

**School District of Onalaska
Budget Amendment December 31, 2025**

GENERAL FUND (FUND 10)	Audited 2023-24	Audited 2024-25	Budget 2025-26
Beginning Fund Balance (Account 930 000)	10,423,575	12,422,391	13,338,351
Ending Fund Balance, Nonspendable (Acct. 935 000)	385,513	479,109	-
Ending Fund Balance, Restricted (Acct. 936 000)	285,971	383,040	-
Ending Fund Balance, Assigned (Acct. 938 000)	468,037	999,830	-
Ending Fund Balance, Unassigned (Acct. 939 000)	11,282,870	11,476,373	-
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	12,422,391	13,338,351	13,338,351
REVENUES & OTHER FINANCING SOURCES			
<i>Local Sources</i>			
210 Taxes	18,782,974	19,350,169	20,714,726
240 Payments for Services	1,077	32,725	-
260 Non-Capital Sales	8,515	12,373	5,200
270 School Activity Income	99,879	89,824	87,000
280 Interest on Investments	275,473	345,444	309,000
290 Other Revenue, Local Sources	154,942	155,933	150,700
Subtotal Local Sources	19,322,859	19,986,468	21,266,626
<i>Other School Districts Within Wisconsin</i>			
340 Payments for Services	4,529,994	4,805,491	5,556,100
Subtotal Other School Districts within Wisconsin	4,529,994	4,805,491	5,556,100
<i>Intermediate Sources</i>			
510 Transit of Aids	28,296	4,880	-
Subtotal Intermediate Sources	28,296	4,880	-
<i>State Sources</i>			
610 State Aid -- Categorical	269,699	321,412	271,500
620 State Aid -- General	16,209,614	16,778,443	15,629,523
630 DPI Special Project Grants	149,988	148,219	153,000
660 Other State Revenue Through Local Units	1	2	-
690 Other Revenue	2,282,105	2,630,436	2,566,097
Subtotal State Sources	18,911,408	19,878,512	18,620,120
<i>Federal Sources</i>			
710 Federal Aid - Categorical	19,821	23,192	19,396
730 DPI Special Project Grants	1,220,170	229,449	97,202
750 IASA Grants	288,515	289,516	305,848
770 Other Federal Revenue Through Local Units	3	962	-
780 Other Federal Revenue Through State	216,847	150,509	150,000
790 Other Federal Revenue - Direct	192,000	-	-
Subtotal Federal Sources	1,937,357	693,628	572,446
<i>Other Financing Sources</i>			
860 Compensation, Fixed Assets	17,012	5,000	-
Subtotal Other Financing Sources	17,012	5,000	-
<i>Other Revenues</i>			
960 Adjustments	26,129	19,063	-
970 Refund of Disbursement	266,036	113,725	100,000
990 Miscellaneous	12,487	15,399	10,000
Subtotal Other Revenues	304,651	148,187	110,000
TOTAL REVENUES & OTHER FINANCING SOURCES	45,051,578	45,522,166	46,125,292
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	7,984,296	8,329,038	9,172,771
120 000 Regular Curriculum	9,018,203	9,620,357	9,617,003
130 000 Vocational Curriculum	995,276	1,019,946	993,954
140 000 Physical Curriculum	1,072,399	1,109,893	1,106,716
160 000 Co-Curricular Activities	774,381	820,191	697,458
170 000 Other Special Needs	233,218	250,724	259,204
Subtotal Instruction	20,077,773	21,150,149	21,847,106

Support Sources			
210 000 Pupil Services	1,504,059	1,507,698	1,506,933
220 000 Instructional Staff Services	2,267,900	2,407,967	2,516,912
230 000 General Administration	768,693	858,731	882,314
240 000 School Building Administration	1,918,596	1,991,555	2,045,614
250 000 Business Administration	7,121,909	6,768,011	7,118,250
260 000 Central Services	211,685	203,889	236,926
270 000 Insurance & Judgments	320,276	339,864	363,575
280 000 Debt Services	35,211	35,211	35,250
290 000 Other Support Services	914,314	1,178,034	1,069,548
Subtotal Support Sources	15,062,643	15,290,960	15,775,322
Non-Program Transactions			
410 000 Inter-fund Transfers	4,569,120	4,742,099	4,656,819
430 000 Instructional Service Payments	3,328,263	3,386,796	3,798,545
490 000 Other Non-Program Transactions	14,963	36,200	47,500
Subtotal Non-Program Transactions	7,912,346	8,165,096	8,502,864
TOTAL EXPENDITURES & OTHER FINANCING USES	43,052,762	44,606,205	46,125,292

SPECIAL PROJECT FUNDS (FUND 21)	Audited 2023-24	Audited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	632,601	603,001	621,740
900 000 Ending Fund Balance	603,001	621,740	621,740
REVENUES & OTHER FINANCING SOURCES	602,097	649,682	714,000
100 000 Instruction	551,393	526,971	629,000
200 000 Support Services	53,804	83,223	60,000
400 000 Non-Program Transactions	26,500	20,750	25,000
TOTAL EXPENDITURES & OTHER FINANCING USES	631,697	630,944	714,000

SPECIAL EDUCATION FUND (FUND 27)	Audited 2023-24	Audited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	-	-	-
900 000 Ending Fund Balance	-	-	-
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	4,207,144	4,572,816	4,494,819
310 Transit of Aids - Other School Districts	5,478	6,274	5,000
510 Transit of Aids - Intermediate Sources	18,056	12,888	10,000
610 State Aid - Categorical	1,824,925	1,861,575	2,449,029
620 State Aid - General	99,642	76,309	75,000
630 DPI Special Project Grants	25,000	-	-
690 Other Revenue	22,466	12,319	12,000
730 DPI Special Project Grants	707,746	829,773	865,919
780 Other Federal Revenue Through State	185,702	220,847	100,000
990 Miscellaneous	-	1,323	-
TOTAL REVENUES & OTHER FINANCING SOURCES	7,096,159	7,594,124	8,011,767
EXPENDITURES & OTHER FINANCING USES			
150 000 Special Education Curriculum	5,347,555	5,821,500	6,249,660
210 000 Pupil Services	763,461	761,010	827,518
220 000 Instructional Staff Services	363,956	381,438	383,439
250 000 Business Administration	314,314	272,166	297,000
260 000 Central Services	1,514	3,442	5,750
430 000 Instructional Service Payments	305,359	354,568	248,400
TOTAL EXPENDITURES & OTHER FINANCING USES	7,096,159	7,594,124	8,011,767

DEBT SERVICE FUND (FUND 39)	Audited 2023-24	Audited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	1,160,216	1,032,347	5,529,327
900 000 Ending Fund Balance	1,032,347	5,529,327	1,620,718
TOTAL REVENUES & OTHER FINANCING SOURCES	6,124,159	8,026,888	6,150,000
281 000 Long-Term Capital Debt	6,252,029	3,529,908	10,058,609

TOTAL EXPENDITURES & OTHER FINANCING USES	6,252,029	3,529,908	10,058,609
842 000 INDEBTEDNESS, END OF YEAR	57,990,000	81,766,000	75,146,000

CAPITAL PROJECTS FUND (FUNDS 46, 49)	Audited 2023-24	Audited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	50,586,508	32,512,577	26,731,844
900 000 Ending Fund Balance	32,512,577	26,731,844	6,223,844
TOTAL REVENUES & OTHER FINANCING SOURCES	3,774,882	28,130,331	992,000
100 000 Instructional Services	233,259	1,554,437	1,325,000
200 000 Support Services	21,566,838	32,356,628	20,175,000
400 000 Non-Program Transactions	48,716	-	-
TOTAL EXPENDITURES & OTHER FINANCING USES	21,848,813	33,911,064	21,500,000

FOOD SERVICE FUND (FUND 50)	Audited 2023-24	Audited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	774,916	853,498	799,929
900 000 Ending Fund Balance	853,498	799,929	799,929
TOTAL REVENUES & OTHER FINANCING SOURCES	1,815,741	1,808,798	1,835,600
200 000 Support Services	1,737,158	1,862,368	1,835,600
TOTAL EXPENDITURES & OTHER FINANCING USES	1,737,158	1,862,368	1,835,600

COMMUNITY SERVICE FUND (FUND 80)	Audited 2023-24	Audited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	-	-	42,152
900 000 Ending Fund Balance	-	42,152	23,602
TOTAL REVENUES & OTHER FINANCING SOURCES	-	167,000	175,350
200 000 Support	-	75,017	93,900
300 000 Community Services	-	49,831	100,000
TOTAL EXPENDITURES & OTHER FINANCING USES	-	124,848	193,900

PACKAGE & COOPERATIVE PROGRAM FUND (FUND 99)	Audited 2023-24	Audited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	-	-	-
900 000 Ending Fund Balance	-	-	-
TOTAL REVENUES & OTHER FINANCING SOURCES	149,921	113,539	102,000
100 000 Instruction	105,453	81,144	71,714
200 000 Support Services	44,468	32,394	30,286
TOTAL EXPENDITURES & OTHER FINANCING USES	149,921	113,539	102,000

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.