

ADOPTED 2019-20 BUDGET



October 22, 2019

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THE BOARD OF EDUCATION

| | |
|-----------------|----------------|
| Dan Wade | President |
| Tony Garcia | Vice President |
| Todd Battle | Clerk |
| Mary Modder | Treasurer |
| Tom Duncan | Member |
| Yolanda Adams | Member |
| Rebecca Stevens | Member |

ADMINISTRATION

| | |
|-------------------------|------------------------------|
| Dr. Sue Savaglio-Jarvis | Superintendent of Schools |
| Tarik Hamdan | Chief Financial Officer |
| Julie Housaman | Chief Academic Officer |
| Kristopher Keckler | Chief Information Officer |
| Susan Valeri | Chief of School Leadership |
| Lindsey O'Conner | Chief Human Resource Officer |
| Tanya Ruder | Chief Communication Officer |

BUDGET REPORT PREPARED BY

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PATHWAY TO SUCCESS

Pathway to Success is Kenosha Unified School District's strategic plan that is in the implementation phase and is reviewed by the Board of Education on an annual basis. Work on the plan began in early 2015 and will continue through 2022.

MISSION

Provide excellent, challenging learning opportunities and experiences that prepare each student for success.

VISION

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

CORE VALUES



SAFETY – providing a safe learning and working environment



TEAMWORK – collaborating respectfully to meet goals



UNITY – being united among staff, students, families and all other stakeholders



DIVERSITY – being inclusive of all individuals



EQUITY – treating all in a fair and just manner



NURTURING – providing a caring and encouraging environment



TRUST – building confidence through transparency



STABILITY – building organizational capacity to adapt to change successfully

STRATEGIC GOALS

1. Increase academic achievement for all students by prioritizing, planning and implementing recommendations from the curriculum audit.
2. Implement transparent fiscal management practices that prioritize and align resources with strategic goals.
3. Retain and recruit highly qualified staff who work to ensure the success of every student.
4. Enhance the leadership and expertise of all staff through professional learning and collaboration.
5. Foster and strengthen community partnerships to increase student learning and family engagement.

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 the identified mission, vision, and goals. The Fiscal Year 2019-2020 budget was developed under this premise.

The Public Hearing on the 2019-2020 Budget and the Annual Meeting of District Electors were held on September 17, 2019. At the Annual Meeting, our stakeholders voted to approve the tax levy at the maximum amount allowed by law. Since the meetings above, District administration has updated the budget to reflect variables such as personnel costs, student counts, equalized property values, certified state aid, and tax levies. This is called the certified budget, and it was adopted on October 22, 2019.

The Kenosha Unified School District's budget for Fiscal Year 2019-2020 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 the administration to present the Board of Education an appropriately balanced budget. This budget supports the current instructional programs of the District while taking into consideration the parameters and objectives of the Board, in order to sustain our instructional and fiscal responsibilities.

EXECUTIVE SUMMARY

The Kenosha Unified School District (“the District”) budget contains programs, staffing and services that will serve the 20,919 students that were enrolled 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.

General District Information

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 School Board and Administration Section of this budget document.

Kenosha Unified School District consists of the City of Kenosha, the Village of Pleasant Prairie and the Village and Town of Somers. For the 2019-2020 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 | \$6,158,701,889 | \$52,901,201 | 60.68% |
| Village of Pleasant Prairie | 3,109,322,479 | 26,708,046 | 30.64% |
| Village of Somers | 789,062,700 | 6,777,786 | 7.77% |
| Town of Somers | 92,155,600 | 791,586 | 0.91% |
| Totals | \$10,149,242,668 | \$87,178,619 | 100.00% |

A history of the equalized value and tax levy breakdown among the municipalities is provided in the detail of this report.

The 2019-2020 general fund (10) is being presented as a balanced budget in which expenditures are projected to equal revenues. The carryover spending authority request of \$318,820 was approved and absorbed within this balanced budget. In addition, the administration will be bringing forward recommendations for Board consideration in the areas of security, diversity, engagement, equity, and facilities which may be funded by approximately \$7 MM of available funds yet to be allocated within the 2019-20 budget.

Student Enrollment

The total third Friday enrollment for school year 2019-20 was 20,919, which is a decrease of 453 students from the 2018-2019 school year. A history of the student enrollment is provided in the detail of this report.

Student Full-Time Equivalent Membership

The 2019-20 budget was prepared based on a full-time equivalent (FTE) student membership of 20,541 for revenue limit purposes. This membership plays a significant role in the development of the budget. The third Friday enrollment count of actual students in the district is converted into full time equivalents (FTE). If a student attends school all day, that student is considered one (1.0) FTE for the third Friday count. If a student only attends school for half a day, that student is considered a one-half (0.50) FTE for the third Friday count and Certain 4K program students are considered six-tenths (0.60) FTE. Included in the membership are FTE generated by summer school participation at a rate of 40%.

District Staffing

The school district is a labor intensive organization, with approximately 80% of the operating budget spent on wages and benefits for staff. Budgeted FTE for the 2019-20 school year is summarized below and detailed further by location later in this report.

| Budgeted Staff | |
|--|-----------------|
| Teachers | 1,701.78 |
| Educational Support Professionals | 302.68 |
| Service/Custodial | 194.29 |
| Administrative/Supervisory/Technical | 169.00 |
| Secretaries | 153.35 |
| Carpenters And Painters | 9.00 |
| Interpreters | 7.00 |
| Total Budgeted Full Time Equivalent (FTE) | 2,537.09 |

Revenue Limit

The revenue limit, in general, is the combination of several state aids and the local tax levy. The District's total revenue formula is based on a three (3) year rolling average membership. If this average increases, the state revenue formula allows the budget to increase to accommodate those additional students; however, a decrease can lead to a reduction in the revenue limit. The revenue limit formula also includes several recurring and non-recurring exemptions. The 2019-2020 revenue limit formula provides for maximum revenue of \$230,900,338.

Three (3) Year Rolling Average Membership

The 2019-20 revenue limit is calculated with a current three (3) year rolling average membership of 21,019, which is a decrease of 385 from the base three (3) year rolling average of 21,404.

Revenue Limit Exemptions

The revenue limit formula includes several exemptions, shown below.

| 2019-2020 Revenue Limit Exemptions | |
|---|---------------------|
| Hold Harmless Exemption | \$255,577 |
| Recurring Exemptions: | |
| Transfer of Service | 458,988 |
| Non-Recurring Exemptions: | |
| Declining Enrollment | 4,001,313 |
| Energy Efficiency Project – Act 32* | 4,976,050 |
| Adjustment for Refunded/Rescinded Taxes | 2,094 |
| Prior Year Open Enrollment | 69,698 |
| Private School Voucher Aid Deduction | 2,284,957 |
| SNSP Private School Voucher Aid Deduction | 400,775 |
| Total 2019-20 Revenue Limit Exemptions | \$12,449,452 |

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

State Aids

The total state aid which impacts the 2019-2020 revenue limit and tax levy includes general state aid, high poverty aid, aid for exempt computers and aid for personal property. The total state aid for 2019-20 is \$152,235,128. This is an overall decrease of \$1,540,047 or 1.0% from the prior year.

General state aid or equalization aid decreased \$331,251 from the prior year. This aid is calculated by the state using a complex formula of student enrollment, expenditures and property tax base.

High poverty aid decreased \$346,124 from the prior year. KUSD currently qualifies for high poverty aid since our free/reduced lunch population exceeds 50%. However, our population is currently at approximately 51.5% and declining, so we could potentially lose this additional aid in the near future. If our counts fall below the 50% threshold, the loss of high poverty aid could be recovered by increasing tax levy.

State aid for exempt computers remained the same as prior year due to changes within the 2017-2019 State budget (2017 Act 59) that no longer require the Department of Revenue to certify current year exempt computer values. We can expect this aid to be essentially flat for the future.

The 2017-2019 State budget (2017 Act 59) also exempted certain machinery, tools, and patterns from property tax assessments and created a new aid program designed to reimburse municipalities for the lost tax revenue. The method used by the Department of Revenue to allocate these aid payments to districts that contain Tax Incremental Districts (TIDs) was challenged and revised after the first year of implementation in 2018-19. Being that our municipalities contain large TIDs such as Amazon, we experienced a major change.

| | 2018-19 DPI Certified Aid | 2019-20 DPI Certified Aid | \$ Change From Prior Year | % Change from Prior Year |
|---|--------------------------------------|--------------------------------------|--------------------------------------|-------------------------------------|
| General State Aid (Equalization Aid) | \$149,963,951 | \$149,632,700 | (\$331,251) | -0.22% |
| High Poverty Aid | \$1,771,760 | \$1,425,636 | (\$346,124) | -19.54% |
| State Aid for Exempt Computers | \$389,423 | \$389,423 | \$0 | 0.00% |
| State Aid for Personal Property | \$1,650,041 | \$787,369 | (\$862,672) | -52.28% |
| Total Aid in Revenue Limit Computation | \$153,775,175 | \$152,235,128 | \$1,540,047 | -1.00% |

Property Tax Impact

Subtracting the state aid from the revenue limit amount of \$230,900,338 allows for total limited revenue of \$78,665,210 for general operations (fund 10) and non-referendum debt (fund 38) debt repayment. State law mandates that non-referendum debt (fund 38) be included inside the revenue limit formula.

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 2019-2020 total property tax levy of \$87,178,619 consists of the following levies:

| 2019-20 Property Tax Levy | |
|--|---------------------|
| General (Fund 10) | \$71,682,744 |
| Non-Referendum Debt Service (Fund 38) | 6,982,466 |
| Referendum Approved Debt Service (Fund 39) | 7,013,409 |
| Community Service (Fund 80) | 1,500,000 |
| Total 2019-20 Property Tax Levy | \$87,178,619 |

The total allowable general fund tax levy (inside limit) is \$71,682,744. The Debt Service levy is comprised of \$6,982,466 of non-referendum debt (inside of limit) and \$7,013,409 of referendum approved debt (outside of limit). The community service levy (outside of limit) is comprised of \$500,000 to operate the recreation department and senior center, as well as \$1,000,000 for other community service programs.

The 2019-2020 District equalized property value of \$10,149,242,668 represents a 7.94% increase compared to the previous year. The total levy of \$87,178,619 represents a decrease of 1.36%, and the total tax mil rate of \$8.59 represents a 8.62% decrease from the previous year. The estimated tax on property valued at \$100,000 decreased by \$81.03 from \$940.00 to \$858.97. This decrease is the result of favorable changes in both tax levy and equalized property values in our District.

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).

General Fund Fund Balance

Fund balance represents the difference between the general fund's assets and liabilities. Fund balance is created or increased when fund revenues exceed fund expenditures for a fiscal period. Fund balance has various categories based on the nature of any limitations requiring the use of resources for a specific purpose. Unassigned fund balance is an amount that is available for any purpose.

As of June 30, 2019, the District's general fund total fund balance at the end of the 2018-2019 fiscal year was \$57,003,593. The total fund balance equated to 22.12% of the ending 2018-2019 general fund expenditures; however, the unassigned portion of the fund balance was \$50,432,241 or 19.57% of the ending general fund expenditures. The history of the District's fund balance can be found in the Financial Section of this report (see table of contents for page number).

The total general fund ending fund balance is projected to remain \$57,003,593 at the end of 2019-2020 which represents 22.17% of the current year budgeted expenditures. Included in that number are the portions of the fund balance that are non-spendable, restricted, committed and assigned for specific purposes. Non-spendable fund balance includes amounts not in spendable form, such as inventory or prepaid expenditures. Restricted fund balance includes amounts constrained for a specific purpose by external parties such as federal or state agencies. Committed fund balance includes amounts constrained by the District's Board of Education, such as approved contracts. Assigned fund balance includes amounts constrained by the Chief Financial Officer, such as for charter school reserves. After adjusting for these categories, the general fund is left with an unassigned projected balance of \$50,432,241 which represents 19.61% of the budgeted 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 Board discourages the maintenance of unassigned fund balance in excess of the amounts needed to fund operational cash flow. 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 2019-2020.

Budget Adoption Format

The format for the budget adoption by the Board of Education, as recommended by the Department of Public Instruction (DPI), 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 gifts/donations (Fund 21 – Special Revenue Trust Fund) and federal and state grant programs (Fund 27 – Special Education Program and Fund 25 – Federal Head Start Program). 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, and non-referendum debt to repay the financing of the District's 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 schools as part of energy efficiency projects are included in this fund.

Food Service Fund 50

The Fund 50 revenue budget presented includes no increase in school lunch prices which is normally a Federal requirement. The District received a waiver for the 2019-2020 fiscal year due to a significant fund balance in the Food Service fund. The expenditure budget presented includes projected salary and benefit costs along with any necessary changes for utilities and operations.

Pupil Activities Fund 60

This fund is used primarily to account for assets held by the district for pupil organizations. 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.

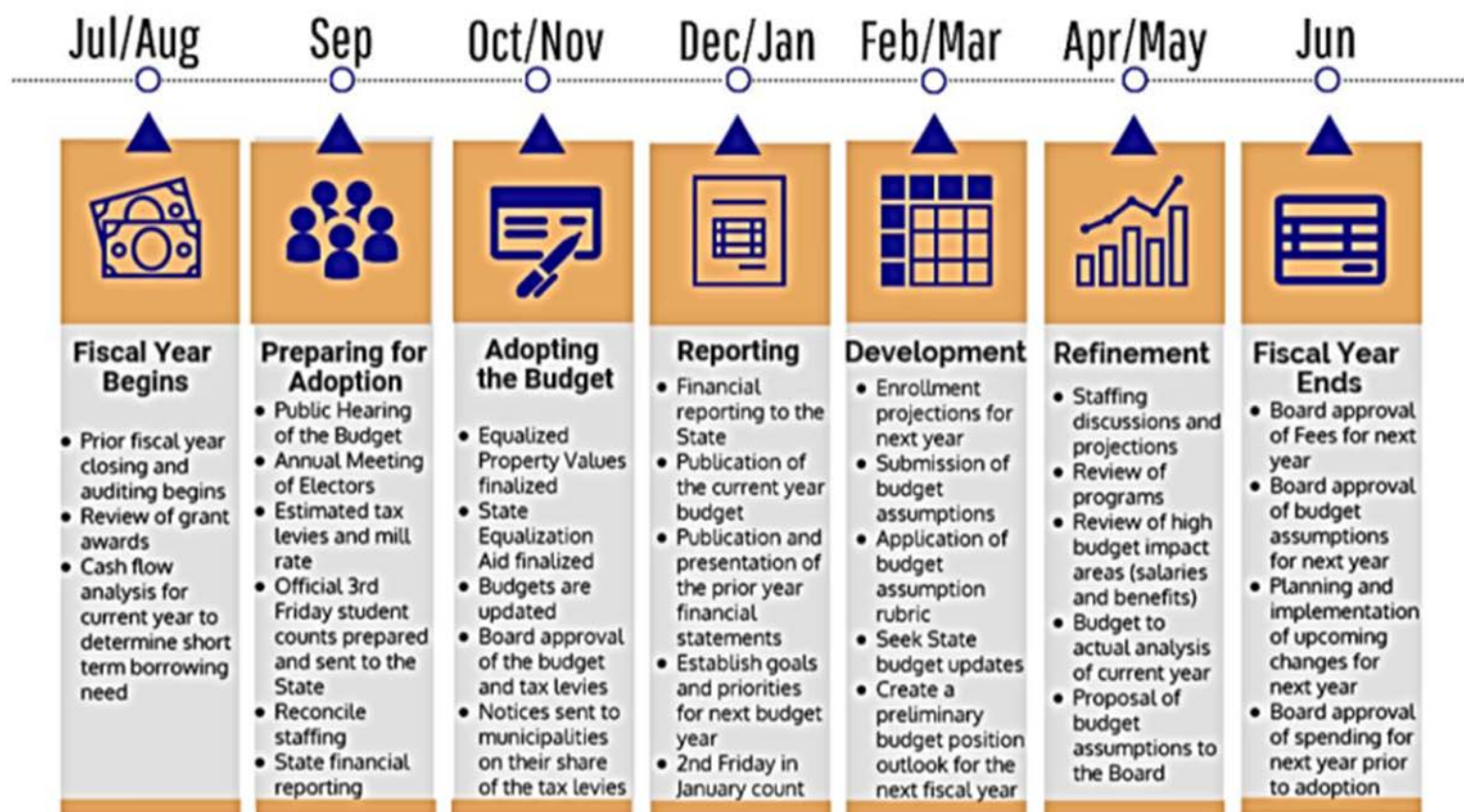
Community Service 80

This fund is used to account for activities such as community recreation programs and fine arts community programs. These programs are not elementary and secondary educational programs, but have the primary function of serving the community.

Financial Information

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 2019-2020 budget.

KUSD Annual Budget Calendar



STUDENT ENROLLMENT

The total third Friday enrollment for school year 2019-20 was 20,919, which is a decrease of 453 students from the 2018-2019 school year.

| School Year | Pre-Kindergarten | Kindergarten | Grades 1-5 | Grades 6-8 | Grades 9-12 | Total Enrollment |
|-------------|------------------|--------------|------------|------------|-------------|------------------|
| 2019-2020 | 1,284 | 1,400 | 7,160 | 4,583 | 6,492 | 20,919 |
| 2018-2019 | 1,356 | 1,403 | 7,431 | 4,503 | 6,679 | 21,372 |
| 2017-2018 | 1,333 | 1,411 | 7,537 | 4,514 | 6,860 | 21,655 |
| 2016-2017 | 1,299 | 1,443 | 7,631 | 4,536 | 7,020 | 21,929 |
| 2015-2016 | 1,338 | 1,417 | 7,778 | 4,603 | 7,125 | 22,261 |
| 2014-2015 | 1,407 | 1,581 | 7,782 | 4,723 | 6,981 | 22,474 |
| 2013-2014 | 1,502 | 1,586 | 7,843 | 4,843 | 6,902 | 22,676 |
| 2012-2013 | 1,172 | 1,600 | 7,969 | 5,011 | 6,887 | 22,639 |
| 2011-2012 | 1,151 | 1,612 | 8,214 | 5,044 | 6,957 | 22,978 |
| 2010-2011 | 1,238 | 1,604 | 8,287 | 4,892 | 7,101 | 23,122 |
| 2009-2010 | 1,143 | 1,580 | 8,364 | 4,809 | 7,123 | 23,019 |
| 2008-2009 | 952 | 1,676 | 8,349 | 4,805 | 7,056 | 22,838 |
| 2007-2008 | 838 | 1,600 | 8,337 | 4,933 | 7,061 | 22,769 |
| 2006-2007 | 799 | 1,703 | 8,231 | 4,808 | 7,044 | 22,585 |
| 2005-2006 | 840 | 1,653 | 8,004 | 4,827 | 6,891 | 22,215 |
| 2004-2005 | 804 | 1,651 | 7,802 | 4,909 | 6,693 | 21,859 |
| 2003-2004 | 772 | 1,578 | 7,712 | 5,015 | 6,427 | 21,504 |
| 2002-2003 | 735 | 1,494 | 7,833 | 4,936 | 6,148 | 21,146 |
| 2001-2002 | 675 | 1,475 | 7,758 | 4,782 | 5,910 | 20,600 |
| 2000-2001 | 649 | 1,484 | 7,775 | 4,496 | 5,754 | 20,158 |
| 1999-2000 | 612 | 1,474 | 7,728 | 4,324 | 5,519 | 19,657 |
| 1998-1999 | 613 | 1,432 | 7,741 | 4,304 | 5,475 | 19,565 |
| 1997-1998 | 633 | 1,475 | 7,538 | 4,244 | 5,455 | 19,345 |

Kenosha Unified School District 2019-2020 Budgeted Staff Full-Time Equivalent (FTE) By Location

| Budgeted FTE | | Staff Type | | | | | | | |
|--------------------------|---|--|--------------------------|-----------------------------------|--------------|---------------------------|------------------------|---------------|---------------|
| Location Category | Location | Administrative, Supervisory, Technical | Carpenters & Painters | Educational Supt Professionals | Interpreters | Secretaries & Clerical | Service & Custodial | Teachers | Grand Total |
| Pre-K | 272-4K Program | | | | | 1.00 | | 34.73 | 35.73 |
| | 871-Head Start | 1.00 | | 26.00 | | 3.00 | 1.50 | 6.48 | 37.98 |
| Pre-K Total | | 1.00 | | 26.00 | | 4.00 | 1.50 | 41.21 | 73.71 |
| Elementary | 145-Forest Park Elementary | 1.00 | | 4.00 | | 1.00 | 2.50 | 21.99 | 30.49 |
| | 146-Frank Elementary | 1.00 | | 5.51 | | 1.00 | 3.50 | 19.85 | 30.86 |
| | 147-Grant Elementary | 1.00 | | 3.00 | | 1.00 | 2.00 | 15.57 | 22.57 |
| | 150-Harvey Elementary | 1.00 | | 8.00 | | 1.00 | 2.50 | 16.50 | 29.00 |
| | 153-Jefferson Elementary | 1.00 | | 3.00 | | 1.00 | 2.00 | 16.10 | 23.10 |
| | 155-McKinley Elementary | 1.00 | | 4.00 | | 1.00 | 2.00 | 20.26 | 28.26 |
| | 156-Pleasant Prairie Elementary | 1.00 | | 5.00 | | 1.00 | 3.50 | 29.50 | 40.00 |
| | 157-Prairie Lane Elementary | 1.00 | | 5.57 | 3.00 | 1.00 | 3.00 | 22.50 | 36.07 |
| | 158-Roosevelt Elementary | 1.00 | | 5.83 | | 1.00 | 2.50 | 25.00 | 35.33 |
| | 160-Somers Elementary | 1.00 | | 9.00 | | 1.00 | 3.50 | 28.00 | 42.50 |
| | 161-Southport Elementary | 1.00 | | 7.00 | | 1.00 | 2.50 | 21.00 | 32.50 |
| | 162-Strange Elementary | 1.00 | | 5.00 | | 1.00 | 3.00 | 28.00 | 38.00 |
| | 163-Grewenow Elementary | 1.00 | | 7.70 | | 1.00 | 2.50 | 24.00 | 36.20 |
| | 164-Vernon Elementary | 1.00 | | 7.00 | | 1.00 | 3.50 | 19.60 | 32.10 |
| | 165-Brass Community School | 1.00 | | 7.00 | | 1.00 | 3.00 | 30.00 | 42.00 |
| | 166-Whittier Elementary | 1.00 | | 4.80 | | 1.00 | 3.00 | 22.00 | 31.80 |
| | 167-Wilson Elementary | 1.00 | | 2.00 | | 1.00 | 2.00 | 9.83 | 15.83 |
| | 168-Bose Elementary | 1.00 | | 6.00 | | 1.00 | 2.00 | 17.50 | 27.50 |
| | 169-Stocker Elementary | 1.00 | | 9.00 | | 1.00 | 3.50 | 26.49 | 40.99 |
| | 170-Jeffery Elementary | 1.00 | | 6.00 | | 1.00 | 2.00 | 19.50 | 29.50 |
| | 173-Edward Bain School of Creative Arts | 1.00 | | 8.00 | | 1.00 | 5.00 | 29.50 | 44.50 |
| | 175-Edward Bain School of Dual Language | 1.00 | | 0.98 | | 1.00 | | 16.00 | 18.98 |
| | 178-Nash Elementary | 1.00 | | 11.00 | | 1.00 | 3.50 | 34.00 | 50.50 |
| Elementary Total | | 23.00 | | 134.39 | 3.00 | 23.00 | 62.50 | 512.69 | 758.58 |
| Middle | 330-Lance Middle School | 2.00 | | 12.50 | 1.00 | 5.00 | 5.00 | 60.17 | 85.67 |
| | 331-Lincoln Middle School | 2.00 | | 9.00 | | 5.00 | 5.00 | 50.00 | 71.00 |
| | 333-Washington Middle School | 2.00 | | 6.00 | | 4.00 | 4.50 | 44.50 | 61.00 |
| | 334-Bullen Middle School | 2.00 | | 8.49 | | 4.00 | 5.00 | 55.00 | 74.49 |
| | 337-Mahone Middle School | 2.00 | | 12.00 | | 4.00 | 7.00 | 67.00 | 92.00 |
| Middle Total | | 10.00 | | 47.99 | 1.00 | 22.00 | 26.50 | 276.67 | 384.16 |
| Middle/High | 852-Hillcrest School | 1.00 | | 2.07 | | 1.00 | 1.00 | 12.84 | 17.91 |
| Middle/High Total | | 1.00 | | 2.07 | | 1.00 | 1.00 | 12.84 | 17.91 |
| High | 424-Indian Trail High School & Academy | 5.00 | | 19.00 | | 11.00 | 12.00 | 120.93 | 167.93 |
| | 425-Bradford High School | 4.00 | | 25.50 | | 11.00 | 10.50 | 83.04 | 134.04 |
| | 426-Tremper High School | 4.00 | | 24.40 | 2.00 | 9.00 | 12.00 | 92.39 | 143.79 |
| | 427-Reuther High School | 1.00 | | 2.87 | | 5.00 | 6.00 | 35.00 | 49.87 |
| | 428-Lakeview Technology Academy | 2.00 | | 1.00 | | 2.00 | 2.00 | 21.59 | 28.59 |
| | 429-Boys & Girls Club (STEP-East) | | | 4.00 | | | | 3.00 | 7.00 |
| High Total | | 16.00 | | 76.77 | 2.00 | 38.00 | 42.50 | 355.95 | 531.22 |

Kenosha Unified School District 2019-2020 Budgeted Staff Full-Time Equivalent (FTE) By Location

| Budgeted FTE | | Staff Type | | | | | | | |
|--------------------------------|--|--|--------------------------|------------------------------------|--------------|---------------------------|------------------------|-----------------|-----------------|
| Location Category | Location | Administrative, Supervisory, Technical | Carpenters & Painters | Educational Suppt Professionals | Interpreters | Secretaries & Clerical | Service & Custodial | Teachers | Grand Total |
| Charter | 102-Brompton Academy | 1.00 | | | | 2.00 | | 14.70 | 17.70 |
| | 112-Dimensions of Learning Academy | 1.00 | | 1.00 | | 1.60 | 1.70 | 14.20 | 19.50 |
| | 113-KTEC(East) | 2.00 | | 1.00 | | 5.00 | 3.00 | 32.17 | 43.17 |
| | 114-KTEC(West) | 2.00 | | 5.00 | | 1.00 | 4.00 | 52.00 | 64.00 |
| | 421-Kenosha eSchool | 1.00 | | | | 2.00 | 0.20 | 11.99 | 15.19 |
| | 422-Harborside & Paideia Academy | 2.00 | | 1.96 | | 5.00 | 0.13 | 42.87 | 51.95 |
| Charter Total | | 9.00 | | 8.96 | | 16.60 | 9.03 | 167.93 | 211.51 |
| Community | 880-Recreation Department | | | | | 4.00 | 0.26 | | 4.26 |
| Community Total | | | | | | 4.00 | 0.26 | | 4.26 |
| Centrally Tracked | 802-Superintendent's Office | 3.00 | | | | | | | 3.00 |
| | 804-Human Resources | 6.00 | | 1.00 | | 5.00 | | 1.00 | 13.00 |
| | 805-Information Services | 40.25 | | | | 3.00 | | | 43.25 |
| | 806-Business Services | 1.00 | | | | | | | 1.00 |
| | 807-Facilities Services | 5.00 | 9.00 | | | 2.00 | 28.00 | | 44.00 |
| | 808-Finance Department | 10.00 | | | | 4.00 | | | 14.00 |
| | 809-Career & Technical Ed | 1.00 | | | | 1.00 | | 0.24 | 2.24 |
| | 810-Athletics/Health/Recreation | 1.00 | | | | | | 17.25 | 18.25 |
| | 811-Teaching and Learning | 6.00 | | | | 6.00 | | 2.00 | 14.00 |
| | 812-Fine Arts | 1.00 | | | | | | 55.71 | 56.71 |
| | 813-Title III/Bilingual | 1.00 | | | | 1.00 | | 54.60 | 56.60 |
| | 815-Dept of Special Ed | 6.75 | | 4.50 | 1.00 | 6.00 | | 106.43 | 124.68 |
| | 816-Title I | 1.00 | | | | 2.00 | | 3.67 | 6.67 |
| | 817-Instructional Media Center | 3.00 | | | | 3.00 | | 4.00 | 10.00 |
| | 818-Student Support/Guidance | 1.00 | | | | | | 85.10 | 86.10 |
| | 819-Organizational Training & Development | 1.00 | | | | | | 2.49 | 3.49 |
| | 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 | 16.60 | | 21.60 |
| | 837-Community & Parent Relations | 1.00 | | 1.00 | | 1.00 | | 1.00 | 4.00 |
| | 838-Communications | 4.00 | | | | 1.25 | | | 5.25 |
| | 839-School Leadership Middle & High School | 3.00 | | | | 1.00 | | | 4.00 |
| | 841-School Leadership Elementary | 3.00 | | | | 1.00 | | 1.00 | 5.00 |
| | 851-Educational Accountability | 5.00 | | | | 3.00 | | | 8.00 |
| | 874-Educational Support Center | | | | | | 2.50 | | 2.50 |
| Centrally Tracked Total | | 109.00 | 9.00 | 6.50 | 1.00 | 44.75 | 51.00 | 334.49 | 555.74 |
| Grand Total | | 169.00 | 9.00 | 302.68 | 7.00 | 153.35 | 194.29 | 1,701.78 | 2,537.09 |

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.).
- ◆ Changes to the maximum limit are based upon enrollment changes and the allowable per pupil change determined in each biennial State budget. The allowable change was supposed to account for the change in Consumer Price Index (CPI) annually but that has not been the case. The district experienced a decrease of \$558 per member with the implementation of WI Act 10 in 2011-12 and only moderate increases of \$50 in 2012-13 and \$75 in 2013-14 and 2014-15. Between 2015-16 and 2018-19 the allowable per member change was \$0. Included in the 2019-2021 biennial State budget are increases of \$175 for 2019-20 and \$179 for 2020-21. 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, State Aid for High Poverty, State Aid for Exempt Computers, and State Aid for Exempt Personal Property from the district's maximum revenue limit amount.
- ◆ 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 2019-2020 total tax levy decreased by \$1,205,971 as compared to the prior year. The mill rate per \$1,000 of equalized valuation is \$8.59, which is an 8.62% 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, 2019 using the state mandated formulas. All public school districts must certify a property tax levy by November 1st of each year.

Revenue Limit History

| School Year | Revenue Limit | State Aid Used in Computation | Allowable Tax Levy- Inside Limit | Revenue Limit Change | State Aid % of Revenue Limit |
|-------------|---------------|-------------------------------|----------------------------------|----------------------|------------------------------|
| 2019-2020 | 230,900,338 | 152,235,128 | 78,665,210 | -0.64% | 65.93% |
| 2018-2019 | 232,375,952 | 153,775,175 | 78,600,777 | -1.87% | 66.18% |
| 2017-2018 | 236,804,335 | 152,405,289 | 84,399,046 | 0.52% | 64.36% |
| 2016-2017 | 235,574,833 | 156,602,467 | 78,972,366 | 2.28% | 66.48% |
| 2015-2016 | 230,331,138 | 154,043,838 | 76,287,300 | 0.79% | 66.88% |
| 2014-2015 | 228,525,060 | 151,983,023 | 76,542,037 | 0.37% | 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 | 1.27% | 65.43% |
| 2011-2012 | 222,441,569 | 142,393,589 | 80,047,980 | -4.46% | 64.01% |
| 2010-2011 | 232,824,875 | 147,239,655 | 85,585,220 | 4.43% | 63.24% |
| 2009-2010 | 222,943,945 | 143,411,204 | 79,532,741 | 3.43% | 64.33% |
| 2008-2009 | 215,548,551 | 142,301,163 | 73,247,388 | 4.69% | 66.02% |
| 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 | 47,005,588 | 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% |

Equalized Value Breakdown by Municipality

| School Year | Kenosha | Percent of Total | Pleasant Prairie | Percent of Total | Town of Somers | Percent of Total | Village of Somers | Percent of Total |
|-------------|---------------|------------------|------------------|------------------|----------------|------------------|-------------------|------------------|
| 2019-2020 | 6,158,701,889 | 60.68% | 3,109,322,479 | 30.64% | 92,155,600 | 0.91% | 789,062,700 | 7.77% |
| 2018-2019 | 5,676,879,700 | 60.38% | 2,895,018,402 | 30.79% | 93,540,100 | 0.99% | 737,164,200 | 7.84% |
| 2017-2018 | 5,388,990,435 | 60.77% | 2,685,916,232 | 30.29% | 93,166,500 | 1.05% | 700,470,300 | 7.90% |
| 2016-2017 | 5,210,803,885 | 60.73% | 2,618,542,874 | 30.52% | 91,475,700 | 1.07% | 659,308,500 | 7.68% |
| 2015-2016 | 5,060,989,192 | 61.62% | 2,432,039,029 | 29.61% | 719,825,100 | 8.77% | N/A | N/A |
| 2014-2015 | 4,952,267,895 | 62.24% | 2,263,069,229 | 28.45% | 741,006,700 | 9.31% | N/A | N/A |
| 2013-2014 | 4,793,378,481 | 62.31% | 2,126,650,297 | 27.64% | 773,269,300 | 10.05% | N/A | N/A |
| 2012-2013 | 5,056,018,109 | 63.34% | 2,118,733,592 | 26.54% | 808,180,900 | 10.12% | N/A | N/A |
| 2011-2012 | 5,425,529,318 | 63.80% | 2,248,519,934 | 26.44% | 829,754,900 | 9.76% | N/A | N/A |
| 2010-2011 | 5,773,067,908 | 64.64% | 2,304,066,977 | 25.80% | 854,366,100 | 9.56% | N/A | N/A |
| 2009-2010 | 6,172,612,789 | 64.90% | 2,537,267,815 | 26.68% | 800,978,100 | 8.42% | N/A | N/A |
| 2008-2009 | 6,267,271,712 | 65.09% | 2,527,629,911 | 26.25% | 833,512,300 | 8.66% | N/A | N/A |
| 2007-2008 | 6,178,644,610 | 65.04% | 2,486,139,799 | 26.17% | 834,937,700 | 8.79% | N/A | N/A |
| 2006-2007 | 5,863,636,151 | 65.53% | 2,321,214,525 | 25.94% | 763,510,200 | 8.53% | N/A | N/A |

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

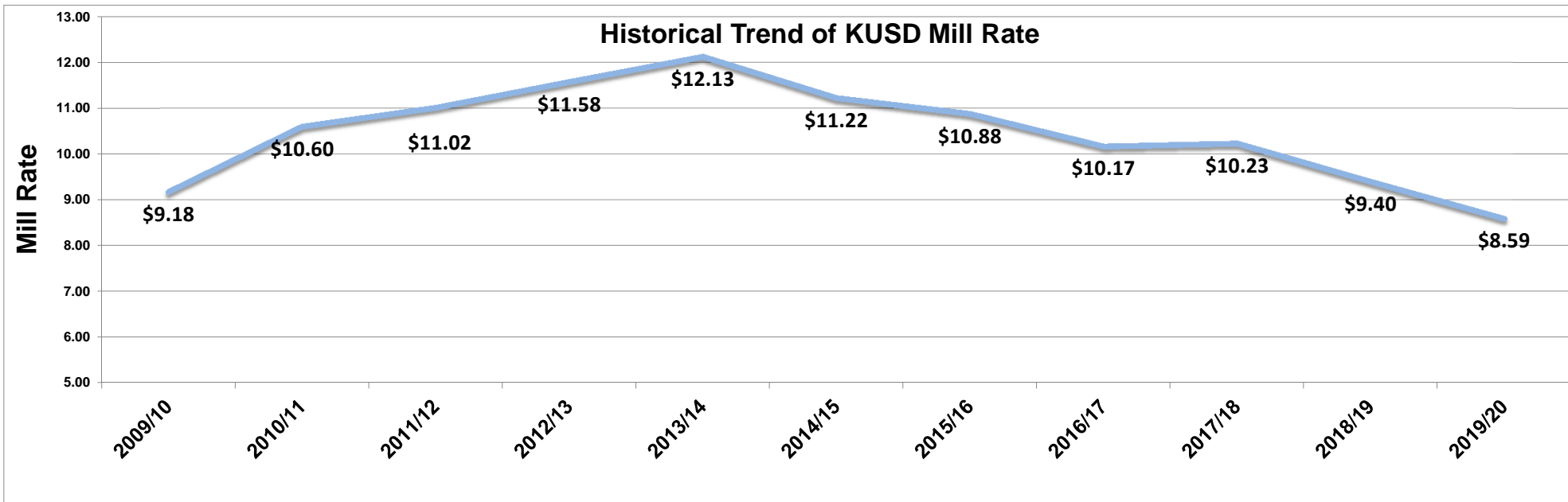
| School Year | Kenosha | Change | Pleasant Prairie | Change | Town of Somers | Change | Village of Somers | Change |
|-------------|------------|--------|------------------|--------|----------------|---------|-------------------|--------|
| 2019-2020 | 52,901,201 | -0.86% | 26,708,046 | -1.86% | 791,586 | -9.97% | 6,777,786 | -2.19% |
| 2018-2019 | 53,362,747 | -3.22% | 27,213,212 | -0.98% | 879,278 | -7.76% | 6,929,353 | -3.31% |
| 2017-2018 | 55,139,489 | 4.05% | 27,481,965 | 3.20% | 953,268 | 2.47% | 7,167,126 | 6.89% |
| 2016-2017 | 52,991,367 | -3.77% | 26,629,321 | 0.63% | 930,264 | -88.12% | 6,704,850 | 100% |
| 2015-2016 | 55,069,624 | -0.93% | 26,463,498 | 4.18% | 7,832,559 | -5.83% | N/A | N/A |
| 2014-2015 | 55,587,859 | -4.39% | 25,402,336 | -1.52% | 8,317,599 | -11.32% | N/A | N/A |
| 2013-2014 | 58,142,074 | -0.68% | 25,795,555 | 5.16% | 9,379,497 | 0.24% | N/A | N/A |
| 2012-2013 | 58,537,890 | -2.06% | 24,530,409 | -0.97% | 9,357,009 | 2.37% | N/A | N/A |
| 2011-2012 | 59,767,725 | -2.32% | 24,769,735 | 1.43% | 9,140,594 | 0.94% | N/A | N/A |
| 2010-2011 | 61,188,428 | 8.01% | 24,420,679 | 4.87% | 9,055,379 | 23.19% | N/A | N/A |
| 2009-2010 | 56,648,561 | 2.54% | 23,285,531 | 4.51% | 7,350,900 | 0.05% | N/A | N/A |
| 2008-2009 | 55,243,191 | 5.50% | 22,279,925 | 5.74% | 7,347,038 | 3.83% | N/A | N/A |
| 2007-2008 | 52,364,508 | 7.02% | 21,070,234 | 8.78% | 7,076,164 | 11.07% | N/A | N/A |
| 2006-2007 | 48,927,551 | 11.67% | 19,368,757 | 12.64% | 6,370,908 | 14.90% | N/A | N/A |
| 2005-2006 | 43,813,002 | -2.12% | 17,195,460 | 2.74% | 5,544,570 | -1.71% | N/A | N/A |
| 2003-2004 | 41,123,056 | 8.27% | 15,328,879 | 9.25% | 5,108,575 | 10.84% | N/A | N/A |

KENOSHA UNIFIED SCHOOL DISTRICT TAX LEVY AND MILL RATE HISTORY

| 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 |
|-------------|---------------------|----------|--------------|-------------------------|-----------|---------------------------|-----------|--------------------------------|-----------|------------|-----------------|-------------------|--------------------|
| 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% |
| 2015/16 | 8,212,853,321 | 3.22% | 71,041,926 | | 8.650 | 16,823,755 | 2.0485 | 1,500,000 | 0.1826 | 89,365,681 | 10.8812 | 0.06% | -3.06% |
| 2016/17 | 8,580,130,959 | 4.47% | 69,282,075 | | 8.075 | 16,473,727 | 1.9200 | 1,500,000 | 0.1748 | 87,255,802 | 10.1695 | -2.36% | -6.54% |
| 2017/18 | 8,868,543,467 | 3.36% | 73,540,969 | | 8.292 | 15,700,879 | 1.7704 | 1,500,000 | 0.1691 | 90,741,848 | 10.2319 | 4.00% | 0.61% |
| 2018/19 | 9,402,602,402 | 6.02% | 72,697,706 | | 7.732 | 14,186,884 | 1.5088 | 1,500,000 | 0.1595 | 88,384,590 | 9.4000 | -2.60% | -8.13% |
| 2019/20 | 10,149,242,668 | 7.94% | 71,682,744 | | 7.063 | 13,995,875 | 1.3790 | 1,500,000 | 0.1478 | 87,178,619 | 8.5897 | -1.36% | -8.62% |

| Tax on \$100,000 Property | | \$200,000 Property |
|---------------------------|------------|--------------------|
| 18/19 Property Tax | \$ 940.00 | \$ 1,880.00 |
| 19/20 Property Tax | \$ 858.97 | \$ 1,717.93 |
| \$ Change | \$ (81.03) | \$ (162.07) |
| % Change | -8.62% | -8.62% |

| 2019/20 | |
|-----------------------|------------------|
| Equalized Valuation | \$10,149,242,668 |
| % Change in Valuation | 7.94% |
| Total Levy | \$87,178,619 |
| Total Mill Rate | \$8.59 |
| % Tax Levy Change | -1.36% |
| % Mill rate Change | -8.62% |



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FINANCIAL SECTION

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2019-2020 BUDGET PUBLICATION

| GENERAL FUND (FUND 10) | Audited 2017-2018 | Unaudited 2018-2019 | Proposed 2019-2020 |
|--|------------------------------|--------------------------------|-------------------------------|
| Beginning Fund Balance | 49,045,390 | 55,315,858 | 57,003,593 |
| Ending Fund Balance | 55,315,858 | 57,003,593 | 57,003,593 |
| REVENUES AND OTHER FINANCING SOURCES | | | |
| Operating Transfer-In (Source 100) | 131,865 | 160,013 | 276,811 |
| Local Sources (Source 200) | 76,434,882 | 76,130,606 | 74,556,312 |
| Inter-district Payments (Source 300 & 400) | 750,339 | 924,205 | 925,000 |
| Intermediate Sources (Source 500) | 0 | 0 | 0 |
| State Sources (Source 600) | 164,570,004 | 171,685,296 | 170,692,804 |
| Federal Sources (Source 700) | 9,564,033 | 9,571,506 | 10,423,112 |
| All Other Sources (Source 800 & 900) | 803,203 | 868,701 | 241,645 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 252,254,326 | 259,340,327 | 257,115,684 |
| EXPENDITURES & OTHER FINANCING USES | | | |
| Instruction (Function 100000) | 126,811,291 | 129,844,387 | 126,104,574 |
| Support Services (Function 200000) | 83,775,319 | 89,372,571 | 92,411,003 |
| Non-Program Transactions (Function 400000) | 35,397,247 | 38,435,633 | 38,600,107 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 245,983,857 | 257,652,592 | 257,115,684 |

| SPECIAL PROJECTS FUND (FUND 20) | Audited 2017-2018 | Unaudited 2018-2019 | Proposed 2019-2020 |
|--|------------------------------|--------------------------------|-------------------------------|
| Beginning Fund Balance | 157,679 | 70,387 | 98,374 |
| Ending Fund Balance | 70,387 | 98,374 | 0 |
| REVENUES & OTHER FINANCING SOURCES | 48,761,969 | 51,602,350 | 53,551,366 |
| EXPENDITURES & OTHER FINANCING USES | 48,849,260 | 51,574,363 | 53,649,740 |

| DEBT SERVICE FUND (FUND 30) | Audited 2017-2018 | Unaudited 2018-2019 | Proposed 2019-2020 |
|--|------------------------------|--------------------------------|-------------------------------|
| Beginning Fund Balance | 4,644,244 | 4,158,036 | 4,043,948 |
| Ending Fund Balance | 4,158,036 | 4,043,948 | 3,278,591 |
| REVENUES & OTHER FINANCING SOURCES | 17,103,623 | 15,508,323 | 65,590,003 |
| EXPENDITURES & OTHER FINANCING USES | 17,589,832 | 15,622,410 | 66,355,361 |

| CAPITAL PROJECTS FUND (FUND 40) | Audited 2017-2018 | Unaudited 2018-2019 | Proposed 2019-2020 |
|--|------------------------------|--------------------------------|-------------------------------|
| Beginning Fund Balance | 67,782,523 | 42,218,993 | 20,054,807 |
| Ending Fund Balance | 42,218,993 | 20,054,807 | 9,682,861 |
| REVENUES & OTHER FINANCING SOURCES | 711,240 | 945,764 | 300,000 |
| EXPENDITURES & OTHER FINANCING USES | 26,274,769 | 23,109,949 | 10,671,946 |

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2019-2020 BUDGET PUBLICATION

| FOOD SERVICE FUND (50) | Audited 2017-2018 | Unaudited 2018-2019 | Proposed 2019-2020 |
|--|------------------------------|--------------------------------|-------------------------------|
| Beginning Fund Balance | 3,169,813 | 3,353,903 | 2,846,614 |
| Ending Fund Balance | 3,353,903 | 2,846,614 | 2,809,196 |
| REVENUES & OTHER FINANCING SOURCES | 8,459,831 | 8,480,735 | 8,540,300 |
| EXPENDITURES & OTHER FINANCING USES | 8,275,740 | 8,988,023 | 8,577,718 |

| COMMUNITY SERVICES FUND (FUND 80) | Audited 2017-2018 | Unaudited 2018-2019 | Proposed 2019-2020 |
|--|------------------------------|--------------------------------|-------------------------------|
| Beginning Fund Balance | 3,011,591 | 3,124,920 | 3,191,938 |
| Ending Fund Balance | 3,124,920 | 3,191,938 | 2,913,986 |
| REVENUES & OTHER FINANCING SOURCES | 1,757,257 | 1,623,285 | 1,544,387 |
| EXPENDITURES & OTHER FINANCING USES | 1,643,927 | 1,556,268 | 1,822,339 |

| TOTAL EXPENDITURES AND OTHER FINANCING USES | | | |
|--|------------------------------|--------------------------------|-------------------------------|
| ALL FUNDS | Audited 2017-2018 | Unaudited 2018-2019 | Proposed 2019-2020 |
| GROSS TOTAL EXPENDITURES - ALL FUNDS | 348,617,387 | 358,503,605 | 398,192,788 |
| Interfund Transfers (Source 100) - ALL FUNDS | 30,644,317 | 32,890,957 | 32,065,266 |
| Refinancing Expenditures (Fund 30) | 947,480 | 0 | 50,751,529 |
| NET TOTAL EXPENDITURES - ALL FUNDS | 317,025,589 | 325,612,648 | 315,375,993 |
| PERCENTAGE CHANGE FROM PRIOR YEAR | 1.34% | 2.71% | -3.14% |

| PROPOSED PROPERTY TAX LEVY | | | |
|--|------------------------------|--------------------------------|-------------------------------|
| FUND | Audited 2017-2018 | Unaudited 2018-2019 | Proposed 2019-2020 |
| General Fund | 73,540,969 | 72,697,706 | 71,682,744 |
| Referendum Debt Service Fund | 5,223,023 | 8,283,813 | 7,013,409 |
| Non-Referendum Debt Service Fund | 10,477,856 | 5,903,071 | 6,982,466 |
| Capital Expansion Fund | 0 | 0 | 0 |
| Community Service Fund | 1,500,000 | 1,500,000 | 1,500,000 |
| TOTAL SCHOOL LEVY | 90,741,848 | 88,384,590 | 87,178,619 |
| PERCENTAGE INCREASE FROM PRIOR YEAR | 4.00% | -2.60% | -1.36% |

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

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2019-2020 BUDGET PUBLICATION**

| ENERGY EFFICIENCY EXEMPTION | | | |
|--|----------------------------------|-------------------------------------|--------------------------|
| § 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators | | | |
| Name of Qualified Contractor | Performance Services, Inc. | | |
| Performance Contract Length (years) | | | 10 |
| Total Project Cost (including financing) | | | \$16,908,008 |
| Total Project Payback Period | | | 10.12 |
| Years of Debt Payments | | | 20 |
| Remaining Useful Life of the Facility | | | 25 Years |
| Prior Year Resolution Expense Amount | Fiscal Year | 2019 | \$5,008,872 |
| Prior Year Related Expense Amount or CY debt levy | Fiscal Year | 2019 | \$4,842,998 |
| Utility Savings applied in Prior Year to Debt | Fiscal Year | 2019 | \$165,874 |
| Sum of reported Utility Savings to be applied to Debt | | | \$154,092 |
| | | Savings Reported for 2018-19 | |
| Specific Energy Efficiency Measure or Products | Project Cost Including Financing | Utility Cost Savings | Non-Utility Cost Savings |
| Bose Elementary School | \$2,318,840 | \$25,179 | \$216,024 |
| Forest Park Elementary School | \$4,179,133 | \$19,998 | \$392,027 |
| Grant Elementary School | \$2,644,576 | \$10,726 | \$244,773 |
| Grewenow Elementary School | \$1,363,798 | \$15,747 | \$119,844 |
| Harvey Elementary School | \$2,502,299 | \$9,177 | \$220,839 |
| Jefferson Elementary School | \$2,250,193 | \$11,536 | \$208,212 |
| Jeffery Elementary School | \$1,139,833 | \$11,439 | \$106,537 |
| Roosevelt Elementary School | \$4,047,209 | \$16,418 | \$363,959 |
| Vernon Elementary School | \$4,998,347 | \$33,873 | \$465,684 |
| | | | |
| Entire Energy Efficiency Project Totals | \$25,444,229 | \$154,092 | \$2,337,899 |

Dated this 22nd day of October, 2019

Todd Battle
School Board Clerk

FUND 10 - GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

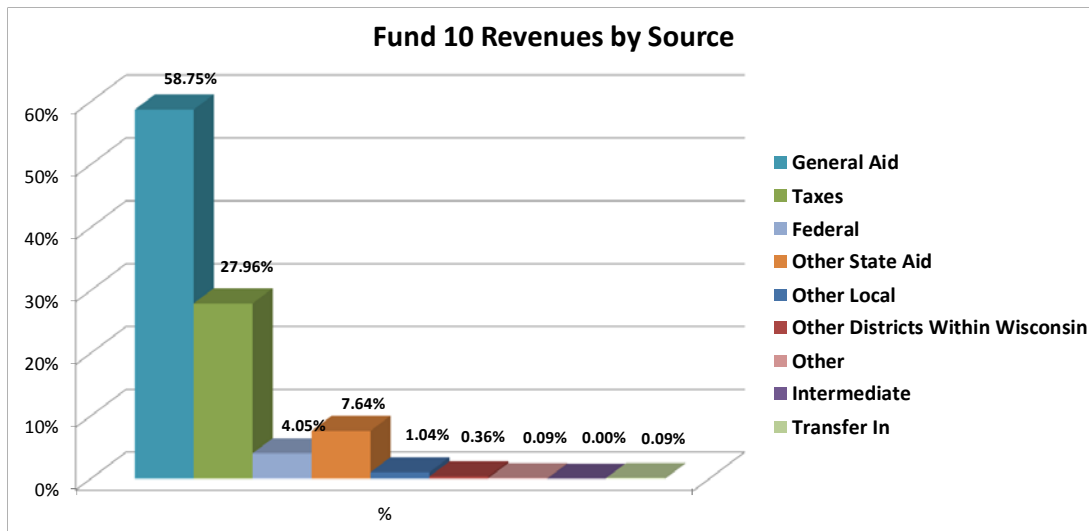
| | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|
| REVENUE | | | | |
| FUND TRANSFERS | | | | |
| 100 Transfer In | \$ 110,461 | \$ 131,865 | \$ 160,013 | \$ 276,811 |
| LOCAL SOURCES | | | | |
| 210 Taxes | 69,456,742 | 73,734,940 | 72,893,629 | 71,878,744 |
| 260 Non-Capital Sales | 257,829 | 235,548 | 216,420 | 177,000 |
| 270 School Activity Income | 175,865 | 189,355 | 241,125 | 140,000 |
| 280 Interest on Investments | 176,741 | 529,613 | 944,166 | 919,000 |
| 290 Other Local | 1,468,771 | 1,745,426 | 1,835,266 | 1,441,568 |
| OTHER SCHOOL DISTRICTS WITHIN WISCONSIN | | | | |
| 340 Open Enrollment Tuition | 610,926 | 750,339 | 924,205 | 925,000 |
| INTERMEDIATE SOURCES | | | | |
| 590 Other Intermediate | 15,000 | - | - | - |
| STATE SOURCES | | | | |
| 610 State Aid Categorical | 1,136,473 | 1,234,089 | 1,237,242 | 1,289,354 |
| 620 State Aid General | 156,531,282 | 152,405,289 | 151,735,711 | 151,058,336 |
| 630 Special Projects Grants | 545,904 | 539,070 | 965,362 | 602,654 |
| 640 Payments for Services | 147,518 | 181,570 | 194,125 | 190,000 |
| 660 State Revenue thru Local Governments | 40,501 | 41,716 | 38,520 | - |
| 690 Other Revenue From State Sources | 5,878,213 | 10,168,271 | 17,514,336 | 17,552,460 |
| FEDERAL SOURCES | | | | |
| 710 Federal Aid Categorical | 237,901 | 228,728 | 239,041 | 240,573 |
| 730 Special Projects Grants | 2,070,048 | 1,830,601 | 1,748,375 | 1,841,140 |
| 750 ESEA Title Grants | 6,488,375 | 6,002,383 | 6,136,471 | 6,866,399 |
| 780 Federal Aid Received through State Agencies | 1,878,647 | 1,424,516 | 1,372,822 | 1,400,000 |
| 790 Other Federal Sources | 133,168 | 77,804 | 74,797 | 75,000 |
| OTHER FINANCING SOURCES | | | | |
| 860 Compensation for Sale or Loss of Fixed Assets | - | - | 33,360 | - |
| OTHER REVENUES | | | | |
| 960 Adjustments | 185,850 | 425,888 | 384,495 | 52,645 |
| 970 Refund of Disbursement | 2,212,202 | 353,889 | 411,967 | 150,000 |
| 990 Miscellaneous | 220,439 | 23,426 | 38,879 | 39,000 |
| TOTAL REVENUES | \$ 249,978,856 | \$ 252,254,326 | \$ 259,340,327 | \$ 257,115,684 |
| EXPENDITURES | | | | |
| INSTRUCTION | | | | |
| 110000 Undifferentiated Curriculum | \$ 72,319,233 | \$ 73,086,693 | \$ 75,485,828 | \$ 75,337,692 |
| 120000 Regular Curriculum | 39,298,854 | 40,462,909 | 40,703,841 | 37,924,717 |
| 130000 Vocational Curriculum | 4,604,076 | 4,755,352 | 4,958,625 | 4,607,096 |
| 140000 Physical Curriculum | 4,525,081 | 4,676,988 | 4,542,749 | 4,496,801 |
| 150000 Early Childhood Services | - | 18,796 | 5,147 | - |
| 160000 Co-Curricular | 2,614,307 | 2,806,256 | 3,119,063 | 2,942,557 |
| 170000 Other Special Needs | 959,806 | 1,004,298 | 1,029,134 | 1,010,735 |
| SUPPORT | | | | |
| 210000 Pupil Services | 11,328,873 | 11,061,057 | 11,603,599 | 11,524,023 |
| 220000 Instructional Services | 14,108,597 | 13,697,996 | 14,038,162 | 20,616,538 |
| 230000 General Administration | 1,242,717 | 1,213,112 | 1,252,939 | 1,234,114 |
| 240000 School Building Administration | 14,942,862 | 15,039,631 | 15,541,107 | 15,266,938 |
| 250000 Business Administration | 33,382,218 | 34,436,261 | 35,860,680 | 34,811,807 |
| 260000 Central Services | 9,677,974 | 7,037,316 | 8,030,872 | 3,154,195 |
| 270000 Insurance & Judgements | 636,633 | 651,800 | 694,538 | 705,150 |
| 280000 Debt Services | 383,641 | 542,795 | 706,570 | 462,000 |
| 290000 Other Support Services | 98,370 | 95,351 | 1,644,112 | 4,421,186 |
| NON PROGRAM TRANSACTIONS | | | | |
| 410000 Interfund Operating Transfers | 31,014,069 | 30,512,453 | 32,730,944 | 31,788,483 |
| 430000 Purchased Instructional Services | 4,212,616 | 4,803,981 | 5,471,152 | 6,811,652 |
| 490000 Other Non Program Transactions | 140,852 | 80,814 | 233,529 | - |
| TOTAL EXPENDITURES | \$ 245,490,779 | \$ 245,983,859 | \$ 257,652,591 | \$ 257,115,684 |

FUND 10 - GENERAL FUND DETAIL OF REVENUE BY SOURCE

| DESCRIPTION | SOURCE | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|---|--------|-----------------------|-----------------------|-----------------------|-----------------------|
| Transfer from Other Funds | 100 | \$ 110,461 | \$ 131,865 | \$ 160,013 | \$ 276,811 |
| Local Property Taxes | 211 | 69,282,075 | 73,540,969 | 72,697,706 | 71,682,744 |
| Chargeback Levy | 212 | - | 76 | - | - |
| Mobile Home Taxes | 213 | 174,667 | 184,888 | 195,923 | 196,000 |
| Other Taxes | 219 | - | 9,007 | - | - |
| Sale Non-Capital Objects | 262 | 257,829 | 235,548 | 216,420 | 177,000 |
| Theater Admission Revenue | 271 | - | - | 105,379 | - |
| Athletic Admission Revenue | 278 | 140,288 | 138,348 | 115,860 | 140,000 |
| After School Care Revenue | 279 | 35,578 | 51,007 | 19,886 | - |
| Interest on Investments | 280 | 1,990 | 3,595 | 18,963 | 19,000 |
| Interest on Short Term Investments | 281 | 174,751 | 526,018 | 925,203 | 900,000 |
| Gifts (Money Donations) | 291 | 84,873 | 227,463 | 242,190 | 23,384 |
| Student Fees | 292 | 797,572 | 798,438 | 782,856 | 800,000 |
| Rentals | 293 | 302,114 | 332,895 | 366,508 | 360,500 |
| Summer School | 295 | 1,345 | - | - | - |
| Parking Fee | 296 | 59,431 | 59,098 | 52,023 | 60,000 |
| Student Fines | 297 | (3,551) | (1,912) | 2,218 | - |
| Recreation Department Revenues | 298 | - | 900 | - | - |
| Miscellaneous | 299 | 226,987 | 328,544 | 389,471 | 197,684 |
| TOTAL LOCAL REVENUE (200) | | 71,535,949 | 76,434,882 | 76,130,606 | 74,556,312 |
| Non-open Enrollment - Out of District Tuition | 341 | - | 2,016 | - | - |
| Open Enrollment Tuition | 345 | 610,926 | 748,323 | 924,205 | 925,000 |
| TOTAL OTHER DISTRICTS WITHIN WISCONSIN | | 610,926 | 750,339 | 924,205 | 925,000 |
| Other Revenue | 590 | 15,000 | - | - | - |
| TOTAL INTERMEDIATE REVENUE (500) | | 15,000 | - | - | - |
| Transportation Aid | 612 | 258,707 | 229,807 | 242,361 | 242,361 |
| Library Aid | 613 | 842,169 | 920,315 | 928,744 | 910,000 |
| Bilingual Revenue | 618 | 35,597 | 83,967 | 66,137 | 67,000 |
| Other Categorical Aid | 619 | - | - | - | 69,993 |
| Equalization Aid | 621 | 155,042,450 | 150,633,529 | 149,963,951 | 149,632,700 |
| High Poverty Aid | 628 | 1,488,832 | 1,771,760 | 1,771,760 | 1,425,636 |
| Special Project Grants | 630 | 545,904 | 539,070 | 965,362 | 602,654 |
| Payment for Services | 640 | 147,518 | 181,570 | 194,125 | 190,000 |
| State Revenue Thru Local Units | 660 | 40,501 | 41,716 | 38,520 | - |
| Tax Exempt Computer Aid | 691 | 374,713 | 380,221 | 2,039,464 | 1,176,792 |
| Per Pupil Categorical Aid (PPCA) | 695 | 5,503,500 | 9,780,300 | 13,994,946 | 15,596,098 |
| Other State Grants | 699 | - | 7,750 | 1,479,926 | 779,570 |
| TOTAL STATE REVENUE (600) | | 164,279,891 | 164,570,005 | 171,685,296 | 170,692,804 |
| Vocational Education Aid | 713 | 237,901 | 228,728 | 239,041 | 240,573 |
| Special Project Grants | 730 | 2,070,048 | 1,830,601 | 1,748,375 | 1,841,140 |
| ESEA Title I | 751 | 6,488,375 | 6,002,383 | 6,136,471 | 6,866,399 |
| Federal Aid Received through State Agencies | 780 | 1,878,647 | 1,424,516 | 1,372,822 | 1,400,000 |
| Other Revenue from Federal Sources | 790 | 133,168 | 77,804 | 74,797 | 75,000 |
| TOTAL FEDERAL REVENUE (700) | | 10,808,139 | 9,564,032 | 9,571,506 | 10,423,112 |
| Sale of Capital Assets | 860 | - | - | 33,360 | - |
| TOTAL OTHER FINANCING SOURCES (800) | | - | - | 33,360 | - |
| Insurance Adjustments | 964 | - | 63,238 | - | - |
| Premium & Accrued Interest on Non-Refi Debt | 968 | 185,850 | 362,650 | 384,495 | 52,645 |
| Aidable Prior Year Adjustments | 971 | 2,212,202 | 353,889 | 411,967 | 150,000 |
| Miscellaneous | 990 | 220,438 | 23,426 | 38,879 | 39,000 |
| TOTAL OTHER REVENUE (900) | | 2,618,490 | 803,203 | 835,341 | 241,645 |
| TOTAL REVENUE | | \$ 249,978,856 | \$ 252,254,326 | \$ 259,340,327 | \$ 257,115,684 |

**KENOSHA UNIFIED SCHOOL DISTRICT
2019 - 2020 ADOPTED BUDGET**

| GENERAL FUND REVENUES | | Budget | % |
|----------------------------------|----|-----------------------|----------------|
| Taxes | \$ | 71,878,744 | 27.96% |
| Other Local | | 2,677,568 | 1.04% |
| Other Districts Within Wisconsin | | 925,000 | 0.36% |
| Intermediate | | - | 0.00% |
| General Aid | | 151,058,336 | 58.75% |
| Other State Aid | | 19,634,468 | 7.64% |
| Federal | | 10,423,112 | 4.05% |
| Transfer In | | 276,811 | 0.11% |
| Other | | 241,645 | 0.09% |
| TOTAL REVENUES | | \$ 257,115,684 | 100.00% |



FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES BY OBJECT

| DESCRIPTION | OBJECT | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|--------------------------------------|--------|----------------------|----------------------|----------------------|----------------------|
| SALARIES | | | | | |
| <u>Permanent Full-Time Employees</u> | | | | | |
| Salary Accrual | 101 | \$ (12,285) | \$ 16,259 | \$ (109,224) | \$ - |
| Administrators | 110 | 8,780,272 | 8,640,123 | 8,906,809 | 9,253,450 |
| Supervisory | 111 | 1,548,800 | 1,639,008 | 1,702,371 | 1,728,716 |
| Technical | 112 | 1,680,473 | 3,247,846 | 3,315,837 | 3,429,618 |
| Certified Teachers | 113 | 81,159,837 | 80,504,336 | 81,514,588 | 84,522,362 |
| Certified Other Educational | 114 | 20,060 | 77,735 | 236,437 | 231,467 |
| Non-Certified Other Educational | 115 | 2,235,697 | 132,919 | 108,981 | 66,855 |
| Maintenance / Trades | 116 | 2,150,242 | 2,169,293 | 2,169,788 | 2,299,877 |
| Clerical / Secretarial | 117 | 5,088,694 | 4,862,325 | 5,386,217 | 5,724,890 |
| Service / Custodial | 118 | 6,202,958 | 6,238,730 | 6,415,177 | 6,753,586 |
| Educational Assistants | 119 | 2,122,657 | 2,609,451 | 2,245,259 | 2,113,363 |
| SUBTOTAL 110 | | 110,977,405 | 110,138,025 | 111,892,240 | 116,124,184 |
| <u>Permanent Part-Time Employees</u> | | | | | |
| Officials | 121 | 42,959 | 45,500 | 45,500 | 45,500 |
| Clerical / Secretarial | 127 | 39,839 | 50,024 | 27,850 | - |
| Service / Custodial | 128 | 3,976 | 5,621 | 5,730 | 5,884 |
| Educational Assistants | 129 | 11,968 | 23,469 | 26,631 | 27,777 |
| SUBTOTAL 120 | | 98,742 | 124,614 | 105,711 | 79,161 |
| <u>Temporary Part-Time Employees</u> | | | | | |
| Temporary Part-Time | 140 | 527,234 | 470,491 | 491,890 | 62,459 |
| Technical | 142 | 52,730 | 9,715 | 13,167 | - |
| Substitute Teachers | 143 | 2,707,474 | 2,417,923 | 2,869,916 | 2,647,039 |
| Security/Police Officers | 145 | 229,044 | 204,214 | 327,196 | 299,591 |
| Clerical / Secretarial | 147 | 220,311 | 207,435 | 248,633 | 206,116 |
| Service / Custodial | 148 | 198,128 | 221,600 | 282,159 | 202,718 |
| Educational Assistants | 149 | 500,001 | 469,878 | 540,710 | 237,092 |
| SUBTOTAL 140 | | 4,434,922 | 4,001,256 | 4,773,671 | 3,655,015 |
| <u>Other Pay</u> | | | | | |
| Vacation Pay | 151 | 72,827 | 21,785 | 84,023 | 90,000 |
| Sick Leave | 152 | 83,504 | 11,520 | 150,397 | 50,000 |
| AST Retirement Payout | 153 | 28,000 | 2,000 | 76,000 | 10,000 |
| SUBTOTAL 150 | | 184,331 | 35,305 | 310,420 | 150,000 |
| <u>Overtime</u> | | | | | |
| Technical | 162 | 37,230 | 6,616 | 9,746 | 9,450 |
| Interpreters | 164 | - | 196 | 106 | 590 |
| Maintenance / Trades | 166 | 75,596 | 90,759 | 112,606 | 75,000 |
| Clerical / Secretarial | 167 | 43,651 | 33,702 | 40,135 | 44,308 |
| Service / Custodial | 168 | 129,711 | 128,350 | 148,300 | 154,195 |
| Educational Assistants | 169 | 2,361 | 664 | 1,340 | 428 |
| SUBTOTAL 160 | | 288,549 | 260,287 | 312,233 | 283,971 |

FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES BY OBJECT

| DESCRIPTION | OBJECT | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|--|--------|----------------------|----------------------|----------------------|----------------------|
| <u>Additional Time</u> | | | | | |
| Additional Time-Chair Pay | 170 | \$ 321,231 | \$ 378,244 | \$ 360,384 | \$ 400,743 |
| Additional Time-Regular | 171 | 1,009,849 | 872,696 | 861,233 | 518,052 |
| Additional Pay-Teachers as Subs | 172 | 15,203 | 12,094 | 18,856 | 2,708 |
| Coaching | 173 | 922,528 | 941,525 | 946,087 | 998,809 |
| House / Stage Managers | 174 | 82,599 | 80,476 | 84,851 | - |
| Non-District Staff | 175 | 11,683 | - | - | 60,500 |
| Curriculum work | 178 | 96,476 | 108,718 | 144,222 | 113,797 |
| Other | 179 | 414,279 | 439,801 | 346,546 | 167,686 |
| SUBTOTAL 170 | | 2,873,848 | 2,833,554 | 2,762,179 | 2,262,295 |
| <u>Special Pay</u> | | | | | |
| School Account | 192 | 10,827 | 25,687 | 19,274 | 14,360 |
| Non-School Account | 193 | (4,389) | (3,374) | 7,293 | - |
| SUBTOTAL 190 | | 6,438 | 22,313 | 26,567 | 14,360 |
| TOTAL SALARIES (100) | | 118,864,235 | 117,415,354 | 120,183,021 | 122,568,986 |
| BENEFITS | | | | | |
| Retirement - Certified Employer | 212 | 6,204,132 | 6,157,244 | 6,149,880 | 6,463,184 |
| Retirement - Non-Certified Employer | 214 | 1,529,578 | 1,513,748 | 1,518,355 | 1,609,426 |
| Contribution to Employee Benefit Trust | 218 | 9,689,487 | 8,670,935 | 9,859,273 | 5,120,947 |
| SUBTOTAL 210 | | 17,423,197 | 16,341,927 | 17,527,508 | 13,193,557 |
| Social Security/Medicare | 222 | 8,547,162 | 8,434,923 | 8,595,053 | 9,354,736 |
| SUBTOTAL 220 | | 8,547,162 | 8,434,923 | 8,595,053 | 9,354,736 |
| Life Insurance | 230 | 324,283 | 300,108 | 289,429 | 327,475 |
| SUBTOTAL 230 | | 324,283 | 300,108 | 289,429 | 327,475 |
| Health Insurance | 241 | 26,729,632 | 30,544,941 | 32,611,104 | 24,624,895 |
| Dental Insurance | 243 | 1,921,144 | 2,006,394 | 2,020,913 | 1,920,839 |
| Health Savings Account District Contribution | 249 | - | - | - | 1,979,033 |
| SUBTOTAL 240 | | 28,650,776 | 32,551,335 | 34,632,017 | 28,524,767 |
| Long-Term Disability Insurance | 251 | 207,724 | 201,414 | 210,277 | 213,055 |
| Worker's Compensation Insurance | 253 | 1,504,077 | 1,223,416 | 1,542,856 | 1,224,604 |
| Short-Term Disability Insurance | 257 | 263 | 261 | 261 | 300 |
| SUBTOTAL 250 | | 1,712,064 | 1,425,091 | 1,753,394 | 1,437,959 |

FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

| DESCRIPTION | OBJECT | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|--|--------|----------------------|----------------------|----------------------|----------------------|
| Physical Examinations | 290 | \$ 4,409 | \$ - | \$ - | \$ 2,000 |
| Teacher Credit Reimbursement | 291 | 38,097 | 34,670 | 28,063 | 50,000 |
| Annuity Payments | 292 | 12,500 | 12,500 | 12,500 | 12,500 |
| Other Contractual Benefits | 295 | 6,500 | 6,000 | 6,000 | 6,000 |
| SUBTOTAL 290 | | 61,506 | 53,170 | 46,563 | 70,500 |
| TOTAL EMPLOYEE BENEFITS (200) | | 56,718,988 | 59,106,554 | 62,843,964 | 52,908,994 |
| PURCHASED SERVICES | | | | | |
| Athletic Officials / Game Management | 310 | 107,209 | 129,684 | 125,334 | 204,124 |
| Professional Technical Services | 311 | 979,469 | 820,072 | 878,467 | 952,000 |
| Conference Registration Fees | 312 | 425,693 | 440,127 | 468,424 | 442,578 |
| Pupil Services | 313 | 690,869 | 634,227 | 607,939 | 697,524 |
| Staff Services | 314 | 559,123 | 558,680 | 537,895 | 201,161 |
| Consulting Services | 315 | 136,478 | 127,943 | 205,519 | 226,006 |
| Site Rentals-Non KUSD Property | 316 | 29,927 | 30,588 | 38,715 | 36,447 |
| Independent Contractor Services | 317 | 141,222 | 136,162 | 204,812 | 81,034 |
| Legal Services | 318 | 215,570 | 265,891 | 278,006 | 187,870 |
| Parent Services | 319 | 3,419 | 1,196 | 3,467 | 895 |
| SUBTOTAL 310 | | 3,288,979 | 3,144,570 | 3,348,578 | 3,029,639 |
| Technology Related Repairs and Maintenance | 321 | - | - | 29,383 | 26,320 |
| Rental of Computers and Equipment | 322 | - | - | 7,066 | 6,966 |
| Non-Technology Related Repairs and Maintenance | 324 | 171,783 | 169,190 | 233,882 | 277,215 |
| Vehicle and Equipment Rental | 325 | 5,416 | (615) | 255,147 | 255,370 |
| Site Rentals | 326 | - | - | 7,925 | 8,000 |
| Construction Services | 327 | 2,419,539 | 3,096,581 | 2,655,162 | 2,281,061 |
| Building Rentals | 328 | - | - | 483,735 | 473,000 |
| Cleaning Services | 329 | 718,782 | 783,356 | 791,513 | 775,483 |
| SUBTOTAL 320 | | 3,315,520 | 4,048,512 | 4,463,813 | 4,103,415 |
| Gas - Heat | 331 | 724,049 | 810,325 | 788,272 | 1,111,877 |
| Electricity | 336 | 2,782,376 | 2,762,336 | 2,728,424 | 2,945,321 |
| Water - Sewer | 337 | 440,294 | 452,956 | 458,062 | 448,660 |
| Energy Conservation | 339 | 442,813 | 516,360 | 497,640 | 500,000 |
| SUBTOTAL 330 | | 4,389,532 | 4,541,977 | 4,472,398 | 5,005,858 |
| Pupil Transportation | 341 | 4,471,472 | 4,627,744 | 4,251,634 | 4,340,836 |
| Employee Travel and Conferences | 342 | 541,667 | 590,456 | 642,034 | 582,498 |
| In-District Travel Reimbursement | 343 | 28,405 | 33,601 | 31,318 | 37,462 |
| Recruitment Travel | 344 | 497 | - | 100 | - |
| Parent Travel | 345 | 99 | (175) | 36 | 37 |
| Non KUSD Transportation | 346 | 2,200 | - | 580 | - |
| Vehicle Fuel | 348 | 54,783 | 69,755 | 74,562 | 80,200 |
| SUBTOTAL 340 | | 5,099,123 | 5,321,381 | 5,000,264 | 5,041,033 |

FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

| DESCRIPTION | OBJECT | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|---|--------|----------------------|----------------------|----------------------|----------------------|
| Advertising | 351 | \$ 46,845 | \$ 46,380 | \$ 67,407 | \$ 62,354 |
| Postage | 353 | 107,757 | 96,869 | 98,346 | 112,392 |
| Printing & Copying Costs | 354 | 551,590 | 599,099 | 525,214 | 638,053 |
| Telephone and Data Communication | 355 | 279,859 | 295,474 | 362,462 | 450,974 |
| Educational Television | 356 | 12 | 287 | 490 | 1,344 |
| Educational Radio | 357 | - | 79 | 211 | 208 |
| Other Communication | 359 | - | 151 | 322 | 292 |
| SUBTOTAL 350 | | 986,063 | 1,038,339 | 1,054,452 | 1,265,617 |
| Administrative Computer Services | 361 | 647,128 | 739,791 | 732,473 | 1,043,887 |
| Instructional Computer Services | 362 | 2,661 | 1,484 | - | 25,059 |
| SUBTOTAL 360 | | 649,789 | 741,275 | 732,473 | 1,068,946 |
| Payments to Non-Governmental Agencies | 370 | - | - | 26,536 | 12,000 |
| SUBTOTAL 370 | | - | - | 26,536 | 12,000 |
| Payments for Services within WI (OE) | 382 | 2,887,157 | 2,993,095 | 3,324,697 | 3,575,000 |
| Payments to CESA | 386 | 117,162 | 144,966 | 92,842 | 129,680 |
| Payments To State | 387 | 997,032 | 1,359,374 | 1,793,230 | 2,734,610 |
| Payments to Technical Colleges | 389 | 316,108 | 422,572 | 317,712 | 455,700 |
| SUBTOTAL 380 | | 4,317,459 | 4,920,007 | 5,528,481 | 6,894,990 |
| TOTAL PURCHASED SERVICES (300) | | 22,046,465 | 23,756,061 | 24,626,995 | 26,421,498 |
| NON CAPITAL PURCHASES | | | | | |
| Supplies and Materials | 410 | 96 | 269 | 803 | 7,900 |
| General Supplies | 411 | 2,209,403 | 2,790,616 | 2,399,433 | 5,051,388 |
| Printer Toner & Printer Ink | 413 | 99,727 | 89,633 | 94,527 | 121,589 |
| Food | 415 | 178,283 | 206,738 | 223,663 | 168,274 |
| Medical Supplies | 416 | 24,260 | 51,148 | 34,909 | 33,088 |
| Copier & Printer Paper | 417 | 200,947 | 219,720 | 246,114 | 233,680 |
| SUBTOTAL 410 | | 2,712,716 | 3,358,124 | 2,999,449 | 5,615,919 |
| Apparel | 420 | 28,534 | 49,514 | 56,083 | 21,837 |
| SUBTOTAL 420 | | 28,534 | 49,514 | 56,083 | 21,837 |
| Audio Visual Material | 431 | 10,291 | 63,200 | 8,601 | 16,515 |
| Library Books | 432 | 310,085 | 339,334 | 425,674 | 378,794 |
| Newspapers | 433 | 8,727 | 8,361 | 8,462 | 8,352 |
| Periodicals | 434 | 29,585 | 23,502 | 11,040 | 15,128 |
| Computer Software Programs | 435 | 1,524,554 | 1,428,711 | - | - |
| Common School Fund Computers | 436 | 264,489 | 174,490 | - | - |
| Professional Books | 439 | 235,452 | 304,773 | 1,023,637 | 70,170 |
| SUBTOTAL 430 | | 2,383,183 | 2,342,371 | 1,477,414 | 488,959 |
| Non-Capital Equipment (>\$1K each) | 440 | 1,176,937 | 1,256,804 | 2,391,363 | 1,002,322 |
| Non-Capital Equipment (\$1-5K each) | 442 | 131,470 | 164,555 | 203,114 | 137,017 |
| Non-Capital Furnishings | 444 | 166,009 | 165,024 | 145,211 | 194,784 |
| Non-Capital Technical Equipment (\$1-5K each) | 447 | 524,754 | 735,984 | - | - |
| Non-Capital Technical Equipment (>\$1K each) | 448 | 2,568,573 | 2,600,809 | - | - |
| SUBTOTAL 440 | | 4,567,743 | 4,923,176 | 2,739,688 | 1,334,123 |

FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

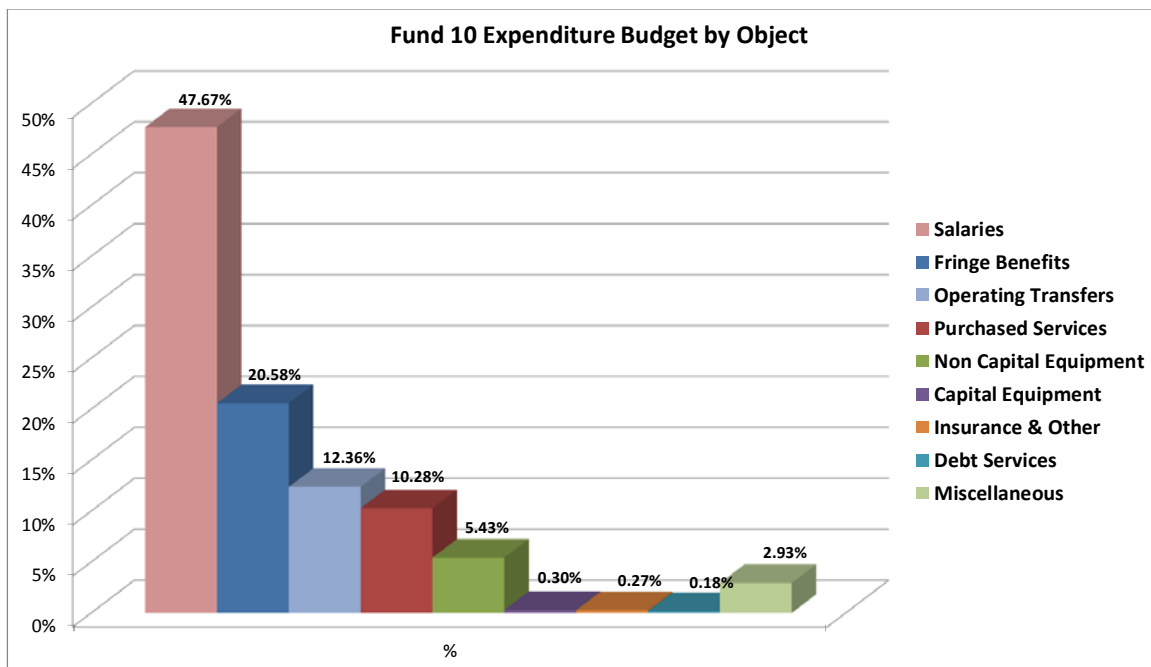
| DESCRIPTION | OBJECT | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|--|--------|----------------------|----------------------|----------------------|----------------------|
| Salable Books and Materials | 450 | \$ (1,566) | \$ (48,012) | \$ (26,186) | \$ (6,083) |
| SUBTOTAL 450 | | (1,566) | (48,012) | (26,186) | (6,083) |
| Equipment Components | 460 | 1,579 | 2,524 | 970 | - |
| SUBTOTAL 460 | | 1,579 | 2,524 | 970 | - |
| Textbooks | 470 | 1,315,305 | 1,511,854 | 1,895,945 | 2,539,732 |
| Workbooks | 471 | 106,938 | 124,804 | 99,078 | 118,762 |
| SUBTOTAL 470 | | 1,422,243 | 1,636,658 | 1,995,023 | 2,658,494 |
| Non-Instructional Software Programs | 480 | 203,063 | 224,253 | - | - |
| Supplies - Technology Related | 481 | - | - | 77,369 | 436,520 |
| Non-Capital Technology Hardware | 482 | - | - | 3,508,126 | 1,892,605 |
| Non-Capital Software | 483 | - | - | 1,564,152 | 1,402,360 |
| SUBTOTAL 480 | | 203,063 | 224,253 | 5,149,647 | 3,731,485 |
| Other Supplies and Materials | 490 | 22,270 | 13,886 | 11,529 | 9,025 |
| Prof Materials (Non-Instructional) | 491 | 230,354 | 60,675 | 58,397 | 119,988 |
| Athletic Reimbursement | 498 | (25,363) | (29,912) | (12,218) | (19,428) |
| SUBTOTAL 490 | | 227,261 | 44,649 | 57,708 | 109,585 |
| TOTAL SUPPLIES (400) | | 11,544,756 | 12,533,257 | 14,449,796 | 13,954,319 |
| CAPITAL EQUIPMENT | | | | | |
| Site Rental | 517 | 7,000 | 7,000 | - | - |
| Site Improvements-Additions | 521 | - | - | - | 1,789 |
| Site Improvements - Replace/Repair | 522 | - | - | - | 3,376 |
| Building Rental | 537 | 473,735 | 473,735 | - | - |
| Building Improvements-Additions | 541 | - | - | - | 83,989 |
| Building Improvements-Remodel/Replace | 542 | 346,360 | 193,585 | 258,382 | 321,504 |
| New Equipment \$1,000-\$5,000 (ea.) | 551 | - | - | 256,972 | - |
| New Equipment >\$5,000 (ea.) | 552 | 143,654 | 63,799 | - | 141,397 |
| New Tech Equipment \$1,000-\$5,000 (ea.) | 557 | - | - | - | - |
| New Tech Equipment >\$5,000 (ea.) | 558 | 58,447 | 30,054 | - | - |
| Replacement Equipment \$1,000-\$5,000 (ea.) | 561 | - | - | - | - |
| Replacement Equipment>\$5,000(ea.) | 562 | 20,253 | 69,202 | 26,458 | 58,200 |
| Replacement Tech Equipment \$1,000-\$5,000 (ea.) | 567 | - | - | - | - |
| Replacement Technical Equipment >\$5,000 | 568 | 2,587,393 | 32,088 | - | - |
| Equipment Rental | 571 | 1,918 | 1,369 | - | - |
| Vehicle Rental | 572 | 220,330 | 204,106 | - | - |
| Technology Related Hardware >\$5,000 (ea.) | 581 | - | - | 299,111 | 132,971 |
| Technology Related Software >\$5,000 (ea.) | 582 | - | - | - | 20,383 |
| TOTAL CAPITAL EQUIPMENT (500) | | 3,859,090 | 1,074,938 | 840,923 | 763,609 |
| DEBT SERVICE | | | | | |
| Temporary Note Interest | 682 | 317,465 | 494,095 | 661,223 | 415,000 |
| Paying Agent Fees | 691 | 66,176 | 48,700 | 45,347 | 47,000 |
| TOTAL LOAN INTEREST (600) | | 383,641 | 542,795 | 706,570 | 462,000 |

FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

| DESCRIPTION | OBJECT | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|--|--------|-----------------------|-----------------------|-----------------------|-----------------------|
| DISTRICT INSURANCE | | | | | |
| Liability Insurance | 711 | \$ 213,674 | \$ 243,802 | \$ 239,356 | \$ 250,150 |
| Property Insurance | 712 | 350,764 | 375,995 | 399,288 | 380,000 |
| Student Insurance | 716 | - | - | 5,150 | - |
| Unemployment Compensation | 730 | 72,195 | 32,003 | 55,894 | 75,000 |
| TOTAL DISTRICT INSURANCE (700) | | 636,633 | 651,800 | 699,688 | 705,150 |
| OPERATING TRANSFERS | | | | | |
| Transfer to Special Education Fund | 827 | 30,514,069 | 30,012,453 | 32,230,944 | 31,288,483 |
| Transfer to Debt Service Fund | 830 | 500,000 | 500,000 | 500,000 | 500,000 |
| TOTAL OPERATING TRANSFERS (800) | | 31,014,069 | 30,512,453 | 32,730,944 | 31,788,483 |
| MISCELLANEOUS EXPENSES | | | | | |
| District Dues and Fees | 941 | 61,951 | 86,720 | 80,357 | 88,942 |
| Employee Dues and Fees | 942 | 69,051 | 88,568 | 86,918 | 70,767 |
| Student Fees and Dues | 943 | 109,203 | 97,661 | 130,419 | 178,818 |
| False Alarm Fees | 944 | 10,350 | 9,275 | 14,100 | 18,398 |
| Bank/Credit Card Fees | 945 | 28,379 | 27,297 | 24,655 | 30,000 |
| Adjustment to Cash | 961 | - | 885 | 103 | - |
| Adjustment to Inventory | 962 | 218 | 313 | - | - |
| Accounting Adjustments | 969 | 14,974 | 1,290 | 118,157 | 6,907,283 |
| Aidable Refund | 971 | (2,059) | (1,893) | 653 | - |
| Non Aidable Refund | 972 | 130,282 | 80,531 | 114,728 | - |
| Other Miscellaneous Expense | 990 | 553 | - | 600 | 248,437 |
| TOTAL MISCELLANEOUS (900) | | 422,902 | 390,647 | 570,690 | 7,542,645 |
| TOTAL EXPENDITURES | | \$ 245,490,779 | \$ 245,983,859 | \$ 257,652,591 | \$ 257,115,684 |

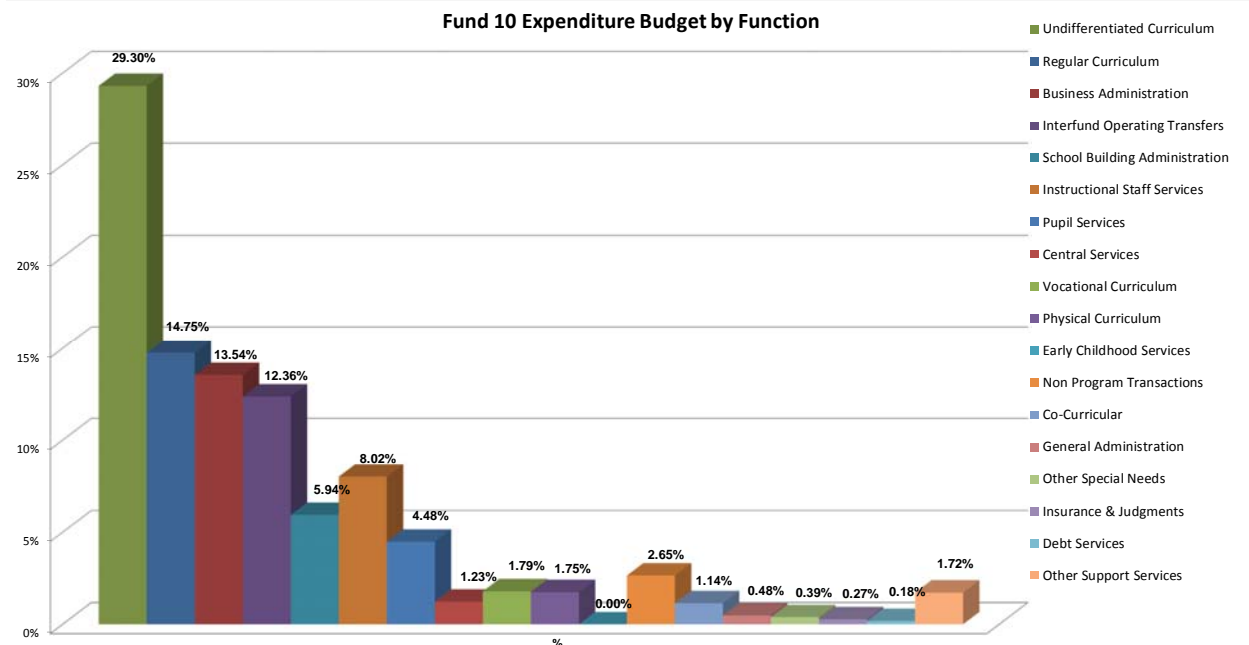
**KENOSHA UNIFIED SCHOOL DISTRICT
2019 - 2020 ADOPTED BUDGET**

| GENERAL FUND EXPENDITURES BY OBJECT | Budget | % |
|-------------------------------------|-----------------------|----------------|
| Salaries | \$ 122,568,986 | 47.67% |
| Fringe Benefits | 52,908,994 | 20.58% |
| Purchased Services | 26,421,498 | 10.28% |
| Non Capital Equipment | 13,954,319 | 5.43% |
| Capital Equipment | 763,609 | 0.30% |
| Debt Services | 462,000 | 0.18% |
| Insurance & Other | 705,150 | 0.27% |
| Operating Transfers | 31,788,483 | 12.36% |
| Miscellaneous | 7,542,645 | 2.93% |
| TOTAL EXPENDITURES | \$ 257,115,684 | 100.00% |



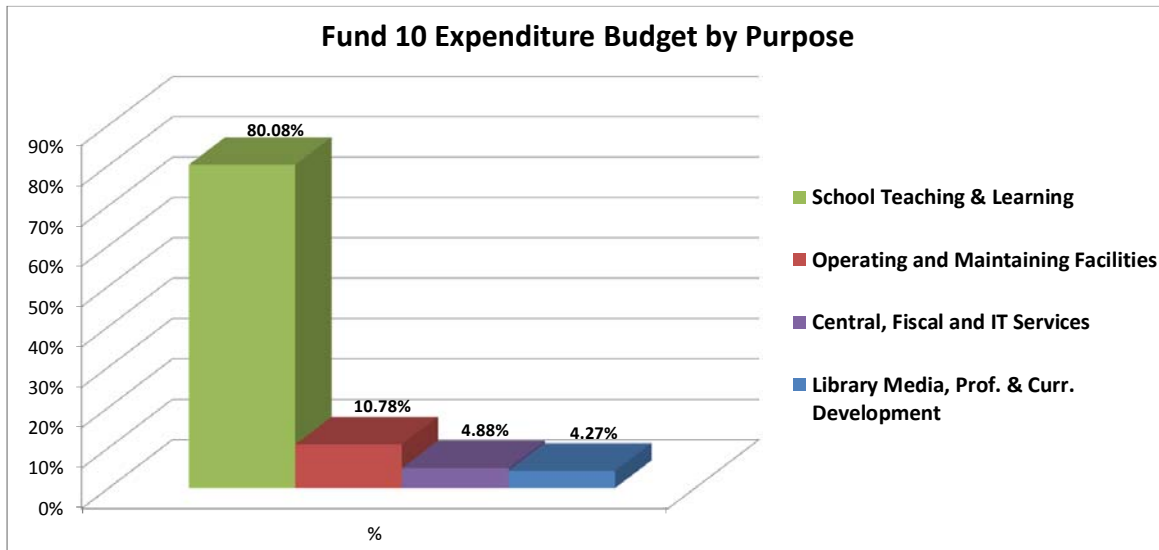
**KENOSHA UNIFIED SCHOOL DISTRICT
2019 - 2020 ADOPTED BUDGET**

| GENERAL FUND EXPENDITURES BY FUNCTION | | Budget | % |
|---------------------------------------|----|--------------------|----------------|
| Undifferentiated Curriculum | \$ | 75,337,692 | 29.30% |
| Regular Curriculum | | 37,924,717 | 14.75% |
| Business Administration | | 34,811,807 | 13.54% |
| Interfund Operating Transfers | | 31,788,483 | 12.36% |
| School Building Administration | | 15,266,938 | 5.94% |
| Instructional Staff Services | | 20,616,538 | 8.02% |
| Pupil Services | | 11,524,023 | 4.48% |
| Central Services | | 3,154,195 | 1.23% |
| Vocational Curriculum | | 4,607,096 | 1.79% |
| Physical Curriculum | | 4,496,801 | 1.75% |
| Early Childhood Services | | - | 0.00% |
| Non Program Transactions | | 6,811,652 | 2.65% |
| Co-Curricular | | 2,942,557 | 1.14% |
| General Administration | | 1,234,114 | 0.48% |
| Other Special Needs | | 1,010,735 | 0.39% |
| Insurance & Judgments | | 705,150 | 0.27% |
| Debt Services | | 462,000 | 0.18% |
| Other Support Services | | 4,421,186 | 1.72% |
| TOTAL EXPENDITURES \$ | | 257,115,684 | 100.00% |



**KENOSHA UNIFIED SCHOOL DISTRICT
2019 - 2020 ADOPTED BUDGET**

| GENERAL FUND EXPENDITURES BY PURPOSE | | Budget | % |
|--|----|-----------------------|----------------|
| School Teaching & Learning | \$ | 205,895,048 | 80.08% |
| Library Media, Prof. & Curr. Development | | 10,974,378 | 4.27% |
| Operating and Maintaining Facilities | | 27,705,742 | 10.78% |
| Central, Fiscal and IT Services | | 12,540,516 | 4.88% |
| TOTAL EXPENDITURES | | \$ 257,115,684 | 100.01% |



FUND 10 - GENERAL FUND

SUMMARY OF EXPENDITURES BY LOCATION

| DESCRIPTION | LOC | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-20 |
|-------------------------------------|---------|----------------------|----------------------|----------------------|--------------------|
| Forest Park Elementary | 145 | \$ 2,821,585 | \$ 2,571,315 | \$ 2,615,323 | \$ 2,542,471 |
| Frank Elementary | 146 | 2,959,268 | 2,828,049 | 2,697,427 | 2,616,745 |
| Grant Elementary | 147 | 1,896,588 | 1,937,809 | 1,998,237 | 1,820,666 |
| Harvey Elementary | 150 | 2,013,239 | 1,945,543 | 2,020,303 | 1,982,003 |
| Jefferson Elementary | 153 | 1,783,788 | 1,799,677 | 1,701,859 | 1,722,732 |
| McKinley Elementary | 155 | 2,281,112 | 2,166,801 | 2,204,293 | 2,272,640 |
| Pleasant Prairie Elementary | 156 | 3,442,972 | 3,469,172 | 3,587,327 | 3,624,444 |
| Prairie Lane Elementary | 157 | 2,455,812 | 2,384,774 | 2,491,676 | 2,502,800 |
| Roosevelt Elementary | 158 | 2,830,983 | 2,917,714 | 2,984,826 | 2,805,058 |
| Somers Elementary | 160 | 3,018,531 | 2,861,402 | 2,942,608 | 2,864,206 |
| Southport Elementary | 161 | 2,528,238 | 2,478,193 | 2,362,492 | 2,298,271 |
| Strange Elementary | 162 | 3,687,107 | 3,591,184 | 3,450,150 | 3,344,097 |
| Grewenow Elementary | 163 | 2,397,142 | 2,379,919 | 2,437,453 | 2,481,770 |
| Vernon Elementary | 164 | 2,083,916 | 2,190,839 | 2,223,694 | 2,172,409 |
| Brass Community School | 165 | 2,791,529 | 2,933,521 | 3,087,550 | 2,982,030 |
| Whittier Elementary | 166 | 2,447,558 | 2,463,553 | 2,683,262 | 2,542,926 |
| Wilson Elementary | 167 | 1,688,712 | 1,615,007 | 1,518,241 | 1,341,606 |
| Bose Elementary | 168 | 2,245,950 | 2,117,436 | 2,282,889 | 2,092,752 |
| Stocker Elementary | 169 | 3,087,343 | 3,009,785 | 3,120,885 | 3,020,660 |
| Jeffery Elementary | 170 | 2,026,749 | 2,042,167 | 2,168,629 | 2,008,798 |
| Edward Bain School of Creative Arts | 173 | 3,142,893 | 3,022,139 | 2,934,795 | 2,897,666 |
| Edward Bain School of Dual Language | 175 | 2,259,895 | 2,183,906 | 2,356,502 | 2,148,814 |
| Nash Elementary | 178 | 3,610,941 | 3,671,049 | 3,657,210 | 3,577,215 |
| SUBTOTAL ELEMENTARY SCHOOLS | | 59,501,851 | 58,580,954 | 59,527,631 | 57,662,779 |
| Lance Middle School | 330 | 6,477,816 | 6,458,683 | 6,632,448 | 6,502,054 |
| Lincoln Middle School | 331 | 5,276,819 | 5,205,992 | 5,306,767 | 5,279,533 |
| Washington Middle School | 333 | 4,215,061 | 4,431,344 | 4,398,509 | 4,556,714 |
| Bullen Middle School | 334 | 5,835,208 | 5,787,223 | 6,090,547 | 5,923,403 |
| Mahone Middle School | 337 | 7,130,488 | 7,092,494 | 7,174,774 | 6,941,113 |
| SUBTOTAL MIDDLE SCHOOLS | | 28,935,392 | 28,975,736 | 29,603,045 | 29,202,817 |
| Indian Trail High School & Academy | 424 | 14,601,278 | 14,788,309 | 15,147,476 | 14,349,793 |
| Bradford High School | 425 | 10,257,952 | 10,551,700 | 11,100,521 | 10,510,238 |
| Tremper High School | 426 | 10,993,186 | 11,055,729 | 11,655,815 | 11,518,953 |
| Reuther High School | 427 | 4,151,350 | 4,199,308 | 4,311,616 | 4,253,242 |
| Lakeview Technology Academy | 428 | 2,853,791 | 2,901,539 | 2,979,648 | 2,826,114 |
| SUBTOTAL HIGH SCHOOLS | | 42,857,557 | 43,496,585 | 45,195,076 | 43,458,340 |
| Brompton Academy | 102 | 1,664,172 | 1,716,181 | 1,837,516 | 1,827,671 |
| Dimensions of Learning Academy | 112 | 2,003,134 | 1,904,903 | 1,917,266 | 1,923,317 |
| KTEC | 113/114 | 8,769,113 | 9,830,225 | 10,629,233 | 10,549,846 |
| 4K Program | 272 | 3,417,650 | 3,406,420 | 3,535,169 | 3,522,398 |
| Kenosha eSchool | 421 | 1,858,109 | 1,850,943 | 1,810,325 | 1,842,220 |
| Harborside Academy | 422 | 4,803,182 | 5,056,667 | 5,176,904 | 5,060,718 |
| Boys & Girls Club (STEP-East) | 429 | - | 1,347 | 2,533 | - |
| Hillcrest School | 852 | 1,039,086 | 1,076,837 | 1,113,915 | 1,066,503 |
| Head Start | 871 | 493,296 | 398,128 | 405,729 | 406,563 |
| SUBTOTAL SPECIALTY SCHOOLS | | 24,047,742 | 25,241,651 | 26,428,590 | 26,199,236 |

FUND 10 - GENERAL FUND SUMMARY OF EXPENDITURES BY LOCATION

| DESCRIPTION | LOC | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-20 |
|---|-----|-----------------------|-----------------------|-----------------------|-----------------------|
| Board Of Education | 801 | \$ 334,856 | \$ 286,577 | \$ 291,340 | \$ 201,530 |
| Superintendent's Office* | 802 | 567,980 | 546,640 | 1,981,140 | 1,327,245 |
| Human Resources ** | 804 | 3,204,520 | 2,100,140 | 2,510,279 | 2,527,645 |
| Information Services | 805 | 7,079,385 | 4,519,594 | 5,084,485 | 4,548,159 |
| Business Services | 806 | 668,549 | 788,394 | 841,437 | 836,890 |
| Facilities Services | 807 | 9,813,654 | 10,591,729 | 9,689,170 | 9,092,648 |
| Finance Department | 808 | 36,309,175 | 37,302,298 | 43,054,237 | 39,638,469 |
| Career & Technical Ed | 809 | 797,385 | 802,444 | 990,864 | 1,055,739 |
| Athletics/Health/Recreation | 810 | 2,194,430 | 2,243,722 | 2,251,541 | 2,401,331 |
| Teaching and Learning | 811 | 3,977,763 | 5,408,157 | 5,120,879 | 3,048,250 |
| Fine Arts | 812 | 5,377,164 | 5,355,179 | 5,378,815 | 5,490,136 |
| Title III Bilingual | 813 | 336,229 | 311,497 | 317,219 | 287,542 |
| Department of Special Education | 815 | 719,602 | 729,711 | 514,193 | 347,075 |
| Title I | 816 | 1,046,479 | 916,357 | 587,868 | 2,640,259 |
| Instructional Media Center | 817 | 2,794,862 | 2,820,113 | 3,086,186 | 2,882,446 |
| Student Support/Guidance | 818 | 4,993,765 | 4,869,976 | 5,319,100 | 5,212,179 |
| Organizational Training & Development | 819 | 1,114,393 | 901,145 | 928,886 | 1,061,016 |
| Transportation | 822 | 4,302,905 | 4,447,517 | 4,117,796 | 4,114,264 |
| Distribution & Utilities | 823 | 1,155,007 | 1,259,190 | 1,336,976 | 1,240,358 |
| Copy Center | 825 | 126,529 | 117,123 | 125,016 | 128,000 |
| Community & Parent Relations | 837 | 134,528 | 152,271 | 132,538 | 33,252 |
| Communications | 838 | 805,646 | 617,945 | 662,423 | 662,183 |
| School Leadership Middle & High School | 839 | 529,469 | 598,633 | 608,215 | 688,597 |
| Student Engagement & Equity | 840 | 3,308 | 4,061 | 2,806 | 7,672 |
| School Leadership Elementary | 841 | 557,756 | 737,169 | 680,893 | 784,543 |
| Educational Accountability | 851 | 841,524 | 844,692 | 879,046 | 1,064,585 |
| Educational Support Center | 874 | 343,565 | 401,589 | 377,275 | 411,317 |
| Ameche Field | 881 | 11,203 | 8,888 | 19,481 | - |
| Jaskwhich Field | 882 | 5,149 | 433 | 2,267 | - |
| Bradford Stadium | 883 | 3,159 | 3,370 | 4,186 | - |
| District-Wide Budget Holding Location *** | 899 | - | - | - | 8,844,975 |
| Summer School **** | 999 | (1,702) | 2,379 | 1,692 | 14,207 |
| SUBTOTAL DEPARTMENTS | | 90,148,237 | 89,688,933 | 96,898,249 | 100,592,512 |
| TOTAL EXPENDITURES | | \$ 245,490,779 | \$ 245,983,859 | \$ 257,652,591 | \$ 257,115,684 |

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.

* For the 2018-19 and 2019-20 years, the Department of Justice School Safety Grant is included in the Superintendent's Office budget location.

** The Substitute Teacher Budget formerly contained in the Human Resources budget has been decentralized with budget dollars being transferred to individual school locations.

***The 899 District-Wide Budget Holding Location contains funding for budget assumptions to be approved by the board that will be transferred to appropriate locations after approval.

**** 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.

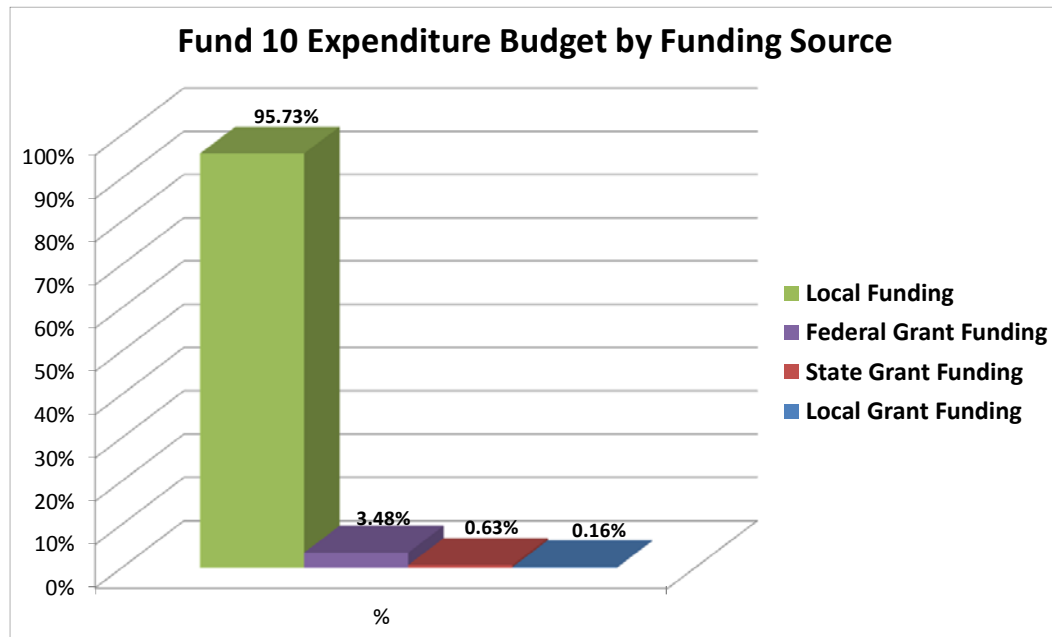
FUND 10 - GENERAL FUND

SUMMARY OF EXPENDITURES BY FUNDING SOURCE/PROJECT

| FUNDING DESCRIPTION | PROJ | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|---|------|-----------------------|-----------------------|-----------------------|-----------------------|
| Common School Library Fund | 031 | \$ - | \$ - | \$ - | \$ 910,000 |
| Personal Electronic Devices Grant | 296 | - | - | 205,750 | - |
| School Based Mental Health Grant | 297 | - | - | 51,200 | 51,200 |
| Peer Review and Mentoring Grant | 387 | - | - | 17,468 | 17,450 |
| Alcohol & Other Drug Abuse Grant (AODA) | 395 | 19,958 | 20,570 | 22,589 | 19,999 |
| Head Start - State Grant | 399 | 335,801 | 329,524 | 335,472 | 336,005 |
| Infant Child Lab | 412 | 325,710 | 322,831 | 227,849 | - |
| Assess Reading Readiness | 522 | 35,796 | 40,924 | 47,029 | 47,000 |
| Team Nutrition Grant - Let's Plant | 552 | - | - | 174 | - |
| CTE Incentives Grant | 577 | - | - | 23,011 | - |
| Educator Effectiveness Grant | 583 | 117,592 | 133,562 | 131,364 | 131,000 |
| Youth Apprenticeship Grant | 614 | - | 6,480 | 27,092 | 65,516 |
| Advanced Manufacturing Grant | 615 | - | - | 50,000 | 33,000 |
| STATE GRANT FUNDING | | 834,857 | 853,891 | 1,138,998 | 1,611,170 |
| Title I-D Neglected & Delinquent Grant | 140 | 34,077 | 29,605 | 28,397 | 15,794 |
| Title I-A Grant | 141 | 6,136,943 | 5,806,261 | 5,994,777 | 6,850,605 |
| Title I Supplemental | 145 | 79,081 | 48,198 | - | - |
| Academic Parent-Teacher Team Pilot School Grant | 154 | 33,270 | 7,000 | - | - |
| Homeless Children Grant | 335 | 49,248 | 47,025 | 49,154 | 50,000 |
| IDEA CEIS Grant | 345 | 599,087 | 620,678 | 415,637 | 241,000 |
| Title IV-A Foster Care | 381 | - | 45,498 | 219,325 | 465,742 |
| Title III-A Bilingual Grant | 391 | 306,072 | 267,367 | 270,335 | 253,238 |
| Carl Perkins Grant | 430 | 237,901 | 228,728 | 239,041 | 240,573 |
| Title II-A Eisenhower Grant | 604 | 955,676 | 770,500 | 734,214 | 796,160 |
| 21st Century Community Grant (CLC) | 623 | 99,581 | 43,301 | 39,344 | 35,000 |
| FEDERAL GRANT FUNDING | | 8,530,936 | 7,914,161 | 7,990,224 | 8,948,112 |
| School Specific Donations | 750 | 84,796 | 173,320 | 106,666 | 98,401 |
| New School Grants | 751 | 167,238 | 184,557 | 173,979 | 122,131 |
| Lakeview Reimbursement | 765 | 198,195 | 202,484 | 201,627 | 197,684 |
| LOCAL GRANT FUNDING | | 450,229 | 560,361 | 482,272 | 418,216 |
| Local Funding | 000 | 223,984,741 | 226,891,832 | 237,174,725 | 235,676,120 |
| Bilingual/Bicultural Program (Aided) | 322 | 5,719,122 | 5,951,493 | 6,137,897 | 6,056,795 |
| Secondary School Support | 702 | 212,296 | 212,969 | 201,142 | 104,104 |
| Accelerated Independent Study | 704 | 277,684 | 269,464 | 284,179 | 278,602 |
| Phoenix Project | 708 | 9,310 | 9,781 | 8,748 | 10,700 |
| Charter School - After School Program | 712 | 124,657 | 75,640 | 48,330 | 28,190 |
| School Sub Budget | 714 | 1,651,093 | 2,291,697 | 2,701,654 | 2,873,402 |
| Network Upgrade Project | 719 | 2,581,026 | 78,311 | 395,878 | - |
| Tech Buy Back Program | 722 | 144,686 | 10,586 | - | 4,972 |
| Athletic Fields | 753 | 19,886 | 34,307 | 36,578 | 88,692 |
| Theater (Co-Curricular) | 754 | - | 787 | 185,172 | 60,874 |
| Summer School | 999 | 950,256 | 828,579 | 866,794 | 955,735 |
| LOCAL FUNDING | | 235,674,757 | 236,655,446 | 248,041,097 | 246,138,186 |
| TOTAL EXPENDITURES | | \$ 245,490,779 | \$ 245,983,859 | \$ 257,652,591 | \$ 257,115,684 |

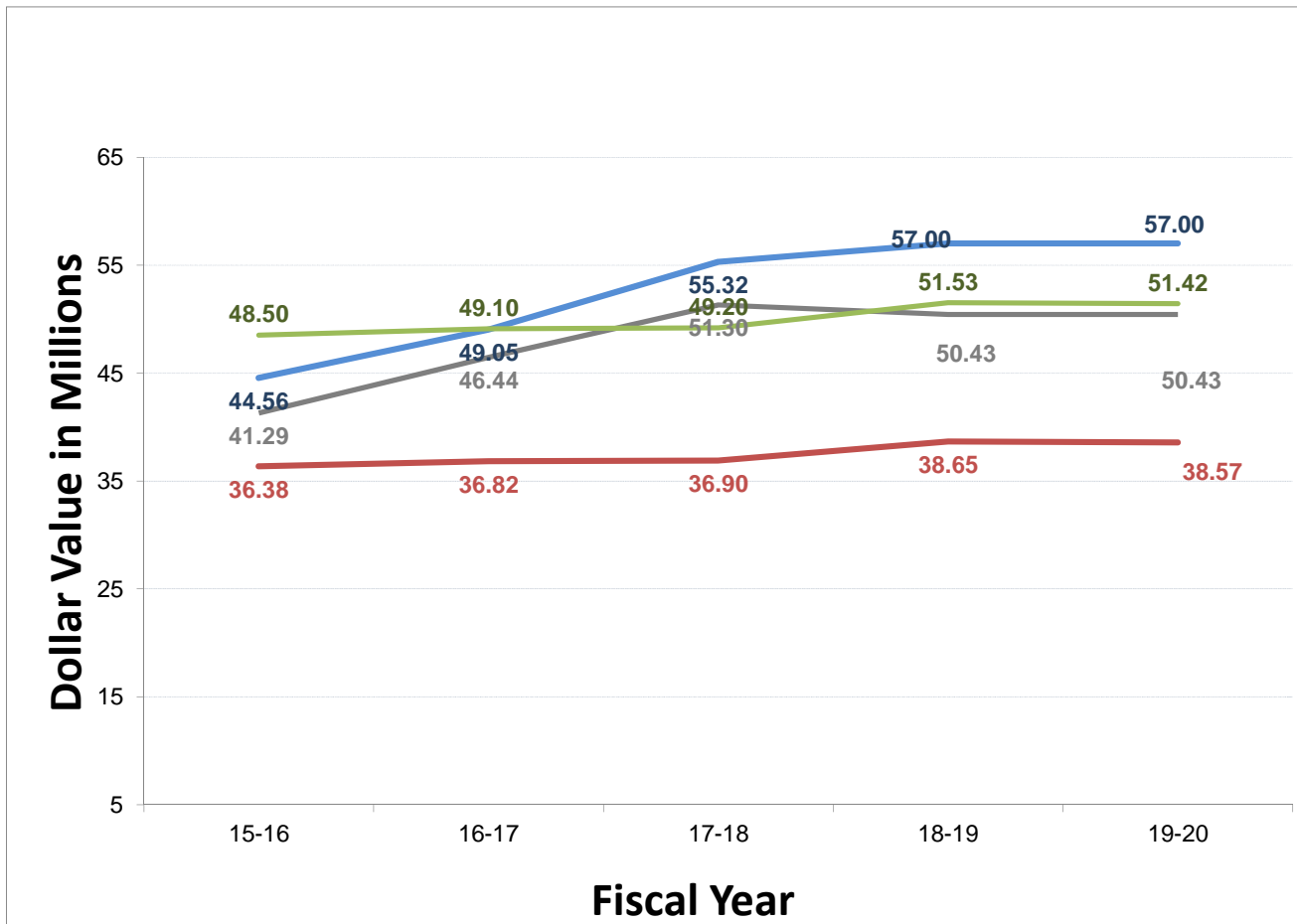
**KENOSHA UNIFIED SCHOOL DISTRICT
2019 - 2020 ADOPTED BUDGET**

| GENERAL FUND EXPENDITURES BY FUNDING | | Budget | % |
|--------------------------------------|----|-----------------------|----------------|
| Local Funding | \$ | 246,138,186 | 95.73% |
| Local Grant Funding | | 418,216 | 0.16% |
| State Grant Funding | | 1,611,170 | 0.63% |
| Federal Grant Funding | | 8,948,112 | 3.48% |
| TOTAL EXPENDITURES | | \$ 257,115,684 | 100.00% |



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

| | Audited 15-16 | Audited 16-17 | Audited 17-18 | Unaudited 18-19 | Budgeted 19-20 |
|--|------------------|------------------|------------------|--------------------|-------------------|
| Beginning Fund Balance | 42,222,192 | 44,557,313 | 49,045,390 | 55,315,858 | 57,003,593 |
| Revenues | 244,848,113 | 249,978,854 | 252,254,326 | 259,340,327 | 257,115,684 |
| Expenditures | 242,512,992 | 245,490,778 | 245,983,857 | 257,652,592 | 257,115,684 |
| Fund Balance Change | 2,335,121 | 4,488,076 | 6,270,468 | 1,687,735 | - |
| Ending Total Fund Balance | 44,557,313 | 49,045,390 | 55,315,858 | 57,003,593 | 57,003,593 |
| % Fund Balance/Expenditures * | 18.37% | 19.98% | 22.49% | 22.12% | 22.17% |
| Unassigned % Fund Balance/Expenditures | 17.03% | 18.92% | 20.86% | 19.57% | 19.61% |
| Unassigned | 41,291,877 | 46,441,913 | 51,302,636 | 50,432,241 | 50,432,241 |
| Policy Minimum (15%) Unassigned | 36,376,949 | 36,823,617 | 36,897,579 | 38,647,889 | 38,567,353 |
| Policy Maximum (20%) Unassigned | 48,502,598 | 49,098,156 | 49,196,772 | 51,530,518 | 51,423,137 |



* 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 20 - SPECIAL PROJECTS REVENUES AND EXPENDITURES

| | Source | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2019 |
|-----------------------------------|--------|----------------------|----------------------|----------------------|----------------------|
| REVENUE | | | | | |
| Operating Transfers In | 100 | \$ 30,514,069 | \$ 30,012,453 | \$ 32,230,944 | \$ 31,288,483 |
| School Activity Income | 270 | - | - | 16,005 | - |
| Local Revenues | 290 | 166,125 | 306,468 | 189,412 | 11,000 |
| Federal Aid thru CESA | 517 | 100 | - | - | - |
| State Aid - Handicap Aid | 611 | 10,742,962 | 10,473,192 | 9,907,150 | 10,767,572 |
| State Categorical Aid | 625 | 552,751 | 128,861 | 106,967 | 106,000 |
| Special Project Grants | 630 | - | - | 26,569 | 26,000 |
| Other State Aid | 690 | - | 50,000 | 49,000 | - |
| Federal Aid - High Cost SE | 711 | 158,841 | 33,407 | 28,595 | 28,000 |
| Federal Aid - Spec Projects | 730 | 3,489,678 | 3,961,422 | 5,401,726 | 7,557,437 |
| Federal Aid - Medical Assistance | 780 | 1,254,338 | 1,720,465 | 1,542,991 | 1,600,000 |
| Federal Aid - Direct (Head Start) | 790 | 1,892,509 | 2,075,551 | 2,102,991 | 2,166,902 |
| Revenue Adjustments | 990 | 75,000 | 150 | - | - |
| TOTAL REVENUES | | \$ 48,846,373 | \$ 48,761,969 | \$ 51,602,350 | \$ 53,551,394 |

| | Object | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2019 |
|---------------------------|--------|----------------------|----------------------|----------------------|----------------------|
| EXPENDITURES | | | | | |
| Salaries | 100 | \$ 28,727,691 | \$ 28,150,527 | \$ 29,830,759 | \$ 31,520,086 |
| Employee Benefits | 200 | 16,029,291 | 16,390,563 | 17,344,782 | 15,762,706 |
| Purchased Services | 300 | 3,556,509 | 3,534,075 | 3,735,155 | 4,305,187 |
| Non-Capital Purchases | 400 | 318,628 | 417,403 | 407,833 | 1,715,793 |
| Capital Purchases | 500 | 170,771 | 195,941 | 76,756 | 64,951 |
| Operating Transfer | 800 | 110,461 | 131,865 | 160,013 | 276,811 |
| Other Expenditures | 900 | 41,494 | 28,886 | 19,065 | 4,234 |
| TOTAL EXPENDITURES | | \$ 48,954,845 | \$ 48,849,260 | \$ 51,574,363 | \$ 53,649,768 |

| Expenditure Summary | Fund | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2019 |
|----------------------------|---------|----------------------|----------------------|----------------------|----------------------|
| Special Revenue Trust Fund | Fund 21 | \$ 336,274 | \$ 382,698 | \$ 169,578 | \$ 98,374 |
| Head Start | Fund 25 | 1,892,509 | 2,075,551 | 2,102,991 | 2,166,902 |
| Special Education | Fund 27 | 46,726,062 | 46,391,011 | 49,301,794 | 51,384,492 |
| | | \$ 48,954,845 | \$ 48,849,260 | \$ 51,574,363 | \$ 53,649,768 |

FUND 30 - DEBT SERVICE REVENUES AND EXPENDITURES

| | Source | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|------------------------------|--------|----------------------|----------------------|----------------------|----------------------|
| REVENUE | | | | | |
| Operating Transfer - General | 110 | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 500,000 |
| Property Taxes | 211 | 16,473,727 | 15,700,879 | 14,186,884 | 13,995,875 |
| Interest on Investments | 280 | 50,660 | 92,098 | 127,095 | 76,566 |
| Long Term Bonds | 875 | 6,265,000 | - | - | 45,960,000 |
| Premium on Debt Refinancing | 879 | 1,622,457 | - | - | 4,717,029 |
| Premium on Debt | 960 | 1,575,017 | - | - | - |
| Bond Tax Rebates | 971 | 918,883 | 810,646 | 694,344 | 340,533 |
| Miscellaneous | 990 | 2,871,988 | - | - | - |
| TOTAL REVENUES | | \$ 30,277,732 | \$ 17,103,623 | \$ 15,508,323 | \$ 65,590,003 |

| | Object | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|---------------------------|--------|----------------------|----------------------|----------------------|----------------------|
| EXPENDITURES | | | | | |
| Debt Retirement | | | | | |
| Principal - State Trust | 674 | \$ 5,518,000 | \$ 3,623,000 | \$ 3,175,000 | \$ 1,229,000 |
| Principal - Long Term | 675 | 16,945,000 | 7,105,000 | 5,620,000 | 58,285,000 |
| Interest - State Trust | 684 | 519,004 | 736,990 | 731,982 | 52,376 |
| Interest - Long Term Bond | 685 | 5,495,055 | 6,124,842 | 6,095,428 | 6,150,845 |
| Other Debt Retirement | 690 | 534,477 | - | - | 638,140 |
| TOTAL EXPENDITURES | | \$ 29,011,535 | \$ 17,589,832 | \$ 15,622,410 | \$ 66,355,361 |

| Expenditure Summary | Fund | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|-------------------------------|---------|----------------------|----------------------|----------------------|----------------------|
| Non-Referendum Debt (Fund 38) | Fund 38 | \$ 18,982,879 | \$ 11,595,334 | \$ 6,576,401 | \$ 23,559,605 |
| Referendum Debt (Fund 39) | | | | | |
| Debt Service 07/09 | Fund 32 | 4,625,965 | 4,613,840 | 4,551,528 | 38,761,637 |
| Debt Service 07/09 | Fund 34 | 192,625 | 195,425 | 192,562 | 194,250 |
| Debt Service 07/15 | Fund 37 | 5,210,066 | 1,185,233 | 4,301,919 | 3,839,869 |
| | | \$ 29,011,535 | \$ 17,589,832 | \$ 15,622,410 | \$ 66,355,361 |

FUND 40 - CAPITAL PROJECTS REVENUES AND EXPENDITURES

| | Source | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|-------------------------------|--------|----------------------|----------------------|----------------------|----------------------|
| REVENUE | | | | | |
| Interest on Investments | 280 | \$ 216,966 | \$ 711,240 | \$ 802,502 | \$ 300,000 |
| Trust Fund Loan Proceeds | 874 | 16,355,000 | - | - | - |
| Long Term Bonds (B.A.N.) | 875 | 58,635,000 | - | - | - |
| Refund of Prior Year Expenses | 970 | - | - | 143,262 | - |
| TOTAL REVENUE | | \$ 75,206,966 | \$ 711,240 | \$ 945,764 | \$ 300,000 |

| | Object | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|---------------------------|--------|----------------------|----------------------|----------------------|----------------------|
| EXPENDITURES | | | | | |
| Salaries | 100 | \$ 13,289 | \$ 43,017 | \$ 32,416 | \$ - |
| Benefits | 200 | 2,000 | 6,333 | 4,682 | - |
| Purchased Services | 300 | 18,221,016 | 26,224,592 | 23,072,851 | 10,671,946 |
| Non-Capital Purchases | 400 | - | 828 | - | - |
| TOTAL EXPENDITURES | | \$ 18,236,305 | \$ 26,274,770 | \$ 23,109,949 | \$ 10,671,946 |

| Expenditure Summary | Fund | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|--|---------|----------------------|----------------------|----------------------|----------------------|
| Capital Project - Energy Efficiency | Fund 43 | \$ 7,096,387 | \$ 16,336,330 | \$ 5,587,754 | \$ - |
| Capital Project - Energy Efficiency Phase II | Fund 44 | 2,877,393 | 7,390,514 | 17,522,195 | 10,671,946 |
| Capital Project - Athletics | Fund 47 | 8,262,525 | 2,547,926 | - | - |
| | | \$ 18,236,305 | \$ 26,274,770 | \$ 23,109,949 | \$ 10,671,946 |

FUND 50 - FOOD SERVICE REVENUES AND EXPENDITURES

| | Source | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|-------------------------------|--------|----------------------|----------------------|----------------------|----------------------|
| REVENUE | | | | | |
| Local Sources: | | | | | |
| Pupil Sales | 251 | \$ 952,999 | \$ 886,971 | \$ 723,498 | \$ 725,000 |
| Adult Sales | 252 | 5,930 | 6,884 | 5,822 | 6,000 |
| Snack Sales | 254 | 8,406 | 11,115 | 13,373 | 13,500 |
| Breakfast Sales | 257 | 42,834 | 32,722 | 1,338 | 1,000 |
| Milk Sales | 258 | 62,616 | 58,269 | 40,700 | 45,000 |
| Other Food Sales | 259 | 844,675 | 844,360 | 847,037 | 850,000 |
| Interest on Investment | 280 | 11,145 | 24,725 | 48,139 | 40,000 |
| State Sources: | | | | | |
| Food Service A/c | 617 | 144,157 | 145,736 | 144,647 | 143,000 |
| Federal Sources: | | | | | |
| Donated Commodities | 714 | 533,253 | 533,400 | 453,480 | 450,000 |
| Food Service A/c | 717 | 5,853,629 | 5,699,372 | 5,996,554 | 6,060,000 |
| Special Projects A/c | 730 | 215,539 | 216,277 | 206,147 | 206,800 |
| Refund of Prior Year Expenses | 971 | 6,900 | - | - | - |
| TOTAL REVENUE | | \$ 8,682,083 | \$ 8,459,831 | \$ 8,480,735 | \$ 8,540,300 |

| | Object | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|---------------------------|--------|----------------------|----------------------|----------------------|----------------------|
| EXPENDITURES | | | | | |
| Salaries | 100 | \$ 2,370,480 | \$ 2,556,795 | \$ 2,624,482 | \$ 2,717,493 |
| Employee Benefits | 200 | 878,140 | 953,909 | 961,295 | 808,150 |
| Purchased Services | 300 | 684,280 | 209,963 | 477,338 | 283,775 |
| Non-Capital Purchases | 400 | 4,305,049 | 4,286,169 | 4,513,208 | 4,643,300 |
| Capital Purchases | 500 | 108,963 | 196,423 | 344,523 | 50,000 |
| Other Expenditures | 900 | 70,023 | 72,481 | 67,178 | 75,000 |
| TOTAL EXPENDITURES | | \$ 8,416,935 | \$ 8,275,740 | \$ 8,988,024 | \$ 8,577,718 |

FUND 70 - TRUST FUND REVENUES AND EXPENDITURES

| | Source | AUDITED 2015-2016 | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|------------------------------|--------|----------------------|----------------------|----------------------|----------------------|----------------------|
| REVENUE | | | | | | |
| Interest income | 280 | \$ 20,884 | \$ 105,618 | \$ 286,004 | \$ 550,579 | \$ 550,000 |
| OPEB Trust Fund Contribution | 950 | 12,511,165 | 12,702,333 | 11,365,726 | 12,566,604 | 11,450,000 |
| Miscellaneous Revenue | 990 | 20,574 | 412,563 | - | 20,175 | - |
| TOTAL REVENUE | | \$ 12,552,623 | \$ 13,220,514 | \$ 11,651,730 | \$ 13,137,358 | \$ 12,000,000 |

| | Object | AUDITED 2015-2016 | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|---------------------------|--------|----------------------|----------------------|----------------------|----------------------|----------------------|
| EXPENDITURES | | | | | | |
| Purchased Services | 300 | \$ 510 | \$ 27,650 | \$ 15,499 | \$ - | \$ - |
| Other | 900 | 9,621,471 | 8,711,912 | 6,739,916 | 7,748,731 | 8,000,000 |
| TOTAL EXPENDITURES | | \$ 9,621,981 | \$ 8,739,562 | \$ 6,755,415 | \$ 7,748,731 | \$ 8,000,000 |

| Expenditure Summary by Fund | | AUDITED 2015-2016 | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|-----------------------------|---------|----------------------|----------------------|----------------------|----------------------|----------------------|
| OPEB Trust Fund | Fund 73 | \$ 9,601,681 | \$ 8,727,112 | \$ 6,739,916 | \$ 7,729,756 | \$ 8,000,000 |
| Private Purpose Trust Fund | Fund 75 | 20,300 | 12,450 | 15,499 | 18,975 | - |
| | | \$ 9,621,981 | \$ 8,739,562 | \$ 6,755,415 | \$ 7,748,731 | \$ 8,000,000 |

FUND 80 - COMMUNITY SERVICE REVENUES AND EXPENDITURES

| | Source | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|------------------------|--------|----------------------|----------------------|----------------------|----------------------|
| REVENUE | | | | | |
| Property Taxes | 211 | \$ 1,500,000 | \$ 1,500,000 | \$ 1,500,000 | \$ 1,500,000 |
| Other Taxes | 219 | 1,630 | 1,382 | 790 | - |
| Non-Capital Sales | 262 | 1,050 | 1,050 | 1,050 | - |
| School Activity Income | 270 | - | - | 11,145 | - |
| Gifts & Donations | 291 | 36,920 | 79,771 | 4,180 | 450 |
| Fees | 298 | 172,945 | 175,054 | 106,120 | 43,937 |
| TOTAL REVENUE | | \$ 1,712,545 | \$ 1,757,257 | \$ 1,623,285 | \$ 1,544,387 |

| | Object | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|---------------------------|--------|----------------------|----------------------|----------------------|----------------------|
| EXPENDITURES | | | | | |
| Salaries | 100 | \$ 602,545 | \$ 600,844 | \$ 636,941 | \$ 728,312 |
| Employee Benefits | 200 | 247,596 | 283,284 | 289,786 | 255,338 |
| Purchased Services | 300 | 477,650 | 547,528 | 401,413 | 421,711 |
| Non-Capital Purchases | 400 | 70,420 | 151,638 | 227,438 | 230,267 |
| Capital Purchases | 500 | 572 | 59,225 | - | 181,111 |
| Other Purchases | 900 | 5,434 | 1,408 | 690 | 5,600 |
| TOTAL EXPENDITURES | | \$ 1,404,217 | \$ 1,643,927 | \$ 1,556,268 | \$ 1,822,339 |

| Expenditure Summary by Fund | | AUDITED 2016-2017 | AUDITED 2017-2018 | AUDITED 2018-2019 | ADOPTED 2019-2020 |
|-------------------------------|---------|----------------------|----------------------|----------------------|----------------------|
| Recreation Department | Fund 81 | \$ 444,199 | \$ 509,194 | \$ 484,968 | \$ 556,566 |
| Community Services | Fund 83 | 681,814 | 750,214 | 744,462 | 924,698 |
| CLC After School Program | Fund 85 | 13,184 | 2,360 | 2,465 | - |
| KYPAC | Fund 86 | 67,742 | 72,480 | 99,350 | 53,510 |
| Marching Bands | Fund 87 | 197,278 | 308,382 | 218,551 | 270,565 |
| Fine Arts Recreation Programs | Fund 88 | - | 1,297 | 6,472 | 17,000 |
| | | \$ 1,404,217 | \$ 1,643,927 | \$ 1,556,268 | \$ 1,822,339 |

Elementary schools

Bose Elementary School

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

Brass Community School

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

Curtis Strange Elementary School

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

EBSOLA Creative Arts

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

Forest Park Elementary School

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

Frank Elementary School

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

Grant Elementary School

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

Grewenow Elementary School

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

Harvey Elementary School

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

Jefferson Elementary School

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

Jeffery Elementary School

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

McKinley Elementary School

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

Nash Elementary School

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

Pleasant Prairie Elementary School

9208 Wilmot Road, Pleasant Prairie, WI 53158
Phone: 359-2104 Fax: 359-2157
kUSD.edu/pleasantprairie

Prairie Lane Elementary School

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

Roosevelt Elementary School

3322 Roosevelt Road, Kenosha, WI 53142
Phone: 359-6097 Fax: 359-6107
kUSD.edu/roosevelt

Somers Elementary School

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

Southport Elementary School

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

Stocker Elementary School

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

Vernon Elementary School

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

Whittier Elementary School

8542 Cooper Road, Pleasant Prairie, WI 53158
Phone: 359-2110 Fax: 359-2270
kUSD.edu/whittier

Wilson Elementary School

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

Charter schools

Harborside Academy

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

Kenosha School of Technology Enhanced Curriculum (KTEC)

KTEC East (Grades K-8):
6811 18th Ave., Kenosha, WI 53143
Phone: 359-3800 Fax: 359-3850
KTEC West (Grades 4K-8):
5710 32nd Ave., Kenosha, WI 53144
Phone: 359-7100 Fax: 359-7070
kUSD.edu/ktc

Kenosha eSchool

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

The Brompton School

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

Dimensions of Learning Academy

(Grades K-8)
6218 25th Ave., Kenosha, WI 53143
Phone: 359-6849 Fax: 359-3134
kUSD.edu/dimensions

Head Start Center

Cesar E. Chavez Learning Station

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

Specialty schools

Hillcrest School

(Bridges Center/T.I.M.E. Program, grades 6-12)
4616 24th St., Kenosha, WI 53144
Phone: 359-6118 Fax: 359-7870
kUSD.edu/hillcrest

Middle schools

Bullen Middle School

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

Lance Middle School

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

Lincoln Middle School

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

Mahone Middle School

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

Washington Middle School

811 Washington Road, Kenosha, WI 53140
Phone: 359-6291 Fax: 359-6056
kUSD.edu/washington

High schools

Bradford High School

3700 Washington Road, Kenosha, WI 53144
Phone: 359-6200 Fax: 359-5948
kUSD.edu/bradford

ITHSA High School

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

Tremper High School

8560 26th Ave., Kenosha, WI 53143
Phone: 359-2200 Fax: 359-2353
kUSD.edu/tremper

Choice schools

LakeView Technology Academy (Grades 9-12)

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

Reuther Central High School (Grades 9-12)

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

ITHSA Academy

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

EBSOLA Dual Language

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