

# ADOPTED 2013-2014 BUDGET

November 4, 2013



Kenosha Unified  
School District

maximizing the brilliance of children

**Kenosha Unified School District  
Adopted 2013-2014 Budget**

<b>Table of Contents</b>	
<b>Introduction</b>	
<b>School Board and Administration</b>	<b>1</b>
<b>Introduction and Executive Summary</b>	<b>2-8</b>
<b>Student Enrollment</b>	<b>9</b>
<b>Financial Information - State and Local Revenues</b>	<b>10</b>
<b>Revenue Limit History</b>	<b>11</b>
<b>Equalized Values and Tax Levies by Municipality</b>	<b>12</b>
<b>Tax Levy Information and History</b>	<b>13</b>
<b>Governmental Accounting Fund Definitions</b>	<b>14-17</b>
<b>Financial</b>	
<b>Budget Adoption Format</b>	<b>18</b>
<b>Fund 10: General Fund Summary</b>	<b>19</b>
<b>Fund Balance History</b>	<b>20</b>
<b>Detail of Revenue by Source</b>	<b>21</b>
<b>Chart of Revenue by Source</b>	<b>22</b>
<b>Detail of Expenditures by Object</b>	<b>23-28</b>
<b>Chart of Expenditures by Object</b>	<b>29</b>
<b>Chart of Expenditures by Function</b>	<b>30</b>
<b>Chart of Expenditures by Purpose</b>	<b>31</b>
<b>Summary of Expenditures by Location</b>	<b>32-33</b>
<b>Summary of Expenditures by Funding</b>	<b>34-35</b>
<b>Chart of Expenditures by Funding</b>	<b>36</b>
<b>Fund 20: Special Projects Fund</b>	<b>37</b>
<b>Fund 30: Debt Service Fund</b>	<b>38</b>
<b>Fund 40: Capital Projects Fund</b>	<b>39</b>
<b>Fund 50: Food Service Fund</b>	<b>40</b>
<b>Fund 70: Trust Fund</b>	<b>41</b>
<b>Fund 80: Community Service Fund</b>	<b>42</b>



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# INTRODUCTION



# **KENOSHA UNIFIED SCHOOL DISTRICT SCHOOL BOARD AND ADMINISTRATION**

## **MEMBERS OF THE BOARD OF EDUCATION**

Rebecca Stevens	President
JoAnn Taube	Vice President
Kyle Flood	Clerk
Carl Bryan	Treasurer
Tamarra Coleman	Member
Robert Nuzzo	Member
Mary Snyder	Member

## **ADMINISTRATION**

Dr. Michele Hancock	Superintendent of Schools
Tarik Hamdan	Interim Chief Financial Officer
Dr. Bethany Ormseth	Assistant Superintendent of Secondary School Leadership
Dr. Floyd Williams	Assistant Superintendent of Elementary School Leadership
Dr. Sue Savaglio-Jarvis	Assistant Superintendent of Teaching and Learning
Sheronda Glass	Executive Director of Business Services
Kristopher Keckler	Executive Director of Information Systems, Data Management and Evaluation
Tanya Ruder	Executive Director of Community Partnerships and Media Relations
Susan Valeri	Director of Special Education and Student Support
Patrick Finnemore	Director of Facilities

## **BUDGET REPORT PREPARED BY**

Tarik Hamdan  
Interim Chief Financial Officer

Alyssa Jensen  
Financial Analyst

**Our Vision: *“Maximizing the brilliance of children.”***

**Our Mission: *“To assure every child experiences  
high quality, personalized learning success.”***

# KENOSHA UNIFIED SCHOOL DISTRICT

## 2013-2014 Adopted Budget

### Introduction

It is the intent of the Kenosha Unified School District'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 Fiscal 2013-2014 Budget was developed under this premise.

In February 2011 a committee comprised of volunteers representing constituencies of the school district finalized a framework for a Transformation Plan to guide the District for the next three (3) years. The Vision of the District is "Maximizing the brilliance of children"; with the Mission being "To assure every child experiences high quality, personalized learning success."



The Values outlined in the Transformation Plan include "Blended Personalized Learning, Multi-Dimensional Life and Career Skills, and Relevant Global Knowledge." The Goals established by the committee call for the District to improve student achievement, expand collaborative partnerships with families, community, and industry, and secure resources (time, people, finances, operating processes) to support learning. In addition, the framework includes strategies and action steps for each goal that was identified.

Our Transformation Goals include:

1. Improve student achievement
2. Expand collaborative partnerships with families, community, and industry
3. Secure resources (time, people, finances, operating processes) to support learning

The Transformation Design committee developed a number of common themes that appear in the goals and strategies including:

- Recognizing the world has changed.
- We have moved from a highly-localized industrial and agrarian economy to a technology-enabled global knowledge and service economy.
- Economic shifts are played out in every community, and the end game for public education has changed.
- A greater knowledge of how learning happens.
- The science of learning has progressed dramatically since the basic structures and processes of public education were put in place.
- We know more from neuroscience about how learning occurs and what kinds of experiences best foster learning.
- We have a deepened understanding of social and cultural factors.

- The United States represents a highly diverse segment of the global population with an array of assets and needs.
- The education system must have more international relationships with families, community agencies, and formal and informal learning providers.

## Executive Summary

The Kenosha Unified School District budget contains programs, staffing and services that will serve the 22,676 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 variables used in the development of the budget and are intended to make the budget more understandable.

## Student Enrollment

The 2013-2014 budget was prepared based on a full-time equivalent (FTE) student membership of 22,296. The membership plays a significant role in the development of the District budget. The District's current year 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; however a decrease will cause a reduction in the revenue limit.

## 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 2013-2014 school year is as follows:

Budgeted Staff	
Teachers	1,638.96
Educational Support Professionals	238.40
Service/Custodial	188.00
Administrative/Supervisory/Technical	124.50
Secretaries	122.75
Miscellaneous	83.22
Carpenters And Painters	9.00
Interpreters	9.00
<b>Total Budgeted Full Time Equivalent (FTE)</b>	<b>2,413.83</b>

## Budget Development Components

The 2013-2014 Revenue Limit formula provides for maximum revenue of \$227,691,378 for the combination of general state aid and the local tax levy. This is a change of \$2,421,782 or 1.08% over the 2012-2013 Revenue Limit of \$225,269,596. Included in this revenue limit increase are Revenue Limit Exemptions of \$1,085,531 for Transfer of Service and \$379,858 for the costs associated with the newly adopted Energy Efficiency Program under Wisconsin Act 32 which allows School Boards to exceed Revenue Limits to fund specific Energy Efficiency projects without the typically required local referendum. Local Revenues, Other Categorical Aid and Federal Aid make

up the balance of the District's 2013-2014 Operating Revenue Budget.

The 2013-2014 General Fund (Fund 10) is being budgeted as a balanced budget in which Expenditures are projected to equal Revenues at \$239,588,908. General Fund balance reserves are currently greater than 10% of budgeted expenditures, therefore the portion of School Board Policy 3323 that requires a one million dollar budgeted surplus (if the fund balance is below the 10% threshold) will not be applied for 2013-14.

## State Aid

The total State Aid used in computing the 2013-2014 Revenue Limit and Tax Levy is \$147,807,996, an overall increase of .29% from 2012-2013. Subtracting the State Aid from the Revenue Limit amount of \$227,691,378 allows for total limited revenue of \$79,883,382 for Fund 10 operations and Fund 38 debt repayment. State law mandates that non-referendum debt (Fund 38) be part of the overall Revenue Limit formula.

	2012-13	2013-14 (Original Oct 15th Certification)	Change From Prior Year	2013-14 (New WI ACT 46 Certification)	Change From Original Oct 15th Certification	Change From Prior Year
<b>General State Aid</b>	\$147,387,505	\$145,645,284	(\$1,742,221)	\$146,490,566	\$845,282	(\$896,939)
<b>Additional State Aid to High Poverty Districts</b>	\$0	\$1,317,430	\$1,317,430	\$1,317,430	\$0	\$1,317,430
<b>Combined State Aid</b>	<b>\$147,387,505</b>	<b>\$146,962,714</b>	<b>(\$424,791)</b>	<b>\$147,807,996</b>	<b>\$845,282</b>	<b>\$420,491</b>

- The new WI ACT 46 Aid Certification provided KUSD with an additional \$845,282 of state aid, however Revenue Limits remained unchanged. While the additional aid was a welcome tax relief for our stakeholders, it did not provide KUSD with any additional operating funds.
- Even with the revised numbers, our General State Aid is still \$896,939 less than it was last year. This is primarily due to the state formula which calculates our Aid on the prior year shared costs. Since we had less spending last year, our Aid this year is reduced.
- While our General State Aid is down from last year, the effect on KUSD is offset by Additional State Aid to High Poverty Districts. This Aid source is new to KUSD because we now have an overall free and reduced lunch population greater than 50%.

## 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 2013-2014 total property tax levy of \$93,317,126 consists of the following levies:

General Fund	\$75,664,429
Debt Service	\$16,152,697
Community Service	<u>\$ 1,500,000</u>
	<u>\$93,317,126</u>

The total allowable General Fund tax levy is \$75,664,429. 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 2013-14 General Fund levy does not include a charge back amount. The Debt Service levy is comprised of \$12,299,413 of referendum debt and \$3,853,284 of non-referendum debt. The Community Service levy is comprised of \$370,000 to operate the Recreation Department and Senior Center and \$1,130,000 for other Community Service Programs.

The 2013-2014 District equalized property value of \$7,693,298,078 represents a 3.63% decrease compared to the previous year. The total levy of \$93,317,126 represents an increase of .96%, and the total tax mil rate of \$12.13 represents a 4.77% increase over the previous year. The tax on property valued at \$100,000 increased by \$55.18, from \$1,157.79 to \$1,212.97. A historical comparison of tax levy that includes the mill rate breakdown by fund can be found in the Introduction Section of this report (see table of contents for page number).

## Fund Balance

The District's General Fund balance at the end of the 2012-2013 fiscal year was \$27,109,475. 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 history of the District's fund balance can also be found in the Financial Section of this report (see table of contents for page number). As of June 30, 2013, the fund balance equated to 11.88% of the ending 2012-2013 General Fund expenditures.

As stated in School Board Policy (Rule 3323), the District will strive to maintain an unassigned fund balance in the general operating fund between 15% and 20% of budgeted appropriation. The policy also includes a stipulation that requires a one million dollar budgeted surplus if the percentage is below 10%.

## General District Information

Kenosha Unified School District consists of the City of Kenosha, Village of Pleasant Prairie and the Town of Somers. For the 2013-2014 school year, the equalized property value and tax levy of the District is divided in the following manner:

	Equalized Value	Tax Levy	% of Total
City of Kenosha	\$4,793,378,481	\$58,142,074	62.31%
Village of Pleasant Prairie	\$773,269,300	\$25,795,555	27.64%
Town of Somers	\$2,126,650,297	\$9,379,497	10.05%
Totals	<b>\$7,693,298,078</b>	<b>\$93,317,126</b>	<b>100.00%</b>

A history of the Equalized Value and Tax Levy breakdown between municipality is provided in the Financial Section of this report (see table of contents for page number).

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 electors of the District supported a referendum to change from a 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; Curriculum and Program Committee; Personnel and Policy Committee; and the Planning, Facilities and Equipment Committee. These committees meet on a regular basis each month.

Names of the present members of the Board of Education and members of the District’s administrative team are listed in the introductory section of this Budget Document.

## **Budget Document Components**

A separate section for each major fund category has been presented in this budget document. The audited revenues and expenditures for the past three (3) years are also presented, along with the adopted 2013-2014 budget.

## **Budget Adoption Format**

The format for the budget adoption by the Board of Education, as recommended by the Department of Public Instruction, is presented in this report. 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 to account for all financial activities relating to the District's current operations, except those which require separate funds. In 2000, the DPI required districts to create a Fund 27, which is used to record all special education revenues and expenditures. 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.

### 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 in 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.

### 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 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.

Included in the Debt Service Fund is debt service for the repayment of referendum (February 2008), and non-referendum debt to repay the financing of the District's unfunded pension liability and various construction projects.

### 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 are included in this fund. Construction on this project 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 an increase in school lunch prices for this year. The expenditure budget presented includes contractual salary and benefit increases along with any necessary increases for utilities and operations.

#### Pupil Activities Fund 60

A district is not required to budget for revenues and expenses on its financial statements for this fund.

#### Trust Fund 70

In August 2006, the District established the Kenosha Unified School District Post-Employment Benefits Trust (the "Trust") for the purpose of holding assets (the "Trust Estate") for the payment of benefits to the members of the District's other postemployment benefit plan (OPEB), and incurring debt, as provided by the agreement.

### **Summary**

The Kenosha Unified School District's budget for Fiscal Year 2013-2014 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 Board and the ongoing instructional and fiscal responsibilities, with the ultimate goal of meeting the needs of all our students.

## Kenosha Unified School District Student Enrollment

- ◆ The total Third Friday enrollment for school year 2013-2014 was 22,676. That is an increase of 37 students from the 2012-2013 school year.
- ◆ The Third Friday membership count of actual students in the District is converted into full time equivalents (FTE) for Revenue Limit calculations. 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	Pre-Kindergarten	Kindergarten	Grades 1-5	Grades 6-8	Grades 9-12	Total Enrollment
<b>2013-2014</b>	1,502	1,586	7,843	4,843	6,902	<b>22,676</b>
<b>2012-2013</b>	1,172	1,600	7,969	5,011	6,887	<b>22,639</b>
<b>2011-2012</b>	1,151	1,612	8,214	5,044	6,957	<b>22,978</b>
<b>2010-2011</b>	1,238	1,604	8,287	4,892	7,101	<b>23,122</b>
<b>2009-2010</b>	1,143	1,580	8,364	4,809	7,123	<b>23,019</b>
<b>2008-2009</b>	952	1,676	8,349	4,805	7,056	<b>22,838</b>
<b>2007-2008</b>	838	1,600	8,337	4,933	7,061	<b>22,769</b>
<b>2006-2007</b>	799	1,703	8,231	4,808	7,044	<b>22,585</b>
<b>2005-2006</b>	840	1,653	8,004	4,827	6,891	<b>22,215</b>
<b>2004-2005</b>	804	1,651	7,802	4,909	6,693	<b>21,859</b>
<b>2003-2004</b>	772	1,578	7,712	5,015	6,427	<b>21,504</b>
<b>2002-2003</b>	735	1,494	7,833	4,936	6,148	<b>21,146</b>
<b>2001-2002</b>	675	1,475	7,758	4,782	5,910	<b>20,600</b>
<b>2000-2001</b>	649	1,484	7,775	4,496	5,754	<b>20,158</b>
<b>1999-2000</b>	612	1,474	7,728	4,324	5,519	<b>19,657</b>
<b>1998-1999</b>	613	1,432	7,741	4,304	5,475	<b>19,565</b>
<b>1997-1998</b>	633	1,475	7,538	4,244	5,455	<b>19,345</b>
<b>1996-1997</b>	683	1,445	7,463	4,104	5,351	<b>19,046</b>
<b>1995-1996</b>	680	1,492	7,310	4,073	5,147	<b>18,702</b>
<b>1994-1995</b>	541	1,535	7,112	4,040	5,015	<b>18,243</b>
<b>1993-1994</b>	660	1,308	6,881	3,935	4,894	<b>17,678</b>

## **Kenosha Unified School District Financial Information State and Local Revenues**

- ◆ 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 per pupil change as allowed for in the state budget, 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 general aid certification provided by DPI 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 Kenosha Unified School District 2013-2014 total tax levy increased by \$891,818 as compared to the prior year. The mill rate per \$1,000 of equalized valuation is \$12.13, which is a 4.77% increase from the prior year.
- ◆ 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 property valuation to be used for tax apportionment is provided by the Wisconsin Department of Revenue in the month of October. The District's amount of state aid was initially provided on October 15, 2013 using the state mandated formulas; however WI Act 46 which provided property tax relief thru increased state aid delayed the final certification until the end of October. Normally, all public school districts must certify a property tax levy by November 1<sup>st</sup> of each year; however this deadline was extended to November 10<sup>th</sup> for 2013-14 due to the late general aid certifications.
- ◆ 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.

### Revenue Limit History

School Year	Revenue Limit	State Aid (Including High Poverty Aid)	Allowable Tax Levy- Inside Limit	Revenue Limit Change	State Aid % of Revenue Limit
2013-2014	227,691,378	147,807,996	79,883,382	1.08%	64.92%
2012-2013	225,269,596	147,387,505	77,882,091	1.28%	65.43%
2011-2012	222,422,400	142,393,589	80,028,811	-3.72%	64.02%
2010-2011	231,019,899	147,239,655	83,780,244	3.63%	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%	68.84%
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	Percent of Total	Pleasant Prairie	Percent of Total	Somers	Percent of Total
2013-2014	4,793,378,481	62.31%	2,126,650,297	27.64%	773,269,300	10.05%
2012-2013	5,056,018,109	63.34%	2,118,733,592	26.54%	808,180,900	10.12%
2011-2012	5,425,529,318	63.80%	2,248,519,934	26.44%	829,754,900	9.76%
2010-2011	5,773,067,908	64.64%	2,304,066,977	25.80%	854,366,100	9.57%
2009-2010	6,172,612,789	64.90%	2,537,267,815	26.68%	800,978,100	8.42%
2008-2009	6,267,271,712	65.09%	2,527,629,911	26.25%	833,512,300	8.66%
2007-2008	6,178,644,610	65.04%	2,486,139,799	26.17%	834,937,700	8.79%
2006-2007	5,863,636,151	65.53%	2,321,214,525	25.94%	763,510,200	8.53%
2005-2006	5,370,762,904	65.83%	2,107,884,223	25.84%	679,674,300	8.33%
2004-2005	4,940,681,500	66.67%	1,847,371,807	24.93%	622,650,900	8.40%
2003-2004	4,549,831,424	66.80%	1,695,978,394	24.90%	565,209,800	8.30%
2002-2003	4,220,894,059	67.08%	1,559,304,586	24.78%	512,206,800	8.14%
2001-2002	3,882,306,813	66.55%	1,450,890,210	24.87%	500,836,100	8.58%
2000-2001	3,621,723,508	66.50%	1,353,620,305	24.85%	471,017,000	8.65%
1999-2000	3,419,300,429	67.17%	1,225,573,401	24.08%	445,591,800	8.75%

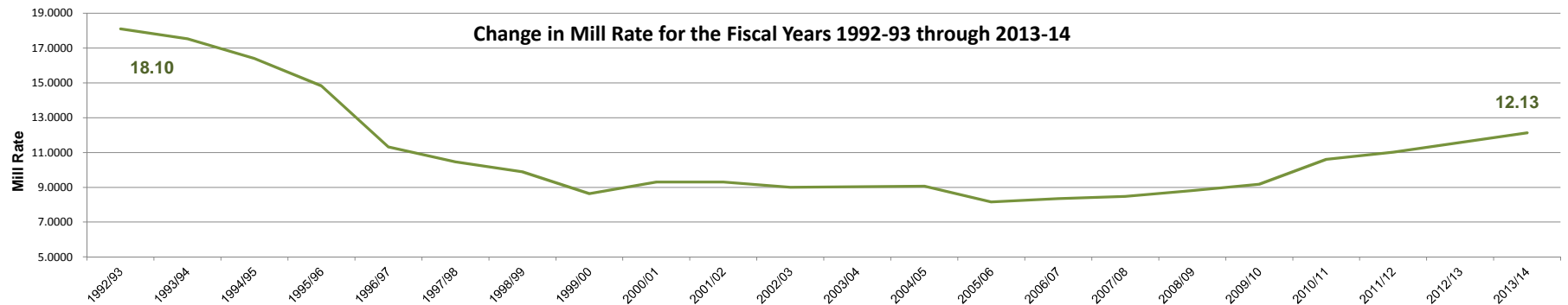
### Total Tax Levy Breakdown by Municipality and Change from the Prior Year

School Year	Kenosha	Change	Pleasant Prairie	Change	Somers	Change
2013-2014	58,142,074	-0.68%	25,795,555	5.16%	9,379,497	0.24%
2012-2013	58,537,890	-2.06%	24,530,409	-0.97%	9,357,009	2.37%
2011-2012	59,767,725	-2.32%	24,769,735	1.43%	9,140,594	0.94%
2010-2011	61,188,428	8.01%	24,420,679	4.87%	9,055,379	23.19%
2009-2010	56,648,561	2.54%	23,285,531	4.51%	7,350,900	0.05%
2008-2009	55,243,191	5.50%	22,279,925	5.74%	7,347,038	3.83%
2007-2008	52,364,508	7.02%	21,070,234	8.78%	7,076,164	11.07%
2006-2007	48,927,551	11.67%	19,368,757	12.64%	6,370,908	14.90%
2005-2006	43,813,002	-2.12%	17,195,460	2.74%	5,544,570	-1.71%
2004-2005	44,759,972	8.84%	16,736,216	9.18%	5,640,889	10.42%
2003-2004	41,123,056	8.27%	15,328,879	9.25%	5,108,575	10.84%
2002-2003	37,980,585	5.17%	14,030,985	3.96%	4,608,956	-1.07%
2001-2002	36,113,749	7.20%	13,496,379	7.19%	4,658,846	6.33%
2000-2001	33,689,682	14.01%	12,591,529	18.89%	4,381,453	13.78%
1999-2000	29,549,326	-8.54%	10,591,309	37.24%	3,850,769	-6.96%

# KENOSHA UNIFIED SCHOOL DISTRICT TAX LEVY COMPARISON

School Year	Equalized Valuation	% Change	Fund 10		Mil Rate	Fund 30		Mil Rate	Fund 80 Community Service		Total Levy	Total Mil Rate	% Tax Levy Change	% Mil rate Change
			Fund 10 Levy	Fund 10 Chargeback Levy		Debt Service Levy			Levy	Mil Rate				
1992/93	3,042,435,900	10.37%	49,978,639		16.427	4,741,033	1.5583		360,423	0.1185	55,080,095	18.1039	26.70%	14.80%
1993/94	3,338,692,301	9.74%	53,169,915		15.925	4,978,600	1.4912		356,819	0.1069	58,505,334	17.5234	6.22%	-3.21%
1994/95	3,455,569,800	3.50%	51,331,841		14.855	4,978,600	1.4407		356,819	0.1033	56,667,260	16.3988	-3.14%	-6.42%
1995/96	3,755,180,100	8.67%	50,315,315		13.399	4,978,600	1.3258		356,819	0.0950	55,650,734	14.8197	-1.79%	-9.63%
1996/97	3,921,012,700	4.42%	36,427,524		9.290	7,585,137	1.9345		356,819	0.0910	44,369,480	11.3158	-20.27%	-23.64%
1997/98	4,139,444,953	5.57%	35,335,564		8.536	7,641,566	1.8460		356,819	0.0862	43,333,949	10.4685	-2.33%	-7.49%
1998/99	4,467,982,803	7.94%	36,271,419	5,328	8.119	7,530,563	1.6855		356,819	0.0799	44,164,129	9.8846	1.92%	-5.58%
1999/00	5,090,465,630	13.93%	36,283,929	-	7.128	7,350,656	1.4440		356,819	0.0701	43,991,404	8.6419	-0.39%	-12.57%
2000/01	5,446,360,813	6.99%	43,083,094	3,651	7.911	7,219,100	1.3255		356,819	0.0655	50,662,664	9.3021	15.16%	7.64%
2001/02	5,834,033,123	7.12%	44,633,981	336,613	7.708	8,335,754	1.4288		962,626	0.1650	54,268,974	9.3021	7.12%	0.00%
2002/03	6,292,405,445	7.86%	45,906,765	14,972	7.298	9,736,163	1.5473		962,626	0.1530	56,620,526	8.9982	4.33%	-3.27%
2003/04	6,811,019,618	8.24%	49,743,299	18,126	7.306	10,656,458	1.5646		1,142,626	0.1678	61,560,509	9.0384	8.72%	0.45%
2004/05	7,410,704,207	8.80%	54,890,144	35,809	7.412	11,068,498	1.4936		1,142,626	0.1542	67,137,077	9.0595	9.06%	0.23%
2005/06	8,158,321,427	10.09%	54,800,909	19,431	6.720	10,590,066	1.2981		1,142,626	0.1401	66,553,032	8.1577	-0.87%	-9.95%
2006/07	8,948,360,876	9.68%	61,386,666	15,075	6.862	11,611,911	1.2977		1,653,564	0.1848	74,667,216	8.3442	12.19%	2.29%
2007/08	9,499,722,109	6.16%	66,465,447	7,369	6.997	12,323,576	1.2973		1,714,513	0.1805	80,510,905	8.4751	7.83%	1.57%
2008/09	9,628,413,923	1.35%	70,705,971	18,570	7.345	12,264,373	1.2738		1,881,240	0.1954	84,870,154	8.8146	5.41%	4.01%
2009/10	9,510,858,704	-1.22%	73,218,329	6,733	7.699	12,168,871	1.2795		1,881,240	0.1978	87,275,173	9.1764	2.83%	4.10%
2010/11	8,931,500,985	-6.09%	79,133,470	29,422	8.863	13,520,354	1.5138		1,981,240	0.2218	94,664,486	10.5989	8.47%	15.50%
2011/12	8,503,804,152	-4.79%	77,070,827	-	9.063	14,625,987	1.7199		1,981,240	0.2330	93,678,054	11.0160	-1.04%	3.94%
2012/13	7,982,932,601	-6.13%	74,684,161	64,333	9.364	15,626,547	1.9575		2,050,267	0.2568	92,425,308	11.5779	-1.34%	5.10%
2013/14	7,693,298,078	-3.63%	75,664,429		9.835	16,152,697	2.0996		1,500,000	0.1950	93,317,126	12.1297	0.96%	4.77%

Tax on \$100,000 Property	
12/13 Property Tax	\$ 1,157.79
13/14 Property Tax	\$ 1,212.97
Increase (Decrease)	\$ 55.18
% Increase (Decrease)	4.77%



## **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 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 transactions relating to the district’s current operations, except for those required to be accounted for in other funds.

### **Special Projects Funds (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 investments in this fund are expended pursuant to donor specifications. 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 Funds (Fund 30)**

These funds are 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 these funds are transactions pertaining to land contract payments and refinancing of debt issues and other district obligations as specified by the DPI. Debt tax levies must be recorded in these funds.

Subfunds may be established for various debt issues. If subfunds are established, funds 31 - 37, and/or 39 may be used for debt authorized prior to August 12, 1993 or approved by referendum. Fund 38 is required to be used to report transactions pertaining to non-referendum debt authorized after August 12, 1993. If the district is required to have a debt service tax levy as a result of participating in a consortium, the levy is recorded in the appropriate debt service fund with the appropriate principal and interest accounts charged when payment (usually to the consortium's fiscal agent) occurs.

### **Capital Projects Funds (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 are always recorded in the General Fund.

The use of subfunds is required for audit reporting and legal compliance purposes. Subfunds 42, 43, 46 - 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 subfund 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. For this reason a separate checking and/or investment account for these funds is highly recommended.

### **Food Service Fund (Fund 50)**

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.)

### **Agency 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. Only balance sheet accounts for this Fund are reported in the Budget and Annual Reports. However, auxiliary records of receipts and disbursements must be maintained in at locations administering the accounts. Pupil organizations accounted for in this fund may give money to the district. It is recorded as a gift in the receiving fund.

### **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 investments in this fund are expended pursuant to donor specifications. 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 for the external (non-district) portion of investment pools sponsored by the district.

### **Community Service 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.

The School Board must establish a Community Service Fund pursuant to s. 120.13(19). A budget for the Community Service Fund must be adopted as required by s. 65.90. Any tax necessary to operate the Community Service Fund is considered an "operation" levy subject to s. 120.10(8) and s. 120.12(3).

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 Funds (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.



Kenosha Unified  
School District

maximizing the brilliance of children

# FINANCIAL



**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1**  
**2013-2014 ADOPTED BUDGET PUBLICATION**

<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2011-2012</b>	<b>Audited 2012-2013</b>	<b>Proposed 2013-2014</b>
Beginning Fund Balance	16,809,985	17,090,004	27,109,475
Ending Fund Balance	15,683,728 <sup>(1)</sup>	27,109,475	27,109,475
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
Operating Transfer-In (Source 100)	0	0	0
Local Sources (Source 200)	80,127,839	77,070,376	77,724,093
Inter-district Payments (Source 300 & 400)	337,666	351,557	350,000
Intermediate Sources (Source 500)	60,065	25,950	24,376
State Sources (Source 600)	144,534,847	150,545,880	151,496,515
Federal Sources (Source 700)	11,174,078	9,236,820	9,346,928
All Other Sources (Source 800 & 900)	560,499	967,262	646,996
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>236,794,994</b>	<b>238,197,845</b>	<b>239,588,908</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100000)	130,249,157	118,928,648	122,455,211
Support Services (Function 200000)	78,828,485	74,175,854	84,902,914
Non-Program Transactions (Function 400000)	28,843,608	35,073,872	32,230,783
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>237,921,251</b>	<b>228,178,374</b>	<b>239,588,908</b>

<b>SPECIAL PROJECTS FUND (FUND 20)</b>	<b>Audited 2011-2012</b>	<b>Audited 2012-2013</b>	<b>Proposed 2013-2014</b>
Beginning Fund Balance	0	0	0
Ending Fund Balance	0	0	0
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>47,221,179</b>	<b>48,453,590</b>	<b>47,439,334</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>47,221,179</b>	<b>48,453,590</b>	<b>47,439,334</b>

<b>DEBT SERVICE FUND (FUND 30)</b>	<b>Audited 2011-2012</b>	<b>Audited 2012-2013</b>	<b>Proposed 2013-2014</b>
Beginning Fund Balance	760,673	24,177	950,971
Ending Fund Balance	24,177	950,971	1,940,641
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>31,932,775</b>	<b>18,020,066</b>	<b>25,048,776</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>32,669,272</b>	<b>17,093,271</b>	<b>24,059,106</b>

<b>CAPITAL PROJECTS FUND (FUND 40)</b>	<b>Audited 2011-2012</b>	<b>Audited 2012-2013</b>	<b>Proposed 2013-2014</b>
Beginning Fund Balance	4,244,695	341,397	0
Ending Fund Balance	341,397	0	12,352,000
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>480,327</b>	<b>334,130</b>	<b>16,702,000</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>4,383,626</b>	<b>675,527</b>	<b>4,350,000</b>

<b>FOOD SERVICE FUND (50)</b>	<b>Audited 2011-2012</b>	<b>Audited 2012-2013</b>	<b>Proposed 2013-2014</b>
Beginning Fund Balance	480,864	560,079	1,646,432
Ending Fund Balance	560,079	1,646,432	1,646,432
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>8,809,617</b>	<b>8,550,443</b>	<b>8,500,000</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>8,730,402</b>	<b>7,464,090</b>	<b>8,500,000</b>

<b>COMMUNITY SERVICES FUND (FUND 80)</b>	<b>Audited 2011-2012</b>	<b>Audited 2012-2013</b>	<b>Proposed 2013-2014</b>
Beginning Fund Balance	657,693	277,738	1,564,679
Ending Fund Balance	277,738	1,564,679	1,564,679
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,162,549</b>	<b>2,231,892</b>	<b>1,587,125</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,542,504</b>	<b>944,952</b>	<b>1,587,125</b>

<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>			
<b>ALL FUNDS</b>	<b>Audited 2011-2012</b>	<b>Audited 2012-2013</b>	<b>Proposed 2013-2014</b>
<b>GROSS TOTAL EXPENDITURES - ALL FUNDS</b>	<b>333,468,234</b>	<b>302,809,804</b>	<b>325,524,472</b>
Interfund Transfers (Source 100) - ALL FUNDS	27,136,588	32,416,742	30,002,083
Refinancing Expenditures (Fund 30)	9,500,000	9,275,000	6,575,000
<b>NET TOTAL EXPENDITURES - ALL FUNDS</b>	<b>296,831,645</b>	<b>261,118,061</b>	<b>288,947,389</b>
<b>PERCENTAGE CHANGE FROM PRIOR YEAR</b>	<b>-7.65%</b>	<b>-12.03%</b>	<b>10.66%</b>

<b>PROPOSED PROPERTY TAX LEVY</b>			
<b>FUND</b>	<b>Audited 2011-2012</b>	<b>Audited 2012-2013</b>	<b>Proposed 2013-2014</b>
General Fund	77,070,827	74,748,494	75,664,429
Referendum Debt Service Fund	12,071,466	12,740,424	12,299,413
Non-Referendum Debt Service Fund	2,554,521	2,886,123	3,853,284
Capital Expansion Fund	0	0	0
Community Service Fund	1,981,240	2,050,267	1,500,000
<b>TOTAL SCHOOL LEVY</b>	<b>93,678,054</b>	<b>92,425,308</b>	<b>93,317,126</b>
<b>PERCENTAGE INCREASE FROM PRIOR YEAR</b>	<b>-1.04%</b>	<b>-1.34%</b>	<b>0.96%</b>

Note: Subtotals contain calculated fields and formulas which may result in rounded values

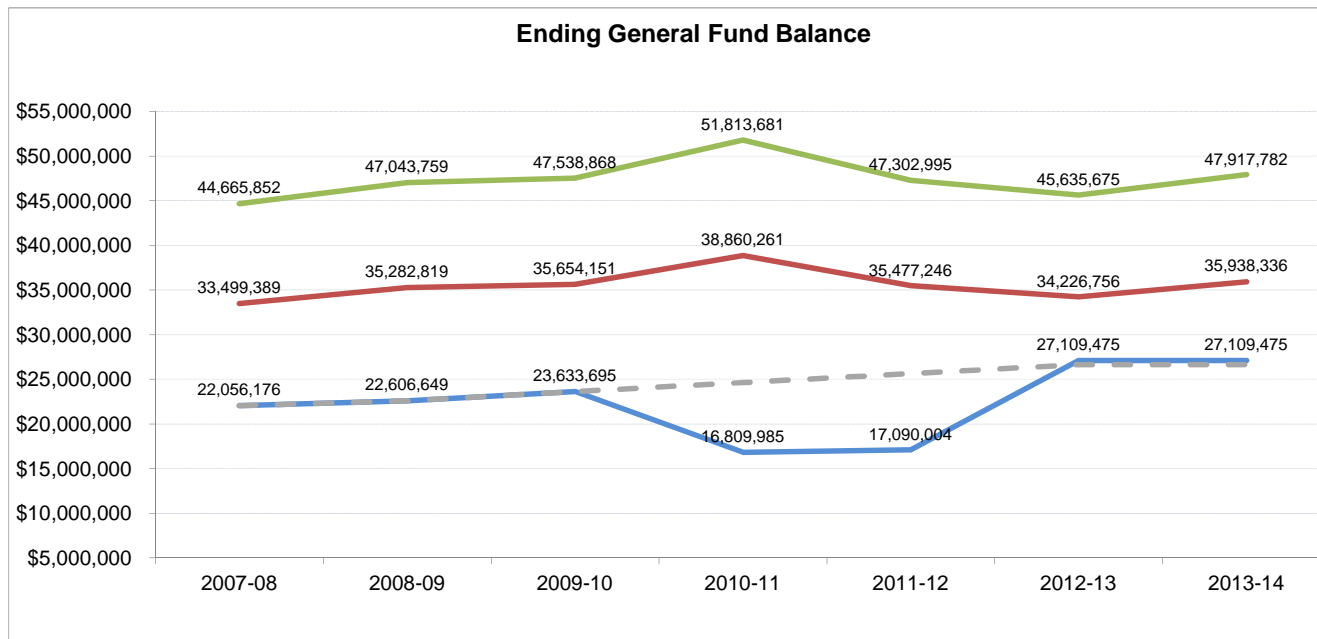
<sup>(1)</sup> The General Fund ending fund balance for the 2011-2012 fiscal year will be restated as part of the 2013 audit. It is anticipated that such restatement will revise the ending fund balance to \$17,090,004.

## FUND 10 - GENERAL FUND

	AUDITED 2010-2011	AUDITED 2011-2012	AUDITED 2012-2013	ADOPTED 2013-2014
<b>REVENUE</b>				
<b>LOCAL SOURCES</b>				
210 Taxes	\$ 79,471,094	\$ 77,377,899	\$ 74,959,777	\$ 75,864,429
240 Payments for Services	-	-	-	-
260 Non-Capital Sales	287,972	214,935	180,940	211,900
270 School Activity Income	109,061	105,729	130,344	120,000
280 Interest on Investments	19,638	28,608	39,747	26,000
290 Other Local	2,543,058	2,400,667	1,759,567	1,501,764
<b>OTHER SCHOOL DISTRICTS WITHIN WISCONSIN</b>				
340 Open Enrollment Tuition	315,958	337,666	351,557	350,000
<b>INTERMEDIATE SOURCES</b>				
540 Payments for Services	-	-	-	-
590 Other Intermediate	78,481	60,065	25,950	24,376
<b>STATE SOURCES</b>				
610 State Aid Categorical	1,317,123	1,214,804	2,251,678	2,797,125
620 State Aid General	147,482,875	142,393,589	147,387,505	147,807,996
630 Special Projects Grants	1,855,773	381,961	339,966	365,725
640 Payments for Services	150,441	135,603	177,892	160,000
650 SAGE	3,072,138	-	-	-
660 DNR State Revenue	-	-	77,032	-
690 Tax Exempt Computer/Other Aid	455,927	408,890	311,807	365,669
<b>FEDERAL SOURCES</b>				
710 Federal Aid Categorical	234,712	223,855	222,140	202,216
718 ARRA Federal Stabilization Aid	-	-	-	-
730 Special Projects Grants	3,220,905	2,970,973	2,810,885	2,933,826
750 ESEA Title Grants	7,822,238	5,806,538	6,005,645	6,039,878
760 JTPA	-	-	-	-
780 Federal Aid Received through State Agencies	2,292,178	2,017,249	-	-
790 Other Federal Sources	154,099	155,463	198,150	171,008
<b>OTHER FINANCING SOURCES</b>				
860 Compensation for Sale or Loss of Fixed Assets	-	191,989	-	-
<b>OTHER REVENUES</b>				
960 Adjustments	(1,025)	-	1,791,799	-
970 Refund of Disbursement	-	-	494,743	640,496
980 Medical Services Reimbursement	-	-	-	-
990 Miscellaneous	1,362,047	368,510	86,995	6,500
<b>TOTAL REVENUES</b>	<b>\$ 252,244,694</b>	<b>\$ 236,794,994</b>	<b>\$ 239,604,121</b>	<b>\$ 239,588,908</b>
<b>EXPENDITURES</b>				
<b>INSTRUCTION</b>				
110000 Undifferentiated Curriculum	\$ 81,864,846	\$ 75,393,364	\$ 68,223,562	\$ 71,615,221
120000 Regular Curriculum	46,406,371	42,130,601	38,719,041	37,785,276
130000 Vocational Curriculum	5,898,595	4,569,836	4,564,858	4,883,619
140000 Physical Curriculum	5,462,520	5,034,837	4,439,792	4,605,022
160000 Co-Curricular	2,059,581	2,015,860	2,279,477	2,721,268
170000 Other Special Needs	1,128,859	1,104,660	701,917	844,805
<b>SUPPORT</b>				
210000 Pupil Services	9,093,449	9,181,428	9,677,877	10,664,999
220000 Instructional Services	14,244,741	12,960,188	12,396,643	15,517,725
230000 General Administration	1,667,468	1,288,420	1,237,393	1,262,398
240000 School Building Administration	15,468,744	14,341,179	13,770,510	13,639,035
250000 Business Administration	36,992,535	31,768,451	28,621,880	33,434,665
260000 Central Services	5,740,321	7,517,128	6,447,171	9,041,105
270000 Insurance & Judgements	568,192	1,338,975	1,334,658	954,457
280000 Debt Services	508,277	432,716	689,722	388,531
290000 Other Support Services	-	-	-	-
<b>NON PROGRAM TRANSACTIONS</b>				
410000 Interfund Operating Transfers	30,498,836	27,136,588	32,416,742	30,002,283
430000 Purchased Instructional Services	1,465,072	1,631,617	2,215,406	2,228,500
490000 Other Non Program Transactions	-	75,403	441,723	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 259,068,404</b>	<b>\$ 237,921,251</b>	<b>\$ 228,178,374</b>	<b>\$ 239,588,908</b>

# KENOSHA UNIFIED SCHOOL DISTRICT FUND BALANCE HISTORY (GENERAL FUND 10)

	2007-08	2008-09	2009-10	2010-11	Restated <sup>(1)</sup> 2011-12	Audited 2012-13	Budgeted 2013-14
Beginning Fund Balance	19,519,519	22,056,176	22,606,649	23,633,695	16,809,985	17,090,004	27,109,475
Revenues	225,865,918	235,769,268	238,721,386	252,244,694	236,794,994	238,197,845	239,588,908
Expenditures	223,329,261	235,218,796	237,694,340	259,068,404	236,514,975	228,178,374	239,588,908
Fund Balance Change	2,536,657	550,473	1,027,046	(6,823,710)	280,019	10,019,471	-
Ending Total Fund Balance	22,056,176	22,606,649	23,633,695	16,809,985	17,090,004	27,109,475	27,109,475
% Fund Balance/Expenditures	9.88%	9.61%	9.94%	6.49%	7.23%	11.88%	11.31%
Normal Trend	22,056,176	22,606,649	23,633,695	24,633,695	25,633,695	26,633,695	26,633,695
KUSD Fund Balance Policy Minimum (15%)	33,499,389	35,282,819	35,654,151	38,860,261	35,477,246	34,226,756	35,938,336
KUSD Fund Balance Policy Maximum (20%)	44,665,852	47,043,759	47,538,868	51,813,681	47,302,995	45,635,675	47,917,782



<sup>(1)</sup> The General Fund ending fund balance for the 2011-2012 fiscal year will be restated as part of the 2013 audit. It is anticipated that such restatement will revise the ending fund balance to \$17,090,004.

Note: Subtotals contain calculated fields and formulas which may result in rounded values

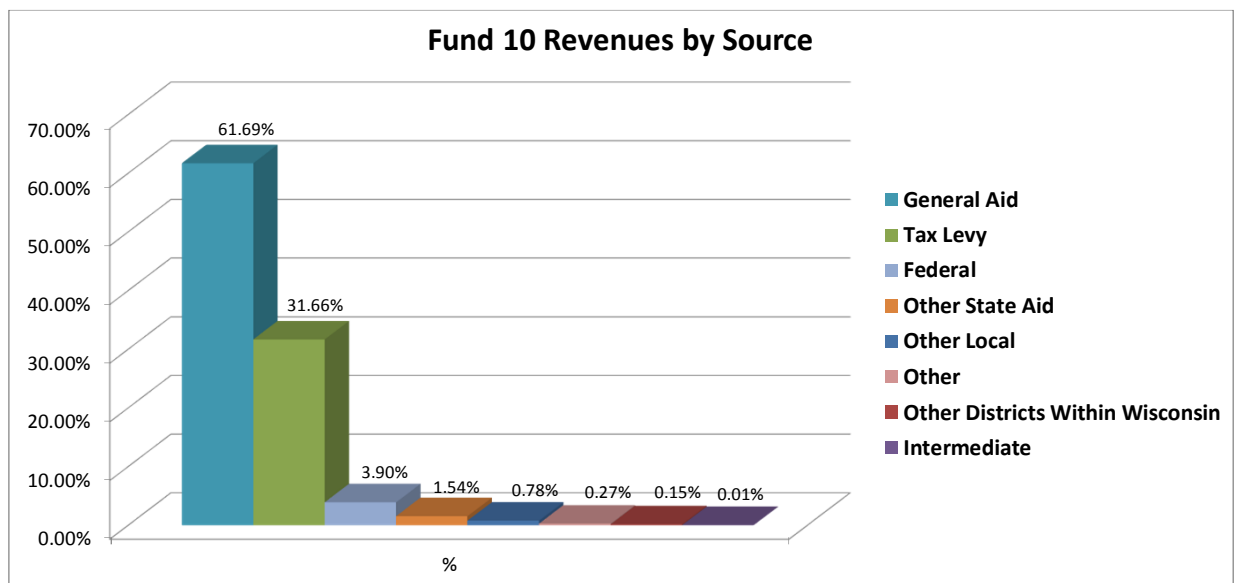
# FUND 10 - GENERAL FUND

## DETAIL OF REVENUE BY SOURCE

DESCRIPTION	SOURCE	AUDITED 2010-2011	AUDITED 2011-2012	AUDITED 2012-2013	ADOPTED 2013-2014
Transfer from Other Funds	100	\$ -	\$ -	\$ -	\$ -
Local Property Taxes	211	79,133,470	77,070,827	74,684,161	75,664,429
Chargeback Levy	212	29,422	-	64,333	-
Mobile Home Taxes	213	275,000	275,000	211,283	200,000
Other Taxes	219	33,202	32,072	-	-
Other Payments for Services	249	-	-	-	-
Sale Non-Capital Objects	262	287,972	214,085	180,592	211,900
Other Sales of Non-Capital Objects	269	-	850	348	-
Athletic Admission Revenue	278	109,061	105,729	130,344	120,000
Interest on Investments	280	4,053	894	1,208	1,000
Interest on Short Term Borrowing	281	15,586	27,714	38,539	25,000
Gifts (Money Donations)	291	55,940	120,920	73,936	10,167
Student Fees	292	1,016,098	935,088	903,834	900,000
Rentals	293	969,300	851,302	316,289	317,000
Summer School	295	65,345	26,581	9,381	-
Parking Fee	296	53,137	49,538	49,186	50,000
Student Fines	297	10,767	5,331	(7,508)	-
Miscellaneous	299	372,471	411,908	414,450	224,597
<b>TOTAL LOCAL REVENUE (200)</b>		<b>\$ 82,430,823</b>	<b>\$ 80,127,839</b>	<b>\$ 77,070,376</b>	<b>\$ 77,724,093</b>
Other School Districts Within Wisconsin	345	315,958	337,666	351,557	350,000
<b>TOTAL OTHER DISTRICTS W/IN WISCONSIN</b>		<b>\$ 315,958</b>	<b>\$ 337,666</b>	<b>\$ 351,557</b>	<b>\$ 350,000</b>
Payments for Services	549	-	-	-	-
Other Revenue	590	78,481	60,065	25,950	24,376
<b>TOTAL INTERMEDIATE REVENUE (500)</b>		<b>\$ 78,481</b>	<b>\$ 60,065</b>	<b>\$ 25,950</b>	<b>\$ 24,376</b>
Transportation Aid	612	274,728	294,337	265,505	256,000
Library Aid	613	872,255	846,594	787,016	787,000
Bilingual Revenue	618	170,141	73,872	68,707	70,000
Other Categorical Aid	619	-	-	1,130,450	1,684,125
Equalization Aid	621	147,239,655	142,393,589	147,387,505	147,807,996
Other General Aid	629	243,220	-	-	-
Special Project Grants	630	1,855,773	381,961	339,966	365,725
Payment for Services	640	150,441	135,603	177,892	160,000
SAGE Revenue	650	3,072,138	-	-	-
State Revenue Thru Local Units	660	-	-	77,032	-
Other State Revenue	690	455,927	5,427	-	-
Tax Exempt Computer Aid	691	-	403,463	311,807	365,669
<b>TOTAL STATE REVENUE (600)</b>		<b>\$ 154,334,277</b>	<b>\$ 144,534,847</b>	<b>\$ 150,545,880</b>	<b>\$ 151,496,515</b>
Vocational Education Aid	713	234,712	223,855	222,140	202,216
ARRA Federal Stabilization Aid	718	-	-	-	-
Special Project Grants	730	3,220,905	2,970,973	2,810,885	2,933,826
ESEA Title I	751	7,822,238	5,806,538	6,005,645	6,039,878
ESEA Title V	752	-	-	-	-
JTPA - 8%	762	-	-	-	-
Federal Aid Received through State Agencies	780	2,292,178	2,017,249	-	-
Other Revenue from Federal Sources	790	154,099	155,463	198,150	171,008
<b>TOTAL FEDERAL REVENUE (700)</b>		<b>\$ 13,724,132</b>	<b>\$ 11,174,078</b>	<b>\$ 9,236,820</b>	<b>\$ 9,346,928</b>
Sale of Capital Assets	860	-	191,989	-	-
<b>TOTAL OTHER FINANCING SOURCES (800)</b>		<b>\$ -</b>	<b>\$ 191,989</b>	<b>\$ -</b>	<b>\$ -</b>
Cash Adjustments	961	-	-	447	-
Insurance Adjustments	964	-	-	-	-
Accounting Adjustments	969	(1,025)	-	1,791,352	-
Aidable Adjustments	971	-	-	492,871	640,496
Non-Aided Prior Year Adjustments	972	-	-	1,872	-
Medicaid Reimbursement	981	-	-	-	-
Miscellaneous	990	1,362,047	368,510	86,995	6,500
<b>TOTAL OTHER REVENUE (900)</b>		<b>\$ 1,361,022</b>	<b>\$ 368,510</b>	<b>\$ 2,373,538</b>	<b>\$ 646,996</b>
<b>TOTAL REVENUE</b>		<b>\$ 252,244,694</b>	<b>\$ 236,794,994</b>	<b>\$ 239,604,121</b>	<b>\$ 239,588,908</b>

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1  
2013 - 2014 ADOPTED BUDGET**

GENERAL FUND REVENUES		Budget	%
Tax Levy	\$	75,864,429	31.66%
Other Local		1,859,664	0.78%
Other Districts Within Wisconsin		350,000	0.15%
Intermediate		24,376	0.01%
General Aid		147,807,996	61.69%
Other State Aid		3,688,519	1.54%
Federal		9,346,928	3.90%
Other		646,996	0.27%
<b>TOTAL REVENUES</b>		<b>\$ 239,588,908</b>	<b>100.00%</b>



# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2010-2011	AUDITED 2011-2012	AUDITED 2012-2013	ADOPTED 2013-2014
<b>SALARIES</b>					
<u>Permanent Full-Time Employees</u>					
Salary Accrual	101	\$ 477,515	\$ 65,429	\$ 441,563	\$ -
Administrators	110	8,575,799	8,040,821	7,822,864	8,187,589
Supervisory	111	1,620,655	1,539,320	1,421,493	1,429,758
Technical	112	1,384,782	1,317,351	1,308,915	1,529,587
Certified Teachers	113	86,356,498	80,185,040	73,818,581	81,947,303
Certified Other Educational	114	419,413	351,545	73,403	156,307
Non-Certified Other Educational	115	691,212	675,887	1,793,216	1,822,317
Maintenance / Trades	116	1,962,920	1,966,172	1,886,342	2,075,861
Clerical / Secretarial	117	5,191,459	4,967,619	4,657,652	4,716,359
Service / Custodial	118	6,513,390	6,453,511	5,640,715	6,176,244
Educational Assistants	119	2,794,530	2,238,511	1,333,333	1,743,454
SUBTOTAL 110		<u>\$ 115,988,174</u>	<u>\$ 107,801,205</u>	<u>\$ 100,198,077</u>	<u>\$ 109,784,778</u>
<u>Permanent Part-Time Employees</u>					
Officials	121	34,701	33,818	32,238	35,700
Overtime-Perm PT	123			486	1,000
Clerical / Secretarial	127	173,697	156,298	83,945	69,779
Service / Custodial	128	4,100	(116,354)		4,309
Educational Assistants	129	195,787	98,500	28,078	31,639
SUBTOTAL 120		<u>\$ 408,285</u>	<u>\$ 172,262</u>	<u>\$ 144,747</u>	<u>\$ 142,427</u>
<u>Temporary Part-Time Employees</u>					
Temporary Part-Time	140	185,747	100,797	302,532	263,002
Technical	142	106,059	104,818	86,240	96,421
Substitute Teachers	143	2,722,896	3,093,304	2,561,102	2,880,669
Shift Differential	144	-	-	-	-
Security/Police Officers	145	222,055	176,930	273,889	294,702
Temporary Part-Time Other	146	58,414	1,408	(31)	-
Clerical / Secretarial	147	191,679	98,689	227,612	278,109
Service / Custodial	148	108,501	130,318	171,752	134,265
Educational Assistants	149	373,017	292,241	298,076	176,238
SUBTOTAL 140		<u>\$ 3,968,366</u>	<u>\$ 3,998,505</u>	<u>\$ 3,921,172</u>	<u>\$ 4,123,405</u>
<u>Other Pay</u>					
Vacation Pay	151	22,744	195,677	65,434	200,000
Sick Leave	152	225,322	1,717,048	61,106	500,000
AST Retirement Payout	153	60,834	128,631	440,424	125,000
SUBTOTAL 150		<u>\$ 308,900</u>	<u>\$ 2,041,357</u>	<u>\$ 566,963</u>	<u>\$ 825,000</u>
<u>Overtime</u>					
Technical	162	9,440	3,231	1,824	4,250
Interpreters	164	-	-	-	-
Maintenance / Trades	166	90,936	38,806	66,668	77,263
Clerical / Secretarial	167	86,674	45,272	42,801	60,538
Service / Custodial	168	216,070	107,992	100,050	148,698
Educational Assistants	169	5	586	-	-
SUBTOTAL 160		<u>\$ 403,125</u>	<u>\$ 195,886</u>	<u>\$ 211,343</u>	<u>\$ 290,749</u>

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2010-2011	AUDITED 2011-2012	AUDITED 2012-2013	ADOPTED 2013-2014
<u>Additional Time</u>					
Additional Time-Chair Pay	170	155,216	148,071	162,648	384,996
Additional Time-Regular	171	1,274,925	1,072,373	914,789	909,641
Additional Pay-Teachers as Subs	172	43,324	14,153	12,164	30,813
Coaching	173	709,068	778,787	916,393	996,951
House / Stage Managers	174	59,629	50,487	274	-
Non-District Staff	175	112,956	125,996	41,791	60,800
Curriculum work	178	33,854	15,602	38,727	56,678
Other	179	294,412	154,047	149,427	442,775
SUBTOTAL 170		<u>\$ 2,683,384</u>	<u>\$ 2,359,516</u>	<u>\$ 2,236,214</u>	<u>\$ 2,882,654</u>
<u>Special Pay</u>					
Longevity	190	70,913	67,895	51,660	-
Buy Back	191	(60,126)	(39,992)	(16,552)	-
School Account	192	45,116	20,039	23,158	22,669
Non-School Account	193	2,047	(961)	(22,745)	-
Contract Penalty	195	(5,500)	(3,000)	-	-
Captured Vacancy Allowance	198	-	170	-	-
Estimated Turnover Differential	199	-	-	-	-
SUBTOTAL 190		<u>\$ 52,450</u>	<u>\$ 44,150</u>	<u>\$ 35,520</u>	<u>\$ 22,669</u>
<b>TOTAL SALARIES (100)</b>		<u><b>\$ 123,812,685</b></u>	<u><b>\$ 116,612,881</b></u>	<u><b>\$ 107,314,036</b></u>	<u><b>\$ 118,071,682</b></u>
<b>BENEFITS</b>					
Retirement - Certified Employee	211	5,845,491	4,760,997	4,663,588	-
Retirement - Certified Employer	212	4,902,385	5,374,184	5,974,822	6,258,520
Retirement - Non-Certified Employee	213	1,308,354	375,653	43,659	-
Retirement - Non-Certified Employer	214	1,108,445	1,216,405	1,057,117	1,427,926
Cont to Emp Benefit Trust	218	-	-	-	4,701,932
Early Retirement	219	4,007,744	3,792,545	6,446,308	2,597
SUBTOTAL 210		<u>\$ 17,172,418</u>	<u>\$ 15,519,784</u>	<u>\$ 18,185,494</u>	<u>\$ 12,390,974</u>
Social Security/Medicare	222	9,215,796	8,555,975	7,956,122	9,229,930
SUBTOTAL 220		<u>\$ 9,215,796</u>	<u>\$ 8,555,975</u>	<u>\$ 7,956,122</u>	<u>\$ 9,229,930</u>
Life Insurance	230	123,282	126,575	123,590	312,304
SUBTOTAL 230		<u>\$ 123,282</u>	<u>\$ 126,575</u>	<u>\$ 123,590</u>	<u>\$ 312,304</u>
Health Insurance	241	39,527,166	34,257,118	27,550,140	27,101,627
Vision Insurance	242	21,635	20,703	16,320	-
Dental Insurance	243	2,192,030	2,025,946	1,905,527	1,889,758
Long Term Care	245	1,150,984	1,194,237	1,175,293	1,404,161
SUBTOTAL 240		<u>\$ 42,891,815</u>	<u>\$ 37,498,004</u>	<u>\$ 30,647,280</u>	<u>\$ 30,395,546</u>
Long Term Disability Insurance	251	342,268	330,892	297,175	486,901
Worker's Compensation Insurance	253	627,060	975,271	497,272	1,152,562
Short Term Disability Insurance	257	275	330	275	-
SUBTOTAL 250		<u>\$ 969,604</u>	<u>\$ 1,306,493</u>	<u>\$ 794,721</u>	<u>\$ 1,639,463</u>

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2010-2011	AUDITED 2011-2012	AUDITED 2012-2013	ADOPTED 2013-2014
Other	260	-	-	-	-
SUBTOTAL 260		\$ -	\$ -	\$ -	\$ -
Physical Examinations	290	1,469	373	-	3,500
Teacher Credit Reimbursement	291	53,037	19,627	37,037	50,000
Other	295	17,019	12,375	16,500	-
Employee Recognition	299	16,505	75	294	18,661
SUBTOTAL 290		\$ 88,030	\$ 32,450	\$ 53,831	\$ 72,161
<b>TOTAL EMPLOYEE BENEFITS (200)</b>		<b>\$ 70,460,944</b>	<b>\$ 63,039,281</b>	<b>\$ 57,761,038</b>	<b>\$ 54,040,379</b>
<b>PURCHASED SERVICES</b>					
Athletic Officials / Game Management	310	82,966	93,470	96,278	118,412
Professional Technical Services	311	1,929,310	1,478,014	1,952,736	1,852,059
Instructional Services	312	177,437	56,481	-	-
Pupil Services	313	695,830	708,102	222,731	192,260
Staff Services	314	229,656	283,984	865,924	361,107
Consulting Services	315	167,982	49,743	115,081	150,395
Independent Contractor Services	317	-	65,629	746,066	1,285,596
Legal Services	318	110,962	171,906	94,472	204,000
Parent Services	319	-	-	93	93
SUBTOTAL 310		\$ 3,394,142	\$ 2,907,329	\$ 4,093,382	\$ 4,163,921
Property Services	320	-	3,110	5,688	19,000
Equipment Maintenance and Repair	324	217,943	187,885	204,486	227,520
Vehicle Maintenance and Repair	325	105,037	61,999	92,347	50,000
Construction Services	327	1,559,397	1,616,640	127,397	1,664,614
Other Property Services	329	731,367	487,715	545,465	744,602
SUBTOTAL 320		\$ 2,613,744	\$ 2,357,348	\$ 975,382	\$ 2,705,736
Gas - Heat	331	1,136,182	912,826	871,423	1,203,192
Electricity - Heat	334	496	-	-	153
Gas - Non-Heat	335	826	2,008	-	436
Electricity	336	2,681,780	2,740,933	2,699,658	2,995,500
Water - Sewer	337	393,438	405,714	405,704	438,730
Energy Conservation	339	303,690	551,396	309,079	450,299
SUBTOTAL 330		\$ 4,516,411	\$ 4,612,877	\$ 4,285,864	\$ 5,088,310
Pupil Transportation	341	3,836,526	3,868,244	3,642,464	4,053,343
Employee Travel and Conferences	342	477,305	316,596	630,906	968,287
In-District Travel Reimbursement	343	45,723	38,260	27,362	37,750
Recruitment Travel	344	107	-	877	40,000
Parent Travel	345	124	1,203	199	-
Non KUSD Transportation	346	-	-	-	-
Other Travel	349	4,946	17,259	26,166	24,887
SUBTOTAL 340		\$ 4,364,730	\$ 4,241,562	\$ 4,327,974	\$ 5,124,267

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2010-2011	AUDITED 2011-2012	AUDITED 2012-2013	ADOPTED 2013-2014
Advertising	351	32,805	17,454	74,416	112,982
Postage	353	169,473	131,539	121,337	150,665
Printing & Copying Costs	354	247,968	169,369	571,462	702,740
Telephone and Data Communication	355	223,975	156,930	315,220	418,060
Radio - Education	357	-	(70)	383	383
Other Communication	359	1,940	1,328	-	-
<b>SUBTOTAL 350</b>		<b>\$ 676,161</b>	<b>\$ 476,550</b>	<b>\$ 1,082,818</b>	<b>\$ 1,384,830</b>
Administrative Data Processing	361	489,023	254,846	304,968	316,476
Instructional Data Processing	362	-	-	-	-
<b>SUBTOTAL 360</b>		<b>\$ 489,023</b>	<b>\$ 254,846</b>	<b>\$ 304,968</b>	<b>\$ 316,476</b>
Payments for Services within WI (OE)	382	1,088,880	1,282,450	1,833,613	1,840,000
Payments to Intermediate Units	385	56,000	17,555	180,780	115,066
Payments To State	387	33,677	19,127	54,038	60,312
Payments to Technical Colleges	389	324,834	309,974	329,919	330,254
<b>SUBTOTAL 380</b>		<b>\$ 1,503,391</b>	<b>\$ 1,629,106</b>	<b>\$ 2,398,350</b>	<b>\$ 2,345,632</b>
Interfund Payments	390	-	-	-	-
<b>SUBTOTAL 390</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL PURCHASED SERVICES (300)</b>		<b>\$ 17,557,602</b>	<b>\$ 16,479,618</b>	<b>\$ 17,468,737</b>	<b>\$ 21,129,172</b>
<b>NON CAPITAL PURCHASES</b>					
Supplies and Materials	410	83,850	30,438	582	52,514
General Supplies	411	3,033,127	2,141,106	2,060,934	4,733,784
Workbooks	412	42,623	20,984	29,410	27,733
Printer Toner & Printer Ink	413	44,131	34,510	114,534	123,974
Food	415	163,810	149,663	128,933	126,436
Medical Supplies	416	22,553	21,946	24,676	34,346
Copier & Printer Paper	417	475,851	522,357	170,910	307,079
Fuel	418	120,110	100,319	108,235	80,000
<b>SUBTOTAL 410</b>		<b>\$ 3,986,054</b>	<b>\$ 3,021,322</b>	<b>\$ 2,638,215</b>	<b>\$ 5,485,865</b>
Apparel	420	920	2,670	215	1,800
<b>SUBTOTAL 420</b>		<b>\$ 920</b>	<b>\$ 2,670</b>	<b>\$ 215</b>	<b>\$ 1,800</b>
Audio Visual Material	431	54,429	37,986	13,784	14,120
Library Books	432	432,730	372,852	249,116	206,955
Newspapers	433	4,748	3,686	2,111	2,099
Periodicals	434	20,662	13,638	13,600	14,066
Computer Software Programs	435	985,859	693,169	543,775	1,067,587
Professional Books	439	229,615	173,496	266,329	315,034
<b>SUBTOTAL 430</b>		<b>\$ 1,728,043</b>	<b>\$ 1,294,826</b>	<b>\$ 1,088,715</b>	<b>\$ 1,619,860</b>
Non-Capital Equipment	440	1,135,319	1,075,483	1,153,538	1,097,312
Non-Capital Furnishings	444	127,455	24,779	53,673	73,225
Non-Capital Technical Equipment	448	2,721,209	2,883,255	2,830,120	2,234,211
Other Non-Capital Equipment	449	120,106	37,410	(2,650)	-
<b>SUBTOTAL 440</b>		<b>\$ 4,104,089</b>	<b>\$ 4,020,926</b>	<b>\$ 4,034,680</b>	<b>\$ 3,404,748</b>

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2010-2011	AUDITED 2011-2012	AUDITED 2012-2013	ADOPTED 2013-2014
Salable Books and Materials	450	160,266	92,852	14,313	129,766
SUBTOTAL 450		<u>\$ 160,266</u>	<u>\$ 92,852</u>	<u>\$ 14,313</u>	<u>\$ 129,766</u>
Textbooks	470	2,950,452	148,452	336,967	290,142
SUBTOTAL 470		<u>\$ 2,950,452</u>	<u>\$ 148,452</u>	<u>\$ 336,967</u>	<u>\$ 290,142</u>
Other	480	-	-	14,564	386,836
SUBTOTAL 480		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,564</u>	<u>\$ 386,836</u>
Other Supplies and Materials	490	398	62	338	338
Athletic Reimbursement	498	(35,041)	(31,343)	(26,600)	(12,947)
Activity Supplies	499	6,930	11,965	4,395	4,935
SUBTOTAL 490		<u>\$ (27,712)</u>	<u>\$ (19,316)</u>	<u>\$ (21,868)</u>	<u>\$ (7,674)</u>
<b>TOTAL SUPPLIES (400)</b>		<u><b>\$ 12,902,112</b></u>	<u><b>\$ 8,561,733</b></u>	<u><b>\$ 8,105,801</b></u>	<u><b>\$ 11,311,343</b></u>
<b>CAPITAL EQUIPMENT</b>					
Site Purchase	511	694	-	-	-
Site Rental	517	6,503	8,630	17,796	18,813
Site Improvements-Additions	521	16,490	14,730	807	2,788
Site Improvements-Replacements	522	-	1,250	-	-
Building Acquisition	531	24,375	27,313	7,983	-
Building Rental	537	661,634	666,358	700,512	532,742
Building Improvements-Additions	541	99,975	174,114	154,524	206,000
Building Improvements-Remodel/Replace	542	-	-	30,349	97,469
Equipment Lease	550	-	-	-	-
New Equipment \$1,000-\$5,000 (ea.)	551	525,062	5,643	115,839	87,502
New Equipment >\$5,000 (ea.)	552	94,842	49,155	106,471	80,602
New Equipment over \$5,000 (ea.)	553	14,873	30,172	-	-
New Tech Equipment \$1,000-\$5,000 (ea.)	557	-	-	987,174	729,713
New Tech Equipment >\$5,000 (ea.)	558	617,936	957,786	161,260	88,534
Replacement Equipment \$1,000-\$5,000 (ea.)	561	319,390	154,458	18,625	116,047
Replacement Equipment>\$5,000(ea.)	562	22,753	10,815	72,526	52,996
Replacement Equipment over \$5,000	563	10,175	4,160	-	-
Replacement Technical Equipment >\$5,000	568	160,793	4,554	1,757	51,823
Equipment Rental	571	4,711	1,028	538	2,300
Vehicle Rental	572	18,594	98,077	153,589	196,200
<b>TOTAL CAPITAL EQUIPMENT (500)</b>		<u><b>\$ 2,598,800</b></u>	<u><b>\$ 2,208,243</b></u>	<u><b>\$ 2,529,750</b></u>	<u><b>\$ 2,263,529</b></u>
<b>DEBT SERVICE</b>					
Long Term Loans	673	-	-	-	-
Principal - Capital Leases	678	-	-	-	-
Short-term Borrowing Interest	681	415,334	325,343	528,355	275,676
Temporary Notes	682	-	-	-	-
Capital Leases	688	-	48,826	-	-
Other Debt Retirement	690	-	-	-	55,912
Paying Agent Fees	691	43,863	-	108,488	175,000
<b>TOTAL LOAN INTEREST (600)</b>		<u><b>\$ 459,197</b></u>	<u><b>\$ 374,169</b></u>	<u><b>\$ 636,843</b></u>	<u><b>\$ 506,588</b></u>

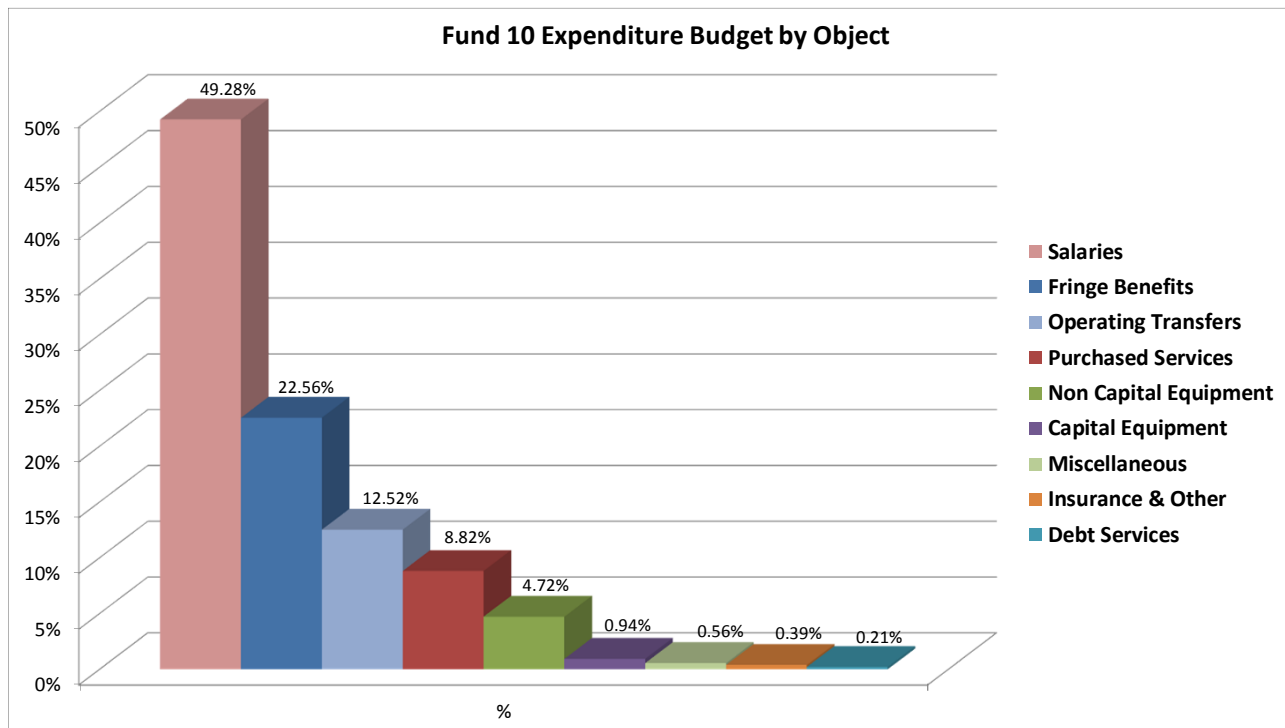
# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2010-2011	AUDITED 2011-2012	AUDITED 2012-2013	ADOPTED 2013-2014
<b>DISTRICT INSURANCE</b>					
Liability Insurance	711	202,287	223,151	174,494	243,211
Property Insurance	712	63,635	198,892	242,500	276,062
Worker's Compensation Insurance	713	-	-	-	-
Student Insurance	716	-	-	-	9,000
Judgments & Settlements	720	-	-	-	30,000
Unemployment Compensation	730	302,270	912,885	925,157	368,434
<b>TOTAL DISTRICT INSURANCE (700)</b>		<b>\$ 568,192</b>	<b>\$ 1,334,928</b>	<b>\$ 1,342,151</b>	<b>\$ 926,707</b>
<b>OPERATING TRANSFERS</b>					
Transfer to Special Education Fund	827	29,512,911	26,362,325	31,110,504	29,502,283
Transfer to Debt Service Fund	830	985,925	774,264	1,156,895	500,000
Transfer to Capital Projects Fund	840	-	-	149,343	-
<b>TOTAL OPERATING TRANSFERS (800)</b>		<b>\$ 30,498,836</b>	<b>\$ 27,136,588</b>	<b>\$ 32,416,742</b>	<b>\$ 30,002,283</b>
<b>MISCELLANEOUS EXPENSES</b>					
District Dues and Fees	941	12,725	7,675	18,924	44,308
Employee Dues and Fees	942	71,494	59,467	64,881	47,284
Student Fees and Dues	943	82,893	38,751	52,125	48,938
False Alarm Fees	944	-	-	13,225	14,999
Bank/Credit Card Fees	945	9,021	7,327	11,380	-
Contingency	961	60	-	(4,497)	-
Adjustment to Inventory	962	523	1,921	1,311	-
Accounting Adjustments	969	33,021	1,984,378	331,022	650,944
Aidable Refund	971	-	71,713	113,505	-
Non Aidable Refund	972	-	140	1,693	9,600
Miscellaneous	990	-	-	-	521,153
Gifts/Donations	991	100	-	-	-
Other Miscellaneous Expense	999	200	2,438	(294)	-
<b>TOTAL MISCELLANEOUS (900)</b>		<b>\$ 210,037</b>	<b>\$ 2,173,809</b>	<b>\$ 603,275</b>	<b>\$ 1,337,225</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 259,068,404</b>	<b>\$ 237,921,251</b>	<b>\$ 228,178,374</b>	<b>\$ 239,588,908</b>

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1  
2013 - 2014 ADOPTED BUDGET**

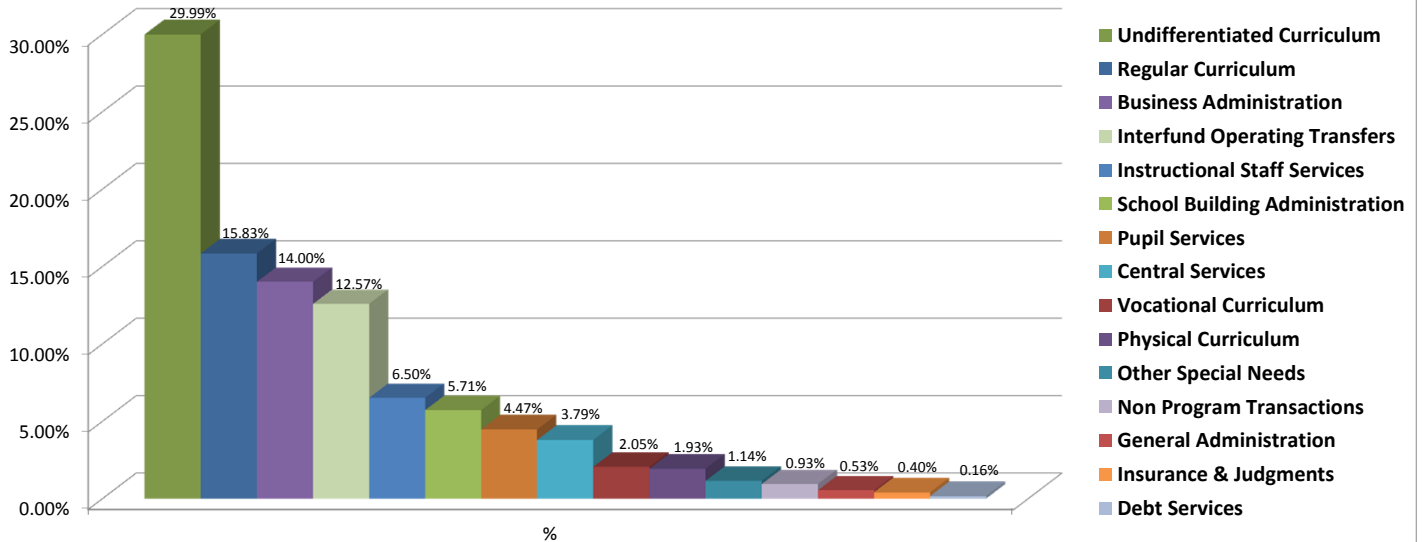
GENERAL FUND EXPENDITURES BY OBJECT		Budget	%
Salaries	\$	118,071,682	49.28%
Fringe Benefits		54,040,379	22.56%
Purchased Services		21,129,172	8.82%
Non Capital Equipment		11,311,343	4.72%
Capital Equipment		2,263,529	0.94%
Debt Services		506,588	0.21%
Insurance & Other		926,707	0.39%
Operating Transfers		30,002,283	12.52%
Miscellaneous		1,337,225	0.56%
<b>TOTAL EXPENDITURES</b>		<b>\$ 239,588,908</b>	<b>100.00%</b>



**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1  
2013 - 2014 ADOPTED BUDGET**

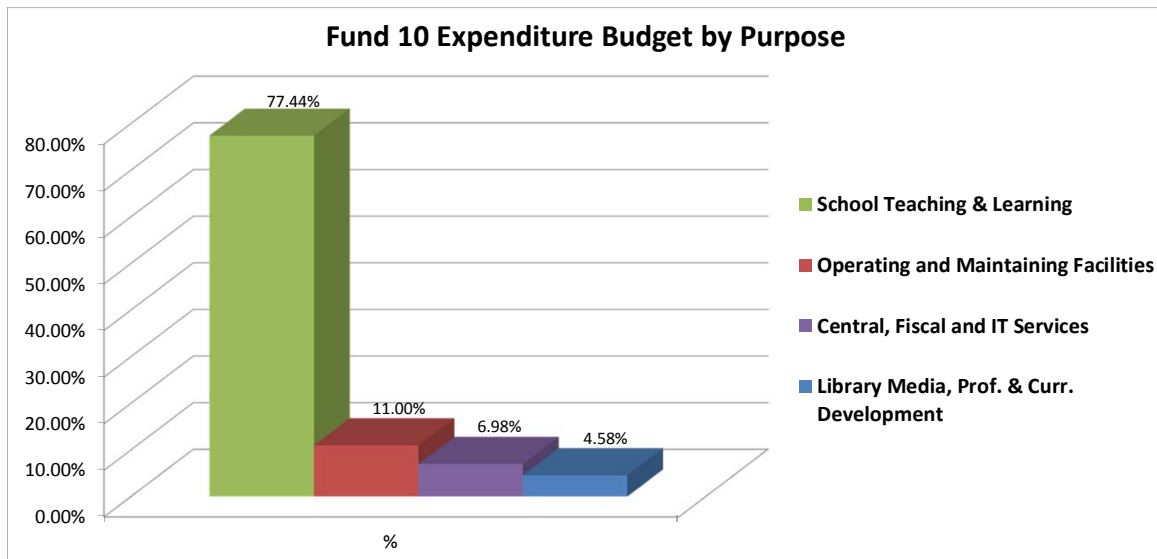
GENERAL FUND EXPENDITURES BY FUNCTION		Budget	%
Undifferentiated Curriculum	\$	71,615,221	29.99%
Regular Curriculum		37,785,276	15.83%
Vocational Curriculum		4,883,619	2.05%
Physical Curriculum		4,605,022	1.93%
Other Special Needs		2,721,268	1.14%
Pupil Services		10,664,999	4.47%
Instructional Staff Services		15,517,725	6.50%
General Administration		1,262,398	0.53%
School Building Administration		13,639,035	5.71%
Business Administration		33,434,665	14.00%
Central Services		9,041,105	3.79%
Insurance & Judgments		954,457	0.40%
Debt Services		388,531	0.16%
Other Support Services		-	0.00%
Interfund Operating Transfers		30,002,283	12.57%
Non Program Transactions		2,228,500	0.93%
<b>TOTAL EXPENDITURES \$</b>		<b>238,744,103</b>	<b>100.00%</b>

**Fund 10 Expenditure Budget by Function**



**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1  
2013 - 2014 ADOPTED BUDGET**

<b>GENERAL FUND EXPENDITURES BY PURPOSE</b>	<b>Budget</b>	<b>%</b>
School Teaching & Learning	185,545,669	77.44%
Library Media, Prof. & Curr. Development	10,965,389	4.58%
Operating and Maintaining Facilities	26,347,370	11.00%
Central, Fiscal and IT Services	16,730,480	6.98%
<b>TOTAL EXPENDITURES</b>	<b>239,588,908</b>	<b>100.00%</b>



# FUND 10 - GENERAL FUND

## SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2010-2011	AUDITED 2011-2012	AUDITED 2012-2013	ADOPTED 2013-2014
Columbus Elementary *	142	\$ 1,920,822	\$ 36,359	\$ -	\$ -
Forest Park Elementary	145	2,953,508	2,856,734	2,750,946	2,806,776
Frank Elementary	146	3,702,559	3,081,515	2,869,734	3,077,359
Grant Elementary	147	1,901,137	1,551,870	1,548,920	1,711,895
Harvey Elementary	150	2,350,080	2,142,069	1,842,485	1,795,180
Jefferson Elementary	153	2,718,067	2,135,190	1,662,708	1,927,064
McKinley Elementary	155	2,294,229	2,069,888	1,819,552	1,946,469
Pleasant Prairie Elementary	156	3,854,571	3,592,697	3,348,437	3,294,854
Prairie Lane Elementary	157	2,852,932	2,625,769	2,403,220	2,439,785
Roosevelt Elementary	158	2,838,686	2,994,092	2,626,195	2,645,289
Somers Elementary	160	3,122,119	2,923,198	2,626,438	2,664,653
Southport Elementary	161	3,051,272	2,685,060	2,307,456	2,366,289
Strange Elementary	162	4,089,472	3,859,054	3,402,755	3,407,236
Grewenow Elementary	163	2,191,163	2,500,697	2,272,356	2,212,791
Vernon Elementary	164	3,556,309	2,848,024	2,298,243	2,190,201
Brass Community School	165	3,586,367	3,424,979	2,853,967	3,016,890
Whittier Elementary	166	3,054,245	2,595,202	2,236,706	2,306,237
Wilson Elementary	167	2,314,458	1,900,843	1,470,558	1,480,907
Bose Elementary	168	2,657,285	2,417,113	2,394,485	2,318,630
Stocker Elementary	169	3,670,407	3,456,289	3,093,399	3,088,585
Jeffery Elementary	170	2,411,179	2,142,231	1,804,491	1,833,521
Edward Bain School of Creative Arts	173	5,428,080	5,077,315	3,260,369	2,786,820
Edward Bain School of Dual Language	175	-	-	1,650,425	1,830,416
Nash Elementary	178	3,942,903	4,008,258	3,586,486	3,628,121
<b>SUBTOTAL ELEMENTARY SCHOOLS</b>		<b>\$ 70,461,850</b>	<b>\$ 62,924,447</b>	<b>\$ 56,130,330</b>	<b>\$ 56,775,967</b>
Lance Middle School	330	6,178,541	6,585,126	6,674,837	6,576,501
Lincoln Middle School	331	5,065,465	5,211,252	5,058,494	5,450,532
McKinley Middle School *	332	4,373,317	4,688,367	9,226	2,300
Washington Middle School	333	4,873,229	4,567,260	4,468,800	4,442,860
Bullen Middle School	334	6,004,094	6,182,470	5,517,899	5,413,864
Mahone Middle School	337	6,418,556	6,920,610	6,637,431	7,076,008
<b>SUBTOTAL MIDDLE SCHOOLS</b>		<b>\$ 32,913,202</b>	<b>\$ 34,155,085</b>	<b>\$ 28,366,687</b>	<b>\$ 28,962,065</b>
Indian Trail High School & Academy	424	10,509,924	11,526,164	12,479,352	14,365,586
Bradford High School	425	14,647,770	13,498,209	10,154,973	10,280,277
Tremper High School	426	14,970,646	13,501,738	10,686,432	10,747,437
Reuther High School	427	5,178,127	5,299,351	4,824,016	4,331,794
Lakeview Technology Academy	428	2,649,642	2,481,749	2,440,086	2,502,440
<b>SUBTOTAL HIGH SCHOOLS</b>		<b>\$ 47,956,109</b>	<b>\$ 46,307,211</b>	<b>\$ 40,584,858</b>	<b>\$ 42,227,534</b>
Brompton Academy	102	858,944	860,560	1,545,380	1,746,550
Dimensions of Learning Academy	112	1,664,290	1,791,568	1,650,877	1,827,108
KTEC	113	3,435,407	3,512,218	3,942,448	3,950,583
Paideia Academy	201	517,059	681,616	-	-
4K Program	272	1,677,071	2,810,460	2,758,631	3,520,853
Kenosha eSchool	421	1,141,177	1,216,937	1,677,797	1,779,504
Harborside & Paideia Academy	422	3,362,012	3,881,454	4,824,479	5,138,131
Hillcrest School	852	476,554	619,218	798,830	982,089
Head Start	871	425,592	396,840	510,936	412,845
<b>SUBTOTAL SPECIALTY SCHOOLS</b>		<b>\$ 13,558,105</b>	<b>\$ 15,770,872</b>	<b>\$ 17,709,377</b>	<b>\$ 19,357,662</b>

# FUND 10 - GENERAL FUND

## SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2010-2011	AUDITED 2011-2012	AUDITED 2012-2013	ADOPTED 2013-2014
Board Of Education	801	432,445	220,469	214,364	256,400
Superintendent's Office	802	626,141	566,581	581,604	691,029
Special Projects	803	3,216,464	1,069,620	394,438	31,000
Human Resources **	804	5,585,361	8,694,990	5,283,727	7,116,562
Information Services	805	3,674,192	2,711,827	3,495,085	4,474,986
Business Services	806	4,077,473	718,852	702,589	912,998
Facilities Services	807	8,693,555	7,478,556	6,905,829	8,752,470
Finance Department	808	32,853,693	29,698,021	37,225,052	33,689,404
Career & Technical Ed	809	1,394,936	598,910	693,070	728,988
Athletics/Health/Recreation	810	2,947,402	2,451,744	2,114,730	2,325,215
Teaching and Learning	811	4,798,553	2,498,041	2,203,219	2,989,678
Fine Arts	812	6,275,770	6,326,596	5,651,529	5,551,539
Dept of Special Ed	815	633,503	472,765	478,868	781,490
Title I	816	3,515,260	1,823,693	1,002,206	1,606,853
Instructional Media Center	817	3,253,118	2,980,688	3,196,149	3,150,494
Student Support/Guidance	818	788,808	589,285	4,755,018	4,815,081
Organizational Training & Development	819	3,061,889	3,195,668	3,737,142	4,055,285
Transportation	822	3,464,701	3,659,930	3,447,935	3,765,087
Distribution & Utilities	823	705,518	954,616	867,551	1,076,066
Copy Center	825	137,613	111,341	90,052	176,500
Community & Parent Relations	837	28,729	125,909	171,339	171,089
Communications	838	161,857	-	422,829	442,274
School Leadership Middle & High School	839	616,608	366,905	388,719	382,131
Student Engagement & Equity	840	394,818	107,520	101,757	23,153
School Leadership Elementary	841	420,715	308,314	316,920	335,176
Educational Accountability	851	935,192	560,569	580,699	686,884
Educational Support Center	874	429,245	420,937	362,048	399,902
District-Wide Budget Holding Location	899	-	-	-	2,877,944
Summer School ***	999	1,055,578	51,288	2,654	-
<b>SUBTOTAL DEPARTMENTS</b>		<b>\$ 94,179,138</b>	<b>\$ 78,763,637</b>	<b>\$ 85,387,122</b>	<b>\$ 92,265,680</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 259,068,404</b>	<b>\$ 237,921,251</b>	<b>\$ 228,178,374</b>	<b>\$ 239,588,908</b>

This summary of expenditures by location includes all actual/budgeted 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.

\* Columbus Elementary and McKinley Middle School are closed for the 2012-2013 school year, however there are residual budgeted cost items such as utilities.

\*\* The Substitute Teacher Budget formerly contained in the Human Resources budget has been partially decentralized with budget dollars being transferred to individual school locations. The Human Resources location also contains budgets needed to cover staff on long term leaves.

\*\*\* As of the 2011-2012 Budget, the funds formerly in the 999 Summer School location were re-allocated to individual school locations as part of the Summer School Decentralization Plan. Summer School budgets are now included in individual building location budgets.

# FUND 10 - GENERAL FUND

## SUMMARY OF EXPENDITURES BY FUNDING SOURCE

FUNDING DESCRIPTION	PROJ	AUDITED 2010-2011	AUDITED 2011-2012	AUDITED 2012-2013	ADOPTED 2013-2014
Bilingual/Bicultural Program (Aided)	322	\$ 5,348,738	\$ 5,870,741	\$ 5,160,696	\$ 5,342,411
P-5 Grant	331	1,197,821	-	-	-
SAGE Grant	332	3,072,138	-	-	-
Wallace Foundation Grant	384	8,181	-	-	-
Alternative Education Grant	394	74,495	-	-	-
Alcohol & Other Drug Abuse Grant	395	-	19,270	24,450	25,000
Alcohol & Other Drug Abuse Grant	396	31,274	-	-	-
Alcohol & Other Drug Abuse grant	397	88,536	-	-	-
Head Start - State Grant	399	375,375	330,333	312,966	340,725
Infant Child Lab	412	77,109	305,385	325,222	330,480
Alcohol Traffic Safety Grant	496	6,601	-	-	-
Mentoring for Initial Educator Grant	560	34,787	13,969	-	-
Childhood Fitness Grant	568	-	-	676	1,324
Youth Apprenticeship Grant	614	4,502	289	17,331	14,376
<b>STATE GRANT FUNDING</b>		<b>\$ 10,319,555</b>	<b>\$ 6,539,986</b>	<b>\$ 5,841,340</b>	<b>\$ 6,054,317</b>
Title I-D Neglected & Delinquent Grant	140	71,503	59,573	80,320	60,718
Title I-A Grant	141	5,168,660	5,437,748	5,647,744	5,979,160
Title I Miscellaneous Grant	144	-	20	-	-
Title I Supplemental	145	68,447	-	74,021	-
Even Start Grant	146	158,650	1,940	-	-
Readiness & Emergency Mgmt Grant	184	-	-	-	-
Physical Ed Program (PEP) Grant	215	202,559	-	-	-
Title II-D Technology Literacy Challenge	328	158	-	-	-
Title IV-A Safe & Drug Free Grant	329	37,909	-	-	-
Center for Disease Control Grant	334	-	767	1,154	1,329
Homeless Children Grant	335	51,867	60,219	44,268	45,000
Learn and Serve America Grant	337	14,390	-	-	-
IDEA Flow Through Grant (Indirect Costs)	341	-	-	-	132,320
IDEA Discretionary Grant (Indirect Costs)	342	-	-	-	-
IDEA CEIS Grant	345	521,211	299,161	321,033	657,290
IDEA Pre-School Grant (Indirect Costs)	347	-	-	-	5,072
Ed Tech Grant	352	242	-	-	-
Title II-A Federal Class Size Reduction	359	946,622	864,476	-	-
Charter School Grant	360	101,785	177,174	196,304	-
Title 3-A Bilingual Grant	391	239,059	224,193	247,813	293,731
Carl Perkins Grant	430	234,712	223,855	222,140	202,216
Morgan Tech &Trans Ed Prog Grant	435	-	-	-	-
Safe & Supportive Schools Grant	592	2,184	348,635	354,084	468,983
Education Jobs Bill Funding Grant	595	2,630,073	1,679,354	-	-
Federal Head Start Program Grant (Indirect Costs)	601	-	-	-	71,008
Title II-A Eisenhower Grant	604	105,248	65,666	755,188	881,430
21st Century Community Grant (CLC)	623	693,368	579,870	674,504	450,000
AIMS Program Grant	640	44,164	73,381	93,995	-
Title II-D Grant - ARRA	814	12,216	622	-	-
Title I-A Grant - ARRA	816	1,904,746	113,771	-	-
Title I-A Supplemental Grant - ARRA	817	216,637	9,593	-	-
Title X-D Homelss Grant - ARRA	820	35,709	-	-	-
Title II-D Grant - ARRA	821	64,409	508	-	-
Title II-D Grant - ARRA Delinquent	822	17,112	-	-	-
<b>FEDERAL GRANT FUNDING</b>		<b>\$ 13,543,641</b>	<b>\$ 10,220,527</b>	<b>\$ 8,712,568</b>	<b>\$ 9,248,257</b>

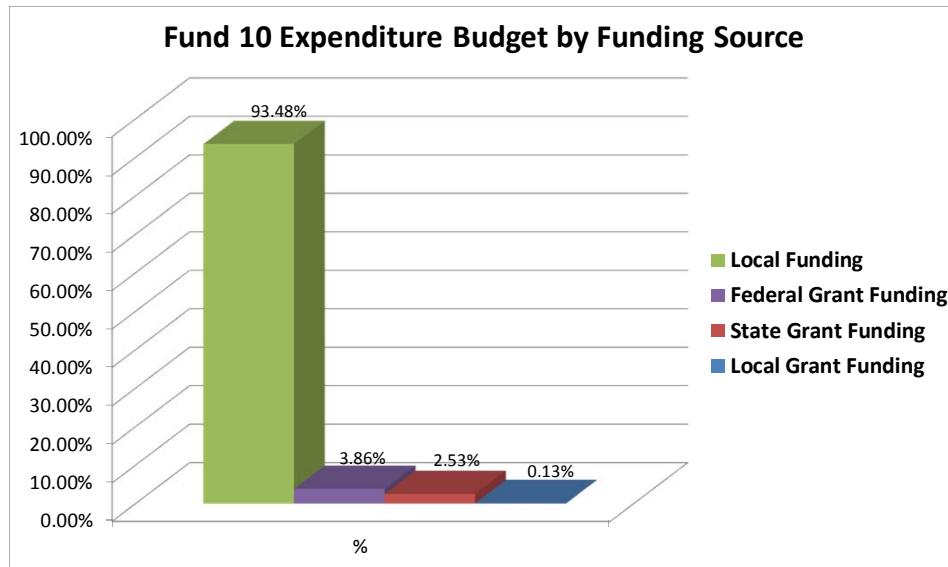
# FUND 10 - GENERAL FUND

## SUMMARY OF EXPENDITURES BY FUNDING SOURCE

FUNDING DESCRIPTION	PROJ	AUDITED 2010-2011	AUDITED 2011-2012	AUDITED 2012-2013	ADOPTED 2013-2014
School Specific Donations	750	40,112	121,038	73,029	61,933
New School Grants	751	274,725	219,127	190,941	173,377
KEA Staff Cost Reimbursement	760	79,931	103,098	106,896	-
Carpentry Program	763	141,875	-	-	-
Project Lead The Way	764	5,416	-	-	2,372
Lakeview Reimbursement	765	177,138	172,195	159,528	79,824
LOCAL GRANT FUNDING		<u>\$ 719,198</u>	<u>\$ 615,458</u>	<u>\$ 530,393</u>	<u>\$ 317,506</u>
Local Funding	000	228,303,809	215,217,805	210,016,043	220,628,839
Reuther Computer Lab	027	-	10	-	-
Secondary School Support	702	-	867,781	213,272	204,467
Bridges Program	703	3,693,915	682,311	-	-
Accelerated Independent Study	704	1,437,374	869,355	278,547	474,310
Bridges/AIS Discretionary Funding	705	182,953	2,338	100	-
CLC Funding (Boys & Girls Club)	707	100,000	81,000	81,000	31,000
Charter School - After School Program	712	76,976	47,545	52,540	23,586
School Sub Budget	714	-	1,288,033	1,223,931	1,128,605
Cypres Program (Reimbursable)	717	624,649	321,505	221,712	536,685
High School Seminar Support	718	-	91,803	60,214	-
Food For Thought Cafe	727	9,394	-	-	-
Capital Expenditure Bank	752	25,650	-	-	-
Headstart Custodial	762	15,390	-	-	-
Summer School	999	15,902	1,075,794	946,714	941,336
LOCAL FUNDING		<u>\$ 234,486,011</u>	<u>\$ 220,545,280</u>	<u>\$ 213,094,073</u>	<u>\$ 223,968,828</u>
<b>TOTAL EXPENDITURES</b>		<u><b>\$ 259,068,404</b></u>	<u><b>\$ 237,921,251</b></u>	<u><b>\$ 228,178,374</b></u>	<u><b>\$ 239,588,908</b></u>

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1  
2013 - 2014 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY FUNDING		Budget	%
Local Funding	\$	223,968,828	93.48%
Local Grant Funding		317,506	0.13%
State Grant Funding		6,054,317	2.53%
Federal Grant Funding		9,248,257	3.86%
<b>TOTAL EXPENDITURES</b>		<b>\$ 239,588,908</b>	<b>100.00%</b>



## FUND 20 - SPECIAL PROJECTS REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Audited 2012-2013</u>	<u>Adopted 2013-2014</u>
<b>REVENUE</b>					
Operating Transfers In	100	\$ 29,512,911	\$ 26,362,325	\$ 31,110,504	\$ 29,502,083
Interest on Investments	280	-	-	-	-
Local Revenues	290	8,138	10,064	8,681	10,000
Open Enrollment	340	21,740	20,601	-	20,000
State Aid - Handicap Aid	611	10,390,067	10,439,145	10,927,415	10,300,000
Other State Aid	690	54,496	96,676	91,983	90,000
Federal Aid - High Cost SE	711	33,857	68,797	4,413	5,000
Federal Aid - Spec Projects	730	6,002,088	3,561,593	3,509,230	3,587,254
Federal Aid - Head Start	735	-	-	-	-
Federal Aid - Medical Assistance	780	1,677,833	4,861,777	1,064,397	2,000,000
Federal Aid - Direct (Head Start)	790	2,047,632	1,800,201	1,736,967	1,924,997
Sale of Assets	860	-	-	-	-
<b>TOTAL REVENUES</b>		<b>\$ 49,748,762</b>	<b>\$ 47,221,179</b>	<b>\$ 48,453,590</b>	<b>\$ 47,439,334</b>

	<u>Object</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Audited 2012-2013</u>	<u>Adopted 2013-2014</u>
<b>EXPENDITURES</b>					
Salaries	100	\$ 27,893,476	\$ 26,270,783	\$ 27,232,570	\$ 28,435,475
Employee Benefits	200	17,161,679	16,913,620	17,429,487	15,138,416
Purchased Services	300	3,597,838	3,380,032	3,404,008	3,492,250
Non-Capital Purchases	400	660,968	445,213	336,718	364,810
Capital Purchases	500	434,527	211,531	49,248	6,900
Insurance	700	-	-	-	-
Operating Transfer	800	-	-	-	-
Other Expenditures	900	273	-	1,560	1,482
<b>TOTAL EXPENDITURES</b>		<b>\$ 49,748,762</b>	<b>\$ 47,221,179</b>	<b>\$ 48,453,590</b>	<b>\$ 47,439,334</b>

Expenditure Summary by Fund		<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Audited 2012-2013</u>	<u>Adopted 2013-2014</u>
Special Revenue Trust Fund	Fund 21	\$ -	\$ -	\$ -	\$ -
Head Start	Fund 25	2,047,632	1,800,201	1,736,967	1,924,997
Special Education	Fund 27	47,701,130	45,420,978	46,716,623	45,514,337
		<b>\$ 49,748,762</b>	<b>\$ 47,221,179</b>	<b>\$ 48,453,590</b>	<b>\$ 47,439,334</b>

## FUND 30 - DEBT SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Audited 2012-2013</u>	<u>Adopted 2013-2014</u>
<b>REVENUE</b>					
Operating Transfer - General	110	\$ 985,925	\$ 774,264	\$ 1,156,895	\$ 500,000
Operating Transfer - Capital	140	-	-	-	-
Operating Transfer - Food	150	-	-	-	-
Property Taxes	211	13,520,354	14,625,987	15,626,547	16,152,697
Interest on Investments	280	7,684	8,388	9,221	6,450
Long Term State Trust Funds	874	9,500,000	-	-	-
Long Term Bonds	875	-	9,275,000	-	6,410,000
Premium on Debt	960	-	43	-	695,967
Bond Tax Rebates	971	1,094,831	1,246,723	1,227,403	1,076,850
Miscellaneous	990	9,250	6,002,370	-	206,812
<b>TOTAL REVENUES</b>		<b>\$ 25,118,044</b>	<b>\$ 31,932,775</b>	<b>\$ 18,020,066</b>	<b>\$ 25,048,776</b>

	<u>Object</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Audited 2012-2013</u>	<u>Adopted 2013-2014</u>
<b>EXPENDITURES</b>					
Debt Retirement					
Principal	673	\$ 712,000	\$ 87,000	\$ -	\$ -
Principal - State Trust	674	-	6,637,000	1,413,000	1,521,000
Principal - Long Term	675	17,701,000	18,784,589	9,715,000	16,670,000
Interest - Long Term Note	683	6,603,204	4,822,156	-	-
Interest - State Trust	684	592,692	1,126,598	810,279	789,043
Interest - Long Term Bond	685	130,910	660,373	4,970,206	4,928,384
Other Debt Retirement	690	19,000	48,694	-	-
Paying Agent Fees	691	(240,120)	56,950	-	150,679
Operating Transfer Out	810	-	-	-	-
Adjustments	960	-	445,912	184,786	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 25,518,686</b>	<b>\$ 32,669,272</b>	<b>\$ 17,093,271</b>	<b>\$ 24,059,106</b>

Expenditure Summary by Fund		<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Audited 2012-2013</u>	<u>Adopted 2013-2014</u>
Debt Service 06/05	Fund 31	\$ 535,650	\$ 845,650	\$ 3,314,025	\$ 3,082,425
Debt Service 07/09	Fund 32	2,881,100	3,534,445	5,786,476	5,616,303
Debt Service 10/02	Fund 33	571,650	389,650	2,589,650	9,140,765
Debt Service 07/09	Fund 34	56,106	56,106	196,106	196,206
Debt Service 02/06	Fund 35	1,391,913	1,954,313	1,553,513	1,712,113
Debt Service 01/05	Fund 37	6,897,250	6,809,250	-	-
Non Referendum Debt	Fund 38	13,185,017	19,079,858	3,653,501	4,311,295
		<b>\$ 25,518,686</b>	<b>\$ 32,669,272</b>	<b>\$ 17,093,271</b>	<b>\$ 24,059,106</b>

## FUND 40 - CAPITAL PROJECTS REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Audited 2012-2013</u>	<u>Adopted 2013-2014</u>
<b>REVENUE</b>					
Operating Transfer - Capital	100	\$ -	\$ -	\$ 149,343	\$ -
Capital Project Revenue	148	-	-	-	-
Interest on Investments	280	219,553	34,415	-	12,000
Other Local Revenues	290	-	-	-	-
Long Term Bonds	873	-	-	-	-
Trust Fund Loan Proceeds	874	-	-	-	-
Long Term Bonds (B.A.N.)	875	-	-	-	16,690,000
Accrued Interest - Refinancing	879	-	-	-	-
Miscellaneous Revenue	990	-	4,445,912	184,786	-
<b>TOTAL REVENUE</b>		<b>\$ 219,553</b>	<b>\$ 4,480,327</b>	<b>\$ 334,129</b>	<b>\$ 16,702,000</b>

	<u>Object</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Audited 2012-2013</u>	<u>Adopted 2013-2014</u>
<b>EXPENDITURES</b>					
Salaries	100	\$ 1,806	\$ -	\$ -	\$ -
Benefits	200	351	-	-	-
Purchased Services	300	16,303,722	4,383,626	675,527	4,350,000
Non-Capital Purchases	400	-	-	-	-
Capital Purchases	500	-	-	-	-
Debt Retirement	600	240,120	-	-	-
Operating Transfer Out	800	-	-	-	-
Other Purchases	900	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 16,545,999</b>	<b>\$ 4,383,626</b>	<b>\$ 675,527</b>	<b>\$ 4,350,000</b>

		<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Audited 2012-2013</u>	<u>Adopted 2013-2014</u>
Expenditure Summary by Fund					
Capital Project - Indian Trail	Fund 42	\$ 13,667,230	\$ 3,927,316	\$ 675,527	\$ -
Capital Project - EBSOLA	Fund 43	-	-	-	-
Capital Project - Nash	Fund 45	-	-	-	-
Capital Project - Energy Efficiency	Fund 46	-	-	-	4,350,000
Capital Project - Reuther	Fund 47	2,878,769	456,310	-	-
Capital Project - Miscellaneous	Fund 49	-	-	-	-
		<b>\$ 16,545,999</b>	<b>\$ 4,383,626</b>	<b>\$ 675,527</b>	<b>\$ 4,350,000</b>

## FUND 50 - FOOD SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Audited 2012-2013</u>	<u>Adopted 2013-2014</u>
<b>REVENUE</b>					
Transfers from Fund 10					
General Transfers	100	\$ -	\$ -	-	\$ -
Local Sources:					
Pupil Sales	251	1,701,352	1,820,691	1,443,055	1,440,000
Adult Sales	252	30,856	27,699	29,946	30,000
Snack Sales	254	73,632	51,675	18,033	18,000
Snack Sales	255	-	-	-	-
Breakfast Sales	257	86,539	88,560	56,941	57,000
Milk Sales	258	69,105	63,881	65,209	65,000
Other Food Sales	259	1,000,260	1,046,881	1,039,435	1,030,114
Interest on Investments	280	1,454	204	125	125
Miscellaneous	299	-	-	-	-
State Sources:					
Food Service Aid	617	139,790	134,928	140,005	140,000
Federal Sources					
Donated Commodities	714	443,831	502,421	515,184	500,000
Food Service Aid	717	4,675,184	4,932,734	5,015,003	4,990,000
Special Projects Aid	730	96,684	139,942	227,508	229,761
Adjustments	969	20,446	-	-	
<b>TOTAL REVENUE</b>		<b>\$ 8,339,134</b>	<b>\$ 8,809,617</b>	<b>8,550,443</b>	<b>\$ 8,500,000</b>

	<u>Object</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Audited 2012-2013</u>	<u>Adopted 2013-2014</u>
<b>EXPENDITURES</b>					
Salaries	100	\$ 2,170,942	\$ 2,317,410	\$ 1,928,908	\$ 1,982,202
Employee Benefits	200	1,071,645	1,043,863	704,882	668,346
Purchased Services	300	162,734	117,245	112,396	257,275
Non-Capital Purchases	400	4,711,104	4,989,429	4,607,228	5,363,177
Capital Purchases	500	8,038	165,512	18,089	104,000
Insurance	700	-	-	-	-
Operating Transfer	800	-	-	-	-
Other Expenditures	900	88,759	96,944	92,589	125,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 8,213,222</b>	<b>\$ 8,730,402</b>	<b>\$ 7,464,090</b>	<b>\$ 8,500,000</b>

## FUND 70 - TRUST FUND REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Audited 2012-2013</u>	<u>Adopted 2013-2014</u>
<b>REVENUE</b>					
Operating Transfers In	100	\$ -	\$ -	\$ -	\$ -
Expendable Trust	171	-	-	-	-
Interfund Payment	230	4,989,695	4,739,082	-	-
Interest income	280	37,993	27,667,099	13,709	14,000
OPEB Trust Fund Contribution	950	-	-	8,574,740	9,986,000
Miscellaneous Revenue	990	-	2,370,122	-	-
<b>TOTAL REVENUE</b>		<b>\$ 5,027,688</b>	<b>\$ 34,776,302</b>	<b>\$ 8,588,450</b>	<b>\$ 10,000,000</b>

	<u>Object</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Audited 2012-2013</u>	<u>Adopted 2013-2014</u>
<b>EXPENDITURES</b>					
Employee Benefits					
Life Insurance	230	\$ 43,619	\$ 192,299	\$ -	\$ -
Health Insurance	241	3,109,176	2,694,171	-	-
Vision Insurance	242	52	26	-	-
Dental Insurance	243	20,384	19,305	-	-
Long Term Care Insurance	245	194,934	224,807	-	-
Purchased Services	300	451,552	2,644,705	14,914	-
Supplies	400	-	1,377	-	-
Debt Service	600	6,000	6,000	-	-
Operating Transfer Out	800	-	-	-	-
Other	900	5	15	8,134,626	9,500,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 3,825,721</b>	<b>\$ 5,782,706</b>	<b>\$ 8,149,540</b>	<b>\$ 9,500,000</b>

## FUND 80 - COMMUNITY SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Audited 2012-2013</u>	<u>Adopted 2013-2014</u>
<b>REVENUE</b>					
Operating Transfers In	100	\$ -	\$ -	\$ -	\$ -
Property Taxes	211	1,981,241	1,981,240	2,050,267	1,500,000
Other Taxes	219	3,059	2,929	2,663	-
Non-Capital Sales	262	1,138	1,191	905	-
Interest on Investments	280	-	-	-	-
Gifts & Donations	291	-	4,065	17,575	-
Student Fees	292	90,066	34,418	55,464	-
Building Rental Fees	293	23,544	26,314	19,952	28,625
Fees	298	71,713	57,158	52,902	58,000
Miscellaneous	299	-	75	230	500
Other Intermediate Fees	590	61,442	55,157	31,934	-
<b>TOTAL REVENUE</b>		<b>\$ 2,232,203</b>	<b>\$ 2,162,549</b>	<b>\$ 2,231,892</b>	<b>\$ 1,587,125</b>

	<u>Object</u>	<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Audited 2012-2013</u>	<u>Adopted 2013-2014</u>
<b>EXPENDITURES</b>					
Salaries	100	\$ 685,436	\$ 845,105	\$ 361,091	\$ 568,355
Employee Benefits	200	294,806	313,113	160,165	209,484
Purchased Services	300	415,931	528,095	381,255	358,169
Non-Capital Purchases	400	70,933	88,617	35,177	42,943
Capital Purchases	500	854,872	764,741	3,870	404,173
Insurance	700	-	-	-	-
Operating Transfer Out	800	-	-	-	-
Other Purchases	900	2,999	2,831	3,395	4,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,324,977</b>	<b>\$ 2,542,504</b>	<b>\$ 944,952</b>	<b>\$ 1,587,125</b>

Expenditure Summary by Fund		<u>Audited 2010-2011</u>	<u>Audited 2011-2012</u>	<u>Audited 2012-2013</u>	<u>Adopted 2013-2014</u>
Recreation Department	Fund 81	\$ 474,010	\$ 433,930	\$ 435,018	\$ 529,050
Athletic Venues	Fund 82	18,101	24,645	36,334	20,380
Community Services	Fund 83	1,609,779	1,704,546	429,791	1,021,295
CLC After School Program	Fund 85	223,087	379,383	43,810	16,400
		<b>\$ 2,324,977</b>	<b>\$ 2,542,504</b>	<b>\$ 944,952</b>	<b>\$ 1,587,125</b>

## Elementary Schools

### **EBSOLA Creative Arts**

2600 50th St., Kenosha, WI 53140  
Phone: 359-2300 Fax: 359-2400

### **EBSOLA Dual Language**

2600 50th St., Kenosha, WI 53140  
Phone: 359-2300 Fax: 359-2400

### **Bose Elementary School**

1900 15th St., Kenosha, WI 53140  
Phone: 359-4044 Fax: 359-4005

### **Brass Community School**

6400 15th Ave., Kenosha, WI 53143  
Phone: 359-8000 Fax: 359-8050

### **Forest Park Elementary School**

6810 45th Ave., Kenosha, WI 53142  
Phone: 359-6319 Fax: 359-6170

### **Frank Elementary School**

1816 57th St., Kenosha, WI 53140  
Phone: 359-6324 Fax: 359-6393

### **Grant Elementary School**

1716 35th St., Kenosha, WI 53140  
Phone: 359-6346 Fax: 359-6672

### **Grewenow Elementary School**

7714 20th Ave., Kenosha, WI 53143  
Phone: 359-6362 Fax: 359-7706

### **Harvey Elementary School**

2012 19th Ave., Kenosha, WI 53140  
Phone: 359-4040 Fax: 359-4020

### **Jefferson Elementary School**

1832 43rd St., Kenosha, WI 53140  
Phone: 359-6390 Fax: 359-7578

### **Jeffery Elementary School**

4011 87th St., Kenosha, WI 53142  
Phone: 359-2100 Fax: 359-2033

### **McKinley Elementary School**

5520 32nd Ave., Kenosha, WI 53144  
Phone: 359-6002 Fax: 359-7641

### **Charles W. Nash Elementary School**

6801 99th Ave., Kenosha, WI 53142  
Phone: 359-3500 Fax: 359-3550

### **Pleasant Prairie Elementary School**

9208 Wilmot Rd., Pleasant Prairie, WI 53158  
Phone: 359-2104 Fax: 359-2157

### **Prairie Lane Elementary School**

10717 47th Ave., Pleasant Prairie, WI 53158  
Phone: 359-3600 Fax: 359-3650

### **Roosevelt Elementary School**

3322 Roosevelt Rd., Kenosha, WI 53142  
Phone: 359-6097 Fax: 359-6107

### **Somers Elementary School**

1245 72nd Ave., Kenosha, WI 53144  
Phone: 359-3200 Fax: 359-3212

### **Southport Elementary School**

723 76th St., Kenosha, WI 53143  
Phone: 359-6309 Fax: 359-5952

### **Stocker Elementary School**

6315 67th St., Kenosha, WI 53142  
Phone: 359-2143 Fax: 359-2012

### **C. Strange Elementary School**

5414 49th Ave., Kenosha, WI 53144  
Phone: 359-6024 Fax: 359-6247

### **Jane Vernon Elementary School**

8518 22nd Ave., Kenosha, WI 53143  
Phone: 359-2113 Fax: 359-2169

### **Whittier Elementary School**

8542 Cooper Rd., Pleasant Prairie, WI 53158  
Phone: 359-2110 Fax: 359-2270

### **Wilson Elementary School**

4520 33rd Ave., Kenosha, WI 53144  
Phone: 359-6094 Fax: 359-5993

## Charter/Specialty Schools

### **The Brompton School**

5518 22nd Ave., Kenosha, WI 53143  
Phone: 359-2191 Fax: 359-2194

### **Dimensions of Learning Academy**

6218 25th Ave., Kenosha, WI 53143  
Phone: 359-6849 Fax: 359-3134

### **Harborside Academy**

913 57th St., Kenosha, WI 53140  
Phone: 359-8400 Fax: 359-8450

### **KTEC (Kenosha School of Technology Enhanced Curriculum)**

6811 18th Ave., Kenosha, WI 53143  
Phone: 359-3800 Fax: 359-3850

### **Kenosha eSchool**

6121 Green Bay Rd., Suite 100, Kenosha, WI 53142  
Phone: 359-7715 Fax: 359-5933

### **Cesar E. Chavez Learning Station**

6300 27th Ave., Kenosha, WI 53143  
Phone: 359-6078 Fax: 359-6286

### **Hillcrest School**

4616 24th St., Kenosha, WI 53144  
Phone: 359-6118 Fax: 359-7870

## Middle Schools

### **John Bullen Middle School**

2804 39th Ave., Kenosha, WI 53144  
Phone: 359-4460 Fax: 359-4487

### **Lance Middle School**

4515 80th St., Kenosha, WI 53142  
Phone: 359-2240 Fax: 359-2184

### **Lincoln Middle School**

6729 18th Ave., Kenosha, WI 53143  
Phone: 359-6296 Fax: 359-5966

### **Mary Lou Mahone Middle School**

6900 60th St., Kenosha, WI 53144  
Phone: 359-8100 Fax: 359-6851

### **Washington Middle School**

811 Washington Rd., Kenosha, WI 53140  
Phone: 359-6291 Fax: 359-6056

## High Schools

### **Bradford High School**

3700 Washington Rd., Kenosha, WI 53144  
Phone: 359-6200 Fax: 359-5948

### **Indian Trail High School & Academy**

6800 60th St., Kenosha, WI 53144  
Phone: 359-8700 Fax: 359-8756

### **LakeView Technology Academy**

9449 88th Ave., Pleasant Prairie, WI 53158  
Phone: 359-8155 Fax: 359-8159

### **Reuther Central High School**

913 57th St., Kenosha, WI 53140  
Phone: 359-6160 Fax: 359-6281

### **Tremper High School**

8560 26th Ave., Kenosha, WI 53143  
Phone: 359-2200 Fax: 359-2187



Educational Support Center • 3600 52nd St., Kenosha, WI 53144 • Phone: 359-2300

**Prepared by the Office of Financial Services**