

SCHOOL DISTRICT OF ONALASKA



2026-27 Original Budget Adoption

Investing in Students • Strong Stewardship • Future-Ready Planning

Board Original Budget Adoption | October 2026

A balanced operating plan built around student programs, staffing, and the future in mind.

\$55.8M

Operating budget

68.3%

Salaries + benefits

\$0.2M

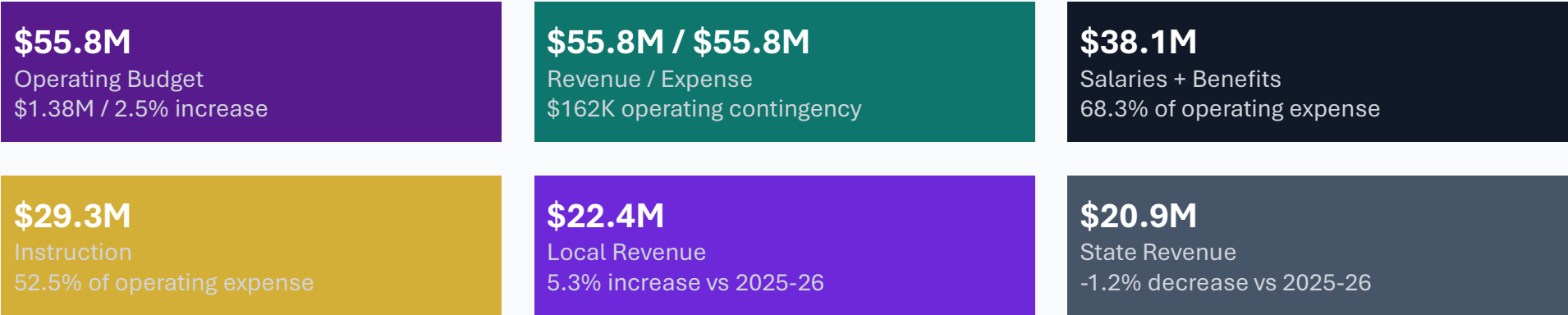
Contingency

\$2.0M / 3.7%

Expense increase

Executive Budget Dashboard

Funds 10 & 27 operating budget at the preliminary stage



Board takeaway
The operating budget is balanced with a small contingency. The largest cost driver remains people, while our revenue is deeply tied to our open enrollment and membership numbers.

Budget Message in One Sentence

A student-centered budget that invests in people, programs, and responsible planning

The 2026-27 original budget maintains student programs and services while continuing to invest in staff, support daily operations, and plan responsibly for future changes in revenue and enrollment.

\$2.0M

Expense increase vs 2025-26

3.7%

Operating expense growth

\$38.1M

Investment in staff

Budget takeaway

The budget reflects a balanced plan that supports students, invests in staff, and maintains flexibility as we continue to plan for the future growth of our educational programs.

The Five Budget Levers

The financial variables that move the long-term operating budget



**Enrollment /
Membership**

Count changes shape the revenue limit and long-term staffing of schools



State Funding

Aid and revenue-limit factors determine the local tax relationship



**Referendum
Support**

Operating referendum support bridges state funding and local expectations



**Staffing &
Compensation**

Salaries + benefits represent the largest and most controllable cost lever



**Services /
Special Ed /
Inflation**

Purchased services and student needs continue to be the focus of the operating budget

Board takeaway

These five budget levers provide the framework for understanding the District’s operating budget, balancing areas within local control with state-driven revenue limits and long-term commitments

The Revenue Limit – Funding Formula

How the five levers combine to give us our revenue



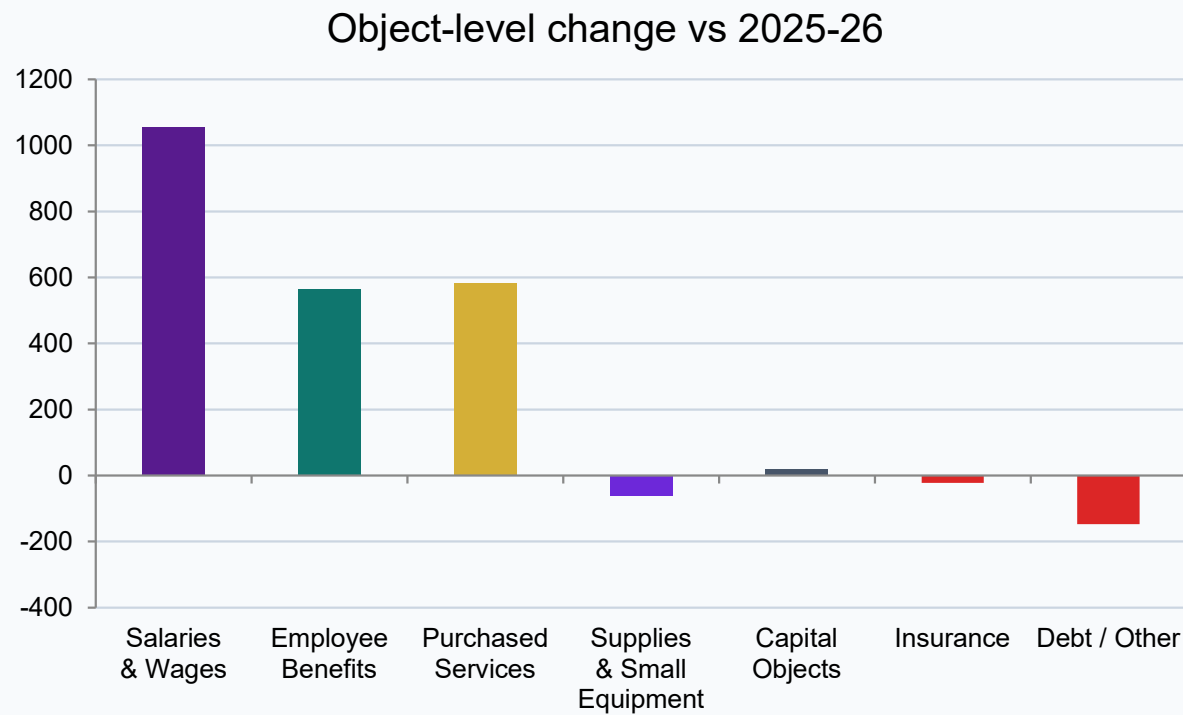
Board takeaway

The basis of the funding formula uses the five budget levers to determine a revenue limit per Wisconsin school. The aid is then distributed based on the number of students. The gap between revenue limit and the certified aid is what determines the levy amount.

What Changed from 2025-26?

Expense changes by object compared with the 2025-26 revised budget

Cost Driver	Change	Message
Salaries & Wages	\$1057K	Strategic Investment
Employee Benefits	\$566K	Strategic Investment
Purchased Services	\$584K	Program Support
Supplies & Small Equipment	-\$63K	Learning Support
Capital Objects	\$21K	Ops. Investment
Insurance	-\$22K	Cost Savings
Debt / Other / Transfers	-\$147K	Req. Commitment
Total Operating Expense Change	\$1997K	Balanced with revenues

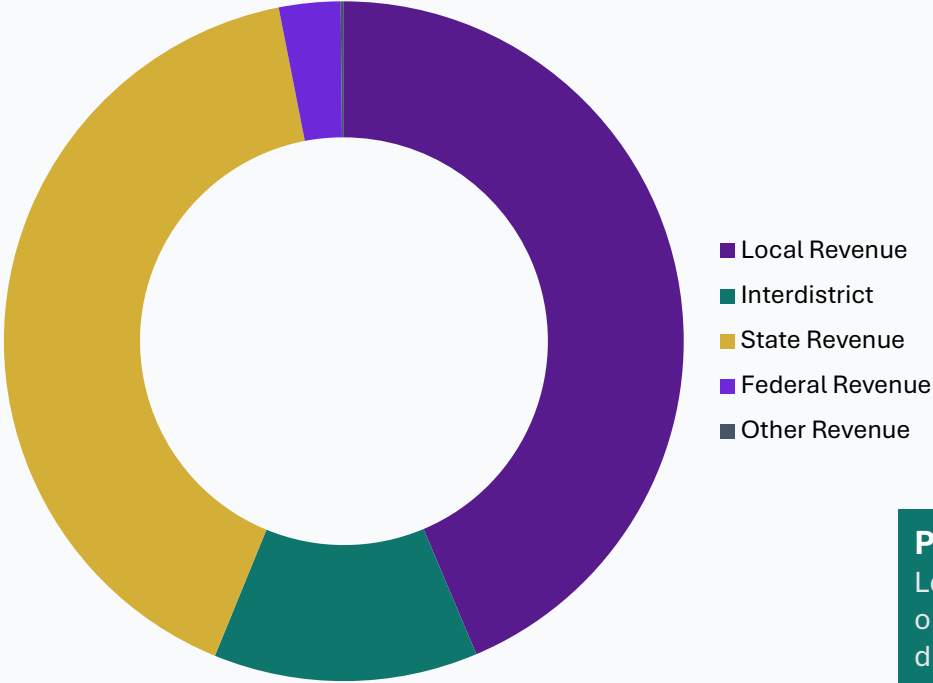


Board takeaway

The largest year-over-year budget changes continue to be driven by people-centered investments: salaries, benefits, and the resources needed to support student programming. These increases are balanced within the original budget plan.

Revenue Mix: Where the Money Comes From

2026-27 operating revenue by source



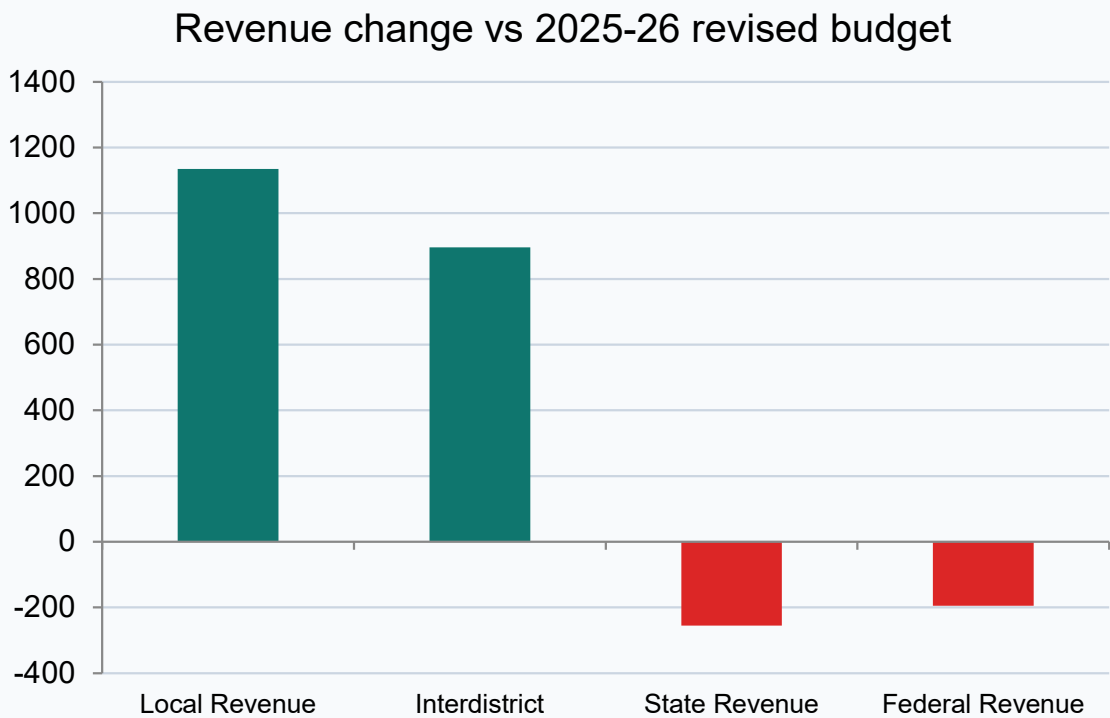
Source	2026-27	Share
Local Revenue	\$22.4M	43.6%
Interdistrict	\$6.5M	12.6%
State Revenue	\$20.9M	40.7%
Federal Revenue	\$1.5M	2.9%
Other Revenue	\$0.1M	0.2%

Primary note for the Board

Local and state-controlled revenues remain the backbone of the operating budget; interdistrict revenue continues to be a meaningful driver of revenue

Revenue Change: What Is Moving?

Local and interdistrict revenue increases offset state and federal changes



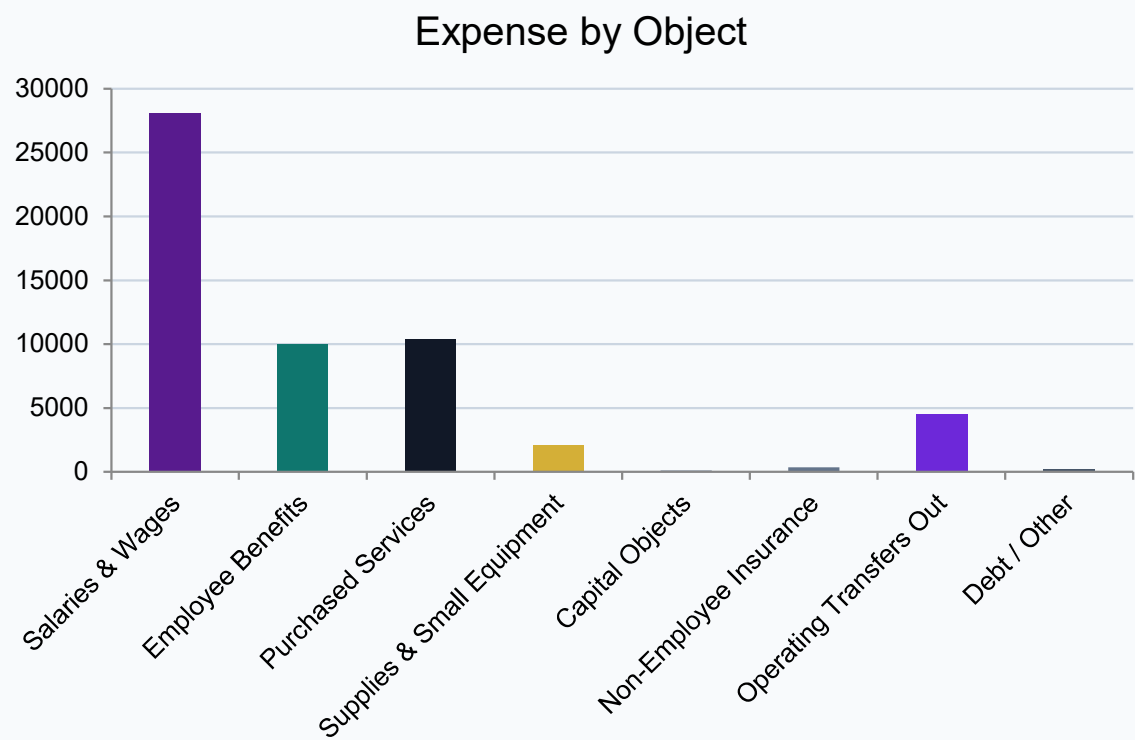
- Local revenue increases \$1.1M
 - Based on revenue limit
- Interdistrict revenue increases \$896K
 - Follows net increase in open enrollment
- State revenue is down -\$255K
 - Decrease enrollment/membership
- Federal revenue is down -\$195K
 - Decrease enrollment/membership

Board takeaway

The District’s revenue position remains balanced, with local and interdistrict increases helping offset state and federal declines.

Expense Mix: Where the Money Goes

2026-27 operating expenses by object



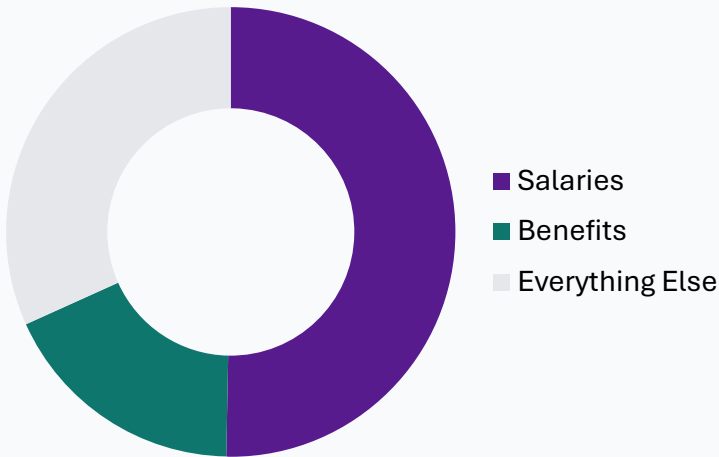
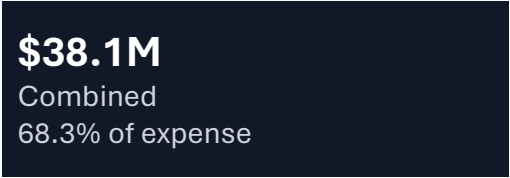
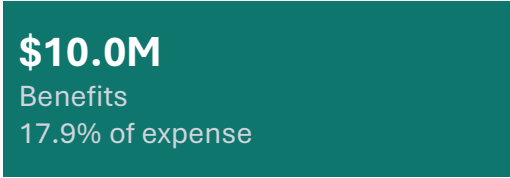
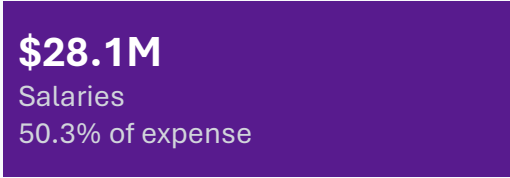
Object	2026-27	Share
Salaries & Wages	\$28.1M	50.3%
Employee Benefits	\$10.0M	17.9%
Purchased Services	\$10.4M	18.6%
Supplies & Small Equipment	\$2.1M	3.8%
Capital Objects	\$0.1M	0.2%
Non-Employee Insurance	\$0.4M	0.6%
Operating Transfers Out	\$4.5M	8.2%
Debt / Other	\$0.2M	0.4%

Board takeaway

The expense mix demonstrates that the District’s operating budget is primarily focused on people and student-facing services, with resources aligned to instruction, support, operations, and long-term program stability.

A People-Driven Budget

Our most significant investment is in the people who support student learning and success every day

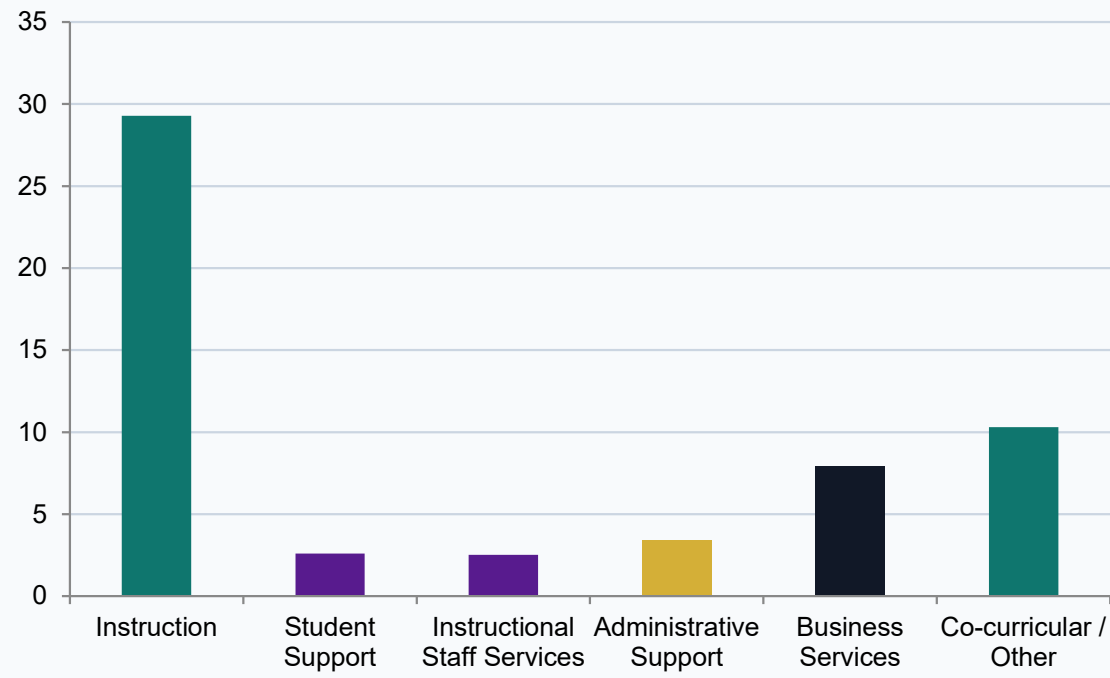


Board takeaway
The budget reflects the District’s commitment to investing in staff, supporting students, and maintaining the programs and services families expect. Salaries and benefits represent the largest share of the operating budget because education is fundamentally a people-centered service.

Student Investment

Aligning our dollars to support our students' success

Investment aligned to student experience



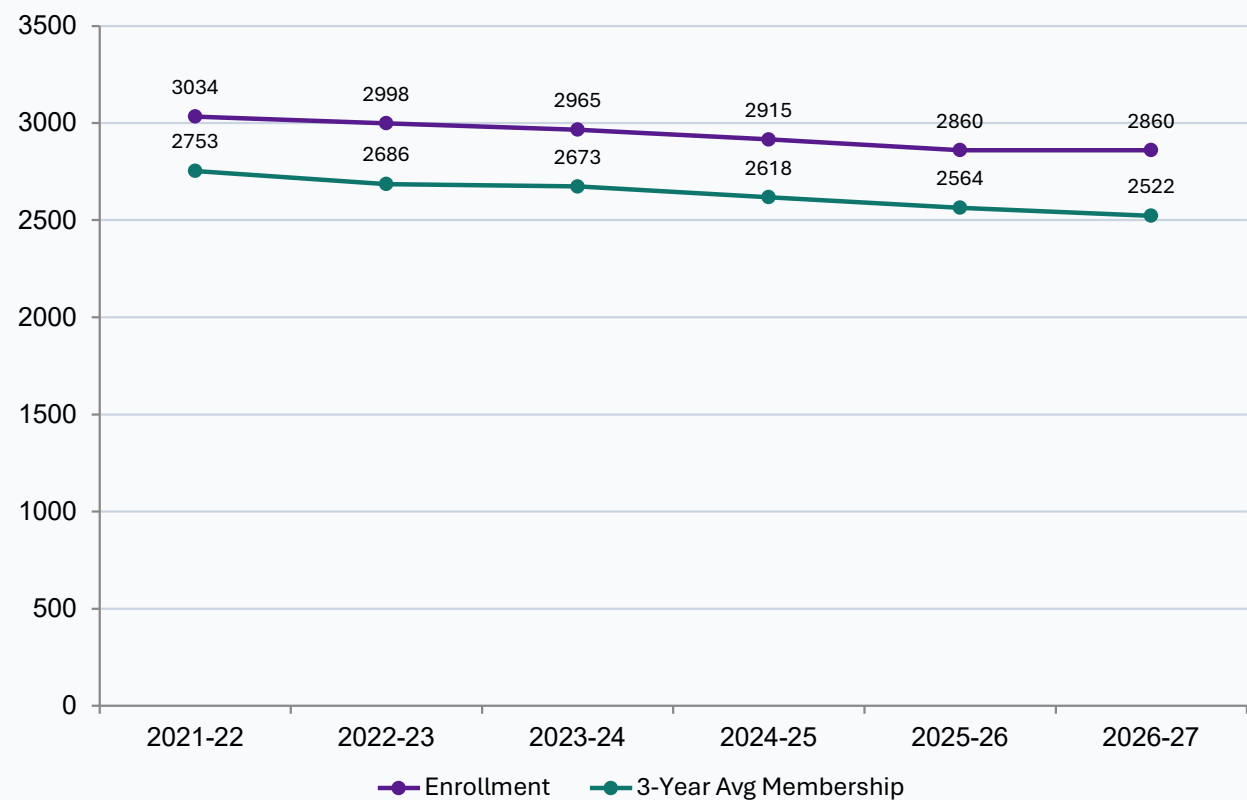
Investment Area	2026-27	Share
Instruction	\$29.3M	52.3%
Student Support	\$2.6M	4.6%
Instructional Staff Services	\$2.5M	4.5%
Administrative Support	\$3.4M	6.1%
Business Services	\$7.9M	14.1%
Co-curricular / Other	\$10.3M	18.4%

Board takeaway

The budget reflects a commitment to the full student experience: strong classroom instruction, targeted student support, and a wide co-curricular selection for all students

Enrollment & Membership Pressure

Enrollment changes gradually; the financial impact compounds over time



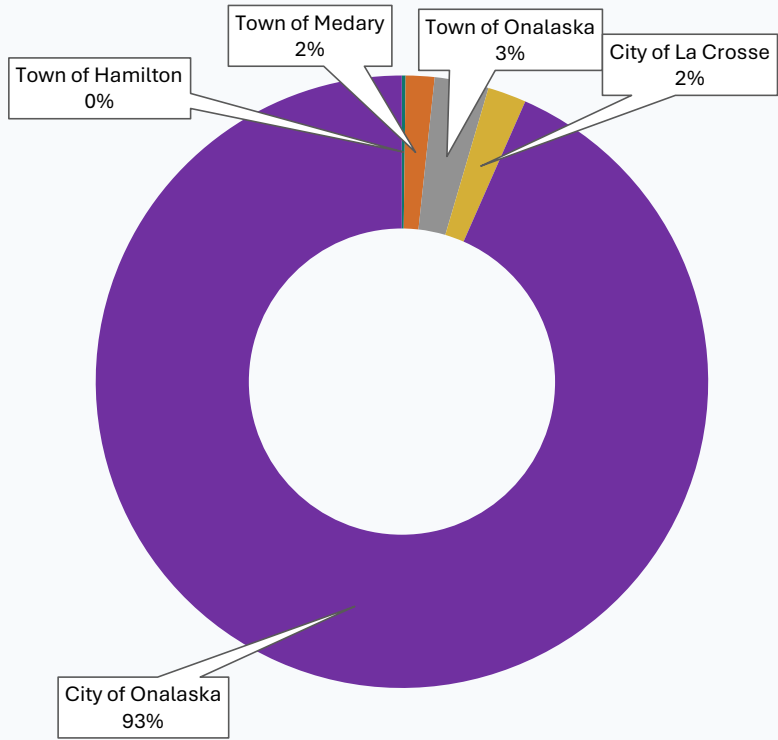
-174
Enrollment change
2021-22 to 2026-27

-231
Membership change
3-year average

Budget link
Membership is a core revenue-limit factor; staffing adjustments lag enrollment changes.

Equalized Value Share

Department of Revenue certified equalization values on October 1, 2026



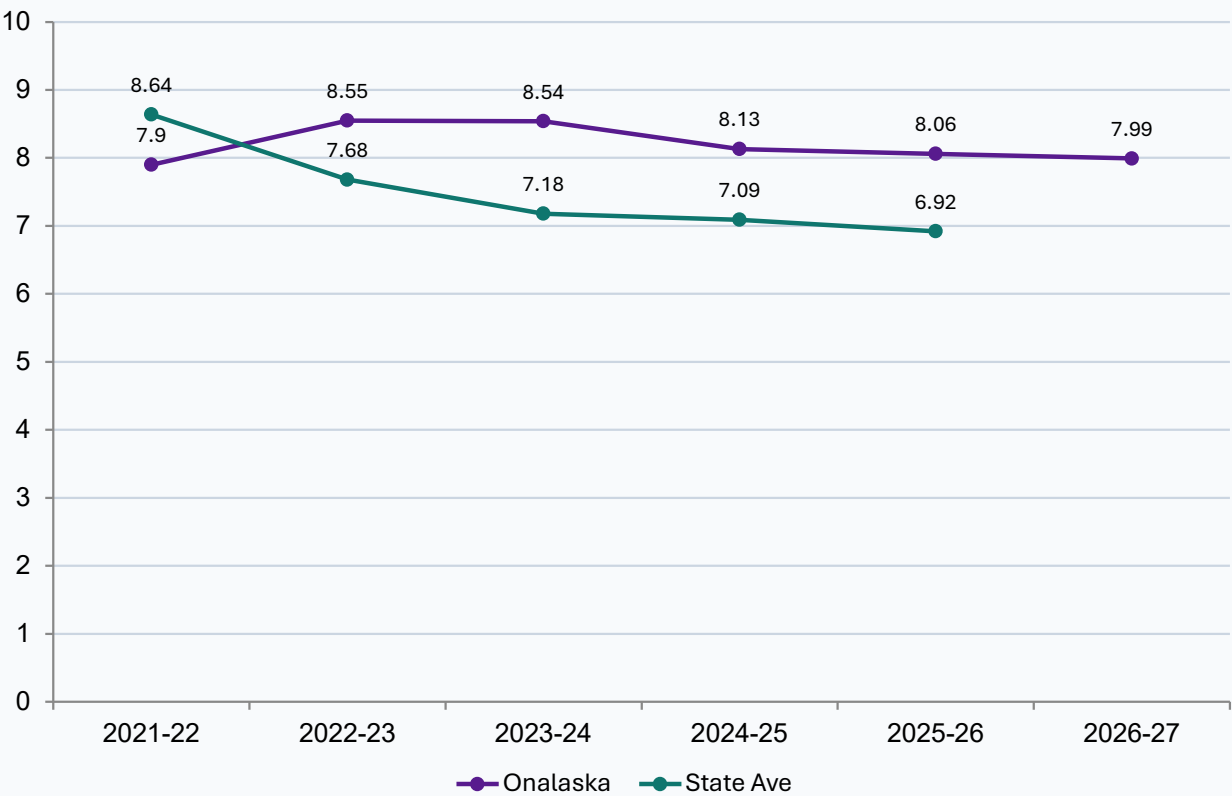
Municipality	Change
Town of Hamilton	-7.8%
Town of Medary	6.8%
Town of Onalaska	5.7%
City of La Crosse	10.0%
City of Onalaska	8.9%

Board takeaway

The equalized values are determined by each municipality and certified by the State. The school district can only levy against the property value base determined by municipalities.

Mill Rate

Mill rate based on certified data on October 15, 2026



+53%
Equalized Value change
2021-22 to 2026-27

+58%
Equalized Value change
For the State

Budget link
Equalized value is the largest driver
of the mill rate. Onalaska, and its
municipalities, continue to reassess

Budget Scorecard

A clear view of what is balanced, what is being monitored, and what requires continued planning

Area	Status	Message
Balanced Original Budget	Green	Budget revenues are aligned with planned expenses and maintain budget flexibility
Enrollment / Membership	Green	Enrollment and membership remain important planning variables for revenue limit funding
Personnel Costs	Yellow	Salaries and benefits reflect the District's continued investment in staff and student support
State Funding Certainty	Yellow	State Aid is continuing to fall short of school needs. Next State budget will show the direction of public school support
Strategic Alignment	Green	The budget supports instruction, student services, staffing, operations, and district priorities
Long-Term Sustainability	Yellow/Red	Referendum planning remains a key part of maintaining programs and services beyond 2027-28

Next Steps & Recommended Motion

October approval gives the district an Original budget to track against

Budget Refinement Timeline

Timing	Action
June	Approve preliminary budget
Summer	Refine assumptions as state and local data become available
September	Approve updated preliminary budget for hearing
October 12	Budget hearing
October 26	Original Budget adoption

Suggested Motion

Approve the 2026-27 Original Budget as presented, with the understanding that the budget will continue to be refined as the year progresses.

Close
The Board action approves the original operating plan.