



Monthly School Board Standing Committee Meetings

May 14, 2019

5:30 P.M. Planning/Facilities/Equipment

6:00 P.M. Audit/Budget/Finance

Please Note: Committee meetings may start early if preceding meeting adjourns early.

This page intentionally left blank



Standing Committee Meetings
May 14, 2019
Educational Support Center

I. PLANNING/FACILITIES/EQUIPMENT - 5:30 P.M.

A. Information Items

- | | |
|--|---|
| 1. Minutes - February 12, 2019 | 3 |
| 2. Utility & Energy Savings Program Report | 5 |
| 3. Capital Project Update | 7 |

B. Future Agenda Items

1. To be determined

C. Adjournment

**II. AUDIT/BUDGET/FINANCE - 6:00 P.M. OR IMMEDIATELY FOLLOWING
CONCLUSION OF PRECEDING MEETING**

A. Information Items

- | | |
|---|----|
| 1. Minutes - February 12, 2019 | 9 |
| 2. Monthly Financial Statements | 11 |
| 3. Cash and Investment Quarterly Report | 28 |
| 4. Summary of Grant Activity | 29 |
| 5. Updated Budget Position Projection for 2019-20 | 30 |

B. Future Agenda Items

1. To be determined

C. Adjournment

PLEASE NOTE: The May 2019 Personnel/Policy and
Curriculum/Program Committee Meetings have been canceled.

There may be a quorum of the board present at these Standing Committee meetings; however, under no circumstances will a board meeting be convened nor board action taken as part of the committee process. The three board members who have been appointed to each committee and the community advisors are the only voting members of the Standing Committees.

This page intentionally left blank

This page intentionally left blank



KENOSHA UNIFIED SCHOOL BOARD
PLANNING/FACILITIES/EQUIPMENT MEETING Educational
Support Center – Room 110
February 12, 1019
MINUTES

A meeting of the Kenosha Unified Planning/Facilities/Equipment Committee chaired by Ms. Stevens was called to order at 6:00 P.M. with the following committee members present: Mr. Battle, Mr. Kunich, Mr. Esselman, Mr. Flood, Mr. Gross and Ms. Stevens. Dr. Savaglio-Jarvis and Mr. Finnemore were also present. Mrs. Trudell arrived later. Mrs. Bothe was excused. Ms. Swanson was absent.

Welcome of New Members

Ms. Stevens welcomed new committee members, Mr. Esselman and Mr. Gross, and returning committee member, Mr. Flood.

2019-2020 Capital Projects Plan

Mr. Patrick Finnemore, Director of Facilities, presented the Capital Projects Plan. He explained that Board policy requires that the capital projects list be developed and reviewed by the Planning/Facilities/Equipment Committee and taken to the Board for action. He noted that the Bullen and Lance projects were essentially complete and the focus is now on Tremper and Bradford projects. The main projects at Bradford are the commons area, restroom remodels, and securing the main entrance. The main projects at Tremper are restroom remodels, auditorium renovation, flooring, and securing the main entrance.

Mrs. Trudell arrived at 6:05 PM

Mr. Finnemore noted that the next report will include before and after pictures of the Bradford and Tremper projects.

Mr. Kunich moved to forward the 2019-2020 Capital Projects Plan to the full Board for consideration. Mr. Flood seconded the motion. Unanimously approved.

Information Items

There were no questions, concerns, or comments in regards to the November 13, 2018 Planning/Facilities/Equipment meeting minutes.

Mr. Finnemore presented the Utility and Energy Savings Program Report. He noted that approximately \$808,994.90 (15.7%) of the budget has been saved since the early 2000's in spite of increased utility rates.

Mr. Finnemore presented the Capital Project Update. He noted a window correction item at Bullen that would be in June at no cost to the district. He indicated that Tremper projects are approximately 45% complete. Design work for Bradford was complete in late November, bid out, and a summary of the selected contractors are included in the report.

Mr. Finnemore gave a PowerPoint presentation in regard to School Safety which covered the following topics: school safety grant 1 project update, shatter-resistant film at main entrances, new video intercom system at main entrances, visitor screening system, gunshot detector system, flashing blue indicator lights, shatter-resistant film at other entrances at high schools, training related to first grant, school safety grant 2 project updates, secure entrances at 13 schools, main office intruder push button, classroom door locks, shatter resistant film at other entrances at middle schools, two way radios, additional and replacement cameras, training related to second grant, video demonstration, and questions and answers.

Future Agenda Items

There were no future agenda items noted.

Meeting adjourned at 6:53 P.M.

Stacy Schroeder Busby
School Board Secretary

KENOSHA UNIFIED SCHOOL DISTRICT
Kenosha, Wisconsin

May 14, 2019
Planning/Facilities/Equipment Standing Committee

UTILITY & ENERGY SAVINGS PROGRAM REPORT

The purpose of this report is to provide the regular update on the 2017-18 utilities budget and the operational energy savings program.

Utilities Budget Update:

The following is a brief summary of the costs incurred for natural gas, electricity, and the entire utilities budget.

- We have spent \$64,396 more on natural gas this year as compared to last year.
- We have spent \$34,404 less on electricity this year as compared to last year.
- We have spent 90% of the overall utility budget as compared to 86% last year at this time.

Operational Energy Program Update:

The following is a brief summary of the amount of energy saved as of June. Please see the attachment for energy savings by school:

	2016-17	2017-18
Electricity Saved (KWh)	8,469,999	8,737,619
Gas Saved (Therms)	359,881	472,844
Dollars Saved	\$1,073,411	\$1,131,751

This is an informational report.

Dr. Sue Savaglio-Jarvis
Superintendent of Schools

Mr. John Allen
Distribution and Utilities Manager

Mr. Patrick Finnemore, PE
Director of Facilities

Mr. Kevin Christoun
Maintenance Supervisor

Monthly Energy Efficiency Program Tracking Summary

UTILITY INFORMATION (13 months of gas and electric data)

September 2017 through June 2018

End of FY -	Jun-18	Current Month:					Jun-18	Degree Days (Sep-Jun) Last Year: HTG 5694.5: CLNG 333.5						Degree Days (Sep-Jun) This Year: HTG 6619.5: CLNG 367.5					
BUILDING	ACTUAL USE FY2018					Last Year FY2017 SAVINGS*						FY2018 SAVINGS*							
	kWh	kW	therms	CCF	\$	kWh	kW	therms	CCF	\$	% Savings	kWh	kW	therms	CCF	\$	% Savings		
Bradford	2,165,320	6,498	154,376	3,275	\$341,359	846,850	1,730	9,112	472	\$91,775	21.5%	817,786	1,720	23,226	626	\$83,821	19.7%		
Hillcrest	76,960	-	12,688	105	\$20,701	18,119	-	865	12	\$3,023	13.1%	15,444	0	1,943	58	\$3,526	14.6%		
Indian Trail	2,678,400	10,688	99,747	2,089	\$426,100	1,471,897	4,687	10,493	(2,400)	\$162,074	28.2%	1,429,194	3,967	14,634	(1,052)	\$152,729	26.4%		
LakeView Tec	335,040	1,502	7,921	291	\$59,036	362,687	330	1,379	(110)	\$26,336	31.3%	358,195	243	2,848	(99)	\$25,328	30.0%		
Reuther	652,920	2,642	135,225	926	\$152,243	179,983	(178)	7,147	(204)	\$11,299	6.0%	287,945	1,259	16,069	246	\$44,196	22.5%		
Tremper	1,707,302	4,841	192,421	4,218	\$296,724	798,422	1,595	(4,351)	658	\$71,073	19.2%	845,615	1,606	7,785	540	\$79,042	21.0%		
HS Total:	7,615,942	26,172	602,378	10,904	\$1,296,162	3,677,958	8,164	24,645	(1,572)	\$365,581	21.9%	3,754,179	8,795	66,505	319	\$388,642	23.1%		
Bullen	465,840	1,980	42,161	2,246	\$101,084	388,978	493	38,179	(197)	\$49,180	33.0%	471,737	432	44,118	(971)	\$55,761	35.6%		
Lance	480,000	2,177	57,263	1,278	\$106,739	117,627	355	4,770	-	\$14,990	13.0%	127,701	66	6,181	240	\$11,676	9.9%		
Lincoln Middl	690,660	3,068	65,506	571	\$127,490	353,395	787	17,614	168	\$42,741	26.2%	324,069	507	23,266	147	\$39,125	23.5%		
Mahone	1,003,800	4,722	53,377	878	\$172,823	410,140	640	26,830	78	\$45,684	20.6%	493,663	687	33,802	89	\$53,391	23.6%		
KTEC West	431,700	1,407	52,283	1,148	\$86,223	193,926	821	10,109	(104)	\$30,063	26.0%	185,732	846	21,424	(317)	\$34,637	28.7%		
Washington	373,159	1,560	60,373	565	\$86,829	158,658	728	(4,101)	97	\$19,835	19.4%	163,829	715	(7,273)	49	\$18,294	17.4%		
MS Total:	3,445,159	14,914	330,963	6,686	\$681,187	1,622,724	3,825	93,401	42	\$202,492	23.4%	1,766,731	3,253	121,518	(763)	\$212,884	23.8%		
Bain School c	533,400	2,655	30,194	601	\$105,560	193,248	564	19,011	139	\$31,351	23.1%	190,466	630	15,430	140	\$28,326	21.2%		
Bose	137,600	549	17,687	1,060	\$35,500	197,870	501	16,086	430	\$33,865	49.8%	196,933	503	19,119	34	\$33,407	48.5%		
Brass	337,920	1,666	21,843	544	\$66,456	106,660	623	8,589	(138)	\$19,134	22.3%	109,325	409	10,110	(182)	\$16,962	20.3%		
Dimensions c	64,457	-	23,309	253	\$23,559	8,393	-	(1,967)	9	(\$279)	-1.3%	8,535	0	(3,241)	23	(\$933)	-4.1%		
Forest	136,729	560	16,361	574	\$35,302	71,207	100	26,833	(113)	\$21,943	38.7%	74,158	158	32,175	(11)	\$25,997	42.4%		
Frank	500,840	1,928	28,508	524	\$84,733	226,494	326	2,643	18	\$20,490	19.1%	223,793	454	4,833	31	\$24,587	22.5%		
Grant	119,520	440	14,249	233	\$26,620	29,245	196	17,113	186	\$14,856	35.4%	30,137	207	20,629	222	\$17,180	39.2%		
Grewenow	143,600	551	20,721	285	\$34,367	143,748	316	17,151	(57)	\$25,217	40.6%	153,406	332	25,165	89	\$31,296	47.7%		
Harvey	127,314	536	20,075	629	\$34,396	88,080	235	18,468	586	\$23,117	39.4%	92,249	269	22,255	529	\$25,434	42.5%		
Jefferson	151,267	438	19,881	365	\$35,824	85,546	229	18,249	1,363	\$30,958	46.8%	84,572	244	20,245	1,314	\$31,595	46.9%		
Jeffery	168,425	707	13,974	480	\$36,212	147,198	352	6,180	(123)	\$20,301	35.8%	150,737	388	9,040	(43)	\$22,831	38.7%		
KTEC	168,560	744	24,094	410	\$39,978	18,849	102	4,082	33	\$5,122	12.7%	7,808	76	(1,112)	97	\$1,335	3.2%		
McKinley Ele	120,560	555	24,237	405	\$31,550	41,996	95	3,503	24	\$7,006	19.1%	42,081	70	4,141	14	\$7,127	18.4%		
Charles Nash	353,760	1,634	20,334	388	\$71,931	91,939	451	18,383	65	\$22,174	24.3%	80,222	288	18,434	62	\$19,008	20.9%		
Pleasant Prai	484,960	1,922	26,322	706	\$91,810	106,546	62	(1,207)	(3)	\$5,938	6.0%	146,489	35	1,298	51	\$9,782	9.6%		
Prairie Lane	244,900	1,037	20,932	614	\$53,767	82,777	64	1,966	175	\$11,609	17.7%	96,300	33	7,064	128	\$14,897	21.7%		
Roosevelt	143,160	569	19,025	761	\$36,030	72,812	234	11,506	79	\$15,921	32.2%	73,585	227	14,595	(213)	\$15,858	30.6%		
Somers	347,520	1,320	29,835	-	\$63,748	117,577	299	3,716	-	\$13,932	17.8%	137,667	331	7,176	0	\$17,564	21.6%		
Southport	228,480	1,074	30,789	489	\$52,986	64,157	93	(1,370)	378	\$7,849	13.3%	56,138	100	(2,787)	257	\$6,016	10.2%		
Stocker	366,080	1,522	21,279	512	\$69,188	185,793	481	(2,087)	144	\$18,405	20.6%	214,615	500	(629)	164	\$21,748	23.9%		
Strange	220,388	946	27,094	1,350	\$54,776	146,286	233	1,992	421	\$18,450	27.0%	138,750	177	388	503	\$16,521	23.2%		
Vernon	342,543	1,181	54,548	1,030	\$78,594	204,211	621	32,252	280	\$39,001	34.6%	153,539	564	34,179	84	\$35,304	31.0%		
Whittier	287,400	1,312	19,344	592	\$61,057	325,500	1,018	1,746	1,400	\$47,031	42.5%	321,900	1,048	3,223	1,890	\$51,746	45.9%		
Wilson	119,200	554	31,535	268	\$38,640	84,259	213	5,963	106	\$13,419	27.7%	75,972	194	7,436	113	\$13,459	25.8%		
ELEM Total:	5,848,583	24,399	576,170	13,073	\$1,262,584	2,840,391	7,408	228,801	5,402	\$466,809	27.3%	2,859,377	7,236	269,166	5,296	\$487,048	27.8%		
Cesar Chavez	171,120	544	5,872	331	\$28,952	67,526	179	2,651	16	\$8,925	24.9%	57,934	122	3,789	(27)	\$8,001	21.7%		
ESC	979,120	3,207	45,690	1,015	\$150,039	246,322	608	10,482	(110)	\$27,350	15.0%	280,741	631	11,815	426	\$32,571	17.8%		
Recreation	63,316	-	7,052	120	\$13,064	15,078	-	(99)	76	\$2,255	14.8%	18,657	0	51	45	\$2,606	16.6%		
Other Total:	1,213,556	3,751	58,614	1,466	\$192,055	328,926	787	13,034	(18)	\$38,530	16.5%	357,332	753	15,655	444	\$43,177	18.4%		
Totals:	18,123,240	69,236	1,568,125	32,129	\$3,431,988	8,469,999	20,183	359,881	3,854	\$1,073,411	24.0%	8,737,619	20,036	472,844	5,296	\$1,131,751	24.8%		

* Savings are based on the comparison of actual billed use to the baseline model. The model is based on utility data from calendar year 2003 (typically) and adjusts for weather, occupancy and school year data.

KENOSHA UNIFIED SCHOOL DISTRICT
Kenosha, Wisconsin

May 14, 2019
Planning/Facilities/Equipment Standing Committee

CAPITAL PROJECT UPDATE

Energy Efficiency Projects:

At the April 25, 2016, School Board meeting, the Board approved a proposal to implement a Phase 2 series of energy efficiency projects using the energy revenue limit exemption based on the provisions in 2011 Wisconsin Act 32 and subsequent legislation. Furthermore, the Board approved an Initial Resolution on May 10, held a Public Hearing on the projects on May 24, and formally approved the selection of the performance contractors on June 28, 2016.

Highlights This Month:

Tremper:

We will be performing a significant amount of work over spring break include floor tile removal in the hallways of the classroom wing slated for remodel this summer, construction of structural steel for roof top mechanical units, boiler room demolition work, and a great deal of electrical conduit and cabling throughout the building. This work is all being done now in preparation for the work scope this summer.

Bradford:

Work began on April 1st at Bradford starting with the demolition of the main entrance on the west side of the school (Door 1). Since that time, work has begun on the construction of the new main entrance addition, demolition of the employee entrance (Door 20) on the east side of the building, and extensive site work in preparation for the new chillers and electrical generator. A great deal of work is slated over spring break throughout the building including the filling in of the sunken portion of the school commons, and we are working two shifts on the project from spring break through the end of the school year.

We will be sharing with the Planning, Facilities and Equipment Committee an abbreviated version of the presentation given to the Bradford staff on the project at this evening's meeting. A copy of the presentation materials can be reviewed through the following link: [Bradford Project Staff Meeting Presentation](#).

School Security Projects:

On June 1, 2018, KUSD was awarded \$888,788 from the State of Wisconsin Department of Justice to implement school security related improvements and training programs. The grant period runs through the end of May, 2019. An additional \$1,194,499 was awarded at the end of September with that grant period running through the end of August, 2020. The majority of the initial grant work has been completed or is nearing completion. Work associated with the second grant is underway. Some of the projects such as the rekeying of several older schools, and the construction of secured entrances at a number of schools are larger projects that will take place over the length of the grant period.

This is an informational report.

Dr. Sue Savaglio-Jarvis
Superintendent of Schools

Mr. Patrick Finnemore, PE
Director of Facilities



KENOSHA UNIFIED SCHOOL BOARD
AUDIT/BUDGET/FINANCE MEETING
Educational Support Center – Room 110
February 12, 2019
MINUTES

A meeting of the Kenosha Unified Audit/Budget/Finance Committee chaired by Mr. Battle was called to order at 5:31 P.M. with the following Committee members present: Mr. Garcia, Mr. Duncan, and Mr. Battle. Dr. Savaglio-Jarvis was also present. Mrs. Dahl arrived later. Mrs. Dawson, Mr. Scalzo, and Ms. Shankur-Famaile were absent. Mr. Aceto was excused.

Information Items

There were no questions, concerns, or comments in regards to the November 13, 2018 Audit/Budget/Finance meeting minutes.

Mr. Tarik Hamdan, Chief Financial Officer, presented the Monthly Financial Statements as of December 31, 2018. He noted that the expense for district funded teachers is approximately one percent lower than budgeted at this time; however, CPI retroactive payments which were just processed in February will impact that variance in future statements.

Mr. Hamdan presented the Cash and Investment Quarterly Report as of December 31, 2018. He noted that it was a snapshot comparison of general fund, debt service, capital projects and OPEB cash and investments.

Mr. Hamdan presented the Summary of Grant Activity as of December 31, 2018. There were no concerns and/or questions from Committee members.

Mrs. Dahl arrived at 5:38 P.M.

Mr. Hamdan gave a PowerPoint presentation in regards to the Initial Budget Position Projected for 2019-2020 which covered the following topics: KUSD total enrollment trend, numbers of births (Kenosha, Pleasant Prairie, Somers) and KUSD kindergarten enrollment (5 years later), WI large district trends, revenue limit - What is it?, 2018-19 KUSD Revenue Limit Calculation, state of WI revenue limit, KUSD enrollment trend (current 3 year enrollment trend), allowable per member revenue increase/decrease, per pupil categorical aid (PPCA) - outside of revenue limit dollars per members (current average), per pupil categorical aid (PPCA) - outside of revenue limit total dollar amount for KUSD, per pupil categorical aid (CCPA – outside of revenue limit total dollar amount difference for KUSD, budget projection 2019-20 (revenue), budget projection 2019-2020 (expense additions), budget projections 2019-2020 (expense subtractions), budget projection 2019-2020 (summary), and CPI-U trending data.

Future Agenda Items

There were no future agenda items noted.

Mr. Garcia moved to adjourn the meeting. Mr. Duncan seconded the motion. Unanimously approved.

Meeting adjourned at 5:53 P.M.

Stacy Schroeder Busby
School Board Secretary

Kenosha Unified School District
Kenosha, Wisconsin

May 14, 2019
Audit/Budget/Finance Standing Committee

Monthly Financial Statement Highlights (As of 3/31/2019)

As requested by committee members, the KUSD Finance Department is providing a brief cover report with notable highlights to accompany the standard monthly financial statements.

Revenues:

- General State Aid (Equalization Aid = \$149.9 MM): Expected 63.91%, Actual 63.91%
- Categorical Aid (\$654/pupil = \$13.9 MM): Expected 100%, Actual 100%
- State High Poverty Aid (\$1.7 MM): Expected 100%, Actual 100%
- State Aid for Personal Property (\$1.65 MM): Expected 100%, Actual 0%
- Tax Levy Collections (\$88.4 MM): Expected 64.00%, Actual 66.29%

Expenses (includes operating funds 10 and 27 only):

- Salaries
 - District Funded
 - Teachers (Budget \$103,334,000): Expected 72.3%, Actual 70.74%
 - Administration (Budget \$13,977,000): Expected 73.1%, Actual 72.59%
 - Grant Funded
 - Teachers (Budget \$3,352,000): Expected 72.3%, Actual 66.51%
 - Administration (Budget \$572,000): Expected 73.1% Actual 73.78%
- Benefits
 - District Funded
 - Health (Budget \$44,078,000): Expected 70%, Actual 67.64%
 - Dental (Budget \$2,486,000): Expected 70%, Actual 68.00%
 - Grant Funded
 - Health (Budget \$2,151,000): Expected 70%, Actual 66.15%
 - Dental (Budget \$94,400): Expected 70%, Actual 76.58%

Notable Items:

- The next equalization aid payment is expected in June 2019.
- The General State Aid of \$149.9 MM is the final aid certification finalized on October 15, 2018.
- State Aid for Personal Property in the amount of \$1.65 MM is new for 2018-19. This new aid provided a direct reduction in the tax levy.
- The Tax Levy amount of \$88.4 MM is the final amount set by the Board of Education along with the adopted budget on October 23, 2018. The next property tax settlement payment is expected May 2019.

Administrative Recommendation

Administration requests that the Audit/Budget/Finance Standing Committee review and accept the attached reports.

Dr. Sue Savaglio-Jarvis
Superintendent of Schools

Tarik Hamdan
Chief Financial Officer

Lisa M. Salo, CPA
Accounting Manager

Budget to Actual Comparison Report by Fund Groups**2018 - 2019 Fund Summary Budget**

For the Period Ended 3/31/2019

/Bitech-gl_bs_mgmt02_rpt

Fund 10 General Fund

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	55,315,858	55,315,858				49,045,390	49,045,390				
100 Operating Transfers In	137,395	0		137,395	0.00	250,996	0		250,996	0.00	131,865
200 Local revenues	75,579,477	75,083,230		496,247	99.34	75,955,584	75,609,982		345,603	99.54	76,434,882
300 Interdistrict revenues	750,000	0		750,000	0.00	610,000	0		610,000	0.00	750,339
500 Intermediate revenues	27,000	0		27,000	0.00	22,500	0		22,500	0.00	0
600 State aid	172,106,994	112,886,531		59,220,463	65.59	164,430,579	108,471,200		55,959,379	65.97	164,570,004
700 Federal aid	12,040,141	3,801,883		8,238,258	31.58	11,826,198	1,675,977		10,150,221	14.17	9,564,033
800 Debt proceeds	0	33,361		-33,361		0	0		0		0
900 Revenue adjustments	330,000	546,460		-216,460	165.59	385,990	715,969		-329,979	185.49	803,203
Total Revenues	260,971,007	192,351,465		68,619,542	73.71	253,481,848	186,473,128		67,008,720	73.56	252,254,326
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	121,506,998	86,184,383		35,322,616	70.93	120,694,099	84,910,994	0	35,783,105	70.35	117,415,356
200 Benefits	61,360,162	39,524,178	0	21,835,984	64.41	58,393,023	37,949,066		20,443,957	64.99	59,106,555
300 Purchased Services	26,173,706	13,314,954	1,884,194	10,974,558	50.87	24,494,292	12,600,589	2,145,635	9,748,068	51.44	23,756,060
400 Supplies	15,370,490	10,444,892	1,385,655	3,539,943	67.95	14,481,062	7,825,026	3,191,480	3,464,556	54.04	12,533,253
500 Capital Outlay	907,171	515,588	64,037	327,546	56.83	1,431,578	717,751	139,476	574,351	50.14	1,074,938
600 Debt Services	560,000	512,098		47,902	91.45	430,443	432,578	0	-2,135	100.50	542,795
700 Insurance	665,150	620,732		44,418	93.32	758,584	644,359	0	114,225	84.94	651,800
800 Operating Transfers Out	33,592,827	23,330,659		10,262,168	69.45	32,114,131	21,957,608		10,156,522	68.37	30,512,453
900 Other objects	834,502	218,401	26,274	589,828	26.17	684,635	340,683	24,205	319,746	49.76	390,648
Total Expenditures	260,971,007	174,665,885	3,360,160	82,944,962	66.93	253,481,848	167,378,654	5,500,797	80,602,398	66.03	245,983,857
Net Revenue/Expenses	0	17,685,579				0	19,094,474				6,270,468
Fund Balance - Ending	55,315,858	73,001,437				49,045,390	68,139,863				55,315,858

Budget to Actual Comparison Report by Fund Groups**2018 - 2019 Fund Summary Budget**

For the Period Ended 3/31/2019

/Bitech-gl_bs_mgmt02_rpt

Fund 21 Special Revenue Trust

----- 2019 -----					----- 2018 -----						
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	70,387	70,387				157,679	157,679				
200 Local revenues	93,477	139,169		-45,692	148.88	162,568	263,309		-100,741	161.97	295,406
Total Revenues	93,477	139,169		-45,692	148.88	162,568	263,309		-100,741	161.97	295,406
----- 2019 -----					----- 2018 -----						
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	0	10,739		-10,739		0	7,154		-7,154		9,518
200 Benefits	0	1,236		-1,236		0	869		-869		1,208
300 Purchased Services	0	52,078	1,404	-53,482		0	78,112	9,620	-87,732		120,146
400 Supplies	163,865	29,373	360	134,131	17.93	272,964	38,576	1,022	233,366	14.13	69,018
500 Capital Outlay	0	0		0		0	171,286	0	-171,286		171,286
900 Other objects	0	10,773		-10,773		0	4,658		-4,658		11,521
Total Expenditures	163,865	104,199	1,764	57,902	63.59	272,964	300,656	10,642	-38,334	110.14	382,698
Net Revenue/Expenses	-70,387	34,970				-110,396	-37,347				-87,291
Fund Balance - Ending	0	105,358				47,283	120,332				70,387

Budget to Actual Comparison Report by Fund Groups**2018 - 2019 Fund Summary Budget**

For the Period Ended 3/31/2019

/Bitech-gl_bs_mgmt02_rpt

Fund 25 Head Start

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	0	0				0	0				
700 Federal aid	2,129,760	1,209,929		919,831	56.81	2,076,583	1,192,657		883,926	57.43	2,075,551
Total Revenues	2,129,760	1,209,929		919,831	56.81	2,076,583	1,192,657		883,926	57.43	2,075,551
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	1,059,621	720,094		339,528	67.96	956,027	685,304		270,724	71.68	920,292
200 Benefits	854,627	522,114		332,513	61.09	757,930	528,985		228,945	69.79	762,746
300 Purchased Services	100,916	73,365	25,822	1,729	72.70	212,828	75,115	24,995	112,718	35.29	288,897
400 Supplies	54,474	38,677	1,120	14,677	71.00	91,559	40,733	1,973	48,853	44.49	52,361
500 Capital Outlay	11,756	11,756		0	100.00	8,000	5,795		2,205	72.44	5,795
800 Operating Transfers Out	46,050	0		46,050	0.00	47,084	0		47,084	0.00	42,304
900 Other objects	2,316	1,582		734	68.29	3,156	2,316		840	73.38	3,156
Total Expenditures	2,129,760	1,367,588	26,941	735,231	64.21	2,076,583	1,338,248	26,968	711,367	64.44	2,075,551
Net Revenue/Expenses	0	-157,659				0	-145,591				0
Fund Balance - Ending	0	-157,659				0	-145,591				0

Budget to Actual Comparison Report by Fund Groups**2018 - 2019 Fund Summary Budget**

For the Period Ended 3/31/2019

/Bitech-gl_bs_mgmt02_rpt

Fund 27 Special Education

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	0	0				0	0				
100 Operating Transfers In	33,092,827	22,830,659		10,262,168	68.99	31,614,131	21,457,608		10,156,522	67.87	30,012,453
200 Local revenues	11,000	4,888		6,112	44.44	10,000	7,239		2,761	72.39	11,061
600 State aid	10,418,508	7,326,837		3,091,671	70.33	11,220,445	7,834,514		3,385,931	69.82	10,652,053
700 Federal aid	11,001,933	3,099,773		7,902,160	28.17	10,383,236	2,373,797		8,009,439	22.86	5,715,294
900 Revenue adjustments	0	0		0		0	0		0		150
Total Revenues	54,524,269	33,262,158		21,262,111	61.00	53,227,812	31,673,158		21,554,653	59.50	46,391,011
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	29,135,115	20,651,214		8,483,901	70.88	28,664,017	19,660,967		9,003,051	68.59	27,220,716
200 Benefits	17,262,252	10,937,544		6,324,708	63.36	16,698,803	10,155,275		6,543,528	60.81	15,626,610
300 Purchased Services	2,946,999	2,276,706	433,004	237,289	77.26	4,636,003	2,381,932	709,956	1,544,115	51.38	3,125,031
400 Supplies	5,080,473	253,898	20,272	4,806,303	5.00	2,397,924	204,559	41,386	2,151,979	8.53	296,024
500 Capital Outlay	3,195	5,928	65,000	-67,733	185.54	33,195	18,859	0	14,336	56.81	18,859
800 Operating Transfers Out	94,422	0		94,422	0.00	203,912	0		203,912	0.00	89,561
900 Other objects	1,812	4,176	603	-2,967	230.40	593,958	4,964	100	588,894	0.84	14,210
Total Expenditures	54,524,269	34,129,466	518,879	19,875,924	62.59	53,227,812	32,426,555	751,442	20,049,815	60.92	46,391,011
Net Revenue/Expenses	0	-867,308				0	-753,397				0
Fund Balance - Ending	0	-867,308				0	-753,397				0

Budget to Actual Comparison Report by Fund Groups**2018 - 2019 Fund Summary Budget**

For the Period Ended 3/31/2019

/Bitech-gl_bs_mgmt02_rpt

Fund 30-39 Debt Services Fund

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	4,158,036	4,158,036				4,644,244	4,644,244				
100 Operating Transfers In	500,000	500,000	0	100.00		500,000	500,000	0	100.00	504,170	
200 Local revenues	14,192,584	14,290,878	-98,294	100.69		15,706,579	15,773,854	-67,275	100.43	15,792,977	
900 Revenue adjustments	689,532	694,344	-4,812	100.70		808,028	810,646	-2,618	100.32	810,646	
Total Revenues	15,382,116	15,485,222	-103,106	100.67		17,014,607	17,084,500	-69,893	100.41	17,107,794	
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
600 Debt Services	15,622,413	8,108,209		7,514,204	51.90	17,589,834	8,083,809		9,506,025	45.96	17,589,832
800 Operating Transfers Out	0	0		0		0	0		0		4,170
Total Expenditures	15,622,413	8,108,209		7,514,204	51.90	17,589,834	8,083,809		9,506,025	45.96	17,594,002
Net Revenue/Expenses	-240,297	7,377,013				-575,227	9,000,692				-486,209
Fund Balance - Ending	3,917,739	11,535,048				4,069,017	13,644,936				4,158,036

Budget to Actual Comparison Report by Fund Groups**2018 - 2019 Fund Summary Budget**

For the Period Ended 3/31/2019

/Bitech-gl_bs_mgmt02_rpt

Fund 40-49 Capital Project Fund

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	42,218,993	42,218,993				67,782,523	67,782,523				
200 Local revenues	330,000	617,811	-287,811	187.22		401,000	425,101	-24,101	106.01	711,240	
900 Revenue adjustments	0	143,262	-143,262			0	0	0		0	
Total Revenues	330,000	761,073	-431,073	230.63		401,000	425,101	-24,101	106.01	711,240	
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	0	27,906		-27,906		0	31,427		-31,427		43,017
200 Benefits	0	3,996		-3,996		0	4,923		-4,923		6,333
300 Purchased Services	12,131,932	13,747,122	28,968,116	-30,583,306	113.31	22,486,721	18,106,975	41,475,786	-37,096,040	80.52	26,224,592
400 Supplies	0	0		0		0	618		-618		828
Total Expenditures	12,131,932	13,779,024	28,968,116	-30,615,208	113.58	22,486,721	18,143,943	41,475,786	-37,133,008	80.69	26,274,769
Net Revenue/Expenses	-11,801,932	-13,017,951				-22,085,721	-17,718,841				-25,563,530
Fund Balance - Ending	30,417,061	29,201,042				45,696,802	50,063,682				42,218,993

Budget to Actual Comparison Report by Fund Groups**2018 - 2019 Fund Summary Budget**

For the Period Ended 3/31/2019

/Bitech-gl_bs_mgmt02_rpt

Fund 50 Food Service

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	3,353,903	3,353,903				3,169,813	3,169,813				
200 Local revenues	2,029,500	1,258,775		770,725	62.02	2,029,500	1,403,567		625,933	69.16	1,865,045
600 State aid	141,000	0		141,000	0.00	141,000	0		141,000	0.00	145,736
700 Federal aid	6,594,800	3,891,948		2,702,852	59.02	6,606,047	3,089,048		3,516,999	46.76	6,449,049
Total Revenues	8,765,300	5,150,723		3,614,577	58.76	8,776,547	4,492,615		4,283,932	51.19	8,459,831
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	2,185,596	1,820,313		365,283	83.29	2,174,308	1,803,612		370,696	82.95	2,556,795
200 Benefits	798,324	666,225		132,099	83.45	798,324	660,341		137,983	82.72	953,909
300 Purchased Services	268,275	419,384	36,025	-187,134	156.33	268,275	110,227	22,825	135,223	41.09	209,963
400 Supplies	5,408,105	2,701,269	688,639	2,018,197	49.95	5,430,640	2,739,617	1,282,371	1,408,651	50.45	4,286,169
500 Capital Outlay	30,000	188,101	211,647	-369,748	627.00	30,000	126,650	40,535	-137,185	422.17	196,423
900 Other objects	75,000	51,067	0	23,933	68.09	75,000	54,751	0	20,249	73.00	72,481
Total Expenditures	8,765,300	5,846,359	936,312	1,982,630	66.70	8,776,547	5,495,198	1,345,731	1,935,618	62.61	8,275,740
Net Revenue/Expenses	0	-695,635				0	-1,002,583				184,090
Fund Balance - Ending	3,353,903	2,658,267				3,169,813	2,167,229				3,353,903

Budget to Actual Comparison Report by Fund Groups**2018 - 2019 Fund Summary Budget**

For the Period Ended 3/31/2019

/Bitech-gl_bs_mgmt02_rpt

Fund 60 Student Activity Fund

----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
400 Supplies	0	-212,382	30,995	181,387		0	-269,057	31,592	237,465		0
Total Expenditures	0	-212,382	30,995	181,387		0	-269,057	31,592	237,465		0
Net Revenue/Expenses	0	212,382				0	269,057				0
Fund Balance - Ending	0	212,382				0	269,057				0

Budget to Actual Comparison Report by Fund Groups**2018 - 2019 Fund Summary Budget**

For the Period Ended 3/31/2019

/Bitech-gl_bs_mgmt02_rpt

Fund 70-79 Trust Funds

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	26,989,823	26,989,823				22,076,621	22,076,621				
200 Local revenues	105,000	424,549	-319,549	404.33		105,000	175,854	-70,854	167.48	286,946	
900 Revenue adjustments	10,385,000	2,515,419	7,869,581	24.22		10,385,000	2,350,654	8,034,346	22.64	11,380,326	
Total Revenues	10,490,000	2,939,968	7,550,032	28.03		10,490,000	2,526,508	7,963,492	24.08	11,667,273	
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
200 Benefits	0	3,217,989	0	-3,217,989		0	2,983,419		-2,983,419		0
300 Purchased Services	0	3,000		-3,000		0	6,000		-6,000		0
900 Other objects	9,600,000	13,705	0	9,586,295	0.14	9,600,000	5	0	9,599,995	0.00	6,755,416
Total Expenditures	9,600,000	3,234,694	0	6,365,306	33.69	9,600,000	2,989,424	0	6,610,576	31.14	6,755,416
Net Revenue/Expenses	890,000	-294,726				890,000	-462,916				4,911,856
Fund Balance - Ending	27,879,823	26,695,098				22,966,621	21,613,706				26,989,823

Budget to Actual Comparison Report by Fund Groups**2018 - 2019 Fund Summary Budget**

For the Period Ended 3/31/2019

/Bitech-gl_bs_mgmt02_rpt

Fund 81 Recreation Services Program

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	250,706	250,706				190,779	190,779				
200 Local revenues	530,000	513,812		16,188	96.95	530,000	565,830		-35,830	106.76	569,120
Total Revenues	530,000	513,812		16,188	96.95	530,000	565,830		-35,830	106.76	569,120
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	344,590	214,266		130,324	62.18	320,974	200,548		120,426	62.48	279,433
200 Benefits	154,751	108,269		46,483	69.96	142,517	99,146		43,371	69.57	143,880
300 Purchased Services	38,346	22,333	46	15,967	58.24	53,200	23,818	3,347	26,035	44.77	33,448
400 Supplies	23,386	4,831	787	17,768	20.66	23,386	6,210	418	16,757	26.55	9,221
500 Capital Outlay	0	0		0		0	39,509	2,340	-41,849		41,804
900 Other objects	4,000	262		3,738	6.55	4,000	363		3,637	9.06	1,408
Total Expenditures	565,073	349,961	833	214,279	61.93	544,077	369,594	6,105	168,378	67.93	509,194
Net Revenue/Expenses	-35,073	163,851				-14,077	196,236				59,927
Fund Balance - Ending	215,633	414,557				176,703	387,016				250,706

Budget to Actual Comparison Report by Fund Groups**2018 - 2019 Fund Summary Budget**

For the Period Ended 3/31/2019

/Bitech-gl_bs_mgmt02_rpt

Fund 83 Community Services Program

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	2,519,370	2,519,370				2,543,921	2,543,921				
200 Local revenues	725,662	725,662		0	100.00	725,662	725,662		0	100.00	725,662
Total Revenues	725,662	725,662		0	100.00	725,662	725,662		0	100.00	725,662
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	254,823	178,872		75,951	70.19	247,469	172,281		75,188	69.62	246,194
200 Benefits	139,105	91,816		47,289	66.00	131,533	87,745		43,788	66.71	130,605
300 Purchased Services	346,384	216,425	119,677	10,282	62.48	341,572	204,328	128,462	8,782	59.82	341,950
400 Supplies	30,605	9,839	4,484	16,281	32.15	35,416	14,457	10,139	10,820	40.82	31,465
500 Capital Outlay	138,338	0		138,338	0.00	138,338	0		138,338	0.00	0
Total Expenditures	909,254	496,951	124,161	288,142	54.65	894,328	478,811	138,601	276,916	53.54	750,214
Net Revenue/Expenses	-183,592	228,711				-168,666	246,851				-24,552
Fund Balance - Ending	2,335,778	2,748,081				2,375,255	2,790,772				2,519,370

Budget to Actual Comparison Report by Fund Groups**2018 - 2019 Fund Summary Budget**

For the Period Ended 3/31/2019

/Bitech-gl_bs_mgmt02_rpt

Fund 85 CLC After School Program

----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
300 Purchased Services	3,711	2,150	315	1,246	57.93	6,071	0		6,071	0.00	2,360
400 Supplies	0	0		0		0	0		0		0
Total Expenditures	3,711	2,150	315	1,246	57.93	6,071	0		6,071	0.00	2,360
Net Revenue/Expenses	-3,711	-2,150				-6,071	0				-2,360
Fund Balance - Ending	0	1,561				0	6,071				3,711

Budget to Actual Comparison Report by Fund Groups**2018 - 2019 Fund Summary Budget**

For the Period Ended 3/31/2019

/Bitech-gl_bs_mgmt02_rpt

Fund 86 KYPAC

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	4,104	4,104				5,291	5,291				
200 Local revenues	53,510	72,960		-19,450	136.35	53,060	68,035		-14,975	128.22	71,293
Total Revenues	53,510	72,960		-19,450	136.35	53,060	68,035		-14,975	128.22	71,293
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	22,994	39,433		-16,439	171.49	22,994	36,896		-13,902	160.46	43,514
200 Benefits	9,147	3,610		5,537	39.46	9,147	4,385		4,762	47.94	5,127
300 Purchased Services	0	13,047	0	-13,047		0	5,489		-5,489		6,864
400 Supplies	21,369	28,115	0	-6,746	131.57	20,919	16,384	0	4,535	78.32	16,975
Total Expenditures	53,510	84,205	0	-30,695	157.36	53,060	63,154	0	-10,094	119.02	72,480
Net Revenue/Expenses	0	-11,245				0	4,881				-1,187
Fund Balance - Ending	4,104	-7,141				5,291	10,172				4,104

Budget to Actual Comparison Report by Fund Groups**2018 - 2019 Fund Summary Budget**

For the Period Ended 3/31/2019

/Bitech-gl_bs_mgmt02_rpt

Fund 87 Marching Bands

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	314,327	314,327				248,527	248,527				
200 Local revenues	218,215	223,001		-4,786	102.19	261,715	261,887		-172	100.07	374,182
Total Revenues	218,215	223,001		-4,786	102.19	261,715	261,887		-172	100.07	374,182
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	30,614	10,376		20,238	33.89	30,614	9,938		20,677	32.46	30,578
200 Benefits	3,689	1,254		2,435	33.98	3,689	1,139		2,550	30.87	3,499
300 Purchased Services	36,982	4,688	0	32,294	12.68	36,982	103,771	0	-66,789	280.60	162,906
400 Supplies	154,907	101,686	1,014	52,208	65.64	146,057	59,103	30,013	56,942	40.47	93,978
500 Capital Outlay	42,773	0		42,773	0.00	42,773	17,421	0	25,352	40.73	17,421
900 Other objects	1,600	0		1,600	0.00	1,600	0		1,600	0.00	0
Total Expenditures	270,565	118,003	1,014	151,548	43.61	261,715	191,371	30,013	40,332	73.12	308,382
Net Revenue/Expenses	-52,350	104,997				0	70,517				65,800
Fund Balance - Ending	261,977	419,325				248,527	319,044				314,327

Budget to Actual Comparison Report by Fund Groups**2018 - 2019 Fund Summary Budget**

For the Period Ended 3/31/2019

/Bitech-gl_bs_mgmt02_rpt

Fund 88 Fine Arts Recreation Programs

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual	Balance	% Rec		Budget	Actual	Balance	% Rec	Fiscal	
Fund Balance - Beginning	32,702	32,702				17,000	17,000				
200 Local revenues	17,000	17,000	0	100.00		17,000	17,000	0	100.00	17,000	
Total Revenues	17,000	17,000	0	100.00		17,000	17,000	0	100.00	17,000	
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	17,000	3,571		13,429	21.00	17,000	0		17,000	0.00	1,125
200 Benefits	0	545		-545		0	0		0		173
300 Purchased Services	0	300		-300		0	0		0		0
400 Supplies	0	1,549	0	-1,549		0	0		0		0
Total Expenditures	17,000	5,965	0	11,035	35.09	17,000	0		17,000	0.00	1,298
Net Revenue/Expenses	0	11,035				0	17,000				15,702
Fund Balance - Ending	32,702	43,737				17,000	34,000				32,702

Kenosha Unified School District No 1
Budget to Actual Comparison Report
2018 - 2019 District Summary Budget
For the Period Ended 3/31/2019

/Bitech-gl_bs_mgmt04_rpt

All Funds

----- 2019 -----						----- 2018 -----					
Source	Budget	Actual		Balance	% Rec	Budget	Actual		Balance	% Rec	Fiscal
Fund Balance - Beginning	135,231,920	135,231,920				149,887,860	149,887,860				
100 Operating Transfers In	33,730,222	23,330,659		10,399,563	69.17	32,365,127	21,957,608		10,407,519	67.84	30,648,488
200 Local revenues	93,885,425	93,371,734		513,691	99.45	95,957,668	95,297,321		660,347	99.31	97,154,814
300 Interdistrict revenues	750,000	0		750,000	0.00	610,000	0		610,000	0.00	750,339
500 Intermediate revenues	27,000	0		27,000	0.00	22,500	0		22,500	0.00	0
600 State aid	182,666,502	120,213,368		62,453,134	65.81	175,792,024	116,305,714		59,486,310	66.16	175,367,794
700 Federal aid	31,766,635	12,003,533		19,763,101	37.79	30,892,064	8,331,478		22,560,585	26.97	23,803,927
800 Debt proceeds	0	33,361		-33,361		0	0		0		0
900 Revenue adjustments	11,404,532	3,899,485		7,505,047	34.19	11,579,018	3,877,269		7,701,749	33.49	12,994,326
Total Revenues	354,230,316	252,852,141		101,378,175	71.38	347,218,402	245,769,391		101,449,011	70.78	340,719,687
----- 2019 -----						----- 2018 -----					
Object	Budget	Actual	Encumbered	Balance	% Used	Budget	Actual	Encumbered	Balance	% Used	Fiscal
100 Salaries	154,557,351	109,861,166		44,696,185	71.08	153,127,503	107,519,120	0	45,608,383	70.22	148,766,538
200 Benefits	80,582,057	55,078,775	0	25,503,283	68.35	76,934,966	52,475,293		24,459,674	68.21	76,740,644
300 Purchased Services	42,047,250	30,145,551	31,468,603	-19,566,904	71.69	52,535,944	33,696,356	44,520,626	-25,681,039	64.14	54,272,217
400 Supplies	26,307,673	13,401,748	2,133,326	10,772,599	50.94	22,899,926	10,676,227	4,590,394	7,633,306	46.62	17,389,293
500 Capital Outlay	1,133,233	721,374	340,684	71,176	63.66	1,683,884	1,097,271	182,351	404,262	65.16	1,526,526
600 Debt Services	16,182,413	8,620,307		7,562,106	53.27	18,020,277	8,516,386	0	9,503,891	47.26	18,132,626
700 Insurance	665,150	620,732		44,418	93.32	758,584	644,359	0	114,225	84.94	651,800
800 Operating Transfers Out	33,733,299	23,330,659		10,402,640	69.16	32,365,127	21,957,608		10,407,519	67.84	30,648,488
900 Other objects	10,519,230	299,965	26,877	10,192,389	2.85	10,962,349	407,740	24,305	10,530,304	3.72	7,248,841
Total Expenditures	365,727,658	242,080,277	33,969,490	89,677,892	66.19	369,288,560	236,990,359	49,317,676	82,980,524	64.17	355,376,973
Net Revenue/Expenses	-11,497,342	10,771,864				-22,070,158	8,779,032				-14,657,286
Fund Balance - Ending	123,734,578	146,003,784				127,817,702	158,666,892				135,231,920

This page intentionally left blank

Kenosha Unified School District
CASH AND INVESTMENT QUARTERLY REPORT
As of March 31, 2019

Financial Institution	Fiscal Year 2018 - 2019 as of 3/31/2019			Total Fiscal Year 2017 - 2018			Total Fiscal Year 2016 - 2017		
	Cash Balance	Interest Earned*	Rate	Cash Balance	Interest Earned*	Rate	Cash Balance	Interest Earned*	Rate
General (Funds 10, 20s, 50, & 80s)									
Johnson Bank Checking	\$ 4,001,381	\$ -	0.00%	\$ 3,648,263	\$ -	0.00%	\$ 4,031,254	\$ -	0.00%
Johnson Bank Repurchase Account	9,223,061	12,224	(e)	4,000,000	3,593	0.09%	4,000,000	1,990	0.05%
Petty Cash Accounts	8,950	N/A	N/A	8,300	N/A	N/A	8,982	N/A	N/A
Local Government Investment Pool	1,041	17	(d)	1,024	14	(c)	1,010	5	(b)
Wisconsin Investment Series Coop	69,113,795	630,228	(a)	71,203,990	550,729		58,602,838	185,890	
	\$ 82,348,228	\$ 642,469		\$ 78,861,577	\$ 554,336		\$ 66,644,084	\$ 187,885	
Debt Service (Fund 30s)									
Local Government Investment Pool	\$ 148	\$ 3	(d)	\$ 146	\$ 2	(c)	\$ 144	\$ 1	(b)
Wisconsin Investment Series Coop	11,033,900	103,991	(a)	4,157,889	92,096		4,644,100	50,660	
	\$ 11,034,048	\$ 103,994		\$ 4,158,035	\$ 92,098		\$ 4,644,244	\$ 50,661	
Capital Projects (Fund 40s)									
Wisconsin Investment Series Coop	\$ 29,607,896	\$ 617,811	(a)	\$ 49,292,620	\$ 711,240		\$ 73,227,984	\$ 216,966	
OPEB (Fund 73)									
Wisconsin Investment Series Coop (CDO)	\$ 413,242	\$ 6,308	(a)	\$ 406,934	\$ 4,557		\$ 402,377	\$ 1,295	0.00%
Wisconsin Investment Series Coop	26,816,629	411,823	(a)	21,916,686	281,447		17,560,663	103,367	
	\$ 27,229,871	\$ 418,131		\$ 22,323,620	\$ 286,004		\$ 17,963,040	\$ 104,662	
Total	\$ 150,220,043	\$ 1,782,405		\$ 154,635,852	\$ 1,643,678		\$ 162,479,352	\$ 560,174	

* This represents the interest recognized at this time. The interest earned from Certificates of Deposits will be recognized when the CD matures.

(a) Rate varies by fund and investment term. This also includes any market adjustments.

Current year rates (2018-19) are as follows:

WISC Cash Management Series	1.61% to 2.22%
WISC Investment Series	1.95% to 2.39%
WISC Long Term Duration	Net market yield 2.31%; 1-year net total return 2.60%
WISC Savings Deposit Accounts	1.90% to 2.28%
Certificates of Deposits	2.20% to 2.68%

(b) 2016-17 LGIP interest rate ranges from .42% to .77%

(c) 2017-18 LGIP interest rate ranges from .77% to 1.88%

(d) 2018-19 LGIP interest rate ranges from 1.88% to 2.47%

N/A Not applicable

(e) In March 2019, District changed repurchase account from a fixed balance to a variable balance option.

This page intentionally left blank

This page intentionally left blank

Summary of Grant Activity

As of March 31, 2019

PROJECT NUMBER	GRANT TITLE	2017-2018		2018-2019		FY 2018 - FY 2019
		BUDGET	ACTUAL AS OF 06/30/2018	BUDGET *	ACTUAL AS OF 03/31/2019	CHANGE IN BUDGET
140	ESEA TITLE I-D NEGLECTED/DELINQUENT	\$31,406	\$30,292	\$33,239	\$19,685	\$1,833
141	ESEA TITLE I-A	\$7,232,338	\$5,915,796	\$7,369,561	\$3,814,992	\$137,223
145	ESEA TITLE I-A FOCUS SCHOOLS	\$84,000	\$49,315	\$0	\$481	(\$84,000)
154	ACADEMIC PARENT TEACHER TEAM-COHORT 2-EBSOLA-CA	\$7,000	\$7,000	\$0	\$0	(\$7,000)
335	HOMELESS CHILDREN	\$50,000	\$47,025	\$52,975	\$35,008	\$2,975
341	IDEA FLOWTHROUGH	\$8,831,387	\$3,773,561	\$9,186,488	\$3,487,935	\$355,101
345	IDEA EARLY INTERVENTION SERVICES	\$719,090	\$635,078	\$744,902	\$294,299	\$25,811
347	IDEA PRESCHOOL ENTITLEMENT	\$191,848	\$187,861	\$180,446	\$84,243	(\$11,402)
376/594	USDA FRESH FRUIT AND VEGETABLE PROGRAM	\$218,047	\$183,923	\$206,800	\$193,797	(\$11,247)
381	ESEA TITLE IV-A STUDENT SUPPORT & ACADEMIC ENRICHMENT	\$67,650	\$45,498	\$410,675	\$207,238	\$343,025
391	ESEA TITLE III-A ENGLISH LANGUAGE ACQUISITION	\$369,834	\$273,570	\$376,196	\$202,053	\$6,362
430	CARL PERKINS	\$235,593	\$228,728	\$258,890	\$170,567	\$23,297
552	TN LET'S PLANT - PUBLIC	\$0	\$0	\$1,374	\$0	\$1,374
601/611	HEAD START - FEDERAL PROGRAM	\$2,076,583	\$2,075,551	\$2,129,760	\$1,366,790	\$53,177
604	ESEA TITLE II-A TEACHER & PRINCIPAL TRAINING	\$1,110,029	\$786,187	\$1,251,830	\$519,258	\$141,801
623	21ST CENTURY LEARNING CENTER	\$57,414	\$44,305	\$62,500	\$27,140	\$5,086
	TOTAL FEDERAL FUNDED GRANTS	\$21,282,220	\$14,283,691	\$22,265,635	\$10,423,486	\$983,416
297	SCHOOL BASED MENTAL HEALTH SERVICES	\$0	\$0	\$52,195	\$16,895	\$52,195
387	PEER REVIEW AND MENTORING	\$0	\$0	\$17,878	\$17,468	\$17,878
395	AODA	\$25,000	\$21,048	\$25,000	\$19,503	\$0
399	HEAD START - WISCONSIN STATE PROGRAM	\$335,954	\$329,524	\$336,005	\$227,976	\$51
451	TRANSITION READINESS	\$0	\$0	\$32,000	\$2,857	\$32,000
583	EDUCATOR EFFECTIVENESS	\$134,000	\$133,562	\$135,120	\$105,110	\$1,120
614	YOUTH APPRENTICESHIP PROGRAM	\$22,500	\$6,630	\$27,000	\$10,775	\$4,500
615	ADVANCED MANUFACTURING TECHNICAL EDUCATION EQUIPMENT	\$0	\$0	\$50,000	\$50,000	\$50,000
N/A	DOJ SCHOOL SAFETY GRANT	\$1,120	\$1,120	\$2,082,167	\$1,213,380	\$2,081,047
	TOTAL STATE FUNDED GRANTS	\$518,574	\$491,883	\$2,757,365	\$1,663,964	\$2,238,791
750	DONATIONS AND EFK GRANTS	\$244,667	\$173,581	\$150,259	\$61,487	(\$94,408)
751	MINI-GRANTS	\$299,082	\$184,557	\$252,312	\$96,418	(\$46,770)
	TOTAL DONATIONS / MINI-GRANTS	\$543,749	\$358,138	\$402,571	\$157,906	(\$141,178)
	GRAND TOTAL FEDERAL AND STATE FUNDED GRANTS	\$21,800,794	\$14,775,575	\$25,023,000	\$12,087,450	\$3,222,207

* FY19 Budget Amounts may contain carryover from FY18.

Note: Additional details of the above grants can be obtained through contacting the KUSD Finance Department.

This page intentionally left blank

Kenosha Unified School District
Kenosha, Wisconsin

May 14, 2019

Updated Budget Position Projection for 2019-20

The State of Wisconsin 2019-21 Biennial Budget continues to be the subject of debate in Madison. The Wisconsin Policy Forum recently published a very useful document that summarizes the State budget process which is included in this report for reference as **Attachment A**.

As the policy forum memo outlines, after collecting input and submissions from various State agencies and departments, the State budget has been drafted and introduced by the Democratic Governor's office and now rests in the hands of legislatures on the Republican-controlled Joint Committee on Finance (JCF) where it will undergo further revision. When the JCF work is done, the budget bill will move to each legislative house (Assembly and Senate) for further amendments and approval. This year both houses are also Republican controlled. If the Assembly and Senate fail to agree on a final version then a Conference Committee made up of leaders from both houses would be tasked with working out a compromise. The final budget bill is then sent to the Governor's office for signature and approval with the option to exercise either total or partial veto power; however, legislators may override those vetoes with a two-thirds vote.

Given the current divided shape of the Wisconsin government, we should expect this process to draw on for the weeks and possibly months to come. While the Governor's initial draft of the budget contains some very advantageous funding proposals for public education, the likelihood that those proposals make it through the entire budget process is questionable.

The Kenosha Unified School District (KUSD) Annual Budget Calendar is outlined in **Attachment B** to demonstrate the expected stage of budget development at this point in a normal year. However, this internal calendar is impacted and adjusted to account for delays along the way for certain critical items. At this time many critical items are being debated within the State's Biennial Budget.

While uncertainty remains on the revenue side of our budget due to the State budget debate we will conservatively proceed with the assumption of the status quo until we know otherwise. On the expense side of our budget, we are tracking both known changes and potential changes as outlined in **Attachment C**. As of the date of this report, the KUSD 2019-20 Budget is projected to be essentially balanced with a positive net position estimated at approximately \$9,000.

This report is being provided for informational purposes only and does not require any action at this time.

Dr. Sue Savaglio-Jarvis
Superintendent of Schools

Tarik Hamdan
Chief Financial Officer

FOCUS

2019 • No. 4

Understanding the State Budget Process

The state budget is usually the most important piece of legislation passed in every legislative session, but it has a timetable and terminology that can be confusing. To help demystify the process, we offer the following overview; our online version of this Focus (available at wispolicyforum.org) also offers a glossary of budget terms, including those in boldface here.

Few issues so dominate the legislative process as the state budget. The tax and spending plan captures the attention of the governor, lawmakers, state agencies, lobbyists, and the media for months every odd-numbered year.

With control of state government now split between Democratic Governor Tony Evers and majority Republicans in the Legislature, the process will likely take on even more political drama and, potentially, delays in adoption of a final product.

For those unfamiliar with state government, the budget can seem intimidating, with a language and a timeline all its own. Yet, once the jargon is stripped away, the process and the concepts are all fairly simple. To help readers understand this process—and what is at stake—we offer an overview of several major decision points, budget elements, and issues facing state leaders.

Two-year Plan

The state budget encompasses two fiscal years, or a **biennium**, such as from 2017-19 (the current budget) or 2019-21 (the next one). A fiscal year runs from July 1 of one year to June 30 of the next. Ideally, the 2019-21 budget should be in place by July 1 of this year; if not, spending will continue at current levels until the new budget is enacted.

The budget process begins in the fall of each even-numbered year when agencies submit their requests to the governor. These spending proposals are balanced against projected revenues as the governor begins drafting the budget bill. If the governor's office changes hands

Table 1: Income, Sales Taxes Fuel GPR
Amts. in \$Millions, FY 18

Tax	FY 18	% of Total
Indv. Income	\$8,479.2	52.5%
Sales	\$5,448.1	33.7%
Corp. Income	\$893.9	5.5%
Excise	\$680.0	4.2%
Utility	\$365.3	2.3%
Insurance Co.	\$186.3	1.2%
Misc.	\$91.4	0.6%
Total	\$16,144.2	100.0%

Source: Wisconsin FY 2018 Annual Fiscal Report

after an election in the fall, delays may creep into the preparation process, as have occurred this year.

The public portion of the budget process begins in February or March when the governor officially presents the budget to the Legislature. The budget bill is lengthy, typically running more than 1,000 pages. It includes expenditures for every agency and program in state government, and revenues from taxes, fees, and federal aids. The 2017-19 budget includes more than \$75.7 billion in total expenditures.

Budgets Within the Budget

That total budget figure masks some important components. Often, when lawmakers and the governor talk about “the budget,” they are really referring to the general fund budget which is supported primarily with **general purpose revenue** (GPR). In 2017-19, GPR accounted for roughly 46% of the budget, or \$34.6 billion.

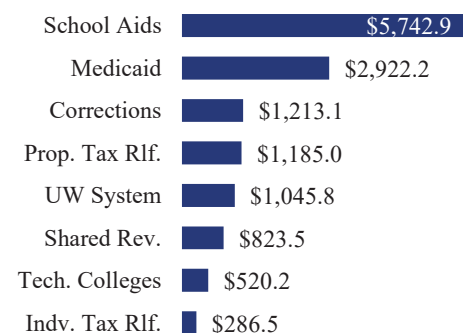
Table 1 shows the main sources of GPR, while Figure 1 shows the eight biggest GPR-funded programs, including

state aids to K-12 schools, Medicaid, aids to local governments (shared revenue), state prisons (corrections), and the UW System. Much of the debate over the state budget involves the collection and allocation of GPR: most reductions in state taxes result in less GPR, while any increases in general fund programs require more.

Federal revenues, such as payments in support of programs like Medicaid, FoodShare, funding for schools serving low-income students, and transportation, comprise another 29% of the total budget, or \$21.6 billion in 2017-19. **Program revenues**, which come primarily from fees such as tuition and state parks charges, are expected to generate \$12.1 billion in 2017-19, or roughly 16% of the total.

The last major component of the budget are programs funded with separate, distinct sources known as **segregated funds**, which are set aside for specific purposes. The largest of these is the transportation fund, which is

Fig. 1: GPR Goes to Schools, Medicaid
Top Eight GPR Programs, in \$Millions FY 18



Source: Wisconsin FY 2018 Annual Fiscal Report

comprised mainly of revenues from the state's 32.9-cent-per-gallon gas tax and \$75 vehicle registration fees. In part because of slowing growth in these revenue sources, transportation funding is likely to be one of the most contentious issues in the upcoming budget deliberations. Segregated funds are expected to comprise about 10% of the 2017-19 budget, or \$7.4 billion.

Legislature's Role

Once the budget bill is introduced, it goes to a single legislative committee, the **Joint Committee on Finance (JCF)**, for action. The JCF, which includes members from both legislative houses, is considered

one of the most powerful budget committees in the country because it acts on the budget, as well as specific taxes and spending items. Those are usually split among several committees in other states and Congress. Typically, the JCF holds public hearings on the bill in early spring, then begins amending it in May.

When JCF's work is done, the bill moves to each legislative house for further amendments and approval. If the Assembly and Senate do not agree on a final version, a **conference committee** made up of leaders from both houses works out a compromise. In years when control of the Legislature has been split, conference committees have taken months to reach a

final deal. This year both houses are controlled by Republicans, who may be able to reach an agreement among themselves more quickly. However, timely passage in the Legislature may not guarantee a deal with the governor, whose vetoes could also delay enactment.

Governor's Pen

The final bill then heads to the governor, who may sign it; let it take effect without signing it; veto it entirely; or use his powerful **partial veto** to reduce spending or strike out words or phrases in the bill. Although lawmakers may override the governor's vetoes by a two-thirds vote, they have not done so since 1985. □

Wisconsin Policy Forum

401 North Lawn Avenue • Madison, WI 53704-5033
608.241.9789 • wispolicyforum.org

Address Service Requested

We are going all-digital April 1!

The print edition of the Focus ends April 1. If you want to receive it electronically, please register your email at info@wispolicyforum.org

Policy notes

■ *A report by the U.S. Government Accounting Office warns state and local governments will face a growing gap between revenues and expenditures over the next 50 years, driven largely by health care spending.*

"Absent any policy changes by state and local governments, revenues are likely to be insufficient to maintain the sector's capacity to provide services at levels consistent with current policies

during the next 50 years," the GAO states, adding that based on its simulations "states and local governments will need to make policy changes to avoid fiscal imbalances before then and assure that revenues are at least equal to expenditures."

Most of the projected growth in spending will be for Medicaid, which funds medical care for the poor, elderly, and disabled. The GAO estimates Medic-

aid spending will grow at an average of 5.5% annually from 2019 to 2028. The GAO projects per capita Medicaid spending will rise 0.5% higher than the per capita gross domestic product from 2018 to 2067.

Health benefits for state and local employees are also projected to rise 0.9 percentage points higher than GDP during the same period, the report states.

KUSD Annual Budget Calendar

Jul/Aug



Fiscal Year Begins

- Prior fiscal year closing and auditing begins
- Review of grant awards
- Cash flow analysis for current year to determine short term borrowing need

Sep



Preparing for Adoption

- Public Hearing of the Budget
- Annual Meeting of Electors
- Estimated tax levies and mill rate
- Official 3rd Friday student counts prepared and sent to the State
- Reconcile staffing
- State financial reporting

Oct/Nov



Adopting the Budget

- Equalized Property Values finalized
- State Equalization Aid finalized
- Budgets are updated
- Board approval of the budget and tax levies
- Notices sent to municipalities on their share of the tax levies

Dec/Jan



Reporting

- Financial reporting to the State
- Publication of the current year budget
- Publication and presentation of the prior year financial statements
- Establish goals and priorities for next budget year
- 2nd Friday in January count

Feb/Mar



Development

- Enrollment projections for next year
- Submission of budget assumptions
- Application of budget assumption rubric
- Seek State budget updates
- Create a preliminary budget position outlook for the next fiscal year

Apr/May



Refinement

- Staffing discussions and projections
- Review of programs
- Review of high budget impact areas (salaries and benefits)
- Budget to actual analysis of current year
- Proposal of budget assumptions to the Board

Jun



Fiscal Year Ends

- Board approval of Fees for next year
- Board approval of budget assumptions for next year
- Planning and implementation of upcoming changes for next year
- Board approval of spending for next year prior to adoption

Revenue Changes

Revenue Limit Related

FY 2018-19 General Fund 10 Revenue (Aid+Levy)	226,472,881
FY 2019-20 General Fund 10 Revenue (Aid+Levy)	222,790,853
Net Projected Change in Limited Revenue for Fund 10	(3,682,028)

Per Pupil Categorical Aid

FY 2018-19 (\$654 x 21,393)	13,991,022
FY 2018-19 Charter Portion of Increase (\$204 x 80% = \$163 x 2,476)	(403,588)
Net FY2018-19 PPCA	13,587,434

FY 2019-20 (\$630 x 21,080)	13,280,400
FY 2019-20 Charter Portion of Decrease (-\$24 x 80% = -\$19.20 x 2,476)	47,539
Net FY2019-20 PPCA	13,327,939

Net Projected Change in Revenue Outside of Revenue Limit	(259,495)
---	------------------

Total Projected Change in Revenue	(3,941,523)
--	--------------------

Expense Changes

Additions

Teacher Salary Schedule Levels	1,470,326	1.7 MM @ 87%
Teacher Salary Schedule Tiers	203,035	Estimated based on prior year
AST Salary Schedule Steps	218,831	243K @ 90%
Hourly Employee Salary Schedule Levels (w/\$.20 increments)	438,185	588K @ 75%
Teacher FTE CPI-U Salary Increases for Base Wages	2,715,057	Maximum CPI @2.44%
AST FTE CPI-U Salary Increases for Base Wages	381,084	Maximum CPI @2.44%
Hourly FTE CPI-U Salary Increases for Base Wages	538,196	Maximum CPI @2.44%
Additions Subtotal	5,964,714	

Subtractions

Unallocated Expenditure Budgets from FY 2018-19	(410,000)	
One time Expenditure Budgets from FY 2018-19	(214,430)	Access Points 100K, Industry 4.0 Equip 114.43K
Carry Overs included in a balanced 2018-19 budget	(275,349)	
Teaching Staff Reductions Due to Declining Enrollment	(1,080,000)	15 FTE identified (count 12, hold 3) @ 90K
Elimination of Infant Lab Program	(330,000)	
Health Insurance Premium Decreases	(7,605,435)	8.6 MM @88% (see detailed breakdown)
Subtractions Subtotal	(9,915,214)	

Projected Change in Expenses	(3,950,500)
-------------------------------------	--------------------

Net Position Estimate	8,977
------------------------------	--------------

Estimated Contribution Structure Impact – Active Employees*

Current Plan and Current 12%, 10% and 6% Contribution Structure

	Enrollment Counts	Total Premium Monthly	Employer Total	Employee Total
Monthly Total	2215	\$4,560,565	\$3,833,240	\$727,325
Annual Total	2215	\$54,726,778	\$45,998,879	\$8,727,899

UHC Plan and Current 12%, 10% and 6% Contribution Structure

	Enrollment Counts	Total Premium Monthly	Employer Total	Employee Total
Monthly Total	2215	\$3,164,306	\$2,811,440	\$352,866
Annual Total	2215	\$37,971,670	\$33,737,278	\$4,234,392
Change from Current	-	-\$16,755,107	-\$12,261,601	-\$4,493,507

Current	2018-19 TDC*	\$45,998,879
Renewal	2019-20 TDC*	\$33,737,278
	TDC Change	-\$12,261,601
	HSA \$	\$3,000,000
	TDC with HSA	-\$9,261,601
	Emp Contribution% Changes	\$619,061
	Net Result	-\$8,642,540
88%	Non-Charter/Grant	-\$7,605,435

* Total District Cost (TDC) is based on the amount the District pays for active (non-retiree) health premiums