



Kenosha Unified  
School District



# ADOPTED 2015-16 BUDGET

October 27, 2015

**Kenosha Unified School District  
Adopted 2015-16 Budget**

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

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Dan Wade	Clerk
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Tarik Hamdan	Chief Financial Officer
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Tanya Ruder	Executive Director of Community Partnerships and Media Relations
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Patrick Finnemore	Director of Facilities

## **BUDGET REPORT PREPARED BY**

Tarik Hamdan  
Chief Financial Officer

Alyssa Jensen  
Financial Analyst

***Our Vision: "To be Wisconsin's top performing urban school district that is highly regarded for continuously exceeding all expectations."***

***Our Mission: "Provide excellent, challenging learning opportunities and experiences that prepare each student for success."***



# KENOSHA UNIFIED SCHOOL DISTRICT

## 2015-2016 Adopted Budget

### Introduction

It is the intent of the Kenosha Unified School District's Board of Education and administration to provide the best possible educational system for the students of the District. The available resources will be directed toward the achievement of identified visions, missions, and objectives. The Fiscal 2015-2016 Budget was developed under this premise.

### Executive Summary

The Kenosha Unified School District ("the District") budget contains programs, staffing and services that will serve the 22,261 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 2015-2016 budget was prepared based on a full-time equivalent (FTE) student membership of 22,094. The membership plays a significant role in the development of the 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 2015-2016 school year is as follows:

Budgeted Staff	
Teachers	1,702.08
Educational Support Professionals	263.29
Service/Custodial	162.50
Administrative/Supervisory/Technical	128.50
Secretaries	126.75
Miscellaneous	98.10
Carpenters And Painters	9.00
Interpreters	8.00
<b>Total Budgeted Full Time Equivalent (FTE)</b>	<b>2,498.22</b>

## Budget Development Components

The 2015-2016 revenue limit formula provides for maximum revenue of \$230,371,742 which is the combination of general state aid and the local tax levy. This is a change of \$1,846,682 or 0.8% above the 2014-2015 revenue limit of \$228,525,060. This revenue limit increase includes several revenue limit exemptions, shown below. Local revenues, other categorical aid and federal aid make up the balance of the District's 2015-2016 operating revenue budget.

2015-2016 Revenue Limit Exemptions	
Hold Harmless Exemption	\$1,055,699
Recurring Exemptions:	
Transfer of Service	406,844
Non-Recurring Exemptions:	
Declining Enrollment	1,055,708
Energy Efficiency Project – Act 32*	1,428,043
Prior Year Open Enrollment	47,105
New Choice Pupils	933,896
<b>Total 2015-16 Revenue Limit Exemptions</b>	<b>\$4,927,295</b>

\*Act 32 allows school boards to exceed revenue limits to fund specific energy efficiency projects without the typically required local referendum.

The 2015-2016 General Fund (fund 10) budget was developed as a balanced budget in which expenditures were projected to equal revenues of \$244,779,606, however, the Board has authorized carryover spending authority of an additional \$452,636 in expenditures as a one-time authorized use of fund balance reserves. The budget will show a deficit equal to the amount of carryover allowed. These carryovers relate to expenses that were authorized in the previous year, but were not processed in time to be recorded in that fiscal year. Purchases related to curriculum resources make up the majority of this carryover amount. 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 applicable for 2015-16.

## State Aid

The total state aid used in computing the 2015-2016 revenue limit and tax levy is \$154,043,838, an overall increase of \$2,060,815 or 1.36% from the 2014-2015 amount of \$151,983,023. Subtracting the state aid from the revenue limit amount of \$230,371,742 allows for total limited revenue of \$76,327,904 for fund 10 operations and fund 38 debt repayment. State law mandates that non-referendum debt (fund 38) be included inside the revenue limit formula.

	2014-15 DPI Certified Aid	2015-16 (KUSD Estimate for Annual Meeting)	\$ Change From Prior Year	2015-16 (DPI October 15 Actual Certification)	\$ Change From Prior Year	% Change from Prior Year
<b>General State Aid</b>	\$150,665,593	\$152,432,843	\$1,767,250	\$152,555,006	\$1,889,413	1.25%
<b>Additional State Aid to High Poverty Districts</b>	\$1,317,430	\$1,488,832	\$171,402	\$1,488,832	\$171,402	13.01%
<b>Combined State Aid</b>	\$151,983,023	\$153,921,675	\$1,938,652	\$154,043,838	\$2,060,815	1.36%

## 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 2015-2016 total property tax levy of \$89,365,681 consists of the following levies:

General Fund	\$71,041,926
Debt Service	\$16,823,755
Community Service	<u>\$ 1,500,000</u>
	<u>\$89,365,681</u>

The total allowable general fund tax levy is \$71,041,926. The Debt Service levy is comprised of \$11,986,597 of referendum debt (outside of limit) and \$4,837,158 of non-referendum debt (inside of limit). The community service levy is comprised of \$500,000 to operate the recreation department and senior center and \$1,000,000 for other community service programs.

The 2015-2016 District equalized property value of \$8,212,853,321 represents a 3.22% increase compared to the previous year. The total levy of \$89,365,681 represents a increase of 0.06%, and the total tax mil rate of \$10.88 represents a 3.06% decrease from the previous year. The tax on property valued at \$100,000 decreased by \$34.35, from \$1,122.47 to \$1,088.12. 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 2014-2015 fiscal year (as of June 30, 2015) was \$42,222,192. 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, 2015, the total fund balance equated to 17.61% of the ending 2014-2015 general fund expenditures; however, the unassigned portion of the fund balance was \$39,629,107 or 16.52% of the ending 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 falls below 10%, which does not apply for 2015-2016.

## General District Information

Kenosha Unified School District consists of the City of Kenosha, the Village of Pleasant Prairie and the Town of Somers. For the 2015-2016 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	\$5,060,989,192	\$55,069,624	61.62%
Village of Pleasant Prairie	\$2,432,039,029	\$26,463,498	29.61%
Town of Somers	\$719,825,100	\$7,832,559	8.77%
Totals	<b>\$8,212,853,321</b>	<b>\$89,365,681</b>	<b>100.00%</b>

A history of the equalized value and tax levy breakdown between municipality is provided in the Introduction 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/Finance Committee, the Curriculum/Program Committee, the Personnel/Policy Committee, and the Planning/Facilities/Equipment Committee. These committees regularly meet on a monthly basis.

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 2015-2016 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 this budget adoption format, used by the Board of Education, which 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 the 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.

The Debt Service Fund includes 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 updating of eight elementary schools as part of the energy efficiency project are included in this fund. Construction on this project began in the 2014-2015 school year. This year's portion of the project costs have been budgeted in this fund.

#### Food Service Fund 50

The Fund 50 revenue budget presented does not include any change in school lunch prices for this year. The expenditure budget presented includes contractual salary and benefit increases along with any necessary changes 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 2015-2016 has been prepared in accordance with the budgeting and financial operation policies of the District and it 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 appropriately balanced budget. This budget supports all of the current instructional programs of the District; while taking into consideration the visions, parameters and objectives of the Board, in order to sustain our instructional and fiscal responsibilities.

### Kenosha Unified School District 2015-2016 Budgeted Staff FTE by Location

BUDGETED FTE		GROUP	CARPENTERS & PAINTERS	EDUCATIONAL SUPPT PROF	INTERPRETERS	MISC	SECRETARIES	SERVICE/ CUSTODIAL	TEACHERS	Grand Total
LOCATION TYPE	PCN LOCATION	ADMIN/ SUP/TECH								
PRE-K	272-4K PROGRAM	1.00					1.00		35.69	37.69
	871-HEAD START	1.00		13.00		15.57	1.00	1.50	6.00	38.07
<b>PRE-K Total</b>		<b>2.00</b>		<b>13.00</b>		<b>15.57</b>	<b>2.00</b>	<b>1.50</b>	<b>41.69</b>	<b>75.76</b>
ELEMENTARY	145-FOREST PARK ELEMENTARY	1.00		3.85			1.00	2.50	22.00	30.35
	146-FRANK ELEMENTARY	1.00		6.00		1.00	1.00	3.50	24.70	37.20
	147-GRANT ELEMENTARY	1.00		3.30			1.00	2.00	15.00	22.30
	150-HARVEY ELEMENTARY	1.00		6.71			1.00	2.50	16.00	27.21
	153-JEFFERSON ELEMENTARY	1.00		2.06		1.00	1.00	2.00	15.50	22.56
	155-MCKINLEY ELEMENTARY	1.00		2.57			1.00	2.00	20.00	26.57
	156-PLEASANT PRAIRIE ELEMENTARY	1.00		5.00			1.00	3.50	31.00	41.50
	157-PRAIRIE LANE ELEMENTARY	1.00		5.21	3.00		1.00	3.00	22.00	35.21
	158-ROOSEVELT ELEMENTARY	1.00		3.00			1.00	2.50	25.00	32.50
	160-SOMERS ELEMENTARY	1.00		7.00			1.00	3.50	25.40	37.90
	161-SOUTHPORT ELEMENTARY	1.00		5.71			1.00	2.50	25.90	36.11
	162-STRANGE ELEMENTARY	1.00		6.00			1.00	3.00	29.49	40.49
	163-GREWENOW ELEMENTARY	1.00		5.57		0.85	1.00	2.50	21.00	31.92
	164-VERNON ELEMENTARY	1.00		6.00			1.00	3.50	19.50	31.00
	165-BRASS COMMUNITY SCHOOL	1.00		6.99			1.00	3.00	26.00	37.99
	166-WHITTIER ELEMENTARY	1.00		4.65			1.00	3.00	21.00	30.65
	167-WILSON ELEMENTARY	1.00		1.50			1.00	2.00	11.40	16.90
	168-BOSE ELEMENTARY	1.00		4.57			1.00	2.00	17.50	26.07
	169-STOCKER ELEMENTARY	1.00		9.00			1.00	3.50	25.49	39.99
	170-JEFFERY ELEMENTARY	1.00		6.57			1.00	2.00	18.50	29.07
	173-EDWARD BAIN SCHOOL OF CREATIVE ARTS	1.00		7.49		3.00	1.00	5.00	27.49	44.98
	175-EDWARD BAIN SCHOOL OF DUAL LANGUAGE	1.00		0.49			1.00		17.00	19.49
	178-NASH ELEMENTARY	1.00		6.00			1.00	3.50	31.00	42.50
<b>ELEMENTARY Total</b>		<b>23.00</b>		<b>115.25</b>	<b>3.00</b>	<b>5.85</b>	<b>23.00</b>	<b>62.50</b>	<b>507.87</b>	<b>740.47</b>
MIDDLE	330-LANCE MIDDLE SCHOOL	2.00		10.50	1.00		5.00	4.00	60.17	82.67
	331-LINCOLN MIDDLE SCHOOL	2.00		8.00		1.00	4.00	4.00	50.50	69.50
	333-WASHINGTON MIDDLE SCHOOL	2.00		3.00			4.00	3.50	42.00	54.50
	334-BULLEN MIDDLE SCHOOL	2.00		6.00		0.49	4.00	4.00	50.71	67.20
	337-MAHONE MIDDLE SCHOOL	2.00		12.00			4.00	6.00	68.67	92.67
<b>MIDDLE Total</b>		<b>10.00</b>		<b>39.50</b>	<b>1.00</b>	<b>1.49</b>	<b>21.00</b>	<b>21.50</b>	<b>272.05</b>	<b>366.54</b>
MIDDLE/HIGH	852-HILLCREST SCHOOL	1.00		1.07			1.00	1.00	12.84	16.91
<b>MIDDLE/HIGH Total</b>		<b>1.00</b>		<b>1.07</b>			<b>1.00</b>	<b>1.00</b>	<b>12.84</b>	<b>16.91</b>
HIGH	424-INDIAN TRAIL HIGH SCHOOL & ACADEMY	4.00		25.07		4.00	9.00	12.00	129.19	183.26
	425-BRADFORD HIGH SCHOOL	4.00		25.00		2.00	9.00	10.00	87.38	137.38
	426-TREMPER HIGH SCHOOL	4.00		24.40	3.00	1.00	8.00	11.00	92.02	143.42
	427-REUTHER HIGH SCHOOL	1.50		2.00		2.00	4.00	5.00	37.00	51.50
	428-LAKEVIEW TECHNOLOGY ACADEMY	1.00		2.00		2.00	2.00	2.00	21.49	30.49
	429-BOYS & GIRLS CLUB (STEP-EAST)			6.00					3.00	9.00
<b>HIGH Total</b>		<b>14.50</b>		<b>84.47</b>	<b>3.00</b>	<b>11.00</b>	<b>32.00</b>	<b>40.00</b>	<b>370.08</b>	<b>555.05</b>

### Kenosha Unified School District 2015-2016 Budgeted Staff FTE by Location

BUDGETED FTE		GROUP	CARPENTERS & PAINTERS	EDUCATIONAL SUPPT PROF	INTERPRETERS	MISC	SECRETARIES	SERVICE/ CUSTODIAL	TEACHERS	Grand Total
LOCATION TYPE	PCN LOCATION	ADMIN/ SUP/TECH								
CHARTER	102-BROMPTON ACADEMY	1.00		1.00		2.00			14.70	18.70
	112-DIMENSIONS OF LEARNING ACADEMY	1.00				3.00			12.40	16.40
	113-KTEC	3.00		1.00		12.74	1.00		60.78	78.52
	421-KENOSHA ESCHOOL	1.00				1.55	1.00		11.99	15.54
	422-HARBORSIDE & PAIDEIA ACADEMY	1.50		1.50		6.20	1.00		42.00	52.20
<b>CHARTER Total</b>		<b>7.50</b>		<b>3.50</b>		<b>25.49</b>	<b>3.00</b>		<b>141.87</b>	<b>181.36</b>
COMMUNITY	880-RECREATION DEPARTMENT					1.00	3.00			4.00
<b>COMMUNITY Total</b>						<b>1.00</b>	<b>3.00</b>			<b>4.00</b>
CENTRALLY TRACKED	802-SUPERINTENDENT'S OFFICE	2.00				1.00				3.00
	804-HUMAN RESOURCES	5.00		1.00			5.00	0.00	2.00	13.00
	805-INFORMATION SERVICES	14.00				26.00	2.00			42.00
	806-BUSINESS SERVICES	1.00								1.00
	807-FACILITIES SERVICES	5.00	9.00				2.00	27.00		43.00
	808-FINANCE DEPARTMENT	6.00				4.00	4.00			14.00
	809-CAREER & TECHNICAL ED	0.50					1.00			1.50
	810-ATHLETICS/HEALTH/RECREATION	1.00							17.25	18.25
	811-TEACHING AND LEARNING	7.00				1.00	6.00			14.00
	812-FINE ARTS	1.00							56.03	57.03
	815-DEPT OF SPECIAL ED	5.00		4.50	1.00	1.00	6.00		105.62	123.12
	816-TITLE I	1.00		1.00		1.00	2.00		56.78	61.78
	817-INSTRUCTIONAL MEDIA CENTER	2.00				1.00	3.00		6.00	12.00
	818-STUDENT SUPPORT/GUIDANCE	1.00							83.99	84.99
	819-ORGANIZATIONAL TRAINING & DEVELOPMENT	1.00				0.70			24.00	25.70
	822-TRANSPORTATION	1.00					1.00			2.00
	823-DISTRIBUTION & UTILITIES	1.00					1.50	3.90		6.40
	824-FOOD SERVICE	3.00					2.00	2.60		7.60
	837-COMMUNITY & PARENT RELATIONS	1.00					1.00		1.00	3.00
	838-COMMUNICATIONS	3.00				1.00	1.25			5.25
	839-SCHOOL LEADERSHIP MIDDLE & HIGH SCHOOL	2.00					1.00			3.00
	841-SCHOOL LEADERSHIP ELEMENTARY	2.00					1.00		1.00	4.00
	851-EDUCATIONAL ACCOUNTABILITY	5.00				1.00	2.00		2.00	10.00
	874-EDUCATIONAL SUPPORT CENTER							2.50		2.50
<b>CENTRALLY TRACKED Total</b>		<b>70.50</b>	<b>9.00</b>	<b>6.50</b>	<b>1.00</b>	<b>37.70</b>	<b>41.75</b>	<b>36.00</b>	<b>355.68</b>	<b>558.13</b>
<b>Grand Total</b>		<b>128.50</b>	<b>9.00</b>	<b>263.29</b>	<b>8.00</b>	<b>98.10</b>	<b>126.75</b>	<b>162.50</b>	<b>1,702.08</b>	<b>2,498.22</b>

## Kenosha Unified School District Student Enrollment

- ◆ The total third Friday enrollment for school year 2015-16 was 22,261. That is a decrease of 213 students from the 2014-2015 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. The 2015-16 membership was calculated at 22,094 FTE.

School Year	Pre-Kindergarten	Kindergarten	Grades 1-5	Grades 6-8	Grades 9-12	Total Enrollment
<b>2015-2016</b>	1,338	1,417	7,778	4,603	7,125	<b>22,261</b>
<b>2014-2015</b>	1,407	1,581	7,782	4,723	6,981	<b>22,474</b>
<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>

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

- ◆ Wisconsin Act 16 implemented *revenue limits* beginning with the 1993-94 school year. A district's revenue limit is the maximum amount of revenue that may be raised through state general aid and property tax for the General, Non-Referendum Debt (authorized after August 12, 1993), and Capital Expansion Funds, also referred to as Funds 10, 38, and 41 respectively. (Prior to 2001-2002, the Community Service Fund levy was included in the revenue limit.).
- ◆ The maximum limit is based upon enrollment changes, allowable per pupil change, which is supposed to be related to the change in the Consumer Price Index, and each district's prior year controlled revenue. Upon application and approval by the Department of Public Instruction (DPI), a district may increase its maximum limit by an additional amount for specific exemptions. A district then determines the maximum allowable levy for Funds 10, 38, and 41 by subtracting the October 15 General Aid Certification and High Poverty Aid estimates (provided by DPI) from the district's maximum 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 2015-2016 total tax levy decreased by \$57,887 as compared to the prior year. The mill rate per \$1,000 of equalized valuation is \$10.88, which is a 3.06% decrease 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 typically 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 provided on October 15, 2015 using the state mandated formulas. All public school districts must certify a property tax levy by November 1<sup>st</sup> of each year.



### 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
2015-2016	230,371,742	154,043,838	76,327,904	0.81%	66.87%
2014-2015	228,525,060	151,983,023	76,542,037	0.36%	66.51%
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%

### Equalized Value Breakdown by Municipality

School Year	Kenosha	Percent of Total	Pleasant Prairie	Percent of Total	Somers	Percent of Total
2015-2016	5,060,989,192	61.62%	2,432,039,029	29.61%	719,825,100	8.77%
2014-2015	4,952,267,895	62.24%	2,263,069,229	28.45%	741,006,700	9.31%
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	9.56%
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%

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

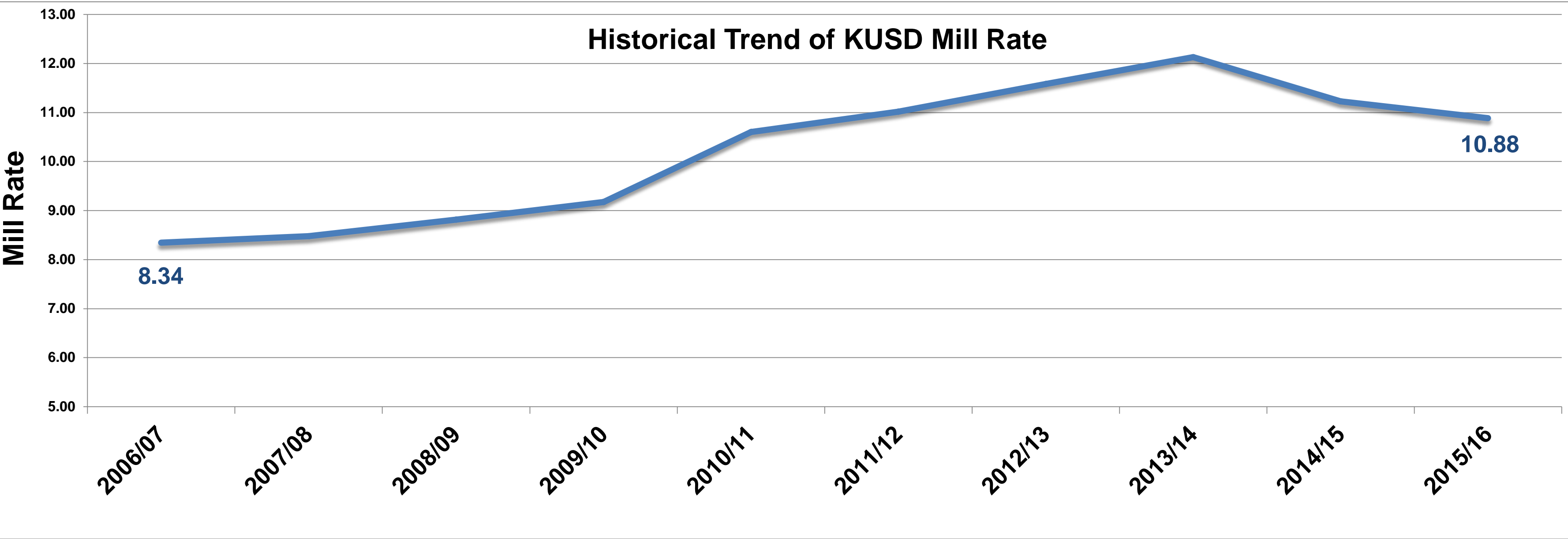
School Year	Kenosha	Change	Pleasant Prairie	Change	Somers	Change
2015-2016	55,069,624	-0.93%	26,463,498	4.18%	7,832,559	-5.83%
2014-2015	55,587,859	-4.39%	25,402,336	-1.52%	8,317,599	-11.32%
2013-2014	58,142,074	-0.68%	25,795,555	5.16%	9,379,497	0.24%
2012-2013	58,537,890	-2.06%	24,530,409	-0.97%	9,357,009	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%

# KENOSHA UNIFIED SCHOOL DISTRICT TAX LEVY COMPARISON

School Year	Equalized Valuation	% Change	Fund 10 Levy	Fund 10 Chargeback Levy	Mill Rate	Fund 30 Debt Service Levy	Mill Rate	Fund 80 Community Service Levy	Mill Rate	Total Levy	Total Mill Rate	% Tax Levy Change	% Mill rate Change
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%
2014/15	7,956,343,824	3.42%	72,788,341		9.148	15,019,453	1.8877	1,500,000	0.1885	89,307,794	11.2247	-4.30%	-7.46%
<b>2015/16</b>	<b>8,212,853,321</b>	<b>3.22%</b>	<b>71,041,926</b>		<b>8.650</b>	<b>16,823,755</b>	<b>2.0485</b>	<b>1,500,000</b>	<b>0.1826</b>	<b>89,365,681</b>	<b>10.8812</b>	<b>0.06%</b>	<b>-3.06%</b>

Tax on \$100,000 Property	
14/15 Property Tax	\$ 1,122.47
15/16 Property Tax	\$ 1,088.12
Increase (Decrease)	\$ (34.35)
% Increase (Decrease)	-3.06%

2015/16	
Equalized Valuation	\$8,212,853,321
% Change in Valuation	3.22%
Total Levy	\$89,365,681
Total Mill Rate	\$10.88
% Tax Levy Change	0.06%
% Mill rate Change	-3.06%



**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1  
2015-2016 BUDGET PUBLICATION**

<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2015</b>	<b>Budgeted 2015-2016</b>
Beginning Fund Balance	27,109,475	36,805,631	42,222,192
Ending Fund Balance	36,805,631	42,222,192	41,769,557
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
Operating Transfer-In (Source 100)	0	0	0
Local Sources (Source 200)	77,962,264	75,074,875	73,084,784
Inter-district Payments (Source 300 & 400)	341,003	487,120	400,000
Intermediate Sources (Source 500)	17,117	21,478	0
State Sources (Source 600)	151,689,893	157,625,534	159,554,962
Federal Sources (Source 700)	12,856,960	11,151,377	11,339,826
All Other Sources (Source 800 & 900)	966,515	869,211	400,034
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>243,833,752</b>	<b>245,229,596</b>	<b>244,779,606</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100000)	119,361,262	123,083,165	127,889,884
Support Services (Function 200000)	80,737,477	81,823,657	81,506,770
Non-Program Transactions (Function 400000)	34,038,857	34,906,213	35,835,587
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>234,137,596</b>	<b>239,813,035</b>	<b>245,232,241</b>

<b>SPECIAL PROJECTS FUND (FUND 20)</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2015</b>	<b>Budgeted 2015-2016</b>
Beginning Fund Balance	0	0	10,347
Ending Fund Balance	0	10,347	10,347
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>46,851,487</b>	<b>47,889,234</b>	<b>50,148,322</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>46,851,487</b>	<b>47,878,887</b>	<b>50,148,322</b>

<b>DEBT SERVICE FUND (FUND 30)</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2015</b>	<b>Budgeted 2015-2016</b>
Beginning Fund Balance	950,971	3,278,974	2,240,383
Ending Fund Balance	3,278,974	2,240,383	3,376,684
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>26,387,109</b>	<b>16,578,982</b>	<b>34,289,056</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>24,059,106</b>	<b>17,617,572</b>	<b>33,152,755</b>

<b>CAPITAL PROJECTS FUND (FUND 40)</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2015</b>	<b>Budgeted 2015-2016</b>
Beginning Fund Balance	0	13,490,260	3,464,984
Ending Fund Balance	13,490,260	3,464,984	12,066,861
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>16,699,169</b>	<b>124,197</b>	<b>16,717,700</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>3,208,908</b>	<b>10,149,474</b>	<b>8,115,823</b>

<b>FOOD SERVICE FUND (50)</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2015</b>	<b>Budgeted 2015-2016</b>
Beginning Fund Balance	1,646,432	2,763,872	2,579,425
Ending Fund Balance	2,763,872	2,579,425	2,579,425
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>8,300,239</b>	<b>8,466,812</b>	<b>8,518,584</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>7,182,799</b>	<b>8,651,260</b>	<b>8,518,584</b>

<b>COMMUNITY SERVICES FUND (FUND 80)</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2015</b>	<b>Budgeted 2015-2016</b>
Beginning Fund Balance	1,564,679	2,033,025	2,368,848
Ending Fund Balance	2,033,025	2,368,848	2,307,282
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,584,523</b>	<b>1,577,007</b>	<b>1,550,000</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,116,177</b>	<b>1,241,184</b>	<b>1,611,566</b>

<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>			
<b>ALL FUNDS</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2015</b>	<b>Budgeted 2015-2016</b>
<b>GROSS TOTAL EXPENDITURES - ALL FUNDS</b>	<b>316,556,073</b>	<b>325,351,411</b>	<b>346,779,292</b>
Interfund Transfers (Source 100) - ALL FUNDS	31,286,266	31,645,286	33,499,387
Refinancing Expenditures (Fund 30)	6,616,812	0	14,984,537
<b>NET TOTAL EXPENDITURES - ALL FUNDS</b>	<b>278,652,995</b>	<b>293,706,125</b>	<b>298,295,368</b>
<b>PERCENTAGE CHANGE FROM PRIOR YEAR</b>	<b>3.05%</b>	<b>5.40%</b>	<b>1.56%</b>

<b>PROPOSED PROPERTY TAX LEVY</b>			
<b>FUND</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2015</b>	<b>Budgeted 2015-2016</b>
General Fund	75,664,429	72,788,341	71,041,926
Referendum Debt Service Fund	12,299,413	11,596,806	11,986,597
Non-Referendum Debt Service Fund	3,853,284	3,422,647	4,837,158
Capital Expansion Fund	0	0	0
Community Service Fund	1,500,000	1,500,000	1,500,000
<b>TOTAL SCHOOL LEVY</b>	<b>93,317,126</b>	<b>89,307,794</b>	<b>89,365,681</b>
<b>PERCENTAGE INCREASE FROM PRIOR YEAR</b>	<b>0.96%</b>	<b>-4.30%</b>	<b>0.06%</b>

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

**Addendum: Revenue Limit Exemption for Energy Conservation s.121.91(4)(0)1.**

The Kenosha Unified School District No.1 exercised its taxing authority to exceed the revenue limit on a non-recurring basis by \$567,660 on energy efficiency measures and energy efficiency products for the 2014-2015 school year. The district expended \$567,660 of this revenue limit authority. As a result of these expenditures, the district has met the following performance indicators : Measured Energy Savings of \$36,747 (\$8,029 electric utilities savings and \$28,718 gas utilities savings)

Dated this 27th day of October, 2015  
Daniel Wade  
District Clerk

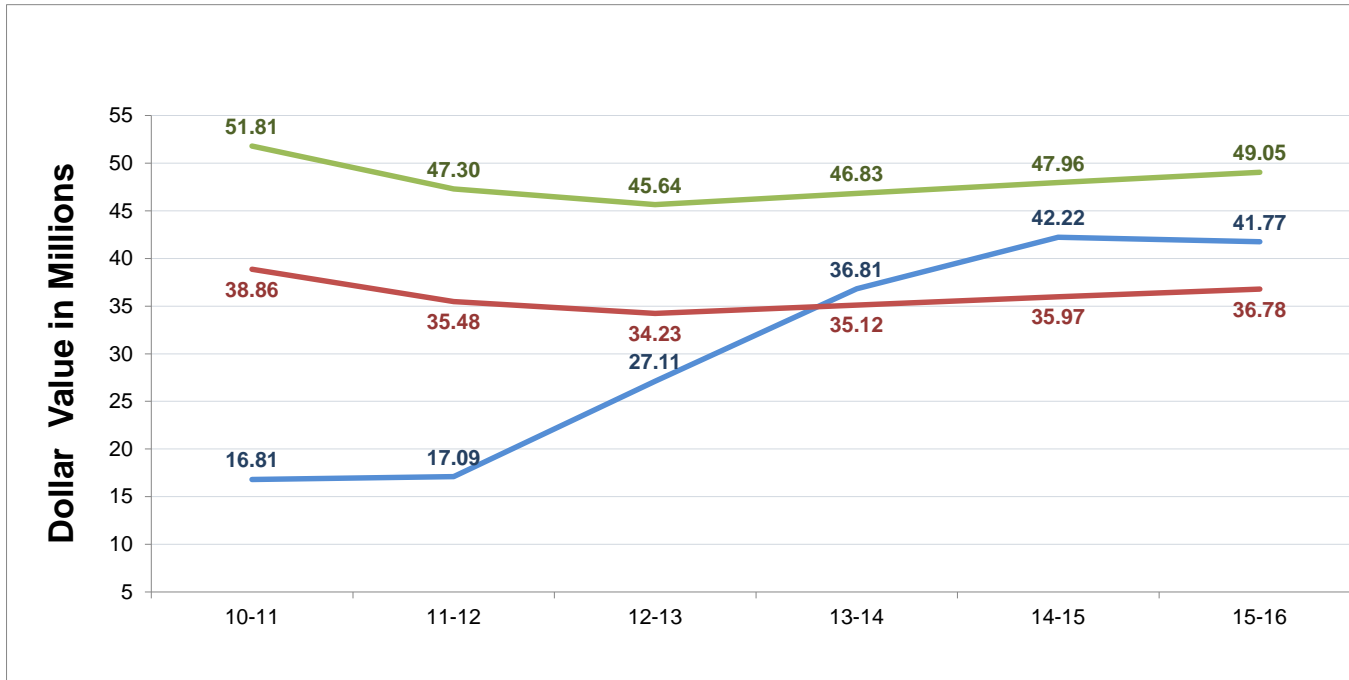
## FUND 10 - GENERAL FUND

	AUDITED 2012-2013	AUDITED 2013-2014	AUDITED 2014-2015	ADOPTED 2015-2016
<b>REVENUE</b>				
<b>LOCAL SOURCES</b>				
210 Taxes	\$ 74,959,777	\$ 75,910,212	\$ 72,987,916	\$ 71,255,574
260 Non-Capital Sales	180,940	138,306	141,234	120,000
270 School Activity Income	130,344	183,880	182,790	130,000
280 Interest on Investments	39,747	28,666	37,225	31,500
290 Other Local	1,759,567	1,701,202	1,725,711	1,547,710
<b>OTHER SCHOOL DISTRICTS WITHIN WISCONSIN</b>				
340 Open Enrollment Tuition	351,557	341,003	487,120	400,000
<b>INTERMEDIATE SOURCES</b>				
590 Other Intermediate	25,950	17,117	21,478	-
<b>STATE SOURCES</b>				
610 State Aid Categorical	2,251,678	2,800,755	4,604,300	4,516,350
620 State Aid General	147,387,505	147,807,996	151,983,023	154,043,838
630 Special Projects Grants	339,966	483,482	481,378	360,954
640 Payments for Services	177,892	191,853	185,889	185,000
660 DNR State Revenue	77,032	40,137	38,995	-
690 Tax Exempt Computer/Other Aid	311,807	365,669	331,949	448,820
<b>FEDERAL SOURCES</b>				
710 Federal Aid Categorical	222,140	232,396	222,001	214,836
730 Special Projects Grants	2,810,885	2,372,847	2,171,998	2,158,259
750 ESEA Title Grants	6,005,645	6,073,848	5,941,205	6,194,769
780 Federal Aid Received through State Agencies	-	4,052,093	2,687,831	2,640,000
790 Other Federal Sources	198,150	125,776	128,342	131,962
<b>OTHER FINANCING SOURCES</b>				
860 Compensation for Sale or Loss of Fixed Assets	-	101,256	185,463	-
<b>OTHER REVENUES</b>				
960 Adjustments	385,523	999	22,132	122,225
970 Refund of Disbursement	494,743	854,143	428,417	270,309
990 Miscellaneous	86,995	10,117	233,199	7,500
<b>TOTAL REVENUES</b>	<b>\$ 238,197,845</b>	<b>\$ 243,833,752</b>	<b>\$ 245,229,596</b>	<b>\$ 244,779,606</b>
<b>EXPENDITURES</b>				
<b>INSTRUCTION</b>				
110000 Undifferentiated Curriculum	\$ 68,223,562	68,408,551	70,491,511	75,792,660
120000 Regular Curriculum	38,719,041	38,318,182	39,443,561	38,566,916
130000 Vocational Curriculum	4,564,858	4,749,983	4,810,129	5,071,504
140000 Physical Curriculum	4,439,792	4,601,035	4,767,949	4,633,128
160000 Co-Curricular	2,279,477	2,520,644	2,732,269	2,838,693
170000 Other Special Needs	701,917	762,868	837,745	986,984
<b>SUPPORT</b>				
210000 Pupil Services	9,677,877	10,595,632	10,776,251	11,212,164
220000 Instructional Services	12,396,643	13,446,524	13,582,529	12,376,024
230000 General Administration	1,237,393	1,487,293	1,145,331	1,150,487
240000 School Building Administration	13,770,510	13,580,539	14,820,328	14,551,281
250000 Business Administration	28,621,880	33,319,969	33,806,969	33,518,063
260000 Central Services	6,447,171	7,294,262	6,818,208	7,569,960
270000 Insurance & Judgements	1,334,658	653,038	576,337	718,434
280000 Debt Services	689,722	360,219	215,643	322,058
290000 Other Support Services	-	-	82,061	88,300
<b>NON PROGRAM TRANSACTIONS</b>				
410000 Interfund Operating Transfers	32,416,742	31,286,266	31,645,286	33,149,387
430000 Purchased Instructional Services	2,215,406	2,612,385	3,052,187	2,686,200
490000 Other Non Program Transactions	441,723	140,206	208,740	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 228,178,374</b>	<b>\$ 234,137,596</b>	<b>\$ 239,813,035</b>	<b>\$ 245,232,241</b>



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

	Audited 10-11	Restated <sup>(1)</sup> 11-12	Audited 12-13	Audited 13-14	Audited 14-15	Budgeted 15-16
Beginning Fund Balance	23,633,695	16,809,985	17,090,004	27,109,475	36,805,631	42,222,192
Revenues	252,244,694	236,794,994	238,197,845	243,833,752	245,229,596	244,779,606
Expenditures	259,068,404	236,514,975	228,178,374	234,137,596	239,813,035	245,232,241
Fund Balance Change	(6,823,710)	280,019	10,019,471	9,696,156	5,416,561	(452,636)
Ending Total Fund Balance	16,809,985	17,090,004	27,109,475	36,805,631	42,222,192	41,769,556
% Fund Balance/Expenditures *	6.49%	7.23%	11.88%	15.72%	17.61%	17.03%
Policy Minimum (15%) Unassigned	38,860,261	35,477,246	34,226,756	35,120,639	35,971,955	36,784,836
Policy Maximum (20%) Unassigned	51,813,681	47,302,995	45,635,675	46,827,519	47,962,607	49,046,448



<sup>(1)</sup> The General Fund ending fund balance for the 2011-2012 fiscal year was restated as part of the 2013 audit.

\* Fund balance shown is that of the total fund. KUSD policy on min/max % refers to the unassigned portions of the fund balance.

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

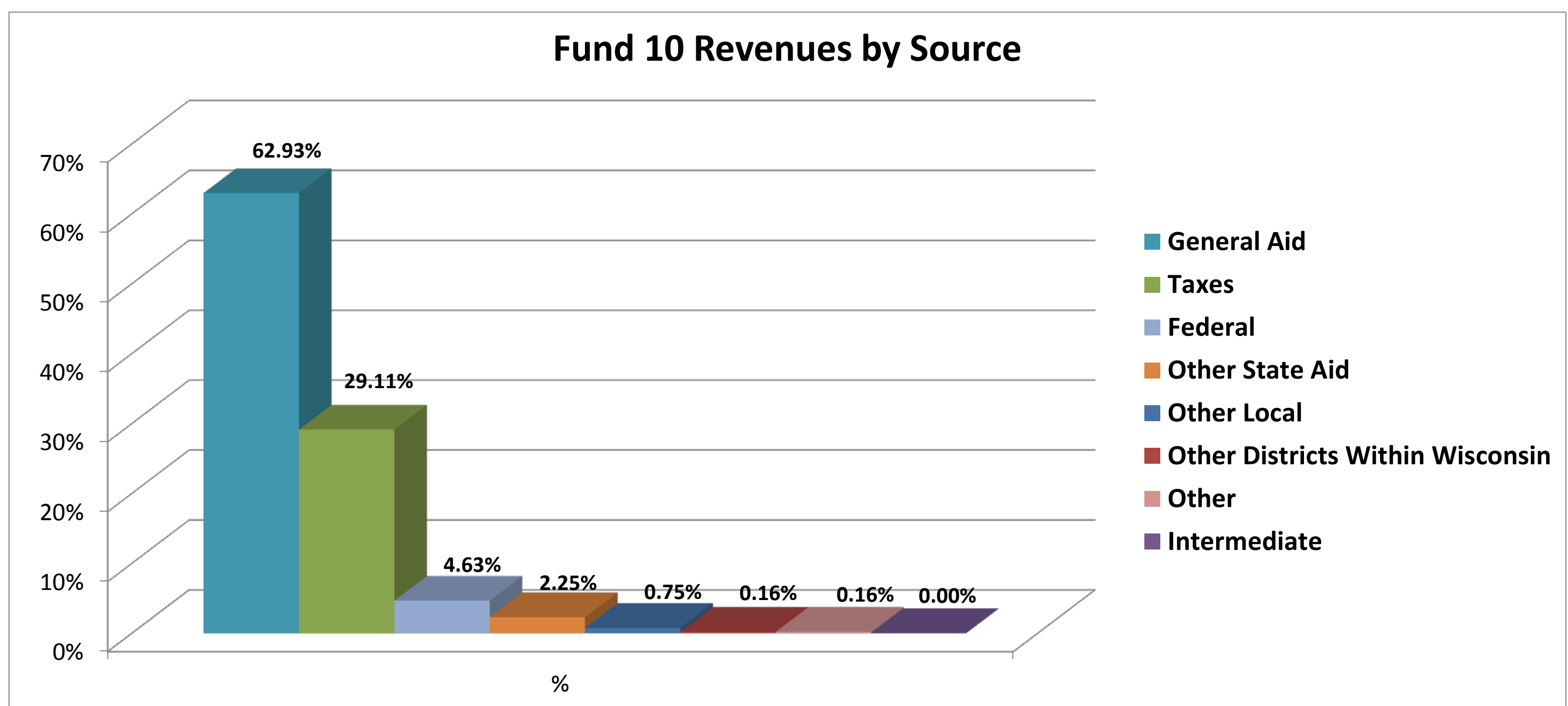
## FUND 10 - GENERAL FUND

### DETAIL OF REVENUE BY SOURCE

DESCRIPTION	SOURCE	AUDITED 2012-2013	AUDITED 2013-2014	AUDITED 2014-2015	ADOPTED 2015-2016
Transfer from Other Funds	100	\$ -	\$ -	\$ -	\$ -
Local Property Taxes	211	74,684,161	75,664,429	72,788,341	71,041,926
Chargeback Levy	212	64,333	-	-	-
Mobile Home Taxes	213	211,283	236,555	199,575	200,000
Other Taxes	219	-	9,227	-	-
Sale Non-Capital Objects	262	180,592	138,254	141,234	120,000
Other Sales of Non-Capital Objects	269	348	52	-	-
Athletic Admission Revenue	278	130,344	134,683	121,606	130,000
After School Care Revenue	279	-	49,196	61,184	13,648
Interest on Investments	280	1,208	1,181	1,665	1,500
Interest on Short Term Borrowing	281	38,539	27,484	35,560	30,000
Gifts (Money Donations)	291	73,936	96,276	70,699	10,926
Student Fees	292	903,834	842,207	857,494	850,000
Rentals	293	316,289	331,505	333,757	330,000
Summer School	295	9,381	8,715	7,230	-
Parking Fee	296	49,186	52,654	53,359	50,000
Student Fines	297	(7,508)	(16)	(2,953)	-
Miscellaneous	299	414,450	369,861	406,127	306,784
<b>TOTAL LOCAL REVENUE (200)</b>		<b>\$ 77,070,376</b>	<b>\$ 77,962,264</b>	<b>\$ 75,074,875</b>	<b>\$ 73,084,784</b>
Other School Districts Within Wisconsin	345	351,557	341,003	487,120	400,000
<b>TOTAL OTHER DISTRICTS W/IN WISCONSIN</b>		<b>\$ 351,557</b>	<b>\$ 341,003</b>	<b>\$ 487,120</b>	<b>\$ 400,000</b>
Other Revenue	590	25,950	17,117	21,478	-
<b>TOTAL INTERMEDIATE REVENUE (500)</b>		<b>\$ 25,950</b>	<b>\$ 17,117</b>	<b>\$ 21,478</b>	<b>\$ -</b>
Transportation Aid	612	265,505	263,770	289,643	265,000
Library Aid	613	787,016	788,961	913,451	850,000
Bilingual Revenue	618	68,707	63,900	54,257	70,000
Other Categorical Aid	619	1,130,450	1,684,125	3,346,950	3,331,350
Equalization Aid	621	147,387,505	146,490,566	150,665,593	152,555,006
High Poverty Aid	628	-	1,317,430	1,317,430	1,488,832
Special Project Grants	630	339,966	483,482	481,378	360,954
Payment for Services	640	177,892	191,853	185,889	185,000
State Revenue Thru Local Units	660	77,032	40,137	38,995	-
Other State Revenue	690	-	-	900	-
Tax Exempt Computer Aid	691	311,807	365,669	331,049	448,820
<b>TOTAL STATE REVENUE (600)</b>		<b>\$ 150,545,880</b>	<b>\$ 151,689,893</b>	<b>\$ 157,625,534</b>	<b>\$ 159,554,962</b>
Vocational Education Aid	713	222,140	232,396	222,001	214,836
Special Project Grants	730	2,810,885	2,372,847	2,171,998	2,158,259
ESEA Title I	751	6,005,645	6,073,848	5,941,205	6,194,769
Federal Aid Received through State Agencies	780	-	4,052,093	2,687,831	2,640,000
Other Revenue from Federal Sources	790	198,150	125,776	128,342	131,962
<b>TOTAL FEDERAL REVENUE (700)</b>		<b>\$ 9,236,820</b>	<b>\$ 12,856,960</b>	<b>\$ 11,151,377</b>	<b>\$ 11,339,826</b>
Sale of Capital Assets	860	-	101,256	185,463	-
<b>TOTAL OTHER FINANCING SOURCES (800)</b>		<b>\$ -</b>	<b>\$ 101,256</b>	<b>\$ 185,463</b>	<b>\$ -</b>
Cash Adjustments	961	447	606	22,132	-
Accounting Adjustments	969	385,076	393	-	-
Aidable Adjustments	971	492,871	854,143	428,417	270,309
Non-Aided Prior Year Adjustments	972	1,872	-	-	-
Miscellaneous	990	86,995	10,117	233,199	7,500
<b>TOTAL OTHER REVENUE (900)</b>		<b>\$ 967,262</b>	<b>\$ 865,260</b>	<b>\$ 683,748</b>	<b>\$ 400,034</b>
<b>TOTAL REVENUE</b>		<b>\$ 238,197,845</b>	<b>\$ 243,833,752</b>	<b>\$ 245,229,596</b>	<b>\$ 244,779,606</b>

# **KENOSHA UNIFIED SCHOOL DISTRICT NO. 1** **2015 - 2016 ADOPTED BUDGET**

<b>GENERAL FUND REVENUES</b>	<b>Budget</b>	<b>%</b>
<b>Taxes</b>	<b>\$ 71,255,574</b>	<b>29.11%</b>
<b>Other Local</b>	<b>1,829,210</b>	<b>0.75%</b>
<b>Other Districts Within Wisconsin</b>	<b>400,000</b>	<b>0.16%</b>
<b>Intermediate</b>	<b>-</b>	<b>0.00%</b>
<b>General Aid</b>	<b>154,043,838</b>	<b>62.93%</b>
<b>Other State Aid</b>	<b>5,511,124</b>	<b>2.25%</b>
<b>Federal</b>	<b>11,339,826</b>	<b>4.63%</b>
<b>Other</b>	<b>400,034</b>	<b>0.16%</b>
<b>TOTAL REVENUES</b>	<b>\$ 244,779,606</b>	<b>100.00%</b>



# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2012-2013	AUDITED 2013-2014	AUDITED 2014-2015	ADOPTED 2015-2016
<b>SALARIES</b>					
<u>Permanent Full-Time Employees</u>					
Salary Accrual	101	\$ 441,563	\$ 351,178	\$ (610,880)	\$ -
Administrators	110	7,822,864	8,262,457	8,654,944	8,330,829
Supervisory	111	1,421,493	1,334,564	1,448,754	1,604,492
Technical	112	1,308,915	1,586,720	1,712,350	1,572,550
Certified Teachers	113	73,818,581	79,187,226	80,380,689	80,851,755
Certified Other Educational	114	73,403	79,571	71,917	6,000
Non-Certified Other Educational	115	1,793,216	1,814,179	2,182,022	2,241,803
Maintenance / Trades	116	1,886,342	2,079,583	2,161,298	2,153,965
Clerical / Secretarial	117	4,657,652	4,701,131	4,925,488	4,901,376
Service / Custodial	118	5,640,715	5,766,067	6,101,775	6,304,998
Educational Assistants	119	1,333,333	1,694,909	1,647,933	1,900,709
SUBTOTAL 110		<u>\$ 100,198,077</u>	<u>\$ 106,857,585</u>	<u>\$ 108,676,291</u>	<u>\$ 109,868,477</u>
<u>Permanent Part-Time Employees</u>					
Officials	121	32,238	30,895	32,349	33,000
Overtime-Perm PT	123	486	2,157	767	760
Clerical / Secretarial	127	83,945	70,988	54,516	49,348
Service / Custodial	128		3,408	166	5,547
Educational Assistants	129	28,078	31,361	31,478	31,644
SUBTOTAL 120		<u>\$ 144,747</u>	<u>\$ 138,808</u>	<u>\$ 119,275</u>	<u>\$ 120,299</u>
<u>Temporary Part-Time Employees</u>					
Temporary Part-Time	140	302,532	257,725	477,843	214,827
Technical	142	86,240	60,686	59,726	51,381
Substitute Teachers	143	2,561,102	2,475,705	2,916,844	2,686,809
Security/Police Officers	145	273,889	269,976	274,847	306,047
Temporary Part-Time Other	146	(31)	-	-	-
Clerical / Secretarial	147	227,612	259,995	292,357	231,305
Service / Custodial	148	171,752	204,652	214,253	135,314
Educational Assistants	149	298,076	358,645	424,023	314,406
SUBTOTAL 140		<u>\$ 3,921,172</u>	<u>\$ 3,887,385</u>	<u>\$ 4,659,893</u>	<u>\$ 3,940,089</u>
<u>Other Pay</u>					
Vacation Pay	151	65,434	59,755	31,277	150,000
Sick Leave	152	61,106	465,990	44,806	500,000
AST Retirement Payout	153	440,424	42,640	60,000	100,000
SUBTOTAL 150		<u>\$ 566,963</u>	<u>\$ 568,385</u>	<u>\$ 136,083</u>	<u>\$ 750,000</u>
<u>Overtime</u>					
Technical	162	1,824	1,020	3,912	4,700
Interpreters	164	-	-	144	-
Maintenance / Trades	166	66,668	121,849	69,162	75,250
Clerical / Secretarial	167	42,801	61,914	61,411	48,381
Service / Custodial	168	100,050	173,864	135,379	153,323
Educational Assistants	169	-	290	(22)	-
SUBTOTAL 160		<u>\$ 211,343</u>	<u>\$ 358,936</u>	<u>\$ 269,985</u>	<u>\$ 281,653</u>

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2012-2013	AUDITED 2013-2014	AUDITED 2014-2015	ADOPTED 2015-2016
<u>Additional Time</u>					
Additional Time-Chair Pay	170	162,648	293,818	321,232	446,488
Additional Time-Regular	171	914,789	906,702	972,294	582,527
Additional Pay-Teachers as Subs	172	12,164	30,131	10,973	1,702
Coaching	173	916,393	915,938	944,385	997,809
House / Stage Managers	174	274	9,570	4,785	-
Non-District Staff	175	41,791	21,474	26,867	60,500
Curriculum work	178	38,727	66,197	141,769	86,824
Other	179	149,427	296,995	364,724	294,604
SUBTOTAL 170		<u>\$ 2,236,214</u>	<u>\$ 2,540,824</u>	<u>\$ 2,787,028</u>	<u>\$ 2,470,453</u>
<u>Special Pay</u>					
Longevity	190	51,660	-	-	-
Buy Back	191	(16,552)	-	-	-
School Account	192	23,158	16,535	17,652	17,052
Non-School Account	193	(22,745)	(14,304)	(6,500)	-
SUBTOTAL 190		<u>\$ 35,520</u>	<u>\$ 2,232</u>	<u>\$ 11,152</u>	<u>\$ 17,052</u>
<b>TOTAL SALARIES (100)</b>		<u><b>\$ 107,314,036</b></u>	<u><b>\$ 114,354,156</b></u>	<u><b>\$ 116,659,708</b></u>	<u><b>\$ 117,448,024</b></u>
<b>BENEFITS</b>					
Retirement - Certified Employee	211	4,663,588	-	-	-
Retirement - Certified Employer	212	5,974,822	6,078,695	6,271,847	6,266,388
Retirement - Non-Certified Employee	213	43,659	-	-	3,000
Retirement - Non-Certified Employer	214	1,057,117	1,443,183	1,505,932	1,480,108
Cont to Emp Benefit Trust	218	-	9,162,890	9,207,598	4,812,964
Early Retirement	219	6,446,308	-	-	-
SUBTOTAL 210		<u>\$ 18,185,494</u>	<u>\$ 16,684,769</u>	<u>\$ 16,985,377</u>	<u>\$ 12,562,460</u>
Social Security/Medicare	222	7,956,122	8,264,395	8,444,856	8,985,830
SUBTOTAL 220		<u>\$ 7,956,122</u>	<u>\$ 8,264,395</u>	<u>\$ 8,444,856</u>	<u>\$ 8,985,830</u>
Life Insurance	230	123,590	280,769	290,145	337,334
SUBTOTAL 230		<u>\$ 123,590</u>	<u>\$ 280,769</u>	<u>\$ 290,145</u>	<u>\$ 337,334</u>
Health Insurance	241	27,550,140	23,186,289	26,124,334	32,526,423
Vision Insurance	242	16,320	595	-	-
Dental Insurance	243	1,905,527	1,804,284	1,914,807	1,957,612
Long Term Care	245	1,175,293	1,460,261	1,634,618	1,759,974
SUBTOTAL 240		<u>\$ 30,647,280</u>	<u>\$ 26,451,429</u>	<u>\$ 29,673,758</u>	<u>\$ 36,244,009</u>
Long Term Disability Insurance	251	297,175	206,634	216,475	222,003
Worker's Compensation Insurance	253	497,272	1,015,971	920,769	1,176,652
Short Term Disability Insurance	257	275	(9,687)	-	-
SUBTOTAL 250		<u>\$ 794,721</u>	<u>\$ 1,212,919</u>	<u>\$ 1,137,244</u>	<u>\$ 1,398,655</u>



# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2012-2013	AUDITED 2013-2014	AUDITED 2014-2015	ADOPTED 2015-2016
Physical Examinations	290	-	-	4,260	2,000
Teacher Credit Reimbursement	291	37,037	36,419	48,207	50,000
Other	295	16,500	37,125	-	-
Employee Recognition	299	294	-	-	-
SUBTOTAL 290		<u>\$ 53,831</u>	<u>\$ 73,544</u>	<u>\$ 52,467</u>	<u>\$ 52,000</u>
<b>TOTAL EMPLOYEE BENEFITS (200)</b>		<b><u>\$ 57,761,038</u></b>	<b><u>\$ 52,967,826</u></b>	<b><u>\$ 56,583,847</u></b>	<b><u>\$ 59,580,288</u></b>
<b>PURCHASED SERVICES</b>					
Athletic Officials / Game Management	310	96,278	100,232	102,933	119,212
Professional Technical Services	311	1,952,736	1,792,421	1,701,210	1,096,528
Conference Registration Fees	312	-	130,985	368,977	182,770
Pupil Services	313	222,731	146,238	749,319	678,314
Staff Services	314	865,924	703,532	364,145	144,529
Consulting Services	315	115,081	111,667	152,595	26,600
Site Rentals-Non KUSD Property	316	-	34,640	28,608	28,688
Independent Contractor Services	317	746,066	850,505	111,326	82,205
Legal Services	318	94,472	135,961	182,257	181,440
Parent Services	319	93	-	-	-
SUBTOTAL 310		<u>\$ 4,093,382</u>	<u>\$ 4,006,182</u>	<u>\$ 3,761,371</u>	<u>\$ 2,540,285</u>
Property Services	320	5,688	2,550	-	-
Equipment Maintenance and Repair	324	204,486	206,546	186,031	213,596
Vehicle Maintenance and Repair	325	92,347	74,846	90,857	50,000
Construction Services	327	127,397	1,977,867	2,269,701	1,610,432
Other Property Services	329	545,465	581,902	701,241	763,690
SUBTOTAL 320		<u>\$ 975,382</u>	<u>\$ 2,843,711</u>	<u>\$ 3,247,831</u>	<u>\$ 2,637,718</u>
Gas - Heat	331	871,423	1,386,099	1,063,577	1,202,382
Electricity - Heat	334	-	-	-	153
Gas - Non-Heat	335	-	5,356	-	436
Electricity	336	2,699,658	2,807,212	2,749,396	3,028,216
Water - Sewer	337	405,704	455,704	417,918	444,800
Energy Conservation	339	309,079	488,752	596,855	450,000
SUBTOTAL 330		<u>\$ 4,285,864</u>	<u>\$ 5,143,122</u>	<u>\$ 4,827,745</u>	<u>\$ 5,125,987</u>
Pupil Transportation	341	3,642,464	4,226,570	4,229,489	4,289,914
Employee Travel and Conferences	342	630,906	693,909	396,020	207,633
In-District Travel Reimbursement	343	27,362	25,018	29,803	39,645
Recruitment Travel	344	877	35	4,814	10,000
Parent Travel	345	199	180	-	-
Non KUSD Transportation	346	-	-	351	-
Vehicle Fuel	348	-	117,698	83,821	80,180
Other Travel	349	26,166	6,536	-	-
SUBTOTAL 340		<u>\$ 4,327,974</u>	<u>\$ 5,069,947</u>	<u>\$ 4,744,298</u>	<u>\$ 4,627,372</u>

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2012-2013	AUDITED 2013-2014	AUDITED 2014-2015	ADOPTED 2015-2016
Advertising	351	74,416	21,219	62,733	69,358
Postage	353	121,337	113,616	108,704	101,421
Printing & Copying Costs	354	571,462	615,069	607,518	650,836
Telephone and Data Communication	355	315,220	588,199	467,884	415,015
Radio - Education	357	383	-	-	-
SUBTOTAL 350		<u>\$ 1,082,818</u>	<u>\$ 1,338,104</u>	<u>\$ 1,246,839</u>	<u>\$ 1,236,629</u>
Administrative Computer Services	361	304,968	344,295	382,740	481,840
Instructional Computer Services	362		1,279	16,196	21,635
SUBTOTAL 360		<u>\$ 304,968</u>	<u>\$ 345,574</u>	<u>\$ 398,935</u>	<u>\$ 503,475</u>
Payments for Services within WI (OE)	382	1,833,613	2,234,731	2,639,640	2,240,000
Payments to Intermediate Units	385	180,780	180,232	-	-
Payments to CESA	386	-	-	13,904	49,088
Payments To State	387	54,038	73,980	30,505	52,000
Payments to Technical Colleges	389	329,919	305,126	362,360	367,700
SUBTOTAL 380		<u>\$ 2,398,350</u>	<u>\$ 2,794,069</u>	<u>\$ 3,046,409</u>	<u>\$ 2,708,788</u>
<b>TOTAL PURCHASED SERVICES (300)</b>		<u><b>\$ 17,468,737</b></u>	<u><b>\$ 21,540,710</b></u>	<u><b>\$ 21,273,428</b></u>	<u><b>\$ 19,380,254</b></u>
<b>NON CAPITAL PURCHASES</b>					
Supplies and Materials	410	582	4,199	120	2,468
General Supplies	411	2,060,934	2,465,330	1,957,043	4,187,497
Workbooks	412	29,410	13,860	49,141	-
Printer Toner & Printer Ink	413	114,534	96,115	122,326	113,411
Food	415	128,933	141,494	184,395	138,905
Medical Supplies	416	24,676	23,267	27,231	32,063
Copier & Printer Paper	417	170,910	207,562	212,610	218,488
Fuel	418	108,235	-	-	-
SUBTOTAL 410		<u>\$ 2,638,215</u>	<u>\$ 2,951,828</u>	<u>\$ 2,552,867</u>	<u>\$ 4,692,833</u>
Apparel	420	215	6,794	39,576	22,503
SUBTOTAL 420		<u>\$ 215</u>	<u>\$ 6,794</u>	<u>\$ 39,576</u>	<u>\$ 22,503</u>
Audio Visual Material	431	13,784	8,818	14,324	12,113
Library Books	432	249,116	291,183	556,833	578,803
Newspapers	433	2,111	8,468	8,527	8,559
Periodicals	434	13,600	10,910	14,997	8,372
Computer Software Programs	435	543,775	1,106,537	1,092,126	828,538
Professional Books	439	266,329	364,837	419,950	276,378
SUBTOTAL 430		<u>\$ 1,088,715</u>	<u>\$ 1,790,752</u>	<u>\$ 2,106,757</u>	<u>\$ 1,712,764</u>
Non-Capital Equipment	440	1,153,538	1,437,715	1,113,424	1,017,483
Non-Capital Furnishings	444	53,673	144,107	285,940	11,040
Non-Capital Technical Equipment	448	2,830,120	3,386,077	2,250,620	1,649,700
Other Non-Capital Equipment	449	(2,650)	-	-	-
SUBTOTAL 440		<u>\$ 4,034,680</u>	<u>\$ 4,967,899</u>	<u>\$ 3,649,984</u>	<u>\$ 2,678,223</u>

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2012-2013	AUDITED 2013-2014	AUDITED 2014-2015	ADOPTED 2015-2016
Salable Books and Materials	450	14,313	40,463	(13,115)	2,774
SUBTOTAL 450		<u>\$ 14,313</u>	<u>\$ 40,463</u>	<u>\$ (13,115)</u>	<u>\$ 2,774</u>
Textbooks	470	336,967	419,596	1,688,921	685,331
Workbooks	471	-	-	8,432	57,302
SUBTOTAL 470		<u>\$ 336,967</u>	<u>\$ 419,596</u>	<u>\$ 1,697,353</u>	<u>\$ 742,633</u>
Non-Instructional Software Programs	480	14,564	177,518	454,524	187,386
Non-Instructional Professional Books	481	-	525	15,600	1,212
SUBTOTAL 480		<u>\$ 14,564</u>	<u>\$ 178,043</u>	<u>\$ 470,124</u>	<u>\$ 188,598</u>
Other Supplies and Materials	490	338	698	3,502	4,327
Athletic Reimbursement	498	(26,600)	(27,782)	(35,757)	(20,947)
Activity Supplies	499	4,395	3,055	-	-
SUBTOTAL 490		<u>\$ (21,868)</u>	<u>\$ (24,030)</u>	<u>\$ (32,255)</u>	<u>\$ (16,620)</u>
<b>TOTAL SUPPLIES (400)</b>		<u><b>\$ 8,105,801</b></u>	<u><b>\$ 10,331,345</b></u>	<u><b>\$ 10,471,290</b></u>	<u><b>\$ 10,023,708</b></u>
<b>CAPITAL EQUIPMENT</b>					
Site Rental	517	17,796	-	7,000	21,218
Site Improvements-Additions	521	807	3,575	1,732	3,525
Site Improvements-Replacements	522	-	-	1,422	-
Building Acquisition	531	7,983	-	-	-
Building Rental	537	700,512	547,769	456,420	486,443
Building Improvements-Additions	541	154,524	113,535	4,643	83,989
Building Improvements-Remodel/Replace	542	30,349	396,460	56,989	268,279
Equipment Lease	550	-	-	-	-
New Equipment \$1,000-\$5,000 (ea.)	551	115,839	43,740	88,658	44,501
New Equipment >\$5,000 (ea.)	552	106,471	73,991	72,817	103,997
New Tech Equipment \$1,000-\$5,000 (ea.)	557	987,174	678,294	541,964	315,885
New Tech Equipment >\$5,000 (ea.)	558	161,260	152,189	317,712	65,236
Replacement Equipment \$1,000-\$5,000 (ea.)	561	18,625	98,644	55,421	5,440
Replacement Equipment>\$5,000(ea.)	562	72,526	32,804	58,515	71,300
Repl Tech Equipment \$1,000-\$5,000 (ea.)	567	-	40,050	-	10,200
Replacement Technical Equipment >\$5,000	568	1,757	10,471	41,686	39,500
Equipment Rental	571	538	1,582	3,447	3,150
Vehicle Rental	572	153,589	186,738	188,073	197,585
<b>TOTAL CAPITAL EQUIPMENT (500)</b>		<u><b>\$ 2,529,750</b></u>	<u><b>\$ 2,379,844</b></u>	<u><b>\$ 1,896,499</b></u>	<u><b>\$ 1,720,247</b></u>
<b>DEBT SERVICE</b>					
Short-term Borrowing Interest	681	528,355	262,514	-	-
Temporary Note Interest	682	-	-	161,291	214,115
Paying Agent Fees	691	108,488	44,826	36,451	51,000
<b>TOTAL LOAN INTEREST (600)</b>		<u><b>\$ 636,843</b></u>	<u><b>\$ 307,340</b></u>	<u><b>\$ 197,742</b></u>	<u><b>\$ 265,115</b></u>

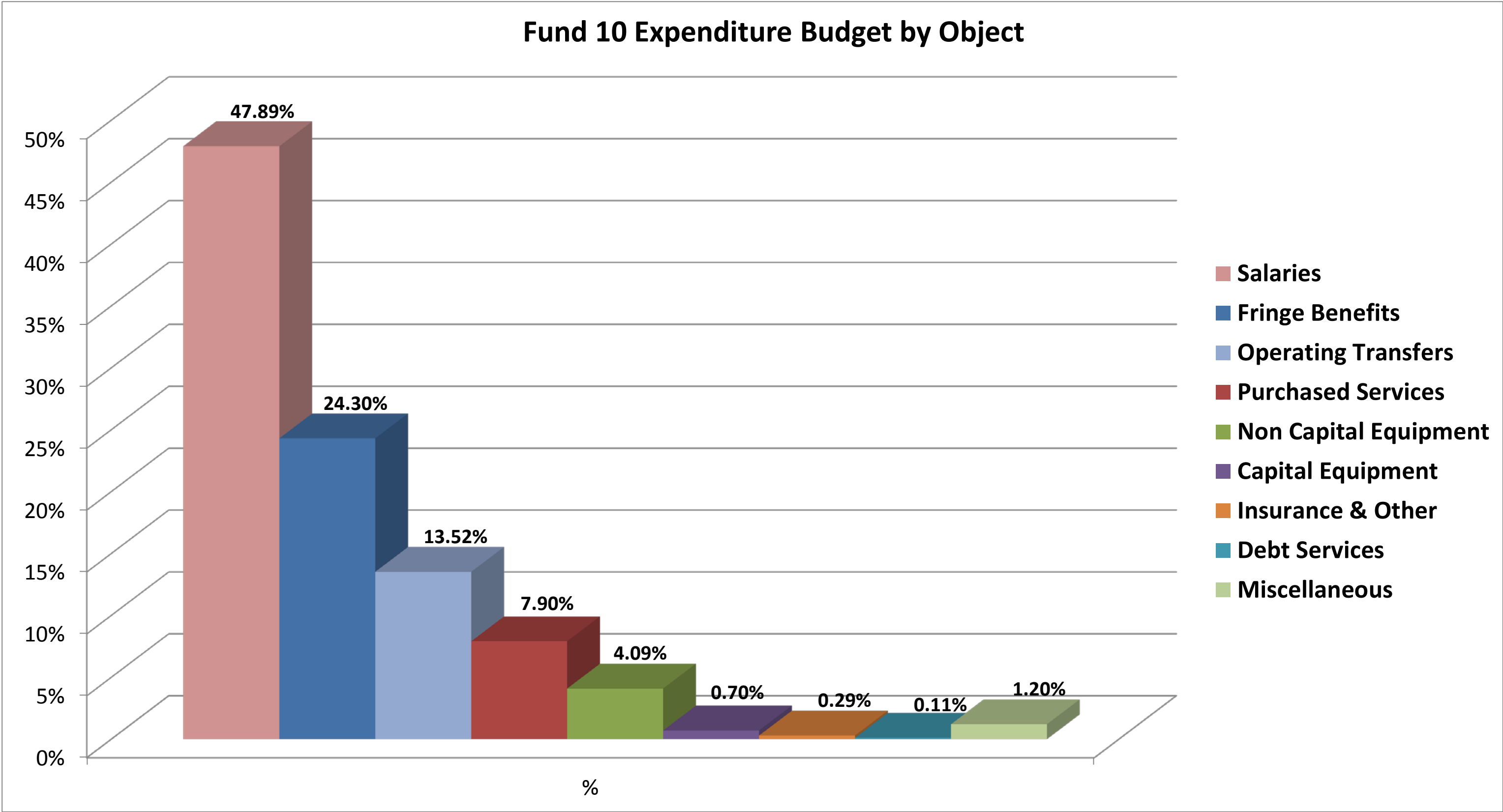
# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2012-2013	AUDITED 2013-2014	AUDITED 2014-2015	ADOPTED 2015-2016
<b>DISTRICT INSURANCE</b>					
Liability Insurance	711	174,494	220,798	169,572	170,000
Property Insurance	712	242,500	300,036	273,144	380,000
Unemployment Compensation	730	925,157	132,204	133,621	168,434
<b>TOTAL DISTRICT INSURANCE (700)</b>		<b>\$ 1,342,151</b>	<b>\$ 653,038</b>	<b>\$ 576,337</b>	<b>\$ 718,434</b>
<b>OPERATING TRANSFERS</b>					
Transfer to Food Service	810	-	-	12,480	\$ -
Transfer to Special Education Fund	827	31,110,504	29,461,473	31,132,806	32,649,387
Transfer to Debt Service Fund	830	1,156,895	500,000	500,000	500,000
Transfer to Debt Service Fund- 38	838	-	215,411	-	-
Transfer to Debt Service Fund- 39	839	-	1,109,383	-	-
Transfer to Capital Projects Fund	840	149,343	-	-	-
<b>TOTAL OPERATING TRANSFERS (800)</b>		<b>\$ 32,416,742</b>	<b>\$ 31,286,266</b>	<b>\$ 31,645,286</b>	<b>\$ 33,149,387</b>
<b>MISCELLANEOUS EXPENSES</b>					
District Dues and Fees	941	18,924	56,657	85,998	45,919
Employee Dues and Fees	942	64,881	25,628	63,464	105,087
Student Fees and Dues	943	52,125	60,077	111,998	93,257
False Alarm Fees	944	13,225	9,500	12,750	22,090
Bank/Credit Card Fees	945	11,380	24,062	25,679	30,000
Adjustment to Cash	961	(4,497)	6,995	1,190	-
Adjustment to Inventory	962	1,311	942	270	-
Accounting Adjustments	969	331,022	3,228	12,457	2,650,432
Aidable Refund	971	113,505	110,452	194,703	-
Non Aidable Refund	972	1,693	19,530	389	-
Other Miscellaneous Expense	999	(294)	-	-	-
<b>TOTAL MISCELLANEOUS (900)</b>		<b>\$ 603,275</b>	<b>\$ 317,072</b>	<b>\$ 508,899</b>	<b>\$ 2,946,785</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 228,178,374</b>	<b>\$ 234,137,596</b>	<b>\$ 239,813,035</b>	<b>\$ 245,232,241</b>

# KENOSHA UNIFIED SCHOOL DISTRICT NO. 1 2015 - 2016 ADOPTED BUDGET

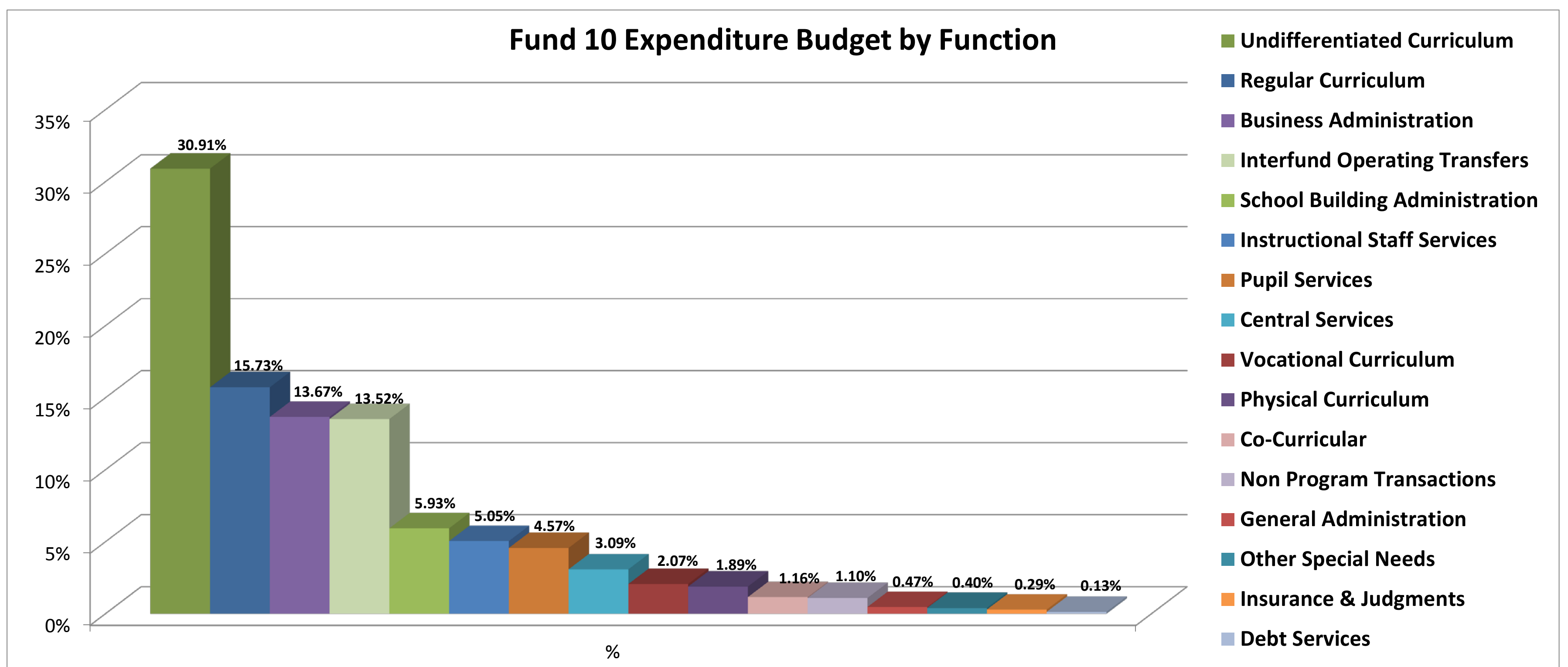
GENERAL FUND EXPENDITURES BY OBJECT		Budget	%
Salaries	\$	117,448,024	47.89%
Fringe Benefits		59,580,288	24.30%
Purchased Services		19,380,254	7.90%
Non Capital Equipment		10,023,708	4.09%
Capital Equipment		1,720,247	0.70%
Debt Services		265,115	0.11%
Insurance & Other		718,434	0.29%
Operating Transfers		33,149,387	13.52%
Miscellaneous		2,946,785	1.20%
TOTAL EXPENDITURES		\$ 245,232,241	100.00%





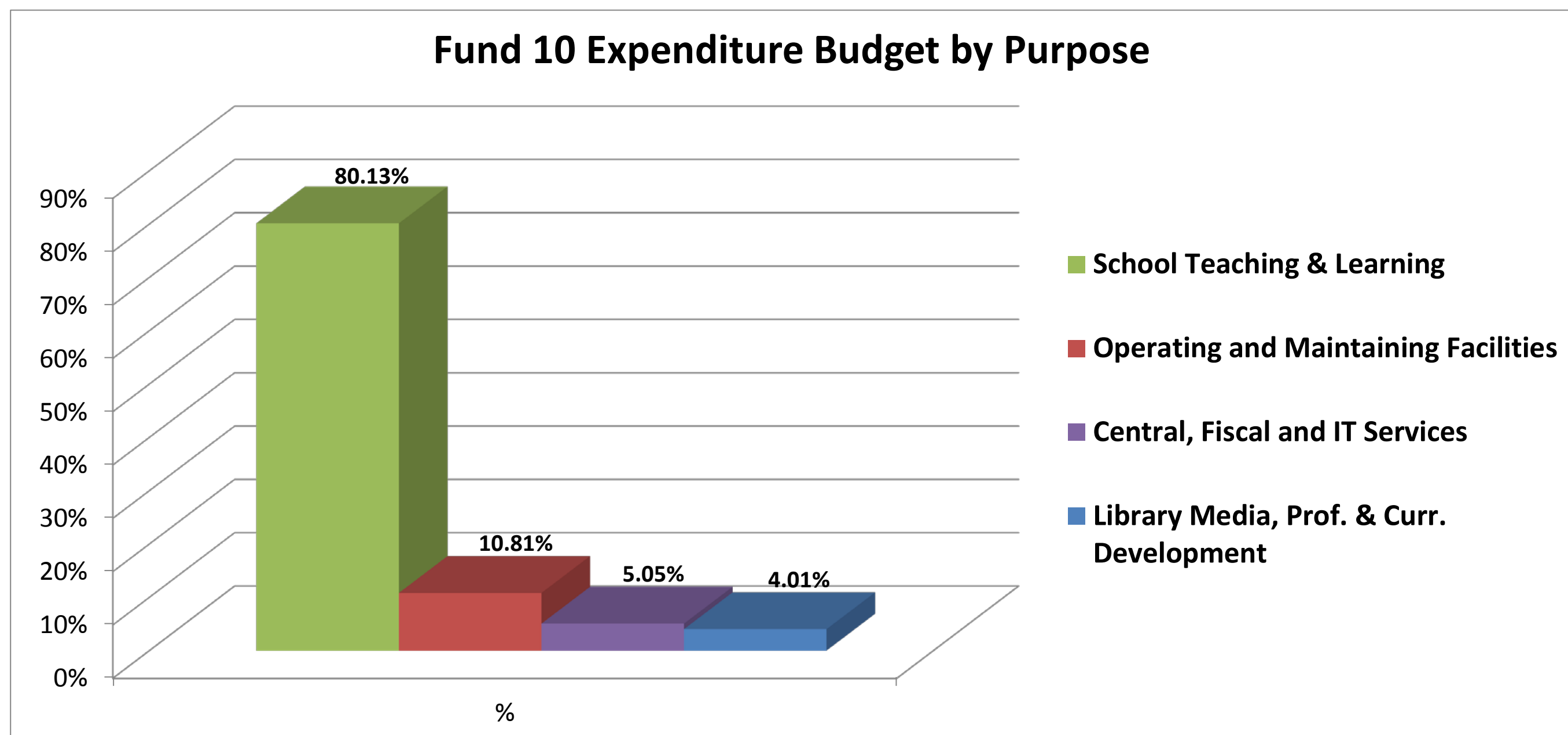
**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1  
2015 - 2016 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY FUNCTION		Budget	%
Undifferentiated Curriculum	\$	75,792,660	30.91%
Regular Curriculum		38,566,916	15.73%
Vocational Curriculum		5,071,504	2.07%
Physical Curriculum		4,633,128	1.89%
Co-Curricular		2,838,693	1.16%
Other Special Needs		986,984	0.40%
Pupil Services		11,212,164	4.57%
Instructional Staff Services		12,376,024	5.05%
General Administration		1,150,487	0.47%
School Building Administration		14,551,281	5.93%
Business Administration		33,518,063	13.67%
Central Services		7,569,960	3.09%
Insurance & Judgments		718,434	0.29%
Debt Services		322,058	0.13%
Other Support Services		88,300	0.04%
Interfund Operating Transfers		33,149,387	13.52%
Non Program Transactions		2,686,200	1.10%
<b>TOTAL EXPENDITURES \$</b>		<b>245,232,241</b>	<b>100.00%</b>



**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1  
2015 - 2016 ADOPTED BUDGET**

<b>GENERAL FUND EXPENDITURES BY PURPOSE</b>	<b>Budget</b>	<b>%</b>
<b>School Teaching &amp; Learning</b>	<b>196,512,184</b>	<b>80.13%</b>
<b>Library Media, Prof. &amp; Curr. Development</b>	<b>9,837,150</b>	<b>4.01%</b>
<b>Operating and Maintaining Facilities</b>	<b>26,507,168</b>	<b>10.81%</b>
<b>Central, Fiscal and IT Services</b>	<b>12,375,739</b>	<b>5.05%</b>
<b>TOTAL EXPENDITURES</b>	<b>245,232,241</b>	<b>100.00%</b>



# FUND 10 - GENERAL FUND

## SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2012-2013	AUDITED 2013-2014	AUDITED 2014-2015	ADOPTED 2015-2016
Forest Park Elementary	145	\$ 2,750,946	\$ 2,820,168	\$ 2,847,617	\$ 2,785,773
Frank Elementary	146	2,869,734	3,118,964	3,115,160	2,847,812
Grant Elementary	147	1,548,920	1,684,633	1,747,274	1,739,497
Harvey Elementary	150	1,842,485	1,781,507	1,861,850	1,753,352
Jefferson Annex	151	-	103,844	63,493	-
Jefferson Elementary	153	1,662,708	1,855,443	1,958,543	1,751,975
McKinley Elementary	155	1,819,552	1,908,531	2,021,701	2,133,737
Pleasant Prairie Elementary	156	3,348,437	3,336,471	3,487,424	3,511,656
Prairie Lane Elementary	157	2,403,220	2,438,032	2,419,738	2,381,325
Roosevelt Elementary	158	2,626,195	2,658,091	2,731,357	2,798,152
Somers Elementary	160	2,626,438	2,690,474	2,830,542	2,838,844
Southport Elementary	161	2,307,456	2,300,795	2,292,069	2,424,336
Strange Elementary	162	3,402,755	3,475,783	3,512,548	3,544,076
Grewenow Elementary	163	2,272,356	2,227,763	2,174,253	2,212,307
Vernon Elementary	164	2,298,243	2,192,194	2,021,706	2,027,869
Brass Community School	165	2,853,967	2,905,475	3,046,828	2,951,558
Whittier Elementary	166	2,236,706	2,272,062	2,350,186	2,412,784
Wilson Elementary	167	1,470,558	1,396,436	1,451,600	1,515,069
Bose Elementary	168	2,394,485	2,308,941	2,189,116	2,210,150
Stocker Elementary	169	3,093,399	3,042,315	2,907,373	2,925,137
Jeffery Elementary	170	1,804,491	1,843,997	1,969,565	1,960,801
Edward Bain School of Creative Arts	173	3,260,369	2,842,070	2,968,238	2,852,783
Edward Bain School of Dual Language	175	1,650,425	1,848,150	1,904,538	2,004,484
Nash Elementary	178	3,586,486	3,574,859	3,573,341	3,585,775
<b>SUBTOTAL ELEMENTARY SCHOOLS</b>		<b>\$ 56,130,330</b>	<b>\$ 56,626,996</b>	<b>\$ 57,446,060</b>	<b>\$ 57,169,253</b>
Lance Middle School	330	6,674,837	6,554,663	6,655,481	6,465,196
Lincoln Middle School	331	5,058,494	5,373,216	5,452,429	5,288,128
McKinley Middle School	332	9,226	44,643	161,102	2,300
Washington Middle School	333	4,468,800	4,404,914	4,408,198	4,367,016
Bullen Middle School	334	5,517,899	5,384,706	5,724,265	5,769,809
Mahone Middle School	337	6,637,431	6,818,398	6,987,213	7,346,497
<b>SUBTOTAL MIDDLE SCHOOLS</b>		<b>\$ 28,366,687</b>	<b>\$ 28,580,541</b>	<b>\$ 29,388,687</b>	<b>\$ 29,238,946</b>
Indian Trail High School & Academy	424	12,479,352	14,078,619	14,292,024	14,746,449
Bradford High School	425	10,154,973	10,000,464	10,250,326	10,916,858
Tremper High School	426	10,686,432	10,547,645	10,704,664	11,038,184
Reuther High School	427	4,824,016	4,355,412	4,401,535	4,376,244
Lakeview Technology Academy	428	2,440,086	2,642,341	2,850,069	2,880,123
<b>SUBTOTAL HIGH SCHOOLS</b>		<b>\$ 40,584,858</b>	<b>\$ 41,624,482</b>	<b>\$ 42,498,619</b>	<b>\$ 43,957,858</b>
Brompton Academy	102	1,545,380	1,681,245	1,765,096	1,784,613
Dimensions of Learning Academy	112	1,650,877	1,820,123	1,814,946	1,828,570
KTEC	113	3,942,448	4,506,447	6,689,088	7,821,648
Paideia Academy	201	-	38	-	-
4K Program	272	2,758,631	3,477,335	3,476,206	3,549,176
Kenosha eSchool	421	1,677,797	1,718,278	1,872,342	1,781,030
Harborside & Paideia Academy	422	4,824,479	4,977,918	4,800,184	4,971,595
Hillcrest School	852	798,830	989,930	1,011,094	1,008,102
Head Start	871	510,936	425,594	390,576	400,476
<b>SUBTOTAL SPECIALTY SCHOOLS</b>		<b>\$ 17,709,377</b>	<b>\$ 19,596,907</b>	<b>\$ 21,819,532</b>	<b>\$ 23,145,210</b>

# FUND 10 - GENERAL FUND

## SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2012-2013	AUDITED 2013-2014	AUDITED 2014-2015	ADOPTED 2015-2016
Board Of Education	801	214,364	226,604	171,643	192,209
Superintendent's Office	802	581,604	942,267	577,337	568,678
Special Projects	803	394,438	31,103	26,166	-
Human Resources *	804	5,283,727	4,425,197	4,007,454	4,556,881
Information Services	805	3,495,085	4,263,992	4,471,524	4,191,060
Business Services	806	702,589	903,820	821,710	652,519
Facilities Services	807	6,905,829	9,155,260	9,452,195	9,002,664
Finance Department	808	37,225,052	34,997,087	34,333,554	36,523,428
Career & Technical Ed	809	693,070	739,526	781,631	701,557
Athletics/Health/Recreation	810	2,114,730	2,224,844	2,332,251	2,310,380
Teaching and Learning	811	2,203,219	3,133,103	3,772,106	2,913,254
Fine Arts	812	5,651,529	5,574,032	5,672,967	5,694,378
Dept of Special Ed	815	478,868	553,235	607,195	834,773
Title I	816	1,002,206	1,242,517	1,393,716	1,666,259
Instructional Media Center	817	3,196,149	3,086,222	3,130,016	3,062,010
Student Support/Guidance	818	4,755,018	4,795,738	5,151,190	5,177,247
Organizational Training & Development	819	3,737,142	3,648,661	3,669,412	3,493,399
Purchasing	820	-	-	1,517	-
Transportation	822	3,447,935	3,935,267	3,967,997	4,104,161
Distribution & Utilities	823	867,551	1,337,571	1,404,342	1,079,954
Copy Center	825	90,052	127,486	93,255	128,000
Community & Parent Relations	837	171,339	177,519	139,601	165,398
Communications	838	422,829	421,387	518,024	538,602
School Leadership Middle & High School	839	388,719	401,985	507,745	503,430
Student Engagement & Equity	840	101,757	10,572	12,173	8,822
School Leadership Elementary	841	316,920	294,827	411,343	574,873
Educational Accountability	851	580,699	671,241	841,877	809,681
Educational Support Center	874	362,048	387,582	390,195	394,988
District-Wide Budget Holding Location	899	-	-	-	1,872,369
Summer School **	999	2,654	27	-	-
SUBTOTAL DEPARTMENTS		\$ 85,387,122	\$ 87,708,670	\$ 88,660,136	\$ 91,720,975
<b>TOTAL EXPENDITURES</b>		<b>\$ 228,178,374</b>	<b>\$ 234,137,596</b>	<b>\$ 239,813,035</b>	<b>\$ 245,232,241</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.

\* 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.

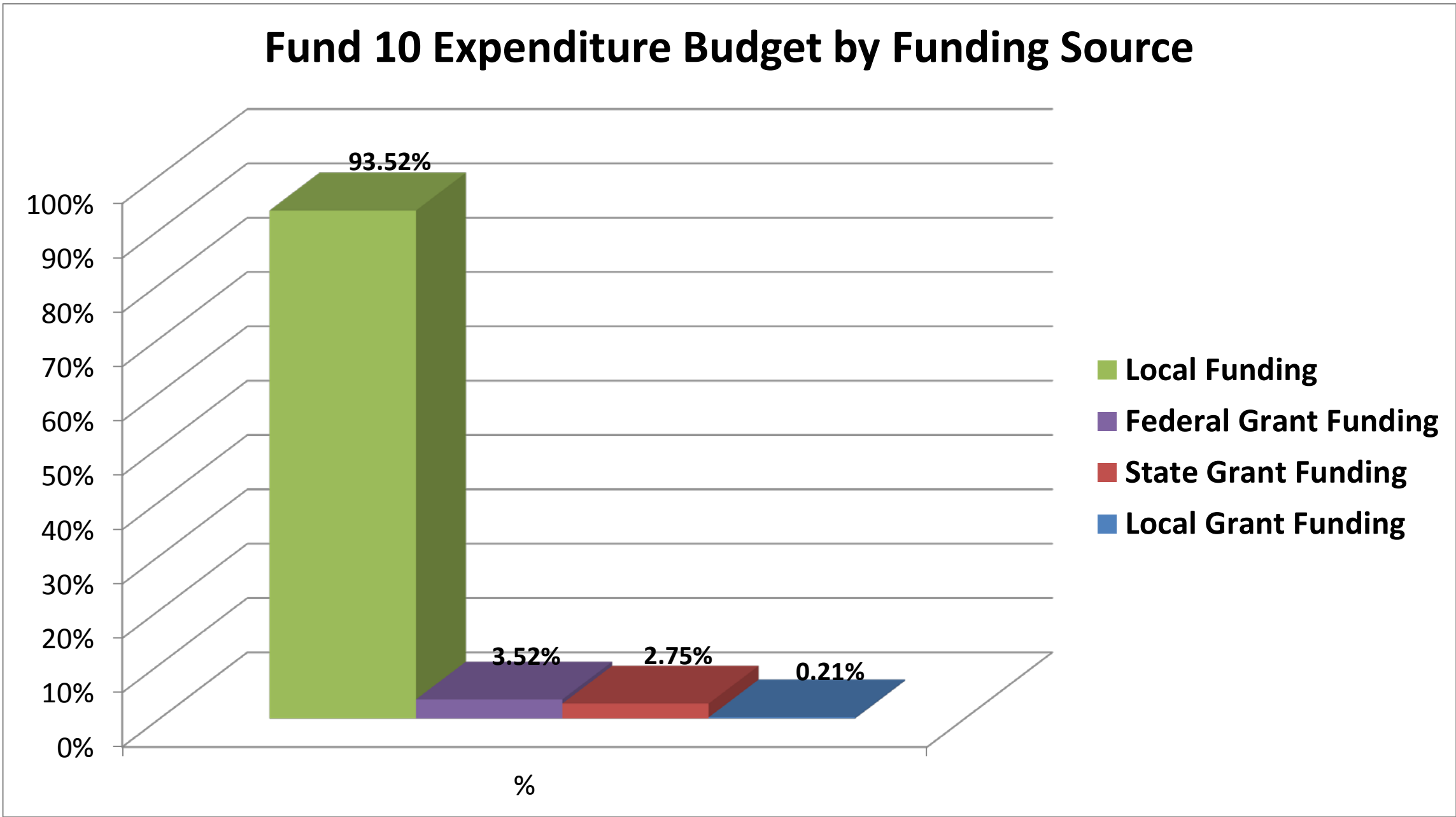
# FUND 10 - GENERAL FUND

## SUMMARY OF EXPENDITURES BY FUNDING SOURCE

FUNDING DESCRIPTION	PROJ	AUDITED 2012-2013	AUDITED 2013-2014	AUDITED 2014-2015	ADOPTED 2015-2016
Bilingual/Bicultural Program (Aided)	322	\$ 5,160,696	\$ 5,299,157	\$ 5,926,087	\$ 5,999,680
Alcohol & Other Drug Abuse Grant	395	24,450	23,583	24,157	25,000
Head Start - State Grant	399	312,966	340,725	315,306	335,954
Infant Child Lab	412	325,222	355,586	328,742	376,965
STEM Grant	563	-	-	8,454	-
Childhood Fitness Grant	568	676	901	-	-
Childhood Fitness Grant	598	-	-	2,223	224
Youth Apprenticeship Grant	614	17,331	2,043	6,268	-
STATE GRANT FUNDING		<u>\$ 5,841,340</u>	<u>\$ 6,021,995</u>	<u>\$ 6,611,235</u>	<u>\$ 6,737,823</u>
Title I-D Neglected & Delinquent Grant	140	80,320	62,655	48,366	75,853
Title I-A Grant	141	5,647,744	5,728,666	5,608,680	6,118,916
Title I Supplemental	145	74,021	80,462	76,888	-
Academic Parent-Teacher Team Pilot School Grant	154	-	-	18,463	-
Center for Disease Control Grant	334	1,154	1,305	-	-
Homeless Children Grant	335	44,268	44,530	49,020	50,000
IDEA Flow Through Grant (Indirect Costs)	341	-	-	-	125,878
IDEA CEIS Grant	345	321,033	406,254	443,584	690,926
IDEA Pre-School Grant (Indirect Costs)	347	-	-	-	5,425
Charter School Grant	360	196,304	9,275	-	-
Title 3-A Bilingual Grant	391	247,813	243,129	280,533	304,631
Carl Perkins Grant	430	222,140	232,396	222,379	214,836
Educator Effectiveness Grant	583	-	123,708	131,345	-
Safe & Supportive Schools Grant	592	354,084	348,364	103,560	-
Federal Head Start Program Grant (Indirect Costs)	601	-	-	-	68,962
Title II-A Eisenhower Grant	604	755,188	766,142	784,962	881,399
21st Century Community Grant (CLC)	623	674,504	381,450	340,220	100,000
AIMS Program Grant	640	93,995	5,710	-	-
FEDERAL GRANT FUNDING		<u>\$ 8,712,568</u>	<u>\$ 8,434,046</u>	<u>\$ 8,107,999</u>	<u>\$ 8,636,826</u>
School Specific Donations	750	73,029	80,659	84,033	143,860
New School Grants	751	190,941	204,755	371,307	203,163
KEA Staff Cost Reimbursement	760	106,896	-	-	-
Project Lead The Way	764	-	2,372	-	-
Lakeview Reimbursement	765	159,528	160,447	172,360	166,021
LOCAL GRANT FUNDING		<u>\$ 530,393</u>	<u>\$ 448,232</u>	<u>\$ 627,700</u>	<u>\$ 513,045</u>
Local Funding	000	210,016,043	216,059,291	220,988,730	226,462,753
Secondary School Support	702	213,272	245,688	295,839	210,596
Accelerated Independent Study	704	278,547	464,300	490,924	501,049
Bridges/AIS Discretionary Funding	705	100	(78)	-	-
CLC Funding (Boys & Girls Club)	707	81,000	31,181	26,166	-
Phoenix Project	708	-	-	8,234	10,700
Charter School - After School Program	712	52,540	63,480	80,323	(60,491)
School Sub Budget	714	1,223,931	1,275,984	1,392,885	1,278,605
Cypres Program (Reimbursable)	717	221,712	305,053	210,279	-
High School Seminar Support	718	60,214	-	-	-
Summer School	999	946,714	788,423	972,721	941,336
LOCAL FUNDING		<u>\$ 213,094,073</u>	<u>\$ 219,233,323</u>	<u>\$ 224,466,101</u>	<u>\$ 229,344,547</u>
<b>TOTAL EXPENDITURES</b>		<u><b>\$ 228,178,374</b></u>	<u><b>\$ 234,137,596</b></u>	<u><b>\$ 239,813,035</b></u>	<u><b>\$ 245,232,241</b></u>

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1  
2015 - 2016 ADOPTED BUDGET

GENERAL FUND EXPENDITURES BY FUNDING		Budget	%
Local Funding	\$	229,344,547	93.52%
Local Grant Funding		513,045	0.21%
State Grant Funding		6,737,823	2.75%
Federal Grant Funding		8,636,826	3.52%
TOTAL EXPENDITURES	\$	245,232,241	100.00%





## FUND 20 - SPECIAL PROJECTS REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2012-2013</u>	<u>Audited 2013-2014</u>	<u>Audited 2014-2015</u>	<u>Adopted 2015-2016</u>
<b>REVENUE</b>					
Operating Transfers In	100	\$ 31,110,504	\$ 29,461,473	\$ 31,132,806	\$ 32,649,387
Interest on Investments	280	-	-	-	-
Local Revenues	290	8,681	7,868	9,438	9,000
Open Enrollment	340	-	-	-	-
Special Ed Aid thru CESA	516	-	202	-	-
State Aid - Handicap Aid	611	10,927,415	11,132,461	10,594,415	10,453,620
State Categorical Aid	625	-	85,706	235,309	230,000
Other State Aid	690	91,983	-	-	-
Federal Aid - High Cost SE	711	4,413	116,232	36,457	35,000
Federal Aid - Spec Projects	730	3,509,230	2,790,670	3,268,523	3,783,944
Federal Aid - Medical Assistance	780	1,064,397	1,394,243	666,986	1,000,000
Federal Aid - Direct (Head Start)	790	1,736,967	1,862,632	1,934,953	1,987,371
Other Revenues	960	-	-	10,347	-
<b>TOTAL REVENUES</b>		<b>\$ 48,453,590</b>	<b>\$ 46,851,487</b>	<b>\$ 47,889,234</b>	<b>\$ 50,148,322</b>

	<u>Object</u>	<u>Audited 2012-2013</u>	<u>Audited 2013-2014</u>	<u>Audited 2014-2015</u>	<u>Adopted 2015-2016</u>
<b>EXPENDITURES</b>					
Salaries	100	\$ 27,232,570	\$ 27,905,816	\$ 28,161,071	\$ 29,090,978
Employee Benefits	200	17,429,487	14,986,554	15,905,194	16,792,454
Purchased Services	300	3,404,008	3,399,983	3,424,266	3,685,762
Non-Capital Purchases	400	336,718	410,869	350,780	540,227
Capital Purchases	500	49,248	12,343	30,866	9,000
Insurance	700	-	-	-	-
Operating Transfer	800	-	-	-	-
Other Expenditures	900	1,560	135,922	6,709	29,902
<b>TOTAL EXPENDITURES</b>		<b>\$ 48,453,590</b>	<b>\$ 46,851,487</b>	<b>\$ 47,878,887</b>	<b>\$ 50,148,322</b>

Expenditure Summary by Fund		<u>Audited 2012-2013</u>	<u>Audited 2013-2014</u>	<u>Audited 2014-2015</u>	<u>Adopted 2015-2016</u>
Special Revenue Trust Fund	Fund 21	\$ -	\$ -	\$ -	\$ -
Head Start	Fund 25	1,736,967	1,862,632	1,934,953	1,987,371
Special Education	Fund 27	46,716,623	44,988,855	45,943,934	48,160,951
		<b>\$ 48,453,590</b>	<b>\$ 46,851,487</b>	<b>\$ 47,878,887</b>	<b>\$ 50,148,322</b>

## FUND 30 - DEBT SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2012-2013</u>	<u>Audited 2013-2014</u>	<u>Audited 2014-2015</u>	<u>Adopted 2015-2016</u>
<b>REVENUE</b>					
Operating Transfer - General	110	\$ 1,156,895	\$ 1,824,794	\$ 500,000	\$ 500,000
Interfund Transfer In	130	-	-	-	350,000
Operating Transfer - Capital	140	-	-	-	-
Operating Transfer - Food	150	-	-	-	-
Property Taxes	211	15,626,547	16,152,697	15,019,453	16,823,755
Interest on Investments	280	9,221	3,587	3,134	1,840
Long Term Bonds	875	-	6,410,000	-	13,305,000
Premium on Debt Refinancing	879	-	206,812	-	2,284,240
Premium on Debt	960	-	695,967	1,167	-
Bond Tax Rebates	971	1,227,403	1,093,252	1,055,228	1,024,221
<b>TOTAL REVENUES</b>		<b>\$ 18,020,066</b>	<b>\$ 26,387,109</b>	<b>\$ 16,578,982</b>	<b>\$ 34,289,056</b>

	<u>Object</u>	<u>Audited 2012-2013</u>	<u>Audited 2013-2014</u>	<u>Audited 2014-2015</u>	<u>Adopted 2015-2016</u>
<b>EXPENDITURES</b>					
Debt Retirement					
Principal	673	\$ -	\$ -	\$ -	\$ -
Principal - State Trust	674	1,413,000	1,521,000	1,617,000	3,038,000
Principal - Long Term	675	9,715,000	16,670,000	10,430,000	23,995,000
Interest - Long Term Note	683	-	-	-	-
Interest - State Trust	684	810,279	789,043	725,425	659,956
Interest - Long Term Bond	685	4,970,206	4,928,385	4,845,147	4,682,046
Other Debt Retirement	690	-	-	-	427,754
Paying Agent Fees	691	-	150,679	-	-
Operating Transfer Out	810	-	-	-	-
Interfund Transfer Out	830	-	-	-	350,000
Adjustments	960	184,786	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 17,093,271</b>	<b>\$ 24,059,106</b>	<b>\$ 17,617,572</b>	<b>\$ 33,152,755</b>

Expenditure Summary by Fund		<u>Audited 2012-2013</u>	<u>Audited 2013-2014</u>	<u>Audited 2014-2015</u>	<u>Adopted 2015-2016</u>
Debt Service 06/05	Fund 31	\$ 3,314,025	\$ 3,082,425	\$ 3,145,588	\$ 2,698,500
Debt Service 07/09	Fund 32	5,786,476	5,616,303	5,395,490	4,609,804
Debt Service 10/02	Fund 33	2,589,650	6,762,137	-	-
Debt Service 07/09	Fund 34	196,106	196,206	195,406	194,406
Debt Service 02/06	Fund 35	1,553,513	1,712,113	1,743,313	17,371,537
Debt Service 09/13	Fund 36	-	2,378,628	2,419,050	1,895,200
Debt Service 07/15	Fund 37	-	-	-	1,005,390
Non Referendum Debt	Fund 38	3,653,501	4,311,295	4,718,726	5,377,918
	Fund 39	-	-	-	-
		<b>\$ 17,093,271</b>	<b>\$ 24,059,106</b>	<b>\$ 17,617,572</b>	<b>\$ 33,152,755</b>

## FUND 40 - CAPITAL PROJECTS REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2012-2013</u>	<u>Audited 2013-2014</u>	<u>Audited 2014-2015</u>	<u>Adopted 2015-2016</u>
<b>REVENUE</b>					
Operating Transfer - Capital	100	\$ 149,343	\$ -	\$ -	\$ -
Capital Project Revenue	148	-	-	-	-
Interest on Investments	280	-	9,169	25,572	17,700
Other Local Revenues	290	-	-	-	-
Long Term Bonds (B.A.N.)	875	-	16,690,000	-	16,700,000
Accrued Interest - Refinancing	879	-	-	-	-
Refund of Prior Year Expenses	970	-	-	98,625	-
Miscellaneous Revenue	990	184,786	-	-	-
<b>TOTAL REVENUE</b>		<b>\$ 334,129</b>	<b>\$ 16,699,169</b>	<b>\$ 124,197</b>	<b>\$ 16,717,700</b>

	<u>Object</u>	<u>Audited 2012-2013</u>	<u>Audited 2013-2014</u>	<u>Audited 2014-2015</u>	<u>Adopted 2015-2016</u>
<b>EXPENDITURES</b>					
Salaries	100	\$ -	\$ -	\$ -	\$ -
Benefits	200	-	-	-	-
Purchased Services	300	675,527	3,208,908	10,146,227	8,115,823
Non-Capital Purchases	400	-	-	3,246	-
Capital Purchases	500	-	-	-	-
Debt Retirement	600	-	-	-	-
Operating Transfer Out	800	-	-	-	-
Other Purchases	900	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 675,527</b>	<b>\$ 3,208,908</b>	<b>\$ 10,149,474</b>	<b>\$ 8,115,823</b>

Expenditure Summary by Fund		<u>Audited 2012-2013</u>	<u>Audited 2013-2014</u>	<u>Audited 2014-2015</u>	<u>Adopted 2015-2016</u>
Capital Project - Indian Trail	Fund 42	\$ 675,527	\$ -	\$ -	\$ -
Capital Project - Energy Efficiency	Fund 43	-	3,208,908	10,099,134	3,515,323
Capital Project - Nash	Fund 45	-	-	-	-
Capital Project - Capital Improvement	Fund 46	-	-	-	-
Capital Project - Athletics	Fund 47	-	-	50,340	4,600,500
Capital Project - Other	Fund 49	-	-	-	-
		<b>\$ 675,527</b>	<b>\$ 3,208,908</b>	<b>\$ 10,149,474</b>	<b>\$ 8,115,823</b>

## FUND 50 - FOOD SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2012-2013</u>	<u>Audited 2013-2014</u>	<u>Audited 2014-2015</u>	<u>Adopted 2015-2016</u>
<b>REVENUE</b>					
Transfers from Fund 10					
General Transfers	100	\$ -	\$ -	\$ 12,480	\$ -
Local Sources:					
Pupil Sales	251	1,443,055	1,274,381	960,262	1,440,000
Adult Sales	252	29,946	11,097	8,867	30,000
Snack Sales	254	18,033	13,792	14,122	18,000
Breakfast Sales	257	56,941	53,236	53,553	57,000
Milk Sales	258	65,209	67,924	52,939	65,000
Other Food Sales	259	1,039,435	959,221	853,882	1,036,701
Interest on Investments	280	125	419	-	500
Miscellaneous	299	-	-	-	-
State Sources:					
Food Service Aid	617	140,005	135,136	138,075	140,000
Federal Sources					
Donated Commodities	714	515,184	494,271	518,978	500,000
Food Service Aid	717	5,015,003	5,065,748	5,612,996	4,990,000
Special Projects Aid	730	227,508	222,100	240,801	241,383
Adjustments	961	-	2,761	(144)	-
Miscellaneous	990	-	152	-	-
<b>TOTAL REVENUE</b>		<b>8,550,443</b>	<b>\$ 8,300,239</b>	<b>\$ 8,466,812</b>	<b>\$ 8,518,584</b>

	<u>Object</u>	<u>Audited 2012-2013</u>	<u>Audited 2013-2014</u>	<u>Audited 2014-2015</u>	<u>Adopted 2015-2016</u>
<b>EXPENDITURES</b>					
Salaries	100	\$ 1,928,908	\$ 2,088,049	\$ 2,173,138	\$ 2,131,945
Employee Benefits	200	704,882	731,612	777,877	795,474
Purchased Services	300	112,396	127,269	352,738	268,275
Non-Capital Purchases	400	4,607,228	4,096,673	4,428,091	5,098,780
Capital Purchases	500	18,089	66,735	853,435	104,000
Insurance	700	-	-	-	-
Operating Transfer	800	-	-	-	-
Other Expenditures	900	92,589	72,461	65,980	120,111
<b>TOTAL EXPENDITURES</b>		<b>\$ 7,464,090</b>	<b>\$ 7,182,799</b>	<b>\$ 8,651,260</b>	<b>\$ 8,518,584</b>

## FUND 70 - TRUST FUND REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2012-2013</u>	<u>Audited 2013-2014</u>	<u>Audited 2014-2015</u>	<u>Adopted 2015-2016</u>
<b>REVENUE</b>					
Operating Transfers In	100	\$ -	\$ -	\$ -	\$ -
Expendable Trust	171	-	-	-	-
Interfund Payment	230	-	-	-	-
Interest income	280	13,709	18,723	19,471	19,000
OPEB Trust Fund Contribution	950	8,574,740	11,642,903	11,957,160	9,981,000
Miscellaneous Revenue	990	-	-	-	-
<b>TOTAL REVENUE</b>		<b>\$ 8,588,450</b>	<b>\$ 11,661,626</b>	<b>\$ 11,976,631</b>	<b>\$ 10,000,000</b>

	<u>Object</u>	<u>Audited 2012-2013</u>	<u>Audited 2013-2014</u>	<u>Audited 2014-2015</u>	<u>Adopted 2015-2016</u>
<b>EXPENDITURES</b>					
Employee Benefits					
Life Insurance	230	\$ -	\$ 175,920	\$ -	\$ -
Health Insurance	241	-	4,488,756	-	-
Vision Insurance	242	-	-	-	-
Dental Insurance	243	-	96,933	-	-
Long Term Care Insurance	245	-	306,992	-	-
Purchased Services	300	14,914	701	23,937	-
Supplies	400	-	-	-	-
Debt Service	600	-	-	-	-
Operating Transfer Out	800	-	-	-	-
Other	900	8,134,626	3,692,500	8,978,386	9,500,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 8,149,540</b>	<b>\$ 8,761,802</b>	<b>\$ 9,002,323</b>	<b>\$ 9,500,000</b>

## FUND 80 - COMMUNITY SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>Audited 2012-2013</u>	<u>Audited 2013-2014</u>	<u>Audited 2014-2015</u>	<u>Adopted 2015-2016</u>
<b>REVENUE</b>					
Operating Transfers In	100	\$ -	\$ -	\$ -	\$ -
Property Taxes	211	2,050,267	1,500,000	1,500,000	1,500,000
Other Taxes	219	2,663	2,525	2,160	-
Non-Capital Sales	262	905	1,079	1,085	-
Interest on Investments	280	-	-	-	-
Gifts & Donations	291	17,575	-	9,009	-
Student Fees	292	55,464	6,215	29	-
Building Rental Fees	293	19,952	22,652	19,370	-
Fees	298	52,902	48,861	45,006	50,000
Miscellaneous Local Rev	299	230	-	500	-
Other Intermediate Fees	590	31,934	3,160	350	-
Miscellaneous Rev	990	-	30	-	-
<b>TOTAL REVENUE</b>		<b>\$ 2,231,892</b>	<b>\$ 1,584,523</b>	<b>\$ 1,577,507</b>	<b>\$ 1,550,000</b>

	<u>Object</u>	<u>Audited 2012-2013</u>	<u>Audited 2013-2014</u>	<u>Audited 2014-2015</u>	<u>Adopted 2015-2016</u>
<b>EXPENDITURES</b>					
Salaries	100	\$ 361,091	\$ 506,899	\$ 536,983	\$ 545,386
Employee Benefits	200	160,165	205,196	229,977	236,622
Purchased Services	300	381,255	350,677	377,613	367,672
Non-Capital Purchases	400	35,177	43,216	42,806	59,114
Capital Purchases	500	3,870	7,680	40,862	398,772
Insurance	700	-	-	-	-
Operating Transfer Out	800	-	-	-	-
Other Purchases	900	3,395	2,509	12,943	4,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 944,952</b>	<b>\$ 1,116,177</b>	<b>\$ 1,241,184</b>	<b>\$ 1,611,566</b>

		<u>Audited 2012-2013</u>	<u>Audited 2013-2014</u>	<u>Audited 2014-2015</u>	<u>Adopted 2015-2016</u>
Expenditure Summary by Fund					
Recreation Department	Fund 81	\$ 435,018	\$ 468,634	\$ 552,129	\$ 539,295
Athletic Venues	Fund 82	36,334	21,711	33,437	-
Community Services	Fund 83	429,791	610,578	623,464	1,037,271
CLC After School Program	Fund 85	43,810	15,255	32,154	35,000
		<b>\$ 944,952</b>	<b>\$ 1,116,177</b>	<b>\$ 1,241,184</b>	<b>\$ 1,611,566</b>

## Elementary schools

### **Bose Elementary School**

1900 15th St., Kenosha, WI 53140  
Phone: 359-4044 Fax: 359-4005  
Web: [bose.kusd.edu](http://bose.kusd.edu)

### **Brass Community School**

6400 15th Ave., Kenosha, WI 53143  
Phone: 359-8000 Fax: 359-8050  
Web: [brass.kusd.edu](http://brass.kusd.edu)

### **Curtis Strange Elementary School**

5414 49th Ave., Kenosha, WI 53144  
Phone: 359-6024 Fax: 359-6247  
Web: [strange.kusd.edu](http://strange.kusd.edu)

### **EBSOLA Creative Arts**

2600 50th St., Kenosha, WI 53140  
Phone: 359-2300 Fax: 359-2400  
Web: [ebsola.kusd.edu/ca](http://ebsola.kusd.edu/ca)

### **EBSOLA Dual Language**

2600 50th St., Kenosha, WI 53140  
Phone: 359-2300 Fax: 359-2400  
Web: [ebsola.kusd.edu/dl](http://ebsola.kusd.edu/dl)

### **Forest Park Elementary School**

6810 45th Ave., Kenosha, WI 53142  
Phone: 359-6319 Fax: 359-6170  
Web: [forestpark.kusd.edu](http://forestpark.kusd.edu)

### **Frank Elementary School**

1816 57th St., Kenosha, WI 53140  
Phone: 359-6324 Fax: 359-6393  
Web: [frank.kusd.edu](http://frank.kusd.edu)

### **Grant Elementary School**

1716 35th St., Kenosha, WI 53140  
Phone: 359-6346 Fax: 359-6672  
Web: [grant.kusd.edu](http://grant.kusd.edu)

### **Grewenow Elementary School**

7714 20th Ave., Kenosha, WI 53143  
Phone: 359-6362 Fax: 359-7706  
Web: [grewenow.kusd.edu](http://grewenow.kusd.edu)

### **Harvey Elementary School**

2012 19th Ave., Kenosha, WI 53140  
Phone: 359-4040 Fax: 359-4020  
Web: [harvey.kusd.edu](http://harvey.kusd.edu)

### **Jefferson Elementary School**

1832 43rd St., Kenosha, WI 53140  
Phone: 359-6390 Fax: 359-7578  
Web: [jefferson.kusd.edu](http://jefferson.kusd.edu)

### **Jeffery Elementary School**

4011 87th St., Kenosha, WI 53142  
Phone: 359-2100 Fax: 359-2033  
Web: [jeffery.kusd.edu](http://jeffery.kusd.edu)

### **McKinley Elementary School**

5520 32nd Ave., Kenosha, WI 53144  
Phone: 359-6002 Fax: 359-7641  
Web: [mckinley.kusd.edu](http://mckinley.kusd.edu)

### **Nash Elementary School**

6801 99th Ave., Kenosha, WI 53142  
Phone: 359-3500 Fax: 359-3550  
Web: [nash.kusd.edu](http://nash.kusd.edu)

### **Pleasant Prairie Elementary School**

9208 Wilmot Road, Pleasant Prairie, WI 53158  
Phone: 359-2104 Fax: 359-2157  
Web: [pleasantprairie.kusd.edu](http://pleasantprairie.kusd.edu)

### **Prairie Lane Elementary School**

10717 47th Ave., Pleasant Prairie, WI 53158  
Phone: 359-3600 Fax: 359-3650  
Web: [prairielane.kusd.edu](http://prairielane.kusd.edu)

### **Roosevelt Elementary School**

3322 Roosevelt Road, Kenosha, WI 53142  
Phone: 359-6097 Fax: 359-6107  
Web: [roosevelt.kusd.edu](http://roosevelt.kusd.edu)

### **Somers Elementary School**

1245 72nd Ave., Kenosha, WI 53144  
Phone: 359-3200 Fax: 359-3212  
Web: [somers.kusd.edu](http://somers.kusd.edu)

### **Southport Elementary School**

723 76th St., Kenosha, WI 53143  
Phone: 359-6309 Fax: 359-5952  
Web: [southport.kusd.edu](http://southport.kusd.edu)

### **Stocker Elementary School**

6315 67th St., Kenosha, WI 53142  
Phone: 359-2143 Fax: 359-2012  
Web: [stocker.kusd.edu](http://stocker.kusd.edu)

### **Vernon Elementary School**

8518 22nd Ave., Kenosha, WI 53143  
Phone: 359-2113 Fax: 359-2169  
Web: [vernon.kusd.edu](http://vernon.kusd.edu)

### **Whittier Elementary School**

8542 Cooper Road, Pleasant Prairie, WI 53158  
Phone: 359-2110 Fax: 359-2270  
Web: [whittier.kusd.edu](http://whittier.kusd.edu)

### **Wilson Elementary School**

4520 33rd Ave., Kenosha, WI 53144  
Phone: 359-6094 Fax: 359-5993  
Web: [wilson.kusd.edu](http://wilson.kusd.edu)

## Middle schools

### **Bullen Middle School**

2804 39th Ave., Kenosha, WI 53144  
Phone: 359-4460 Fax: 359-4487  
Web: [bullen.kusd.edu](http://bullen.kusd.edu)

### **Lance Middle School**

4515 80th St., Kenosha, WI 53142  
Phone: 359-2240 Fax: 359-2184  
Web: [lance.kusd.edu](http://lance.kusd.edu)

### **Lincoln Middle School**

6729 18th Ave., Kenosha, WI 53143  
Phone: 359-6296 Fax: 359-5966  
Web: [lincoln.kusd.edu](http://lincoln.kusd.edu)

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

6900 60th St., Kenosha, WI 53144  
Phone: 359-8100 Fax: 359-6851  
Web: [mahone.kusd.edu](http://mahone.kusd.edu)

### **Washington Middle School**

811 Washington Road, Kenosha, WI 53140  
Phone: 359-6291 Fax: 359-6056  
Web: [washington.kusd.edu](http://washington.kusd.edu)

## High schools

### **Bradford High School**

3700 Washington Rd., Kenosha, WI 53144  
Phone: 359-6200 Fax: 359-5948  
Web: [bradford.kusd.edu](http://bradford.kusd.edu)

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

6800 60th St., Kenosha, WI 53144  
Phone: 359-8700 Fax: 359-8756  
Web: [indiantrail.kusd.edu](http://indiantrail.kusd.edu)

### **Tremper High School**

8560 26th Ave., Kenosha, WI 53143  
Phone: 359-2200 Fax: 359-2353  
Web: [tremper.kusd.edu](http://tremper.kusd.edu)

## Choice schools

### **LakeView Technology Academy**

(Grades 9-12)  
9449 88th Ave., Pleasant Prairie, WI 53158  
Phone: 359-8155 Fax: 359-8159  
Web: [lakeview.kusd.edu](http://lakeview.kusd.edu)

### **Reuther Central High School**

(Grades 9-12)  
913 57th St., Kenosha, WI 53140  
Phone: 359-6160 Fax: 359-6281  
Web: [reuther.kusd.edu](http://reuther.kusd.edu)

### **Kenosha eSchool**

(Online school, grades K-12)  
1808 41st Place, Kenosha, WI 53140  
Phone: 359-7715 Fax: 359-5933  
Web: [eschool.kusd.edu](http://eschool.kusd.edu)

## Charter schools

### **Harborside Academy**

(Grades 6-12)  
913 57th St., Kenosha, WI 53140  
Phone: 359-8400 Fax: 359-8450  
Web: [harborside.kusd.edu](http://harborside.kusd.edu)

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

(Grades PreK-8)  
KTEC East: 6811 18th Ave., Kenosha, WI 53143  
Phone: 359-3800 Fax: 359-3850  
KTEC West: 5710 32nd Ave., Kenosha, WI 53144  
Phone: 359-7100 Fax: 359-7070  
Web: [ktec.kusd.edu](http://ktec.kusd.edu)

### **The Brompton School**

(Grades K-8)  
8518 22nd Ave., Kenosha, WI 53143  
Phone: 359-2191 Fax: 359-2194  
Web: [brompton.kusd.edu](http://brompton.kusd.edu)

### **Dimensions of Learning Academy**

(Grades K-8)  
6218 25th Ave., Kenosha, WI 53143  
Phone: 359-6849 Fax: 359-3134  
Web: [dol.kusd.edu](http://dol.kusd.edu)

## Specialty schools

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

(Head Start Center)  
6300 27th Ave., Kenosha, WI 53143  
Phone: 359-6078 Fax: 359-6286  
Web: [headstart.kusd.edu](http://headstart.kusd.edu)

### **Hillcrest School**

(Bridges Center/T.I.M.E. Program, grades 9-12)  
4616 24th St., Kenosha, WI 53144  
Phone: 359-6118 Fax: 359-7870  
Web: [hillcrest.kusd.edu](http://hillcrest.kusd.edu)

