

Adopted 2020-21 Budget



Kenosha Unified
School District

ACADEMICS. OPPORTUNITY. SUCCESS.

October 27, 2020

Table of Contents

THE BOARD OF EDUCATION	1
ADMINISTRATION	1
PATHWAY TO SUCCESS	2
INTRODUCTION	3
EXECUTIVE SUMMARY	4
General District Information	4
Student Enrollment	5
Student Full-Time Equivalent Membership.....	5
District Staffing.....	6
Revenue Limit.....	6
Three (3) Year Rolling Average Membership	6
Revenue Limit Exemptions	7
State Aids	7
Property Tax Impact	9
General Fund Fund Balance	10
Budget Format and Fund Descriptions	11
COVID-19 Budget Implications	12
BUDGET CALENDAR.....	13
STUDENT ENROLLMENT	14
2020-2021 BUDGETED STAFF FULL-TIME EQUIVALENT (FTE) BY LOCATION.....	15
STATE AND LOCAL REVENUES	17
Revenue Limit History	18
Equalized Value Breakdown by Municipality	19
Total Tax Levy Breakdown by Municipality and Change from the Prior Year	19
Tax Levy and Mill Rate History	20
FINANCIAL SECTION	21
2020-2021 Budget Publication	22
Fund 10 - General Fund.....	25
Summary of Revenues and Expenditures.....	25

Detail of Revenue by Source	26
Chart of Revenue by Source	27
Detail of Expenditures By Object.....	28
Chart of Expenditures By Object	34
Chart of Expenditures By Function.....	35
Chart of Expenditures By Purpose	36
Summary of Expenditures By Location	37
Summary of Expenditures by Funding Source/Project	39
Chart of Expenditures By Funding.....	40
Fund Balance History	41
Fund 20 - Special Projects	42
Summary of Revenues and Expenditures.....	42
Fund 30 - Debt Service	43
Summary of Revenues and Expenditures.....	43
Fund 40 – Capital Projects.....	44
Summary of Revenues and Expenditures.....	44
Fund 50 – Food Service	45
Summary of Revenues and Expenditures.....	45
Fund 70 – Trust Fund	46
Summary of Revenues and Expenditures.....	46
Fund 80 – Community Service.....	47
Summary of Revenues and Expenditures.....	47



THE BOARD OF EDUCATION

Tom Duncan	President
Mary Modder	Vice President
Dan Wade	Clerk
Yolanda Adams	Treasurer
Todd Battle	Member
Tony Garcia	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
Kevin Neir	Interim Chief Human Resource Officer
Tanya Ruder	Chief Communication Officer

BUDGET REPORT PREPARED BY

Tarik Hamdan
Chief Financial Officer

Lisa M. Salo, CPA
Accounting Manager

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

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 2020-2021 budget was developed under this premise.

The Public Hearing on the 2020-2021 Budget and the Annual Meeting of District Electors were held on September 15, 2020. 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 27, 2020.

The Kenosha Unified School District's budget for Fiscal Year 2020-2021 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 19,583 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 a common school district for Wisconsin state statute interpretations.

The policy making body for the District is the Board of Education 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 Committee, and the Planning/Facilities Committee. These committees meet on a quarterly basis.

Names of the current 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.

The Kenosha Unified School District consists of the City of Kenosha, the Village of Pleasant Prairie and the Village and Town of Somers. For the 2020-2021 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	\$6,459,338,449	\$57,715,572	60.39%
Village of Pleasant Prairie	3,304,669,423	29,527,929	30.89%
Village of Somers	839,520,400	7,501,295	7.85%
Town of Somers	92,841,300	829,557	0.87%
Totals	\$10,696,369,572	\$95,574,353	100.00%

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

The 2020-2021 general fund (10) is presented as a balanced budget in which expenditures are projected to equal revenues. The District is in a positive position where we can absorb the approved carryover spending authority of approximately \$2 million within this balanced budget, leaving approximately \$500,000 pending allocation by the Board of Education.

Student Enrollment

The total third Friday enrollment for school year 2020-21 was 19,583, which is a decrease of 1,336 students from the 2019-2020 school year. A history of the student enrollment is provided in the detail of this report.

Student Full-Time Equivalent Membership

The 2020-2021 budget was prepared based on a full-time equivalent (FTE) student membership of 19,394 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 membership 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 membership 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%.

This year, due to COVID-19, the District experienced a larger than expected decrease in student enrollment. The District planned for a loss of approximately 300 student full-time equivalents (FTE) which are primarily due to the trend of decreased births in the community; however, the District experienced an actual loss of 1,187 student FTE. The decrease in student FTEs can be attributed to a reduction of new students enrolling in the non-mandated grades of pre-kindergarten and kindergarten along with a higher number of students in the District's boundary areas enrolling in private schools or being homeschooled.

District Staffing

The school district is a labor intensive organization, with approximately 80% of the operating budget dedicated to wages and benefits for staff. Budgeted FTE for the 2020-2021 school year is summarized below and detailed further by location later in this report.

Budgeted Staff	
Teachers	1,735.67
Educational Support Professionals	308.61
Service/Custodial	193.29
Administrative/Supervisory/Technical	169.00
Secretaries	155.35
Carpenters and Painters	9.00
Interpreters	6.00
Total Budgeted Full Time Equivalent (FTE)	2,576.92

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 2020-2021 revenue limit formula provides for maximum revenue of \$235,657,988.

Three (3) Year Rolling Average Membership

The 2020-2021 revenue limit is calculated with a current three (3) year rolling average membership of 20,364, which is a decrease of 669 from the base three (3) year rolling average of 21,033. This severe decline triggers additional temporary (non-recurring) revenue limit exemptions that are meant to buy the District time and provide temporary budget relief as we prepare to make adjustments to our operations. This additional revenue limit authority is not offset by additional state aid, therefore it will lead to additional tax levy authority.

Revenue Limit Exemptions

The revenue limit formula includes several exemptions, shown below.

2020-2021 Revenue Limit Exemptions	
Hold Harmless Exemption	\$3,319,919
Recurring Exemptions:	
Transfer of Service	181,826
Non-Recurring Exemptions:	
Declining Enrollment	7,084,757
Energy Efficiency Project – Act 32*	5,646,401
Adjustment for Refunded/Rescinded Taxes	123,011
Prior Year Open Enrollment	84,957
Private School Voucher Aid Deduction	2,704,450
SNSP Private School Voucher Aid Deduction	856,482
Total 2020-2021 Revenue Limit Exemptions	\$20,001,803

*Act 32 allowed school boards to exceed revenue limits to fund specific energy efficiency projects without the typically required local referendum. These exemptions are now closed to new projects.

State Aids

The total state aid which impacts the 2020-2021 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 2020-21 is \$148,209,664. This is an overall decrease of \$4,025,464 or 2.64% from the prior year.

General state aid or equalization aid decreased \$3,238,095 from the prior year. This aid is calculated by the State using a complex formula of student membership, expenditures and property tax base.

High poverty aid remained the same as in the prior year. KUSD currently qualifies for high poverty aid since our free/reduced lunch population exceeds 50%. This aid amount is locked in for both years of each biennium based on the preceding year's economically disadvantaged rates. The 2018-19 rate used for the 2019-2021 biennium was 51.5%. KUSD could potentially lose this additional aid in the future, however, the loss of high poverty aid could be recovered by increasing the 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 biennial state budget (2017 Act 59) exempted certain machinery, tools, and patterns from property tax assessments and also created a new aid program designed to reimburse municipalities for the lost tax revenue. The method used by the Department of Revenue (DOR) to allocate these aid payments to districts that contain Tax Incremental Districts (TIDs) was challenged in court 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 in 2019-20. For 2020-21, the DOR informed us that they would be applying a correction this year to make up for the difference in calculations in prior years. Unfortunately for KUSD, the adjustment was negative and exceeded the corrected 2019-20 amount, therefore we will receive no State Aid for Personal Property in 2020-21. Absent any additional law changes, next year's aid amount should return the corrected amount of \$787,370.

	2019-2020 DPI Certified Aid	2020-2021 DPI Certified Aid	\$ Change From Prior Year	% Change from Prior Year
General State Aid (Equalization Aid)	\$149,632,700	\$146,394,605	(\$3,238,095)	-2.16%
High Poverty Aid	\$1,425,636	\$1,425,636	(\$0)	0.00%
State Aid for Exempt Computers	\$389,423	\$389,423	\$0	0.00%
State Aid for Personal Property	\$787,369	\$0	(\$787,369)	100.00%
Total Aid in Revenue Limit Computation	\$152,235,128	\$148,209,664	(\$4,025,464)	-2.64%

Property Tax Impact

Subtracting the state aid from the revenue limit amount of \$235,657,988 allows for total limited revenue of \$87,448,324 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 2020-2021 total property tax levy of \$95,574,353 consists of the following levies:

2020-2021 Property Tax Levy	
General (Fund 10)	\$80,475,961
Non-Referendum Debt Service (Fund 38)	6,972,363
Referendum Approved Debt Service (Fund 39)	6,626,029
Community Service (Fund 80)	1,500,000
Total 2020-2021 Property Tax Levy	\$95,574,353

The total allowable general fund tax levy (inside limit) is \$80,475,961. The Debt Service levy is comprised of \$6,972,363 of non-referendum debt (inside of limit) and \$6,626,029 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 2020-2021 District equalized property value of \$10,696,369,572 represents a 5.39% increase compared to the previous year. The total levy of \$95,574,353 represents an increase of 9.63%, and the total mill rate of \$8.94 represents a 4.02% increase from the previous year. Since our property value increased, the increased tax levy is spread over a larger tax base, which results in a mitigated change in the mill rate. The estimated tax on property valued at \$200,000 increased by \$69.11 from \$1,717.93 to \$1,787.04. The increase in tax levy is directly correlated to the decrease in state aid and the additional temporary revenue limit authority driven by the severe decline in enrollment and increase in private school vouchers.

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, 2020, the District's general fund total fund balance was \$61,669,391. The total fund balance equated to 24.48% of the ending 2019-2020 general fund expenditures; however, the unassigned portion of the fund balance was \$57,284,204 or 22.74% 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 \$61,669,391 at the end of 2020-2021 which represents 22.75% 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 \$57,284,204 which represents 21.14% 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 2020-2021.

Budget Format and Fund Descriptions

The format for the budget adopted by the Board of Education, as recommended by the Department of Public Instruction (DPI), is presented in this report in the financial section. 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.

The following paragraphs describe the funds that are included in the adopted budget.

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.

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 2020-2021 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.

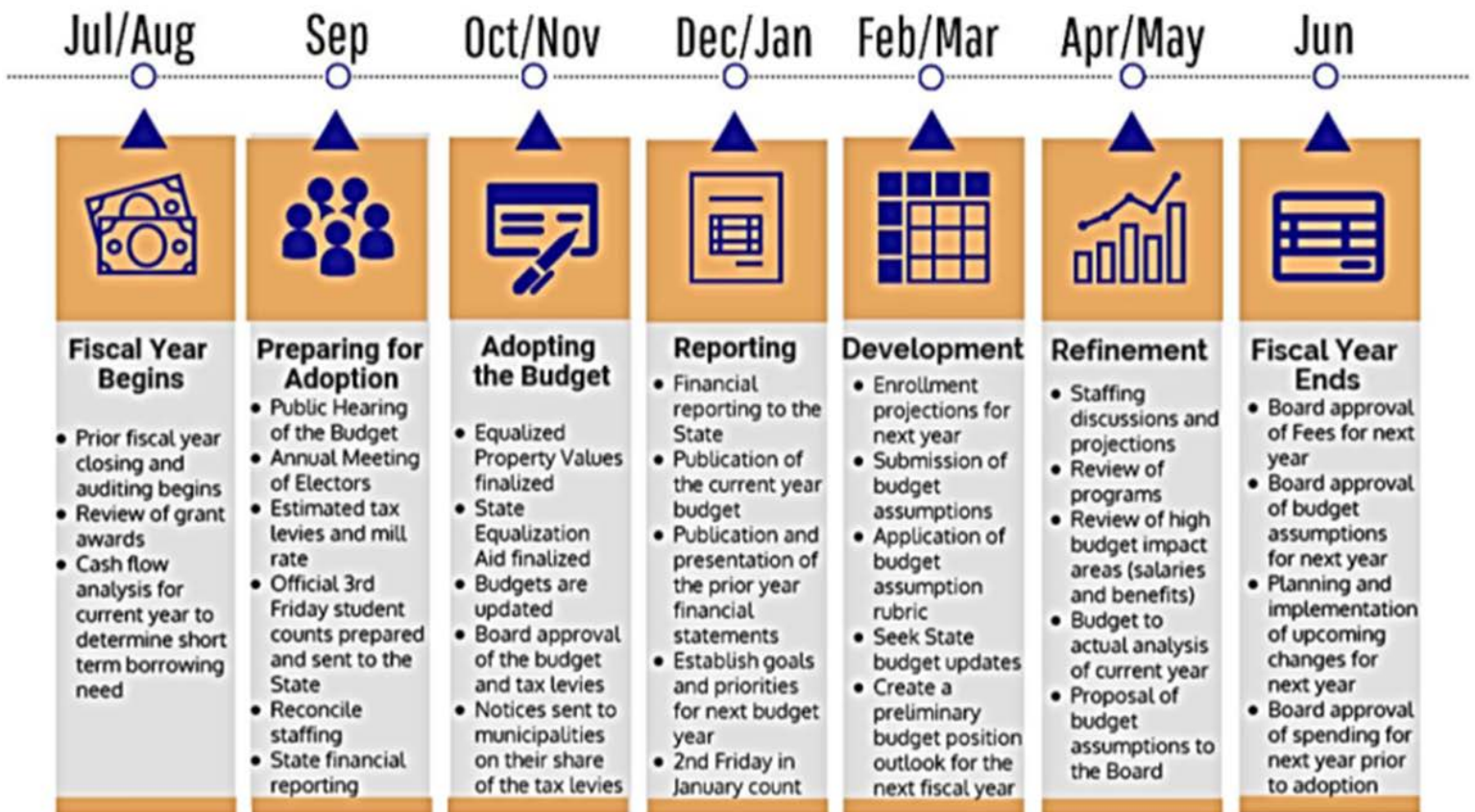
Financial Information

A separate section for each 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 2020-2021 budget.

COVID-19 Budget Implications

Federal legislation enacted is providing emergency funding in fiscal year 2020-2021 in the form of federal grants. The District has been allocated \$5.1 million in Elementary and Secondary School Emergency Relief (ESSER) funds. The District has also been allocated \$3.0 million in Governor's Education Emergency Relief (GEER) funds. A proportionate share of these allocations are set aside for private schools. The District has incorporated these emergency federal funds in the 2020-2021 budget.

KUSD Annual Budget Calendar



STUDENT ENROLLMENT

The total third Friday enrollment pupil count for school year 2020-2021 was 19,583, which is a decrease of 1,336 students from the 2019-2020 school year.

School Year	Pre-Kindergarten	Kindergarten	Grades 1-5	Grades 6-8	Grades 9-12	Total Enrollment
2020-2021	887	1,190	6,687	4,499	6,320	19,583
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 2020-21 Budgeted Staff Full-Time Equivalent (FTE) by Location

Sum of CALC FTE		Staff Type							
Location Category	Location	Administrative, Supervisory, Technical	Carpenters & Painters	Educational Suppt Professionals	Interpreters	Secretaries & Clerical	Service & Custodial	Teachers	Grand Total
Pre-K	272-4K Program					1.00		33.60	34.60
	871-Head Start	1.00		29.50		3.00	1.50	7.19	42.19
Pre-K Total		1.00		29.50		4.00	1.50	40.79	76.79
Elementary	145-Forest Park Elementary	1.00		4.00		1.00	2.50	22.99	31.49
	146-Frank Elementary	1.00		6.00		1.00	2.50	22.70	33.20
	147-Grant Elementary	1.00		3.00		1.00	2.00	16.00	23.00
	150-Harvey Elementary	1.00		7.00		1.00	2.50	17.00	28.50
	153-Jefferson Elementary	1.00		4.00		1.00	2.00	16.49	24.49
	155-McKinley Elementary	1.00		4.00		1.00	2.00	20.50	28.50
	156-Pleasant Prairie Elementary	1.00		6.00		1.00	3.50	30.50	42.00
	157-Prairie Lane Elementary	1.00		5.57	2.00	1.00	3.00	22.50	35.07
	158-Roosevelt Elementary	1.00		4.83		1.00	2.50	26.00	35.33
	160-Somers Elementary	1.00		7.00		1.00	3.50	28.00	40.50
	161-Southport Elementary	1.00		6.00		1.00	2.50	21.00	31.50
	162-Strange Elementary	1.00		5.00		1.00	3.00	27.00	37.00
	163-Grewenow Elementary	1.00		6.70		1.00	2.50	24.75	35.95
	164-Vernon Elementary	1.00		7.00		1.00	3.50	20.60	33.10
	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	22.50	32.30
	167-Wilson Elementary	1.00		3.00		1.00	2.00	11.80	18.80
	168-Bose Elementary	1.00		6.00		1.00	2.00	18.16	28.16
	169-Stocker Elementary	1.00		9.00		1.00	3.50	24.45	38.95
	170-Jeffery Elementary	1.00		8.00		1.00	2.00	18.90	30.90
	173-Edward Bain School of Creative Arts	1.00		7.00		1.00	5.00	31.50	45.50
	175-Edward Bain School of Dual Language	1.00		0.98		1.00		16.40	19.38
	178-Nash Elementary	1.00		10.00		1.00	3.50	36.00	51.50
Elementary Total		23.00		131.88	2.00	23.00	61.50	525.74	767.12
Middle	330-Lance Middle School	2.00		15.50	2.00	5.00	5.00	61.17	90.67
	331-Lincoln Middle School	2.00		9.00		5.00	5.00	50.00	71.00
	333-Washington Middle School	2.00		7.00		4.00	4.50	44.50	62.00
	334-Bullen Middle School	2.00		9.00		4.00	5.00	56.00	76.00
	337-Mahone Middle School	2.00		14.00		4.00	7.00	67.00	94.00
Middle Total		10.00		54.50	2.00	22.00	26.50	278.67	393.67
Middle/High	852-Hillcrest School	1.00		2.50		1.00	1.00	13.84	19.34
Middle/High Total		1.00		2.50		1.00	1.00	13.84	19.34
High	424-Indian Trail High School & Academy	5.00		18.00		11.00	12.00	122.01	168.01
	425-Bradford High School	4.00		25.50		11.00	10.50	85.03	136.03
	426-Tremper High School	4.00		24.40	1.00	9.00	12.00	94.39	144.79
	427-Reuther High School	1.00		2.87		5.00	6.00	36.00	50.87
	428-Lakeview Technology Academy	2.00		1.00		2.00	2.00	22.50	29.50
	429-Boys & Girls Club (STEP-East)			5.00				3.00	8.00
High Total		16.00		76.77	1.00	38.00	42.50	362.93	537.20

Kenosha Unified School District 2020-21 Budgeted Staff Full-Time Equivalent (FTE) by Location

Sum of CALC 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		15.25	18.25
	112-Dimensions of Learning Academy	1.00				2.60	1.70	14.20	19.50
	113-KTEC(East)	2.00		2.00		5.00	3.00	33.17	45.17
	114-KTEC(West)	2.00		5.00		2.00	4.00	53.30	66.30
	421-Kenosha eSchool	1.00				2.00	0.20	12.29	15.49
	422-Harborside & Paideia Academy	2.00		1.96		5.00	0.13	43.87	52.96
Charter Total		9.00		8.96		18.60	9.03	172.08	217.66
Community	880-Recreation Department					4.00	0.26		4.26
Community Total						4.00	0.26		4.26
Centrally Tracked	600-Private Schools							2.01	2.01
	802-Superintendent's Office	3.00							3.00
	804-Human Resources	6.00				5.00		1.00	12.00
	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		0.75	2.75
	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						59.40	60.40
	815-Dept of Special Ed	6.75		3.50	1.00	6.00		107.92	125.17
	816-Title I	1.00				2.00		2.00	5.00
	817-Instructional Media Center	3.00				3.00		4.00	10.00
	818-Student Support/Guidance	1.00						85.09	86.09
	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				1.50			4.50
	841-School Leadership Elementary	3.00				1.50		1.00	5.50
	851-Educational Accountability	5.00				3.00			8.00
	874-Educational Support Center						2.50		2.50
Centrally Tracked Total		109.00	9.00	4.50	1.00	44.75	51.00	341.62	560.87
Grand Total		169.00	9.00	308.61	6.00	155.35	193.29	1,735.67	2,576.92

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 2020-2021 total tax levy increased by \$8,395,734 as compared to the prior year. The mill rate per \$1,000 of equalized valuation is \$8.94, which is a 4.02% increase from the prior year.
- ◆ General Aid is state aid which is not limited to any specific program, purpose, or target population but which may be used in financing the general educational program as seen fit by the recipient district. General Aid can be contrasted with Categorical Aid in that districts are 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, 2020 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
2020-2021	235,657,988	148,209,664	87,448,324	2.01%	62.89%
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
2020-2021	6,459,338,449	60.39%	3,304,669,423	30.89%	92,841,300	0.87%	839,520,400	7.85%
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

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
2020-2021	57,715,572	9.10%	29,527,929	10.56%	829,557	4.80%	7,501,295	10.67%
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	-3.32%
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

KENOSHA UNIFIED SCHOOL DISTRICT TAX LEVY COMPARISON

School Year	Equalized Valuation	% Change	Fund 10 Levy	Fund 10 Chargeback Levy	Mill Rate	Fund 30 Debt Service Levy	Mill Rate	Fund 80 Community Service Levy	Mill Rate	Total Levy	Total Mill Rate	% Tax Levy Change	% Mill rate Change
2008/09	9,628,413,923	1.35%	70,705,971	18,570	7.345	12,264,373	1.2738	1,881,240	0.1954	84,870,154	8.8146	5.41%	4.01%
2009/10	9,510,858,704	-1.22%	73,218,329	6,733	7.699	12,168,871	1.2795	1,881,240	0.1978	87,275,173	9.1764	2.83%	4.10%
2010/11	8,931,500,985	-6.09%	79,133,470	29,422	8.863	13,520,354	1.5138	1,981,240	0.2218	94,664,486	10.5989	8.47%	15.50%
2011/12	8,503,804,152	-4.79%	77,070,827	-	9.063	14,625,987	1.7199	1,981,240	0.2330	93,678,054	11.0160	-1.04%	3.94%
2012/13	7,982,932,601	-6.13%	74,684,161	64,333	9.364	15,626,547	1.9575	2,050,267	0.2568	92,425,308	11.5779	-1.34%	5.10%
2013/14	7,693,298,078	-3.63%	75,664,429		9.835	16,152,697	2.0996	1,500,000	0.1950	93,317,126	12.1297	0.96%	4.77%
2014/15	7,956,343,824	3.42%	72,788,341		9.148	15,019,453	1.8877	1,500,000	0.1885	89,307,794	11.2247	-4.30%	-7.46%
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%
2020/21	10,696,369,572	5.39%	80,475,961		7.524	13,598,392	1.2713	1,500,000	0.1402	95,574,353	8.9352	9.63%	4.02%

547,126,904

8,793,217

(397,483)

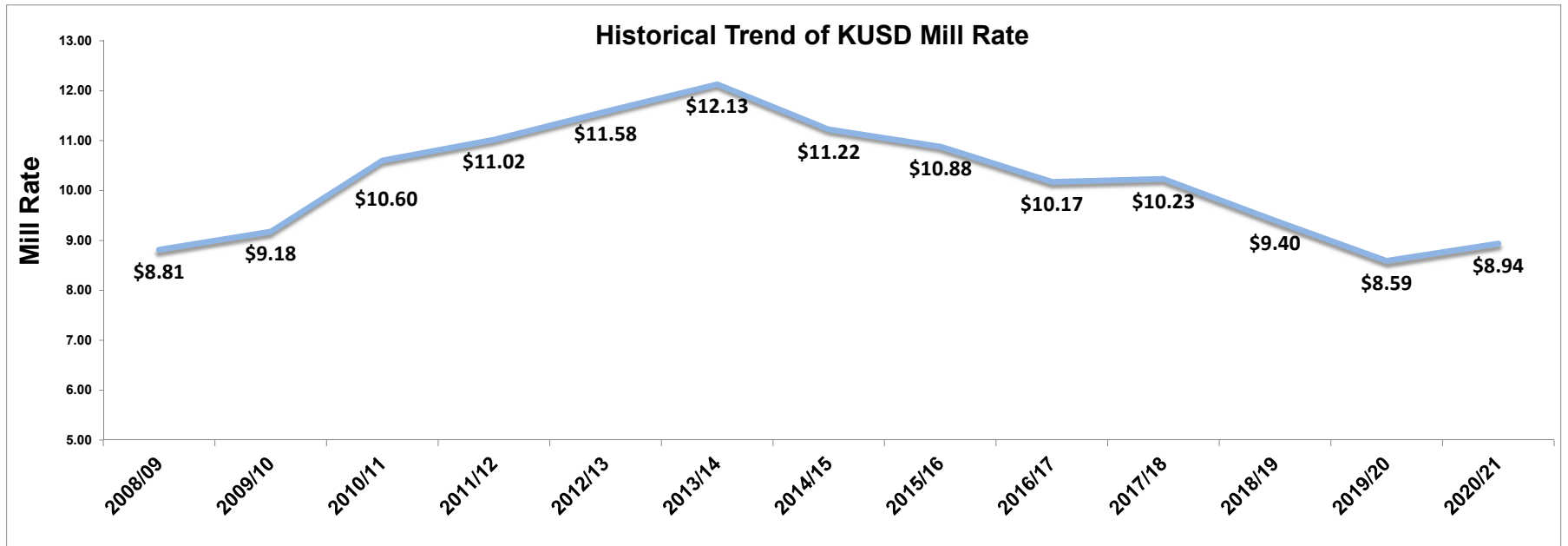
-

8,395,734

0.3455

Tax on \$100,000 Property		\$200,000 Property	
19/20 Property Tax	\$ 858.97	\$ 1,717.93	
20/21 Property Tax	\$ 893.52	\$ 1,787.04	
\$ Change	\$ 34.55	\$ 69.11	
% Change	4.02%	4.02%	

2020/21	
Equalized Valuation	\$10,696,369,572
% Change in Valuation	5.39%
Total Levy	\$95,574,353
Total Mill Rate	\$8.94
% Tax Levy Change	9.63%
% Mill rate Change	4.02%



FINANCIAL SECTION

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2020-2021 BUDGET PUBLICATION

GENERAL FUND (FUND 10)	Audited 2018-2019	Unaudited 2019-2020	Proposed 2020-2021
Beginning Fund Balance	55,315,858	57,003,593	61,669,391
Ending Fund Balance	57,003,593	61,669,391	61,669,391
REVENUES AND OTHER FINANCING SOURCES			
Operating Transfer-In (Source 100)	160,013	216,302	369,082
Local Sources (Source 200)	76,130,606	74,330,716	82,115,190
Inter-district Payments (Source 300 & 400)	924,205	1,203,993	1,200,000
Intermediate Sources (Source 500)	0	118,667	0
State Sources (Source 600)	171,685,296	170,663,505	165,910,743
Federal Sources (Source 700)	9,571,506	9,397,591	20,972,201
All Other Sources (Source 800 & 900)	868,701	611,393	463,000
TOTAL REVENUES & OTHER FINANCING SOURCES	259,340,327	256,542,167	271,030,215
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100000)	129,844,387	122,732,710	131,735,853
Support Services (Function 200000)	89,372,571	89,539,468	98,211,693
Non-Program Transactions (Function 400000)	38,435,633	39,604,191	41,082,669
TOTAL EXPENDITURES & OTHER FINANCING USES	257,652,592	251,876,369	271,030,215

SPECIAL PROJECTS FUND (FUND 20)	Audited 2018-2019	Unaudited 2019-2020	Proposed 2020-2021
Beginning Fund Balance	70,387	98,374	169,817
Ending Fund Balance	98,374	169,817	169,817
REVENUES & OTHER FINANCING SOURCES	51,602,350	51,064,689	53,342,859
EXPENDITURES & OTHER FINANCING USES	51,574,363	50,993,247	53,342,859

DEBT SERVICE FUND (FUND 30)	Audited 2018-2019	Unaudited 2019-2020	Proposed 2020-2021
Beginning Fund Balance	4,158,036	4,043,948	3,354,221
Ending Fund Balance	4,043,948	3,354,221	2,814,171
REVENUES & OTHER FINANCING SOURCES	15,508,323	65,666,682	13,598,392
EXPENDITURES & OTHER FINANCING USES	15,622,410	66,356,409	14,138,442

CAPITAL PROJECTS FUND (FUND 40)	Audited 2018-2019	Unaudited 2019-2020	Proposed 2020-2021
Beginning Fund Balance	42,218,993	20,054,807	5,224,165
Ending Fund Balance	20,054,807	5,224,165	50,000
REVENUES & OTHER FINANCING SOURCES	945,764	224,569	50,000
EXPENDITURES & OTHER FINANCING USES	23,109,949	15,055,212	5,224,165

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2020-2021 BUDGET PUBLICATION

FOOD SERVICE FUND (50)	Audited 2018-2019	Unaudited 2019-2020	Proposed 2020-2021
Beginning Fund Balance	3,353,903	2,846,614	1,945,950
Ending Fund Balance	2,846,614	1,945,950	1,962,245
REVENUES & OTHER FINANCING SOURCES	8,480,735	7,032,997	8,578,999
EXPENDITURES & OTHER FINANCING USES	8,988,023	7,933,662	8,562,704

COMMUNITY SERVICES FUND (FUND 80)	Audited 2018-2019	Unaudited 2019-2020	Proposed 2020-2021
Beginning Fund Balance	3,124,920	3,191,938	3,414,662
Ending Fund Balance	3,191,938	3,414,662	3,049,901
REVENUES & OTHER FINANCING SOURCES	1,623,285	1,553,176	1,500,450
EXPENDITURES & OTHER FINANCING USES	1,556,268	1,330,452	1,865,210

TOTAL EXPENDITURES AND OTHER FINANCING USES			
ALL FUNDS	Audited 2018-2019	Unaudited 2019-2020	Proposed 2020-2021
GROSS TOTAL EXPENDITURES - ALL FUNDS	358,503,605	393,545,350	354,163,596
Interfund Transfers (Source 100) - ALL FUNDS	32,890,957	32,866,972	33,775,900
Refinancing Expenditures (Fund 30)	0	50,749,463	0
NET TOTAL EXPENDITURES - ALL FUNDS	325,612,648	309,928,916	320,387,697
PERCENTAGE CHANGE FROM PRIOR YEAR	2.71%	-4.82%	3.37%

PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2018-2019	Unaudited 2019-2020	Proposed 2020-2021
General Fund	72,697,706	71,682,744	80,475,961
Referendum Debt Service Fund	8,283,813	7,013,409	6,626,029
Non-Referendum Debt Service Fund	5,903,071	6,982,466	6,972,363
Capital Expansion Fund	0	0	0
Community Service Fund	1,500,000	1,500,000	1,500,000
TOTAL SCHOOL LEVY	88,384,590	87,178,619	95,574,353
PERCENTAGE INCREASE FROM PRIOR YEAR	-2.60%	-1.36%	9.63%

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

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2020-2021 BUDGET PUBLICATION

ENERGY EFFICIENCY EXEMPTION				
§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators				
Resolution ID	3694	4131	4294	4295
Name of Qualified Contractor	Performance Services	Nexus	McKinstry	Nexus
Performance Contract Length (years)	10	20	20	20
Total Project Cost (including financing)	\$25,444,228	\$35,093,038	\$33,510,032	\$32,156,617
Total Project Payback Period	10	20	19	19
Years of Debt Payments	20	20	20	20
Remaining Useful Life of the Facility	25	50	50	40
Prior Year Resolution Expense Amount	Fiscal Year	2020	\$5,130,142	
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2020	\$4,976,050	
Utility Savings applied in Prior Year to Debt	Fiscal Year	2020	\$154,092	
Sum of reported Utility Savings to be applied to Debt			\$231,245	
Applicable Savings Reported for 2021				
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	\$19,624	\$392,027	
Grant Elementary School	\$2,644,576	\$11,079	\$244,773	
Grewenow Elementary School	\$1,363,798	\$14,079	\$119,844	
Harvey Elementary School	\$2,502,299	\$9,157	\$220,839	
Jefferson Elementary School	\$2,250,193	\$11,601	\$208,212	
Jeffery Elementary School	\$1,139,833	\$10,702	\$106,537	
Roosevelt Elementary School	\$4,047,209	\$16,659	\$363,959	
Vernon Elementary School	\$4,998,347	\$35,487	\$465,684	
Bullen Middle School	\$16,334,377	\$38,435	\$720,901	
Lance Middle School	\$18,758,661	\$39,242	\$827,088	
Bradford High School	\$33,510,032	TBD	TBD	
Tremper High School	\$32,156,617	TBD	TBD	
Entire Energy Efficiency Project Totals	\$126,203,916	\$231,245	\$3,885,888	

Dated this 27th day of October, 2020

Dan Wade
School Board Clerk

FUND 10 - GENERAL FUND

SUMMARY OF REVENUES AND EXPENDITURES

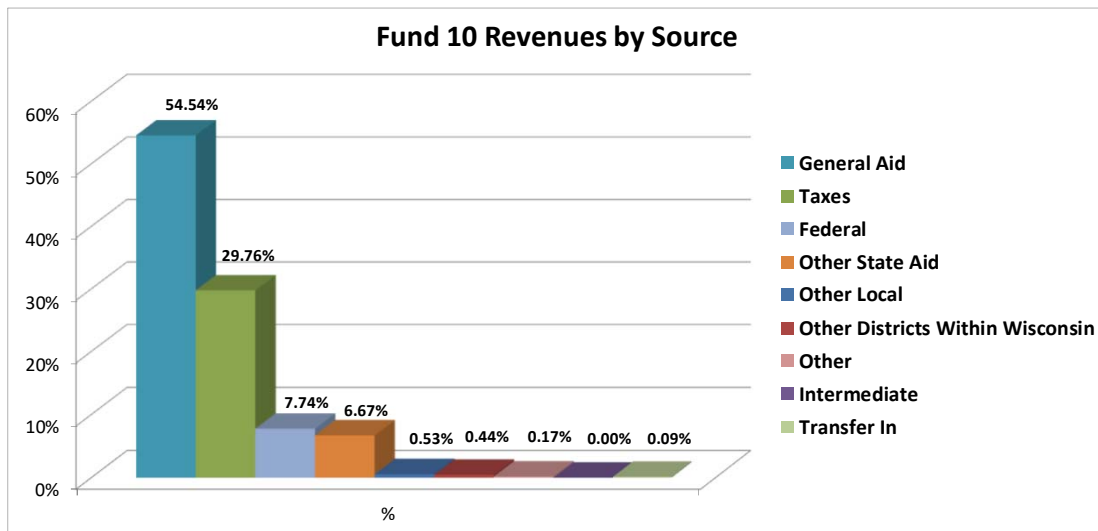
	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2020-2021
REVENUE				
FUND TRANSFERS				
100 Transfer In	\$ 131,865	\$ 160,013	\$ 216,302	\$ 369,082
LOCAL SOURCES				
210 Taxes	73,734,940	72,893,629	71,874,501	80,667,961
260 Non-Capital Sales	235,548	216,420	157,684	130,000
270 School Activity Income	189,355	241,125	151,187	-
280 Interest on Investments	529,613	944,166	636,877	319,000
290 Other Local	1,745,426	1,835,266	1,510,466	998,229
OTHER SCHOOL DISTRICTS WITHIN WISCONSIN				
340 Open Enrollment Tuition	750,339	924,205	1,203,993	1,200,000
INTERMEDIATE SOURCES				
590 Other Intermediate	-		118,667	-
STATE SOURCES				
610 State Aid Categorical	1,234,089	1,237,242	1,490,856	1,182,223
620 State Aid General	152,405,289	151,735,711	151,058,336	147,820,241
630 Special Projects Grants	539,070	965,362	699,832	719,000
640 Payments for Services	181,570	194,125	142,800	143,000
660 State Revenue thru Local Governments	41,716	38,520	34,757	34,000
690 Other Revenue From State Sources	10,168,271	17,514,336	17,236,925	16,012,279
FEDERAL SOURCES				
710 Federal Aid Categorical	228,728	239,041	238,555	200,356
730 Special Projects Grants	1,830,601	1,748,375	1,792,073	11,269,204
750 ESEA Title Grants	6,002,383	6,136,471	5,411,327	8,024,640
780 Federal Aid Received through State Agencies	1,424,516	1,372,822	1,877,460	1,400,000
790 Other Federal Sources	77,804	74,797	78,176	78,000
OTHER FINANCING SOURCES				
860 Compensation for Sale or Loss of Fixed Assets	-	33,360	-	-
OTHER REVENUES				
960 Adjustments	425,888	384,495	52,645	-
970 Refund of Disbursement	353,889	411,967	152,701	113,000
990 Miscellaneous	23,426	38,879	406,047	350,000
TOTAL REVENUES	\$ 252,254,326	\$ 259,340,327	\$ 256,542,167	\$ 271,030,215
EXPENDITURES				
INSTRUCTION				
110000 Undifferentiated Curriculum	\$ 73,086,693	\$ 75,485,828	\$ 70,773,220	\$ 78,870,417
120000 Regular Curriculum	40,462,909	40,703,841	38,717,870	39,329,779
130000 Vocational Curriculum	4,755,352	4,958,625	4,956,741	4,904,628
140000 Physical Curriculum	4,676,988	4,542,749	4,486,755	4,559,059
150000 Early Childhood Services	18,796	5,147	342	-
160000 Co-Curricular	2,806,256	3,119,063	2,765,850	2,843,136
170000 Other Special Needs	1,004,298	1,029,134	1,031,808	1,228,834
SUPPORT				
210000 Pupil Services	11,061,057	11,603,599	11,135,597	11,349,672
220000 Instructional Services	13,697,996	14,038,162	13,227,664	16,585,222
230000 General Administration	1,213,112	1,252,939	1,864,805	1,677,742
240000 School Building Administration	15,039,631	15,541,107	15,627,152	15,603,292
250000 Business Administration	34,436,261	35,860,680	38,950,568	36,012,714
260000 Central Services	7,037,316	8,030,872	2,678,595	3,218,126
270000 Insurance & Judgements	651,800	694,538	985,393	705,150
280000 Debt Services	542,795	706,570	396,496	322,000
290000 Other Support Services	95,351	1,644,112	4,673,322	12,737,775
NON PROGRAM TRANSACTIONS				
410000 Interfund Operating Transfers	30,512,453	32,730,944	32,650,670	33,406,818
430000 Purchased Instructional Services	4,803,981	5,471,152	6,561,240	7,675,851
490000 Other Non Program Transactions	80,814	233,529	392,281	-
TOTAL EXPENDITURES	\$ 245,983,859	\$ 257,652,591	\$ 251,876,369	\$ 271,030,215

FUND 10 - GENERAL FUND DETAIL OF REVENUE BY SOURCE

DESCRIPTION	SOURCE	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2020-2021
Transfer from Other Funds	100	\$ 131,865	\$ 160,013	\$ 216,302	\$ 369,082
Local Property Taxes	211	73,540,969	72,697,706	71,682,744	80,475,961
Chargeback Levy	212	76	-	-	-
Mobile Home Taxes	213	184,888	195,923	191,757	192,000
Other Taxes	219	9,007	-	-	-
Sale Non-Capital Objects	262	235,548	216,420	157,684	130,000
Theater Admission Revenue	271	-	105,379	40,941	-
Athletic Admission Revenue	278	138,348	115,860	109,664	-
After School Care Revenue	279	51,007	19,886	582	-
Interest on Investments	280	3,595	18,963	17,910	19,000
Interest on Short Term Investments	281	526,018	925,203	618,967	300,000
Gifts (Monetary Donations)	291	227,463	242,190	127,344	16,459
Student Fees	292	798,438	782,856	707,306	600,000
Rentals	293	332,895	366,508	307,330	150,000
Parking Fee	296	59,098	52,023	44,955	30,000
Student Fines	297	(1,912)	2,218	(398)	-
Recreation Department Revenues	298	900	-	-	-
Miscellaneous	299	328,544	389,471	323,929	201,770
TOTAL LOCAL REVENUE (200)		76,434,882	76,130,606	74,330,715	82,115,190
Non-open Enrollment - Out of District Tuition	341	2,016	-	-	-
Open Enrollment Tuition	345	748,323	924,205	1,203,993	1,200,000
TOTAL OTHER DISTRICTS WITHIN WISCONSIN		750,339	924,205	1,203,993	1,200,000
Other Revenue	590	-	-	118,667	-
TOTAL INTERMEDIATE REVENUE (500)		-	-	118,667	-
Transportation Aid	612	229,807	242,361	244,095	244,000
Library Aid	613	920,315	928,744	1,106,109	800,000
Bilingual Revenue	618	83,967	66,137	67,270	67,000
Other Categorical Aid	619	-	-	73,382	71,223
Equalization Aid	621	150,633,529	149,963,951	149,632,700	146,394,605
High Poverty Aid	628	1,771,760	1,771,760	1,425,636	1,425,636
Special Project Grants	630	539,070	965,362	699,832	719,000
Payment for Services	640	181,570	194,125	142,800	143,000
State Revenue Thru Local Units	660	41,716	38,520	34,757	34,000
Tax Exempt Computer Aid	691	380,221	2,039,464	1,176,792	389,423
Per Pupil Categorical Aid (PPCA)	695	9,780,300	13,994,946	15,607,228	15,110,088
Other State Grants	699	7,750	1,479,926	452,905	512,768
TOTAL STATE REVENUE (600)		164,570,005	171,685,296	170,663,506	165,910,743
Vocational Education Aid	713	228,728	239,041	238,555	200,356
Special Project Grants	730	1,830,601	1,748,375	1,792,073	11,269,204
ESEA Title I	751	6,002,383	6,136,471	5,411,327	8,024,640
Federal Aid Received through State Agencies	780	1,424,516	1,372,822	1,877,460	1,400,000
Other Revenue from Federal Sources	790	77,804	74,797	78,176	78,000
TOTAL FEDERAL REVENUE (700)		9,564,032	9,571,506	9,397,591	20,972,200
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 Deb	968	362,650	384,495	52,645	-
Aidable Prior Year Adjustments	971	353,889	411,967	152,701	113,000
Miscellaneous	990	23,426	38,879	406,047	350,000
TOTAL OTHER REVENUE (900)		803,203	835,341	611,393	463,000
TOTAL REVENUE		\$ 252,254,326	\$ 259,340,327	\$ 256,542,167	\$ 271,030,215

**KENOSHA UNIFIED SCHOOL DISTRICT
2020 - 2021 ADOPTED BUDGET**

GENERAL FUND REVENUES		Budget	%
Taxes	\$	80,667,961	29.76%
Other Local		1,447,229	0.53%
Other Districts Within Wisconsin		1,200,000	0.44%
Intermediate		-	0.00%
General Aid		147,820,241	54.54%
Other State Aid		18,090,502	6.67%
Federal		20,972,200	7.74%
Transfer In		369,082	0.14%
Other		463,000	0.17%
TOTAL REVENUES		\$ 271,030,215	100.00%



FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2021-2020
SALARIES					
<u>Permanent Full-Time Employees</u>					
Salary Accrual	101	\$ 16,259	\$ (109,224)	\$ (132,821)	\$ -
Administrators	110	8,640,123	8,906,809	9,063,576	9,513,143
Supervisory	111	1,639,008	1,702,371	1,785,478	1,786,371
Technical	112	3,247,846	3,315,837	3,480,531	3,536,590
Certified Teachers	113	80,504,336	81,514,588	84,455,336	86,884,412
Certified Other Educational	114	77,735	236,437	230,586	235,810
Non-Certified Other Educational	115	132,919	108,981	67,855	69,246
Maintenance / Trades	116	2,169,293	2,169,788	2,213,881	2,336,828
Clerical / Secretarial	117	4,862,325	5,386,217	5,784,074	5,890,424
Service / Custodial	118	6,238,730	6,415,177	6,765,372	6,845,947
Educational Assistants	119	2,609,451	2,245,259	2,071,603	2,289,135
SUBTOTAL 110		110,138,025	111,892,240	115,785,471	119,387,906
<u>Permanent Part-Time Employees</u>					
Officials	121	45,500	45,500	45,650	45,500
Clerical / Secretarial	127	50,024	27,850	-	-
Service / Custodial	128	5,621	5,730	6,054	6,042
Educational Assistants	129	23,469	26,631	28,839	-
SUBTOTAL 120		124,614	105,711	80,543	51,542
<u>Temporary Part-Time Employees</u>					
Temporary Part-Time	140	470,491	491,890	499,525	54,777
Technical	142	9,715	13,167	13,772	-
Substitute Teachers	143	2,417,923	2,869,916	2,231,837	2,579,140
Security/Police Officers	145	204,214	327,196	346,372	327,259
Clerical / Secretarial	147	207,435	248,633	263,826	277,694
Service / Custodial	148	221,600	282,159	221,609	206,158
Educational Assistants	149	469,878	540,710	493,719	220,660
SUBTOTAL 140		4,001,256	4,773,671	4,070,660	3,665,688
<u>Other Pay</u>					
Vacation Pay	151	21,785	84,023	1,994	90,000
Sick Leave	152	11,520	150,397	-	50,000
AST Retirement Payout	153	2,000	76,000	18,000	10,000
SUBTOTAL 150		35,305	310,420	19,994	150,000
<u>Overtime</u>					
Technical	162	6,616	9,746	4,453	10,184
Interpreters	164	196	106	70	590
Maintenance / Trades	166	90,759	112,606	128,349	75,000
Clerical / Secretarial	167	33,702	40,135	33,290	45,090
Service / Custodial	168	128,350	148,300	155,099	153,030
Educational Assistants	169	664	1,340	2,190	10,428
SUBTOTAL 160		260,287	312,233	323,451	294,322

FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2021-2020
<u>Additional Time</u>					
Additional Time-Chair Pay	170	\$ 378,244	\$ 360,384	\$ 354,581	\$ 400,743
Additional Time-Regular	171	872,696	861,233	821,534	482,323
Additional Pay-Teachers as Subs	172	12,094	18,856	30,286	4,025
Coaching	173	941,525	946,087	950,656	997,809
House / Stage Managers	174	80,476	84,851	77,434	-
Non-District Staff	175	-	-	-	60,500
Curriculum work	178	108,718	144,222	141,275	113,338
Other	179	439,801	346,546	240,115	163,027
SUBTOTAL 170		2,833,554	2,762,179	2,615,881	2,221,765
<u>Special Pay</u>					
School Account	192	25,687	19,274	10,994	15,963
Non-School Account	193	(3,374)	7,293	22,013	-
SUBTOTAL 190		22,313	26,567	33,007	15,963
TOTAL SALARIES (100)		117,415,354	120,183,021	122,929,007	125,787,186
BENEFITS					
Retirement - Certified Employer	212	6,157,244	6,149,880	6,420,149	6,749,115
Retirement - Non-Certified Employer	214	1,513,748	1,518,355	1,604,510	1,653,232
Contribution to Employee Benefit Trust	218	8,670,935	9,859,273	8,217,051	5,290,110
SUBTOTAL 210		16,341,927	17,527,508	16,241,710	13,692,457
Social Security/Medicare	222	8,434,923	8,595,053	8,805,443	9,605,730
SUBTOTAL 220		8,434,923	8,595,053	8,805,443	9,605,730
Life Insurance	230	300,108	289,429	315,638	370,059
SUBTOTAL 230		300,108	289,429	315,638	370,059
Health Insurance	241	30,544,941	32,611,104	22,423,892	26,960,714
Dental Insurance	243	2,006,394	2,020,913	1,754,539	1,944,436
Health Savings Account District Contribution	249	-	-	1,917,293	2,075,610
SUBTOTAL 240		32,551,335	34,632,017	26,095,724	30,980,760
Long-Term Disability Insurance	251	201,414	210,277	203,653	219,734
Worker's Compensation Insurance	253	1,223,416	1,542,856	1,131,705	1,257,742
Short-Term Disability Insurance	257	261	261	390	-
SUBTOTAL 250		1,425,091	1,753,394	1,335,748	1,477,476

FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2021-2020
Physical Examinations	290	\$ -	\$ -	\$ -	\$ 2,000
Teacher Credit Reimbursement	291	34,670	28,063	25,616	50,000
Annuity Payments	292	12,500	12,500	26,000	-
Other Contractual Benefits	295	6,000	6,000	7,800	-
SUBTOTAL 290		53,170	46,563	59,416	52,000
TOTAL EMPLOYEE BENEFITS (200)		59,106,554	62,843,964	52,853,679	56,178,482
PURCHASED SERVICES					
Athletic Officials / Game Management	310	129,684	125,334	97,579	128,124
Professional Technical Services	311	820,072	878,467	673,990	778,133
Conference Registration Fees	312	440,127	468,424	388,818	187,239
Pupil Services	313	634,227	607,939	548,163	680,340
Staff Services	314	558,680	537,895	665,763	219,011
Consulting Services	315	127,943	205,519	128,900	156,300
Site Rentals-Non KUSD Property	316	30,588	38,715	53,517	40,377
Independent Contractor Services	317	136,162	204,812	186,489	242,653
Legal Services	318	265,891	278,006	381,210	185,370
Parent Services	319	1,196	3,467	680	195
SUBTOTAL 310		3,144,570	3,348,578	3,125,109	2,617,742
Technology Related Repairs and Maintenance	321	-	29,383	11,069	300
Rental of Computers and Equipment	322	-	7,066	405	1,828
Non-Technology Related Repairs and Maintenance	324	169,190	233,882	192,997	278,422
Vehicle and Equipment Rental	325	(615)	255,147	239,543	258,383
Site Rentals	326	-	7,925	8,075	8,000
Construction Services	327	3,096,581	2,655,162	7,682,873	2,461,034
Building Rentals	328	-	483,735	483,735	483,735
Cleaning Services	329	783,356	791,513	784,226	754,336
SUBTOTAL 320		4,048,512	4,463,813	9,402,923	4,246,038
Gas - Heat	331	810,325	788,272	600,371	1,104,625
Electricity	336	2,762,336	2,728,424	2,419,418	2,857,136
Water - Sewer	337	452,956	458,062	457,938	446,943
Energy Conservation	339	516,360	497,640	518,720	520,000
SUBTOTAL 330		4,541,977	4,472,398	3,996,447	4,928,704
Pupil Transportation	341	4,627,744	4,251,634	4,163,050	4,803,322
Employee Travel and Conferences	342	590,456	642,034	442,584	1,140,079
In-District Travel Reimbursement	343	33,601	31,318	21,052	34,544
Recruitment Travel	344	-	100	3,093	-
Parent Travel	345	(175)	36	-	37
Non KUSD Transportation	346	-	580	113	-
Vehicle Fuel	348	69,755	74,562	61,931	80,200
SUBTOTAL 340		5,321,381	5,000,264	4,691,823	6,058,182

FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2021-2020
Advertising	351	\$ 46,380	\$ 67,407	\$ 71,415	\$ 71,356
Postage	353	96,869	98,346	97,994	107,709
Printing & Copying Costs	354	599,099	525,214	524,140	621,504
Telephone and Data Communication	355	295,474	362,462	299,959	452,776
Educational Television	356	287	490	46	1,144
Educational Radio	357	79	211	189	-
On-line Communication	358	-	-	-	204
Other Communication	359	151	322	1,140	292
SUBTOTAL 350		1,038,339	1,054,452	994,883	1,254,985
Administrative Computer Services	361	739,791	732,473	994,299	946,142
Instructional Computer Services	362	1,484	-	1,128	20,586
SUBTOTAL 360		741,275	732,473	995,427	966,728
Payments to Non-Governmental Agencies	370	-	26,536	14,550	1,000
SUBTOTAL 370		-	26,536	14,550	1,000
Payments for Services within WI (OE)	382	2,993,095	3,324,697	3,593,118	3,575,000
Payments to CESA	386	144,966	92,842	40,142	28,780
Payments To State	387	1,359,374	1,793,230	2,682,676	3,609,810
Payments to Technical Colleges	389	422,572	317,712	262,841	455,700
SUBTOTAL 380		4,920,007	5,528,481	6,578,777	7,669,290
TOTAL PURCHASED SERVICES (300)		23,756,061	24,626,995	29,799,939	27,742,669
NON CAPITAL PURCHASES					
Supplies and Materials	410	269	803	18	666
General Supplies	411	2,790,616	2,399,433	2,222,784	14,994,695
Printer Toner & Printer Ink	413	89,633	94,527	90,780	114,245
Food	415	206,738	223,663	172,179	170,204
Medical Supplies	416	51,148	34,909	103,182	383,477
Copier & Printer Paper	417	219,720	246,114	206,717	233,448
SUBTOTAL 410		3,358,124	2,999,449	2,795,660	15,896,735
Apparel	420	49,514	56,083	86,921	26,004
SUBTOTAL 420		49,514	56,083	86,921	26,004
Audio Visual Material	431	63,200	8,601	14,449	16,115
Library Books	432	339,334	425,674	363,611	316,508
Newspapers	433	8,361	8,462	3,805	3,776
Periodicals	434	23,502	11,040	12,509	15,876
Computer Software Programs	435	1,428,711	-	-	-
Common School Fund Computers	436	174,490	-	-	-
Professional Books	439	304,773	1,023,637	201,854	55,909
SUBTOTAL 430		2,342,371	1,477,414	596,228	408,184
Non-Capital Equipment (>\$1K each)	440	1,256,804	2,391,363	1,248,158	1,001,142
Non-Capital Equipment (\$1-5K each)	442	164,555	203,114	147,417	123,845
Non-Capital Furnishings	444	165,024	145,211	402,238	164,139
Non-Capital Technical Equipment (\$1-5K each)	447	735,984	-	-	-
Non-Capital Technical Equipment (>\$1K each)	448	2,600,809	-	-	-
SUBTOTAL 440		4,923,176	2,739,688	1,797,813	1,289,126

FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2021-2020
Salable Books and Materials	450	\$ (48,012)	\$ (26,186)	\$ (26,003)	\$ (18,018)
SUBTOTAL 450		(48,012)	(26,186)	(26,003)	(18,018)
Equipment Components	460	2,524	970	7,716	8,000
SUBTOTAL 460		2,524	970	7,716	8,000
Textbooks	470	1,511,854	1,895,945	1,093,852	2,412,648
Workbooks	471	124,804	99,078	20,889	87,591
SUBTOTAL 470		1,636,658	1,995,023	1,114,741	2,500,239
Non-Instructional Software Programs	480	224,253	-	-	-
Supplies - Technology Related	481	-	77,369	119,997	251,485
Non-Capital Technology Hardware	482	-	3,508,126	2,769,366	1,436,074
Non-Capital Software	483	-	1,564,152	1,380,220	1,469,939
SUBTOTAL 480		224,253	5,149,647	4,269,583	3,157,498
Other Supplies and Materials	490	13,886	11,529	12,116	10,909
Prof Materials (Non-Instructional)	491	60,675	58,397	49,704	53,347
Athletic Reimbursement	498	(29,912)	(12,218)	(14,190)	(19,429)
SUBTOTAL 490		44,649	57,708	47,630	44,827
TOTAL SUPPLIES (400)		12,533,257	14,449,796	10,690,289	23,312,595
CAPITAL EQUIPMENT					
Site Rental	517	7,000	-	-	-
Site Improvements-Additions	521	-	-	957	500
Site Improvements - Replace/Repair	522	-	-	-	1,450
Building Rental	537	473,735	-	-	83,989
Building Improvements-Additions	541	-	-	-	-
Building Improvements-Remodel/Replace	542	193,585	258,382	203,033	274,278
New Equipment \$1,000-\$5,000 (ea.)	551	-	256,972	-	-
New Equipment >\$5,000 (ea.)	552	63,799	-	348,813	235,931
New Tech Equipment >\$5,000 (ea.)	558	30,054	-	-	-
Replacement Equipment>\$5,000(ea.)	562	69,202	26,458	39,158	58,196
Replacement Technical Equipment >\$5,000	568	32,088	-	-	-
Equipment Rental	571	1,369	-	-	-
Vehicle Rental	572	204,106	-	-	-
Technology Related Hardware >\$5,000 (ea.)	581	-	299,111	211,067	132,971
Technology Related Software >\$5,000 (ea.)	582	-	-	113,233	11
TOTAL CAPITAL EQUIPMENT (500)		1,074,938	840,923	916,261	787,326
DEBT SERVICE					
Temporary Note Interest	682	494,095	661,223	350,257	275,000
Paying Agent Fees	691	48,700	45,347	46,240	47,000
TOTAL LOAN INTEREST (600)		542,795	706,570	396,497	322,000

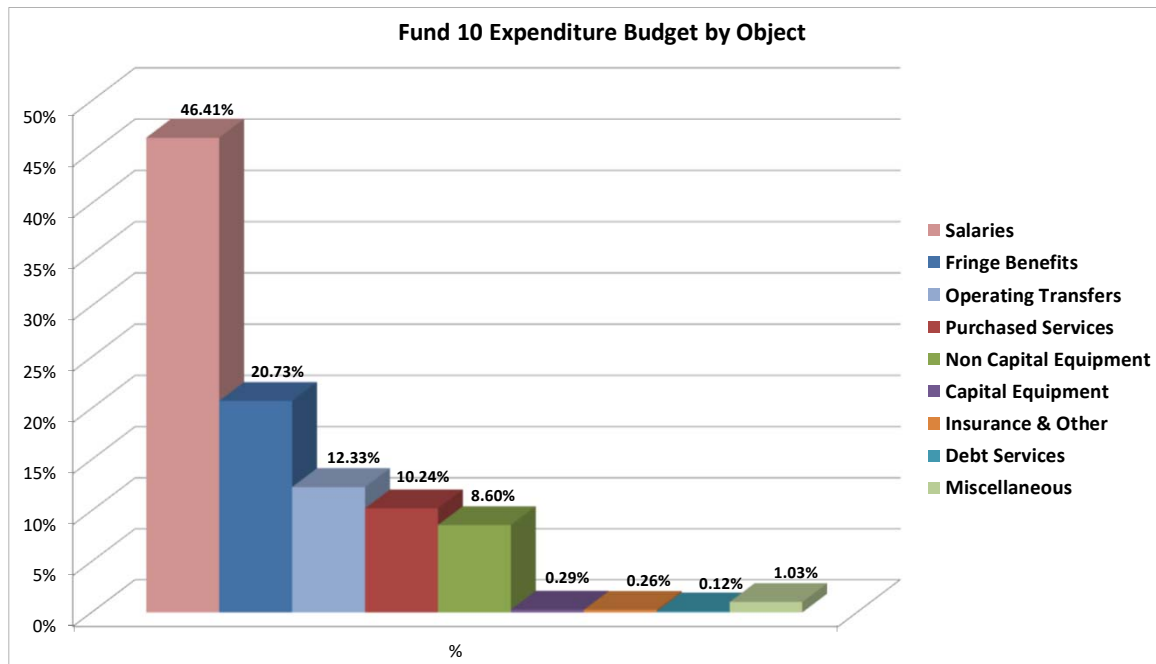
FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2021-2020
DISTRICT INSURANCE					
Liability Insurance	711	\$ 243,802	\$ 239,356	\$ 267,358	\$ 250,150
Property Insurance	712	375,995	399,288	380,369	380,000
Student Insurance	716	-	5,150	-	-
Unemployment Compensation	730	32,003	55,894	337,666	75,000
TOTAL DISTRICT INSURANCE (700)		651,800	699,688	985,393	705,150
OPERATING TRANSFERS					
Transfer to Special Education Fund	827	30,012,453	32,230,944	32,150,670	33,406,818
Transfer to Debt Service Fund	830	500,000	500,000	500,000	-
TOTAL OPERATING TRANSFERS (800)		30,512,453	32,730,944	32,650,670	33,406,818
MISCELLANEOUS EXPENSES					
District Dues and Fees	941	86,720	80,357	87,443	106,217
Employee Dues and Fees	942	88,568	86,918	58,963	67,049
Student Fees and Dues	943	97,661	130,419	65,962	133,473
False Alarm Fees	944	9,275	14,100	16,700	18,373
Bank/Credit Card Fees	945	27,297	24,655	52,221	30,000
Adjustment to Cash	961	885	103	-	-
Adjustment to Inventory	962	313	-	184	-
Accounting Adjustments	969	1,290	118,157	21,369	1,994,401
Aidable Refund	971	(1,893)	653	4,005	-
Non Aidable Refund	972	80,531	114,728	347,787	-
Other Miscellaneous Expense	990	-	600	-	438,476
TOTAL MISCELLANEOUS (900)		390,647	570,690	654,634	2,787,989
TOTAL EXPENDITURES		\$ 245,983,859	\$ 257,652,591	\$ 251,876,369	\$ 271,030,215

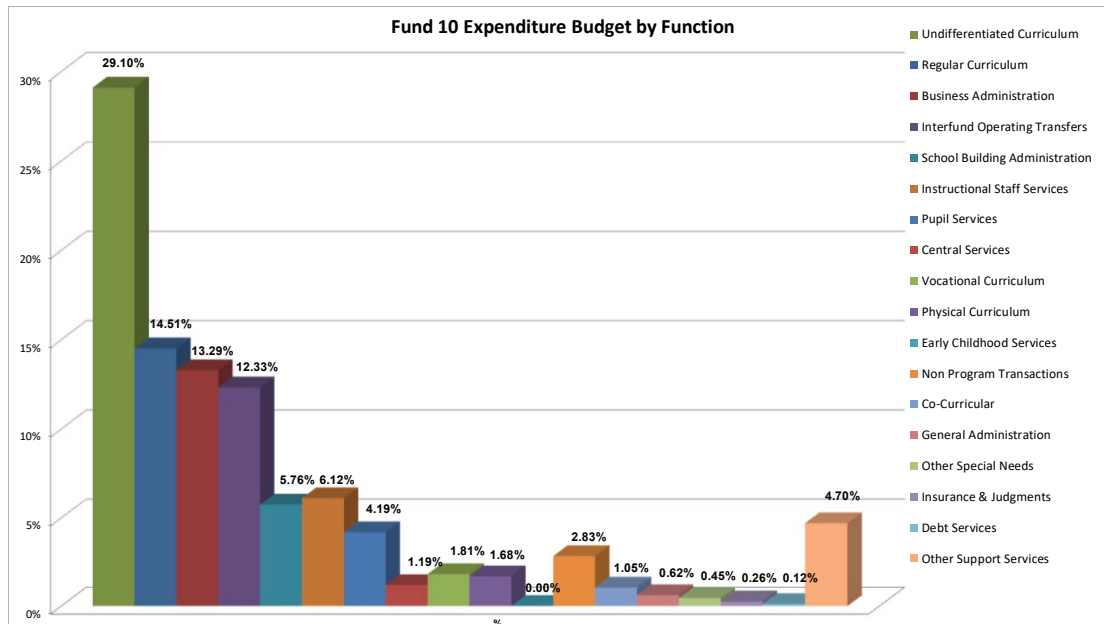
**KENOSHA UNIFIED SCHOOL DISTRICT
2020 - 2021 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY OBJECT		Budget	%
Salaries	\$	125,787,186	46.41%
Fringe Benefits		56,178,482	20.73%
Purchased Services		27,742,669	10.24%
Non Capital Equipment		23,312,595	8.60%
Capital Equipment		787,326	0.29%
Debt Services		322,000	0.12%
Insurance & Other		705,150	0.26%
Operating Transfers		33,406,818	12.33%
Miscellaneous		2,787,989	1.03%
TOTAL EXPENDITURES		\$ 271,030,215	100.00%



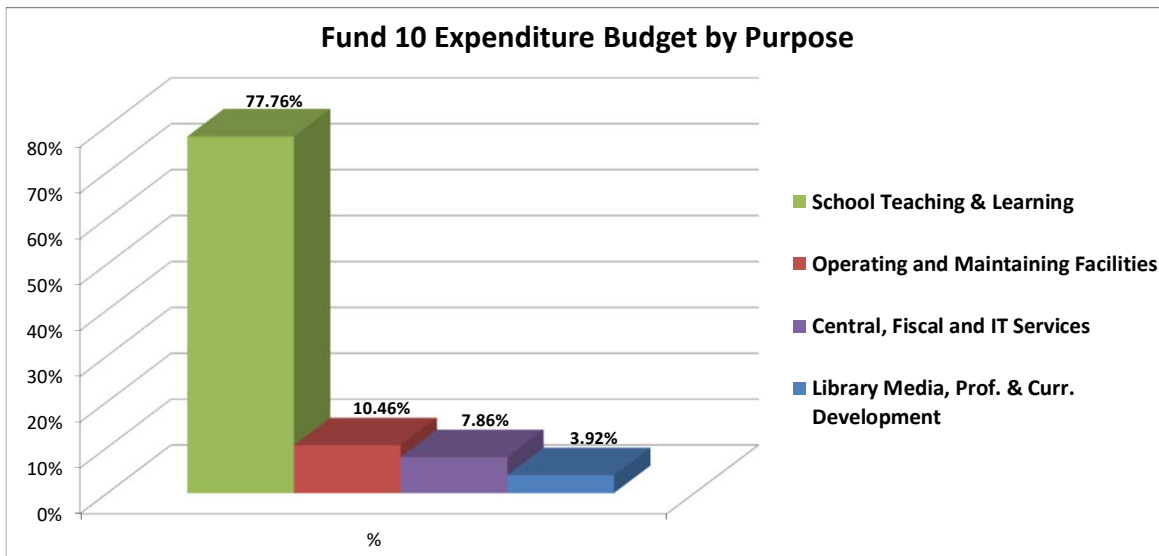
**KENOSHA UNIFIED SCHOOL DISTRICT
2020 - 2021 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY FUNCTION	Budget	%
Undifferentiated Curriculum	\$ 78,870,417	29.10%
Regular Curriculum	39,329,779	14.51%
Business Administration	36,012,714	13.29%
Interfund Operating Transfers	33,406,818	12.33%
School Building Administration	15,603,292	5.76%
Instructional Staff Services	16,585,222	6.12%
Pupil Services	11,349,672	4.19%
Central Services	3,218,126	1.19%
Vocational Curriculum	4,904,628	1.81%
Physical Curriculum	4,559,059	1.68%
Early Childhood Services	-	0.00%
Non Program Transactions	7,675,851	2.83%
Co-Curricular	2,843,136	1.05%
General Administration	1,677,742	0.62%
Other Special Needs	1,228,834	0.45%
Insurance & Judgments	705,150	0.26%
Debt Services	322,000	0.12%
Other Support Services	12,737,775	4.70%
TOTAL EXPENDITURES	\$ 271,030,215	100.00%



**KENOSHA UNIFIED SCHOOL DISTRICT
2020 - 2021 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY PURPOSE		Budget	%
School Teaching & Learning	\$	210,745,622	77.76%
Library Media, Prof. & Curr. Development		10,621,390	3.92%
Operating and Maintaining Facilities		28,337,113	10.46%
Central, Fiscal and IT Services		21,326,090	7.86%
TOTAL EXPENDITURES		\$ 271,030,215	100.00%



FUND 10 - GENERAL FUND SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2020-2021
Forest Park Elementary	145	\$ 2,571,315	\$ 2,615,323	\$ 2,554,543	\$ 2,557,984
Frank Elementary	146	2,828,049	2,697,427	2,627,645	2,692,336
Grant Elementary	147	1,937,809	1,998,237	1,779,577	1,835,408
Harvey Elementary	150	1,945,543	2,020,303	1,895,929	1,980,095
Jefferson Elementary	153	1,799,677	1,701,859	1,686,854	1,731,875
McKinley Elementary	155	2,166,801	2,204,293	2,219,677	2,277,924
Pleasant Prairie Elementary	156	3,469,172	3,587,327	3,574,999	3,506,434
Prairie Lane Elementary	157	2,384,774	2,491,676	2,506,554	2,593,194
Roosevelt Elementary	158	2,917,714	2,984,826	2,805,062	2,942,341
Somers Elementary	160	2,861,402	2,942,608	2,883,318	2,853,159
Southport Elementary	161	2,478,193	2,362,492	2,292,336	2,297,792
Strange Elementary	162	3,591,184	3,450,150	3,348,731	3,324,082
Grewenow Elementary	163	2,379,919	2,437,453	2,488,553	2,566,637
Vernon Elementary	164	2,190,839	2,223,694	2,067,478	2,116,061
Brass Community School	165	2,933,521	3,087,550	2,975,027	2,890,625
Whittier Elementary	166	2,463,553	2,683,262	2,496,326	2,672,263
Wilson Elementary	167	1,615,007	1,518,241	1,250,201	1,330,271
Bose Elementary	168	2,117,436	2,282,889	2,147,892	2,225,565
Stocker Elementary	169	3,009,785	3,120,885	3,001,153	3,031,077
Jeffery Elementary	170	2,042,167	2,168,629	2,073,814	2,130,210
Edward Bain School of Creative Arts	173	3,022,139	2,934,795	2,973,203	3,019,059
Edward Bain School of Dual Language	175	2,183,906	2,356,502	2,135,373	2,125,541
Nash Elementary	178	3,671,049	3,657,210	3,501,608	3,603,090
SUBTOTAL ELEMENTARY SCHOOLS		58,580,954	59,527,631	57,285,853	58,303,023
Lance Middle School	330	6,458,683	6,632,448	6,479,240	6,717,285
Lincoln Middle School	331	5,205,992	5,306,767	4,959,494	5,103,077
Washington Middle School	333	4,431,344	4,398,509	4,498,870	4,753,953
Bullen Middle School	334	5,787,223	6,090,547	5,942,092	6,128,235
Mahone Middle School	337	7,092,494	7,174,774	6,885,724	7,197,572
SUBTOTAL MIDDLE SCHOOLS		28,975,736	29,603,045	28,765,420	29,900,122
Indian Trail High School & Academy	424	14,788,309	15,147,476	14,408,138	14,758,549
Bradford High School	425	10,551,700	11,100,521	10,356,051	10,686,676
Tremper High School	426	11,055,729	11,655,815	11,365,818	11,806,626
Reuther High School	427	4,199,308	4,311,616	4,202,994	4,301,466
Lakeview Technology Academy	428	2,901,539	2,979,648	2,815,843	2,928,072
SUBTOTAL HIGH SCHOOLS		43,496,585	45,195,076	43,148,844	44,481,389
Brompton Academy	102	1,716,181	1,837,516	1,869,413	1,833,296
Dimensions of Learning Academy	112	1,904,903	1,917,266	1,769,442	1,890,109
KTEC	113/114	9,830,225	10,629,233	10,417,670	10,470,256
4K Program	272	3,406,420	3,535,169	3,342,395	3,619,274
Kenosha eSchool	421	1,850,943	1,810,325	1,680,855	1,860,560
Harborside Academy	422	5,056,667	5,176,904	5,362,751	5,178,054
Boys & Girls Club (STEP-East)	429	1,347	2,533	1,424	-
Hillcrest School	852	1,076,837	1,113,915	1,064,525	1,109,221
Head Start	871	398,128	405,729	389,478	408,237
SUBTOTAL SPECIALTY SCHOOLS		25,241,651	26,428,590	25,897,953	26,369,007

FUND 10 - GENERAL FUND SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2020-2021
Private Schools (Grants)	600	\$ -	\$ -	\$ 105,289	\$ 173,148
Board Of Education	801	286,577	291,340	346,521	201,530
Superintendent's Office*	802	546,640	1,981,140	1,035,602	980,534
Human Resources **	804	2,100,140	2,510,279	2,877,617	3,000,239
Information Services	805	4,519,594	5,084,485	4,702,050	5,793,831
Business Services	806	788,394	841,437	756,295	840,177
Facilities Services	807	10,591,729	9,689,170	14,553,435	9,254,320
Finance Department	808	37,302,298	43,054,237	40,406,021	42,759,871
Career & Technical Ed	809	802,444	990,864	1,323,347	1,225,558
Athletics/Health/Recreation	810	2,243,722	2,251,541	2,154,556	2,258,086
Teaching and Learning	811	5,408,157	5,120,879	3,792,838	3,500,380
Fine Arts	812	5,355,179	5,378,815	5,393,413	5,593,037
Title III Bilingual	813	311,497	317,219	147,866	673,257
Department of Special Education	815	729,711	514,193	720,196	861,183
Title I	816	916,357	587,868	639,685	12,321,556
Instructional Media Center	817	2,820,113	3,086,186	2,897,425	1,809,886
Student Support/Guidance	818	4,869,976	5,319,100	5,033,908	5,176,855
Organizational Training & Development	819	901,145	928,886	905,804	1,677,114
Transportation	822	4,447,517	4,117,796	4,170,235	4,658,604
Distribution & Utilities	823	1,259,190	1,336,976	1,284,448	1,202,031
Copy Center	825	117,123	125,016	115,685	128,000
Community & Parent Relations	837	152,271	132,538	91,932	22,143
Communications	838	617,945	662,423	646,709	653,339
School Leadership Middle & High School	839	598,633	608,215	657,626	722,906
Student Engagement & Equity	840	4,061	2,806	3,622	31,050
School Leadership Elementary	841	737,169	680,893	555,555	751,910
Educational Accountability	851	844,692	879,046	1,066,751	1,078,160
Educational Support Center	874	401,589	377,275	368,518	423,101
Ameche Field	881	8,888	19,481	15,009	-
Jaskwhich Field	882	433	2,267	7,873	-
Bradford Stadium	883	3,370	4,186	2,193	-
District-Wide Budget Holding Location ***	899	-	-	-	4,204,868
Summer School ****	999	2,379	1,692	275	-
SUBTOTAL DEPARTMENTS		89,688,933	96,898,249	96,778,299	111,976,674
TOTAL EXPENDITURES		\$ 245,983,859	\$ 257,652,591	\$ 251,876,369	\$ 271,030,215

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.

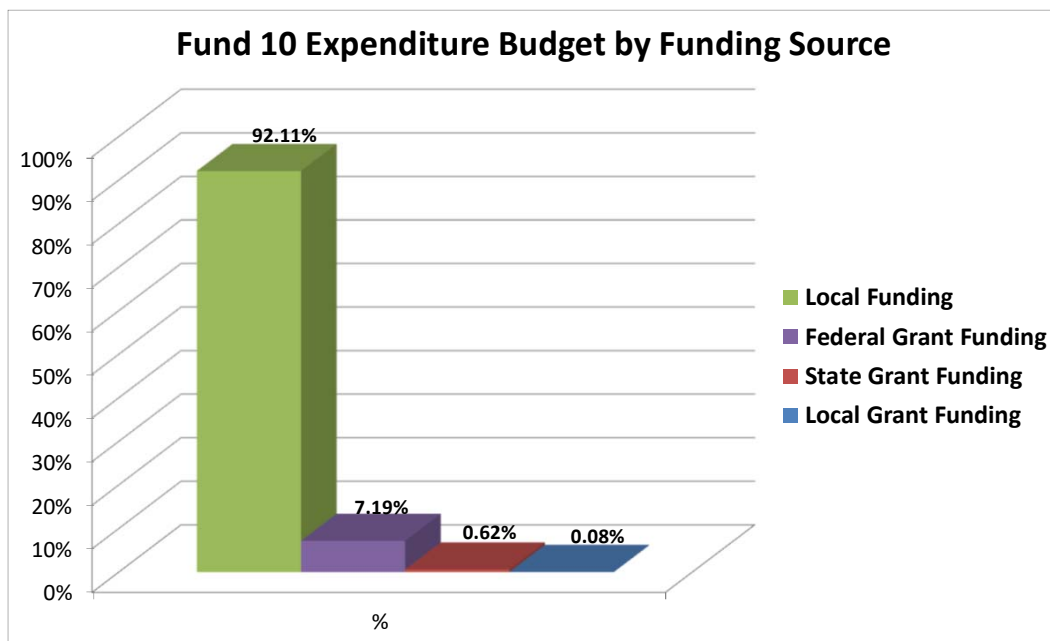
FUND 10 - GENERAL FUND

SUMMARY OF EXPENDITURES BY FUNDING SOURCE/PROJECT

FUNDING DESCRIPTION	PROJ	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2020-2021
Common School Library Fund	031	\$ -	\$ -	\$ 947,900	\$ 800,000
Personal Electronic Devices Grant	296	-	205,750	-	-
School Based Mental Health Grant	297	-	51,200	-	-
Peer Review and Mentoring Grant	387	-	17,468	-	-
Alcohol & Other Drug Abuse Grant (AODA)	395	20,570	22,589	4,820	19,999
Head Start - State Grant	399	329,524	335,472	314,502	323,866
Infant Child Lab	412	322,831	227,849	2,625	-
Assess Reading Readiness	522	40,924	47,029	39,933	37,135
Team Nutrition Grant - Let's Plan!	552	-	174	-	-
Robotics Lead Participation Grant	575	-	-	105	-
CTE Incentives Grant	577	-	23,011	54,104	178,000
Educator Effectiveness Grant	583	133,562	131,364	159,463	160,000
Youth Apprenticeship Grant	614	6,480	27,092	51,623	111,537
Advanced Manufacturing Grant	615	-	50,000	33,000	50,000
STATE GRANT FUNDING		853,891	1,138,998	1,608,075	1,680,537
Title I-D Neglected & Delinquent Grant	140	29,605	28,397	13,672	31,025
Title I-A Grant	141	5,806,261	5,994,777	5,243,626	7,993,615
Title I Supplemental	145	48,198	-	-	-
Academic Parent-Teacher Team Pilot School Grant	154	7,000	-	-	-
Elementary and Secondary School Emergency Relief (ESSER)	160	-	-	-	5,057,396
Governors Emergency Education Relief Fund (GEER)	162	-	-	-	3,008,549
Homeless Children Grant	335	47,025	49,154	46,420	50,000
IDEA CEIS Grant	345	620,678	415,637	618,962	746,219
Title IV-A Foster Care	381	45,498	219,325	189,761	841,402
Title III-A Bilingual Grant	391	267,367	270,335	95,140	253,999
Carl Perkins Grant	430	228,728	239,041	233,479	200,356
Title II-A Eisenhower Grant	604	770,500	734,214	790,777	1,311,639
21st Century Community Grant (CLC)	623	43,301	39,344	-	-
FEDERAL GRANT FUNDING		7,914,161	7,990,224	7,231,837	19,494,200
School Specific Donations	750	173,320	106,666	60,715	10,459
New School Grants	751	184,557	173,979	274,958	6,000
Lakeview Reimbursement	765	202,484	201,627	201,726	201,770
LOCAL GRANT FUNDING		560,361	482,272	537,399	218,229
Local Funding	000	226,891,832	237,174,725	232,480,617	238,092,215
Bilingual/Bicultural Program (Aided)	322	5,951,493	6,137,897	6,079,430	6,739,765
Secondary School Support	702	212,969	201,142	106,189	108,046
Accelerated Independent Study	704	269,464	284,179	271,163	274,889
Phoenix Project	708	9,781	8,748	5,937	10,700
Charter School - After School Program	712	75,640	48,330	27,430	-
School Sub Budget	714	2,291,697	2,701,654	2,095,833	2,858,005
Network Upgrade Project	719	78,311	395,878	40,209	-
Tech Buy Back Program	722	10,586	-	4,916	-
Wellness Program	726	-	-	345,815	350,000
Recognition Programs	728	-	-	-	50,000
Athletic Fields	753	34,307	36,578	31,136	-
Theater (Co-Curricular)	754	787	185,172	56,522	-
Summer School	999	828,579	866,794	953,861	1,153,629
LOCAL FUNDING		236,655,446	248,041,097	242,499,056	249,637,246
TOTAL EXPENDITURES		\$ 245,983,859	\$ 257,652,591	\$ 251,876,369	\$ 271,030,215

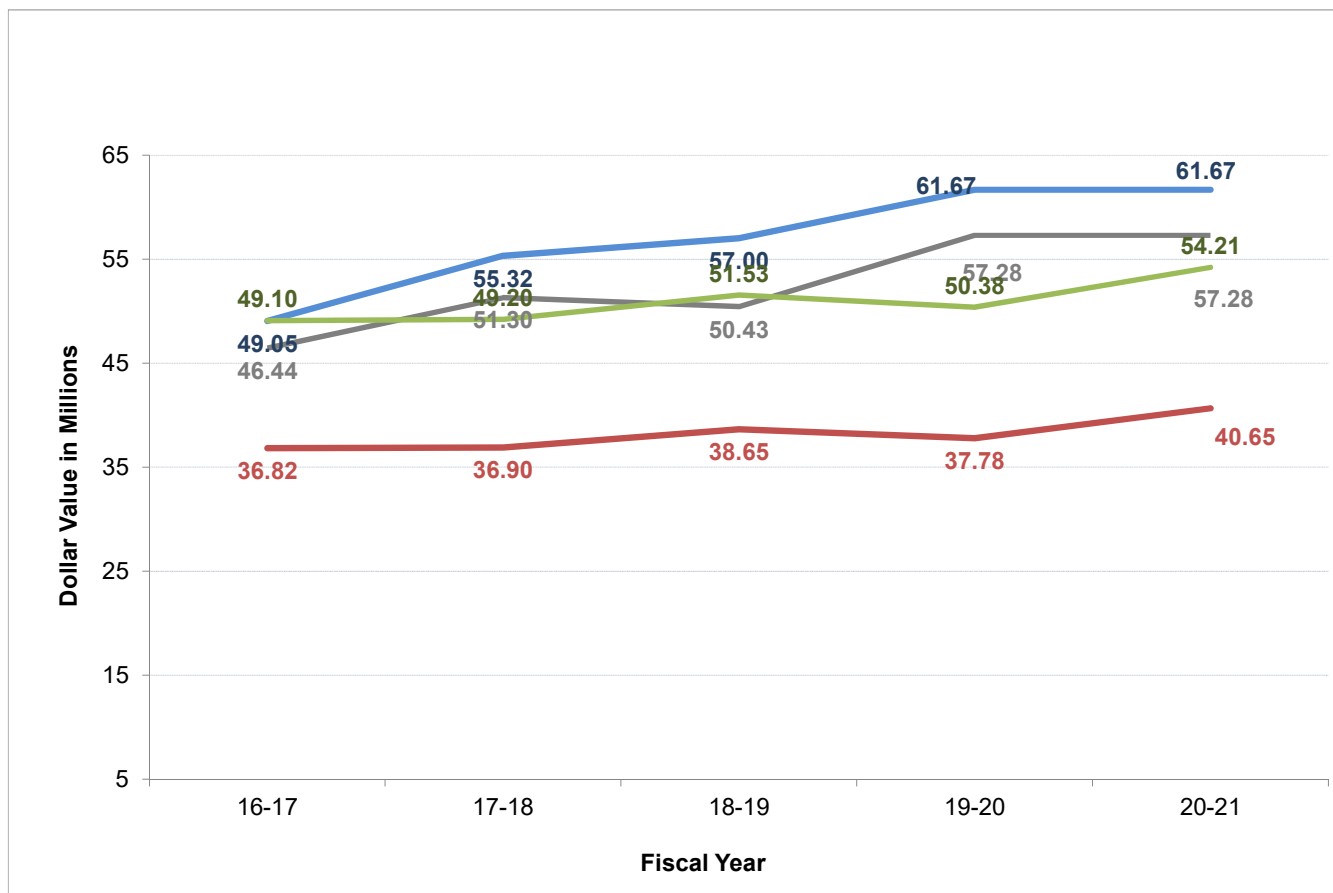
**KENOSHA UNIFIED SCHOOL DISTRICT
2020 - 2021 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY FUNDING		Budget	%
Local Funding	\$	249,637,249	92.11%
Local Grant Funding		218,229	0.08%
State Grant Funding		1,680,537	0.62%
Federal Grant Funding		19,494,200	7.19%
TOTAL EXPENDITURES		\$ 271,030,215	100.00%



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

	Audited 16-17	Audited 17-18	Audited 18-19	Unaudited 19-20	Budgeted 20-21
Beginning Fund Balance	44,557,313	49,045,390	55,315,858	57,003,593	61,669,391
Revenues	249,978,854	252,254,326	259,340,327	256,542,167	271,030,215
Expenditures	245,490,778	245,983,857	257,652,592	251,876,369	271,030,215
Fund Balance Change	4,488,076	6,270,468	1,687,735	4,665,798	-
Ending Total Fund Balance	49,045,390	55,315,858	57,003,593	61,669,391	61,669,391
% Fund Balance/Expenditures *	19.98%	22.49%	22.12%	24.48%	22.75%
Unassigned % Fund Balance/Expenditures	18.92%	20.86%	19.57%	22.74%	21.14%
Unassigned	46,441,913	51,302,636	50,432,241	57,284,204	57,284,204
Policy Minimum (15%) Unassigned	36,823,617	36,897,579	38,647,889	37,781,455	40,654,532
Policy Maximum (20%) Unassigned	49,098,156	49,196,772	51,530,518	50,375,274	54,206,043



* 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 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2020-2021
REVENUE					
Operating Transfers In	100	\$ 30,012,453	\$ 32,230,944	\$ 32,150,670	\$ 33,406,818
School Activity Income	270	-	16,005	-	-
Local Revenues	290	306,468	189,412	270,389	6,800
Federal Aid thru CESA	517	-	-	-	-
State Aid - Handicap Aid	611	10,473,192	9,907,150	10,318,478	10,132,264
State Categorical Aid	625	128,861	106,967	81,431	81,000
Special Project Grants	630	-	26,569	-	-
Other State Aid	690	50,000	49,000	-	-
Federal Aid - High Cost SE	711	33,407	28,595	-	-
Federal Aid - Spec Projects	730	3,961,422	5,401,726	5,653,767	6,328,576
Federal Aid - Medical Assistance	780	1,720,465	1,542,991	621,099	800,000
Federal Aid - Direct (Head Start)	790	2,075,551	2,102,991	1,968,855	2,587,401
Revenue Adjustments	990	150	-	-	-
TOTAL REVENUES		\$ 48,761,969	\$ 51,602,350	\$ 51,064,689	\$ 53,342,859

	Object	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2020-2021
EXPENDITURES					
Salaries	100	\$ 28,150,527	\$ 29,830,759	\$ 31,296,877	\$ 32,556,229
Employee Benefits	200	16,390,563	17,344,782	15,262,679	16,722,351
Purchased Services	300	3,534,075	3,735,155	3,734,466	3,060,185
Non-Capital Purchases	400	417,403	407,833	386,127	747,766
Capital Purchases	500	195,941	76,756	30,076	131,634
Operating Transfers	800	131,865	160,013	216,302	369,082
Other Expenditures	900	28,886	19,065	66,719	(244,388)
TOTAL EXPENDITURES		\$ 48,849,260	\$ 51,574,363	\$ 50,993,246	\$ 53,342,859

Expenditure Summary	Fund	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2020-2021
Special Revenue Trust Fund	Fund 21	\$ 382,698	\$ 169,578	\$ 192,160	\$ -
Head Start	Fund 25	2,075,551	2,102,991	1,968,855	2,587,401
Special Education	Fund 27	46,391,011	49,301,794	48,832,231	50,755,458
		\$ 48,849,260	\$ 51,574,363	\$ 50,993,246	\$ 53,342,859

FUND 30 - DEBT SERVICE REVENUES AND EXPENDITURES

	Source	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2020-2021
REVENUE					
Operating Transfer - General	110	\$ 500,000	\$ 500,000	\$ 500,000	\$ -
Property Taxes	211	15,700,879	14,186,884	13,998,875	13,598,392
Interest on Investments	280	92,098	127,095	80,142	-
Long Term Bonds	875	-	-	45,960,000	-
Premium on Debt Refinancing	879	-	-	4,771,463	-
Bond Tax Rebates	971	810,646	694,344	341,202	-
TOTAL REVENUES		\$ 17,103,623	\$ 15,508,323	\$ 65,651,682	\$ 13,598,392

	Object	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2020-2021
EXPENDITURES					
Debt Retirement					
Principal - State Trust	674	\$ 3,623,000	\$ 3,175,000	\$ 16,824,000	\$ -
Principal - Long Term	675	7,105,000	5,620,000	42,690,000	9,120,000
Interest - State Trust	684	736,990	731,982	490,531	-
Interest - Long Term Bond	685	6,124,842	6,095,428	5,712,688	5,018,442
Other Debt Retirement	690	-	-	639,190	-
TOTAL EXPENDITURES		\$ 17,589,832	\$ 15,622,410	\$ 66,356,409	\$ 14,138,442

Expenditure Summary	Fund	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2020-2021
Non-Referendum Debt (Fund 38)	Fund 38	\$ 11,595,334	\$ 6,576,401	\$ 23,559,603	\$ 7,110,673
Referendum Debt (Fund 39)					
Debt Service 07/09	Fund 32	4,613,840	4,551,528	38,762,687	3,941,950
Debt Service 07/09	Fund 34	195,425	192,562	194,250	-
Debt Service 07/15	Fund 37	1,185,233	4,301,919	3,839,869	3,085,819
		\$ 17,589,832	\$ 15,622,410	\$ 66,356,409	\$ 14,138,442

FUND 40 - CAPITAL PROJECTS REVENUES AND EXPENDITURES

	Source	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2020-2021
REVENUE					
Interest on Investments	280	\$ 711,240	\$ 802,502	\$ 219,522	\$ 50,000
Refund of Prior Year Expenses	970	-	143,262	5,048	-
TOTAL REVENUE		\$ 711,240	\$ 945,764	\$ 224,570	\$ 50,000

	Object	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2020-2021
EXPENDITURES					
Salaries	100	\$ 43,017	\$ 32,416	\$ 50,595	\$ -
Benefits	200	6,333	4,682	6,732	-
Purchased Services	300	26,224,592	23,072,851	14,995,300	5,224,165
Non-Capital Purchases	400	828	-	2,585	-
TOTAL EXPENDITURES		\$ 26,274,770	\$ 23,109,949	\$ 15,055,212	\$ 5,224,165

Expenditure Summary	Fund	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2020-2021
Capital Project - Energy Efficiency	Fund 43	\$ 16,336,330	\$ 5,587,754	\$ 1,033	\$ -
Capital Project - Energy Efficiency Phase II	Fund 44	7,390,514	17,522,195	15,054,179	5,224,165
Capital Project - Athletics	Fund 47	2,547,926	-	-	-
		\$ 26,274,770	\$ 23,109,949	\$ 15,055,212	\$ 5,224,165

FUND 50 - FOOD SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>AUDITED 2017-2018</u>	<u>AUDITED 2018-2019</u>	<u>AUDITED 2019-2020</u>	<u>ADOPTED 2020-2021</u>
REVENUE					
Local Sources:					
Pupil Sales	251	\$ 886,971	\$ 723,498	\$ 502,355	\$ 725,000
Adult Sales	252	6,884	5,822	3,911	6,000
Snack Sales	254	11,115	13,373	14,599	13,500
Breakfast Sales	257	32,722	1,338	576	1,000
Milk Sales	258	58,269	40,700	26,261	45,000
Other Food Sales	259	844,360	847,037	619,155	850,000
Interest on Investments	280	24,725	48,139	30,105	300,000
State Sources:					
Food Service Aic	617	145,736	144,647	159,786	150,000
Federal Sources:					
Donated Commodities	714	533,400	453,480	517,079	500,000
Food Service Aic	717	5,699,372	5,996,554	5,014,250	6,060,000
Special Projects Aid	730	216,277	206,147	144,920	198,499
TOTAL REVENUE		\$ 8,459,831	\$ 8,480,735	\$ 7,032,997	\$ 8,848,999

	<u>Object</u>	<u>AUDITED 2017-2018</u>	<u>AUDITED 2018-2019</u>	<u>AUDITED 2019-2020</u>	<u>ADOPTED 2020-2021</u>
EXPENDITURES					
Salaries	100	\$ 2,556,795	\$ 2,624,482	\$ 2,778,543	\$ 2,710,780
Employee Benefits	200	953,909	961,295	848,243	808,150
Purchased Services	300	209,963	477,338	341,364	283,775
Non-Capital Purchases	400	4,286,169	4,513,208	3,852,270	4,634,999
Capital Purchases	500	196,423	344,523	63,114	50,000
Other Expenditures	900	72,481	67,178	50,128	75,000
TOTAL EXPENDITURES		\$ 8,275,740	\$ 8,988,024	\$ 7,933,662	\$ 8,562,704

FUND 70 - TRUST FUND REVENUES AND EXPENDITURES

	Source	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2020-2021
REVENUE					
Interest income	280	\$ 286,004	\$ 550,579	\$ 416,078	\$ 40,000
OPEB Trust Fund Contribution	950	11,365,726	12,566,604	10,833,669	10,350,000
Miscellaneous Revenue	990	-	20,175	11,450	-
TOTAL REVENUE		\$ 11,651,730	\$ 13,137,358	\$ 11,261,197	\$ 10,390,000

	Object	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2020-2021
EXPENDITURES					
Purchased Services	300	\$ 15,499	\$ -	\$ 13,500	\$ -
Other	900	6,739,916	7,748,731	4,732,498	5,200,000
TOTAL EXPENDITURES		\$ 6,755,415	\$ 7,748,731	\$ 4,745,998	\$ 5,200,000

Expenditure Summary by Fund		AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2020-2021
OPEB Trust Fund	Fund 73	\$ 6,739,916	\$ 7,729,756	\$ 4,731,798	\$ 5,200,000
Private Purpose Trust Func	Fund 75	15,499	18,975	14,200	-
		\$ 6,755,415	\$ 7,748,731	\$ 4,745,998	\$ 5,200,000

FUND 80 - COMMUNITY SERVICE REVENUES AND EXPENDITURES

	Source	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2020-2021
REVENUE					
Property Taxes	211	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500
Other Taxes	219	1,382	790	570	-
Non-Capital Sales	262	1,050	1,050	788	-
School Activity Income	270	-	11,145	19,025	-
Gifts & Donations	291	79,771	4,180	1,246	450
Fees	298	175,054	106,120	31,549	-
TOTAL REVENUE		\$ 1,757,257	\$ 1,623,285	\$ 1,553,178	\$ 1,950

	Object	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2020-2021
EXPENDITURES					
Salaries	100	\$ 600,844	\$ 636,941	\$ 618,373	\$ 754,294
Employee Benefits	200	283,284	289,786	245,287	284,677
Purchased Services	300	547,528	401,413	385,594	389,634
Non-Capital Purchases	400	151,638	227,438	80,565	249,894
Capital Purchases	500	59,225	-	-	181,111
Other Purchases	900	1,408	690	634	5,600
TOTAL EXPENDITURES		\$ 1,643,927	\$ 1,556,268	\$ 1,330,453	\$ 1,865,210

Expenditure Summary by Func		AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	ADOPTED 2020-2021
Recreation Departmen	Fund 81	\$ 509,194	\$ 484,968	\$ 463,664	\$ 582,880
Community Services	Fund 83	750,214	744,462	720,193	941,255
CLC After School Prograrr	Fund 85	2,360	2,465	1,246	-
KYPAC	Fund 86	72,480	99,350	67,521	53,510
Marching Bands	Fund 87	308,382	218,551	69,518	270,565
Fine Arts Recreation Programs	Fund 88	1,297	6,472	8,311	17,000
		\$ 1,643,927	\$ 1,556,268	\$ 1,330,453	\$ 1,865,210

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