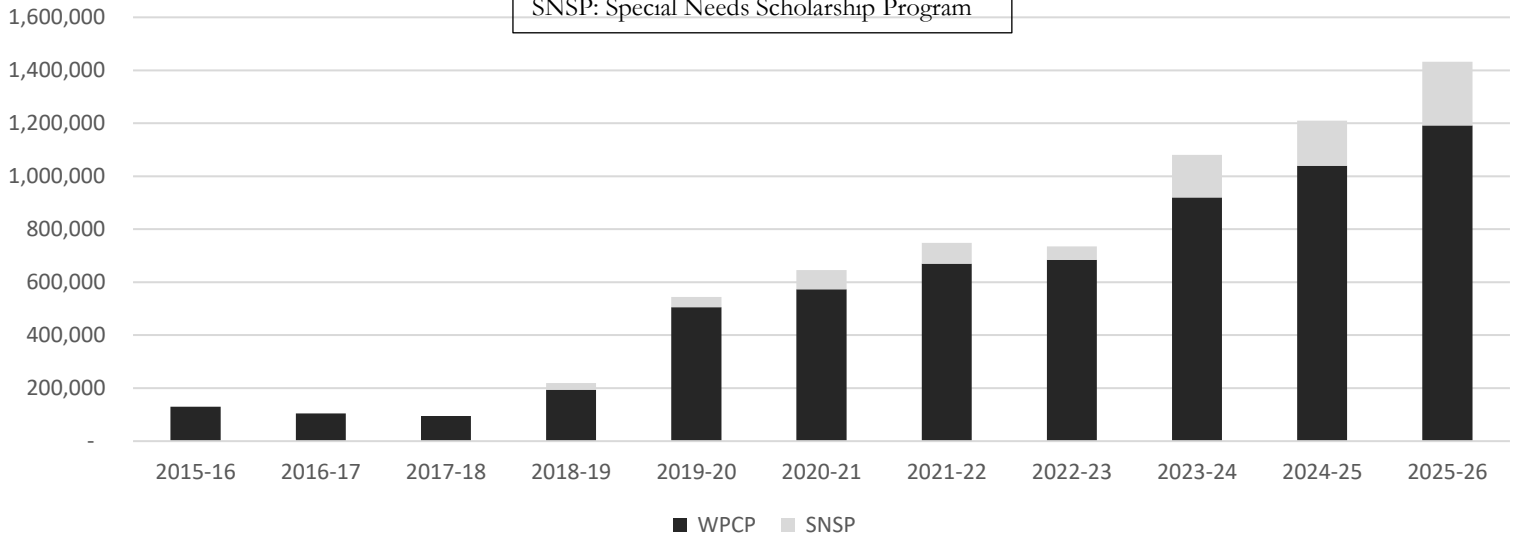
- Revenue Limit Increase does not meet operating cost increases
- $200K operating referendum increase helps with inflationary gap
- Increase in special education reimbursement and open enrollment funding increase close the current year funding gap
- Capital referendum helps address deferred maintenance & improvement needs
- Continued efforts to conserve funds creates capacity for subsequent years' cost increases

How The Tax Levy Pieces Fit Together



Voucher Impact

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



Student FTE	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Total	18.0	16.0	14.0	24.0	61.5	67.0	78.5	80.0	88.7	110.1	118.4

Levy by Components

Year	General	Debt	Community Service	Total	$ Change	% Change
2025-26	20,682,726	6,100,000	175,350	26,958,076	1,391,771	5.4%
2024-25	19,314,305	6,085,000	167,000	25,566,305		

It is estimated that the levy will be reduced by about $5.2M through School Levy Tax Credits. These funds are sent from the state to each municipality to reduce the amount of school tax collected.

Levy by Municipality

Tax Levy and Yearly Change				
Municipality	**2024-25**	**2025-26**	**Yearly Change**	**% Change**
City of Onalaska	23,554,662.03	24,719,251.38	1,164,589.35	4.9%
Town of Onalaska	1,053,165.20	1,177,878.61	124,713.41	11.8%
Town of Medary	471,886.92	520,539.06	48,652.14	10.3%
City of La Crosse	432,918.06	481,933.92	49,015.86	11.3%
Town of Hamilton	53,672.79	58,473.03	4,800.24	8.9%
Totals	**25,566,305.00**	**26,958,076.00**	**1,391,771.00**	**5.4%**

It is estimated that the levy will be reduced by about $5.2M through School Levy Tax Credits. These funds are sent from the state to each municipality to reduce the amount of school tax collected.

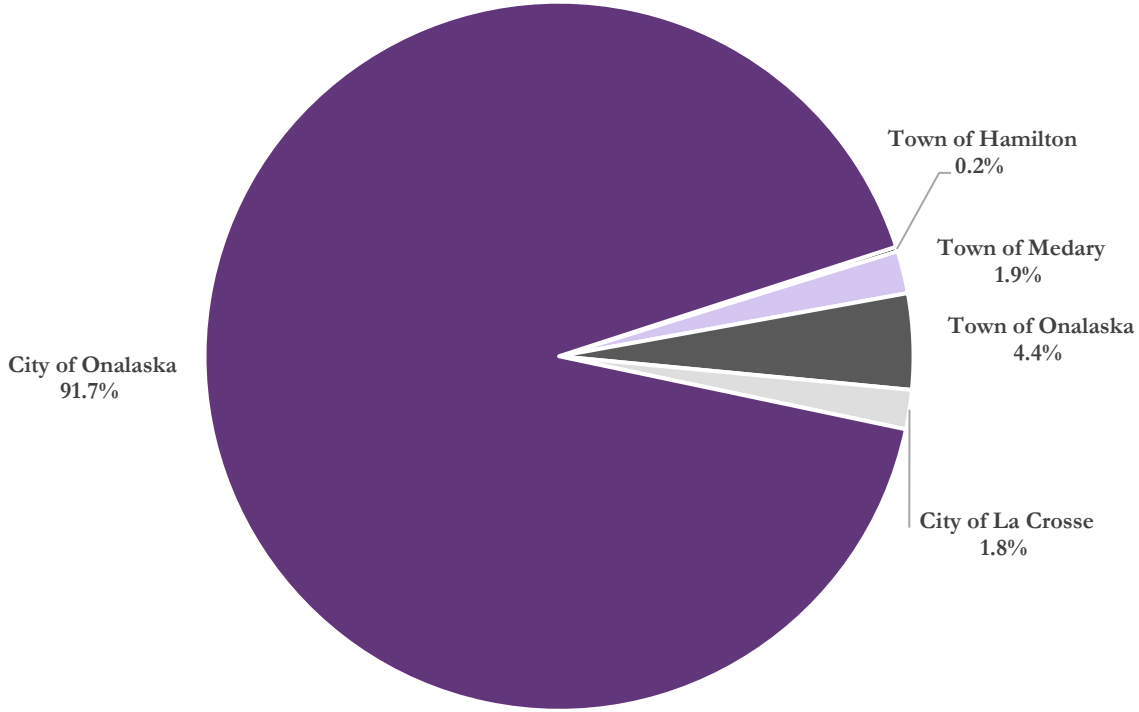
Projected Tax Impact:

- Equalized Property Value Impacts State Equalization Aid
- The more property value behind each student, the richer we look which means we receive less State Equalized Aid which means we rely more heavily on local taxes
- Yearly state growth is 8.3%
- Yearly growth for Onalaska is 6.4%
- The State added no funding to offset local property taxes
- $640 Per student voucher increase will increase local taxes

Equalized Property Value Change

	2021-22	2022-23	2023-24	2024-25	2025-26
Town of Hamilton	4,952,655	5,393,404	6,406,047	6,604,547	7,257,333
Yearly Change	15.8%	8.9%	18.8%	3.1%	9.9%
Town of Medary	48,481,767	51,197,346	55,375,954	58,066,652	64,606,282
Yearly Change	7.2%	5.6%	8.2%	4.9%	11.3%
Town of Onalaska	105,567,353	118,461,164	132,508,061	129,594,134	146,191,445
Yearly Change	8.2%	12.2%	11.9%	-2.2%	12.8%
City of La Crosse	34,104,579	37,137,637	53,873,126	53,271,453	59,814,836
Yearly Change	43.0%	8.9%	45.1%	-1.1%	12.3%
City of Onalaska	2,182,142,692	2,370,361,064	2,658,238,267	2,898,449,389	3,068,009,768
Yearly Change	10.7%	8.6%	12.1%	9.0%	5.9%
Total	**2,375,249,046**	**2,582,550,615**	**2,906,401,455**	**3,145,986,175**	**3,345,879,664**
District Change	**10.9%**	**8.7%**	**12.5%**	**8.2%**	**6.4%**
State Change	**6.8%**	**13.8%**	**13.1%**	**7.7%**	**8.3%**

District Property Within Each Municipality



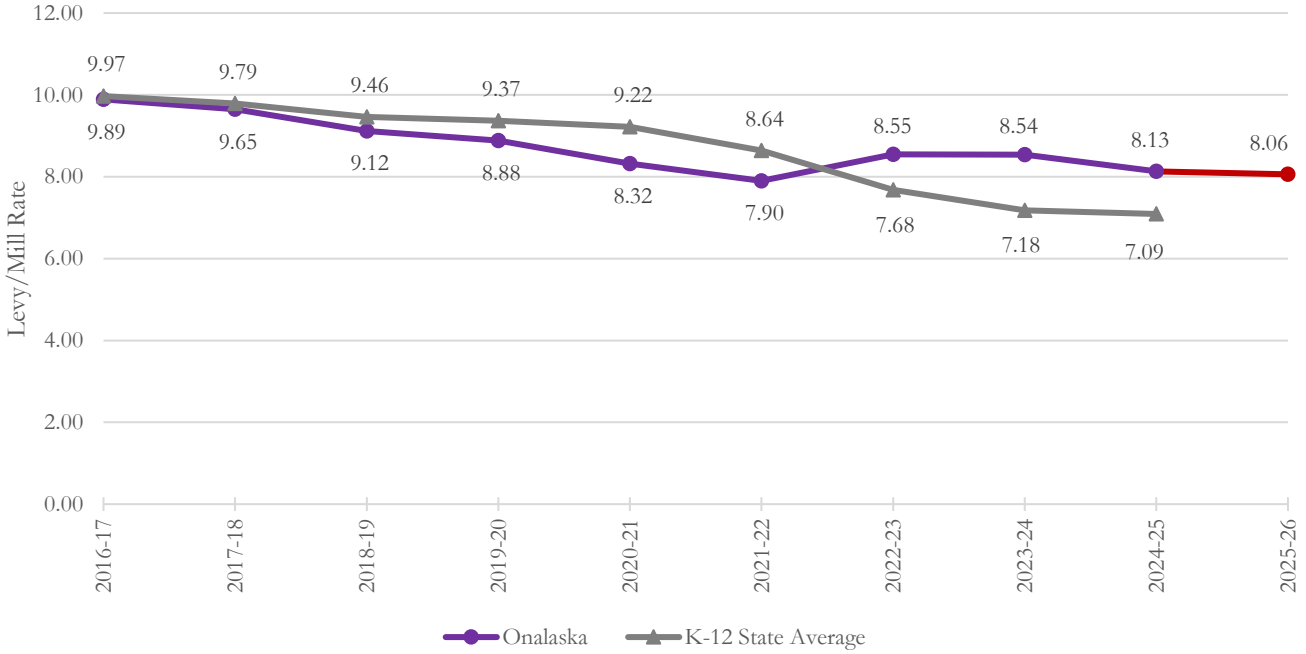
City of Onalaska's Reassessment

- Wisconsin Department of Revenue requires that school districts distribute their levies based on Equalized Value (not assessed value). This means that theoretically each municipality has a reassessment each year - even if it doesn't. Equalized values are an estimate of the entire municipality's market value irrespective of each individual property's assessed value.
- Each municipality distributes their share of the levy based on assessed values
- A reassessment ONLY determines how the property tax is divided among all property owners within the municipality.
- Assessed value is important for maintaining equity among individual taxpayers within each municipality while equalized value maintains equity between municipalities.

Impact of the Reassessment

- The average reassessment change for the City of Onalaska was 28%
- Properties whose value changed less than 28% now owe less of the total amount levied within the municipality
- Properties whose value changed more than 28% now owe more of the total amount levied within the municipality
- Since the DOR calculates an "assumed reassessment each year, the City of Onalaska's fair share of the levy shouldn't change much when compared to the other four municipalities.
- Note that the City's share of EQUALIZED VALUE change was 5.9% - not 28% - & the yearly change was LESS than each of the other municipalities.

Mill/Levy Rate



Suggested Motion & Next Steps

- Recommend adopting the 2025-26 Original Budget as presented

  2025-26 Original Budget
- Recommend adopting the 2025-26 Levy in the amount of $26,958,076

  Resolution to adopt the 2025-26 Levy