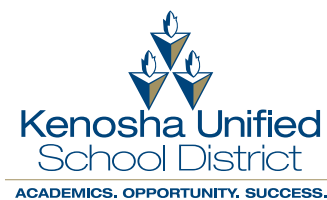


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October 26, 2021

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THE BOARD OF EDUCATION

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William Haithcock	Interim 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 which 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 2021-2022 budget was developed under this premise.

The Public Hearing on the 2021-2022 Budget and the Annual Meeting of District Electors were held on September 21, 2021. In an advisory vote at the Annual Meeting of District Electors, stakeholders in attendance voted to set the total tax levy at \$86,00,000, rather than the proposed maximum allowed by law, which was initially projected to be a total of \$88,907,061. At the time of the annual meeting, it is essential to note that key variables in the budgeting process were not finalized; therefore, conservative estimates were included.

Following the public hearing and the annual meeting, the administration updated the budget to reflect critical components such as student membership, equalized property valuations, certified state aid, tax levies, and detailed staffing costs (salary and benefits). The updated budget is known as the certified budget, as it was adopted on October 26, 2021.

The Kenosha Unified School District's budget for the Fiscal Year 2021-2022 has been prepared in accordance with the budgeting and financial operation policies of the District. Those policies conform 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 with an appropriately balanced budget; however, the Fiscal Year 2021-2022 depicts an unbalanced budget.

The District continues to experience a decline in our total student full-time equivalents (FTE) which drives the District's revenue limit authority. While 3rd Friday enrollment counts results were better than initially expected, once converted into membership FTE, the District still experienced a loss of 215 FTE for revenue limit authority purposes. The continual declining enrollment triggers temporary (non-recurring) revenue limit exemptions that are meant to provide temporary budget relief as we prepare to adjust our operations.

This budget supports the current instructional programs of the District while taking into consideration the parameters and objectives of the Board 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 19,620 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 developing 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". However, the District 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 quarterly.

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 2021-2022 school year, the equalized property value and tax levy of the District are divided in the following manner:

	Equalized Value	Tax Levy	% of Total
City of Kenosha	\$6,894,233,243	\$53,657,573	59.82%
Village of Pleasant Prairie	3,693,868,701	28,749,250	32.05%
Village of Somers	840,408,602	6,540,870	7.29%
Town of Somers	96,207,600	748,780	0.84%
Totals	\$11,524,718,146	\$89,696,473	100.00%

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

The 2021-2022 general fund (10) is being presented as an unbalanced budget in which expenditures are projected to exceed revenues by \$1,087,035. Unlike previous years, the budget is not in a favorable position with unallocated funds that could be used to absorb the carryover spending authority requests submitted to the Board for consideration. Any approved carryover authority will increase the budgeted expenditures and increase the deficit or difference between expected revenues and expenditures.

Student Enrollment

The total third Friday enrollment for the 2021-2022 school year was 19,620, which is an increase of 37 students from the 2020-2021 school year. A history of the student enrollment is provided in the detail of this report.

Student Full-Time Equivalent Membership

The 2021-2022 budget was prepared based on a full-time equivalent (FTE) student membership of 19,200 for revenue limit purposes. The District experienced a loss of 215 student FTE 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%.

District Staffing

The District is a labor-intensive organization, with approximately 80% of the operating budget dedicated to wages and benefits for staff. Budgeted FTE for the 2021-2022 school year is summarized below and detailed by location later in this report.

Budgeted Staff	
Teachers	1,750.11
Educational Support Professionals	309.67
Service/Custodial	193.29
Administrative/Supervisory/Technical	173.00
Secretaries	156.75
Carpenters and Painters	9.00
Interpreters	6.00
Total Budgeted Full-Time Equivalent (FTE)	2,597.82

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 2021-2022 revenue limit formula provides for maximum revenue of \$232,452,313.

Three (3) Year Rolling Average Membership

The 2021-2022 revenue limit is calculated with a current three (3) year rolling average membership of 19,732, which is a decrease of 639 from the base three (3) year rolling average of 20,371. The continual declining enrollment triggers temporary (non-recurring) revenue limit exemptions that are meant to provide temporary budget relief as we prepare to adjust our operations.

Revenue Limit Exemptions

The revenue limit formula includes several exemptions, shown below.

2021-2022 Revenue Limit Exemptions	
Hold Harmless Exemption	\$6,772,674
Recurring Exemptions:	
Transfer of Service	254,028
Non-Recurring Exemptions:	
Declining Enrollment	6,772,761
Energy Efficiency Project – Act 32*	5,611,219
Adjustment for Refunded/Rescinded Taxes	6,547
Prior Year Open Enrollment	126,929
Private School Voucher Aid Deduction	2,662,046
SNSP Private School Voucher Aid Deduction	1,106,641
Total 2021-2022 Revenue Limit Exemptions	\$23,312,845

*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 2021-2022 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 2021-2022 is \$151,169,209 and an overall increase of \$2,959,545 or 2.00% from the prior year.

General state aid or equalization aid increased \$2,516,613 from the prior year. This aid is calculated by the State using a complex formula of student membership, expenditures, and property tax base.

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 the biennium (2022 and 2023) based on the preceding year's economically disadvantaged rates. While KUSD's percentage increased to around 57% economically disadvantaged, 28 new school districts crossed the qualifying threshold that entitles them to a share of this funding resulting in a pro-rated reduction for KUSD and the other districts. The loss of high poverty aid does not impact the overall revenue limit authority, and it may be recovered by increasing the tax levy.

State aid for exempt computers remained the same as the prior year due to the 2017 Act 59 change that removed the requirement for the Department of Revenue to certify current year exempt computer values. We can expect this aid to remain essentially flat for future years.

The 2017-2019 biennial state budget (2017 Act 59) 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 (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 2018-2019. Since our municipalities contain large TIDs such as Amazon, we experienced a significant change in 2019-2020. For 2020-2021, 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 2019-2020 amount; therefore, we received no State Aid for Personal Property in 2020-2021. The 2021-2022 adjusted amount is \$795,328.

	2020-2021 DPI Certified Aid	2021-2022 DPI Certified Aid	\$ Change From Prior Year	% Change from Prior Year
General State Aid (Equalization Aid)	\$146,394,605	\$148,911,218	\$2,516,613	1.72%
High Poverty Aid	\$1,425,636	\$1,073,240	(\$352,396)	-24.72%
State Aid for Exempt Computers	\$389,423	\$389,423	\$0	0.00%
State Aid for Personal Property	\$0	\$795,328	\$795,328	100.00%
Total Aid in Revenue Limit Computation	\$148,209,664	\$151,169,209	\$2,959,545	2.00%

Property Tax Impact

Subtracting the state aid from the revenue limit amount of \$232,452,313 allows for total limited revenue of \$81,283,104 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.

Total 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 2021-2022 total property tax levy of \$89,696,473 consists of the following levies:

2021-2022 Property Tax Levy	
General (Fund 10)	\$75,891,832
Non-Referendum Debt Service (Fund 38)	5,391,272
Referendum Approved Debt Service (Fund 39)	6,913,369
Community Service (Fund 80)	1,500,000
Total 2021-2022 Property Tax Levy	\$89,696,473

The proposed tax levy for the general fund (10) is the maximum amount allowed within state law without an operating referendum. The overall 6.15% decrease in total tax levy equates to \$5,877,880 less local property tax dollars needed for the Kenosha Unified School District compared to the previous year. The decrease in tax levy is directly correlated to increases in state aid and decreasing revenue limit authority driven by declining enrollment in the general fund as well as a decrease in debt service.

The total mill rate (tax per \$1,000 of equalized property valuation) is \$7.78, a 12.90% decrease compared to the prior year rate of \$8.94. This decrease is the result of changes in both tax levy and equalized property values in our district. Our equalized property value increased by 7.74% from last year, allowing the reduced tax levy to be spread over a larger tax base, and results in a more dramatic change in the mill rate. The estimated tax on \$200,000 of property value decreased by \$230.45 from \$1,787.04 to \$1,556.59.

A historical comparison of the tax levy that includes the mill rate breakdown by fund can be found in the State and Local Revenues 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. An unassigned fund balance is an amount that is available for any purpose.

As of June 30, 2021, the District's general fund total fund balance was \$66,216,513. The total fund balance equated to 25.36% of the ending 2020-2021 general fund expenditures; however, the unassigned portion of the fund balance was \$58,612,099 or 22.44% of the ending general fund expenditures. The District's fund balance history can be found in the Financial Section of this report (see table of contents for page number).

The total general fund fund balance at the end of the fiscal year 2021-2022 is projected to decrease to \$65,129,478, representing 22.63% of the current budgeted expenditures. Included in the fund balance are the portions that are non-spendable, restricted, committed, and assigned for specific purposes. Non-spendable fund balance contains amounts not in spendable form, such as inventory or prepaid expenditures. Restricted fund balance includes amounts constrained by external parties such as federal or state agencies for a specific purpose. Committed fund balance contains 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 \$57,525,064, representing 19.99% 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 operating 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 2021-2022.

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. This budget adoption format, used by the Board of Education, ultimately determines the flexibility management has for administering the budget. 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 requiring 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 to easily distinguish the revenue and expenditure costs 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. In contrast, the debt service expenditure is based on fiscal year principal and interest payments. The Debt Service Fund includes debt service for the repayment of the referendum and non-referendum debt related to 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 usually a Federal requirement. The District has received a waiver for the 2021-2022 fiscal year. The expenditure budget presented includes projected costs for operations.

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 post-employment benefits 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 2021-2022 budget.

Federal Stimulus Funding For Emergency COVID-19 Relief

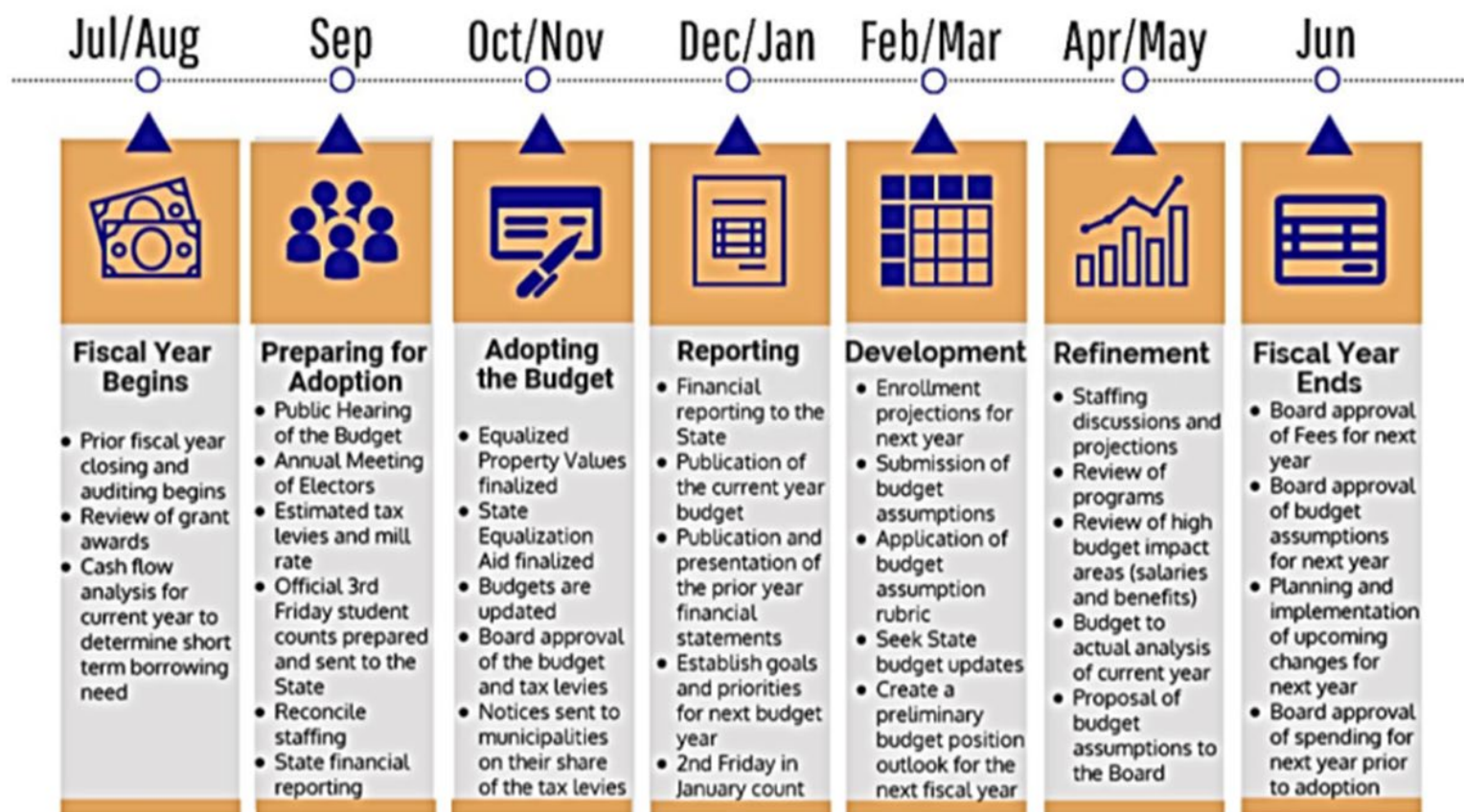
The proposed 2021-2022 budget incorporates several separate one-time funding sources available to the district. At the September 28, 2021 board meeting, the School Board voted unanimously to approve plans and/or modifications to the following grants:

- Elementary and Secondary School Emergency Relief (ESSER I) - \$4.66 MM
- Governor’s Education Emergency Relief (GEER) Fund - \$2.9 MM
- Elementary and Secondary School Emergency Relief (ESSER II) - \$19.98 MM

Another funding source identified but not yet finalized will be the third round of the Elementary and Secondary School Emergency Relief (ESSER III) Grant. The amount is projected to be \$45 MM. Once finalized, this grant will require public input/consultations and other requirements such as a mandatory set-aside of 20% to address learning loss. The timeframe to spend the ESSER III grant funds will extend to September 2024.

Finally, with the signing of the Wisconsin state biennial budget, Governor Evers announced a new source of relief funding to help school districts cope with the lack of any inflationary increase in the revenue limit formula or per-pupil categorical aid. The relief funding is also federal stimulus money; however, the governor can direct the funds at the state level. We are expected to receive \$130 per pupil in our current 3-year average membership count, equating to \$2,565,160. This revenue source is built into this year's budget and is used to reduce the projected deficit.

KUSD Annual Budget Calendar



STUDENT ENROLLMENT

The total third (3rd) Friday enrollment pupil count for the 2021-2022 school year was 19,620, which is an increase of 37 students from the 2020-2021 school year.

School Year	Pre-Kindergarten	Kindergarten	Grades 1-5	Grades 6-8	Grades 9-12	Total Enrollment
2021-2022	1,142	1,228	6,591	4,294	6,365	19,620
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

Sum of FTE		Staff Type							
Location Category	Location	Teachers	Educational Support Professionals	Service & Custodial	Administrative, Supervisory, Technical	Administrative Support Professionals	Carpenters & Painters	Interpreters	Grand Total
Pre-K	272-4K Program	31.10				1.00			32.10
	871-Head Start	7.59	27.00	1.50	1.00	3.00			40.09
Pre-K Total		38.69	27.00	1.50	1.00	4.00			72.19
Elementary	145-Forest Park Elementary	19.99	4.00	2.50	1.00	1.00			28.49
	146-Frank Elementary	23.70	5.00	2.50	1.00	1.00			33.20
	147-Grant Elementary	16.30	2.49	2.00	1.00	1.00			22.79
	150-Harvey Elementary	18.00	5.50	2.50	1.00	1.00			28.00
	153-Jefferson Elementary	17.00	6.15	2.00	1.00	1.00			27.15
	155-McKinley Elementary	21.80	5.00	2.00	1.00	1.00			30.80
	156-Pleasant Prairie Elementary	28.50	5.00	3.50	1.00	1.00			39.00
	157-Prairie Lane Elementary	27.50	3.00	3.00	1.00	1.00		2.00	37.50
	158-Roosevelt Elementary	27.00	6.66	2.50	1.00	1.00			38.16
	160-Somers Elementary	28.20	8.00	3.50	1.00	1.00			41.70
	161-Southport Elementary	20.50	6.50	2.50	1.00	1.00			31.50
	162-Strange Elementary	28.00	6.00	3.00	1.00	1.00			39.00
	163-Grewenow Elementary	22.75	7.00	2.50	1.00	1.00			34.25
	164-Vernon Elementary	21.70	7.00	3.50	1.00	1.00			34.20
	165-Brass Community School	31.00	8.00	3.00	1.00	1.00			44.00
	166-Whittier Elementary	30.00	3.80	3.00	1.00	1.00			38.80
	167-Wilson Elementary	11.80	3.00	2.00	1.00	1.00			18.80
	168-Bose Elementary	18.33	5.36	2.00	1.00	1.00			27.69
	169-Stocker Elementary	23.99	7.50	3.50	1.00	1.00			36.99
	170-Jeffery Elementary	19.50	10.50	2.00	1.00	1.00			34.00
	173-Edward Bain School of Creative Arts	30.00	9.00	5.00	1.00	1.00			46.00
	175-Edward Bain School of Dual Language	17.20	0.98		1.00	1.00			20.18
	178-Nash Elementary	35.50	8.50	3.50	1.00	1.00			49.50
Elementary Total		538.26	133.94	61.50	23.00	23.00		2.00	781.70
Middle	330-Lance Middle School	61.17	15.50	5.00	2.00	5.00		1.00	89.67
	331-Lincoln Middle School	51.00	8.00	5.00	2.00	5.00			71.00
	333-Washington Middle School	43.50	6.00	4.50	2.00	4.00			60.00
	334-Bullen Middle School	57.00	8.00	5.00	2.00	4.00			76.00
	337-Mahone Middle School	68.00	15.00	7.00	2.00	4.00			96.00
Middle Total		280.67	52.50	26.50	10.00	22.00		1.00	392.67
Middle/High	852-Hillcrest School	15.00	3.00	1.00	1.00	1.00			21.00
Middle/High Total		15.00	3.00	1.00	1.00	1.00			21.00
High	424-Indian Trail High School & Academy	119.98	19.00	12.00	5.00	10.00			165.98
	425-Bradford High School	86.20	26.00	10.50	4.00	11.00			137.70
	426-Tremper High School	96.40	25.40	12.00	4.00	9.00		2.00	148.80
	427-Reuther High School	36.00	2.87	6.00	1.00	6.00			51.87
	428-Lakeview Technology Academy	22.64	1.00	2.00	1.00	2.00			28.64
	429-Boys & Girls Club (STEP-East)	3.00	4.00						7.00
High Total		364.22	78.27	42.50	15.00	38.00		2.00	539.98

Sum of FTE		Staff Type							
Location Category	Location	Teachers	Educational Support Professionals	Service & Custodial	Administrative, Supervisory, Technical	Administrative Support Professionals	Carpenters & Painters	Interpreters	Grand Total
Charter	102-Brompton Academy	16.25			1.00	2.00			19.25
	112-Dimensions of Learning Academy	15.20		1.70	1.00	3.00			20.90
	113-KTEC(East)	30.66	3.00	3.00	2.00	5.00			43.66
	114-KTEC(West)	53.00	5.00	4.00	2.00	2.00			66.00
	421-Kenosha eSchool	14.45		0.20	1.00	2.00			17.65
	422-Harborside & Paideia Academy	44.00	1.96	0.13	2.00	5.00			53.09
Charter Total		173.56	9.96	9.03	9.00	19.00			220.55
Community	880-Recreation Department			0.26		4.00			4.26
Community Total				0.26		4.00			4.26
Centrally Tracked	600-Private Schools	3.17	1.00						4.17
	802-Superintendent's Office				3.00				3.00
	804-Human Resources				6.00	5.00			11.00
	805-Information Services				43.00	3.00			46.00
	806-Business Services				1.00				1.00
	807-Facilities Services			28.00	5.00	2.00	9.00		44.00
	808-Finance Department				10.00	4.00			14.00
	809-Career & Technical Ed	0.67			1.00	1.00			2.67
	810-Athletics/Health/Recreation	17.25			1.00				18.25
	811-Teaching and Learning	2.00			6.00	6.00			14.00
	812-Fine Arts	55.71			1.00				56.71
	813-Title III/Bilingual	57.90			1.00				58.90
	815-Dept of Special Ed	106.82	3.00		8.00	6.00		1.00	124.82
	816-Title I	3.00			2.00	3.00			8.00
	817-Instructional Media Center	4.00			3.00	3.00			10.00
	818-Student Support/Guidance	85.19			1.00				86.19
	819-Organizational Training & Development	2.00			1.00				3.00
	822-Transportation				1.00	1.00			2.00
	823-Distribution & Utilities			3.90	1.00	1.50			6.40
	824-Food Service			16.60	3.00	2.00			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	1.00			3.00	1.50			5.50
	851-Educational Accountability				5.00	3.00			8.00
	874-Educational Support Center			2.50					2.50
Centrally Tracked Total		339.71	5.00	51.00	114.00	45.75	9.00	1.00	565.46
Grand Total		1,750.11	309.67	193.29	173.00	156.75	9.00	6.00	2,597.82

STATE AND LOCAL REVENUES

- ◆ Wisconsin Act 16 implemented *revenue limits* beginning with the 1993-1994 school year. A district's revenue limit is the maximum amount of revenue 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 revenue 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 annual change in Consumer Price Index (CPI) ; however, that has not been the case. The District experienced a decrease of \$558 per member with the implementation of WI Act 10 in 2011-2012 and only moderate increases of \$50 in 2012-2013 and \$75 in 2013-2014 and 2014-2015. Between 2015-2016 and 2018-2019, the allowable per member change was \$0. The 2019-2021 biennial State budget included increases of \$175 for 2019-2020 and \$179 for 2020-2021. The 2021-2023 biennial budget included no increase in the allowable per member amount. 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. However, this carryover rule does not apply to any non-recurring authority, which will be lost if not used in the year in which it is available.
- ◆ The Kenosha Unified School District 2021-2022 total tax levy decreased by \$5,877,880 compared to the prior year. The mill rate per \$1,000 of equalized valuation is \$7.78, a 12.90% decrease from the preceding year.
- ◆ General Aid is state aid that is not limited to any specific program, purpose, or target population but 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 Wisconsin Department of Revenue provided the equalized property valuation to be used for tax apportionment in October. The District's state aid was provided on October 15, 2021, 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
2021-2022	232,452,313	151,169,209	81,283,104	-1.33%	65.03%
2020-2021	235,583,857	148,209,664	87,374,193	2.13%	62.91%
2019-2020	230,675,562	152,235,128	78,440,434	-0.68%	66.00%
2018-2019	232,263,707	153,775,175	78,488,532	-1.96%	66.21%
2017-2018	236,906,211	152,405,289	84,500,922	0.60%	64.33%
2016-2017	235,503,648	156,602,467	78,901,181	2.25%	66.50%
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
2021-2022	6,894,233,243	59.82%	3,693,868,701	32.05%	96,207,600	0.84%	840,408,602	7.29%
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

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

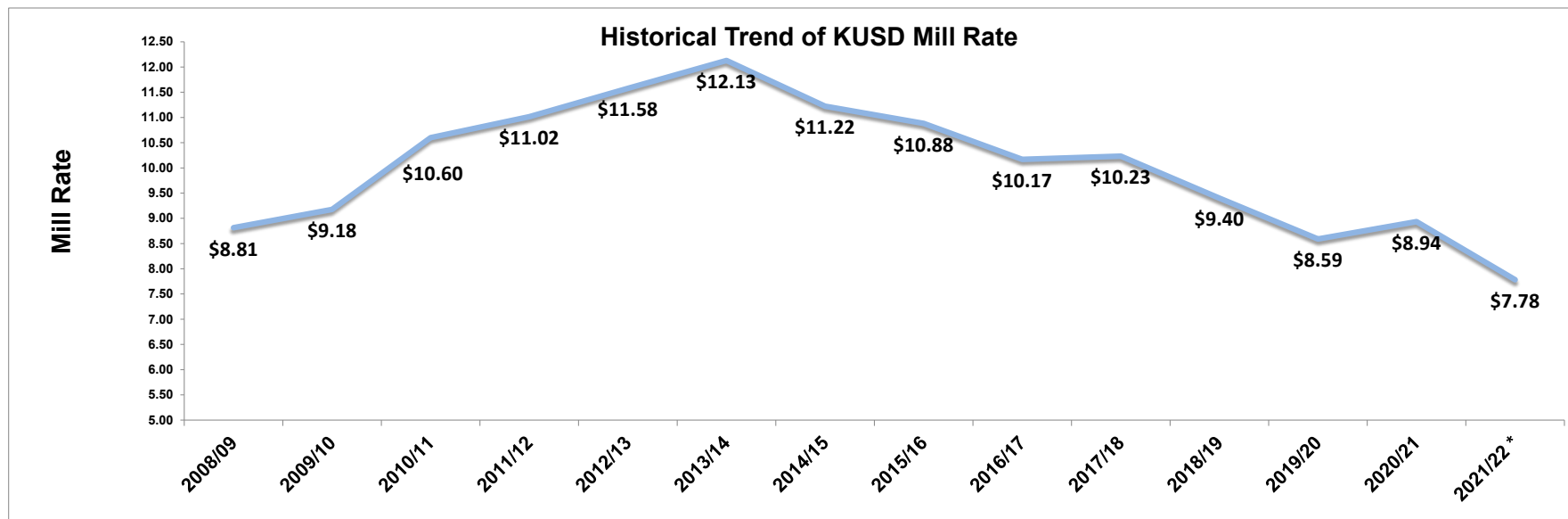
School Year	Kenosha	Change	Pleasant Prairie	Change	Town of Somers	Change	Village of Somers	Change
2021-2022	53,657,573	-7.03%	28,749,250	-2.64%	748,780	-9.74%	6,540,870	-12.80%
2020-2021	57,715,572	9.10%	29,527,929	10.56%	829,557	4.80%	7,501,295	10.67%
2019-2020	52,901,201	-0.86%	26,708,046	-1.86%	791,586	-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

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	7.3454	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	7.6991	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	8.8633	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	0	9.0631	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	9.3635	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		9.8351	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		9.1485	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		8.6501	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		8.0747	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		8.2923	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		7.7317	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		7.0629	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		7.5237	13,598,392	1.2713	1,500,000	0.1402	95,574,353	8.9352	9.63%	4.02%
2021/22 *	11,524,718,146	7.74%	75,891,832		6.5851	12,304,641	1.0677	1,500,000	0.1302	89,696,473	7.7830	-6.15%	-12.90%
Δ	828,348,574	2.35%	-4,584,129		-0.9385	-1,293,751	-0.2036	0	-0.0101	-5,877,880	-1.1522		

Tax per \$100,000 Property		\$200,000 Property
2020/21 Property Tax	\$893.52	\$1,787.04
2021/22 * Property Tax	\$778.30	\$1,556.59
\$ Change	-\$115.22	-\$230.45
% Change	-12.90%	-12.90%

2021/22 *	
Equalized Valuation	\$11,524,718,146
% Change in Valuation	7.74%
Total Levy	\$89,696,473
Total Mill Rate	\$7.78
% Tax Levy Change	-6.15%
% Mill rate Change	-12.90%



FINANCIAL SECTION

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2021-2022 BUDGET PUBLICATION

GENERAL FUND (FUND 10)	Audited 2019-2020	Unaudited 2020-2021	Proposed 2021-2022
Beginning Fund Balance	57,003,593	61,669,391	66,216,513
Ending Fund Balance	61,669,391	66,216,513	65,129,478
REVENUES AND OTHER FINANCING SOURCES			
Operating Transfer-In (Source 100)	216,302	363,912	234,905
Local Sources (Source 200)	74,330,716	81,869,908	77,182,378
Inter-district Payments (Source 300 & 400)	1,203,993	1,435,450	1,442,000
Intermediate Sources (Source 500)	118,667	0	0
State Sources (Source 600)	170,663,505	165,968,921	167,879,651
Federal Sources (Source 700)	9,397,591	13,801,256	38,817,752
All Other Sources (Source 800 & 900)	611,393	2,258,913	1,132,400
TOTAL REVENUES & OTHER FINANCING SOURCES	256,542,167	265,698,361	286,689,086
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100000)	122,732,710	127,000,892	136,314,711
Support Services (Function 200000)	89,539,468	94,953,836	108,859,161
Non-Program Transactions (Function 400000)	39,604,191	39,196,511	42,602,249
TOTAL EXPENDITURES & OTHER FINANCING USES	251,876,369	261,151,239	287,776,121

SPECIAL PROJECTS FUND (FUND 20)	Audited 2019-2020	Unaudited 2020-2021	Proposed 2021-2022
Beginning Fund Balance	98,374	169,817	2,178,807
Ending Fund Balance	169,817	2,178,807	0
REVENUES & OTHER FINANCING SOURCES	51,064,689	54,075,799	53,635,505
EXPENDITURES & OTHER FINANCING USES	50,993,247	52,066,809	55,814,312

DEBT SERVICE FUND (FUND 30)	Audited 2019-2020	Unaudited 2020-2021	Proposed 2021-2022
Beginning Fund Balance	4,043,948	3,354,221	2,816,376
Ending Fund Balance	3,354,221	2,816,376	2,641,425
REVENUES & OTHER FINANCING SOURCES	65,666,682	13,600,596	12,304,641
EXPENDITURES & OTHER FINANCING USES	66,356,409	14,138,440	12,479,592

CAPITAL PROJECTS FUND (FUND 40)	Audited 2019-2020	Unaudited 2020-2021	Proposed 2021-2022
Beginning Fund Balance	20,054,808	5,224,165	879,444
Ending Fund Balance	5,224,165	879,444	0
REVENUES & OTHER FINANCING SOURCES	224,569	153,516	0
EXPENDITURES & OTHER FINANCING USES	15,055,212	4,498,237	879,444

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2021-2022 BUDGET PUBLICATION

FOOD SERVICE FUND (50)	Audited 2019-2020	Unaudited 2020-2021	Proposed 2021-2022
Beginning Fund Balance	2,846,614	1,945,950	1,314,616
Ending Fund Balance	1,945,950	1,314,616	953,607
REVENUES & OTHER FINANCING SOURCES	7,032,997	4,600,356	6,184,907
EXPENDITURES & OTHER FINANCING USES	7,933,662	5,231,690	6,545,916

COMMUNITY SERVICES FUND (FUND 80)	Audited 2019-2020	Unaudited 2020-2021	Proposed 2021-2022
Beginning Fund Balance	3,191,938	3,414,662	3,882,209
Ending Fund Balance	3,414,662	3,882,209	3,509,925
REVENUES & OTHER FINANCING SOURCES	1,553,176	1,502,740	1,512,450
EXPENDITURES & OTHER FINANCING USES	1,330,452	1,035,193	1,884,734

TOTAL EXPENDITURES AND OTHER FINANCING USES			
ALL FUNDS	Audited 2019-2020	Unaudited 2020-2021	Proposed 2021-2022
GROSS TOTAL EXPENDITURES - ALL FUNDS	393,545,350	338,121,608	365,380,118
Interfund Transfers (Source 100) - ALL FUNDS	32,866,972	30,441,835	33,340,289
Refinancing Expenditures (Fund 30)	50,749,463	0	0
NET TOTAL EXPENDITURES - ALL FUNDS	309,928,915	307,679,773	332,039,829
PERCENTAGE CHANGE FROM PRIOR YEAR	-4.82%	-0.73%	7.92%

PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2019-2020	Unaudited 2020-2021	Proposed 2021-2022
General Fund	71,682,744	80,475,961	75,891,832
Referendum Debt Service Fund	7,013,409	6,626,029	6,913,369
Non-Referendum Debt Service Fund	6,982,466	6,972,363	5,391,272
Capital Expansion Fund	0	0	0
Community Service Fund	1,500,000	1,500,000	1,500,000
TOTAL SCHOOL LEVY	87,178,619	95,574,353	89,696,473
PERCENTAGE INCREASE FROM PRIOR YEAR	-1.36%	9.63%	-6.15%

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

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2021-2022 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	2021	\$5,877,646	
Prior Year Related Expense Amount or CY debt lev	Fiscal Year	2021	\$5,646,401	
Utility Savings applied in Prior Year to Debt	Fiscal Year	2021	\$231,245	
Sum of reported Utility Savings to be applied to Debt			\$234,352	
Applicable Savings Reported for 2022				
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	\$39,973	\$749,737	
Lance Middle School	\$18,758,661	\$40,812	\$860,172	
Bradford High School	\$33,510,032	TBD	TBD	
Tremper High School	\$32,156,617	TBD	TBD	
Entire Energy Efficiency Project Totals	\$126,203,916	\$234,352	\$3,947,808	

Dated this 26th day of October, 2021

Tony Garcia
School Board Clerk

FUND 10 - GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

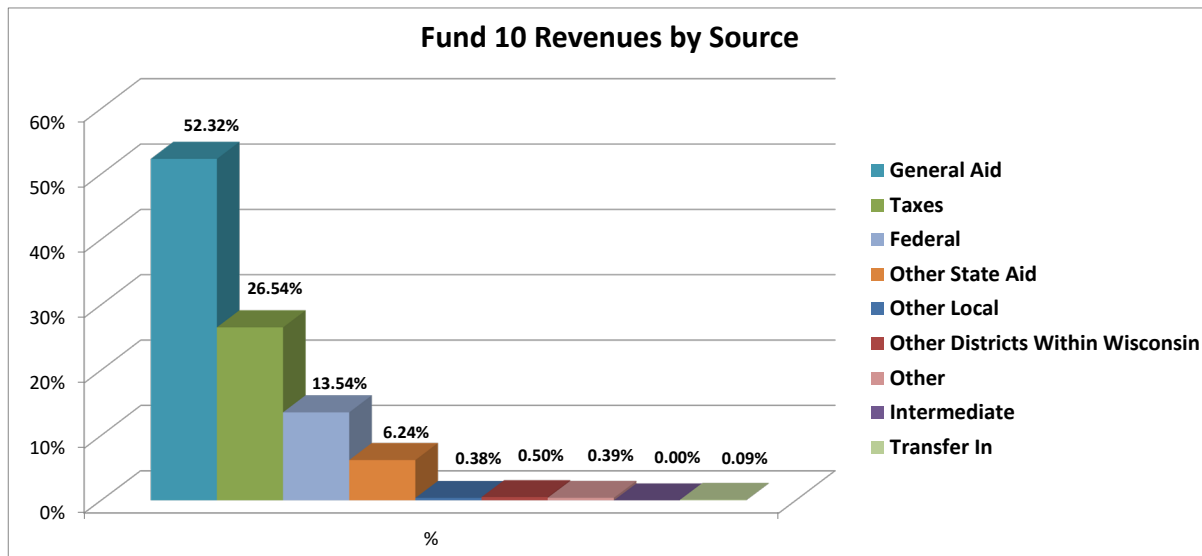
	AUDITED 2018-2019	AUDITED 2019-2020	AUDITED 2020-2021	ADOPTED 2021-2022
REVENUE				
FUND TRANSFERS				
100 Transfer In	\$ 160,013	\$ 216,302	\$ 363,912	\$ 234,905
LOCAL SOURCES				
210 Taxes	72,893,629	71,874,501	80,674,971	76,091,832
260 Non-Capital Sales	216,420	157,684	113,266	115,000
270 School Activity Income	241,125	151,187	10,984	-
280 Interest on Investments	944,166	636,877	26,491	28,000
290 Other Local	1,835,266	1,510,466	1,044,195	947,546
OTHER SCHOOL DISTRICTS WITHIN WISCONSIN				
340 Open Enrollment Tuition	924,205	1,203,993	1,435,450	1,442,000
INTERMEDIATE SOURCES				
590 Other Intermediate	-	118,667	-	-
STATE SOURCES				
610 State Aid Categorical	1,237,242	1,490,856	1,357,572	1,287,787
620 State Aid General	151,735,711	151,058,336	147,820,241	149,984,458
630 Special Projects Grants	965,362	699,832	635,632	471,226
640 Payments for Services	194,125	142,800	150,478	150,500
660 State Revenue thru Local Governments	38,520	34,757	39,581	40,000
690 Other Revenue From State Sources	17,514,336	17,236,925	15,965,417	15,945,680
FEDERAL SOURCES				
710 Federal Aid Categorical	239,041	238,555	161,085	173,895
730 Special Projects Grants	1,748,375	1,792,073	6,305,942	29,554,992
750 ESEA Title Grants	6,136,471	5,411,327	5,787,738	7,546,865
780 Federal Aid Received through State Agencies	1,372,822	1,877,460	1,505,135	1,500,000
790 Other Federal Sources	74,797	78,176	41,356	42,000
OTHER FINANCING SOURCES				
860 Compensation for Sale or Loss of Fixed Assets	33,360	-	-	-
870 Capital Lease Proceeds	-	-	1,238,662	-
OTHER REVENUES				
960 Adjustments	384,495	52,645	522,436	-
970 Refund of Disbursement	411,967	152,701	67,798	782,400
990 Miscellaneous	38,879	406,047	397,019	350,000
TOTAL REVENUES	\$ 259,340,327	\$ 256,542,167	\$ 265,665,361	\$ 286,689,086
EXPENDITURES				
INSTRUCTION				
110000 Undifferentiated Curriculum	\$ 75,485,828	\$ 70,773,505	\$ 72,617,865	\$ 80,523,157
120000 Regular Curriculum	40,703,841	38,717,900	41,323,182	42,205,669
130000 Vocational Curriculum	4,958,625	4,956,424	4,768,323	5,028,473
140000 Physical Curriculum	4,542,749	4,486,755	4,481,312	4,463,391
150000 Early Childhood Services	5,147	342	-	-
160000 Co-Curricular	3,119,063	2,765,850	2,614,095	2,788,265
170000 Other Special Needs	1,029,134	1,031,808	1,196,116	1,305,755
SUPPORT				
210000 Pupil Services	11,603,599	11,135,597	11,621,270	12,348,059
220000 Instructional Services	14,038,162	13,286,482	13,945,055	16,167,553
230000 General Administration	1,252,939	1,864,805	1,927,303	1,664,907
240000 School Building Administration	15,541,107	15,627,152	15,636,067	15,538,178
250000 Business Administration	35,860,680	38,950,569	38,832,317	51,641,677
260000 Central Services	8,030,872	2,678,595	2,907,789	3,217,048
270000 Insurance & Judgements	694,538	985,393	1,114,429	725,150
280000 Debt Services	706,570	396,497	251,747	322,000
290000 Other Support Services	1,644,112	4,614,504	8,717,858	7,234,590
NON PROGRAM TRANSACTIONS				
410000 Interfund Operating Transfers	32,730,944	32,650,670	30,077,923	33,105,384
430000 Purchased Instructional Services	5,471,152	6,561,240	9,017,658	9,496,865
490000 Other Non Program Transactions	233,529	392,281	100,930	-
TOTAL EXPENDITURES	\$ 257,652,591	\$ 251,876,369	\$ 261,151,239	\$ 287,776,121

FUND 10 - GENERAL FUND DETAIL OF REVENUE BY SOURCE

DESCRIPTION	SOURCE	AUDITED 2018-2019	AUDITED 2019-2020	AUDITED 2020-2021	ADOPTED 2021-2022
Transfer from Other Funds	100	\$ 160,013	\$ 216,302	\$ 363,912	\$ 234,905
Local Property Taxes	211	72,697,706	71,682,744	80,475,961	75,891,832
Mobile Home Taxes	213	195,923	191,757	199,010	200,000
Sale Non-Capital Objects	262	216,420	157,684	113,266	115,000
Theater Admission Revenue	271	105,379	40,941	9,703	-
Athletic Admission Revenue	278	115,860	109,664	1,281	-
After School Care Revenue	279	19,886	582	-	-
Interest on Investments	280	18,963	17,910	3,015	3,000
Interest on Short Term Investments	281	925,203	618,967	23,476	25,000
Gifts (Monetary Donations)	291	242,190	127,344	97,239	15,599
Student Fees	292	782,856	707,306	484,174	485,000
Rentals	293	366,508	307,330	254,041	240,000
Parking Fee	296	52,023	44,955	10,760	20,000
Student Fines	297	2,218	(398)	(203)	-
Miscellaneous	299	389,471	323,929	198,184	186,947
TOTAL LOCAL REVENUE (200)		76,130,606	74,330,715	81,869,907	77,182,378
Open Enrollment Tuition	345	924,205	1,203,993	1,435,450	1,442,000
TOTAL OTHER DISTRICTS WITHIN WISCONSIN		924,205	1,203,993	1,435,450	1,442,000
Other Revenue	590	-	118,667	-	-
TOTAL INTERMEDIATE REVENUE (500)		-	118,667	-	-
Transportation Aid	612	242,361	244,095	245,413	245,000
Library Aid	613	928,744	1,106,109	978,464	975,287
Bilingual Revenue	618	66,137	67,270	67,086	67,500
Other Categorical Aid	619	-	73,382	66,609	-
Equalization Aid	621	149,963,951	149,632,700	146,394,605	148,911,218
High Poverty Aid	628	1,771,760	1,425,636	1,425,636	1,073,240
Special Project Grants	630	965,362	699,832	635,632	471,226
Payment for Services	640	194,125	142,800	150,478	150,500
State Revenue Thru Local Units	660	38,520	34,757	39,581	40,000
Tax Exempt Computer Aid	691	2,039,464	1,176,792	389,423	1,184,751
Per Pupil Categorical Aid (PPCA)	695	13,994,946	15,607,228	15,115,282	14,641,144
Other State Grants	699	1,479,926	452,905	460,712	119,785
TOTAL STATE REVENUE (600)		171,685,296	170,663,506	165,968,921	167,879,651
Vocational Education Aid	713	239,041	238,555	161,085	173,895
Special Project Grants	730	1,748,375	1,792,073	6,305,942	29,554,992
ESEA Title I	751	6,136,471	5,411,327	5,787,738	7,546,865
Federal Aid Received through State Agencies	780	1,372,822	1,877,460	1,505,135	1,500,000
Other Revenue from Federal Sources	790	74,797	78,176	41,356	42,000
TOTAL FEDERAL REVENUE (700)		9,571,506	9,397,591	13,801,256	38,817,752
Sale of Capital Assets	860	33,360	-	-	-
Capital Lease Proceeds	870	-	-	1,238,662	-
TOTAL OTHER FINANCING SOURCES (800)		33,360	-	1,238,662	-
Insurance Adjustments	964	-	-	277,683	-
Premium & Accrued Interest on Non-Refi Debt	968	384,495	52,645	244,753	-
Other adjustments	969	-	-	33,000	-
Aidable Prior Year Adjustments	971	411,967	152,701	67,798	782,400
Miscellaneous	990	38,879	406,047	397,019	350,000
TOTAL OTHER REVENUE (900)		835,341	611,393	1,020,253	1,132,400
TOTAL REVENUE		\$ 259,340,327	\$ 256,542,167	\$ 265,698,361	\$ 286,689,086

**KENOSHA UNIFIED SCHOOL DISTRICT
2021 - 2022 ADOPTED BUDGET**

GENERAL FUND REVENUES	Budget	%
Taxes	\$ 76,091,832	26.54%
Other Local	1,090,546	0.38%
Other Districts Within Wisconsin	1,442,000	0.50%
Intermediate	-	0.00%
General Aid	149,984,458	52.32%
Other State Aid	17,895,193	6.24%
Federal	38,817,752	13.54%
Transfer In	234,905	0.08%
Other	1,132,400	0.39%
TOTAL REVENUES	\$ 286,689,086	100.00%



FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2018-2019	AUDITED 2019-2020	AUDITED 2020-2021	ADOPTED 2021-2022
SALARIES					
<u>Permanent Full-Time Employees</u>					
Salary Accrual	101	\$ (109,224)	\$ (132,821)	\$ (13,039)	\$ -
Administrators	110	8,906,809	9,063,576	9,427,929	9,695,928
Supervisory	111	1,702,371	1,785,478	2,095,017	2,401,490
Technical	112	3,315,837	3,480,531	3,259,418	3,117,107
Certified Teachers	113	81,514,588	84,455,336	83,252,476	88,220,600
Certified Other Educational	114	236,437	230,586	176,279	309,575
Non-Certified Other Educational	115	108,981	67,855	69,246	71,292
Maintenance / Trades	116	2,169,788	2,213,881	2,193,509	2,429,149
Clerical / Secretarial	117	5,386,217	5,784,074	5,627,352	5,990,790
Service / Custodial	118	6,415,177	6,765,372	6,716,173	6,929,022
Educational Assistants	119	2,245,259	2,071,603	2,194,209	2,678,578
SUBTOTAL 110		111,892,240	115,785,471	114,998,569	121,843,531
<u>Permanent Part-Time Employees</u>					
Officials	121	45,500	45,650	45,675	45,500
Clerical / Secretarial	127	27,850	-	119	-
Service / Custodial	128	5,730	6,054	6,066	6,175
Educational Assistants	129	26,631	28,839	40,903	10,975
SUBTOTAL 120		105,711	80,543	92,763	62,650
<u>Temporary Part-Time Employees</u>					
Temporary Part-Time	140	491,890	499,525	317,342	71,158
Technical	142	13,167	13,772	20,289	-
Substitute Teachers	143	2,869,916	2,231,837	4,214,452	4,046,376
Security/Police Officers	145	327,196	346,372	167,939	313,504
Clerical / Secretarial	147	248,633	263,826	244,967	274,464
Service / Custodial	148	282,159	221,609	345,795	205,958
Educational Assistants	149	540,710	493,719	278,855	228,605
SUBTOTAL 140		4,773,671	4,070,660	5,589,639	5,140,065
<u>Other Pay</u>					
Vacation Pay	151	84,023	1,994	62,890	90,000
Sick Leave	152	150,397	-	226,019	50,000
AST Retirement Payout	153	76,000	18,000	46,000	10,000
SUBTOTAL 150		310,420	19,994	334,909	150,000
<u>Overtime</u>					
Technical	162	9,746	4,453	30,372	12,784
Interpreters	164	106	70	-	590
Maintenance / Trades	166	112,606	128,349	152,434	75,735
Clerical / Secretarial	167	40,135	33,290	40,439	46,043
Service / Custodial	168	148,300	155,099	160,360	152,930
Educational Assistants	169	1,340	2,190	3,386	3,428
SUBTOTAL 160		312,233	323,451	386,991	291,510

FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2018-2019	AUDITED 2019-2020	AUDITED 2020-2021	ADOPTED 2021-2022
<u>Additional Time</u>					
Additional Time-Chair Pay	170	\$ 360,384	\$ 354,581	\$ 357,726	\$ 397,193
Additional Time-Regular	171	861,233	821,534	779,703	450,229
Additional Pay-Teachers as Subs	172	18,856	30,286	127,487	4,575
Coaching	173	946,087	950,656	959,228	997,809
House / Stage Managers	174	84,851	77,434	74,010	-
Non-District Staff	175	-	-	-	60,500
Curriculum work	178	144,222	141,275	187,925	213,922
Other	179	346,546	240,115	219,791	155,767
SUBTOTAL 170		2,762,179	2,615,881	2,705,870	2,279,995
<u>Special Pay</u>					
School Account	192	19,274	10,994	9,187	13,363
Non-School Account	193	7,293	22,013	-	-
SUBTOTAL 190		26,567	33,007	9,187	13,363
TOTAL SALARIES (100)		120,183,021	122,929,007	124,117,928	129,781,114
BENEFITS					
Retirement - Certified Employer	212	6,149,880	6,420,149	6,358,455	6,731,951
Retirement - Non-Certified Employer	214	1,518,355	1,604,510	1,637,570	1,805,246
Contribution to Employee Benefit Trust	218	9,859,273	8,217,051	8,983,008	5,393,383
SUBTOTAL 210		17,527,508	16,241,710	16,979,033	13,930,580
Social Security/Medicare	222	8,595,053	8,805,443	8,774,447	9,906,789
SUBTOTAL 220		8,595,053	8,805,443	8,774,447	9,906,789
Life Insurance	230	289,429	315,638	335,168	335,025
SUBTOTAL 230		289,429	315,638	335,168	335,025
Health Insurance	241	32,611,104	22,423,892	24,001,368	30,947,031
Dental Insurance	243	2,020,913	1,754,539	1,862,934	2,013,970
Health Savings Account District Contribution	249	-	1,917,293	1,955,870	2,188,958
SUBTOTAL 240		34,632,017	26,095,724	27,820,172	35,149,959
Long-Term Disability Insurance	251	210,277	203,653	212,616	223,740
Worker's Compensation Insurance	253	1,542,856	1,131,705	1,017,031	1,298,812
Short-Term Disability Insurance	257	261	390	414	-
SUBTOTAL 250		1,753,394	1,335,748	1,230,061	1,522,552

FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2018-2019	AUDITED 2019-2020	AUDITED 2020-2021	ADOPTED 2021-2022
Physical Examinations	290	\$ -	\$ -	\$ -	\$ 2,000
Teacher Credit Reimbursement	291	28,063	25,616	43,758	50,000
Annuity Payments	292	12,500	26,000	26,000	-
Other Contractual Benefits	295	6,000	7,800	7,150	-
SUBTOTAL 290		46,563	59,416	76,908	52,000
TOTAL EMPLOYEE BENEFITS (200)		62,843,964	52,853,679	55,215,789	60,896,905
PURCHASED SERVICES					
Athletic Officials / Game Management	310	125,334	97,579	83,203	128,124
Professional Technical Services	311	878,467	673,990	772,073	836,426
Conference Registration Fees	312	468,424	388,818	249,367	493,045
Pupil Services	313	607,939	548,163	864,180	614,759
Staff Services	314	537,895	665,763	668,736	626,913
Consulting Services	315	205,519	128,900	219,208	213,428
Site Rentals-Non KUSD Property	316	38,715	53,517	26,398	57,932
Independent Contractor Services	317	204,812	186,489	159,915	251,813
Legal Services	318	278,006	381,210	313,943	171,898
Parent Services	319	3,467	680	1,063	237
SUBTOTAL 310		3,348,578	3,125,109	3,358,086	3,394,575
Technology Related Repairs and Maintenance	321	29,383	11,069	12,898	3,713
Rental of Computers and Equipment	322	7,066	405	-	10,288
Non-Technology Related Repairs and Maintenance	324	233,882	192,997	342,996	277,047
Vehicle and Equipment Rental	325	255,147	239,543	347,233	268,453
Site Rentals	326	7,925	8,075	5,833	8,000
Construction Services	327	2,655,162	7,682,873	5,296,168	17,054,497
Building Rentals	328	483,735	483,735	483,735	486,195
Cleaning Services	329	791,513	784,226	793,161	760,468
SUBTOTAL 320		4,463,813	9,402,923	7,282,024	18,868,661
Gas - Heat	331	788,272	600,371	865,330	1,107,040
Electricity	336	2,728,424	2,419,418	2,465,389	2,846,723
Water - Sewer	337	458,062	457,938	407,068	446,029
Energy Conservation	339	497,640	518,720	518,720	520,000
SUBTOTAL 330		4,472,398	3,996,447	4,256,507	4,919,792
Pupil Transportation	341	4,251,634	4,163,050	4,033,498	5,069,402
Employee Travel and Conferences	342	642,034	442,584	15,715	196,243
In-District Travel Reimbursement	343	31,318	21,052	12,496	30,394
Recruitment Travel	344	100	3,093	-	-
Parent Travel	345	36	-	-	37
Non KUSD Transportation	346	580	113	-	-
Vehicle Fuel	348	74,562	61,931	68,567	80,200
SUBTOTAL 340		5,000,264	4,691,823	4,130,276	5,376,276

FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2018-2019	AUDITED 2019-2020	AUDITED 2020-2021	ADOPTED 2021-2022
Advertising	351	\$ 67,407	\$ 71,415	\$ 69,385	\$ 78,031
Postage	353	98,346	97,994	108,656	109,483
Printing & Copying Costs	354	525,214	524,140	515,019	653,359
Telephone and Data Communication	355	362,462	299,959	356,384	459,609
Educational Television	356	490	46	10,554	1,144
Educational Radio	357	211	189	-	-
On-line Communication	358	-	-	623,368	1,539,669
Other Communication	359	322	1,140	401	292
SUBTOTAL 350		1,054,452	994,883	1,683,767	2,841,587
Administrative Computer Services	361	732,473	994,299	1,225,529	1,182,700
Instructional Computer Services	362	-	1,128	192,439	323,210
SUBTOTAL 360		732,473	995,427	1,417,968	1,505,910
Payments to Non-Governmental Agencies	370	26,536	14,550	16,762	9,500
SUBTOTAL 370		26,536	14,550	16,762	9,500
Payments for Services within WI (OE)	382	3,324,697	3,593,118	5,156,029	5,191,250
Payments to CESA	386	92,842	40,142	31,233	71,824
Payments To State	387	1,793,230	2,682,676	3,553,571	3,817,565
Payments to Technical Colleges	389	317,712	262,841	289,487	455,700
SUBTOTAL 380		5,528,481	6,578,777	9,030,320	9,536,339
TOTAL PURCHASED SERVICES (300)		24,626,995	29,799,939	31,175,710	46,452,640
NON CAPITAL PURCHASES					
Supplies and Materials	410	803	18	138	666
General Supplies	411	2,399,433	2,222,784	2,319,659	6,572,863
Printer Toner & Printer Ink	413	94,527	90,780	84,904	112,587
Food	415	223,663	172,179	118,381	155,935
Medical Supplies	416	34,909	103,182	499,262	388,165
Copier & Printer Paper	417	246,114	206,717	119,063	212,365
SUBTOTAL 410		2,999,449	2,795,660	3,141,407	7,442,581
Apparel	420	56,083	86,921	163,033	18,868
SUBTOTAL 420		56,083	86,921	163,033	18,868
Audio Visual Material	431	8,601	14,449	32,870	13,603
Library Books	432	425,674	363,611	306,100	278,915
Newspapers	433	8,462	3,805	3,417	3,776
Periodicals	434	11,040	12,509	22,412	17,105
Computer Software Programs	435	-	-	-	-
Common School Fund Computers	436	-	-	-	-
Professional Books	439	1,023,637	201,854	424,970	361,761
SUBTOTAL 430		1,477,414	596,228	789,769	675,160
Non-Capital Equipment (>\$1K each)	440	2,391,363	1,248,158	1,566,654	1,004,250
Non-Capital Equipment (\$1-5K each)	442	203,114	147,417	346,834	94,627
Non-Capital Furnishings	444	145,211	402,238	268,209	220,711
Non-Capital Technical Equipment (\$1-5K each)	447	-	-	-	-
Non-Capital Technical Equipment (>\$1K each)	448	-	-	-	-
SUBTOTAL 440		2,739,688	1,797,813	2,181,697	1,319,588

FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

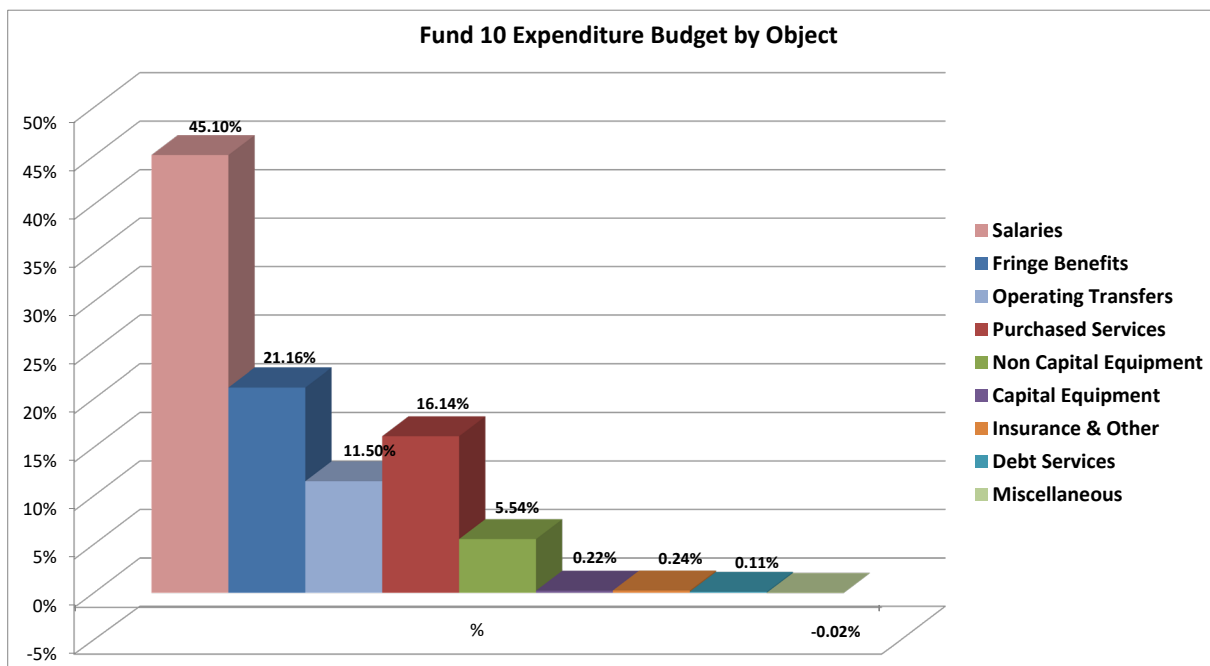
DESCRIPTION	OBJECT	AUDITED 2018-2019	AUDITED 2019-2020	AUDITED 2020-2021	ADOPTED 2021-2022
Salable Books and Materials	450	\$ (26,186)	\$ (26,003)	\$ -	\$ (17,806)
SUBTOTAL 450		(26,186)	(26,003)	-	(17,806)
Equipment Components	460	970	7,716	898	8,000
SUBTOTAL 460		970	7,716	898	8,000
Textbooks	470	1,895,945	1,093,852	2,341,463	2,549,869
Workbooks	471	99,078	20,889	652,355	107,820
SUBTOTAL 470		1,995,023	1,114,741	2,993,818	2,657,689
Non-Instructional Software Programs	480	-	-	-	-
Supplies - Technology Related	481	77,369	119,997	870,118	249,396
Non-Capital Technology Hardware	482	3,508,126	2,769,366	4,393,518	2,196,574
Non-Capital Software	483	1,564,152	1,380,220	2,371,293	1,321,771
SUBTOTAL 480		5,149,647	4,269,583	7,634,929	3,767,741
Other Supplies and Materials	490	11,529	12,116	16,676	18,881
Prof Materials (Non-Instructional)	491	58,397	49,704	72,541	72,137
Athletic Reimbursement	498	(12,218)	(14,190)	2,384	(19,429)
SUBTOTAL 490		57,708	47,630	91,601	71,589
TOTAL SUPPLIES (400)		14,449,796	10,690,289	16,997,152	15,943,410
CAPITAL EQUIPMENT					
Site Rental	517	-	-	-	-
Site Improvements-Additions	521	-	957	-	-
Building	531	-	-	381,746	-
Building Rental	537	-	-	-	-
Building Improvements-Additions	541	-	-	-	83,989
Building Improvements-Remodel/Replace	542	258,382	203,033	73,252	289,513
New Equipment \$1,000-\$5,000 (ea.)	551	256,972	-	-	-
New Equipment >\$5,000 (ea.)	552	-	348,813	1,356,428	82,223
New Tech Equipment >\$5,000 (ea.)	558	-	-	-	-
Replacement Equipment>\$5,000(ea.)	562	26,458	39,158	15,550	73,534
Replacement Technical Equipment >\$5,000	568	-	-	-	-
Equipment Rental	571	-	-	-	-
Vehicle Rental	572	-	-	-	-
Technology Related Hardware >\$5,000 (ea.)	581	299,111	211,067	48,408	117,633
Technology Related Software >\$5,000 (ea.)	582	-	113,233	-	11
TOTAL CAPITAL EQUIPMENT (500)		840,923	916,261	1,875,384	646,903
DEBT SERVICE					
Temporary Note Interest	682	661,223	350,257	218,593	275,000
Paying Agent Fees	691	45,347	46,240	33,154	47,000
TOTAL LOAN INTEREST (600)		706,570	396,497	251,747	322,000

FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2018-2019	AUDITED 2019-2020	AUDITED 2020-2021	ADOPTED 2021-2022
DISTRICT INSURANCE					
Liability Insurance	711	\$ 239,356	\$ 267,358	\$ 276,020	\$ 215,150
Property Insurance	712	399,288	380,369	382,956	405,000
Student Insurance	716	5,150	-	-	-
Unemployment Compensation	730	55,894	337,666	425,453	75,000
TOTAL DISTRICT INSURANCE (700)		699,688	985,393	1,084,429	695,150
OPERATING TRANSFERS					
Transfer to Special Education Fund	827	32,230,944	32,150,670	30,077,923	33,105,384
Transfer to Debt Service Fund	830	500,000	500,000	-	-
TOTAL OPERATING TRANSFERS (800)		32,730,944	32,650,670	30,077,923	33,105,384
MISCELLANEOUS EXPENSES					
District Dues and Fees	941	80,357	87,443	124,076	110,435
Employee Dues and Fees	942	86,918	58,963	45,337	225,751
Student Fees and Dues	943	130,419	65,962	31,274	124,666
False Alarm Fees	944	14,100	16,700	6,850	18,268
Bank/Credit Card Fees	945	24,655	52,221	46,714	30,000
Adjustment to Cash	961	103	-	-	-
Adjustment to Inventory	962	-	184	-	-
Accounting Adjustments	969	118,157	21,369	3,680	(576,505)
Aidable Refund	971	653	4,005	16,568	-
Non Aidable Refund	972	114,728	347,787	80,678	-
Other Miscellaneous Expense	990	600	-	-	-
TOTAL MISCELLANEOUS (900)		570,690	654,634	355,177	(67,385)
TOTAL EXPENDITURES		\$ 257,652,591	\$ 251,876,369	\$ 261,151,239	\$ 287,776,121

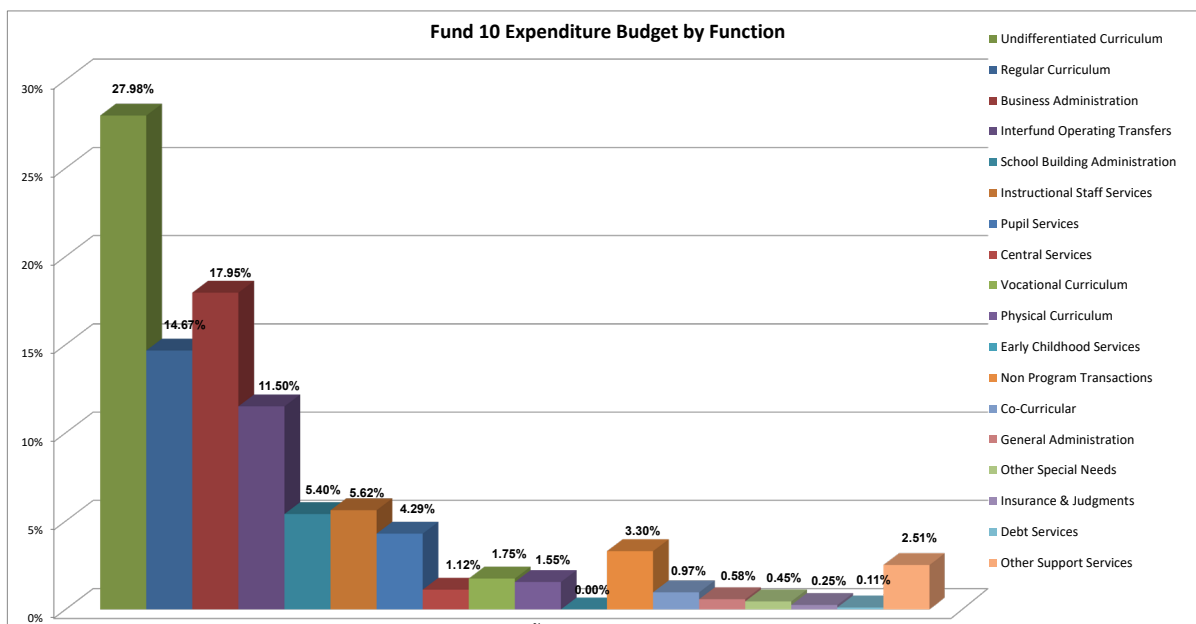
**KENOSHA UNIFIED SCHOOL DISTRICT
2021 - 2022 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY OBJECT		Budget	%
Salaries	\$	129,781,114	45.10%
Fringe Benefits		60,896,905	21.16%
Purchased Services		46,452,640	16.14%
Non Capital Equipment		15,943,410	5.54%
Capital Equipment		646,903	0.22%
Debt Services		322,000	0.11%
Insurance & Other		695,150	0.24%
Operating Transfers		33,105,384	11.50%
Miscellaneous		(67,385)	-0.02%
TOTAL EXPENDITURES		\$ 287,776,121	100.00%



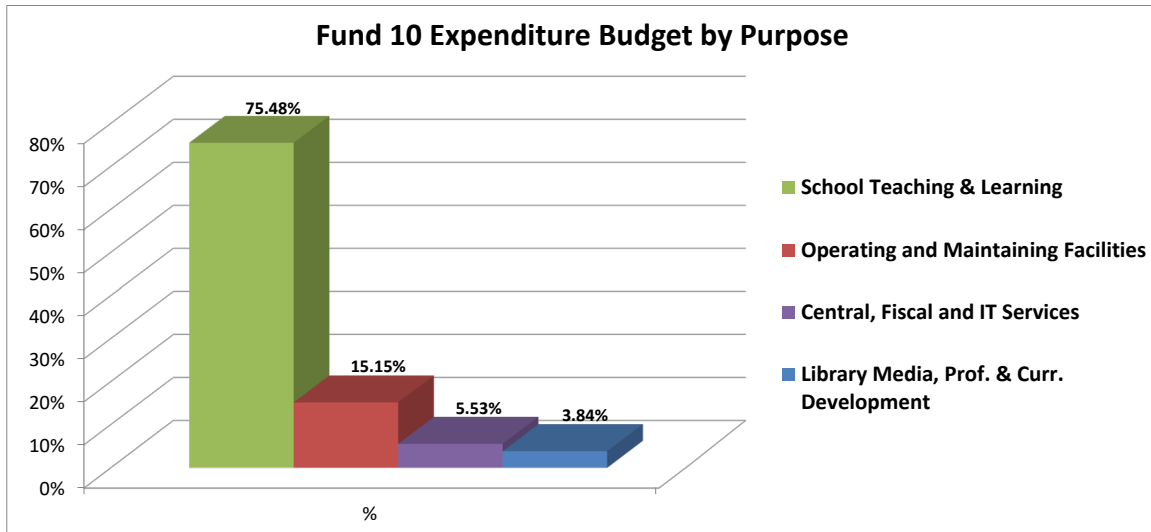
**KENOSHA UNIFIED SCHOOL DISTRICT
2021 - 2022 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY FUNCTION		Budget	%
Undifferentiated Curriculum	\$	80,523,157	27.98%
Regular Curriculum		42,205,669	14.67%
Business Administration		51,641,677	17.95%
Interfund Operating Transfers		33,105,384	11.50%
School Building Administration		15,538,178	5.40%
Instructional Staff Services		16,167,553	5.62%
Pupil Services		12,348,059	4.29%
Central Services		3,217,048	1.12%
Vocational Curriculum		5,028,473	1.75%
Physical Curriculum		4,463,391	1.55%
Early Childhood Services		-	0.00%
Non Program Transactions		9,496,865	3.30%
Co-Curricular		2,788,265	0.97%
General Administration		1,664,907	0.58%
Other Special Needs		1,305,755	0.45%
Insurance & Judgments		725,150	0.25%
Debt Services		322,000	0.11%
Other Support Services		7,234,590	2.51%
TOTAL EXPENDITURES		\$ 287,776,121	100.00%



**KENOSHA UNIFIED SCHOOL DISTRICT
2021 - 2022 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY PURPOSE		Budget	%
School Teaching & Learning	\$	217,214,083	75.48%
Library Media, Prof. & Curr. Development		11,036,422	3.84%
Operating and Maintaining Facilities		43,601,618	15.15%
Central, Fiscal and IT Services		15,923,998	5.53%
TOTAL EXPENDITURES		\$ 287,776,121	100.00%



FUND 10 - GENERAL FUND

SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2018-2019	AUDITED 2019-2020	AUDITED 2020-2021	ADOPTED 2021-2022
Forest Park Elementary	145	\$ 2,615,323	\$ 2,554,543	\$ 2,568,453	\$ 2,450,321
Frank Elementary	146	2,697,427	2,627,645	2,642,326	2,811,064
Grant Elementary	147	1,998,237	1,779,577	1,724,304	2,065,760
Harvey Elementary	150	2,020,303	1,895,929	2,046,415	2,236,395
Jefferson Elementary	153	1,701,859	1,686,854	1,695,420	2,077,242
McKinley Elementary	155	2,204,293	2,219,677	2,227,624	2,380,845
Pleasant Prairie Elementary	156	3,587,327	3,574,999	3,358,541	3,307,975
Prairie Lane Elementary	157	2,491,676	2,506,554	2,553,497	3,342,276
Roosevelt Elementary	158	2,984,826	2,805,062	2,946,918	3,217,475
Somers Elementary	160	2,942,608	2,883,318	2,861,998	3,100,788
Southport Elementary	161	2,362,492	2,292,336	2,328,516	2,599,155
Strange Elementary	162	3,450,150	3,348,731	3,451,363	3,633,774
Grewenow Elementary	163	2,437,453	2,488,553	2,430,711	2,430,268
Vernon Elementary	164	2,223,694	2,067,478	2,045,050	2,408,193
Brass Community School	165	3,087,550	2,975,027	2,889,407	3,162,086
Whittier Elementary	166	2,683,262	2,496,326	2,489,253	3,163,940
Wilson Elementary	167	1,518,241	1,250,201	1,328,317	1,410,795
Bose Elementary	168	2,282,889	2,147,892	2,193,526	2,389,759
Stocker Elementary	169	3,120,885	3,001,153	2,978,750	3,007,004
Jeffery Elementary	170	2,168,629	2,073,814	2,129,441	2,309,473
Edward Bain School of Creative Arts	173	2,934,795	2,973,203	2,888,391	3,460,716
Edward Bain School of Dual Language	175	2,356,502	2,135,373	2,049,831	2,362,090
Nash Elementary	178	3,657,210	3,501,608	3,475,417	3,784,605
SUBTOTAL ELEMENTARY SCHOOLS		59,527,631	57,285,853	57,303,469	63,111,999
Lance Middle School	330	6,632,448	6,479,240	6,443,445	6,967,026
Lincoln Middle School	331	5,306,767	4,959,494	4,801,416	5,152,166
Washington Middle School	333	4,398,509	4,498,870	4,349,473	5,130,273
Bullen Middle School	334	6,090,547	5,942,092	6,201,029	6,695,808
Mahone Middle School	337	7,174,774	6,885,724	7,050,979	7,884,901
SUBTOTAL MIDDLE SCHOOLS		29,603,045	28,765,420	28,846,342	31,830,174
Indian Trail High School & Academy	424	15,147,476	14,408,138	14,184,996	14,920,941
Bradford High School	425	11,100,521	10,356,051	10,355,092	11,232,657
Tremper High School	426	11,655,815	11,365,818	11,532,289	12,272,329
Reuther High School	427	4,311,616	4,202,994	4,172,213	4,775,304
Lakeview Technology Academy	428	2,979,648	2,815,843	2,816,688	3,047,570
SUBTOTAL HIGH SCHOOLS		45,195,076	43,148,844	43,061,278	46,248,801
Brompton Academy	102	1,837,516	1,869,413	1,952,809	1,900,800
Dimensions of Learning Academy	112	1,917,266	1,769,442	1,832,840	1,964,227
KTEC	113/114	10,629,233	10,417,670	9,890,923	10,675,054
4K Program	272	3,535,169	3,342,395	3,249,795	3,474,718
Kenosha eSchool	421	1,810,325	1,680,855	1,633,527	2,033,216
Harborside Academy	422	5,176,904	5,362,751	5,051,366	5,319,315
Boys & Girls Club (STEP-East)	429	2,533	1,424	1,636	-
Hillcrest School	852	1,113,915	1,064,525	1,112,547	1,328,667
Head Start	871	405,729	389,478	403,485	509,479
SUBTOTAL SPECIALTY SCHOOLS		26,428,590	25,897,953	25,128,928	27,205,476

FUND 10 - GENERAL FUND SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2018-2019	AUDITED 2019-2020	AUDITED 2020-2021	ADOPTED 2021-2022
Private Schools (Grants)	600	\$ -	\$ 105,289	\$ 465,031	\$ 923,591
Board Of Education	801	291,340	346,521	219,366	201,530
Superintendent's Office*	802	1,981,140	1,035,602	1,022,711	626,873
Human Resources **	804	2,510,279	2,877,617	3,272,308	2,943,981
Information Services	805	5,084,485	4,702,050	6,087,924	6,836,862
Business Services	806	841,437	756,295	1,244,970	863,031
Facilities Services	807	9,689,170	14,553,435	11,808,635	9,445,786
Finance Department	808	43,054,237	40,406,021	45,234,446	43,903,074
Career & Technical Ed	809	990,864	1,323,347	1,105,215	968,736
Athletics/Health/Recreation	810	2,251,541	2,154,556	2,254,903	2,192,063
Teaching and Learning	811	5,120,879	3,792,838	5,937,442	3,624,576
Fine Arts	812	5,378,815	5,393,413	5,291,708	5,593,744
Title III Bilingual	813	317,219	147,866	305,280	736,243
Department of Special Education	815	514,193	720,196	806,184	1,168,253
Title I	816	587,868	639,685	4,661,454	19,110,354
Instructional Media Center	817	3,086,186	2,897,425	1,915,646	2,106,461
Student Support/Guidance	818	5,319,100	5,033,908	5,255,379	5,413,826
Organizational Training & Development	819	928,886	905,804	912,380	846,831
Transportation	822	4,117,796	4,170,235	4,162,624	4,663,585
Distribution & Utilities	823	1,336,976	1,284,448	1,345,588	1,216,828
Copy Center	825	125,016	115,685	97,225	128,000
Community & Parent Relations	837	132,538	91,932	29,318	21,938
Communications	838	662,423	646,709	642,939	674,028
School Leadership Middle & High School	839	608,215	657,626	698,414	759,270
Student Engagement & Equity	840	2,806	3,622	22,497	31,050
School Leadership Elementary	841	680,893	555,555	683,478	743,115
Educational Accountability	851	879,046	1,066,751	949,704	1,073,542
Educational Support Center	874	377,275	368,518	367,544	425,500
Ameche Field	881	19,481	15,009	7,918	-
Jaskwhich Field	882	2,267	7,873	623	-
Bradford Stadium	883	4,186	2,193	2,368	-
District-Wide Budget Holding Location ***	899	-	-	-	2,137,000
Summer School ****	999	1,692	275	-	-
SUBTOTAL DEPARTMENTS		96,898,249	96,778,299	106,811,222	119,379,671
TOTAL EXPENDITURES		\$ 257,652,591	\$ 251,876,369	\$ 261,151,239	\$ 287,776,121

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.

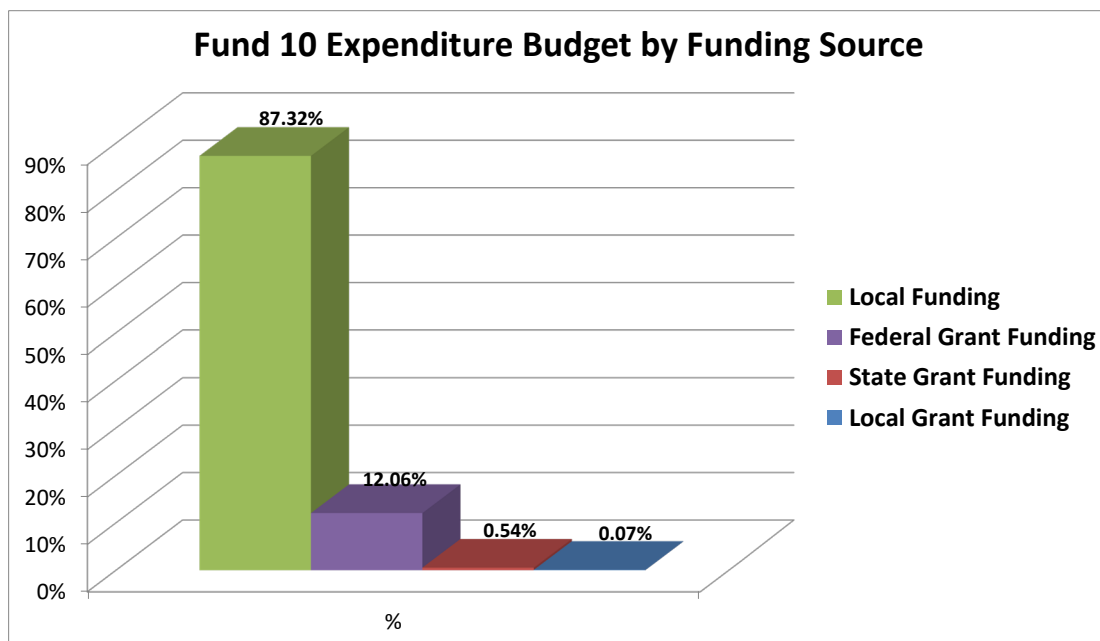
FUND 10 - GENERAL FUND

SUMMARY OF EXPENDITURES BY FUNDING SOURCE/PROJECT

FUNDING DESCRIPTION	PROJ	AUDITED 2018-2019	AUDITED 2019-2020	AUDITED 2022-2021	ADOPTED 2021-2022
Common School Library Fund	031	\$ -	\$ 947,900	\$ 1,080,463	\$ 975,287
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	22,589	4,820	8,665	20,000
Head Start - State Grant	399	335,472	314,502	306,733	323,866
Infant Child Lab	412	227,849	2,625	-	-
Assess Reading Readiness	522	47,029	39,933	33,756	-
Team Nutrition Grant - Let's Plant	552	174	-	-	-
Robotics Lead Participation Grant	575	-	105	-	-
CTE Incentives Grant	577	23,011	54,104	256,181	-
Educator Effectiveness Grant	583	131,364	159,463	127,189	127,360
Youth Apprenticeship Grant	614	27,092	51,623	68,686	119,785
Advanced Manufacturing Grant	615	50,000	33,000	50,000	-
STATE GRANT FUNDING		1,138,998	1,608,075	1,931,673	1,566,298
Title I-D Neglected & Delinquent Grant	140	28,397	13,672	25,459	32,574
Title I-A Grant	141	5,994,777	5,243,626	5,514,645	7,514,291
Title I Supplemental	145	-	-	-	-
Academic Parent-Teacher Team Pilot School Grant	154	-	-	-	-
Elementary and Secondary School Emergency Relief (ESSER)	160	-	-	3,686,170	1,371,226
Governors Emergency Education Relief Fund (GEER)	162	-	-	632,994	2,375,555
Elementary and Secondary School Emergency Relief II (ESSER)	163	-	-	-	19,818,876
ARP Homeless Children Grant	168	-	-	-	50,000
Homeless Children Grant	335	49,154	46,420	-	-
IDEA CEIS Grant	345	415,637	618,962	701,798	1,085,862
Title IV-A Foster Care	381	219,325	189,761	281,304	964,140
Title III-A Bilingual Grant	391	270,335	95,140	148,035	588,599
Carl Perkins Grant	430	239,041	233,479	155,235	173,895
Title II-A Eisenhower Grant	604	734,214	790,777	770,645	735,574
21st Century Community Grant (CLC)	623	39,344	-	-	-
FEDERAL GRANT FUNDING		7,990,224	7,231,837	11,916,285	34,710,592
School Specific Donations	750	106,666	60,715	52,645	11,912
New School Grants	751	173,979	274,958	64,564	3,687
Lakeview Reimbursement	765	201,627	201,726	198,241	186,947
LOCAL GRANT FUNDING		482,272	537,399	315,450	202,546
Local Funding	000	237,174,725	232,480,617	233,344,566	238,616,967
Bilingual/Bicultural Program (Aided)	322	6,137,897	6,079,430	6,108,134	6,689,681
Secondary School Support	702	201,142	106,189	31,379	65,318
Accelerated Independent Study	704	284,179	271,163	273,166	281,468
Phoenix Project	708	8,748	5,937	6,630	-
Charter School - After School Program	712	48,330	27,430	49	-
School Sub Budget	714	2,701,654	2,095,833	4,497,358	2,858,000
Network Upgrade Project	719	395,878	40,209	-	722,400
Tech Buy Back Program	722	-	4,916	-	-
Wellness Program	726	-	345,815	375,161	350,000
Recognition Programs	728	-	-	43,328	50,000
Athletic Fields	753	36,578	31,136	17,684	-
Theater (Co-Curricular)	754	185,172	56,522	22,291	-
Leases	901	-	-	1,238,662	-
Summer School	999	866,794	953,861	1,029,423	1,662,851
LOCAL FUNDING		248,041,097	242,499,058	246,987,831	251,296,685
TOTAL EXPENDITURES		\$ 257,652,591	\$ 251,876,369	\$ 261,151,239	\$ 287,776,121

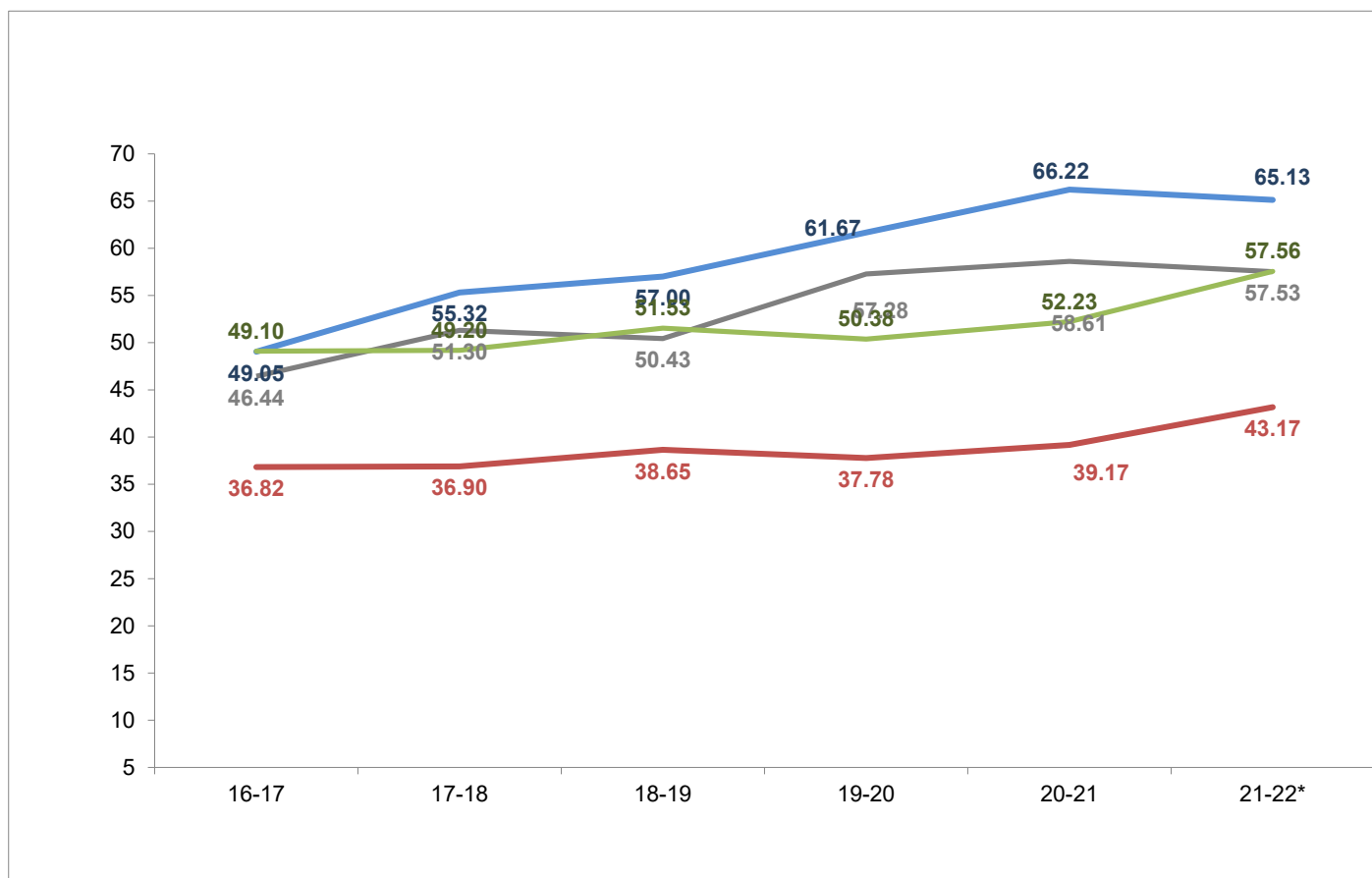
KENOSHA UNIFIED SCHOOL DISTRICT 2021 - 2022 ADOPTED BUDGET

GENERAL FUND EXPENDITURES BY FUNDING		Budget	%
Local Funding	\$	251,296,685	87.32%
Local Grant Funding		202,546	0.07%
State Grant Funding		1,566,298	0.54%
Federal Grant Funding		34,710,592	12.06%
TOTAL EXPENDITURES		\$ 287,776,121	100.00%



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

	Audited 16-17	Audited 17-18	Audited 18-19	Unaudited 19-20	Unaudited 20-21	Budgeted 21-22*
Beginning Fund Balance	44,557,313	49,045,390	55,315,858	57,003,593	61,669,391	66,216,513
Revenues	249,978,854	252,254,326	259,340,327	256,542,167	265,698,361	286,689,086
Expenditures	245,490,778	245,983,857	257,652,592	251,876,369	261,151,239	287,776,121
Fund Balance Change	4,488,076	6,270,468	1,687,735	4,665,798	4,547,122	(1,087,035)
Ending Total Fund Balance	49,045,390	55,315,858	57,003,593	61,669,391	66,216,513	65,129,478
% Fund Balance/Expenditures *	19.98%	22.49%	22.12%	24.48%	25.36%	22.63%
Unassigned % Fund Balance/Expenditures	18.92%	20.86%	19.57%	22.74%	22.44%	19.99%
Unassigned	46,441,913	51,302,636	50,432,241	57,284,204	58,612,099	57,525,064
Policy Minimum (15%) Unassigned	36,823,617	36,897,579	38,647,889	37,781,455	39,172,686	43,166,418
Policy Maximum (20%) Unassigned	49,098,156	49,196,772	51,530,518	50,375,274	52,230,248	57,555,224



* 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 2018-2019	AUDITED 2019-2020	AUDITED 2020-2021	ADOPTED 2021-2022
REVENUE					
Operating Transfers In	100	\$ 32,230,944	\$ 32,150,670	\$ 30,077,923	\$ 33,105,384
School Activity Income	270	16,005	-	661,136	-
Interest on Investments	280	-	-	2,090	-
Local Revenues	290	189,412	270,389	57,020	5,700
Federal Aid thru CESA	517	-	-	-	-
State Aid - Handicap Aid	611	9,907,150	10,318,478	11,506,656	11,604,775
State Categorical Aid	625	106,967	81,431	88,722	90,000
Special Project Grants	630	26,569	-	-	-
Other State Aid	690	49,000	-	127,000	-
Federal Aid - High Cost SE	711	28,595	-	-	-
Federal Aid - Spec Projects	730	5,401,726	5,653,767	6,400,474	5,387,487
Federal Aid - Medical Assistance	780	1,542,991	621,099	707,501	700,000
Federal Aid - Direct (Head Start)	790	2,102,991	1,968,855	2,309,465	2,742,159
Other adjustments	960	-	-	2,122,562	-
Revenue Adjustments	990	-	-	15,250	-
TOTAL REVENUES		\$ 51,602,350	\$ 51,064,689	\$ 54,075,799	\$ 53,635,505

	Object	AUDITED 2018-2019	AUDITED 2019-2020	AUDITED 2020-2021	ADOPTED 2021-2022
EXPENDITURES					
Salaries	100	\$ 29,830,759	\$ 31,296,877	\$ 31,001,959	\$ 32,414,876
Employee Benefits	200	17,344,782	15,262,679	15,193,253	17,297,198
Purchased Services	300	3,735,155	3,734,466	3,838,770	3,931,691
Non-Capital Purchases	400	407,833	386,127	1,432,701	1,449,611
Capital Purchases	500	76,756	30,076	228,924	484,765
Operating Transfer	800	160,013	216,302	363,912	234,905
Other Expenditures	900	19,065	66,719	7,290	1,266
TOTAL EXPENDITURES		\$ 51,574,363	\$ 50,993,246	\$ 52,066,809	\$ 55,814,312

Expenditure Summary	Fund	AUDITED 2018-2019	AUDITED 2019-2020	AUDITED 2020-2021	ADOPTED 2021-2022
Special Revenue Trust Fund	Fund 21	\$ 169,578	\$ 192,160	\$ 844,363	\$ 2,179,807
Head Start	Fund 25	2,102,991	1,968,855	2,309,465	2,742,159
Special Education	Fund 27	49,301,794	48,832,231	48,912,981	50,892,346
		\$ 51,574,363	\$ 50,993,246	\$ 52,066,809	\$ 55,814,312

FUND 30 - DEBT SERVICE REVENUES AND EXPENDITURES

	Source	AUDITED 2018-2019	AUDITED 2019-2020	AUDITED 2020-2021	ADOPTED 2021-2022
REVENUE					
Operating Transfer - General	110	\$ 500,000	\$ 500,000	\$ -	\$ -
Property Taxes	211	14,186,884	13,998,875	13,598,392	12,304,641
Interest on Investments	280	127,095	80,142	2,204	-
Long Term Bonds	875	-	45,960,000	-	-
Premium on Debt Refinancing	879	-	4,771,463	-	-
Bond Tax Rebates	971	694,344	341,202	-	-
TOTAL REVENUES		\$ 15,508,323	\$ 65,651,682	\$ 13,600,596	\$ 12,304,641

	Object	AUDITED 2018-2019	AUDITED 2019-2020	AUDITED 2020-2021	ADOPTED 2021-2022
EXPENDITURES					
Debt Retirement					
Principal - State Trust	674	\$ 3,175,000	\$ 16,824,000	\$ -	\$ -
Principal - Long Term	675	5,620,000	42,690,000	9,120,000	7,860,000
Interest - State Trust	684	731,982	490,531	-	-
Interest - Long Term Bond	685	6,095,428	5,712,688	5,018,440	4,619,592
Other Debt Retirement	690	-	639,190	-	-
TOTAL EXPENDITURES		\$ 15,622,410	\$ 66,356,409	\$ 14,138,440	\$ 12,479,592

Expenditure Summary	Fund	AUDITED 2018-2019	AUDITED 2019-2020	AUDITED 2020-2021	ADOPTED 2021-2022
Non-Referendum Debt (Fund 38)	Fund 38	\$ 6,576,401	\$ 23,559,603	\$ 7,110,671	\$ 5,451,473
Referendum Debt (Fund 39)					
Debt Service 07/09	Fund 32	4,551,528	38,762,687	3,941,950	3,944,550
Debt Service 07/09	Fund 34	192,562	194,250	-	-
Debt Service 07/15	Fund 37	4,301,919	3,839,869	3,085,819	3,083,569
		\$ 15,622,410	\$ 66,356,409	\$ 14,138,440	\$ 12,479,592

FUND 40 - CAPITAL PROJECTS REVENUES AND EXPENDITURES

	<u>Source</u>	<u>AUDITED 2018-2019</u>	<u>AUDITED 2019-2020</u>	<u>AUDITED 2020-2021</u>	<u>ADOPTED 2021-2022</u>
REVENUE					
Interest on Investments	280	\$ 802,502	\$ 219,522	\$ 2,453	\$ -
Refund of Prior Year Expenses	970	143,262	5,048	151,063	-
TOTAL REVENUE		\$ 945,764	\$ 224,570	\$ 153,516	\$ -

	<u>Object</u>	<u>AUDITED 2018-2019</u>	<u>AUDITED 2019-2020</u>	<u>AUDITED 2020-2021</u>	<u>ADOPTED 2021-2022</u>
EXPENDITURES					
Salaries	100	\$ 32,416	\$ 50,595	\$ 54,755	\$ -
Benefits	200	4,682	6,732	7,863	-
Purchased Services	300	23,072,851	14,995,300	4,389,531	879,444
Non-Capital Purchases	400	-	2,585	-	-
Capital Purchases	500	-	-	46,088	-
TOTAL EXPENDITURES		\$ 23,109,949	\$ 15,055,212	\$ 4,498,237	\$ 879,444

Expenditure Summary	<u>Fund</u>	<u>AUDITED 2018-2019</u>	<u>AUDITED 2019-2020</u>	<u>AUDITED 2020-2021</u>	<u>ADOPTED 2021-2022</u>
Capital Project - Energy Efficiency	Fund 43	\$ 5,587,754	\$ 1,033	\$ -	\$ -
Capital Project - Energy Efficiency Phase II	Fund 44	17,522,195	15,054,179	4,498,237	879,444
Capital Project - Athletics	Fund 47	-	-	-	-
		\$ 23,109,949	\$ 15,055,212	\$ 4,498,237	\$ 879,444

FUND 50 - FOOD SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>AUDITED 2018-2019</u>	<u>AUDITED 2019-2020</u>	<u>AUDITED 2020-2021</u>	<u>ADOPTED 2021-2022</u>
REVENUE					
Local Sources:					
Pupil Sales	251	\$ 723,498	\$ 502,355	\$ 19,993	\$ 5,000
Adult Sales	252	5,822	3,911	527	12
Snack Sales	254	13,373	14,599	10,113	11,000
Breakfast Sales	257	1,338	576	-	-
Milk Sales	258	40,700	26,261	14,882	20,000
Other Food Sales	259	847,037	619,155	72	-
Interest on Investments	280	48,139	30,105	612	200
State Sources:					
Food Service Aid	617	144,647	159,786	138,292	127,000
Federal Sources					
Donated Commodities	714	453,480	517,079	525,554	400,000
Food Service Aid	717	5,996,554	5,014,250	3,764,978	5,460,000
Special Projects Aid	730	206,147	144,920	125,333	111,695
TOTAL REVENUE		\$ 8,480,735	\$ 7,032,997	\$ 4,600,356	\$ 6,134,907

	<u>Object</u>	<u>AUDITED 2018-2019</u>	<u>AUDITED 2019-2020</u>	<u>AUDITED 2020-2021</u>	<u>ADOPTED 2021-2022</u>
EXPENDITURES					
Salaries	100	\$ 2,624,482	\$ 2,778,543	\$ 1,966,382	\$ 2,460,795
Employee Benefits	200	961,295	848,243	773,153	808,150
Purchased Services	300	477,338	341,364	365,569	307,775
Non-Capital Purchases	400	4,513,208	3,852,270	2,107,117	2,934,195
Capital Purchases	500	344,523	63,114	16,419	25,000
Other Expenditures	900	67,178	50,128	3,050	10,000
TOTAL EXPENDITURES		\$ 8,988,024	\$ 7,933,662	\$ 5,231,690	\$ 6,545,915

FUND 70 - TRUST FUND REVENUES AND EXPENDITURES

	<u>Source</u>	<u>AUDITED 2018-2019</u>	<u>AUDITED 2019-2020</u>	<u>AUDITED 2020-2021</u>	<u>ADOPTED 2021-2022</u>
REVENUE					
Interest income	280	\$ 550,579	\$ 416,078	\$ 170,330	\$ 400,000
OPEB Trust Fund Contribution	950	12,566,604	10,833,669	10,753,635	10,350,000
Miscellaneous Revenue	990	20,175	11,450	-	-
TOTAL REVENUE		\$ 13,137,358	\$ 11,261,197	\$ 10,923,965	\$ 10,750,000

	<u>Object</u>	<u>AUDITED 2018-2019</u>	<u>AUDITED 2019-2020</u>	<u>AUDITED 2020-2021</u>	<u>ADOPTED 2021-2022</u>
EXPENDITURES					
Purchased Services	300	\$ -	\$ 13,500	\$ -	\$ -
Other	900	7,748,731	4,732,498	4,834,799	5,000,000
TOTAL EXPENDITURES		\$ 7,748,731	\$ 4,745,998	\$ 4,834,799	\$ 5,000,000

Expenditure Summary by Fund		<u>AUDITED 2018-2019</u>	<u>AUDITED 2019-2020</u>	<u>AUDITED 2020-2021</u>	<u>ADOPTED 2021-2022</u>
OPEB Trust Fund	Fund 73	\$ 7,729,756	\$ 4,731,798	\$ 4,580,700	\$ 5,000,000
Private Purpose Trust Fund	Fund 75	18,975	14,200	254,099	-
		\$ 7,748,731	\$ 4,745,998	\$ 4,834,799	\$ 5,000,000

FUND 80 - COMMUNITY SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>AUDITED 2018-2019</u>	<u>AUDITED 2019-2020</u>	<u>AUDITED 2020-2021</u>	<u>ADOPTED 2021-2022</u>
REVENUE					
Property Taxes	211	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Other Taxes	219	790	570	-	-
Non-Capital Sales	262	1,050	788	-	-
School Activity Income	270	11,145	19,025	-	-
Gifts & Donations	291	4,180	1,246	-	450
Fees	298	106,120	31,549	2,740	12,000
TOTAL REVENUE		\$ 1,623,285	\$ 1,553,178	\$ 1,502,740	\$ 1,512,450

	<u>Object</u>	<u>AUDITED 2018-2019</u>	<u>AUDITED 2019-2020</u>	<u>AUDITED 2020-2021</u>	<u>ADOPTED 2021-2022</u>
EXPENDITURES					
Salaries	100	\$ 636,941	\$ 618,373	\$ 462,204	\$ 732,736
Employee Benefits	200	289,786	245,287	206,808	315,759
Purchased Services	300	401,413	385,594	341,469	420,359
Non-Capital Purchases	400	227,438	80,565	24,562	229,019
Capital Purchases	500	-	-	-	181,111
Other Purchases	900	690	634	150	5,750
TOTAL EXPENDITURES		\$ 1,556,268	\$ 1,330,453	\$ 1,035,193	\$ 1,884,734

Expenditure Summary by Fund		<u>AUDITED 2018-2019</u>	<u>AUDITED 2019-2020</u>	<u>AUDITED 2020-2021</u>	<u>ADOPTED 2021-2022</u>
Recreation Department	Fund 81	\$ 484,968	\$ 463,664	\$ 393,224	\$ 593,400
Community Services	Fund 83	744,462	720,193	641,969	950,259
CLC After School Program	Fund 85	2,465	1,246	-	-
KYPAC	Fund 86	99,350	67,521	-	53,510
Marching Bands	Fund 87	218,551	69,518	-	270,565
Fine Arts Recreation Programs	Fund 88	6,472	8,311	-	17,000
		\$ 1,556,268	\$ 1,330,453	\$ 1,035,193	\$ 1,884,734

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