



# ***Kenosha Unified School District***

## ***Adopted Budget***



***July 1, 2010 - June 30, 2011***



***November 1, 2010***



*“Our task is to empower each and every child to contribute, compete and collaborate in the 21st century. Without adequate resources, we will be unable to fulfill our vision that **Every Child Matters.**”*

Dr. Michele Hancock  
Superintendent of Schools





## Table of Contents

Administrative Team .....	ii
Introduction.....	1-2
Executive Summary .....	3-16
Fund Definitions .....	17-22
Budget Adoption Format .....	23-26
Tax Levy Information .....	27
Budget Assumptions for the 2010-2011 Budget .....	28-32
Fund 10: General Fund .....	33-36
Revenues .....	37-40
Expenditures.....	41-50
Summary of Expenditures by Location .....	51-54
Summary of Expenditures by Funding .....	55-58
Fund 20: Special Projects Fund .....	59-62
Fund 30: Debt Service Fund .....	63-68
Fund 40: Capital Projects Fund .....	69-72
Fund 50: Food Service Fund.....	73-76
Fund 60: Pupil Activities Fund.....	77-78
Fund 70: Trust Fund .....	79-82
Fund 80: Community Service Fund.....	83-86
Comparison of Top Ten Wisconsin School Districts .....	87-89

# Administrative Team

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# **KENOSHA UNIFIED SCHOOL DISTRICT**

## **2010-2011 Adopted Budget**

### **Introduction**

It is the intent of the Kenosha Unified School District No. 1's Board of Education and staff to provide the best possible educational system for the students of the district. The available resources will be directed toward the achievement of an identified mission, beliefs and objectives.

The Kenosha Unified School District has used the tool of planning to define a focus and to cause positive changes in the system throughout the years. These plans held titles such as Long Range Planning, District Goals, Effective Education, and Blue Ribbon Report.

In February 2005, a committee comprised of volunteers representing constituencies of the school district finalized a framework for a strategic plan to guide the District for the next five (5) years. The Planning Team finalized beliefs to guide the education process of the district. The team also developed a new District mission statement, parameters within which the district will accomplish its mission, objectives for student learning and strategies to achieve the mission and those objectives. The Board of Education unanimously approved the overall plan in April 2005.

In the spring of 2010, progress was noted and a new strategy that addressed the District's finances was added. It was also recognized that many of the action steps were completed while others did not apply to current data and practices. It was determined that the five (5) year progress should be recognized and a new plan for the future should be developed. Following this recommendation, a new team was formed to begin developing a transformation plan for the future. To facilitate the new transformation process, staff members already trained in strategic planning were identified be used to facilitate and support District and school site planning.

On November 4, 2010, a team of 25 consisting of teachers, parents and administrators worked together for two (2) day to begin developing a new plan called a Transformation Design modeled after the District's original strategic planning process. A set of guiding principles were written, a new mission created, student results were defined and general goals were developed. This draft Transformation Design is scheduled to be presented to the Board of Education in December.

### **Transformation Mission**

**The Kenosha Unified School District Mission is to assure every child experiences high quality, personalized learning success.**

### **Transformation Principles**

Blended Personalized Learning...

adaptable to individual needs, flexible in access and delivery and interactive, engaging learning

Multi-Dimensional Life and Career Skills...

creativity and innovation, critical thinking and problem solving and communication and collaboration

Relevant Global Knowledge...

content/information/media literacy and social and cross-cultural competencies  
Transformation Student Results

### Transformation Goals

We will...

- improve student achievement.
- expand collaborative partnerships with families, community, and industry.
- secure resources to support learning.

### Transformation Student Results

Every student will...

- be engaged.
- demonstrate proficiency.
- show continuous growth.
- Graduate.

After the Transformation Design is approved by the Board it will be shared within the District and throughout the community. The goals are general and ideas are welcome for strategies to accomplish each goal. These ideas will be given to the Transformation Strategy Teams for consideration. All strategy suggestions are valued and anyone interested in serving on a task team will be considered.

Transformation Design Task Teams will write specific strategies for each goal followed by an action plan defining the specific steps and timeframes needed to reach the goal. The completed action plan will be presented to the District Transformation Design Team in April, 2011. Each action plan will be discussed to determine if completion of the steps will ensure accomplishing the Student Results and District Mission. Upon the Team's approval, implementation will begin immediately.

Schools are at various points with their current plans. As they move forward, the Transformation Principles, Mission and Student Results will be applied. Each school will re-establish a school mission and goals that are specific to their student data. Each goal will then have strategies and action plans to outline their work.

## **Executive Summary**

The Kenosha Unified School District's 2010-2011 budget contains programs, staffing and services that will serve the 23,122 students that were in school this fall during the September pupil count (Third Friday Count). The next several sections serve as a summary of the key facts and assumptions used in the development of the budget and are intended to make the budget more understandable.

### **Student Enrollment**

The 2010-2011 budget has been prepared based on an increase of 97 in the District's official third Friday membership count (actual full time equivalents) over the 2009-2010 third Friday membership count of 22,426. The membership plays a significant role in the development of the District budget. The District's revenue formula is based on a three (3) year average membership. If this average increases, the state revenue formula allows the budget to increase to accommodate those additional students. This year's three-year average membership increased by 150 students over last year's three-year average. Over the past ten (10) years, the District's enrollment has increased by an average of 296 students or 1.38% each year. A more comprehensive enrollment history is found on page 10.

### **District Staffing**

The school district is a very labor intensive organization with approximately 85% of the budget spent on wages and benefits for staff members. Staffing information, based on full time equivalency (FTE) for the 2010-2011 school year can be found on pages 11-13 for certified staff, support staff and administration.

### **Budget Development Components**

The 2010-2011 Revenue Limit formula provides for a revenue of \$231,019,899 for the general state aid and the local tax levy. This is an increase of \$8,075,954 or 3.62% over the 2009-2010 Revenue Limit. Included in this revenue limit increase are Revenue Limit Exemptions of \$1,569,657 for Transfer of Service, \$3,950,588 of unused prior year revenue limit authority and \$701,648 of the \$2.47 million operating revenue limit increase authority from the 2008 Indian Trail High School referendum. As explained on the next page, the District did not use all of the above revenue limit authority in building the 2010-2011 District budget. Local Revenues, Other Categorical Aids and Federal Aids make up the balance of the District's 2010-2011 Fund 10 Revenue Budget.

The budgeted General Fund (Fund 10) revenues for 2010-2011 total \$252,975,959 and are delineated by source on page 38. The Fund 10 expenditures for 2010-2011 total \$252,975,959 and are delineated by object on pages 42 - 47. Any approved encumbrances and other amounts approved for carryover by the Board have been included in the expenditure budget and are delineated on page 31.

The District's general state aid for 2010-2011 is \$147,239,655 based on the state formula (an increase of 2.67% over 2009-2010). Subtracting the general state aid from the Revenue Limit amount of \$231,019,899 allows for a tax levy of \$83,780,244 for Fund 10 operations and Fund 38 debt repayment. In 2002, the District refinanced the unfunded prior pension liability without a

referendum. In 2007, the District borrowed \$8 million to fund the new Brass Community School that replaced Durkee and Lincoln Elementary schools and is using the annual savings of consolidating the schools to repay the debt. In 2010, the District borrowed \$8.3 million for the Reuther Central High School façade restoration. The total amount of Fund 38 tax levy for the 20101-2011 budget is \$2,348,922. State law mandates that this non-referendum debt (Fund 38) be part of the overall Revenue Limit formula.

Throughout the 2009-2010 budget process, Administration indicated that if the General State Aid were reduced by the State, the Administrative recommendation would be to reduce the budget instead of increasing the tax burden of the community above what was initially projected to be the tax levy.

As a result of the larger than anticipated State budget shortfall, the General State Aid allocations throughout the State were reduced by 3.1% in the 2009-2011 State Budget. The actual impact for Kenosha Unified was a slight increase in the aid amount over the prior year (\$1,110,041), but well short of the projected increase of \$5,840,752. Since Kenosha is below the state average for many of the components used in the Equalization Aid formula, the District benefited more favorably in the overall allocation of aid. This was still a \$4,730,711 reduction over what was initially estimated.

Understanding that the State School Funding formula allows school districts the ability to levy the difference between the Revenue Limit and the General State Aid received and concerned that would occur, the Legislature also reduced the revenue limit per pupil increase to \$200 for two (2) years (a \$74 per student decrease from 2008-2009). This lowered the District's Revenue Limit by \$1,801,341 and thus reduced some of the large difference between the revenues limit authority and the state aid. In presenting the 2009-2010 budget to the Board for adoption, Administration recommended that the budget be reduced by \$3,950,588 (\$3,921,000 at the time the budget was adopted). By State Statute, this unused Revenue Limit authority must be levied the following year.

### **Property Tax Impact**

School district property taxes include levies for general operations, debt service, capital expansion, and community services. Property values are equalized to reflect market value rather than local assessed value. The equalized levy rate is the total property tax levy divided by the current year equalized property value with tax incremental financing (TIF) values excluded. Levy rates are shown in "mills" or property tax dollars levied per \$1,000 of equalized property value.

The 2010-2011 total property tax levy of \$94,664,486 consists of the following levies:

General Fund	\$79,162,892
Debt Service	\$13,520,354
Community Service	\$ 1,981,240

The General Fund tax levy is comprised of \$79,133,470 in allowable operating Revenue Limit levy and \$29,422 in chargeback levy. State law allows a district to levy the following year any levy refunded back to a municipality based on the levy being uncollectible by the municipality. The Debt Service levy is comprised of \$11,171,433 of referendum debt and \$2,348,922 of non-referendum debt. The Community Service levy is comprised of \$356,819 to operate the Recreation Department and \$1,624,421 for the Community Service fund.



The 2010-2011 District equalized property value of \$8,931,500,985 represents a 6.09% decrease over the previous year and the total tax mil rate is \$10.60 and represents a 15.50% increase over the previous year. The tax on property valued at \$100,000 increased by \$142.26, from \$917.64 to \$1,059.89. A fifteen (15) year tax levy comparison that includes the mil rate breakdown by fund can be found on page 27.

The District's fund balance at the end of the 2009-2010 school year was \$23,633,695. The amount represents the difference between the General Fund's assets and liabilities. A "fund balance" is created or increased when fund revenues exceed fund expenditures for a fiscal period. A ten (10) year history of the District's fund balance is found on page 36. As of July 1, 2010, the fund balance equated to 9.94% of the ending 2009-2010 General Fund expenditures.

During the 2004-2005 school year, Administration recommended a Fund Balance Policy to the School Board that maintains a fund balance between 10% and 15%. The Board adopted this policy and added a stipulation that \$1 million a year will be set aside until the desired percentage is reached. This is the rationale for the \$1 million variance between the General Fund revenues and expenditures in prior years. For this budget, the \$1 million was not set aside and was used to balance the budget.

### **General District Information**

Kenosha Unified School District consists of the City of Kenosha, Village of Pleasant Prairie and the Town of Somers. For the 2010-2011 school year, the equalized property value and tax levy of the District was divided in the following manner:

	<u>Equalized Value</u>	<u>Tax Levy</u>	<u>Percent</u>
City of Kenosha	5,773,067,908	\$61,188,428	64.64%
Village of Pleasant Prairie	2,304,066,977	\$24,420,679	25.80%
Town of Somers	854,366,100	\$ 9,055,379	9.57%

An twelve (12) year history of the Equalized Value and Tax Levy breakdown between municipalities is found on page 16.

The legal name of the school district is "Kenosha School District No. 1", but is commonly referred to as "Kenosha Unified School District No. 1" or "Kenosha Unified School District". In 1994, the elector of the District supported a referendum to change from an unified district to common school district for Wisconsin State Statute interpretations. The policy making body for the District is the School Board which is comprised of seven (7) persons elected from anywhere in the district boundaries. Each member serves a three (3) year term with either two (2) or three (3) members up for election in any given spring.

The Board operates with various standing sub-committees. These consist of the Audit, Budget and Finance Committee, the Curriculum and Program Committee, the Personnel and Policy Committee, and the Planning, Facilities and Equipment Committee. Another committee, the Public Relations, Goals and Legislative Committee, does not meet on a regularly scheduled basis.

Names of the present members of the Board of Education and members of the District's administrative team are listed on page *ii* of this Budget Document. Additional information is available by contacting the Superintendent's Office at (262) 359-6320.

### **2010-2011 Budget Development Timeline**

The 2010-2011 budget development process began with the presentation to the Preliminary Enrollment Projections to the Personnel and Policy Committee on November 10, 2009. After the projected enrollment was determined, the next step was to determine the preliminary staffing projections. If the necessary staffing is projected to change, an assumption is necessary to reflect the difference between the current staffing and the proposed staffing. In early March, the number of preschool students projected to be enrolled in 2010-2011 was increased by 240 students for a total of 340. This added an additional 144 students in membership for Revenue Limit funding purposes.

The Preliminary Staffing Projections were presented to the Personnel and Policy Committee on March 9, 2010 and the full Board of Education on March 23, 2010. The preliminary budget assumptions were presented to the Audit, Budget and Finance Committee on March 9, 2010.

Each year, Administration provides schools the opportunity to recommend additional budget assumptions during the budget development process. The request for new budget assumptions was distributed to schools and departments in mid January, with a deadline to submit new budget assumptions by January 29, 2010. Budget packets to assist schools and departments in developing their discretionary budgets were distributed to all schools and departments in mid February.

A special all-day Leadership Council Meeting to formalize budget assumption recommendations was held on March 29, 2010. An additional Leadership Council Meeting to complete the budget assumption review process was held on April 16, 2010. The Leadership Council also met on April 29, 2010 and again on June 15, 2010 to review additional information and feedback from the Board to be incorporated into the budget. The budget assumptions that form the basis of the 2010-2011 budget were presented to the Audit, Budget and Finance Committee on July 13, 2010 and then to the Board of Education on July 20, 2010.

While the Board adopted these budget assumptions and the preliminary budget, the budget still contained many projections that would not be known until September and October. The Public Hearing on the 2010-2011 Budget and District's Annual Meeting of the Electors was held on September 20, 2010 and was based on the preliminary budget and assumptions the Board approved in July.

The Third Friday student count that is a major component of the Revenue Limit calculation was held on September 17, 2010. The Tax Appointment Values (Equalized Property Value) from the Department of Revenue was received on October 1, 2010 along with the Certification of the 2010-2011 Aid Eligibility (amount of state aid) from the Department of Public Instruction on October 15, 2010. The formal adoption of the 2010-2011 Budget occurred on November 1, 2010 and the Tax Levy Certification was provided to the local taxing authorities on November 4, 2010.

## **Proposed Budget Document Components**

A separate section for each major fund category has been presented in this budget document. Audited balance sheets for all funds are provided for the past three (3) years. The audited revenues and expenditures for the past three (3) years are also presented, along with the adopted 2010-2011 budget. The General Fund (Fund 10) expenditure budget is presented in five (5) different ways.

The first presentation is summarized by major function or categorization of the educational purpose or program for which the expenditure occurs (e.g., instructional, administration, business, etc.). The second presentation is summarized by object or categorization of what was obtained from a specific expenditure (e.g., salary, benefits, purchased services, equipment etc.). The third presentation is summarized by where the dollars are spent (e.g., Teaching and Learning, Marketing Facilities, Central Services, etc). The fourth presentation is summarized by school or department location and includes all expenditure items that were charged to or budgeted for that school or department. The final presentation summarizes the General Fund expenditure budget by the major funding source, either local, state or federal funding and further delineates the funding by program or grant.

## **Budget Adoption Format**

The format for the budget adoption by the Board of Education, as recommended by the Department of Public Instruction, is presented on pages 24 - 26. It is the budget adoption format that is used by the Board of Education that ultimately determines the flexibility management has for administering the budget. By using the Department of Public Instruction recommended format, Board approval is only required when appropriations and/or purposes are changed between these major functional areas.

### General Fund 10

This fund is used for all financial activities relating to the current operations of the District. The budget reflects the assumptions described in the "Final Budget Assumptions" summary provided in this document. Another fund is used to record all special education revenues and expenditures (Fund 27). The net cost of special education is funded through a transfer from the General Fund (10) to the Special Education Fund (27). This expenditure is classified as a non-program transaction in the 400000 function series in the General Fund.

In 2005, the Board approved budgeting \$1 million a year to build the fund balance back to 15% as promulgated in the Strategic Plan and Board Policy. This has historically been reflected in the budget with the budgeted revenues being \$1 million greater than the budgeted expenditures. For this year, the \$1 million scheduled to add to fund balance has been used to balance the budget.

### Special Projects Fund 20

This fund is used to account for activities funded by specific federal and state grant programs. Only programs the DPI has identified as being accounted for in this Fund can be recorded here. Federal funding amounts for this year's Special Education and Head Start programs are reported here. The reimbursement for Fund 27's non-aided costs will be paid from Fund 10 and recorded as Fund 27 revenue as Operating Transfers In. Fund 27 has been structured in a way that the revenue and expenditure costs will be easily distinguished between federal, state and local funding.

In the 2008-2009 Budget, the District began using a new fund, Fund 21, to begin accounting for gifts and donations from private parties that can be used for district operations. This Fund can have a fund balance. There are no dollars budgeted in this fund in the 2010-2011 budget. In prior years, the donations in this fund have been from the Tremper Athletic Booster Club to assist with the Tremper trophy case project as part of the Tremper Cafeteria remodel.

#### Debt Service Fund 30

The amounts presented here are based on the District's debt amortization schedule for this year. The debt service revenue is based on the 2010 tax levy collection for the calendar year payment of principal and interest, while the debt service expenditure is based on fiscal year principal and interest payments. The Debt Service Schedule, in both formats, is presented on pages 66 and 67.

Additionally, \$1.6 million of non-referendum debt to repay the financing for the District's unfunded pension liability, \$0.6 million for the construction of the Brass Community School that replaced Durkee and Lincoln Elementary schools and \$0.8 million for the Reuther restoration project is also included in this fund. This annual repayment amount of \$2.3 million is actually part of the General Fund Revenue Limits and Tax Levy.

#### Capital Projects Fund 40

Expenditures presented here are based on designating the use of borrowed funds for capital improvement and major maintenance needs in the District. The renovation and expansion of Indian Trail Academy into a comprehensive high school and the Reuther façade renovation project are included in this fund. Construction on these projects began in the 2008-2009 school year. This year's portion of the project costs have been budgeted in this fund.

#### Food Service Fund 50

The revenue budget presented includes a \$0.10 increase in school lunch prices for this year. The expenditure budget presented includes contractual salary and benefit increases along with inflationary increases for utilities. The increase in budgeted capital equipment expenditures includes plan to replace a Food Service truck, lunch tables and kitchen equipment in several schools.

#### Pupil Activities Fund 60

A district is required to report only a balance sheet on its financial statements for this fund.

#### Trust Fund 70

A district is required to report the assets held by the district in a trustee capacity for individuals, private organizations, other governments and/or other funds. In June 2005, the District established a trust fund for other post employee retirement benefits (OPEB) (e.g., retiree health benefits). The Trust was amended August 22, 2006 to allow for more investments options.

In the fall of 2006, the District initiated a segment of the overall funding plan. The approach recommended by the Audit, Budget and Finance Committee and approved by the Board involved the District contributing a small portion (6% – 8%) of the overall investment and the OPEB Trust borrowing the balance. The District borrowed \$9.5 million of taxable general obligation notes for five (5) years as the District's initial investment. The principal amount was to be repaid from the Trust at the end of the five (5) years while the annual interest payments will be made by the General Fund from funds designated for early retirement purposes. The OPEB Trust borrowed \$28 million dollars at the same time. The investment lost its value and this matter is currently being litigated.

### Community Services Fund 80

This fund operates the Senior Citizen Center, the Recreation Department, Athletic Venues and the District's Community Service Fund. Traditionally, the Board of Education approves a planned cost of service increase, based on the current consumer price index, in the scheduled recreation fees for the year. Due to the unprecedented economic conditions, Administration did not recommend any increase in fees for this year. In 2007, the Board approved funding a portion of the District's community cable access service and web site administration from this fund. The salary and benefit component of these costs will also increase based on contractual increases.

In 2006, a new community services fund, under the Recreation Department, was established for the operation of Ameche Field. In 2008, the operation of the newly refurbished Bradford Baseball Stadium was added to the fund and the fund name changed to Athletic Venues (previously named Ameche Field). No tax dollars are being budgeted to fund the operation of Ameche Field or the Bradford Baseball Stadium, only user fees, outside contributions and a contribution from the District's Athletic operating budget for the Unified teams that will utilize this field.

## **Summary**

The Kenosha Unified School District's budget for 2010-2011 has been prepared in accordance with the budgeting and financial operations policies for the District and conforms to existing State of Wisconsin requirements as set forth by the state constitution, state statutes, and the Department of Public Instruction. It is always the desire of Administration to present the Board of Education an appropriate balanced budget supporting all the current instructional programs of the District, taking into consideration the beliefs, parameters and objectives of the Strategic Plan and the ongoing instructional and fiscal responsibilities, with the ultimate goal of meeting the needs of all our students.

Dr. Michele Hancock  
Superintendent of Schools

William L. Johnston, CPA  
Chief Financial Officer

Tarik Hamdan  
Financial and Budget Analyst

## Student Enrollment

- ◆ The total Third Friday enrollment for school year 2010-2011 is 23,122, an increase of 103 students from the 2009-2010 school year.
- ◆ The enrollment consists of 21,884 K-12 education students, 862 Early Childhood or Pre-Kindergarten students and 376 Head Start students. In the 2010-2011 school year, the Four (4) Year Old Kindergarten program enrollment increased by 95 students.
- ◆ The Third Friday membership count for school year 2010-2011, as measured on September 17, 2010, was 22,523, an increase of 97 full time student equivalents from the final Third Friday count for school year 2009-2010.
- ◆ The Third Friday membership count converts actual students in the District to full time equivalents (FTE). If a student attends school all day, that student is considered one (1) FTE for the Third Friday count. If a student only attends school for one half (½) day, that student is considered a one half (½) FTE for the Third Friday count.

School Year	Early Childhood	Kindergarten	Grades 1-5	Grades 6-8	Grades 9-12	Total Enrollment
2010-2011	1,238	1,604	8,287	4,892	7,101	23,122
2009-2010	1,143	1,580	8,364	4,809	7,123	23,019
2008-2009	952	1,676	8,347	4,805	7,056	22,836
2007-2008	838	1,600	8,337	4,933	7,061	22,769
2006-2007	799	1,703	8,231	4,808	7,044	22,585
2005-2006	840	1,653	8,004	4,827	6,891	22,215
2004-2005	804	1,651	7,802	4,909	6,693	21,859
2003-2004	772	1,578	7,712	5,015	6,427	21,504
2002-2003	735	1,494	7,833	4,936	6,148	21,146
2001-2002	675	1,475	7,758	4,782	5,910	20,600
2000-2001	649	1,484	7,775	4,496	5,754	20,158
1999-2000	612	1,474	7,728	4,324	5,519	19,657
1998-1999	613	1,432	7,741	4,304	5,475	19,565
1997-1998	633	1,475	7,538	4,244	5,455	19,345
1996-1997	683	1,445	7,463	4,104	5,351	19,046
1995-1996	680	1,492	7,310	4,073	5,147	18,702
1994-1995	541	1,535	7,112	4,040	5,015	18,243
1993-1994	660	1,308	6,881	3,935	4,894	17,678

## District Staffing

The budgeted staffing for the District is summarized in three (3) major categories (certified staff, support staff and administration) that include both district and grant funded positions listed by full time equivalencies (FTE) in Table 1. An FTE is the amount of an employee's time based on a full day. For example, a staff member scheduled to work full time is listed as a 1.00 FTE, while a staff member scheduled to work one-half of an instructional day is listed as a 0.50 FTE. The same full time equivalency methodology applies to all staffing categories.

The certified staff category and support staff category include those individuals who are classified within a collective bargaining unit. Further detail of those staff members is found in tables 2 and 3. The administrative staff that includes building principals, assistant principals, educational support, administrative staff, supervisory staff, and technical staff is delineated in Table 4.

Table 1  
2010-2011 STAFFING SUMMARY

	2009-2010 FTE	2010-2011 FTE	FTE Increase / (Decrease)
Certified Staff	1,835.59	1890.70	55.11
Support Staff	708.54	717.70	9.16
Administration	118.00	130.00	12.00
Total	2,662.13	2,738.40	76.27

Table 2  
2010-2011 CERTIFIED STAFF DETAIL

	2009-2010 FTE	2010-2011 FTE	FTE Increase / (Decrease)
Classroom Instruction	1,092.58	1,101.34	8.76
Art	43.54	46.20	2.66
Music	60.87	60.98	0.11
Guidance	93.06	96.99	3.93
Library	35.49	32.00	(3.49)
Physical Education	61.32	58.73	(2.59)
School Support	34.16	37.86	3.70
Charter Directors	2.00	1.00	(1.00)
Special Education	275.09	287.80	12.71
Grant Funded	137.48	167.81	30.33
Total	1,835.59	1,890.71	55.12

Table 3  
2010-2011 SUPPORT STAFF DETAIL

	2009-2010 FTE	2010-2011 FTE	FTE Increase / (Decrease)
Educational Assistants	298.89	302.84	3.95
Interpreters	10.00	10.00	0.00
Secretarial Staff	141.25	142.25	1.00
Service Staff	205.00	204.00	(1.00)
Carpentry Staff	9.00	8.00	(1.00)
Miscellaneous Staff	44.40	50.08	5.68
Total	708.54	717.17	8.63

Table 4  
2010-2011 ADMINISTRATIVE DETAIL

	2009-2010 FTE	2010-2011 FTE	FTE Increase / (Decrease)
Technical Staff	22.00	23.00	2.00
Supervisory Staff	21.00	28.00	5.00
ESC Administrators	17.00	18.00	1.00
School Administrators	58.00	61.00	4.00
Total	118.00	130.00	12.00

Based on the initial projected enrollment growth for 2010-2011, Administration recommended a net reduction of 29 FTE in teaching staff for the 2010-2011 budget. With the progression of students between the various grade levels, Administration was also able to reallocate a few classroom staff members to classroom support positions (Special Education, Psychologist, Social Worker and Language Acquisition Program staff), as needed.

With the continued expansion of the four year old (4K) Kindergarten program, 7 additional teaching staff (6.49 FTE) and 3 support teaching positions were added to the Early Childhood program. The American Recovery and Reinvestment Act (ARRA) has given the District the opportunity to add several certified staff positions to support and mentor the existing classroom staff and to increase professional development. Additionally, the Education Jobs Fund has allowed the District to fund some positions that were previously eliminated or new positions (25.07 FTE) and also fund some District positions (16 FTE) for the 2010-2011 school year to assist in reducing the tax levy. All other additional classroom positions are funded through grant dollars and are only authorized for the duration of the grant funding.

Six (6) Teaching and Learning teacher consultant positions were reclassified as Curriculum Coordinator for this budget. Additionally, a Research Analyst, Chief Communications Officer and three (3) School Administrator positions were added.



## Instructional Staffing Projections

The information that follows provides a summary of the instructional staffing allocation formulas that were used for the staffing component of the budget development process for this school year. To assist in balancing the 2004-2005 budget, the Board approved, staffing ratios higher than the ratios contained in Board Policy 6151 for middle and high schools by 1 student per classroom. Please note that these staffing ratios are “district” allocations only and do not include Federal Class Size Reduction, SAGE or any state or federal grant funded positions.

### 2010-2011 INSTRUCTIONAL STAFFING ALLOCATIONS

Level	Student/Staff Ratio
Elementary K-3	21:1
Elementary 4-5	24:1
Middle School (6-8)	19.10:1
Senior High Schools (9-12, except Reuther)	21.00:1
Reuther High School	17.25:1
Special Education	70:1
Bilingual/ESL	20:1

The above table excludes those students that do not count toward staffing ratios. These would include charter schools, Hillcrest and students of the Phoenix Project. Bi-lingual and English as a Second Language students are included in the elementary, middle and high school staffing ratios.

## Elementary Art, Music and Physical Education

Teaching FTE for elementary art, music and physical education are a function of the number of elementary teacher FTE. Elementary art, music and physical education are staffed based on the following formulas:

Subject/Grade Level	Staffing Formula
Music Formula K-3	$n \times 2/40$
Art K-5	$n/27$
PE Formula K-3	$n/35$
Music Formula 4-5	$n/40$
PE Formula 4-5	$n \times 2/35$

Where n = number of new teacher FTE's to be created or deauthorized

*Kenosha Unified School District is an Equal Opportunity Educator/Employer with established policies prohibiting discrimination on the basis of age, race, creed, religion, color, sex, national origin, disability or handicap, sexual orientation, or political affiliation in any educational program, activity or employment in the District. The Superintendent of Schools/designee (359-6320) addresses questions regarding student discrimination, and the Director of Human Resources (262-359-6333) answers questions concerning staff discrimination.*

## **Financial Information**

- ◆ Wisconsin Act 16 implemented Revenue Limits beginning with the 1993-1994 school year. A district's revenue limit is the maximum amount of revenue it may raise through state general aid and property tax for the General (Fund 10), Non-Referendum Debt (Fund 38) authorized after August 12, 1993, and Capital Expansion Funds (Fund 41). Prior to the 2001-2002 school year, the Community Service Fund levy was included in the revenue limit.
- ◆ The maximum revenue limit is based upon enrollment changes, the Consumer Price Index, and each district's prior year shared revenue. Upon application and approval by the Department of Public Instruction (DPI), a district may increase its maximum limit by the amount of specific exemptions (e.g., Transfer of Service). A district then determines the maximum allowable levy for Funds 10, 38, and 41 by subtracting the October 15<sup>th</sup> general aid certification provided by the department from the revenue limit.
- ◆ In the Final 2005-2007 Budget Act, the State Legislature approved increasing the allowable percentage of unused revenue limit carryover for school districts from 75% to 100% beginning in the 2004-2005 fiscal year. This action provides school districts options in administering the revenue limit authority and tax levy in future years by eliminating the penalty for not taking full advantage of the revenue limit authority.
- ◆ The 2010-2011 District's total tax levy increased by \$7,389,313 over the 2009-2010 total tax levy for Kenosha Unified School District and includes \$3,950,588 of tax levy authority that was not levied last year. The mill rate per \$1,000 of equalized valuation is \$10.60, a 15.50% increase from the prior year. The last fifteen (15) years equalized values and tax levies is found on page 27.
- ◆ General Aid is state aid which is not limited to any specific program, purpose, or target population but which may be used in financing the general educational program as seen fit by the recipient district. General Aid can be contrasted with Categorical Aid in that districts are restricted in their use of Categorical Aid.
- ◆ The equalized valuation was provided by the Wisconsin Department of Revenue on October 1, 2010. The available state aid for 2010-2011 was provided on October 15, 2010 using the state mandated formulas. All public school districts must certify a property tax levy by November 1<sup>st</sup> of each year.
- ◆ Over the last few years, a greater share of the District's property tax revenue is being borne by Pleasant Prairie and Somers due to the continued growth of residential and business property in those communities. This trend can be seen on page 16.

## Revenue Limit History

School Year	Revenue Limit	General State Aid	Allowable Tax Levy	Percentage Growth	Percentage State Aid
2010-2011	231,019,899	147,239,655	83,780,244	3.62%	63.73%
2009-2010	222,924,220	143,411,204	79,513,016	3.44%	64.33%
2008-2009	215,500,596	142,301,163	73,199,433	4.67%	66.03%
2007-2008	205,888,597	137,064,650	68,823,947	5.31%	66.57%
2006-2007	195,516,354	132,312,804	63,203,550	5.93%	67.67%
2005-2006	184,577,010	127,651,415	56,925,595	5.94%	69.16%
2004-2005	174,223,694	117,768,874	56,454,820	5.94%	67.60%
2003-2004	164,453,484	113,206,340	51,247,144	6.38%	68.83%
2002-2003	154,590,620	107,585,032	47,005,558	6.80%	69.59%
2001-2002	144,744,968	99,793,850	44,951,118	6.20%	68.94%
2000-2001	136,299,878	92,546,320	43,753,558	6.97%	67.90%
1999-2000	127,419,835	90,459,425	36,960,410	5.67%	70.99%
1998-1999	120,579,924	83,905,551	36,674,373	6.41%	69.59%
1997-1998	113,314,620	77,590,321	35,724,299	5.54%	68.47%
1996-1997	107,365,166	70,537,548	36,827,618	6.18%	65.70%
1995-1996	101,120,555	50,329,610	50,790,945	6.31%	49.77%
1994-1995	95,122,751	43,358,986	51,763,765	6.19%	45.58%
1993-1994	89,578,910	35,950,378	53,628,532	6.43%	40.13%

### Equalized Value Breakdown by Municipality

School Year	Kenosha	Pleasant Prairie	Somers	Kenosha %age	P P %age	Somers %age
2010-2011	5,773,067,908	2,304,066,977	854,366,100	64.64%	25.80%	9.57%
2009-2010	6,172,612,789	2,537,267,815	800,978,100	64.90%	26.68%	8.42%
2008-2009	6,267,271,712	2,527,629,911	833,512,300	65.09%	26.25%	8.66%
2007-2008	6,178,644,610	2,486,139,799	834,937,700	65.04%	26.17%	8.79%
2006-2007	5,863,636,151	2,321,214,525	763,510,200	65.53%	25.94%	8.53%
2005-2006	5,370,762,904	2,107,884,223	679,674,300	65.83%	25.84%	8.33%
2004-2005	4,940,681,500	1,847,371,807	622,650,900	66.67%	24.93%	8.40%
2003-2004	4,549,831,424	1,695,978,394	565,209,800	66.80%	24.90%	8.30%
2002-2003	4,220,894,059	1,559,304,586	512,206,800	67.08%	24.78%	8.14%
2001-2002	3,882,306,813	1,450,890,210	500,836,100	66.55%	24.87%	8.58%
2000-2001	3,621,723,508	1,353,620,305	471,017,000	66.50%	24.85%	8.65%
1999-2000	3,419,300,429	1,225,573,401	445,591,800	67.17%	24.08%	8.75%

### Tax Levy Breakdown by Municipality and change from the prior year

School Year	Kenosha	Pleasant Prairie	Somers	Kenosha %age	P P %age	Somers %age
2010-2011	61,188,428	24,420,679	9,055,379	8.01%	4.87%	23.19%
2009-2010	56,648,561	23,285,531	7,350,900	2.54%	4.51%	0.05%
2008-2009	55,243,191	22,279,925	7,347,038	5.50%	5.74%	3.83%
2007-2008	52,364,508	21,070,234	7,076,164	7.02%	8.78%	11.07%
2006-2007	48,927,551	19,368,757	6,370,908	11.67%	12.64%	14.90%
2005-2006	43,813,002	17,195,460	5,544,570	-2.12%	2.74%	-1.71%
2004-2005	44,759,972	16,736,216	5,640,889	8.84%	9.18%	10.42%
2003-2004	41,123,056	15,328,879	5,108,575	8.27%	9.25%	10.84%
2002-2003	37,980,585	14,030,985	4,608,956	5.17%	3.96%	-1.07%
2001-2002	36,113,749	13,496,379	4,658,846	7.20%	7.19%	6.33%
2000-2001	33,689,682	12,591,529	4,381,453	14.01%	18.89%	13.78%
1999-2000	29,549,326	10,591,309	3,850,769	-8.54%	37.24%	-6.96%

## **Governmental Accounting**

Financial administration requires that each transaction be identified for administrative and accounting purposes. The first identification is by “fund” which is an independent fiscal and accounting entity, requiring its own set of books, in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives. Each fund must be so accounted for that the identity of its resources and obligations and its revenues and expenditures is continually maintained.

All funds used by Wisconsin school districts must be classified into one of nine “fund types”. The major fund types are the General Fund, Special Projects Fund, Debt Service Fund, Capital Projects Fund, Food Service Fund, Agency (Pupil Activity) Fund, Fiduciary Fund, Community Service Fund, and Package and Cooperative Program Fund.

Wisconsin School Districts may not need to use all of these fund groups at any given time. The General, Debt Service, Food Service, Pupil Activity, and Special Projects Funds will undoubtedly encompass the majority of the transactional activity that will occur in the school district. The remaining fund groups, however, are still material to the overall presentation of the financial position of the school district and as such should be maintained and reported accordingly.

### **GENERAL FUND (FUND 10)**

The General Fund is used to account for all financial activities relating to the District’s current operations, except those that are required to be accounted for in separate funds. There are no sub-funds in the General Fund.

### **SPECIAL PROJECTS FUND (FUND 20)**

These funds are used to account for activities funded by specific federal or state grant programs. Only programs the DPI has identified as being accounted for in this Fund can be recorded here.

#### **Fund 21 Special Revenue Trust Fund**

This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties. Cash and investment accounts in this fund are required as specified by donors. There may be a fund balance in this fund.

#### **Fund 25 Head Start Fund**

This fund is used to account for the federal Head Start program. No fund balance or deficit should exist in this fund.

#### Fund 27 Special Education Fund

This fund is used to account for special education and related services funded wholly or in part with state or federal special education aid or charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. No fund balance or deficit can exist in this fund.

#### DEBT SERVICE FUND (FUND 30)

This fund is used for recording transactions related to repayment of the following general obligation debt: promissory notes (issued per statute 67.12(12)), bonds, state trust fund loans and TEACH loans. Also included in this fund are transactions pertaining to land contract payments and refinancing of debt issues and other district obligations as specified by DPI. Debt tax levies must be recorded in this fund.

The resources in these funds may not be used for any other purpose as long as a related debt remains. Sub-funds may be established for various debt issues. If sub-funds are established, funds 31 - 37, and/or 39 may be used for debt approved by referendum. Fund 38 is required to be used to report transactions pertaining to non-referendum debt (i.e., State Trust Fund loans). A fund balance may exist in these funds.

#### CAPITAL PROJECTS FUND (FUND 40)

These funds are used to account for expenditures financed through the use of bonds, promissory notes issued per statute 67.12(12), state trust fund loans, land contracts, an expansion fund tax levy established per statute 120.10(10m) or projects funded with a TIF capital improvement levy (Kenosha School District only). As permitted a capital project fund may also be used to record capital lease transactions involving a "letter of credit" or where use of the lease proceeds extends beyond the fiscal year end.

Capital projects funded through other sources of revenue such as gifts, grants, sale of capital objects, etc. may be accounted for in these funds depending on the circumstances. Proceeds from the sale of buildings, sites and equipment may be placed in this fund with annual meeting approval only. Expenditures financed through General Fund tax levy or balance is always recorded in the General Fund.

The use of sub-funds is required for audit reporting and legal compliance purposes. Sub-funds 42 - 47 and/or 49 may be used as necessary to account for revenues other than an expansion fund tax levy authorized statute 120.10(10m) or a TIF capital improvement levy. Fund 41 is used for transactions financed with an expansion fund tax levy. Fund 48 is used for transactions financed with a TIF capital improvement tax levy.

Any balance remaining in a sub-fund established with borrowing proceeds must be transferred to the related debt service fund account upon project completion. The resources in capital projects funds may not be used for any purpose other than that for which the fund was established.

#### FOOD SERVICE FUND (FUND 50)

Federal regulations require that the Food Service Fund be accounted for separately. All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the district's Food Service Fund. Any food service fund deficit, resulting from student food services, must be eliminated by an operating transfer from the General Fund. Any food service fund deficit, resulting from elderly food services, must be eliminated by a transfer from the district's Community Service Fund. The maximum that may be transferred if the district does not have a deficit in the Food Service Fund is limited to an amount necessary to cover a current year deficit in a particular food service program (National School Lunch, Breakfast, Ala Carte, etc.)

#### PUPIL ACTIVITIES FUND (FUND 60)

This fund is used primarily to account for assets held by the district for pupil organizations. Funds held for parent organizations may be accounted for in this fund and are accounted for as a liability to the parent organization. Parent organization funds may be accounted for in Fund 60. The parent organization may not be a separate 501( c) (3) entity. Receipts such as pupil deposits for books, locks, etc; other receipts such as school lunch collections, athletic admissions and other fees may be temporarily deposited to agency fund checking accounts maintained at school locations until these items are remitted the district's business office for placement in required funds.

#### TRUST FUNDS (FUND 70)

These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governments and/or other funds.

##### Fund 72 Private Purpose Trust Fund

This fund is used to account for gifts and donations specified for the benefit of private individuals and organizations not under the control of the school board. Scholarships are recorded in this fund. Cash and investment accounts in this fund are required as specified by donors. There may be a fund balance in this fund.

Gifts and donations for district operated instructional programs are recorded and accounted for in the Special Revenue Trust Fund (Fund 21).

#### Fund 73 Employee Benefit Trust Fund

This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal laws and Internal Revenue Service requirements. Specific requirements for use of this fund have been established by the Department of Public Instruction. This fund applies to all post-employment benefit plans where the district is providing such benefits by contribution to a legally established irrevocable trust.

#### Fund 76 Investment Trust Fund

This fund is used to account the external (non-district) portion of investment pools sponsored by the district.

### COMMUNITY SERVICES FUND (FUND 80)

This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Expenditures for these activities, including cost allocations for salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible. The district may adopt a separate tax levy for this Fund. Building use fees charged for utilities and other operational costs must be recorded in the General Fund if no cost allocation was made for these to the Community Service Fund.

Statute 120.13(19) permits a school board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes. The school board may establish and collect fees to cover all or part of the costs of such programs and services.

Access to Community Service Fund activities cannot be limited to pupils enrolled in the district's K-12 educational programs. Other funds, such as the General Fund and the Special Projects Funds, carry out the day-to-day K-12 educational operations of the district. All activities associated with a well-rounded curriculum (curricular and extra-curricular activities) are to be accounted for in these funds and in pupil organization accounts contained in the Agency Fund (Fund 60).

Excluded from a Community Service Fund are any academic subjects and extra-curricular activities available only to pupils enrolled in the district. Student activities such as inter-scholastic athletics and other extra-curricular activities, pupil clubs, dances, field trips, student seminars and symposiums also may not be funded through Community Service.

A school board may, under s. 120.13(17), grant temporary use of school grounds, buildings, facilities or equipment, under conditions, including fees as determined by the school board.



A Community Service Fund should not be established for providing access to district property for organizations such as youth, theater, and other groups not under the control of the school board unless the district is incurring additional direct cost that will not be recovered through fees, therefore requiring a tax levy subsidy.

#### PACKAGE AND COOPERATIVE PROGRAM FUND (FUND 90)

These funds are used to account for expenditures and revenues made by a host district related to a cooperative instructional activity involving several school districts.

##### Fund 91 Packaged Services

This fund is used to account for expenditures made by a host district for programs made available to other districts through a CESA. The CESA makes the packaged service available to school districts. The participating districts, including the host district, will pay CESA for their share of the program. CESA payments to the host district are the only revenue recorded in this subfund and must equal expenditures. The CESA applies for any program related aid and handles any required aid distribution. No fund balance or deficit can exist in this fund.

##### Fund 93 TEACH Program Consortium

This fund is used to account for consortia programs funded with grants and loans from the TEACH Wisconsin Board. There may be a fund balance or a deficit in this fund as permitted by the TEACH Board.

##### Fund 99 Other Package and Cooperative Program Funds

This fund is to be used for all other types of cooperative instructional funds. No fund balance or deficit can exist in this fund.

Information obtained from:

Department of Public Instruction, Wisconsin Uniform Financial Accounting Requirements (WUFAR), July 1, 2002, revised April 12, 2010

[http://www.dpi.state.wi.us/sfs/pdf/wufar\\_final.pdf](http://www.dpi.state.wi.us/sfs/pdf/wufar_final.pdf)

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## **BUDGET ADOPTION FORMAT**

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**The Department of Public Instruction recommends that school districts adopt their budgets in the following format. Any subsequent changes made by the school board are to be processed in accordance with Wisconsin Statutes 65.90(5).**

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**KENOSHA UNIFIED SCHOOL DISTRICT**  
**2010-2011 Adopted Budget**  
**As of November 1, 2010**

	<b>Audited 2008-2009</b>	<b>Adopted 2009-2010</b>	<b>Audited 2009-2010</b>	<b>Adopted 2010-2011</b>
<b>GENERAL FUND (FUND 10)</b>				
Beginning Fund Balance (Acct 930 000)	22,056,176	22,606,649	22,606,649	23,633,695
TOTAL ENDING FUND BALANCE (Acct 930 000)	22,606,649	23,606,649	23,633,695	23,633,695
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
<b>Operating Transfer</b>				
110 Transfers in From Other Funds				
<b>Local Sources</b>				
210 Taxes	70,925,920	73,415,062	73,510,384	79,457,892
240 Payments for Services		5,000		5,000
260 Non-Capital Sales	253,878	225,468	261,846	225,468
270 School Activity Income	75,816	90,000	95,554	90,000
280 Interest on Investments	359,318	450,000	212,611	345,000
290 Other Revenue, Local Sources	2,594,791	2,516,929	2,716,108	2,490,535
<b>Other School Districts Within Wisconsin</b>				
310 Transit of Aids				
340 Payments for Services	236,332	231,000	314,268	306,000
380 Medical Service Reimbursements				
390 Other Inter-district, Within Wisconsin				
<b>Intermediate Sources</b>				
510 Transit of Aids				
540 Payments for Services				
590 Other Intermediate Services	127,832	156,149	83,253	84,500
<b>State Sources</b>				
610 State Aid-Categorical	1,366,381	1,304,988	1,287,152	1,247,043
620 State Aid-General	126,251,181	135,983,957	136,030,083	147,403,705
630 Special Project Grants	1,825,172	1,794,887	1,779,669	1,864,826
640 Payment for Services	90,705	60,000	100,836	60,000
650 SAGE	3,037,633	2,852,601	2,853,472	3,193,271
660 State Revenue Through Local Units		5,867		
690 Other Revenue	419,947	388,283	394,150	448,276
<b>Federal Sources</b>				
710 Federal Aid-Categorical	16,509,747	7,822,344	7,860,218	212,472
730 Special Project Grants	3,897,680	2,952,043	2,657,449	3,445,556
750 ESEA, Title I & Title VI	7,765,197	8,744,488	7,472,955	7,754,734
760 JTPA				
780 Federal Aid thru State (not DPI)				4,232,263
790 Direct Revenue from Federal Sources	25,862	112,309	89,926	109,418
<b>Other Financing Sources</b>				
860 Compensation, Fixed Assets				
870 Long Term Obligations				
<b>Other Revenues</b>				
960 Adjustments				
970 Refund of Disbursement				
980 Medical Services Reimbursement				
990 Miscellaneous	5,877	1,000,000	1,001,453	
<b>TOTAL GENERAL FUND REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>235,769,268</b>	<b>240,111,376</b>	<b>238,721,386</b>	<b>252,975,959</b>

**KENOSHA UNIFIED SCHOOL DISTRICT**  
**2010-2011 Adopted Budget**  
As of November 1, 2010

	<b>Audited 2008-2009</b>	<b>Adopted 2009-2010</b>	<b>Audited 2009-2010</b>	<b>Adopted 2010-2011</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
<b>Instruction</b>				
110000 Undifferentiated Curriculum	71,747,440	72,544,892	75,626,166	80,355,398
120000 Regular Curriculum	45,553,157	46,591,362	45,328,241	47,447,542
130000 Vocational Curriculum	5,479,164	5,832,380	5,922,841	5,822,633
140000 Physical Curriculum	5,658,032	5,789,406	5,682,340	5,519,901
150000 Special Curriculum				
160000 Co-Curricular Activities	1,826,254	1,732,378	1,929,631	2,133,868
170000 Other Special Programs	986,154	1,170,426	1,051,145	1,288,912
<b>Support Services</b>				
210000 Pupil Services	7,892,176	8,572,527	8,584,297	8,934,250
220000 Instructional Staff Services	13,129,859	13,522,845	12,738,960	13,370,153
230000 General Administration	1,505,737	1,414,323	1,371,182	1,680,044
240000 School Building Administration	13,448,627	14,042,187	14,168,967	15,191,969
250000 Business Administration	32,387,900	32,525,375	33,225,445	34,608,067
260000 Central Services	4,434,793	4,942,735	5,140,431	5,172,057
270000 Insurance and Judgments	604,957	597,262	672,854	624,957
280000 Debt Services	1,327,647	863,318	663,994	506,943
290000 Other Support Services			2,596	
<b>Non-Program Transactions</b>				
410000 Interfund Operation Transfers	28,157,059	28,285,461	24,272,417	29,134,765
430000 General Tuition Payments	1,079,839	684,500	1,312,834	1,184,500
490000 Other Non-Program Transactions				
<b>TOTAL GENERAL FUND EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>235,218,796</b>	<b>239,111,376</b>	<b>237,694,340</b>	<b>252,975,959</b>
<b>SPECIAL PROJECTS FUND (FUND 20)</b>				
Beginning Fund Balance	0	30,677	30,677	0
Ending Fund Balance	30,677	0	0	0
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>44,844,126</b>	<b>51,090,975</b>	<b>48,540,306</b>	<b>48,958,179</b>
100 000 Instruction	34,083,661	37,190,015	35,891,568	36,816,269
200 000 Support Services	10,729,788	13,931,637	12,679,415	12,141,910
400 000 Non-Program Transactions				
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>44,813,449</b>	<b>51,121,653</b>	<b>48,570,983</b>	<b>48,958,179</b>
<b>DEBT SERVICE FUND (FUND 30)</b>				
Beginning Fund Balance	2,190,190	2,066,359	2,066,359	1,161,315
Ending Fund Balance	2,066,359	1,001,712	1,161,315	258,914
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>12,867,367</b>	<b>12,698,971</b>	<b>35,365,029</b>	<b>14,827,272</b>
281000 Long Term Debt Capital	12,991,198	12,535,073	14,031,362	13,015,608
282000 Refinancing		698,444	21,733,711	2,183,965
285000 Other Post Employment Benefit Financing		530,100		530,100
490000 Other Non-Program Transactions			505,000	
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>12,991,198</b>	<b>13,763,618</b>	<b>36,270,074</b>	<b>15,729,673</b>

**KENOSHA UNIFIED SCHOOL DISTRICT**  
**2010-2011 Adopted Budget**  
As of November 1, 2010

	<b>Audited 2008-2009</b>	<b>Adopted 2009-2010</b>	<b>Audited 2009-2010</b>	<b>Adopted 2010-2011</b>
<b>CAPITAL PROJECTS FUND (FUND 40)</b>				
Beginning Fund Balance	10,143	11,702,749	11,702,749	20,571,141
Ending Fund Balance	11,702,749	16,852,749	20,571,141	2,737,450
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>20,567,624</b>	<b>30,650,000</b>	<b>38,742,869</b>	<b>35,000</b>
100 000 Instruction				
200 000 Support Services	8,875,019	25,500,000	29,340,765	17,868,691
400 000 Non-Program Transactions			533,711	
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>8,875,019</b>	<b>25,500,000</b>	<b>29,874,476</b>	<b>17,868,691</b>
<b>FOOD SERVICE FUND (FUND 50)</b>				
Beginning Fund Balance	1,499,244	1,157,384	1,157,384	354,952
Ending Fund Balance	1,157,384	433,427	354,952	337,603
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>7,256,053</b>	<b>7,022,358</b>	<b>7,917,495</b>	<b>7,301,211</b>
200 000 Support Services	7,597,913	7,746,316	8,719,927	7,318,560
400 000 Non-Program Transactions				
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>7,597,913</b>	<b>7,746,316</b>	<b>8,719,927</b>	<b>7,318,560</b>
<b>STUDENT ACTIVITIES FUND (FUND 60)</b>				
Beginning Fund Balance	1,175,694	1,205,379	1,205,379	1,320,618
Ending Fund Balance	1,205,379	1,205,379	1,320,618	1,320,618
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>4,146,119</b>	<b>4,000,000</b>	<b>4,032,461</b>	<b>4,000,000</b>
200 000 Support Services	4,116,434	4,000,000	3,917,222	4,000,000
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>4,116,434</b>	<b>4,000,000</b>	<b>3,917,222</b>	<b>4,000,000</b>
<b>TRUST FUND (FUND 70)</b>				
Beginning Fund Balance	(7,980,244)	(22,819,060)	(22,819,060)	(21,843,735)
Ending Fund Balance	(22,819,060)	(21,683,213)	(21,843,735)	(20,574,496)
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>3,617,764</b>	<b>4,631,847</b>	<b>4,631,144</b>	<b>4,949,239</b>
200 000 Support Services	3,500,153	3,496,000	3,556,103	3,680,000
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>3,500,153</b>	<b>3,496,000</b>	<b>3,556,103</b>	<b>3,680,000</b>
<b>COMMUNITY SERVICES FUND (FUND 80)</b>				
Beginning Fund Balance	918,670	884,632	884,632	750,466
Ending Fund Balance	884,632	753,137	750,466	625,073
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,204,515</b>	<b>1,993,840</b>	<b>2,104,262</b>	<b>2,105,965</b>
100 000 Instruction	295,730	233,870	234,165	211,948
200 000 Support Services	1,484,924	1,364,402	1,529,221	1,488,870
300 000 Community Services	457,900	527,063	475,042	530,540
400 000 Non-Program Transactions				
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,238,553</b>	<b>2,125,335</b>	<b>2,238,428</b>	<b>2,231,358</b>
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>331,272,836</b>	<b>352,199,367</b>	<b>380,054,952</b>	<b>335,152,825</b>
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>319,351,514</b>	<b>346,864,297</b>	<b>370,841,552</b>	<b>352,762,420</b>

The 2010-2011 Adopted Budget is presented in the Department of Public Instruction (DPI) Recommended Budget Adoption Format

# KENOSHA UNIFIED SCHOOL DISTRICT TAX LEVY COMPARISON

School Year	Equalized Valuation	% Change	Fund 10		Fund 30		Fund 80		% Tax Levy	% Mil Rate
			Fund 10 Levy	Chargeback Levy	Debt Service Levy	Mil Rate	Community Service Levy	Mil Rate	Total Levy	Total Rate
1996/97	3,921,012,700	4.42%	36,427,524		7,585,137	1.9345	356,819	0.09	44,369,480	11.32
1997/98	4,139,444,953	5.57%	35,335,564		7,641,566	1.8460	356,819	0.09	43,333,949	10.47
1998/99	4,467,982,803	7.94%	36,271,419	5,328	7,530,563	1.6855	356,819	0.08	44,164,129	9.88
1999/00	5,090,465,630	13.93%	36,283,929	-	7,350,656	1.4440	356,819	0.07	43,991,404	8.64
2000/01	5,446,360,813	6.99%	43,083,094	3,651	7,219,100	1.3255	356,819	0.07	50,662,664	9.30
2001/02	5,834,033,123	7.12%	44,633,981	336,613	8,335,754	1.4288	962,626	0.17	54,268,974	9.30
2002/03	6,292,405,445	7.86%	45,906,765	14,972	9,736,163	1.5473	962,626	0.15	56,620,526	9.00
2003/04	6,811,019,618	8.24%	49,743,299	18,126	10,656,458	1.5646	1,142,626	0.17	61,560,509	9.04
2004/05	7,410,704,207	8.80%	54,890,144	35,809	11,068,498	1.4936	1,142,626	0.15	67,137,077	9.06
2005/06	8,156,321,427	10.09%	54,800,909	19,431	10,590,066	1.2981	1,142,626	0.14	66,553,032	8.16
2006/07	8,948,360,876	9.68%	61,386,666	15,075	11,611,911	1.2977	1,653,564	0.18	74,667,216	8.34
2007/08	9,499,722,109	6.16%	66,465,447	7,369	12,323,576	1.2973	1,714,513	0.18	80,510,905	8.48
2008/09	9,628,413,923	1.35%	70,705,971	18,570	12,264,373	1.2738	1,881,240	0.20	84,870,154	8.81
2009/10	9,510,858,704	-1.22%	73,218,329	6,733	12,168,871	1.2795	1,881,240	0.20	87,275,173	9.18
# 2010/11	8,931,500,985	-6.09%	79,133,470	29,422	13,520,354	1.5138	1,981,240	0.22	94,664,486	10.60

# Last five (5) year's growth has been 3.12% a year, estimated at 0%  
(actual growth provided on October 1, 2010)

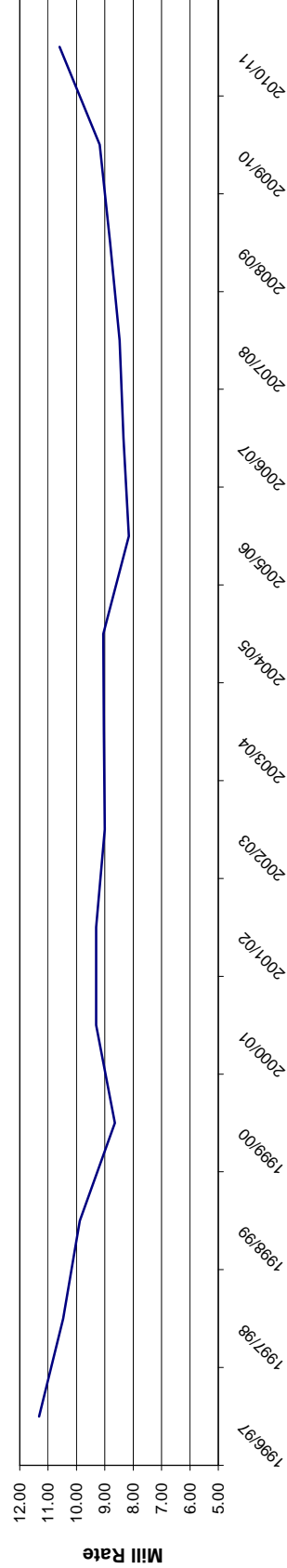
Average 15 Year Change in Equalized Valuation  
Average 15 Year Change in Mill Rate

6.06%  
-1.78%

Last five (5) year's Mill Rate has  
increased by an average of  
4.06% per year

Tax on \$100,000 Property  
09/10 Property Tax \$ 917.64  
10/11 Property Tax 1,059.89  
Increase (Decrease) 142.26  
% Increase (Decrease) 15.50%

Change in Mill Rate Over the Last 15 Years



## **KENOSHA UNIFIED SCHOOL DISTRICT**

### **BUDGET ASSUMPTIONS FOR 2010-2011 ADOPTED BUDGET**

At the November 10, 2009, Personnel and Policy Committee meeting, the initial projected enrollment for 2010-2011 was presented. At the March 9, 2010, Personnel and Policy Committee meeting, the instructional staffing allocation plan for the 2010-2011 budget was reviewed. The actual staffing allocations were presented and preliminarily approved at the July 20, 2010 regular School Board meeting to discuss the budget. This budget not only maintains the district's current educational programs but also provides for continuous improvement and progress towards the district's goals and priorities as promulgated by the Strategic Plan.

The specific proposed objectives of the General Operating Fund Budget (Fund 10) are to:

1. Maintain a competitive compensation and benefit plan for the employees of the school district.
2. Continue to purchase services to adequately provide a safe and pleasant physical environment and supplement the educational opportunities available to the students and public.
3. Purchase an adequate inventory of supplies and materials to maintain the standards established by the Board of Education.
4. Purchase adequate equipment to maintain and operate a quality educational and supportive services program.
5. Purchase educational services through the payment of tuition to other agencies to meet the needs of students that the school district does not provide directly.

On the next two (2) pages are the changes to the revenue and the expenditures for this school year that have been approved by the Board of Education. The approved expenditure changes were reviewed and recommended by Administration. Included here are those items that can be funded through a combination of current funding projections and the recommended budget reductions. Additionally, those items approved for carryover by the Board are also delineated on the subsequent page.

Early in the 2005-2006 budget process, the Board of Education approved a policy allocating \$1 million of the General Fund budget to begin restoring the fund balance. To assist in maintaining the total tax levy that was presented and approved at the Annual Meeting of the Electors held on September 20, 2010, the \$1 million has been allocated in the 2010-2011 final budget to balance the budget.



**Kenosha Unified School District  
2010-2011 Budget Assumptions  
As of November 1, 2010**

**2010-2011  
Budget  
Assumptions**

**Required Budget Assumptions**

1	Projected Increase in Revenue Limit - Additional Students (3 Year Average)	1,313,793
2	Projected Increase in Revenue Limit - Increase in Rate (\$200)	4,117,476
3	Transfer of Service Revenue Limit Exemption (estimated at this time)	1,569,657
4	Prior Year Carryover of Revenue Limit	3,950,588
5	Recurring ITA Referendum for Operating Expenditures	701,648
6	Increase in Medicaid Reimbursement	1,000,000
7	Reduction in the Revenue Limit Authority (reduces tax levy)	(1,860,102)
	<b>Proposed Revenue Change Total</b>	<b>10,793,060</b>
10	Increase in Salary and Benefits for current staff	10,343,114
11	Reduction of Positions based on enrollment	(2,544,672)
11a	Use Jobs Bill funding for additional Indian Trail High School positions	(1,549,352)
12	Expansion of the Pre-School Program	809,430
13	Transportation - City Transit Increase	31,430
14	Transportation - First Student Contract Increase	230,257
15	Transportation - Route Increase	70,621
16	Property Insurance Increase	14,777
17	Liability Insurance Increase	12,918
20	Increase Utility Budgets due to ITA Expansion	40,890
21	Police Liaison Officers Contract Increase with the City	9,699
22	Loss of Savings From Eliminating Voluntary Buy Back Days	92,240
23	Add an additional ITA Assistant Principal	163,090
24	Reinstate Technology Expenditures reduced in the 2009-2010 budget	1,000,000
26	Eliminate Zangle Budget (Student Information System)	(241,217)
53	ITA Athletics Transportation	5,000
54	ITA Athletics Budget	174,675
59	ITA 2010-11 Operational Budget Increases	170,124
64	Increase in Nursing Contract with the County	25,835
	<b>Required Expenditure Change Total</b>	<b>8,858,859</b>
	<b>Budget Position with Required Assumptions</b>	<b>1,934,201</b>

**Kenosha Unified School District  
2010-2011 Budget Assumptions  
As of November 1, 2010**

**2010-2011  
Budget  
Assumptions**

**Board Approved Budget Assumptions**

**Board/Leadership Council Recommended and Approved Assumptions**

30	Additional Staffing for Hillcrest (0.49 FTE Phy. Ed. Teacher)	26,389
33	Pre-College Pupil Services and Activities	20,000
34	Campus Based ELL Testing (SUPERA)	7,500
35	District Technology Support (1 miscellaneous IT position)	90,283
37	Hardware and Software Maintenance increase	89,940
38	Increase in the Teaching and Learning budget	639,666
39	Elementary Social Studies Field Trips	20,000
44	K-5 Reading Textbook Adoption	1,400,000
46	Increase in Elementary Library Clerical Hours	14,328
55	Increase in the Replacement Textbooks and New Course budget	210,000
57	Increase in the Operations and Maintenance Budget	104,043
61	Increase in the SubFinder Operating Budget	25,870
63	Increase in the Summer School Teacher Rate	286,182
66	Eliminate the \$1 million Fund Balance replenishment	(1,000,000)
	<b>Requested Assumptions Total</b>	<b>1,934,201</b>

**Final Budget Position with Recommended and Approved Assumptions**

**0**

**Prior Budget Assumptions that are Time Limited**

District Contingency	744,343
<b>Time Limited Assumptions Total</b>	<b>744,343</b>

**Kenosha Unified School District  
2010-2011 Final Budget Carryover  
November 1, 2010**

**Additions to the Expenditure Budget**

Charter School Carryover	\$ 729,806
Donation and Unspent Grant Carryover	47,026
Energy Savings Carryover	333,459
Capital Bank Carryover	15,212
Carryover Requests	<u>240,977</u>
	<b>\$ 1,366,480</b>

The above are based on approved encumbrances and other amounts approved for carryover by the Board as delineated below.

**Charter School Carryover**

The Charter Schools are allowed carryover of any unspent General Fund dollars, as stipulated in their individual contracts with the District. This is necessitated due to the unique funding of the school, the responsibility they have for the entire school budget, and their responsibility for future major maintenance issues or technology replacement not funded by the District.

**Donation and Unspent Grant Carryover**

During the 2009-2010 school year, several schools received cash donations or mini-grants from outside organizations, most notably from the Education Foundation of Kenosha. Not all of the donated funds were completely expended by the end of the school year, therefore the schools have requested that these funds be carried over to the next school year.

**Energy Savings Carryover**

During the 2005-2006 school year, Board action established a protocol where certain energy savings would be provided back to the schools as discretionary dollars for use in the next year's budget. The energy savings from the 2009-2010 school year was \$666,915 with 50% of the savings (\$333,459) being approved to be carried over. Of the \$333,459, 50% (\$166,730) will be provided back to the schools who met the energy savings criteria and the remaining \$166,729 will go back to the Facilities Department for additional energy conversation projects.

**Capital Bank Projects**

In March 2005, the Board approved a modification to Policy and Rule 3112 that allows schools to "bank" budgeted dollars to build up a capital expenditure fund by allocating the same amount of dollars over a multi-year period. During the 2009-2010 school year, two schools took advantage of this option. The first school was Lance Middle School with a request to carryover unspent balances totaling \$10,212.27 to help fund the \$26,650 2010-2011 project of replacing the lockers in the Boy's Phy. Ed. locker room. The second request came from Lincoln Middle School for \$5,000 to be carried over from the 2009-2010 and 2010-2011 budget years in order to help fund the \$15,000 purchase of auditorium curtains in the year 2011-2012.

**Carryover Requests**

During the 2005-2006 school year, Board action established a protocol where certain energy savings would be provided back to the schools as discretionary dollars for use in the next year's budget. The energy savings from the 2009-2010 school year was \$666,915 with 50% of the savings (\$333,459) being approved to be carried over. Of the \$333,459, 50% (\$166,730) will be provided back to the schools who met the energy savings criteria and the remaining \$166,729 will go back to the Facilities Department for additional energy conversation projects.

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## **FUND 10**

### **GENERAL FUND**

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**The General Fund is used to account for all financial activities relating to the District's current operations, except those which are required to be accounted for in separate funds. There are no sub-funds in the General Fund.**

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## FUND 10 - GENERAL FUND BALANCE SHEET

	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
<b>ASSETS</b>			
Cash and Investments	\$ 58,478,084	\$ 53,578,132	\$ 47,326,409
Taxes Receivable	17,031,221	19,032,190	19,656,468
Interest Receivable			
Accounts Receivable	466,151	429,304	3,804,379
Tuition Receivable			
Prepaid Expenses	3,384,469	3,377,593	3,143,995
Due From Other Funds			3,692,920
Due From Other Governments	6,277,050	6,287,516	5,772,946
Due From Other Districts			
Inventories	12,048	1,604	3,299
<b>TOTAL ASSETS</b>	<b>85,649,023</b>	<b>82,706,338</b>	<b>83,400,416</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Short-term Notes Payable	38,000,000	33,400,000	31,500,000
Accounts Payable	4,349,231	2,472,685	2,848,291
Accrued Liabilities			
Accrued Salaries and Fringe Benefits	20,157,836	23,476,533	22,638,762
Payroll Taxes and Other Benefits Payable			
Accrued Interest Payable	1,042,533	747,000	304,740
Deferred Revenues	43,247	3,471	2,474,928
Due to Other Funds			
Total Liabilities	63,592,847	60,099,689	59,766,721
Total Fund Equity	22,056,176	22,606,649	23,633,695
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 85,649,023</b>	<b>\$ 82,706,338</b>	<b>\$ 83,400,416</b>

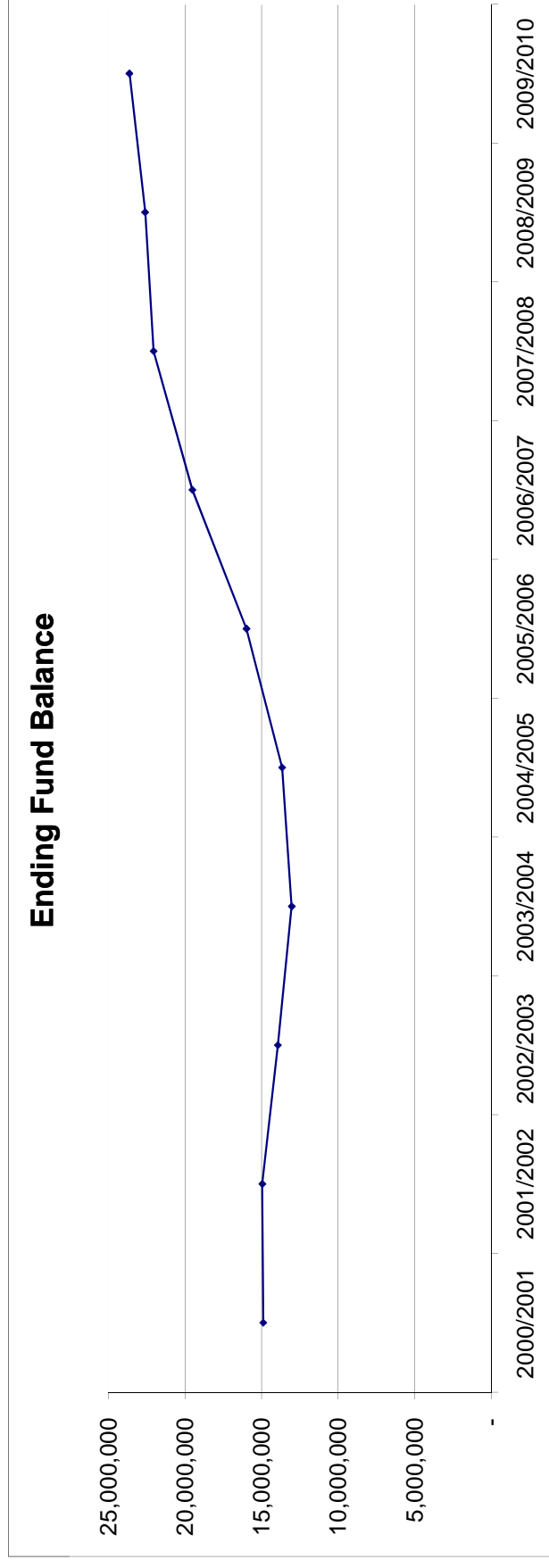
## FUND 10 - GENERAL FUND

	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011
<b>REVENUE</b>				
<b>LOCAL SOURCES</b>				
210 Taxes	66,655,172	70,925,920	73,510,384	79,457,892
240 Payments for Services	537	-	-	5,000
260 Non-Capital Sales	244,410	253,878	261,846	225,468
270 School Activity Income	86,275	75,816	95,554	90,000
280 Interest on Investments	1,312,465	359,318	212,611	345,000
290 Other Local	2,282,340	2,594,791	2,716,108	2,490,535
<b>OTHER SCHOOL DISTRICTS WITHIN WISCONSIN</b>				
340 Open Enrollment Tuition	232,565	236,332	314,268	306,000
<b>INTERMEDIATE SOURCES</b>				
540 Payments for Services				
590 Other Intermediate	123,019	127,832	83,253	84,500
<b>STATE SOURCES</b>				
610 State Aid Categorical	1,382,948	1,366,381	1,287,152	1,247,043
620 State Aid General	137,235,233	126,251,181	136,030,083	147,403,705
630 Special Projects Grants	1,858,448	1,825,172	1,779,669	1,864,826
640 Payments for Services	61,489	90,705	100,836	60,000
650 SAGE	2,698,587	3,037,633	2,853,472	3,193,271
660 DNR State Revenue				
690 Tax Exempt Computer/Other Aid	250,771	419,947	394,150	448,276
<b>FEDERAL SOURCES</b>				
710 Federal Aid Categorical	294,994	238,793	268,921	212,472
718 ARRA Federal Stabilization Aid		16,270,954	7,591,297	
730 Special Projects Grants	2,846,486	3,897,680	2,657,449	3,445,556
750 ECIA Title I & Title VI	7,657,048	7,765,197	7,472,955	7,754,734
760 JTPA				
780 Federal Aid Received through State Agencies				4,232,263
790 Other Federal Sources	45,736	25,862	89,926	109,418
<b>OTHER FINANCING SOURCES</b>				
860 Compensation for Sale or Loss of Fixed Assets				
<b>OTHER REVENUES</b>				
960 Adjustments				
970 Refund of Disbursement				
980 Medical Services Reimbursement	596,050			
990 Miscellaneous	1,344	5,877	1,001,453	
<b>TOTAL REVENUES</b>	<b>225,865,918</b>	<b>235,769,268</b>	<b>238,721,386</b>	<b>252,975,959</b>
<b>EXPENDITURES</b>				
<b>INSTRUCTION</b>				
110000 Undifferentiated Curriculum	65,968,027	71,747,440	75,626,166	80,355,398
120000 Regular Curriculum	43,567,361	45,553,157	45,328,241	47,447,542
130000 Vocational Curriculum	5,402,376	5,479,164	5,922,841	5,822,633
140000 Physical Curriculum	5,167,392	5,658,032	5,682,340	5,519,901
150000 Special Curriculum				
160000 Co-Curricular	1,709,728	1,826,254	1,929,631	2,133,868
170000 Other Special Needs	1,031,528	986,154	1,051,145	1,288,912
<b>SUPPORT</b>				
210000 Pupil Services	7,761,884	7,892,176	8,584,297	8,934,250
220000 Instructional Services	12,701,578	13,129,859	12,738,960	13,370,153
230000 General Administration	1,210,817	1,505,737	1,371,182	1,680,044
240000 School Building Administration	12,445,639	13,448,627	14,168,967	15,191,969
250000 Business Administration	31,534,021	32,387,900	33,225,445	34,608,067
260000 Central Services	4,891,208	4,434,793	5,140,431	5,172,057
270000 Insurance & Judgements	506,890	604,957	672,854	624,957
280000 Debt Services	1,333,780	1,327,647	663,994	506,943
290000 Other Support Services			2,596	
<b>NON PROGRAM TRANSACTIONS</b>				
410000 Interfund Operating Transfers	27,069,323	28,157,059	24,272,417	29,134,765
430000 Purchased Instructional Services	1,027,709	1,079,839	1,312,834	1,184,500
490000 Other Non Program Transactions				
<b>TOTAL EXPENDITURES</b>	<b>223,329,261</b>	<b>235,218,796</b>	<b>237,694,340</b>	<b>252,975,959</b>

# KENOSHA UNIFIED SCHOOL DISTRICT

## TEN YEAR FUND BALANCE HISTORY (General Fund)

	2000/2001	2001/2002	2002/2003	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010
<b>Beginning Fund Balance</b>	17,778,437	14,893,286	14,955,867	13,939,777	13,033,908	13,662,100	15,987,200	19,519,519	22,056,176	22,606,649
Audited Revenues	152,967,074	160,754,732	169,592,549	179,626,944	191,292,025	201,263,283	213,362,747	225,865,918	235,769,268	238,721,386
Audited Expenditures	140,653,826	160,692,151	170,608,639	180,532,813	190,663,833	198,938,182	209,830,428	223,329,261	235,218,796	237,694,340
Net Transfer Out	15,198,399									
<b>Fund Balance Change</b>	12,313,248	62,581	(1,016,090)	(905,869)	628,192	2,325,101	3,532,319	2,536,657	550,473	1,027,046
<b>Ending Total Fund Balance</b>	14,893,286	14,955,867	13,939,777	13,033,908	13,662,100	15,987,200	19,519,519	22,056,176	22,606,649	23,633,695
<b>% Fund Balance/Expenditures</b>	10.59%	9.31%	8.17%	7.22%	7.17%	8.04%	9.30%	9.88%	9.61%	9.94%
<b>Next Year's Adopted Budget</b>	162,803,017	173,023,165	180,958,968	192,196,034	201,186,764	213,240,748	223,954,723	236,633,798	240,111,376	252,975,959
<b>% Fund Balance/Budget</b>	9.15%	8.64%	7.70%	6.78%	6.79%	7.50%	8.72%	9.32%	9.42%	9.34%





**GENERAL FUND**

**REVENUES**

# FUND 10 - GENERAL

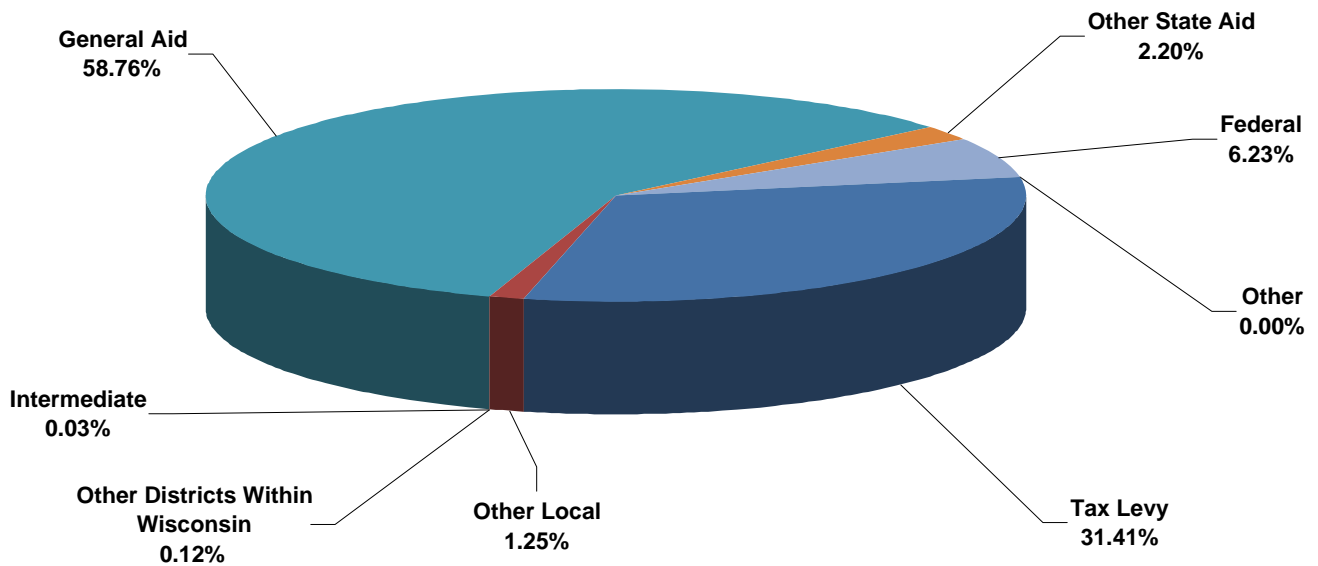
## DETAIL OF REVENUE BY SOURCE

DESCRIPTION	SOURCE	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011
Transfer from Other Funds	100		64,279		
Local Property Taxes	211	66,465,447	70,705,971	73,218,329	79,133,470
Chargeback Levy	212	7,369	18,570	6,733	29,422
Mobile Home Taxes	213	170,366	170,950	283,586	275,000
Other Taxes	219	11,990	30,429	1,736	20,000
Other Payments for Services	249	537			5,000
Sale Non-Capital Objects	262	244,410	253,878	261,846	225,468
Athletic Admission Revenue	278	86,275	75,816	95,554	90,000
Interest on Investments	280	172,866	37,843	(5,332)	50,000
Interest on Short Term Borrowing	281	1,139,600	321,475	217,943	295,000
Gifts (Money Donations)	291	37,121	71,944	28,397	77,417
Student Fees	292	840,902	1,002,108	1,094,383	1,000,000
Rentals	293	907,267	966,008	1,052,165	950,000
Summer School	295	87,970	92,551	91,503	90,000
Parking Fee	296	53,385	59,603	55,576	55,000
Student Fines	297	9,107	9,590	26,028	10,000
Miscellaneous	299	346,588	328,708	368,056	308,118
<b>TOTAL LOCAL REVENUE (200)</b>		<b>70,581,199</b>	<b>74,145,443</b>	<b>76,796,502</b>	<b>82,613,895</b>
Other School Districts Within Wisconsin	345	232,565	236,332	314,268	306,000
<b>TOTAL OTHER DISTRICTS W/IN WISCONSIN</b>		<b>232,565</b>	<b>236,332</b>	<b>314,268</b>	<b>306,000</b>
Payments for Services	549				
Other Revenue	590	123,019	127,832	83,253	84,500
<b>TOTAL INTERMEDIATE REVENUE (500)</b>		<b>123,019</b>	<b>127,832</b>	<b>83,253</b>	<b>84,500</b>
Transportation Aid	612	298,460	264,345	268,485	292,500
Library Aid	613	905,561	912,921	830,103	780,000
Driver's Ed. Aid	614				
Bilingual Revenue	618	178,927	189,115	188,564	174,543
Equalization Aid	621	137,064,650	126,089,577	135,819,907	147,239,655
Other General Aid	629	170,583	161,604	210,176	164,050
Special Project Grants	630	1,858,448	1,825,172	1,779,669	1,864,826
Payment for Services	640	61,489	90,705	100,836	60,000
SAGE Revenue	650	2,698,587	3,037,633	2,853,472	3,193,271
State Revenue Thru Local Units	660				
Other State Revenue	690		17,320	5,867	5,867
Tax Exempt Computer Aid	691	250,771	402,627	388,283	442,409
<b>TOTAL STATE REVENUE (600)</b>		<b>143,487,477</b>	<b>132,991,020</b>	<b>142,445,363</b>	<b>154,217,121</b>
Vocational Education Aid	713	294,994	238,793	268,921	212,472
ARRA Federal Stabilization Aid	718		16,270,954	7,591,297	
Special Project Grants	730	2,846,486	3,897,680	2,657,449	3,445,556
ECIA - Chapter I	751	7,623,528	7,737,574	7,472,955	7,754,734
ECIA - Chapter II	752	33,519	27,623		
JTPA - 8%	762				
Federal Aid Received through State Agencies	780				4,232,263
Other Revenue from Federal Sources	790	45,736	25,862	89,926	109,418
<b>TOTAL FEDERAL REVENUE (700)</b>		<b>10,844,264</b>	<b>28,198,486</b>	<b>18,080,547</b>	<b>15,754,442</b>
Sale of Capital Assets	860				
<b>TOTAL OTHER FINANCING SOURCES (800)</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Cash Adjustments	961				
Insurance Adjustments	964				
Accounting Adjustments	969				
Aidable Adjustments	971				
Non-Aided Prior Year Adjustments	972				
Medicaid Reimbursement	981	596,050			
Miscellaneous	990	1,344	5,877	1,001,453	
<b>TOTAL OTHER REVENUE (900)</b>		<b>597,394</b>	<b>5,877</b>	<b>1,001,453</b>	<b>0</b>
<b>TOTAL REVENUE</b>		<b>225,865,918</b>	<b>235,769,268</b>	<b>238,721,386</b>	<b>252,975,959</b>

**KENOSHA UNIFIED SCHOOL DISTRICT  
2010 - 2011 ADOPTED BUDGET**

<b>GENERAL FUND REVENUES</b>	<b>Budget</b>	<b>%</b>
Tax Levy	79,457,892	31.41%
Other Local	3,156,003	1.25%
Other Districts Within Wisconsin	306,000	0.12%
Intermediate	84,500	0.03%
General Aid	148,650,748	58.76%
Other State Aid	5,566,373	2.20%
Federal	15,754,442	6.23%
Other	-	0.00%
<b>Total Revenue</b>	<b>252,975,959</b>	<b>100.00%</b>

## Fund 10 Revenue Budget



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**GENERAL FUND**  
**EXPENDITURES**

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011
<b>SALARIES</b>					
<u>Permanent full-time Employees</u>					
Administrators	110	6,197,989	6,708,275	7,339,298	8,599,302
Supervisory AST	111	1,473,265	1,466,954	1,558,610	1,631,691
Technical AST	112	1,083,994	1,205,525	1,328,007	1,383,231
Certified Teachers	113	74,158,809	79,629,711	82,575,522	84,553,522
Certified Other Educational	114	603,184	606,247	774,397	406,791
Non-Certified Other Educational	115	299,854	529,874	568,765	682,389
Maintenance / Trades	116	1,733,174	1,784,017	1,897,586	1,916,762
Clerical / Secretarial	117	4,130,939	4,894,255	4,684,406	5,032,553
Service / Custodial	118	5,613,031	6,045,926	6,302,303	6,439,533
Educational Assistants	119	2,577,617	2,543,612	2,474,859	2,824,908
<b>SUBTOTAL 110</b>		<b>97,871,857</b>	<b>105,414,395</b>	<b>109,503,753</b>	<b>113,470,681</b>
<u>Permanent part-time Employees</u>					
Non-Certified Administration	121	31,682	31,639	33,720	34,020
Clerical / Secretarial	127	103,534	97,263	110,880	145,044
Service / Custodial	128	604	635	210	31,777
Educational Assistants	129	314,026	308,071	182,456	185,832
<b>SUBTOTAL 120</b>		<b>449,845</b>	<b>437,608</b>	<b>327,266</b>	<b>396,674</b>
<u>Temporary Part-Time Employees</u>					
Temporaty Part-Time	140	34,934	33,855	131,537	124,983
Technical	142	83,081	97,229	98,170	105,117
Certified Teachers	143	2,165,866	2,589,805	2,479,756	1,837,364
Shift Differential	144			693	
Professional/Other Supervisor	145	162,233	195,718	207,811	211,193
Temporaty Part-Time Other	146		75,286	60,829	56,085
Clerical / Secretarial	147	229,165	204,156	237,612	221,212
Service / Custodial	148	128,698	98,839	112,765	118,373
Educational Assistants	149	314,448	389,471	373,608	332,317
<b>SUBTOTAL 140</b>		<b>3,118,425</b>	<b>3,684,361</b>	<b>3,702,781</b>	<b>3,006,644</b>
<u>Other Pay</u>					
Vacation Pay	151	101,686	22,666	19,791	128,960
Sick Leave	152	166,995	31,945	63,030	65,000
AST Retirement Payout	153	51,000	47,000	52,000	75,000
<b>SUBTOTAL 150</b>		<b>319,681</b>	<b>101,612</b>	<b>134,821</b>	<b>268,960</b>
<u>Overtime</u>					
Technical	162	14,383	6,751	8,580	7,550
Interpretors	164		82	44	
Maintenance / Trades	166	106,370	104,797	65,405	76,500
Clerical / Secretarial	167	135,300	145,068	110,100	88,342
Service / Custodial	168	240,687	194,307	161,873	196,137
Educational Assistants	169	2,154	2,394	31	1,000
<b>SUBTOTAL 160</b>		<b>498,894</b>	<b>453,400</b>	<b>346,033</b>	<b>369,529</b>

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011
<u>Additional Time</u>					
Additional Time-Chair Pay	170	137,095	153,542	151,457	151,421
Additional Time-Regular	171	1,158,978	1,150,737	1,166,992	1,341,172
Additional Teaching-Regular	172	97,792	41,832	34,751	71,450
Coaching	173	626,582	640,816	686,364	713,799
House / Stage Managers	174	41,133	45,889	34,910	36,900
Non-District Staff	175	97,880	88,058	122,144	114,654
Curriculum work	178	53,353	38,743	23,460	77,500
Other	179	265,441	191,910	311,888	139,490
SUBTOTAL 170		2,478,252	2,351,527	2,531,966	2,646,385
<u>Special Pay</u>					
Longevity	190	77,915	67,853	69,467	1,060
Buy Back	191		(101,117)	(48,310)	
School Account	192	41,463	31,115	43,364	31,476
Non-School Account	193	(737)	(4,243)	2,269	
Contract Penalty	195	(7,000)	(5,000)	(3,500)	
Caputured Vacancy Allowance	198		90	288	
Estimated Turnover Differential	199				(1,000,000)
SUBTOTAL 190		111,641	(11,302)	63,577	(967,464)
<b>TOTAL SALARIES (100)</b>		<b>104,848,596</b>	<b>112,431,600</b>	<b>116,610,197</b>	<b>119,191,409</b>
<b>BENEFITS</b>					
Retirement	210				
Retirement - Certified Employee	211	4,799,595	5,079,956	6,003,999	5,889,881
Retirement - Certified Employer	212	3,822,827	4,048,880	4,343,987	4,943,942
Retirement - Non-Certified Employee	213	1,098,804	1,163,684	1,140,456	1,274,113
Retirement - Non-Certified Employer	214	859,421	919,395	950,022	1,028,985
Early Retirement	219	3,322,422	2,960,858	3,718,947	3,982,182
SUBTOTAL 210		13,903,069	14,172,774	16,157,412	17,119,104
Social Security	222	7,833,908	8,384,911	8,703,172	9,217,448
SUBTOTAL 220		7,833,908	8,384,911	8,703,172	9,217,448
Life Insurance	230	62,613	113,106	74,939	120,419
SUBTOTAL 230		62,613	113,106	74,939	120,419
Health Insurance	241	32,327,829	34,583,361	35,482,353	36,129,642
Vision Insurance	242	3,503	18,099	17,144	21,605
Dental Insurance	243	1,810,815	1,940,087	2,069,608	2,173,459
Long Term Care	245	925,422	944,868	1,137,796	1,245,389
SUBTOTAL 240		35,067,569	37,486,415	38,706,901	39,570,095
LTD Insurance	251	283,837	302,900	317,725	315,118
Worker Compensation Insurance	253	502,255	383,696	588,491	1,177,664
Short Term Disability	257			(12,627)	
SUBTOTAL 250		786,093	686,595	893,589	1,492,783

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011
Other	260				
SUBTOTAL 260		0	0	0	0
Physical Examinations	290	3,349	3,525	2,221	2,500
Teacher Credit Reimbursement	291	82,748	82,779	66,921	41,200
Other	295	610,647	16,742	13,723	
Employee Recognition	299	9,731	16,873	18,998	97,202
SUBTOTAL 290		706,476	119,919	101,862	140,902
<b>TOTAL EMPLOYEE BENEFITS (200)</b>		<b>58,359,727</b>	<b>60,963,720</b>	<b>64,637,874</b>	<b>67,660,750</b>
<b>PURCHASED SERVICES</b>					
Athletic Officials / Game Management	310	78,143	85,841	85,807	92,892
Professional Technical Services	311	1,455,464	1,786,320	1,619,408	1,758,924
Instructional Services	312	168,115	114,992	157,672	109,033
Pupil Services	313	426,971	468,466	626,949	687,272
Staff Services	314	426,623	348,592	323,534	189,014
Management Services	315	189,183	173,159	182,405	176,930
Board of Education Services	318	231,137	364,112	177,623	254,440
Community Service	319	15,023	71,523		
SUBTOTAL 310		2,990,658	3,413,005	3,173,397	3,268,505
Property Services	320	2,140	350		19,000
Equipment Maintenance and Repair	324	185,916	215,383	200,038	187,825
Vehicle Maintenance and Repair	325	212,383	146,576	183,260	70,000
Construction Services	327	2,082,436	1,975,141	2,363,496	1,865,750
General Property Services	329	615,427	1,297,041	2,252,932	732,950
SUBTOTAL 320		3,098,301	3,634,491	4,999,725	2,875,525
Gas - Heat	331	1,833,290	1,771,306	1,261,534	1,947,392
Electricity - Heat	334				
Gas - Non-Heat	335			78	2,500
Electricity	336	2,366,917	2,468,218	2,400,770	2,858,725
Water - Sewer	337	348,974	366,525	344,978	472,921
Energy Conservation	339	281,956	231,515	336,445	518,411
SUBTOTAL 330		4,831,137	4,837,565	4,343,805	5,799,949
Pupil Transportation	341	3,723,505	3,477,199	3,817,828	4,700,957
Employee Travel and Conference	342	373,485	476,766	336,535	528,188
In-District Travel Reimbursement	343	38,086	40,584	48,837	51,115
Recruitment	344	16,969	10,877	10,163	40,358
Pupil Related Transportation	345		45	342	
Non KUSD Transportation	346	3,269	914	355	
Other Transportation	349	19,822	25,410	1,664	4,054
SUBTOTAL 340		4,175,136	4,031,795	4,215,723	5,324,672



# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011
Advertising	351	40,886	44,805	41,088	70,400
Postage	353	147,127	172,552	153,242	152,948
Duplicating, Copying, Printing	354	280,647	279,132	301,535	307,521
Telephone and Data Communication	355	292,498	224,343	318,987	374,068
Radio - Education	357				
Other Communication	359		780		900
<b>SUBTOTAL 350</b>		<b>761,158</b>	<b>721,611</b>	<b>814,852</b>	<b>905,838</b>
Administrative Data Processing	361	292,483	330,753	413,136	415,048
Instructional Data Processing	362		6,050		3,000
<b>SUBTOTAL 360</b>		<b>292,483</b>	<b>336,803</b>	<b>413,136</b>	<b>418,048</b>
Payments for Services within Wisconsin	382	633,827	661,127	881,887	950,000
Payments to Intermediate Units	385	131,879	22,330	51,215	94,000
Payments To State	387	161,033	54,126	22,055	4,080
Payments to Technical Colleges	389	312,057	334,616	379,543	198,500
<b>SUBTOTAL 380</b>		<b>1,238,796</b>	<b>1,072,199</b>	<b>1,334,699</b>	<b>1,246,580</b>
Interfund Payments	390				
<b>SUBTOTAL 390</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL PURCHASED SERVICES (300)</b>		<b>17,387,669</b>	<b>18,047,469</b>	<b>19,295,336</b>	<b>19,839,117</b>
<b>NON CAPITAL PURCHASES</b>					
Supplies and Materials	410			73,327	52,917
General Supplies	411	3,514,919	3,316,443	3,342,999	4,754,365
Workbooks	412	19,679	17,554	19,048	15,550
Computer Supplies	413	44,968	52,880	40,546	52,752
Food	415	106,746	130,783	158,679	102,013
Health Supplies	416	13,076	16,449	22,719	26,290
Copier Costs	417	557,169	594,880	564,519	610,010
Fuel	418	119,792	84,343	56,857	60,000
<b>SUBTOTAL 410</b>		<b>4,376,350</b>	<b>4,213,332</b>	<b>4,278,695</b>	<b>5,673,896</b>
Apparel	420		109		
<b>SUBTOTAL 420</b>		<b>0</b>	<b>109</b>	<b>0</b>	<b>0</b>
Audio Visual Material	431	41,540	47,277	50,395	76,331
Library Books	432	452,285	312,795	426,764	434,966
Newspapers	433	4,818	4,221	4,626	20,312
Periodicals	434	19,780	24,104	19,875	28,912
Computer Software Programs	435	614,680	624,291	590,230	443,115
Other Media	439	351,334	275,991	189,151	201,434
<b>SUBTOTAL 430</b>		<b>1,484,437</b>	<b>1,288,678</b>	<b>1,281,041</b>	<b>1,205,070</b>

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011
Non-Capital Equipment	440	1,425,720	1,051,880	1,055,191	845,344
Furnishings	444	8,542	140,307	53,288	149,716
Technology	448	2,408,669	2,499,601	2,313,418	1,844,635
Other Non-Capital Equipment	449	21,153	371,173	54,732	9,300
SUBTOTAL 440		3,864,083	4,062,961	3,476,629	2,848,995
Salable Books and Materials	450	88,955	34,603	229,641	280,220
SUBTOTAL 450		88,955	34,603	229,641	280,220
Textbooks	470	1,980,710	1,232,414	1,050,807	3,576,646
SUBTOTAL 470		1,980,710	1,232,414	1,050,807	3,576,646
Other	480				
SUBTOTAL 480		0	0	0	0
Other Supplies and Materials	490	62	(40)	(25)	
Athletic Reimbursement	498	(47,414)	(36,866)	(36,616)	
Activity Supplies	499	4,392	13,657	3,327	1,130
SUBTOTAL 490		(42,960)	(23,250)	(33,314)	1,130
<b>TOTAL SUPPLIES (400)</b>		<b>11,751,576</b>	<b>10,808,847</b>	<b>10,283,500</b>	<b>13,585,958</b>
<b>CAPITAL EQUIPMENT</b>					
Capital Expenditures	501	6,499	6,385		
Site Purchase	511	227,722	6,259	145,460	100
Site Rental	517	5,205	6,077	20,596	12,700
Site- Additions	521	37,819	26,372	14,052	27,587
Acquire & Remodel	531		6,475	922	9,500
Site/Building Rental	537	645,075	642,756	771,242	595,534
Building Remodeling	541	5,113	216,376	121,678	153,463
Equipment Lease	550	1,725			
Additional Equipment	551	107,426	102,496	73,620	59,623
New Equipment < \$5,000	552	149,213	144,454	82,563	114,460
Additional Equipment > \$5,000	553	140,410	54,488	63,698	13,685
Addtl. Hardware/Instructional Technology	558	533,523	643,204	482,199	411,368
Replacement Equipment	561	63,459	58,839	42,004	166,600
Replacement Equipment < \$1,000	562	15,281	38,828	18,789	39,020
Replacement Equipment > \$5,000	563	11,164	27,303	72,915	78,996
Replcmt. Hardware/Instructional Technology	568	64,386	94,102	21,779	34,910
Equipment Rental	571	8,751	9,970	4,006	17,750
Vehicle Rental	572			400	
<b>TOTAL CAPITAL EQUIPMENT (500)</b>		<b>2,022,771</b>	<b>2,084,385</b>	<b>1,935,923</b>	<b>1,735,297</b>

# FUND 10 - GENERAL FUND

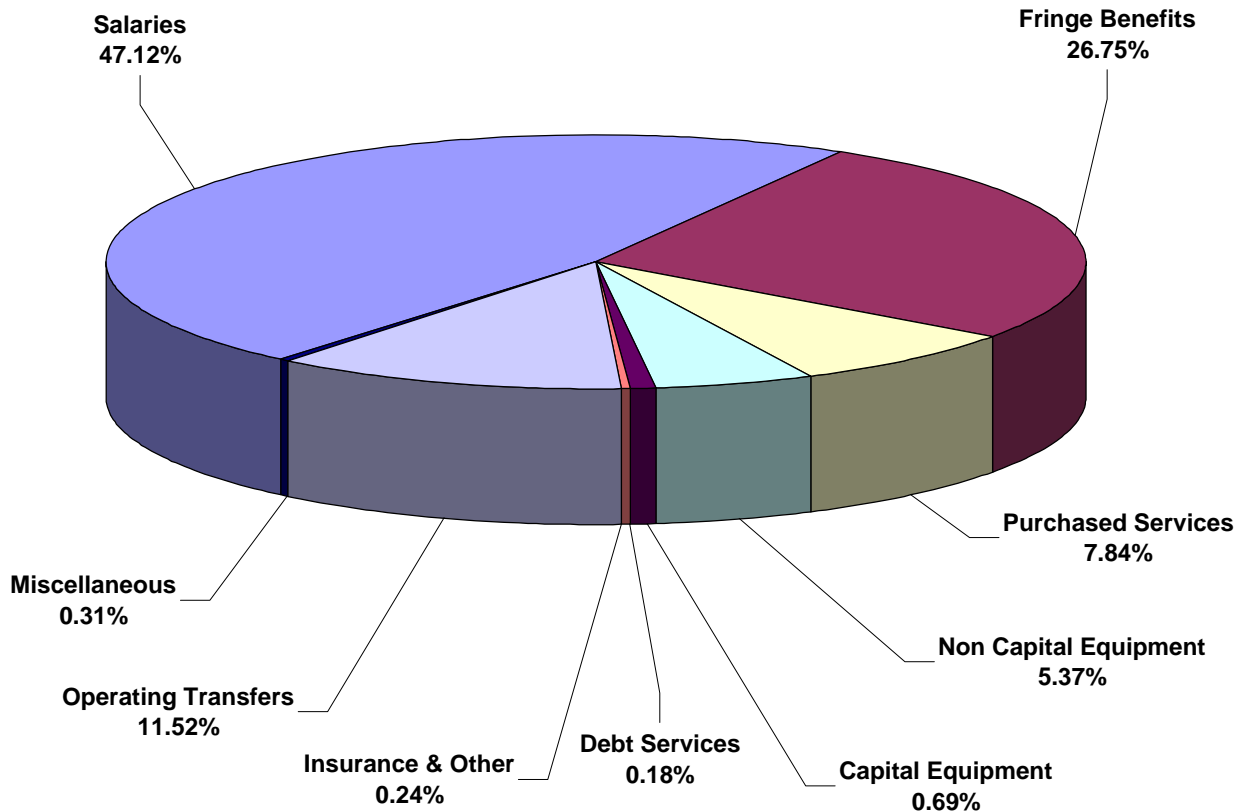
## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011
<b>DEBT SERVICE</b>					
Long Term Loans	673				
Principal - Capital Leases	678				
Short-term Borrowing Interest	681	1,267,237	1,220,480	570,601	400,000
Temporary Notes	682				
Capital Leases	688				
Paying Agent Fees	691	17,100	57,725	43,950	50,000
<b>TOTAL LOAN INTEREST (600)</b>		<b>1,284,337</b>	<b>1,278,205</b>	<b>614,551</b>	<b>450,000</b>
<b>DISTRICT INSURANCE</b>					
Liability Insurance	711	185,857	215,866	207,686	228,211
Property Insurance	712	219,192	232,344	196,783	261,062
Workers Compensation Insurance	713				
Student Insurance	716	17,550	396		9,000
Judgements & Settlements	720				30,000
Unemployment Compensation	730	68,392	141,307	265,594	68,434
<b>TOTAL DISTRICT INSURANCE (700)</b>		<b>490,991</b>	<b>589,913</b>	<b>670,063</b>	<b>596,707</b>
<b>OPERATING TRANSFERS</b>					
Transfer to Special Education	827	26,539,223	27,626,959	23,742,317	28,283,672
Transfer to Debt Service	830	530,100	530,100	530,100	851,093
Transfer to Capital Projects	840				
<b>TOTAL OPERATING TRANSFERS (800)</b>		<b>27,069,323</b>	<b>28,157,059</b>	<b>24,272,417</b>	<b>29,134,765</b>
<b>MISCELLANEOUS EXPENSES</b>					
District Dues and Fees	941	4,125	8,179	10,800	10,004
Employee Dues and Fees	942	41,691	48,029	41,631	52,573
Student Fees and Dues	943	72,883	69,041	85,591	90,963
Bank/Credit Card Fees	945	3,490	7,161	6,436	
Contingency	961				
Adjustment to Inventory	962			3,299	
Accounting Adjustments	969	(7,891)	(18,855)	(179,881)	(138,227)
Aidable Refund	971			548	
Non Aidable Refund	972	(25)			4,800
Miscellaneous	990		744,045	(594,045)	744,343
Gifts/Donations	991			100	
Other Miscellaneous Expense	999				17,500
<b>TOTAL MISCELLANEOUS (900)</b>		<b>114,272</b>	<b>857,599</b>	<b>(625,520)</b>	<b>781,956</b>
<b>TOTAL EXPENDITURES</b>		<b>223,329,261</b>	<b>235,218,796</b>	<b>237,694,340</b>	<b>252,975,959</b>

**KENOSHA UNIFIED SCHOOL DISTRICT  
2010 - 2011 ADOPTED BUDGET**

<b>GENERAL FUND EXPENDITURES BY OBJECT</b>	<b>Budget</b>	<b>%age</b>
Salaries	119,191,409	47.12%
Fringe Benefits	67,660,750	26.75%
Purchased Services	19,839,117	7.84%
Non Capital Equipment	13,585,958	5.37%
Capital Equipment	1,735,297	0.69%
Debt Services	450,000	0.18%
Insurance & Other	596,707	0.24%
Operating Transfers	29,134,765	11.52%
Miscellaneous	781,956	0.31%
<b>Total Expenditures</b>	<b>252,975,959</b>	<b>100.00%</b>

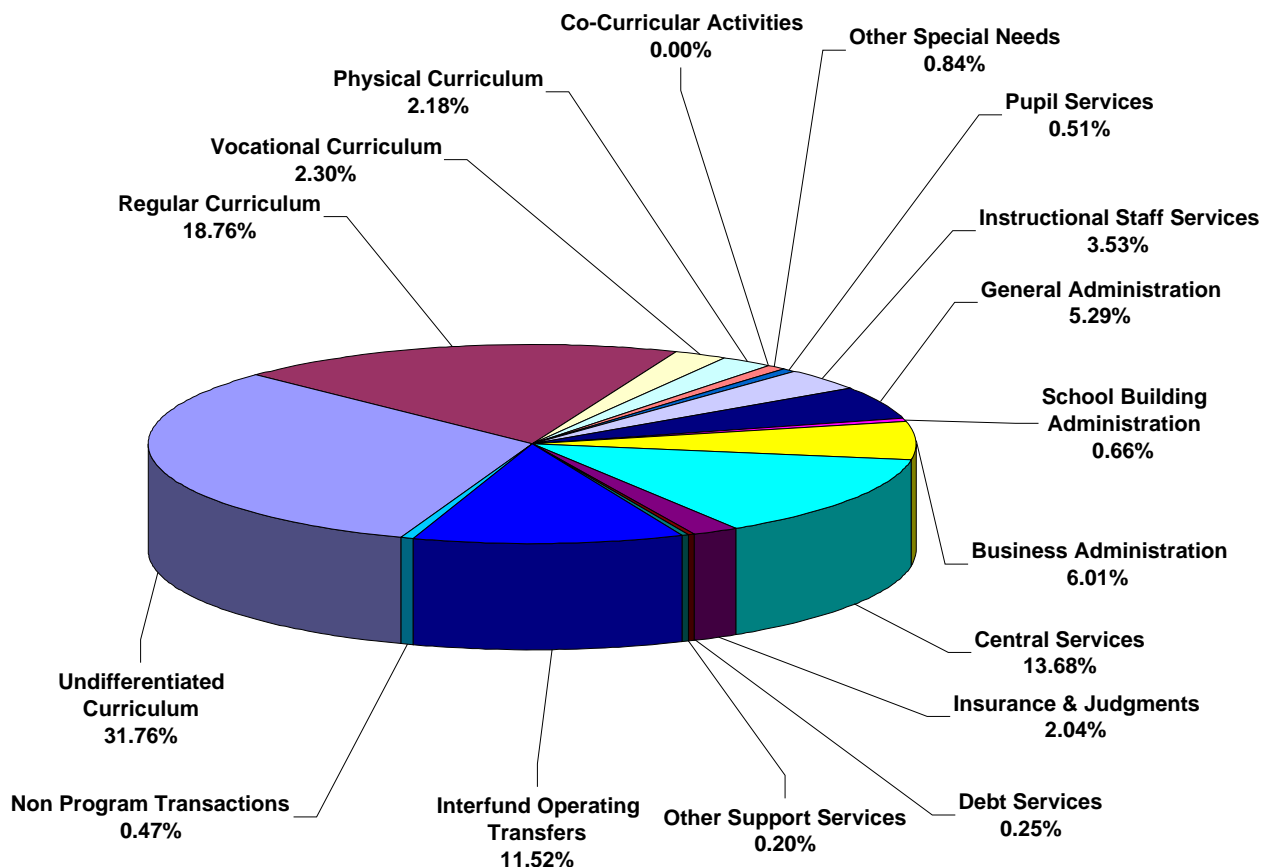
## Fund 10 Expenditure Budget



**KENOSHA UNIFIED SCHOOL DISTRICT  
2010 - 2011 ADOPTED BUDGET**

<b>GENERAL FUND EXPENDITURES BY FUNCTION</b>	<b>Budget</b>	<b>%age</b>
Undifferentiated Curriculum	80,355,398	31.76%
Regular Curriculum	47,447,542	18.76%
Vocational Curriculum	5,822,633	2.30%
Physical Curriculum	5,519,901	2.18%
Co-Curricular Activities	-	0.00%
Other Special Needs	2,133,868	0.84%
Pupil Services	1,288,912	0.51%
Instructional Staff Services	8,934,250	3.53%
General Administration	13,370,153	5.29%
School Building Administration	1,680,044	0.66%
Business Administration	15,191,969	6.01%
Central Services	34,608,067	13.68%
Insurance & Judgments	5,172,057	2.04%
Debt Services	624,957	0.25%
Other Support Services	506,943	0.20%
Interfund Operating Transfers	29,134,765	11.52%
Non Program Transactions	1,184,500	0.47%
<b>Total Expenditures</b>	<b>252,975,959</b>	<b>100.00%</b>

## Fund 10 Expenditure Budget

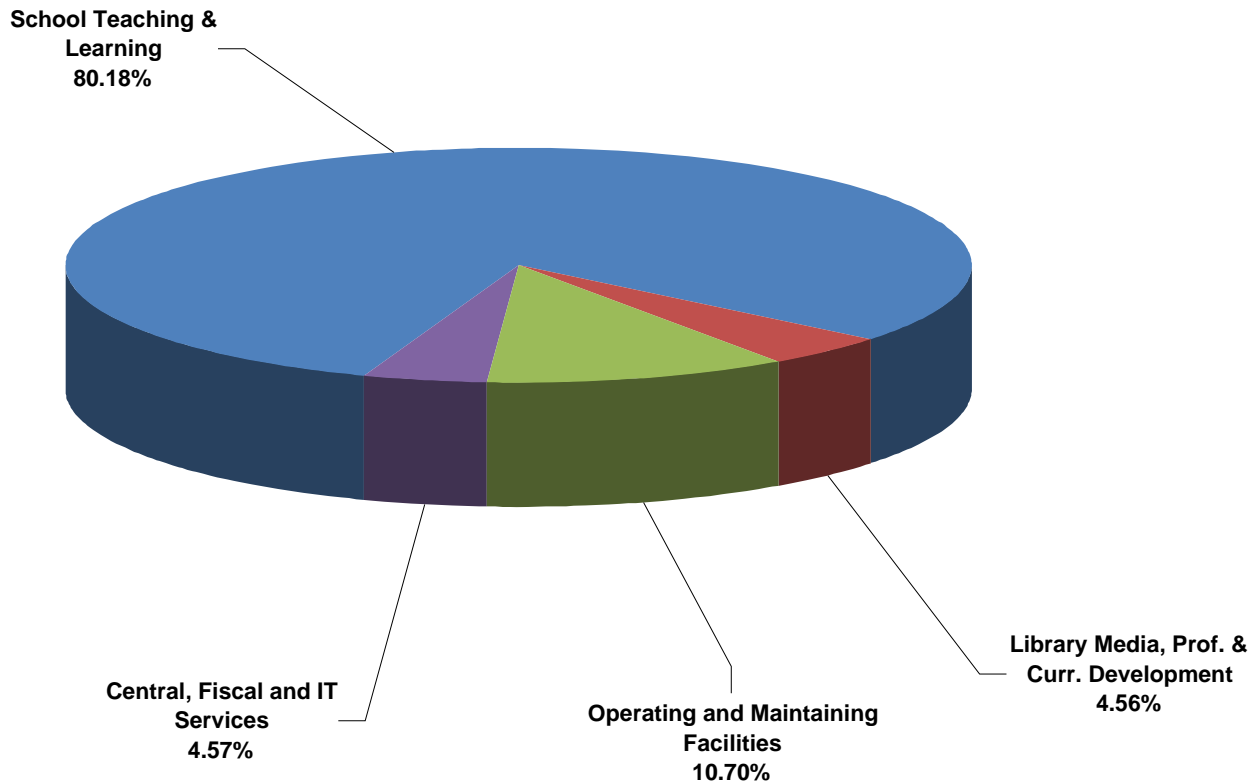


**KENOSHA UNIFIED SCHOOL DISTRICT  
2010 - 2011 ADOPTED BUDGET**

<b>GENERAL FUND EXPENDITURES BY PURPOSE</b>	<b>Budget</b>	<b>%</b>
School Teaching & Learning	202,840,249	80.18%
Library Media, Prof. & Curr. Development	11,523,832	4.56%
Operating and Maintaining Facilities	27,063,303	10.70%
Central, Fiscal and IT Services	11,548,575	4.57%
<b>Total Expenditures</b>	<b>252,975,959</b>	<b>100.00%</b>

<b>GENERAL FUND REVENUE</b>	
<b>Total Revenue</b>	<b>252,975,959</b>
Student Membership (full time equivalent)	22,523
Operating revenues per student	\$11,232

## Fund 10 Expenditure Budget by Purpose



## **GENERAL FUND**

### **Summary by School/Department Location**

# FUND 10 - GENERAL FUND

## SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011
Columbus Elementary	142	1,842,943	2,072,270	1,759,977	1,772,704
Durkee Elementary	144	1,798,938			
Forest Park Elementary	145	2,758,122	2,804,539	2,852,860	2,872,833
Frank Elementary	146	3,409,381	3,569,594	3,335,076	3,564,570
Grant Elementary	147	1,856,056	1,866,493	1,940,113	1,881,325
Harvey Elementary	150	2,352,160	2,520,779	2,306,527	2,471,791
Jefferson Elementary	153	2,581,599	2,733,685	2,614,400	2,511,376
Lincoln Elementary	154	2,025,952			
McKinley Elementary	155	1,944,839	1,973,544	2,018,585	2,181,603
Pleasant Prairie Elementary	156	3,126,029	3,449,943	3,594,930	3,897,049
Prairie Lane Elementary	157	2,668,965	2,846,894	2,815,443	2,857,017
Roosevelt Elementary	158	2,466,629	2,674,624	2,784,969	2,745,926
Somers Elementary	160	3,121,329	3,187,943	3,199,855	2,864,613
Southport Elementary	161	2,435,233	2,579,558	2,846,582	3,090,366
Strange Elementary	162	3,388,298	3,519,375	3,808,480	4,055,206
Grewenow Elementary	163	1,756,399	2,043,152	2,202,529	2,182,435
Vernon Elementary	164	3,518,801	3,774,772	3,690,536	3,555,880
Brass Community School	165	5,816	3,624,367	3,570,923	3,512,116
Whittier Elementary	166	2,794,106	2,830,796	3,037,770	3,146,918
Wilson Elementary	167	2,380,643	2,594,161	2,359,800	2,192,908
Bose Elementary	168	2,436,316	2,606,276	2,621,883	2,750,150
Stocker Elementary	169	2,962,948	3,068,325	3,488,236	3,690,239
Jeffery Elementary	170	2,243,981	2,270,772	2,319,646	2,368,961
Edward Bain School of Language	173	5,147,367	5,575,891	5,526,998	5,629,756
Nash Elementary	178	3,146,407	3,616,808	3,659,507	3,973,591
<b>SUBTOTAL ELEMENTARY SCHOOLS</b>		<b>64,169,258</b>	<b>67,804,563</b>	<b>68,355,624</b>	<b>69,769,332</b>
Lance Middle School	330	5,932,547	6,027,493	5,973,390	6,236,124
Lincoln Middle School	331	4,991,546	4,776,174	5,000,184	5,151,602
McKinley Middle School	332	3,987,495	4,330,394	4,364,459	4,357,930
Washington Middle School	333	4,317,274	4,871,616	4,983,295	4,955,363
Bullen Middle School	334	5,626,692	5,666,709	5,781,173	6,107,509
Mahone Middle School	337	5,480,041	6,007,797	6,340,714	6,423,551
<b>SUBTOTAL MIDDLE SCHOOLS</b>		<b>30,335,594</b>	<b>31,680,182</b>	<b>32,443,216</b>	<b>33,232,079</b>
Indian Trail Academy	424	7,050,332	7,652,685	7,770,809	8,752,675
Bradford High School	425	13,924,935	14,713,307	14,794,505	14,613,866
Tremper High School	426	13,501,978	14,166,832	15,057,423	14,920,269
Reuther High School	427	4,913,437	4,914,177	5,175,734	5,094,908
Lakeview Technology Academy	428	2,359,162	2,458,025	2,606,216	2,505,366
<b>SUBTOTAL HIGH SCHOOLS</b>		<b>41,749,844</b>	<b>43,905,026</b>	<b>45,404,687</b>	<b>45,887,084</b>
Brompton Academy	102	724,181	772,017	895,780	861,935
Dimensions of Learning	112	1,451,914	1,563,060	1,657,998	1,922,111
Kenosha School of Technology	113	2,641,459	3,410,324	3,240,100	3,748,138
Paideia Academy	201	458,158	466,407	486,318	848,658
Four Year Old Kindergarden Program	272		144,921	1,005,763	1,579,898
E-Charter High School	421	661,614	1,098,537	1,175,738	1,202,123
Harborside Academy	422	953,531	2,055,959	2,640,017	3,764,829
Hillcrest School	852	289,180	349,513	411,880	463,402
Head Start	871	403,720	473,388	420,641	438,655
<b>SUBTOTAL SPECIALTY SCHOOLS</b>		<b>7,583,756</b>	<b>10,334,125</b>	<b>11,934,234</b>	<b>14,829,749</b>



# FUND 10 - GENERAL FUND

## SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011
Board Of Education	801	369,559	521,001	365,670	396,870
Superintendent's Office	802	468,176	537,393	454,714	712,327
Special Projects	803	2,673,596	2,893,594	3,007,664	3,112,072
Personnel Services	804	4,076,531	4,353,815	4,539,025	8,396,837
Information Services	805	2,169,130	2,417,174	2,609,132	2,812,690
Business Services	806	2,030,551	1,908,638	3,489,543	1,014,967
Facilities Services	807	8,190,672	7,981,157	7,630,244	8,002,355
Finance Department	808	30,536,291	31,104,638	26,686,131	29,463,591
School-To-Career	809	1,442,202	1,384,071	1,475,087	1,231,925
Athletics/Health/Recreation	810	2,497,687	3,011,182	2,924,282	3,115,775
Department Of Teaching & Learning	811	3,117,563	2,768,789	2,645,769	5,492,520
Fine Arts	812	4,933,381	5,449,214	5,573,555	6,246,599
PK-12 Special Education	815	43,478	105,882	105,798	684,959
Title I/P-5/Bilingual	816	2,803,396	3,110,059	4,227,490	3,121,593
Instructional Media Center	817	2,338,623	2,640,000	2,464,915	2,494,446
Student Support/Guidance	818	812,273	883,249	900,555	819,634
Staff Development	819	3,297,611	3,211,334	2,928,535	3,065,202
Transportation	822	3,373,741	3,189,276	2,775,023	4,462,379
Distribution & Utilities	823	582,900	569,945	804,447	408,900
Copy Center	825	196,171	164,265	152,621	191,500
Public Information	838	119,048	140,223	136,959	141,264
School Leadership - Secondary Schools	839	872,187	844,709	852,772	630,697
Strategic Planning & Community Partners	840	363,737	362,738	259,454	349,138
School Leadership - Elementary Schools	841			377,418	421,724
Educational Accountability	851	814,963	787,198	878,576	946,668
Educational Support Center	874	434,250	404,686	349,152	367,442
Summer School	999	933,093	750,668	942,046	1,153,639
<b>SUBTOTAL DEPARTMENTS</b>		<b>79,490,809</b>	<b>81,494,899</b>	<b>79,556,579</b>	<b>89,257,716</b>
<b>TOTAL EXPENDITURES</b>		<b>223,329,261</b>	<b>235,218,796</b>	<b>237,694,340</b>	<b>252,975,959</b>

The following budget location's names have changed in the 2010-2011 budget. The old department names for the prior years are:

Department Of Instruction	811
School Leadership - High School	839
School Leadership - Middle School	840
School Leadership - Elementary	841

This summary of expenditures by location includes all budgeted and actual expenditures for a budget location and includes such items as staffing, utilities, athletics, etc. that are delineated by location. Some of these dollars are not expended at the discretion of the budget location.

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## **GENERAL FUND**

### **Summary by Expenditure Funding Type**

# FUND 10 - GENERAL FUND

## SUMMARY OF EXPENDITURES BY FUNDING SOURCE

FUNDING DESCRIPTION	PROJ	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011
Bilingual/Bicultural Grant	322	2,883,846	2,947,798	3,035,469	5,499,188
P-5 Grant	331	1,189,380	1,150,414	1,133,773	1,232,487
SAGE Grant	332	2,609,324	3,205,187	2,923,600	3,193,271
Green and Healthy Schools Grant	345				588,530
Wallace Foundation Grant	384	8,605	76,795	76,901	8,181
Alternative Education Grant	394				90,000
Alcohol & Other Drug Abuse Grant	396	70,718	54,039	35,043	34,640
Alcohol & Other Drug Abuse grant	397	98,784	74,845	84,247	88,543
After School Programs Grant	398	20			
Head Start - State Grant	399	386,385	369,825	375,375	375,375
Infant Child Lab Grant	412	61,552	63,703	65,646	74,015
Alcohol Traffic Safety Grant	496		6,874	6,409	6,850
Mentoring for Initial Educator Grant	560	8,052	38,513	38,478	28,500
Financial Literacy Innovation Grant	565	2,613			
Youth Apprenticeship Grant	614	29,890	17,634	19,932	22,500
STATE GRANT FUNDING		7,349,169	8,005,626	7,794,872	11,242,080
Title I-D Neglected & Delinquent Grant	140	50,111	84,988	66,835	89,524
Title I-A Grant	141	5,198,317	5,339,926	5,127,845	5,186,832
Title I Miscellaneous Grant	144	(6,039)			
Title I Supplemental	145	426,568	488,658	4,924	
EvenStart Grant	146	88,758	235,200	177,150	150,590
Title V-A Technology Grant	151	18,288	3,600		
Title V-A Student Achievement Grant	152	14,088	23,218		
Readiness & Emergency Mgmt Grant	184	38,058	107,814	41,837	
Physical Ed Program (PEP) Grant	215		393,695	222,328	160,318
Title II-D Technology Literacy Challenge	328	55,092	43,076	52,150	
Title IV-A Safe & Drug Free Grant	329	99,412	113,924	68,994	38,711
Homeless Children Grant	335	64,705	65,000	56,125	54,170
Learn and Serve America Grant	337			15,198	17,845
IDEA Flow Through Grant	341				115,884
IDEA PreSchool Entitlement Grant	347				5,137
Ed Tech Grant	352		28,727	47,807	
Title II-A Federal Class Size Reduction	359	737,884	1,257,835	1,041,785	980,549
Charter School Grant	360	670,927	665,260	16,968	125,000
Read First Grant	366	1,612,559	1,379,445		
Title II-B Math & Science Grant	372	74,591	19,770		
Title 3-A Bilingual Grant	391	203,480	229,831	198,402	254,778
Carl Perkins Grant	430	244,657	234,459	230,898	212,472
Morgan Tech &Trans Ed Prog Grant	435	48,247	4,202	36,865	
Education Jobs Bill Funding Grant	595				4,232,263
Head Start - Federal Grant	601				61,926
Head Strt - ARRA (Stimulus Funding)	602				2,492
Title II-A Eisenhower Grant	604	136,954	111,748	157,408	117,879
21st Century Community Grant (CLC)	623	531,247	606,769	526,416	715,000
IDEA Flow Through Grant - ARRA	813				148,076
Title II-D Grant - ARRA	814			65,553	13,657
Title I-A Grant - ARRA	816			1,482,504	2,078,127
Title I-A Supplemental Grant - ARRA	817			392,497	232,028
IDEA PreSchool Grant - ARRA	819				7,417
Title X-D Homelss Grant - ARRA	820			6,291	35,709
Title II-D Grant - ARRA	821			51,528	66,895

# FUND 10 - GENERAL FUND

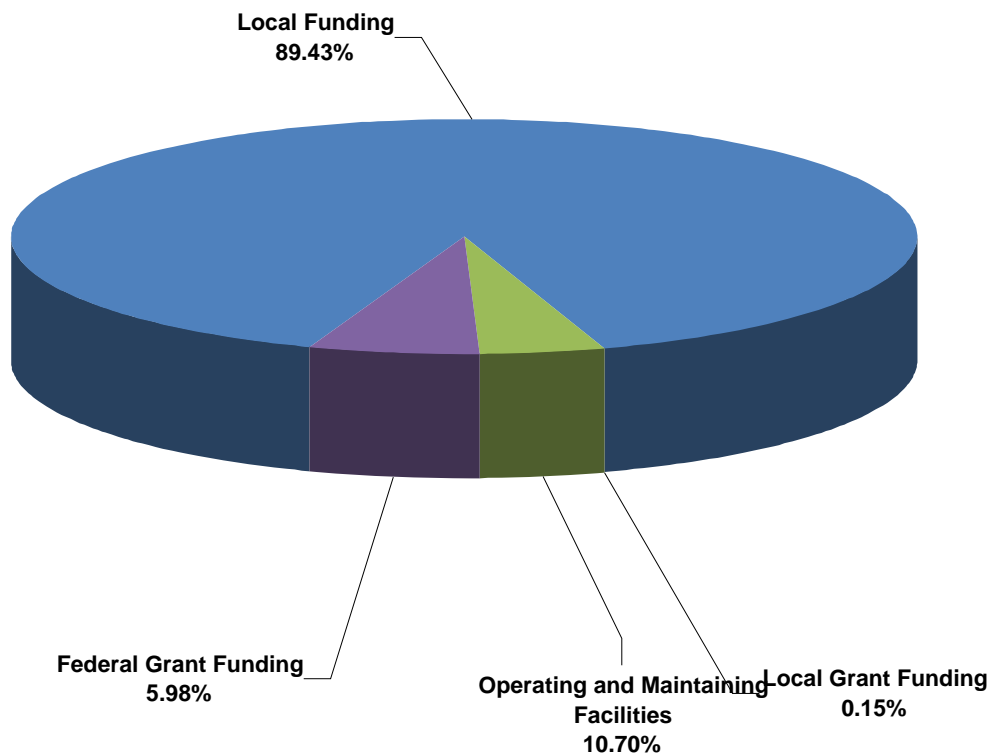
## SUMMARY OF EXPENDITURES BY FUNDING SOURCE

FUNDING DESCRIPTION	PROJ	AUDITED 2007-2008	AUDITED 2008-2009	AUDITED 2009-2010	ADOPTED 2010-2011
Title II-D Grant - ARRA Delinquent	822			11,234	17,633
FEDERAL GRANT FUNDING		<u>10,307,901</u>	<u>11,437,146</u>	<u>10,099,542</u>	<u>15,120,912</u>
School Specific Donations	750	48,612	109,889	61,686	44,185
New School Grants	751	2,997	36,790	52,555	101,919
KEA Staff Cost Reimbursement	760	70,400	79,167	78,769	80,362
Carpentry Program	763	106,059	123,327	121,072	45,500
Project Lead The Way	764	28,923	7,375	5,867	
Lakeview Reimbursement	765	151,883	147,054	156,824	106,010
LOCAL GRANT FUNDING		<u>408,874</u>	<u>503,603</u>	<u>476,773</u>	<u>377,975</u>
Local Funding	000	200,119,667	209,823,093	213,664,277	220,718,607
Bridges Program	703	3,387,774	3,824,388	3,957,878	3,766,804
Accelerated Independent Study	704	1,486,038	1,285,785	1,370,797	1,448,867
Bridges/AIS Discretionary Funding	705	139,987	184,885	187,888	185,500
CLC Funding (Boys & Girls Club)	707	99,944		100,132	100,000
Charter School - After School Program	712	21,765	50,410	64,440	
Food For Thought Cafe	727	809	27,725	8,342	
Capital Expenditure Bank	752	(10,000)	30,000	(15,212)	15,212
Headstart Custodial	762	17,335	46,134	(15,390)	
LOCAL FUNDING		<u>205,263,318</u>	<u>215,272,421</u>	<u>219,323,153</u>	<u>226,234,991</u>
<b>TOTAL EXPENDITURES</b>		<u><b>223,329,261</b></u>	<u><b>235,218,796</b></u>	<u><b>237,694,340</b></u>	<u><b>252,975,959</b></u>

**KENOSHA UNIFIED SCHOOL DISTRICT  
2010 - 2011 ADOPTED BUDGET**

<b>GENERAL FUND EXPENDITURES BY FUNDING</b>	<b>Budget</b>	<b>%</b>
Local Funding	226,234,991	89.43%
Local Grant Funding	377,975	0.15%
State Grant Funding	11,242,080	4.44%
Federal Grant Funding	15,120,912	5.98%
<b>Total Expenditures</b>	<b>252,975,959</b>	<b>100.00%</b>

## Fund 10 Expenditure Budget by Funding



## **FUND 20**

### **SPECIAL PROJECTS FUND**

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**These funds are used to account for activities funded by specific federal or state grant programs. Only programs the DPI has identified as being accounted for in this Fund can be recorded here. Sub-funds for Federal Handicapped Projects and Head Start are currently established.**

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## FUND 20 - SPECIAL PROJECTS BALANCE SHEET

	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
<b>ASSETS</b>			
Cash and Investments	\$ 0	\$ 30,677.22	\$ 0
Taxes Receivable			
Accounts Receivable		6,225	1,320,938
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments	1,811,845	2,158,077	1,956,653
Due From Other Districts			
Inventories			
<b>TOTAL ASSETS</b>	<b>1,811,845</b>	<b>2,194,979</b>	<b>3,277,591</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Short-term Notes Payable			
Accounts Payable	1,811,845	2,164,302	876
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Accrued Interest Payable			
Deferred Revenues			
Due to Other Funds			3,276,715
Total Liabilities	1,811,845	2,164,302	3,277,591
Total Fund Equity	0	30,677	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,811,845</b>	<b>\$ 2,194,979</b>	<b>\$ 3,277,591</b>
	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Fund Equity Summary by Fund			
Special Revenue Trust Fund		30,677	
Head Start Fund			
Special Education Fund	0	30,677	0



## FUND 20 - SPECIAL PROJECTS REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Adopted 2010-2011</u>
<b>REVENUE</b>					
Operating Transfers In	100	26,539,223	27,626,959	23,742,317	28,283,672
Interest on Investments	280				
Local Revenues	290	5,271	36,636	43,777	
Open Enrollment	340	6,007	6,225	12,996	
State Aid - Handicap Aid	611	9,523,065	9,756,368	10,129,445	10,088,463
Other State Aid	690			50,339	75,000
Federal Aid- High Cost SE	711	20,923	48,620	72,561	
Federal Aid - Spec Projects	730	4,117,886	4,425,339	7,285,277	6,463,412
Federal Aid - Head Start	735	1,866,400	1,882,690	1,995,408	2,047,632
Federal Aid - Medical Assistance	780		1,061,290	5,208,185	2,000,000
Sale of Assets	860				
<b>TOTAL REVENUES</b>		<b>42,078,775</b>	<b>44,844,126</b>	<b>48,540,306</b>	<b>48,958,179</b>

	<u>Object</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Adopted 2010-2011</u>
<b>EXPENDITURES</b>					
Salaries	100	23,120,456	24,882,875	26,308,808	27,073,285
Employee Benefits	200	14,930,843	15,289,667	16,438,988	16,962,712
Purchased Services	300	3,246,650	4,006,887	4,734,732	4,095,020
Non-Capital Purchases	400	585,110	429,417	1,055,984	619,641
Capital Purchases	500	194,276	204,477	240,137	207,520
Insurance	700				
Operating Transfer	800				
Other Expenditures	900	1,440	125	(207,666)	
<b>TOTAL EXPENDITURES</b>		<b>42,078,775</b>	<b>44,813,449</b>	<b>48,570,983</b>	<b>48,958,179</b>

Expenditure Summary by Fund		<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Adopted 2010-2011</u>
Special Revenue Trust Fund	Fund 21			65,763	
Head Start	Fund 25	1,866,400	1,882,690	1,995,408	2,047,632
Special Education	Fund 27	40,212,375	42,930,759	46,509,812	46,910,547
		42,078,775	44,813,449	48,570,983	48,958,179

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## **FUND 30**

### **DEBT SERVICE FUND**

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**This fund is used for recording transactions related to repayment of promissory notes (issued per statute 67.12(12)), bonds, and state trust fund loans. Also included in this fund are transactions pertaining to land contract payments and refinancing of debt issues and other district obligations as specified by DPI. Debt tax levies must be recorded in this fund.**

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## FUND 30 - DEBT SERVICE BALANCE SHEET

<b>ASSETS</b>	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Cash and Investments	\$ 2,190,190	\$ 2,066,359	\$ 1,161,315
Taxes Receivable			
Accounts Receivable			
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments			
Due From Other Districts			
Inventories			
<b>TOTAL ASSETS</b>	<b>2,190,190</b>	<b>2,066,359</b>	<b>1,161,315</b>

<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Short-term Notes Payable			
Accounts Payable			
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Accrued Interest Payable			
Deferred Revenues			
Due to Other Funds			
Total Liabilities	0	0	0
Total Fund Equity	2,190,190	2,066,359	1,161,315
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 2,190,190</b>	<b>\$ 2,066,359</b>	<b>\$ 1,161,315</b>

	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Fund Equity Summary by Fund			
Non Referendum Debt	638,466	634,540	357,402
Referendum Debt	1,551,724	1,431,820	803,913
	2,190,190	2,066,359	1,161,315

## FUND 30 - DEBT SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Adopted 2010-2011</u>
<b>REVENUE</b>					
Operating Transfer - General	110	530,100	519,098	530,100	1,306,918
Operating Transfer - Capital	140	323,000		533,711	
Operating Transfer - Food	150				
Property Taxes	211	12,323,576	12,264,373	12,168,870	13,520,354
Interest on Investments	280	231,183	83,896	23,523	
Long Term Bonds	875			21,705,000	
Premium on Debt	960			403,825	
<b>TOTAL REVENUES</b>		<b>13,407,859</b>	<b>12,867,367</b>	<b>35,365,029</b>	<b>14,827,272</b>

	<u>Object</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Adopted 2010-2011</u>
<b>EXPENDITURES</b>					
Debt Retirement					
Principal	673			20,000,000	
Principal - State Trust	674				
Principal - Long Term	675	16,140,000	8,210,000	8,755,000	8,932,000
Interest - Long Term Note	683	5,085,953	4,781,198	6,769,954	6,797,673
Interest - State Trust	684				
Interest - Long Term Bond	685				
Other Debt Retirement	690	4,250		745,120	
Operating Transfer Out	810				
Adjustments	960				
<b>TOTAL EXPENDITURES</b>		<b>21,230,203</b>	<b>12,991,198</b>	<b>36,270,074</b>	<b>15,729,673</b>

		<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Adopted 2010-2011</u>
Expenditure Summary by Fund					
Debt Service 06/05	Fund 31	535,650	535,650	535,650	535,650
Debt Service 07/09	Fund 32			22,979,720	2,667,664
Debt Service 10/02	Fund 33	880,400	689,650	578,650	571,650
Debt Service 07/09	Fund 34	930,750	995,750	1,347,523	56,106
Debt Service 02/06	Fund 35	1,324,113	1,060,113	1,061,113	1,391,913
Debt Service 01/05	Fund 37	7,168,750	7,066,000	6,979,250	6,897,250
Non Referendum Debt	Fund 38	10,390,541	2,644,035	2,788,169	3,609,441
		<b>21,230,203</b>	<b>12,991,198</b>	<b>36,270,074</b>	<b>15,729,673</b>

**KENOSHA UNIFIED SCHOOL DISTRICT  
LONG TERM DEBT RETIREMENT SCHEDULE - CALENDAR YEAR**

	<b>Fund 31</b> <b>\$11.21 M</b> <b>6/15/2005</b> <b>Mahone</b> <b>(Refinancing)</b>	<b>Fund 32</b> <b>\$20.45 M</b> <b>7/15/2009</b> <b>ITA</b> <b>(Refinancing)</b>	<b>Fund 32</b> <b>\$20.0 M</b> <b>7/15/2009</b> <b>ITA</b> <b>(BAB)</b>	<b>Fund 32</b> <b>\$10.0 M **</b> <b>6/10/2010</b> <b>ITA</b> <b>(QSCB)</b>	<b>FUND 33</b> <b>\$14.725 M</b> <b>12/10/2002</b> <b>EBSOLA</b> <b>(Bond)</b>	<b>FUND 34</b> <b>\$1.28 M</b> <b>7/15/2009</b> <b>Mahone</b> <b>(Refinancing)</b>	<b>FUND 35</b> <b>\$21.0 M</b> <b>2/1/2006</b> <b>Nash</b> <b>(Bond)</b>	<b>FUND 37</b> <b>\$35.815 M</b> <b>1/1/2005</b> <b>Pre 1993 Notes</b> <b>(Refinancing)</b>	<b>FUND 38</b> <b>\$16.71 M</b> <b>11/26/2002</b> <b>Pension</b> <b>(Refinancing)</b>	<b>FUND 38</b> <b>\$9.5 M</b> <b>9/29/2006</b> <b>OPEB</b> <b>(Note)</b>	<b>FUND 38</b> <b>\$8 M</b> <b>6/20/2007</b> <b>Brass Site</b> <b>(Bond)</b>	<b>FUND 38</b> <b>\$8.31 M **</b> <b>6/10/2010</b> <b>Reuther</b> <b>(BAB/QSCB/QZAB)</b>	<b>TOTALS</b>
<b>2010</b>													
Interest 10/1	267,825.00	491,093.75	520,000.00		198,325.00	28,053.13	475,956.25	318,625.00	296,305.00	265,050.00 #	160,368.75		3,021,601.88
<b>2011</b>													
Principal 4/1				<b>160,000.00 *</b>	<b>175,000.00</b>		<b>440,000.00</b>	<b>6,260,000.00</b>	<b>1,050,000.00</b>		<b>295,000.00</b>	<b>552,000.00 *</b>	<b>8,932,000.00</b>
Interest 4/1	<b>267,825.00</b>	<b>491,093.75</b>	<b>520,000.00</b>	-	<b>198,325.00</b>	<b>28,053.13</b>	<b>475,956.25</b>	<b>318,625.00</b>	<b>296,305.00</b>	<b>265,050.00 #</b>	<b>160,368.75</b>	<b>57,861.13</b>	<b>3,079,463.01</b>
Interest 10/1	<b>267,825.00</b>	<b>491,093.75</b>	<b>520,000.00</b>		<b>194,825.00</b>	<b>28,053.13</b>	<b>467,156.25</b>	<b>162,125.00</b>	<b>272,155.00</b>		<b>154,100.00</b>		<b>2,778,208.13</b>
<b>2012</b>													
Principal 4/1	310,000.00			87,000.00 *			1,020,000.00	6,485,000.00	1,175,000.00	9,500,000.00 ##	305,000.00	637,000.00 *	19,519,000.00
Interest 4/1	267,825.00	491,093.75	520,000.00	-	194,825.00	28,053.13	467,156.25	162,125.00	272,155.00		154,100.00	63,240.67	2,620,573.80
Interest 10/1	262,012.50	491,093.75	520,000.00		194,825.00	28,053.13	446,756.25		244,542.50		147,237.50		2,334,520.63
<b>2013</b>													
Principal 4/1	2,790,000.00	2,130,000.00		475,000.00 *	2,200,000.00	140,000.00	660,000.00		1,300,000.00		320,000.00	798,000.00 *	10,813,000.00
Interest 4/1	262,012.50	448,493.75	520,000.00	-	194,825.00	28,053.13	446,756.25		244,542.50		147,237.50	51,769.25	2,386,289.88
Interest 10/1	206,212.50	448,493.75	520,000.00		145,325.00	25,603.13	433,556.25		213,667.50		140,037.50		2,132,895.63
<b>2014</b>													
Principal 4/1	2,670,000.00	2,225,000.00		500,000.00 *	2,300,000.00 *	145,000.00	845,000.00		1,450,000.00 *		335,000.00	816,000.00 *	11,286,000.00
Interest 4/1	206,212.50	448,493.75	520,000.00	-	145,325.00	25,603.13	433,556.25		213,667.50		140,037.50	40,443.00	2,173,338.63
Interest 10/1	137,793.75	401,212.50	520,000.00		95,012.50	22,703.13	416,656.25		178,505.00		132,500.00		1,904,383.13
<b>2015</b>													
Principal 4/1	2,870,000.00	2,120,000.00		500,000.00 *	2,350,000.00 *	150,000.00	910,000.00		1,625,000.00 *		345,000.00	827,000.00 *	11,697,000.00
Interest 4/1	137,793.75	401,212.50	520,000.00	-	95,012.50	22,703.13	416,656.25		178,505.00		132,500.00	29,089.13	1,933,472.26
Interest 10/1	64,250.00	353,512.50	520,000.00		43,312.50	19,703.13	398,456.25		138,286.25		124,737.50		1,662,258.13
<b>2016</b>													
Principal 4/1	2,570,000.00			1,950,000.00 *	1,925,000.00 *	155,000.00	1,940,000.00		1,800,000.00 *		360,000.00	838,000.00 *	11,538,000.00
Interest 4/1	64,250.00	353,512.50	520,000.00	-	43,312.50	19,703.13	398,456.25		138,286.25		124,737.50	18,116.25	1,680,374.38
Interest 10/1		353,512.50	520,000.00			16,312.50	349,956.25		92,836.25		116,637.50		1,449,255.00
<b>2017</b>													
Principal 4/1				2,050,000.00 *		160,000.00	1,465,000.00 *		1,975,000.00 *		390,000.00	853,000.00 *	6,883,000.00
Interest 4/1		353,512.50	520,000.00	-		16,312.50	349,956.25		92,836.25		116,637.50	8,177.00	1,457,432.00
Interest 10/1		353,512.50	520,000.00			12,712.50	313,331.25		42,967.50		108,087.50		1,350,611.25
<b>2018</b>													
Principal 4/1				2,125,000.00 *		170,000.00	1,410,000.00 *		1,685,000.00 *		395,000.00 *	873,000.00 *	6,658,000.00
Interest 4/1		353,512.50	520,000.00	-		12,712.50	313,331.25		42,967.50		108,087.50	-	1,350,611.25
Interest 10/1		353,512.50	520,000.00			8,781.25	278,081.25				99,693.75		1,260,068.75
<b>2019</b>													
Principal 4/1				2,153,000.00 *		175,000.00	1,450,000.00 *				415,000.00 *	887,000.00 *	5,080,000.00
Interest 4/1		353,512.50	520,000.00	-		8,781.25	278,081.25				99,693.75	-	1,260,068.75
Interest 10/1		353,512.50	520,000.00			4,625.00	241,831.25				90,875.00		1,210,843.75
<b>2020</b>													
Principal 4/1		2,560,000.00 *				185,000.00	1,520,000.00 *				435,000.00 *	1,229,000.00 *	5,929,000.00
Interest 4/1		353,512.50	520,000.00			4,625.00	241,831.25				90,875.00	-	1,210,843.75
Interest 10/1		289,512.50	520,000.00				203,831.25				81,631.25		1,094,975.00
<b>2021</b>													
Principal 4/1		2,910,000.00 *					1,595,000.00 *				455,000.00 *		4,960,000.00
Interest 4/1		289,512.50	520,000.00				203,831.25				81,631.25		1,094,975.00
Interest 10/1		216,762.50	520,000.00				165,950.00				71,962.50		974,675.00
<b>2022</b>													
Principal 4/1		3,060,000.00 *					1,670,000.00 *				475,000.00 *		5,205,000.00
Interest 4/1		216,762.50	520,000.00				165,950.00				71,962.50		974,675.00
Interest 10/1		140,262.50	520,000.00				126,287.50				61,571.88		848,121.88
<b>2023</b>													
Principal 4/1		3,220,000.00 *					1,755,000.00 *				500,000.00 *		5,475,000.00
Interest 4/1		140,262.50	520,000.00				126,287.50				61,571.88		848,121.88
Interest 10/1		57,750.00	520,000.00				84,606.25				50,634.38		712,990.63
<b>2024</b>													
Principal 4/1		2,200,000.00 *	1,210,000.00 *				1,840,000.00 *				525,000.00 *		5,775,000.00
Interest 4/1		57,750.00	520,000.00				84,606.25				50,634.38		712,990.63
Interest 10/1			488,540.00				40,906.25				39,150.00		568,596.25
<b>2025</b>													
Principal 4/1			3,430,000.00 *				1,925,000.00 *				550,000.00 *		5,905,000.00
Interest 4/1			488,540.00				40,906.25				39,150.00		568,596.25
Interest 10/1			399,360.00								26,775.00		426,135.00
<b>2026</b>													
Principal 4/1			3,600,000.00 *								580,000.00 *		4,180,000.00
Interest 4/1			399,360.00								26,775.00		426,135.00
Interest 10/1			305,760.00								13,725.00		319,485.00
<b>2027</b>													
Principal 4/1			3,755,000.00 *								610,000.00 *		4,365,000.00
Interest 4/1			305,760.00								13,725.00		319,485.00
Interest 10/1			208,130.00										208,130.00
<b>2028</b>													
Principal 4/1			3,920,000.00 *										3,920,000.00
Interest 4/1			208,130.00										208,130.00
Interest 10/1			106,210.00										106,210.00
<b>2029</b>													
Principal 4/1			4,085,000.00 *										4,085,000.00
Interest 4/1			106,210.00										106,210.00
Interest 10/1													-
<b>2030</b>													
Principal 4/1													-
Interest 4/1													-
Interest 10/1													-
<b>Totals:</b>													
Principal	11,210,000.00	20,425,000.00	20,000,000.00	10,000,000.00	8,950,000.00	1,280,000.00	20,445,000.00	12,745,000.00	12,060,000.00	9,500,000.00	7,280,000.00	8,310,000.00	142,205,000.00
Interest	2,411,837.50	9,589,675.00	17,576,000.00	-	1,743,250.00	389,200.06	8,886,637.50	961,500.00	2,958,530.00	750,975.00	3,239,450.02	268,696.43	48,775,751.51

Note: This debt service is callable and can be pre-paid on the first date eligible (see the \*)

The debt service payments on the Fund 38 OPEB Notes will be made from the General Fund (see the #) with the last payment made on September 1, 2011 (see the ##)

These loans obtained from the State Trust Fund and the annual debt service and interest payment is due March 15th of each year (see the \*\*)

The Build America Bonds (BAB) were issued as part of the federal stimulus plan (ARRA) and provide a 35% rebate from the Federal Government on interest costs.

The Qualified School Construction Bonds (QSCB) and Qualified Zone Academy Bonds (QZAB) were issued as part of the federal stimulus plan (ARRA) and provide a 100% rebate from the Federal Government on interest costs.

**The bold amounts are used for Revenue purposes in the 2010-2011 Fund 30 budget.**

**KENOSHA UNIFIED SCHOOL DISTRICT  
LONG TERM DEBT RETIREMENT SCHEDULE - FISCAL YEAR**

	<b>Fund 31 \$11.21 M 6/15/2005 Mahone (Refinancing)</b>	<b>Fund 32 20.45 M 7/15/2009 ITA (Refinancing)</b>	<b>Fund 32 \$20.0 M 7/15/2009 ITA (BAB)</b>	<b>Fund 32 \$10.0 M ** 6/10/2010 ITA (QSCB)</b>	<b>FUND 33 \$14.725 M 12/10/2002 EBSOLA (School)</b>	<b>FUND 34 \$1.28 M 7/15/2009 Mahone (Refinancing)</b>	<b>FUND 35 \$21.0 M 2/1/2006 Nash (Bond)</b>	<b>FUND 37 \$35.815 M 1/1/2005 Pre 1993 Notes (Refinancing)</b>	<b>FUND 38 \$16.71 M 11/26/2002 Pension (Refinancing)</b>	<b>FUND 38 \$9.5 M 9/29/2006 OPEB (Note)</b>	<b>FUND 38 \$8 M 6/20/2007 Brass Site (Bond)</b>	<b>FUND 38 \$8.31 M ** 6/10/2010 Reuther (BAB/QSCB/QZAB)</b>	<b>TOTALS</b>
<b>2010-2011</b>													
Interest 10/1	267,825.00	491,093.75	520,000.00		198,325.00	28,053.13	475,956.25	318,625.00	296,305.00	265,050.00 #	160,368.75		3,021,601.88
Principal 4/1				160,000.00 *	175,000.00		440,000.00	6,260,000.00	1,050,000.00		295,000.00	552,000.00 *	8,932,000.00
Interest 4/1	267,825.00	491,093.75	520,000.00	-	198,325.00	28,053.13	475,956.25	318,625.00	296,305.00	265,050.00 #	160,368.75	57,861.13	3,079,463.01
<b>2011-2012</b>													
Interest 10/1	267,825.00	491,093.75	520,000.00		194,825.00	28,053.13	467,156.25	162,125.00	272,155.00	220,875.00 ##	154,100.00		2,778,208.13
Principal 4/1	310,000.00	2,225,000.00		167,000.00 *			1,020,000.00	6,485,000.00	1,175,000.00	9,500,000.00 ##	305,000.00	637,000.00 *	19,599,000.00
Interest 4/1	267,825.00	491,093.75	520,000.00	-	194,825.00	28,053.13	467,156.25	162,125.00	272,155.00		154,100.00	63,240.67	2,620,573.80
<b>2012-2013</b>													
Interest 10/1	262,012.50	491,093.75	520,000.00		194,825.00	28,053.13	446,756.25		244,542.50		147,237.50		2,334,520.63
Principal 4/1	2,790,000.00	2,130,000.00		475,000.00 *	2,200,000.00	140,000.00	660,000.00		1,300,000.00		320,000.00	798,000.00 *	10,813,000.00
Interest 4/1	262,012.50	491,093.75	520,000.00	-	194,825.00	28,053.13	446,756.25		244,542.50		147,237.50	51,769.25	2,386,289.88
<b>2013-2014</b>													
Interest 10/1	206,212.50	448,493.75	520,000.00		145,325.00	25,603.13	433,556.25		213,667.50		140,037.50		2,132,895.63
Principal 4/1	2,670,000.00	2,225,000.00		500,000.00 *	2,300,000.00 *	145,000.00	845,000.00		1,450,000.00 *		335,000.00	816,000.00 *	11,286,000.00
Interest 4/1	206,212.50	448,493.75	520,000.00	-	145,325.00	25,603.13	433,556.25		213,667.50		140,037.50	40,443.00	2,173,338.63
<b>2014-2015</b>													
Interest 10/1	137,793.75	401,212.50	520,000.00		95,012.50	22,703.13	416,656.25		178,505.00		132,500.00		1,904,383.13
Principal 4/1	2,870,000.00	2,120,000.00		500,000.00 *	2,350,000.00 *	150,000.00	910,000.00		1,625,000.00 *		345,000.00	827,000.00 *	11,697,000.00
Interest 4/1	137,793.75	401,212.50	520,000.00	-	95,012.50	22,703.13	416,656.25		178,505.00		132,500.00	29,089.13	1,933,472.26
<b>2015-2016</b>													
Interest 10/1	64,250.00	353,512.50	520,000.00		43,312.50	19,703.13	398,456.25		138,286.25		124,737.50		1,662,258.13
Principal 4/1	2,570,000.00			1,950,000.00 *	1,925,000.00 *	155,000.00	1,940,000.00		1,800,000.00 *		360,000.00	838,000.00 *	11,538,000.00
Interest 4/1	64,250.00	353,512.50	520,000.00	-	43,312.50	19,703.13	398,456.25		138,286.25		124,737.50	18,116.25	1,680,374.38
<b>2016-2017</b>													
Interest 10/1		353,512.50	520,000.00		16,312.50		349,956.25		92,836.25		116,637.50		1,449,255.00
Principal 4/1				1,970,000.00 *	160,000.00		1,465,000.00 *		1,975,000.00 *		380,000.00	853,000.00 *	6,803,000.00
Interest 4/1		353,512.50	520,000.00	-	16,312.50		349,956.25		92,836.25		116,637.50	8,177.00	1,457,432.00
<b>2017-2018</b>													
Interest 10/1		353,512.50	520,000.00		12,712.50		313,331.25		42,967.50		108,087.50		1,350,611.25
Principal 4/1				2,125,000.00 *	170,000.00		1,410,000.00 *		1,685,000.00 *		395,000.00 *	873,000.00 *	6,658,000.00
Interest 4/1		353,512.50	520,000.00	-	12,712.50		313,331.25		42,967.50		108,087.50	-	1,350,611.25
<b>2018-2019</b>													
Interest 10/1		353,512.50	520,000.00		8,781.25		278,081.25				99,693.75		1,260,068.75
Principal 4/1				2,153,000.00 *	175,000.00		1,450,000.00 *				415,000.00 *	887,000.00 *	5,080,000.00
Interest 4/1		353,512.50	520,000.00	-	8,781.25		278,081.25				99,693.75	-	1,260,068.75
<b>2019-2020</b>													
Interest 10/1		353,512.50	520,000.00		4,625.00		241,831.25				90,875.00		1,210,843.75
Principal 4/1		2,560,000.00 *			185,000.00		1,520,000.00 *				435,000.00 *	1,229,000.00 *	5,929,000.00
Interest 4/1		353,512.50	520,000.00		4,625.00		241,831.25				90,875.00	-	1,210,843.75
<b>2020-2021</b>													
Interest 10/1		289,512.50	520,000.00				203,831.25				81,631.25		1,094,975.00
Principal 4/1		2,910,000.00 *					1,595,000.00 *				455,000.00 *		4,960,000.00
Interest 4/1		289,512.50	520,000.00				203,831.25				81,631.25		1,094,975.00
<b>2021-2022</b>													
Interest 10/1		216,762.50	520,000.00				165,950.00				71,962.50		974,675.00
Principal 4/1		3,060,000.00 *					1,670,000.00 *				475,000.00 *		5,205,000.00
Interest 4/1		216,762.50	520,000.00				165,950.00				71,962.50		974,675.00
<b>2022-2023</b>													
Interest 10/1		140,262.50	520,000.00				126,287.50				61,571.88		848,121.88
Principal 4/1		3,220,000.00 *					1,755,000.00 *				500,000.00 *		5,475,000.00
Interest 4/1		140,262.50	520,000.00				126,287.50				61,571.88		848,121.88
<b>2023-2024</b>													
Interest 10/1		57,750.00	520,000.00				84,606.25				50,634.38		712,990.63
Principal 4/1		2,200,000.00 *	1,210,000.00 *				1,840,000.00 *				525,000.00 *		5,775,000.00
Interest 4/1		57,750.00	520,000.00				84,606.25				50,634.38		712,990.63
<b>2024-2025</b>													
Interest 10/1			488,540.00				40,906.25				39,150.00		568,596.25
Principal 4/1			3,430,000.00 *				1,925,000.00 *				550,000.00 *		5,905,000.00
Interest 4/1			488,540.00				40,906.25				39,150.00		568,596.25
<b>2025-2026</b>													
Interest 10/1			399,360.00								26,775.00		426,135.00
Principal 4/1			3,600,000.00 *								580,000.00 *		4,180,000.00
Interest 4/1			399,360.00								26,775.00		426,135.00
<b>2026-2027</b>													
Interest 10/1			305,760.00								13,725.00		319,485.00
Principal 4/1			3,755,000.00 *								610,000.00 *		4,365,000.00
Interest 4/1			305,760.00								13,725.00		319,485.00
<b>2027-2028</b>													
Interest 10/1			208,130.00										208,130.00
Principal 4/1			3,920,000.00 *										3,920,000.00
Interest 4/1			208,130.00										208,130.00
<b>2028-2029</b>													
Interest 10/1			106,210.00										106,210.00
Principal 4/1			4,085,000.00 *										4,085,000.00
Interest 4/1			106,210.00										106,210.00
<b>2029-2030</b>													
Interest 10/1													-
Principal 4/1													-
Interest 4/1													-
<b>Totals:</b>													
Principal	11,210,000.00	20,425,000.00	20,000,000.00	10,000,000.00	8,950,000.00	1,280,000.00	20,445,000.00	12,745,000.00	12,060,000.00	9,500,000.00	7,280,000.00	8,310,000.00	142,205,000.00
Interest	2,411,837.50	9,589,675.00	17,576,000.00	-	1,743,250.00	389,200.06	8,886,637.50	961,500.00	2,958,530.00	750,975.00	3,239,450.02	268,696.43	48,775,751.51

Note: This debt service is callable and can be pre-paid on the first date eligible (see the \*)

The debt service payments on the Fund 38 OPEB Notes will be made from the General Fund (see the #) with the last payment made on September 1, 2011 (see the ##)

These loans obtained from the State Trust Fund and the annual debt service and interest payment is due March 15th of each year (see the \*\*)

The Build America Bonds (BAB) were issued as part of the federal stimulus plan (ARRA) and provide a 35% rebate from the Federal Government on interest costs.

The Qualified School Construction Bonds (QSCB) and Qualified Zone Academy Bonds (QZAB) were issued as part of the federal stimulus plan (ARRA) and provide a 100% rebate from the Federal Government on interest costs.

**The bold amounts are used for Expenditure purposes in the 2010-2011 Fund 30 budget.**

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**FUND 40**

**CAPITAL PROJECTS FUND**

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**This fund is used to account for expenditures financed through the use of bonds, promissory notes issued per statute, State trust fund loans, or an expansion fund tax levy. Sub-funds are required for reporting specific bond and note issues' expenditures.**

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## FUND 40 - CAPITAL PROJECTS BALANCE SHEET

<b>ASSETS</b>	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Cash and Investments	\$ 0	\$ 14,962,905.70	\$ 24,083,172.25
Taxes Receivable			
Accounts Receivable	1,491,605		
Accounts Receivable			
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments			
Due From Other Districts			
Inventories			
<b>TOTAL ASSETS</b>	<b>1,491,605</b>	<b>14,962,906</b>	<b>24,083,172</b>

<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Short-term Notes Payable			
Accounts Payable	435,178	3,260,157	3,512,031
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Accrued Interest Payable			
Deferred Revenues			
Due to Other Funds	1,046,283		
Total Liabilities	1,481,462	3,260,157	3,512,031
Total Fund Equity	10,143	11,702,749	20,571,141
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,491,605</b>	<b>\$ 14,962,906</b>	<b>\$ 24,083,172</b>

Fund Equity Summary by Fund	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Capital Project - Indian Trail	(323,250)	12,687,471	17,238,842
Capital Project - EBSOLA	4,528		
Capital Project - Mahone			
Capital Project - Nash	2,417		
Capital Project - Brass	326,449		
Capital Project - Reuther Restoration		(984,722)	3,332,299
Capital Project - Miscellaneous			
	10,143	11,702,749	20,571,141

## FUND 40 - CAPITAL PROJECTS REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Adopted 2010-2011</u>
<b>REVENUE</b>					
Operating Transfer - Capital	100				
Capital Project Revenue	148				
Interest on Investments	280	422,374	567,624	432,869	35,000
Other Local Revenues	290				
Long Term Bonds	873			18,310,000	
Trust Fund Loan Proceeds	874				
Long Term Bonds (B.A.N.)	875		20,000,000	20,000,000	
Accrued Interest - Refinancing	879				
Miscellaneous Revenue	990	1,500,000			
<b>TOTAL REVENUE</b>		<b>1,922,374</b>	<b>20,567,624</b>	<b>38,742,869</b>	<b>35,000</b>

	<u>Object</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Adopted 2010-2011</u>
<b>EXPENDITURES</b>					
Purchased Services	300	13,396,169	8,690,240	28,888,895	17,868,691
Non-Capital Purchases	400				
Capital Purchases	500		80,964	451,871	
Debt Retirement	600		50,387		
Operating Transfer Out	800	323,000	53,277	533,711	
Other Purchases	900		150		
<b>TOTAL EXPENDITURES</b>		<b>13,719,169</b>	<b>8,875,019</b>	<b>29,874,476</b>	<b>17,868,691</b>

		<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Adopted 2010-2011</u>
Expenditure Summary by Fund					
Capital Project - Indian Trail	Fund 42	323,250	7,556,903	25,875,664	14,526,392
Capital Project - EBSOLA	Fund 43	323,000	4,528		
Capital Project - Nash	Fund 45	2,312,050	2,417		
Capital Project - Brass	Fund 46	10,760,868	326,449		
Capital Project - Reuther	Fund 47		984,722	3,998,812	3,342,299
Capital Project - Miscellaneous	Fund 49				
		13,719,169	8,875,019	29,874,476	17,868,691

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## **FUND 50**

### **FOOD SERVICE FUND**

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**Federal regulations require that the Food Service Fund be accounted for separately. All revenues and expenditures related to pupil food service activities are recorded in this fund. Any fund deficit at the end of the year must be eliminated through an operating transfer from the General Fund. Any fund balance must be retained for future use for Food Service.**

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## FUND 50 - FOOD SERVICE BALANCE SHEET

	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
<b>ASSETS</b>			
Cash and Investments	\$ 939,009	\$ 881,001	\$ 0
Taxes Receivable			
Accounts Receivable	682	282	53
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments	485,680	179,574	706,914
Due From Other Districts			
Inventories	202,685	222,309	186,600
Non-Current Assets			
<b>TOTAL ASSETS</b>	<b>1,628,057</b>	<b>1,283,165</b>	<b>893,568</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Short-term Notes Payable			
Accounts Payable	9,180	149	95
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Accrued Interest Payable			
Deferred Revenues	119,633	125,632	122,315
Due to Other Funds			
			416,205
Total Liabilities	128,812	125,781	538,615
Total Fund Equity	1,499,244	1,157,384	354,952
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,628,057</b>	<b>\$ 1,283,165</b>	<b>\$ 893,568</b>

## FUND 50 - FOOD SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Adopted 2010-2011</u>
<b>REVENUE</b>					
Transfers from Fund 10					
General Transfers	100				
Local Sources:					
Pupil Sales	251	1,975,599	1,923,568	1,816,039	2,222,380
Adult Sales	252	35,474	34,920	30,994	56,500
Snack Sales	254	10,090	17,270	3,726	30,000
Breakfast Sales	257	39,388	45,626	56,093	55,000
Milk Sales	258	66,568	76,123	75,777	65,500
Other Food Sales	259	830,654	892,640	997,836	836,000
Interest on Investments	280	37,763	10,232		50,000
Miscellaneous	299				
State Sources:					
Food Service Aid	617	125,571	127,741	131,682	144,200
Federal Sources					
Donated Commodities	714	480,374	384,053	413,116	
Food Service Aid	717	3,340,221	3,743,880	4,335,740	3,743,530
Special Projects Aid	730			56,485	98,101
Adjustments	969			8	
<b>TOTAL REVENUE</b>		<b>6,941,702</b>	<b>7,256,053</b>	<b>7,917,495</b>	<b>7,301,211</b>

	<u>Object</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Adopted 2010-2011</u>
<b>EXPENDITURES</b>					
Salaries	100	1,807,579	1,957,014	2,023,505	1,789,879
Employee Benefits	200	907,197	935,089	1,020,516	1,023,341
Purchased Services	300	568,431	767,629	1,337,028	1,382,942
Non-Capital Purchases	400	3,529,698	3,810,662	4,197,452	2,877,898
Capital Purchases	500	59,918	72,264	75,769	244,500
Insurance	700				
Operating Transfer	800				
Other Expenditures	900	43,434	55,254	65,657	
<b>TOTAL EXPENDITURES</b>		<b>6,916,257</b>	<b>7,597,913</b>	<b>8,719,927</b>	<b>7,318,560</b>

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## **FUND 60**

### **PUPIL ACTIVITIES FUND**

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**This fund is used to account for assets held by the District for pupil organizations or to record returnable fees collected or temporarily record non-returnable fees until revenues are turned over to the District for placement in required funds. This fund is treated only as a balance sheet account on the District's financial statements.**

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## FUND 60 - PUPIL ACTIVITY BALANCE SHEET

	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
<b>ASSETS</b>			
Cash and Investments	\$ 1,175,694	\$ 1,205,379	\$ 1,320,618
Taxes Receivable			
Accounts Receivable			
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments			
Due From Other Districts			
Inventories			
<b>TOTAL ASSETS</b>	<b>1,175,694</b>	<b>1,205,379</b>	<b>1,320,618</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Short-term Notes Payable			
Accounts Payable			
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Accrued Interest Payable			
Deferred Revenues			
Due to Other Funds			
Due to Student Groups	1,175,694	1,205,379	1,320,618
Total Liabilities	1,175,694	1,205,379	1,320,618
Total Fund Equity	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 1,175,694</b>	<b>\$ 1,205,379</b>	<b>\$ 1,320,618</b>

These funds are being held by the District in an agency capacity for the District's student groups and not a true fund balance of the District.

## **FUND 70**

### **TRUST FUND**

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**This fund is currently being used to account for assets reserved to pay early retirement benefits. It is also commonly used to account for gifts and donations from individuals and organizations which are generally intended for scholarships.**

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## FUND 70 - TRUST FUNDS BALANCE SHEET

	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
<b>ASSETS</b>			
Cash and Investments	\$ 1,179,532	\$ 0	\$ 1,165,912
High School Scholarships	235,105	242,645	243,163
Other Post Employment Benefit Trust (WISC)	3,251,150	4,488,062	4,396,673
Other Post Employment Benefit Trust (CDO)	15,753,970	1,014,334	0
Taxes Receivable			
Accounts Receivable			
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments			
Due From Other Districts			
Inventories			
<b>TOTAL ASSETS</b>	<b>20,419,756</b>	<b>5,745,041</b>	<b>5,805,749</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Short-term Notes Payable			
Accounts Payable		164,101	
OPEB Payable (CDO)	28,400,000	28,400,000	27,649,483
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Due to Student Groups			
Accrued Interest Payable			
Deferred Revenues			
Due to Other Funds			
Total Liabilities	28,400,000	28,564,101	27,649,483
Total Fund Equity	(7,980,244)	(22,819,060)	(21,843,735)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 20,419,756</b>	<b>\$ 20,419,756</b>	<b>\$ 5,745,041</b>
	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Fund Equity Summary by Fund			
Employee Benefit Trust Fund (OPEB)	\$ 4,430,681	\$ 4,488,062	\$ 5,562,585
OPEB CDO Investment	(12,646,030)	(27,549,767)	(27,649,483)
Non-Expendable Trust Fund (Scholarships)	235,105	242,645	243,163
	(7,980,244)	(22,819,060)	(21,843,735)

## FUND 70 - TRUST FUND REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Adopted 2010-2011</u>
<b>REVENUE</b>					
Operating Transfers In	100				
Expendable Trust	171				
Interfund Payment	230	4,102,603	3,432,042	4,621,065	4,939,239
Interest income	280	754,962	185,722	10,079	10,000
Miscellaneous Revenue	299				
OPEB Trust Fund Contribution	950				
<b>TOTAL REVENUE</b>		<b>4,857,565</b>	<b>3,617,764</b>	<b>4,631,144</b>	<b>4,949,239</b>

	<u>Object</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Adopted 2010-2011</u>
<b>EXPENDITURES</b>					
Employee Benefits					
Life Insurance	230	39,703	39,698	49,760	55,000
Health Insurance	241	2,874,261	3,052,340	2,986,589	3,100,000
Vision Insurance	242			120	
Dental Insurance	243	28,006	17,075	21,144	25,000
Long Term Care Insurance	245	145,782	168,758	181,694	190,000
Purchased Services	300	8,659	216,281	310,795	310,000
Debt Service	600	6,000	6,000	6,000	
Operating Transfer Out	800				
<b>TOTAL EXPENDITURES</b>		<b>3,102,411</b>	<b>3,500,153</b>	<b>3,556,103</b>	<b>3,680,000</b>

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**FUND 80**

**COMMUNITY SERVICES FUND**

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**This fund is used to account for the community recreation programs and other programs which are not elementary and secondary educational programs, but have the primary function of serving the community.**

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## FUND 80 - COMMUNITY SERVICE BALANCE SHEET

<b>ASSETS</b>	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Cash and Investments	\$ 906,888	\$ 918,600	\$ 749,166
Taxes Receivable			
Accounts Receivable	11,782	6,616	1,300
Tuition Receivable			
Prepaid Expenses			
Due From Other Funds			
Due From Other Governments			
Due From Other Districts			
Inventories			
<b>TOTAL ASSETS</b>	<b>918,670</b>	<b>925,216</b>	<b>750,466</b>

<b>LIABILITIES AND FUND EQUITY</b>			
Liabilities:			
Short-term Notes Payable			
Accounts Payable		40,585	
Accrued Liabilities			
Accrued Salaries and Fringe Benefits			
Payroll Taxes and Fringe Benefits Payable			
Accrued Interest Payable			
Deferred Revenues			
Due to Other Funds			
Total Liabilities	0	40,585	0
Total Fund Equity	918,670	884,632	750,466
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 918,670</b>	<b>\$ 925,216</b>	<b>\$ 750,466</b>

Fund Equity Summary by Fund	Audited 2007-2008	Audited 2008-2009	Audited 2009-2010
Recreation Department	325,630	322,776	298,389
Athletic Venues	3,908	11,679	2,187
Community Services	84,206	98,465	53,749
CLC After School Program	504,927	451,711	396,141
	918,670	884,632	750,466



## FUND 80 - COMMUNITY SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Adopted 2010-2011</u>
<b>REVENUE</b>					
Operating Transfers In	100				
Property Taxes	211	1,714,513	1,881,240	1,881,240	1,981,240
Other Taxes	219	5,601	3,706	3,722	
Non-Capital Sales	262	2,553	1,074	173	
Interest on Investments	280				
Gifts & Donations	291		110,000		
Student Fees	292	50,320	42,992	45,391	
Building Rental Fees	293	13,100	8,020	27,999	28,625
Fees	298	90,225	93,696	90,259	95,600
Miscellaneous	299	126		283	500
Other Intermediate Fees	590	60,954	63,787	55,197	
<b>TOTAL REVENUE</b>		<b>1,937,391</b>	<b>2,204,515</b>	<b>2,104,262</b>	<b>2,105,965</b>

	<u>Object</u>	<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Adopted 2010-2011</u>
<b>EXPENDITURES</b>					
Salaries	100	455,397	565,463	600,068	657,770
Employee Benefits	200	246,885	306,785	313,624	273,259
Purchased Services	300	240,602	464,166	344,183	363,678
Non-Capital Purchases	400	13,615	21,190	16,593	48,174
Capital Purchases	500	777,682	777,544	804,346	884,477
Insurance	700				
Operating Transfer Out	800				
Other Purchases	900	3,403	103,405	159,614	4,000
<b>TOTAL EXPENDITURES</b>		<b>1,737,584</b>	<b>2,238,553</b>	<b>2,238,428</b>	<b>2,231,358</b>

Expenditure Summary by Fund		<u>Audited 2007-2008</u>	<u>Audited 2008-2009</u>	<u>Audited 2009-2010</u>	<u>Adopted 2010-2011</u>
Recreation Department	Fund 81	453,398	458,148	475,360	531,040
Athletic Venues	Fund 82	10,122	110,248	37,774	22,148
Community Services	Fund 83	1,273,488	1,510,161	1,569,138	1,678,170
CLC After School Program	Fund 85	577	159,995	156,157	
		<b>1,737,584</b>	<b>2,238,553</b>	<b>2,238,428</b>	<b>2,231,358</b>

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**KENOSHA UNIFIED SCHOOL DISTRICT**

**COMPARISON OF  
TEN LARGEST WISCONSIN DISTRICTS**

## **COMPARISION OF TEN LARGEST WISCONSIN DISTRICTS**

In cooperation with the Wisconsin Association of School Business Officials Accounting Committee, the Department of Public Instruction (DPI) has developed several revenue and cost "benchmarks" that can be used for informational and general analysis purposes.

The Department of Public Instruction compiles this data after all of the audits and reviews of a completed school year. The most current school year that this data is published is for the 2008-2009 school year.

### **Comparative Revenue per Member**

The Comparative Revenue per Member is a calculation that compares revenues received by districts from four sources: federal, state, local property tax and local miscellaneous.

### **Comparative Cost per Member**

Costs can differ from one district to another or from one year to another. There may be several reasons for this variance - educational programming, pupil transportation requirements, increases or decreases in debt service expenditures or having food and community service operations. Reliance on a single cost determination, which may not be representative for all school districts, can lead to erroneous conclusions. The following "comparable" cost measures were developed to limit or identify the effects of various factors that contribute to cost variances:

#### **Total Current Educational Cost (TCEC)**

This measure attempts to identify overall instructional and instructional support service costs attributable to district residents. It can generally be described as the cost of the district's General and Special Project funds, excluding transportation and facility acquisition expenditures, less inter-fund transfers and revenues for instructional services the district provides to non-resident pupils.

#### **Total Education Cost (TEC)**

This is the TCEC plus transportation, expenditures for facility acquisitions charged to the General, Special Project, and Capital Expansion (Tax Levy Financed "Sinking") funds, and debt service principal and interest.

#### **Total District Cost (TDC)**

This is TEC plus food and community service costs. It should be noted that food and community service activities are usually funded with fees and other program revenue, requiring little or no property tax subsidy.

The District has chosen to present the Total Education Cost (TEC) as it believes TEC to be the best comparison of data available. As indicated earlier, this benchmark data for the 2009-2010 school year just ended and the budgeted data for 2010-2011 school year are not available at the time of this publication.

Additionally, other comparative data for the 2010-2011 school year has been obtained from DPI and is presented.

## COMPARATIVE DATA OF THE TEN LARGEST SCHOOL DISTRICTS IN WISCONSIN

	2009-2010 3rd Friday Enrollment	2010-2011 3rd Friday Membership	2010-2011 General State Aid	2010-2011 General Fund Tax Levy	2010-2011 All Funds Tax Levy	2010-2011 All Funds Mil Rate	2010-2011 Revenue Limit Per Member	2008-2009 Comparative Revenue	2008-2009 Comparative TEC
Milwaukee	82,096	84,055	584,072,757	274,058,218	305,986,710	10.75	10,012.60	14,210	13,466
Madison Metro	24,628	25,232	49,928,154	221,602,879	245,064,722	11.06	11,352.47	14,432	12,945
<b>Kenosha</b>	<b>22,933</b>	<b>22,523</b>	<b>147,239,655</b>	<b>79,133,470</b>	<b>94,664,487</b>	<b>10.60</b>	<b>9,952.98</b>	<b>12,096</b>	<b>11,664</b>
Racine	21,276	21,149	136,761,541	743,699,509	78,110,338	8.41	9,764.01	11,867	11,334
Green Bay Area	20,332	20,585	129,663,771	66,511,199	79,316,271	9.67	9,679.96	12,135	11,176
Appleton Area	15,081	14,062	81,704,165	55,573,287	65,622,305	9.09	9,845.02	11,605	11,205
Waukesha	13,909	13,154	49,939,404	79,883,133	86,307,955	9.34	10,156.83	11,871	11,226
Eau Claire Area	10,806	10,612	58,241,223	47,833,482	56,071,748	10.04	10,166.91	12,306	11,567
Janesville	10,456	9,967	68,063,751	27,046,204	35,877,881	9.46	9,565.23	11,491	11,500
Sheboygan Area	10,260	9,789	69,535,461	35,358,816	40,651,296	11.41	10,835.41	13,007	12,763
State Average	2,029	1,984	10,706,572	9,496,274	11,068,244	9.56	10,191.73	12,463	11,822

Note: The current year 3rd Friday enrollment only includes 4K-12 students and excludes other programs such as HeadStart.

Information obtained from:

Wisconsin Department of Public Instruction, Enrollment/Demographics Data, 2009-2010 Public School Enrollment (the 2010-2011 3rd Friday Enrollment data was not available at the time of this publication)  
Wisconsin Department of Public Instruction, Revenue Limit Worksheets for Budget Planning (11/23/10)  
Wisconsin Department of Public Instruction, School Finance Data Warehouse (2008-2009 Comparative Data is the most recent available)