

School District of Onalaska Original Budget Adoption on October 26, 2026 Department of Public Instruction Recommended Presentation Format				
GENERAL FUND (FUND 10)	Audited 2024-25	Budget 2025-26	Unaudited 2025-26	Budget 2026-27
Beginning Fund Balance (Account 930 000)	12,422,391	13,338,351	13,338,351	13,338,418
Ending Fund Balance, Nonspendable (Acct. 935 000)	479,109	-	76,581	-
Ending Fund Balance, Restricted (Acct. 936 000)	383,040	-	309,902	-
Ending Fund Balance, Assigned (Acct. 938 000)	999,830	-	1,706,584	-
Ending Fund Balance, Unassigned (Acct. 939 000)	11,476,373	-	11,245,352	-
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	13,338,351	13,338,351	13,338,418	13,338,418
REVENUES & OTHER FINANCING SOURCES				
100 Transfers-in	-	-	-	-
<i>Local Sources</i>				
210 Taxes	19,350,169	20,714,726	20,723,958	21,874,389
240 Payments for Services	32,725	-	-	-
260 Non-Capital Sales	12,373	15,700	22,203	6,000
270 School Activity Income	89,824	87,800	88,656	86,100
280 Interest on Investments	345,444	309,000	339,762	309,000
290 Other Revenue, Local Sources	155,933	150,700	181,404	137,100
Subtotal Local Sources	19,986,468	21,277,926	21,355,982	22,412,589
<i>Other School Districts Within Wisconsin</i>				
340 Payments for Services	4,805,491	5,556,100	5,366,053	6,452,550
Subtotal Other School Districts within Wisconsin	4,805,491	5,556,100	5,366,053	6,452,550
<i>Intermediate Sources</i>				
510 Transit of Aids	4,880	-	4,950	-
Subtotal Intermediate Sources	4,880	-	4,950	-
<i>State Sources</i>				
610 State Aid -- Categorical	321,412	291,656	362,517	285,000
620 State Aid -- General	16,778,443	15,629,523	15,629,523	15,012,258
630 DPI Special Project Grants	148,219	153,000	312,288	110,000
660 Other State Revenue Through Local Units	2	-	2	-
690 Other Revenue	2,630,436	2,566,355	2,566,354	2,522,319
Subtotal State Sources	19,878,512	18,640,534	18,870,684	17,929,577
<i>Federal Sources</i>				
710 Federal Aid - Categorical	23,192	20,590	20,589	18,000
730 DPI Special Project Grants	229,449	100,569	118,073	70,294
750 IASA Grants	289,516	305,848	291,408	251,943
770 Other Federal Revenue Through Local Units	962	-	887	-
780 Other Federal Revenue Through State	150,509	180,580	187,103	159,160
790 Other Federal Revenue - Direct	-	-	-	-
Subtotal Federal Sources	693,628	607,587	618,060	499,397
<i>Other Financing Sources</i>				
860 Compensation, Fixed Assets	5,000	-	-	-
870 Long-Term Obligations	-	-	-	-
Subtotal Other Financing Sources	5,000	-	-	-
<i>Other Revenues</i>				
960 Adjustments	19,063	-	1,386	-
970 Refund of Disbursement	113,725	100,000	99,579	75,000
990 Miscellaneous	15,399	10,000	4,078	3,500
Subtotal Other Revenues	148,187	110,000	105,043	78,500
TOTAL REVENUES & OTHER FINANCING SOURCES	45,522,166	46,192,147	46,320,771	47,372,613
EXPENDITURES & OTHER FINANCING USES				
<i>Instruction</i>				
110 000 Undifferentiated Curriculum	8,329,038	9,158,771	8,918,101	9,731,002
120 000 Regular Curriculum	9,620,357	9,567,147	9,680,223	9,969,903
130 000 Vocational Curriculum	1,019,946	1,005,148	1,025,797	858,046
140 000 Physical Curriculum	1,109,893	1,106,716	1,086,802	1,116,932
160 000 Co-Curricular Activities	820,191	721,758	766,396	737,401
170 000 Other Special Needs	250,724	259,804	251,173	338,783
Subtotal Instruction	21,150,149	21,819,344	21,728,492	22,752,067
<i>Support Sources</i>				
210 000 Pupil Services	1,507,698	1,506,933	1,559,642	1,746,630
220 000 Instructional Staff Services	2,407,967	2,492,274	2,467,496	2,207,461
230 000 General Administration	858,731	897,314	913,653	977,908
240 000 School Building Administration	1,991,555	2,055,614	2,066,288	2,210,038
250 000 Business Administration	6,768,011	7,055,508	7,301,715	7,263,848
260 000 Central Services	203,889	236,926	230,579	210,903

270 000 Insurance & Judgments	339,864	383,575	380,652	362,000
280 000 Debt Services	35,211	35,250	35,211	36,100
290 000 Other Support Services	1,178,034	1,126,545	1,225,725	951,638
Subtotal Support Sources	15,290,960	15,789,939	16,180,960	15,966,526
Non-Program Transactions				
410 000 Inter-fund Transfers	4,742,099	4,706,819	4,502,638	4,549,197
430 000 Instructional Service Payments	3,386,796	3,828,545	3,879,333	4,057,323
490 000 Other Non-Program Transactions	36,200	47,500	29,281	47,500
Subtotal Non-Program Transactions	8,165,096	8,582,864	8,411,252	8,654,020
TOTAL EXPENDITURES & OTHER FINANCING USES	44,606,205	46,192,147	46,320,704	47,372,613

SPECIAL PROJECT FUNDS (FUND 21)	Audited 2024-25	Budget 2025-26	Unaudited 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	603,001	621,740	621,740	681,599
900 000 Ending Fund Balance	621,740	621,740	681,599	681,599
REVENUES & OTHER FINANCING SOURCES	649,682	825,000	962,557	500,000
100 000 Instruction	526,971	740,000	754,644	450,000
200 000 Support Services	83,223	60,000	128,453	30,000
400 000 Non-Program Transactions	20,750	25,000	19,600	20,000
TOTAL EXPENDITURES & OTHER FINANCING USES	630,944	825,000	902,697	500,000

SPECIAL EDUCATION FUND (FUND 27)	Audited 2024-25	Budget 2025-26	Unaudited 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	-	-	-	-
900 000 Ending Fund Balance	-	-	-	-
REVENUES & OTHER FINANCING SOURCES				
100 Transfers-in	4,572,816	4,544,819	4,332,839	4,381,878
310 Transit of Aids - Other School Districts	6,274	5,000	8,200	5,000
510 Transit of Aids - Intermediate Sources	12,888	10,000	26,816	-
610 State Aid - Categorical	1,861,575	2,449,029	2,474,078	2,798,000
620 State Aid - General	76,309	75,000	146,970	185,000
630 DPI Special Project Grants	-	-	-	-
690 Other Revenue	12,319	15,266	15,266	12,000
730 DPI Special Project Grants	829,773	985,569	851,789	899,098
780 Other Federal Revenue Through State	220,847	100,000	206,881	100,000
990 Miscellaneous	1,323	-	13	-
TOTAL REVENUES & OTHER FINANCING SOURCES	7,594,124	8,184,683	8,062,851	8,380,976
EXPENDITURES & OTHER FINANCING USES				
150 000 Special Education Curriculum	5,821,500	6,320,176	6,323,741	6,540,563
210 000 Pupil Services	761,010	827,518	819,350	839,860
220 000 Instructional Staff Services	381,438	421,439	375,678	314,303
250 000 Business Administration	272,166	352,800	296,783	429,000
260 000 Central Services	3,442	5,750	2,239	5,250
430 000 Instructional Service Payments	354,568	257,000	245,058	252,000
490 000 Other Non-Program Transactions	-	-	-	-
TOTAL EXPENDITURES & OTHER FINANCING USES	7,594,124	8,184,683	8,062,851	8,380,976

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2024-25	Budget 2025-26	Unaudited 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	1,032,347	5,529,327	5,529,327	1,738,148
900 000 Ending Fund Balance	5,529,327	1,730,718	1,738,148	2,671,828
TOTAL REVENUES & OTHER FINANCING SOURCES	8,026,888	6,260,000	6,267,711	7,100,000
281 000 Long-Term Capital Debt	3,529,908	10,058,609	10,058,890	6,166,320
TOTAL EXPENDITURES & OTHER FINANCING USES	3,529,908	10,058,609	10,058,890	6,166,320
842 000 INDEBTEDNESS, END OF YEAR	81,766,000	75,146,000	75,146,000	-

CAPITAL PROJECTS FUND (FUNDS 46, 49)	Audited 2024-25	Budget 2025-26	Unaudited 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	32,512,577	26,731,844	26,731,844	13,563,801
900 000 Ending Fund Balance	26,731,844	6,403,844	13,563,801	5,095,351
TOTAL REVENUES & OTHER FINANCING SOURCES	28,130,331	1,172,000	1,179,014	345,000
100 000 Instructional Services	1,554,437	1,312,000	1,270,554	200,000
200 000 Support Services	32,356,628	20,188,000	13,076,503	8,613,450
400 000 Non-Program Transactions	-	-	-	-
TOTAL EXPENDITURES & OTHER FINANCING USES	33,911,064	21,500,000	14,347,057	8,813,450

FOOD SERVICE FUND (FUND 50)	Audited 2024-25	Budget 2025-26	Unaudited 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	853,498	799,929	799,929	678,673
900 000 Ending Fund Balance	799,929	795,929	678,673	638,673
TOTAL REVENUES & OTHER FINANCING SOURCES	1,808,798	1,835,600	1,747,969	1,873,225
200 000 Support Services	1,862,368	1,839,600	1,869,225	1,913,225
TOTAL EXPENDITURES & OTHER FINANCING USES	1,862,368	1,839,600	1,869,225	1,913,225

COMMUNITY SERVICE FUND (FUND 80)	Audited 2024-25	Budget 2025-26	Unaudited 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	-	42,152	42,152	31,297
900 000 Ending Fund Balance	42,152	23,602	31,297	29,152
TOTAL REVENUES & OTHER FINANCING SOURCES	167,000	175,350	175,350	200,000
200 000 Support	75,017	93,900	86,205	102,145
300 000 Community Services	49,831	100,000	100,000	100,000
TOTAL EXPENDITURES & OTHER FINANCING USES	124,848	193,900	186,205	202,145

PACKAGE & COOPERATIVE PROGRAM FUND (FUND 99)	Audited 2024-25	Budget 2025-26	Unaudited 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	-	-	-	-
900 000 Ending Fund Balance	-	-	-	-
TOTAL REVENUES & OTHER FINANCING SOURCES	113,539	107,000	106,058	103,319
100 000 Instruction	81,144	78,714	81,151	78,319
200 000 Support Services	32,394	28,286	24,907	25,000
TOTAL EXPENDITURES & OTHER FINANCING USES	113,539	107,000	106,058	103,319

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.