

KENOSHA UNIFIED SCHOOL DISTRICT NO.1  
2011-2012 ANNUAL MEETING OF DISTRICT ELECTORS  
SEPTEMBER 19, 2011

PROPOSED BUDGET 2011-2012			
GENERAL FUND (FUND 10)	Audited 2009-2010	Unaudited 2010-2011	Proposed Budget 2011-2012
Beginning Fund Balance (Account 930 000)	22,606,649	23,633,695	16,809,985
Ending Fund Balance, Nonspendable (Acct. 935 000)	0	0	0
Ending Fund Balance, Restricted (Acct. 936 000)	0	0	0
Ending Fund Balance, Committed (Acct. 937 000)	0	0	0
Ending Fund Balance, Assigned (Acct. 938 000)	0	0	0
Ending Fund Balance, Unassigned (Acct. 939 000)	0	0	0
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000) *</b>	<b>23,633,695</b>	<b>16,809,985</b>	<b>16,809,985</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0	0	0
<i>Local Sources</i>			
210 Taxes	73,510,384	79,471,094	80,518,800
240 Payments for Services	0	0	0
260 Non-Capital Sales	261,846	288,085	211,900
270 School Activity Income	95,554	109,061	110,000
280 Interest on Investments	212,611	19,638	345,000
290 Other Revenue, Local Sources	2,716,107	2,542,945	1,880,819
<b>Subtotal Local Sources</b>	<b>76,796,502</b>	<b>82,430,823</b>	<b>83,066,519</b>
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0	0	0
340 Payments for Services	314,268	315,958	300,000
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
<b>Subtotal Other School Districts within Wisconsin</b>	<b>314,268</b>	<b>315,958</b>	<b>300,000</b>
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Intermediate Sources</i>			
510 Transit of Aids	0	0	0
530 Payments for Services from CCDEB	0	0	0
540 Payments for Services from CESA	0	0	0
580 Medical Services Reimbursement	0	0	0
590 Other Intermediate Sources	83,253	78,481	37,000
<b>Subtotal Intermediate Sources</b>	<b>83,253</b>	<b>78,481</b>	<b>37,000</b>
<i>State Sources</i>			
610 State Aid -- Categorical	1,287,152	1,317,123	1,252,755
620 State Aid -- General	136,030,083	147,482,875	139,545,181
630 DPI Special Project Grants	1,779,669	1,855,773	340,725
640 Payments for Services	100,836	150,441	120,000
650 Student Achievement Guarantee in Education (SAGE Grant)	2,853,472	3,072,138	0
660 Other State Revenue Through Local Units	0	0	0
690 Other Revenue	394,151	455,927	447,769
<b>Subtotal State Sources</b>	<b>142,445,363</b>	<b>154,334,277</b>	<b>141,706,430</b>
<i>Federal Sources</i>			
710 Transit of Aids	7,860,218	234,712	214,840
720 Impact Aid	0	0	0
730 DPI Special Project Grants	2,657,449	3,220,905	3,372,749
750 IASA Grants	7,472,955	7,822,238	5,629,205
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	0	0	0
790 Other Federal Revenue - Direct	89,925	2,446,277	1,782,909
<b>Subtotal Federal Sources</b>	<b>18,080,547</b>	<b>13,724,132</b>	<b>10,999,703</b>
<i>Other Financing Sources</i>			
850 Reorganization Settlement	0	0	0
860 Compensation, Fixed Assets	0	0	0
870 Long-Term Obligations	0	0	0
<b>Subtotal Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Other Revenues</i>			
960 Adjustments	0	-1,025	0
970 Refund of Disbursement	0	0	0
980 Medical Service Reimbursement	0	0	0
990 Miscellaneous	1,001,453	1,362,048	26,668
<b>Subtotal Other Revenues</b>	<b>1,001,453</b>	<b>1,361,023</b>	<b>26,668</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>238,721,386</b>	<b>252,244,694</b>	<b>236,136,320</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	75,626,165	81,864,846	69,193,641
120 000 Regular Curriculum	45,328,241	46,406,371	43,603,369
130 000 Vocational Curriculum	5,922,841	5,898,595	4,520,361
140 000 Physical Curriculum	5,682,340	5,462,520	5,088,060
160 000 Co-Curricular Activities	1,929,631	2,059,581	1,862,539
170 000 Other Special Needs	1,051,145	1,128,859	1,076,335
<b>Subtotal Instruction</b>	<b>135,540,363</b>	<b>142,820,772</b>	<b>125,344,305</b>

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<b>Support Sources</b>			
210 000 Pupil Services	8,584,297	9,093,448	9,449,360
220 000 Instructional Staff Services	12,738,960	14,244,740	14,950,104
230 000 General Administration	1,371,182	1,667,468	1,454,379
240 000 School Building Administration	14,168,967	15,468,744	14,261,523
250 000 Business Administration	33,225,445	36,992,535	33,639,041
260 000 Central Services	5,140,431	5,740,321	4,343,050
270 000 Insurance & Judgments	672,854	568,192	624,957
280 000 Debt Services	663,994	508,277	506,943
290 000 Other Support Services	2,596	0	0
<b>Subtotal Support Sources</b>	<b>76,568,726</b>	<b>84,283,725</b>	<b>79,229,357</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	24,272,417	30,498,835	30,378,158
430 000 Instructional Service Payments	1,312,834	1,465,072	1,184,500
490 000 Other Non-Program Transactions	0	0	0
<b>Subtotal Non-Program Transactions</b>	<b>25,585,251</b>	<b>31,963,907</b>	<b>31,562,658</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>237,694,340</b>	<b>259,068,404</b>	<b>236,136,320</b>

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2009-2010	Unaudited 2010-2011	Proposed Budget 2011-2012
900 000 Beginning Fund Balance	30,677	0	0
<b>900 000 Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>48,540,306</b>	<b>49,748,762</b>	<b>47,481,507</b>
100 000 Instruction	35,891,568	37,840,368	37,533,571
200 000 Support Services	12,679,415	11,849,594	9,947,936
400 000 Non-Program Transactions	0	58,800	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>48,570,983</b>	<b>49,748,762</b>	<b>47,481,507</b>

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2009-2010	Unaudited 2010-2011	Proposed Budget 2011-2012
900 000 Beginning Fund Balance	2,066,359	1,161,315	760,673
<b>900 000 ENDING FUND BALANCES</b>	<b>1,161,315</b>	<b>760,673</b>	<b>514,707</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>35,365,029</b>	<b>25,118,044</b>	<b>16,816,227</b>
281 000 Long-Term Capital Debt	11,776,905	16,018,686	17,062,193
282 000 Refinancing	21,705,000	9,500,000	0
283 000 Operational Debt	530,100	0	0
285 000 Post Employment Benefit Debt	2,258,068	0	0
288 000 Other Long-Term General Obligation Debt	0	0	0
400 000 Non-Program Transactions	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>36,270,073</b>	<b>25,518,686</b>	<b>17,062,193</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>0</b>	<b>0</b>	<b>0</b>

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2009-2010	Unaudited 2010-2011	Proposed Budget 2011-2012
900 000 Beginning Fund Balance	11,702,749	20,571,141	4,244,696
<b>900 000 Ending Fund Balance</b>	<b>20,571,141</b>	<b>4,244,696</b>	<b>0</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>38,742,869</b>	<b>219,554</b>	<b>298</b>
100 000 Instructional Services	0	0	0
200 000 Support Services	29,340,765	16,545,999	4,244,994
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	533,712	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>29,874,477</b>	<b>16,545,999</b>	<b>4,244,994</b>

FOOD SERVICE FUND (FUND 50)	Audited 2009-2010	Unaudited 2010-2011	Proposed Budget 2011-2012
900 000 Beginning Fund Balance	1,157,384	354,952	480,864
<b>900 000 ENDING FUND BALANCE</b>	<b>354,952</b>	<b>480,864</b>	<b>480,864</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>7,917,495</b>	<b>8,339,134</b>	<b>8,011,102</b>
200 000 Support Services	8,719,927	8,213,222	8,011,102
400 000 Non-Program Transactions	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>8,719,927</b>	<b>8,213,222</b>	<b>8,011,102</b>

COMMUNITY SERVICE FUND (FUND 80)	Audited 2009-2010	Unaudited 2010-2011	Proposed Budget 2011-2012
900 000 Beginning Fund Balance	884,632	750,466	657,692
<b>900 000 ENDING FUND BALANCE</b>	<b>750,466</b>	<b>657,692</b>	<b>490,899</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,104,262</b>	<b>2,232,203</b>	<b>2,105,965</b>
200 000 Support Services	1,763,386	1,851,359	1,742,218
300 000 Community Services	475,042	473,618	530,540
400 000 Non-Program Transactions	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,238,428</b>	<b>2,324,977</b>	<b>2,272,758</b>

\* **New Fund Balance Classifications**

Effective July 1, 2010, the Government Accounting Standards Board, issued GASB 54 *Fund Balance Governmental Reporting and Fund Type Definitions*, which requires districts to classify fund balances into specifically defined classifications. Districts are not required to restate 2009-2010 fund balances, however the 2010-2011 and 2011-2012 components will be classified accordingly following the Audit in each respective fiscal year.