



**Kenosha
Unified**
SCHOOL DISTRICT

2022 - 2023
ADOPTED

BUDGET



OCTOBER 25, 2022

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THE BOARD OF EDUCATION

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William Haithcock	Chief of School Leadership
Kevin Neir	Interim Chief Human Resource Officer
Tanya Ruder	Chief Communication Officer

BUDGET REPORT PREPARED BY

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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 2022-2023 budget was developed under this premise.

The public hearing on the 2022-23 budget and the annual meeting of district electors were held on September 20, 2022, in the auditorium of Indian Trail High School and Academy. In an advisory vote at the annual meeting of district electors, stakeholders in attendance voted to set the total tax levy at the maximum allowed by law, which was initially projected to be a total of \$84,903,530. At the time of the annual meeting, it is important to note that key variables in the budgeting process were not finalized, therefore conservative estimates were included.

Since the public hearing and the annual meeting, the administration has updated the budget to reflect key components such as student membership, equalized property valuations, certified state aid, tax levies, and detailed staffing costs (salary and benefits).

The Kenosha Unified School District's budget for the Fiscal Year 2022-2023 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 2022-2023 depicts an unbalanced budget.

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 19,187 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 2022-2023 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	\$7,644,096,365	\$47,686,231	56.70%
Village of Pleasant Prairie	4,767,765,328	29,742,791	35.37%
Village of Somers	965,170,026	6,021,028	7.16%
Town of Somers	104,143,200	649,677	0.77%
Totals	\$13,481,174,919	\$84,099,728	100.00%

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

The 2022-2023 general fund (10) is being presented as an unbalanced budget in which expenditures are projected to exceed revenues by \$367,660. 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 2022-2023 school year was 19,187 which is a decrease of 433 students from the 2021-2022 school year. A history of the student enrollment is provided in the detail of this report.

Student Full-Time Equivalent Membership

The 2022-2023 budget was prepared based on a full-time equivalent (FTE) student membership of 19,153 for revenue limit purposes. The District experienced a loss of 159 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 K-12 student is considered one (1.0) FTE for the third Friday membership count. If a student only attends school for half a day, that Pre-k 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 2022-2023 school year is summarized below and detailed by location later in this report.

Budgeted Staff	
Teachers	1,698.74
Educational Support Professionals	315.83
Service/Custodial	195.29
Administrative/Supervisory/Technical	169.00
Administrative Support Professionals	148.70
Carpenters and Painters	9.00
Interpreters	6.00
Total Budgeted Full-Time Equivalent (FTE)	2,542.56

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 2022-2023 revenue limit formula provides for maximum revenue of \$225,540,195.

Three (3) Year Rolling Average Membership

The 2022-2023 revenue limit is calculated with a current three (3) year rolling average membership of 19,293, which is a decrease of 476 from the base three (3) year rolling average of 19,769. 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.

2022-2023 Revenue Limit Exemptions	
Hold Harmless Exemption	\$5,051,237
Recurring Exemptions:	
Transfer of Service	222,507
Non-Recurring Exemptions:	
Declining Enrollment	5,051,241
Energy Efficiency Project – Act 32*	5,552,485
Adjustment for Refunded/Rescinded Taxes	45,886
Prior Year Open Enrollment	90,246
Private School Voucher Aid Deduction	3,443,488
SNSP Private School Voucher Aid Deduction	1,348,683
Total 2022-2023 Revenue Limit Exemptions	\$20,805,773

*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 2022-2023 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 2022-2023 is \$149,858,936 and an overall decrease of \$1,310,273 or 0.87% from the prior year.

General state aid or equalization aid decreased \$1,462,601 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 student free/reduced lunch population exceeds 50%. This aid amount is locked in for both years of each biennium (the fiscal year 2022 and 2023) based on the preceding year's economically disadvantaged rates. High poverty aid does not impact the overall revenue limit authority but it does directly reduce the amount of property taxes levied.

State aid for exempt computers increased \$20,836 from the prior year. We can expect this aid to remain relatively 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 State Aid for Personal Property in 2021-2022 adjusted amount is \$926,820, an increase of \$131,492 from the prior year.

	2021-22 DPI October 15 Certified Aid	2022-23 DPI July 1 Estimated Aid	2022-23 KUSD September 20 (Annual Meeting) Projected Aid	2022-23 DPI October 15 Certified Aid	Certified \$ Change From Prior Year	Certified % Change from Prior Year
General State Aid (Equalization Aid)	\$148,911,218	\$148,259,398	\$147,231,997	\$147,448,617	(\$1,462,601)	-0.98%
High Poverty Aid	\$1,073,240	\$1,073,240	\$1,073,240	\$1,073,240	\$0	0.00%
State Aid for Exempt Computers	\$389,423	\$389,423	\$389,423	\$410,259	\$20,836	5.35%
State Aid for Personal Property	\$795,328	\$795,328	\$926,820	\$926,820	\$131,492	100.00%
Total Aid in Revenue Limit Computation	\$151,169,209	\$150,517,389	\$149,621,480	\$149,858,936	(\$1,310,273)	-0.87%

Property Tax Impact

Subtracting the state aid from the revenue limit amount of \$225,540,195 allows for total limited revenue of \$75,681,259 for general operations (fund 10) and non-referendum (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 2022-2023 total property tax levy of \$84,099,728 consists of the following levies:

2022-2023 Property Tax Levy	
General (Fund 10)	\$70,288,237
Non-Referendum Debt Service (Fund 38)	5,393,022
Referendum Approved Debt Service (Fund 39)	6,918,469
Community Service (Fund 80)	1,500,000
Total 2022-2023 Property Tax Levy	\$84,099,728

The proposed tax levy for the general fund (10) is the maximum amount allowed within state law without an operating referendum. The overall 6.24% decrease in total tax levy equates to \$5,596,745 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 changes 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 \$6.24, a 19.85% decrease as compared to the prior year's rate of \$7.78. This decrease is the result of changes in both tax levies and equalized property values in our district. Our equalized property value increased by 16.98% from last year allowing the reduced tax levy to be spread over an even larger tax base. This results in a more dramatic change in the mill rate. While the State average increase in equalized property values is about 14%, the district also experienced a bump in property values due to the closing of the Pleasant Prairie Tax Increment District (TID) #2. The estimated tax on \$200,000 of property value decreased by \$308.93 from \$1,556.59 to \$1247.66.

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, 2022, the District's general fund total fund balance was \$74,884,517. The total fund balance equated to 28.18% of the ending 2021-2022 general fund expenditures; however, the unassigned portion of the fund balance was \$56,028,601 or 21.09% 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 2022-2023 is projected to decrease to \$74,516,857, representing 25.18% 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 \$56,028,601, representing 18.93% 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 2022-2023.

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

All Child Nutrition waivers granted by the U.S. Department of Agriculture during COVID to ease regulations due to supply chain constraints and increase meal access to all students expired June 30, 2022. Food Service is now operating under all pre-COVID regulations. U.S.D.A did implement a one year pricing regulation that allows students eligible for reduced price meals to not be charged. Lunch prices for full priced students and adults did increase by \$.05 from school year 2019-2020.

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 2022-2023 budget.

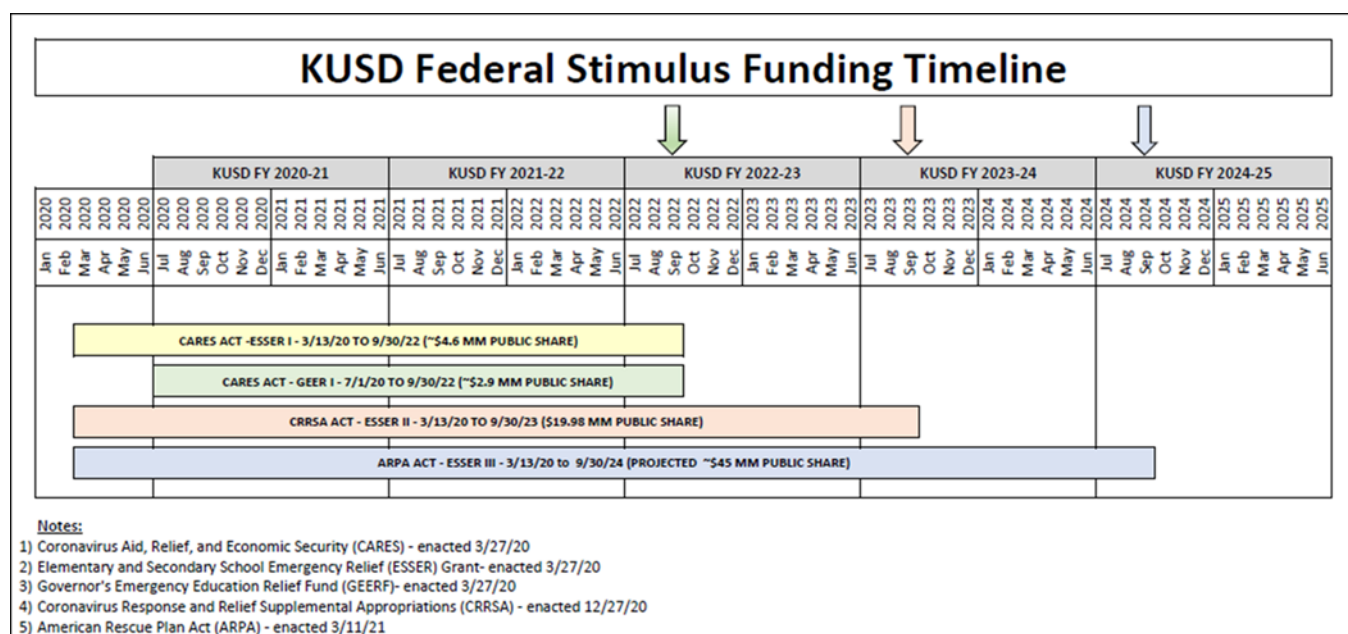
Federal Stimulus Funding For Emergency COVID-19 Relief

For all intents and purposes, KUSD has spent down or allocated three out of the four major

Federal stimulus grants intended to provide relief to districts facing unplanned COVID-related expenses. Minimal runout amounts remain in the Elementary and Secondary School Emergency Relief (ESSER I) grant and the Governor’s Emergency Education Relief Fund (GEERF) grant that closed as of September 30, 2022.

This budget contains just over \$11 MM to close out the ESSER II grant funds that are being primarily used for air quality improvement projects. The 2022-23 budget also contains around \$29 MM of the \$45 MM awarded for the final round of COVID relief funds known as ESSER III. The preliminary ESSER III plan was approved by the Board of Education on May 24, 2022, with the understanding that modifications and adjustments would be forthcoming during the fiscal year 2022-23.

The following chart depicts a timeline of the individual stimulus grant periods:



Approximately \$2.6 MM of Federal stimulus funding was received in FY 2021-22 via Governor Evers’ Promise funds (one-time funding of \$134 per pupil to help offset the lack of inflationary increases in the 2021-2023 State Biennial Budget). These funds were not used last year and they have been retained in fund balance reserves for budget stabilization in FY 2022-23. Any deficit spending up to the \$2.6 MM threshold would be considered a planned one-time use of reserves.

For the 2022-23 fiscal year, Governor Evers has directed another round of stimulus funds to be distributed to schools in the form of a \$91 per pupil allocation that equates to about \$1.8 MM for KUSD which has also been built into this budget.

KUSD Annual Budget Calendar

Jul/Aug

Sep

Oct/Nov

Dec/Jan

Feb/Mar

Apr/May

Jun



Fiscal Year Begins

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



Preparing for Adoption

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



Adopting the Budget

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



Reporting

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



Development

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



Refinement

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



Fiscal Year Ends

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

STUDENT ENROLLMENT

The total third (3rd) Friday enrollment pupil count for the 2022-2023 school year was 19,187, which is a decrease of 433 students from the 2021-2022 school year.

School Year	Pre-Kindergarten	Kindergarten	Grades 1-5	Grades 6-8	Grades 9-12	Total Enrollment
2022-2023	1,051	1,268	6,468	4,100	6,300	19,187
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

Kenosha Unified School District 2022-23 Budgeted Staff Full-time Equivalent (FTE) by Location

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	28.36				1.00			29.36	
	871-Head Start	8.03	27.00	1.50	1.00	3.15			40.68	
Pre-K Total		36.39	27.00	1.50	1.00	4.15			70.04	
Elementary	145-Forest Park Elementary	23.99	6.00	2.50	1.00	1.00			34.49	
	146-Frank Elementary	27.20	8.00	2.50	1.00	1.00			39.70	
	147-Grant Elementary	13.30	3.00	2.00	1.00	1.00			20.30	
	150-Harvey Elementary	19.50	9.00	2.50	1.00	1.00			33.00	
	153-Jefferson Elementary	16.50	5.50	2.00	1.00	1.00			26.00	
	155-McKinley Elementary	19.90	4.00	2.00	1.00	1.00			27.90	
	156-Pleasant Prairie Elementary	27.00	5.00	3.50	1.00	1.00			37.50	
	157-Prairie Lane Elementary	20.00	4.00	3.00	1.00	1.00		2.00	31.00	
	158-Roosevelt Elementary	26.00	6.66	2.50	1.00	1.00			37.16	
	160-Somers Elementary	28.20	8.00	3.50	1.00	1.00			41.70	
	161-Southport Elementary	20.50	7.00	2.50	1.00	1.00			32.00	
	162-Strange Elementary	28.00	6.00	3.00	1.00	1.00			39.00	
	163-Grewenow Elementary	19.30	5.40	2.50	1.00	1.00			29.20	
	164-Vernon Elementary	22.30	7.00	3.50	1.00	1.00			34.80	
	165-Brass Community School	29.00	7.00	3.00	1.00	1.00			41.00	
	166-Whittier Elementary	25.00	4.86	3.00	1.00	1.00			34.86	
	167-Wilson Elementary	10.80	3.00	2.00	1.00	1.00			17.80	
	168-Bose Elementary	22.50	5.86	2.00	1.00	1.00			32.36	
169-Stocker Elementary	16.99	8.00	3.50	1.00	1.00			30.49		
170-Jeffery Elementary	19.50	10.72	2.00	1.00	1.00			34.22		
173-Edward Bain School of Creative Arts	29.22	9.00	5.00	1.00	1.00			45.22		
175-Edward Bain School of Dual Language	15.50	2.00		1.00	1.00			19.50		
178-Nash Elementary	31.00	9.00	3.50	1.00	1.00			45.50		
Elementary Total		511.20	144.00	61.50	23.00	23.00		2.00	764.70	
Middle	330-Lance Middle School	61.17	15.50	5.00	2.00	4.00		1.00	88.67	
	331-Lincoln Middle School	47.00	9.00	5.00	2.00	5.00			68.00	
	333-Washington Middle School	41.50	6.00	4.50	2.00	4.00			58.00	
	334-Bullen Middle School	55.17	7.00	5.00	2.00	4.00			73.17	
	337-Mahone Middle School	67.00	12.00	7.00	2.00	4.00			92.00	
Middle Total		271.84	49.50	26.50	10.00	21.00		1.00	379.84	
Middle/High	852-Hillcrest School	16.00	3.00	1.00	1.00	1.00			22.00	
Middle/High Total		16.00	3.00	1.00	1.00	1.00			22.00	
High	424-Indian Trail High School & Academy	115.09	20.00	12.00	5.00	10.00			162.09	
	425-Bradford High School	86.04	27.00	10.50	4.00	10.00			137.54	
	426-Tremper High School	93.73	25.51	12.00	4.00	9.00		2.00	146.24	
	427-Reuther High School	33.50	1.87	6.00	1.00	5.00			47.37	
	428-Lakeview Technology Academy	20.72	1.00	2.00	1.00	2.00			26.72	
	429-Boys & Girls Club (STEP-East)	3.00	4.00						7.00	
High Total		352.08	79.38	42.50	15.00	36.00		2.00	526.96	

Kenosha Unified School District 2022-23 Budgeted Staff Full-time Equivalent (FTE) by Location

Sum of FTE		Staff Type							Grand Total
Location Category	Location	Teachers	Educational Support Professionals	Service & Custodial	Administrative, Supervisory, Technical	Administrative Support Professionals	Carpenters & Painters	Interpreters	
Charter	102-Brompton Academy	14.95			1.00	2.00			17.95
	112-Dimensions of Learning Academy	15.45		1.70	1.00	2.00			20.15
	113-KTEC(East)	31.64	3.00	3.00	2.00	4.00			43.64
	114-KTEC(West)	54.00	5.00	4.00	2.00	2.00			67.00
	421-Kenosha eSchool	17.00		0.20	1.00	2.00			20.20
	422-Harborside & Paideia Academy	44.00	1.96	0.13	2.00	4.80			52.89
Charter Total		177.04	9.96	9.03	9.00	16.80			221.83
Community	880-Recreation Department			0.26		4.00			4.26
Community Total				0.26		4.00			4.26
Centrally Tracked	802-Superintendent's Office				3.00				3.00
	804-Human Resources				6.00	5.00			11.00
	805-Information Services				42.00	3.50			45.50
	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	16.00			1.00				17.00
	811-Teaching and Learning				5.00	5.00			10.00
	812-Fine Arts	53.71			1.00				54.71
	813-Title III/Bilingual	57.90			1.00				58.90
	815-Dept of Special Ed	104.43	2.00		8.00	6.00		1.00	121.43
	816-Title I	3.05			2.00	2.00			7.05
	817-Instructional Media Center	1.00			3.00	3.00			7.00
	818-Student Support/Guidance	87.19							87.19
	819-Organizational Training & Development	2.00			1.00				3.00
	822-Transportation				1.00	1.00			2.00
	823-Distribution & Utilities			3.90					3.90
	824-Food Service			18.60	3.00	2.00			23.60
	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			3.00	1.00			7.00
	841-School Leadership Elementary	1.00			4.00	1.00			6.00
	851-Educational Accountability				4.00	3.00			7.00
	874-Educational Support Center			2.50					2.50
	825-Copy Center					1.00			1.00
Centrally Tracked Total		330.95	3.00	53.00	110.00	42.75	9.00	1.00	549.70
DISTRICT WIDE	600-Private School Equitable Services	3.24							3.24
DISTRICT WIDE Total		3.24							3.24
Grand Total		1,698.74	315.83	195.29	169.00	148.70	9.00	6.00	2,542.56

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 2022-2023 total tax levy decreased by \$5,596,745 compared to the prior year. The mill rate per \$1,000 of equalized valuation is \$6.24, a 19.85% 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 14, 2022, 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
2022-2023	\$225,540,195	\$149,858,936	\$75,681,259	-2.98%	66.44%
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%

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
2022-2023	7,644,096,365	56.70%	4,767,765,328	35.37%	104,143,200	0.77%	965,170,026	7.16%
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

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

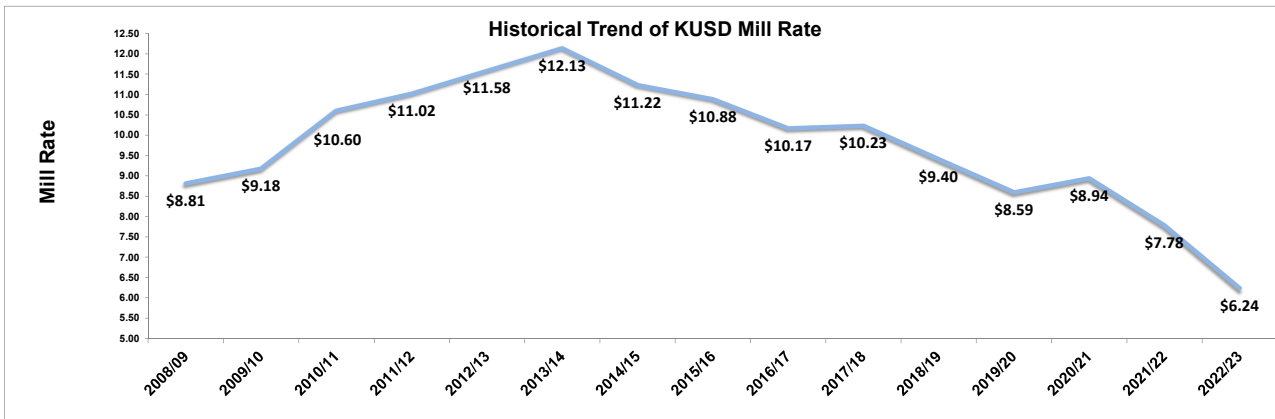
School Year	Kenosha	Change	Pleasant Prairie	Change	Town of Somers	Change	Village of Somers	Change
2022-2023	47,686,231	-11.13%	29,742,791	3.46%	649,677	-13.23%	6,021,028	-7.95%
2021-2022	53,657,573	-7.03%	28,749,250	-2.64%	748,780	-9.74%	6,540,870	-12.80%
2020-2021	57,715,572	9.10%	29,527,929	10.56%	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

**KENOSHA UNIFIED SCHOOL DISTRICT
TAX LEVY COMPARISON**

School Year	Equalized Valuation		Fund 10 Chargeback Levy		Fund 30 Debt Service Levy		Fund 80 Community Service Levy		Total Levy	Total Mill Rate	% Tax Levy Change	% Mill rate Change	
	Value	% Change	Levy	Mill Rate	Levy	Mill Rate	Levy	Mill Rate					
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	8.6897	-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%
2022/23	13,481,174,919	16.98%	70,288,237		5.2138	12,311,491	0.9132	1,500,000	0.1113	84,099,728	6.2383	-6.24%	-19.85%
Δ	1,956,456,773		-5,603,595		-1.3713	6,850	-0.1544	0	-0.0189	-5,596,745	-1.5447		

	Tax per \$100,000 Property	\$200,000 Property
2021/22 Property Tax	\$778.30	\$1,556.59
2022/23 Property Tax	\$623.83	\$1,247.66
\$ Change	-\$154.47	-\$308.93
% Change	-19.85%	-19.85%

2022/23	
Equalized Valuation	\$13,481,174,919
% Change in Valuation	16.98%
Total Levy	\$84,099,728
Total Mill Rate	\$6.24
% Tax Levy Change	-6.24%
% Mill rate Change	-19.85%



FINANCIAL SECTION

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2022-2023 BUDGET PUBLICATION**

GENERAL FUND (FUND 10)	Audited 2020-2021	Unaudited 2021-2022	Proposed 2022-2023
Beginning Fund Balance	61,669,391	66,216,513	74,884,517
Ending Fund Balance	66,216,513	74,884,517	74,516,857
REVENUES AND OTHER FINANCING SOURCES			
Operating Transfer-In (Source 100)	363,912	224,791	321,886
Local Sources (Source 200)	81,869,908	77,911,627	71,967,056
Inter-district Payments (Source 300 & 400)	1,435,450	1,707,498	1,700,000
Intermediate Sources (Source 500)	0	0	0
State Sources (Source 600)	165,968,921	167,886,480	166,384,173
Federal Sources (Source 700)	13,801,256	25,555,656	55,186,163
All Other Sources (Source 800 & 900)	2,258,913	1,084,326	60,000
TOTAL REVENUES & OTHER FINANCING SOURCES	265,698,361	274,370,379	295,619,278
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100000)	127,000,892	124,290,136	132,087,303
Support Services (Function 200000)	94,953,836	102,927,022	119,151,364
Non-Program Transactions (Function 400000)	39,196,511	38,485,216	44,748,271
TOTAL EXPENDITURES & OTHER FINANCING USES	261,151,239	265,702,374	295,986,938

SPECIAL PROJECTS FUND (FUND 20)	Audited 2020-2021	Unaudited 2021-2022	Proposed 2022-2023
Beginning Fund Balance	169,817	2,178,807	2,275,947
Ending Fund Balance	2,178,807	2,275,947	2,275,947
REVENUES & OTHER FINANCING SOURCES	54,075,799	51,482,968	54,371,723
EXPENDITURES & OTHER FINANCING USES	52,066,809	51,385,827	54,371,723

DEBT SERVICE FUND (FUND 30)	Audited 2020-2021	Unaudited 2021-2022	Proposed 2022-2023
Beginning Fund Balance	3,354,221	2,816,376	2,645,748
Ending Fund Balance	2,816,376	2,645,748	2,462,547
REVENUES & OTHER FINANCING SOURCES	13,600,596	12,308,962	12,311,491
EXPENDITURES & OTHER FINANCING USES	14,138,440	12,479,590	12,494,692

CAPITAL PROJECTS FUND (FUND 40)	Audited 2020-2021	Unaudited 2021-2022	Proposed 2022-2023
Beginning Fund Balance	5,224,165	879,444	0
Ending Fund Balance	879,444	0	0
REVENUES & OTHER FINANCING SOURCES	153,516	115,974	0
EXPENDITURES & OTHER FINANCING USES	4,498,237	995,418	0

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2022-2023 BUDGET PUBLICATION**

FOOD SERVICE FUND (50)	Audited 2020-2021	Unaudited 2021-2022	Proposed 2022-2023
Beginning Fund Balance	1,945,950	1,314,616	3,836,694
Ending Fund Balance	1,314,616	3,836,694	2,364,042
REVENUES & OTHER FINANCING SOURCES	4,600,356	10,610,994	7,291,725
EXPENDITURES & OTHER FINANCING USES	5,231,690	8,088,916	8,764,378

COMMUNITY SERVICES FUND (FUND 80)	Audited 2020-2021	Unaudited 2021-2022	Proposed 2022-2023
Beginning Fund Balance	3,414,662	3,882,209	4,155,064
Ending Fund Balance	3,882,209	4,155,064	3,679,185
REVENUES & OTHER FINANCING SOURCES	1,502,740	1,536,877	1,512,450
EXPENDITURES & OTHER FINANCING USES	1,035,193	1,264,022	1,988,329

TOTAL EXPENDITURES AND OTHER FINANCING USES			
ALL FUNDS	Audited 2020-2021	Unaudited 2021-2022	Proposed 2022-2023
GROSS TOTAL EXPENDITURES - ALL FUNDS	338,121,608	339,916,147	373,606,060
Interfund Transfers (Source 100) - ALL FUNDS	30,441,835	29,426,157	35,039,507
Refinancing Expenditures (Fund 30)	0	0	0
NET TOTAL EXPENDITURES - ALL FUNDS	307,679,773	310,489,990	338,566,553
PERCENTAGE CHANGE FROM PRIOR YEAR	-0.73%	0.91%	9.04%

PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2020-2021	Unaudited 2021-2022	Proposed 2022-2023
General Fund	80,475,961	75,891,832	70,288,237
Referendum Debt Service Fund	6,626,029	6,913,369	6,918,469
Non-Referendum Debt Service Fund	6,972,363	5,391,272	5,393,022
Capital Expansion Fund	0	0	0
Community Service Fund	1,500,000	1,500,000	1,500,000
TOTAL SCHOOL LEVY	95,574,353	89,696,473	84,099,728
PERCENTAGE INCREASE FROM PRIOR YEAR	9.63%	-6.15%	-6.24%

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

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2022-2023 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	15	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	2022	\$5,845,571	
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2022	\$5,611,219	
Utility Savings applied in Prior Year to Debt	Fiscal Year	2022	\$234,352	
Sum of reported Utility Savings to be applied to Debt			\$290,586	
Applicable Savings Reported for 2023				
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	\$41,572	\$779,727	
Lance Middle School	\$18,758,661	\$42,444	\$894,578	
Bradford High School	\$33,510,032	TBD	TBD	
Tremper High School	\$32,156,617	\$53,003	\$1,171,362	
Entire Energy Efficiency Project Totals	\$126,203,916	\$290,586	\$5,183,566	

Dated this 25th day of October, 2022
Dr. Todd Alan Price
School Board Clerk

FUND 10 - GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

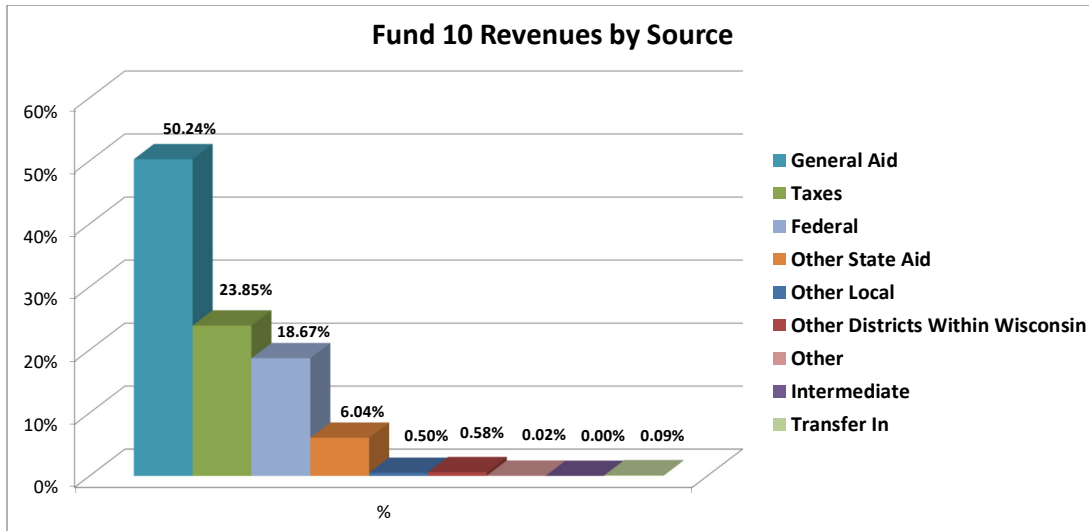
	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
REVENUE				
FUND TRANSFERS				
100 Transfer In	\$ 216,302	\$ 363,912	\$ 224,791	\$ 321,886
LOCAL SOURCES				
210 Taxes	71,874,501	80,674,971	76,106,902	70,503,237
260 Non-Capital Sales	157,684	113,266	137,558	100,000
270 School Activity Income	151,187	10,984	148,894	110,000
280 Interest on Investments	636,877	26,491	99,550	100,500
290 Other Local	1,510,466	1,044,195	1,418,723	1,153,319
OTHER SCHOOL DISTRICTS WITHIN WISCONSIN				
340 Open Enrollment Tuition	1,203,993	1,435,450	1,707,498	1,700,000
INTERMEDIATE SOURCES				
590 Other Intermediate	118,667	-	-	-
STATE SOURCES				
610 State Aid Categorical	1,490,856	1,357,572	1,253,885	1,250,857
620 State Aid General	151,058,336	147,820,241	149,984,458	148,521,857
630 Special Projects Grants	699,832	635,632	524,042	590,474
640 Payments for Services	142,800	150,478	160,483	160,000
660 State Revenue thru Local Governments	34,757	39,581	37,689	38,000
690 Other Revenue From State Sources	17,236,925	15,965,417	15,925,923	15,822,985
FEDERAL SOURCES				
710 Federal Aid Categorical	238,555	161,085	137,542	167,172
730 Special Projects Grants	1,792,073	6,305,942	14,661,841	43,654,527
750 ESEA Title Grants	5,411,327	5,787,738	5,660,071	7,108,177
780 Federal Aid Received through State Agencies	1,877,460	1,505,135	5,063,803	4,224,287
790 Other Federal Sources	78,176	41,356	32,400	32,000
OTHER FINANCING SOURCES				
860 Compensation for Sale or Loss of Fixed Assets	-	-	20,750	-
870 Capital Lease Proceeds	-	1,238,662	381,056	-
OTHER REVENUES				
960 Adjustments	52,645	522,436	154,400	-
970 Refund of Disbursement	152,701	67,798	125,679	60,000
990 Miscellaneous	406,047	397,019	402,441	-
TOTAL REVENUES	\$ 256,542,167	\$ 265,665,361	\$ 274,370,379	\$ 295,619,278
EXPENDITURES				
INSTRUCTION				
110000 Undifferentiated Curriculum	\$ 70,773,505	\$ 72,617,865	\$ 71,270,944	\$ 74,841,913
120000 Regular Curriculum	38,717,900	41,323,182	39,621,823	43,149,840
130000 Vocational Curriculum	4,956,424	4,768,323	4,781,454	5,586,284
140000 Physical Curriculum	4,486,755	4,481,312	4,307,913	4,553,235
150000 Early Childhood Services	342	-	7,782	-
160000 Co-Curricular	2,765,850	2,614,095	3,032,400	2,793,326
170000 Other Special Needs	1,031,808	1,196,116	1,267,820	1,162,705
SUPPORT				
210000 Pupil Services	11,135,597	11,621,270	12,325,365	13,715,517
220000 Instructional Services	13,286,482	13,945,055	14,269,487	20,789,236
230000 General Administration	1,864,805	1,927,303	1,689,914	1,376,214
240000 School Building Administration	15,627,152	15,636,067	15,796,686	15,388,068
250000 Business Administration	38,950,569	38,832,317	41,773,565	58,150,049
260000 Central Services	2,678,595	2,907,789	3,044,338	3,231,569
270000 Insurance & Judgements	985,393	1,114,429	705,689	725,150
280000 Debt Services	396,497	251,747	1,122,096	322,000
290000 Other Support Services	4,614,504	8,717,858	12,199,881	5,453,561
NON PROGRAM TRANSACTIONS				
410000 Interfund Operating Transfers	32,650,670	30,077,923	29,201,366	34,717,621
430000 Purchased Instructional Services	6,561,240	9,017,658	8,749,015	10,030,650
490000 Other Non Program Transactions	392,281	100,930	534,836	-
TOTAL EXPENDITURES	\$ 251,876,369	\$ 261,151,239	\$ 265,702,374	\$ 295,986,938

FUND 10 - GENERAL FUND DETAIL OF REVENUE BY SOURCE

DESCRIPTION	SOURCE	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
Transfer from Other Funds	100	\$ 216,302	\$ 363,912	\$ 224,791	\$ 321,886
Local Property Taxes	211	71,682,744	80,475,961	75,891,832	70,288,237
Mobile Home Taxes	213	191,757	199,010	215,070	215,000
Sale Non-Capital Objects	262	157,684	113,266	137,558	100,000
Theater Admission Revenue	271	40,941	9,703	37,903	-
Athletic Admission Revenue	278	109,664	1,281	110,846	110,000
After School Care Revenue	279	582	-	145	-
Interest on Investments	280	17,910	3,015	2,137	2,500
Interest on Short Term Investments	281	618,967	23,476	97,413	98,000
Gifts (Monetary Donations)	291	127,344	97,239	313,494	111,319
Student Fees	292	707,306	484,174	563,303	500,000
Rentals	293	307,330	254,041	316,144	315,000
Parking Fee	296	44,955	10,760	43,315	40,000
Student Fines	297	(398)	(203)	(303)	-
Miscellaneous	299	323,929	198,184	182,770	187,000
TOTAL LOCAL REVENUE (200)		<u>74,330,715</u>	<u>81,869,907</u>	<u>77,911,627</u>	<u>71,967,056</u>
Open Enrollment Tuition	345	1,203,993	1,435,450	1,707,498	1,700,000
TOTAL OTHER DISTRICTS WITHIN WISCONSIN		<u>1,203,993</u>	<u>1,435,450</u>	<u>1,707,498</u>	<u>1,700,000</u>
Other Revenue	590	118,667	-	-	-
TOTAL INTERMEDIATE REVENUE (500)		<u>118,667</u>	<u>-</u>	<u>-</u>	<u>-</u>
Transportation Aid	612	244,095	245,413	207,123	207,000
Library Aid	613	1,106,109	978,464	1,010,857	1,010,857
Bilingual Revenue	618	67,270	67,086	30,619	33,000
Other Categorical Aid	619	73,382	66,609	5,286	-
Equalization Aid	621	149,632,700	146,394,605	148,911,218	147,448,617
High Poverty Aid	628	1,425,636	1,425,636	1,073,240	1,073,240
Special Project Grants	630	699,832	635,632	524,042	590,474
Payment for Services	640	142,800	150,478	160,483	160,000
State Revenue Thru Local Units	660	34,757	39,581	37,689	38,000
Tax Exempt Computer Aid	691	1,176,792	389,423	1,184,750	1,337,079
Per Pupil Categorical Aid (PPCA)	695	15,607,228	15,115,282	14,668,598	14,315,406
Other State Grants	699	452,905	460,712	72,575	170,500
TOTAL STATE REVENUE (600)		<u>170,663,506</u>	<u>165,968,921</u>	<u>167,886,480</u>	<u>166,384,173</u>
Vocational Education Aid	713	238,555	161,085	137,542	167,172
Special Project Grants	730	1,792,073	6,305,942	14,661,841	43,654,527
ESEA Title I	751	5,411,327	5,787,738	5,660,071	7,108,177
Federal Aid Received through State Agencies	780	1,877,460	1,505,135	5,063,803	4,224,287
Other Revenue from Federal Sources	790	78,176	41,356	32,400	32,000
TOTAL FEDERAL REVENUE (700)		<u>9,397,591</u>	<u>13,801,256</u>	<u>25,555,657</u>	<u>55,186,163</u>
Sale of Capital Assets	860	-	-	20,750	-
Capital Lease Proceeds	870	-	1,238,662	381,056	-
TOTAL OTHER FINANCING SOURCES (800)		<u>-</u>	<u>1,238,662</u>	<u>401,806</u>	<u>-</u>
Insurance Adjustments	964	-	277,683	-	-
Premium & Accrued Interest on Non-Refi Debt	968	52,645	244,753	154,400	-
Other adjustments	969	-	33,000	-	-
Aidable Prior Year Adjustments	971	152,701	67,798	96,411	60,000
Property Tax Chargeback Refund	972	-	-	29,268	-
Miscellaneous	990	406,047	397,019	402,441	-
TOTAL OTHER REVENUE (900)		<u>611,393</u>	<u>1,020,253</u>	<u>682,520</u>	<u>60,000</u>
TOTAL REVENUE		<u>\$ 256,542,167</u>	<u>\$ 265,698,361</u>	<u>\$ 274,370,379</u>	<u>\$ 295,619,278</u>

**KENOSHA UNIFIED SCHOOL DISTRICT
2022 - 2023 ADOPTED BUDGET**

GENERAL FUND REVENUES	Budget	%
Taxes	\$ 70,503,237	23.85%
Other Local	1,463,819	0.50%
Other Districts Within Wisconsin	1,700,000	0.58%
Intermediate	-	0.00%
General Aid	148,521,857	50.24%
Other State Aid	17,862,316	6.04%
Federal	55,186,163	18.67%
Transfer In	321,886	0.11%
Other	60,000	0.02%
TOTAL REVENUES	\$ 295,619,278	100.00%



FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
SALARIES					
<u>Permanent Full-Time Employees</u>					
Salary Accrual	101	\$ (132,821)	\$ (13,039)	\$ 14,521	\$ -
Administrators	110	9,063,576	9,427,929	9,485,844	10,038,478
Supervisory	111	1,785,478	2,095,017	2,343,028	2,410,599
Technical	112	3,480,531	3,259,418	3,018,221	3,177,177
Certified Teachers	113	84,455,336	83,252,476	84,320,254	89,272,364
Certified Other Educational	114	230,586	176,279	319,953	233,015
Non-Certified Other Educational	115	67,855	69,246	71,292	75,894
Maintenance / Trades	116	2,213,881	2,193,509	2,326,508	2,547,002
Clerical / Secretarial	117	5,784,074	5,627,352	5,728,802	5,925,539
Service / Custodial	118	6,765,372	6,716,173	6,639,878	7,186,280
Educational Assistants	119	2,071,603	2,194,209	2,262,790	2,743,359
SUBTOTAL 110		115,785,471	114,998,569	116,531,091	123,609,707
<u>Permanent Part-Time Employees</u>					
Officials	121	45,650	45,675	45,675	45,500
Clerical / Secretarial	127	-	119	-	-
Service / Custodial	128	6,054	6,066	6,201	6,521
Educational Assistants	129	28,839	40,903	16,141	-
SUBTOTAL 120		80,543	92,763	68,017	52,021
<u>Temporary Part-Time Employees</u>					
Temporary Part-Time	140	499,525	317,342	340,741	52,077
Technical	142	13,772	20,289	17,744	-
Substitute Teachers	143	2,231,837	4,214,452	3,801,274	2,491,538
Security/Police Officers	145	346,372	167,939	216,433	278,919
Clerical / Secretarial	147	263,826	244,967	249,254	300,983
Service / Custodial	148	221,609	345,795	294,170	205,044
Educational Assistants	149	493,719	278,855	389,476	171,535
SUBTOTAL 140		4,070,660	5,589,639	5,309,092	3,500,096
<u>Other Pay</u>					
Vacation Pay	151	1,994	62,890	-	90,000
Sick Leave	152	-	226,019	126,681	50,000
AST Retirement Payout	153	18,000	46,000	76,000	10,000
SUBTOTAL 150		19,994	334,909	202,681	150,000
<u>Overtime</u>					
Technical	162	4,453	30,372	14,837	11,984
Interpreters	164	70	-	-	590
Maintenance / Trades	166	128,349	152,434	76,702	75,500
Clerical / Secretarial	167	33,290	40,439	38,055	33,527
Service / Custodial	168	155,099	160,360	153,028	146,930
Educational Assistants	169	2,190	3,386	2,156	493
SUBTOTAL 160		323,451	386,991	284,778	269,024

FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
<u>Additional Time</u>					
Additional Time-Chair Pay	170	\$ 354,581	\$ 357,726	\$ 365,830	\$ 396,238
Additional Time-Regular	171	821,534	779,703	1,107,339	354,706
Additional Pay-Teachers as Subs	172	30,286	127,487	171,033	5,220
Coaching	173	950,656	959,228	958,465	997,809
House / Stage Managers	174	77,434	74,010	78,669	-
Non-District Staff	175	-	-	-	60,500
Curriculum work	178	141,275	187,925	70,875	110,258
Other	179	240,115	219,791	296,156	150,588
SUBTOTAL 170		2,615,881	2,705,870	3,048,367	2,075,319
<u>Special Pay</u>					
School Account	192	10,994	9,187	13,296	11,863
Non-School Account	193	22,013	-	877	-
SUBTOTAL 190		33,007	9,187	14,173	11,863
TOTAL SALARIES (100)		122,929,007	124,117,928	125,458,199	129,668,030
BENEFITS					
Retirement - Certified Employer	212	6,420,149	6,358,455	6,368,770	6,776,652
Retirement - Non-Certified Employer	214	1,604,510	1,637,570	1,633,812	1,787,161
Contribution to Employee Benefit Trust	218	8,217,051	8,983,008	11,593,190	5,125,142
SUBTOTAL 210		16,241,710	16,979,033	19,595,772	13,688,955
Social Security/Medicare	222	8,805,443	8,774,447	8,936,453	9,912,393
SUBTOTAL 220		8,805,443	8,774,447	8,936,453	9,912,393
Life Insurance	230	315,638	335,168	321,582	335,179
SUBTOTAL 230		315,638	335,168	321,582	335,179
Health Insurance	241	22,423,892	24,001,368	25,946,734	31,046,037
Dental Insurance	243	1,754,539	1,862,934	1,853,776	1,867,512
Health Savings Account District Contribution	249	1,917,293	1,955,870	1,914,106	1,549,722
SUBTOTAL 240		26,095,724	27,820,172	29,714,616	34,463,271
Long-Term Disability Insurance	251	203,653	212,616	217,458	226,554
Worker's Compensation Insurance	253	1,131,705	1,017,031	922,003	1,298,839
Short-Term Disability Insurance	257	390	414	-	-
SUBTOTAL 250		1,335,748	1,230,061	1,139,461	1,525,393

FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
Physical Examinations	290	\$ -	\$ -	\$ -	\$ 2,000
Teacher Credit Reimbursement	291	25,616	43,758	58,239	50,000
Annuity Payments	292	26,000	26,000	-	-
Other Contractual Benefits	295	7,800	7,150	7,800	-
SUBTOTAL 290		<u>59,416</u>	<u>76,908</u>	<u>66,039</u>	<u>52,000</u>
TOTAL EMPLOYEE BENEFITS (200)		<u>52,853,679</u>	<u>55,215,789</u>	<u>59,773,923</u>	<u>59,977,191</u>
PURCHASED SERVICES					
Athletic Officials / Game Management	310	97,579	83,203	118,360	128,161
Professional Technical Services	311	673,990	772,073	1,249,508	5,889,996
Conference Registration Fees	312	388,818	249,367	171,499	116,900
Pupil Services	313	548,163	864,180	1,125,587	592,114
Staff Services	314	665,763	668,736	1,015,733	273,780
Consulting Services	315	128,900	219,208	200,037	203,628
Site Rentals-Non KUSD Property	316	53,517	26,398	69,128	48,392
Independent Contractor Services	317	186,489	159,915	194,855	244,255
Legal Services	318	381,210	313,943	143,675	155,018
Parent Services	319	680	1,063	250	322
SUBTOTAL 310		<u>3,125,109</u>	<u>3,358,086</u>	<u>4,288,632</u>	<u>7,652,566</u>
Technology Related Repairs and Maintenance	321	11,069	12,898	8,959	865
Rental of Computers and Equipment	322	405	-	9,813	9,272
Non-Technology Related Repairs and Maintenance	324	192,997	342,996	386,251	278,596
Vehicle and Equipment Rental	325	239,543	347,233	414,988	265,070
Site Rentals	326	8,075	5,833	6,417	8,000
Construction Services	327	7,682,873	5,296,168	7,707,947	23,536,695
Building Rentals	328	483,735	483,735	488,195	495,710
Cleaning Services	329	784,226	793,161	870,480	757,658
SUBTOTAL 320		<u>9,402,923</u>	<u>7,282,024</u>	<u>9,893,050</u>	<u>25,351,866</u>
Gas - Heat	331	600,371	865,330	860,810	1,095,217
Electricity	336	2,419,418	2,465,389	2,786,762	2,804,165
Water - Sewer	337	457,938	407,068	477,735	444,176
Energy Conservation	339	518,720	518,720	521,060	520,000
SUBTOTAL 330		<u>3,996,447</u>	<u>4,256,507</u>	<u>4,646,367</u>	<u>4,863,558</u>
Pupil Transportation	341	4,163,050	4,033,498	5,762,199	5,583,602
Employee Travel and Conferences	342	442,584	15,715	20,736	106,719
In-District Travel Reimbursement	343	21,052	12,496	22,319	32,574
Recruitment Travel	344	3,093	-	-	-
Non KUSD Transportation	346	113	-	250	-
Vehicle Fuel	348	61,931	68,567	105,594	80,200
SUBTOTAL 340		<u>4,691,823</u>	<u>4,130,276</u>	<u>5,911,098</u>	<u>5,803,095</u>

FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
Advertising	351	\$ 71,415	\$ 69,385	\$ 35,882	\$ 74,531
Postage	353	97,994	108,656	90,316	96,070
Printing & Copying Costs	354	524,140	515,019	471,602	633,257
Telephone and Data Communication	355	299,959	356,384	335,845	457,550
Educational Television	356	46	10,554	158	1,144
Educational Radio	357	189	-	-	-
On-line Communication	358	-	623,368	639,763	23,613
Other Communication	359	1,140	401	415	14
SUBTOTAL 350		<u>994,883</u>	<u>1,683,767</u>	<u>1,573,981</u>	<u>1,286,179</u>
Administrative Computer Services	361	994,299	1,225,529	1,301,570	1,166,206
Instructional Computer Services	362	1,128	192,439	938,742	510,765
SUBTOTAL 360		<u>995,427</u>	<u>1,417,968</u>	<u>2,240,312</u>	<u>1,676,971</u>
Payments to Non-Governmental Agencies	370	14,550	16,762	28,769	-
SUBTOTAL 370		<u>14,550</u>	<u>16,762</u>	<u>28,769</u>	<u>-</u>
Payments for Services within WI (OE)	382	3,593,118	5,156,029	4,682,089	4,700,000
Payments to CESA	386	40,142	31,233	72,602	47,465
Payments To State	387	2,682,676	3,553,571	3,785,781	4,841,049
Payments to Technical Colleges	389	262,841	289,487	255,949	455,000
SUBTOTAL 380		<u>6,578,777</u>	<u>9,030,320</u>	<u>8,796,421</u>	<u>10,043,514</u>
TOTAL PURCHASED SERVICES (300)		<u>29,799,939</u>	<u>31,175,710</u>	<u>37,378,630</u>	<u>56,677,749</u>
NON CAPITAL PURCHASES					
Supplies and Materials	410	18	138	267	175
General Supplies	411	2,222,784	2,319,659	1,940,664	6,885,832
Printer Toner & Printer Ink	413	90,780	84,904	112,988	109,529
Food	415	172,179	118,381	243,327	158,984
Medical Supplies	416	103,182	499,262	152,355	71,833
Copier & Printer Paper	417	206,717	119,063	152,097	200,631
SUBTOTAL 410		<u>2,795,660</u>	<u>3,141,407</u>	<u>2,601,698</u>	<u>7,426,984</u>
Apparel	420	86,921	163,033	76,685	37,704
SUBTOTAL 420		<u>86,921</u>	<u>163,033</u>	<u>76,685</u>	<u>37,704</u>
Audio Visual Material	431	14,449	32,870	125,142	16,400
Library Books	432	363,611	306,100	321,697	435,898
Newspapers	433	3,805	3,417	3,317	3,500
Periodicals	434	12,509	22,412	13,214	17,888
Professional Books	439	201,854	424,970	486,932	95,866
SUBTOTAL 430		<u>596,228</u>	<u>789,769</u>	<u>950,302</u>	<u>569,552</u>
Non-Capital Equipment (>\$1K each)	440	1,248,158	1,566,654	1,314,823	955,179
Non-Capital Equipment (\$1-5K each)	442	147,417	346,834	97,091	240,348
Non-Capital Furnishings	444	402,238	268,209	310,149	227,823
SUBTOTAL 440		<u>1,797,813</u>	<u>2,181,697</u>	<u>1,722,063</u>	<u>1,423,350</u>

FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

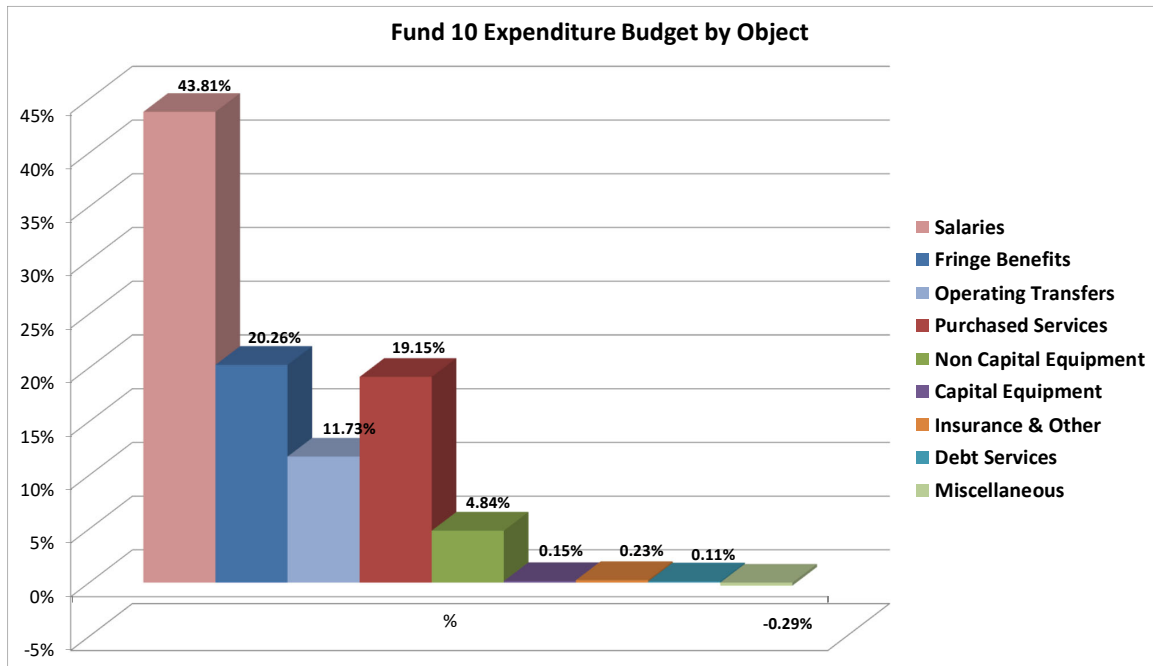
DESCRIPTION	OBJECT	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
Salable Books and Materials	450	\$ (26,003)	\$ -	\$ -	\$ (12,982)
SUBTOTAL 450		(26,003)	-	-	(12,982)
Equipment Components	460	7,716	898	482	8,000
SUBTOTAL 460		7,716	898	482	8,000
Textbooks	470	1,093,852	2,341,463	655,431	179,476
Workbooks	471	20,889	652,355	12,138	44,439
SUBTOTAL 470		1,114,741	2,993,818	667,569	223,915
Supplies - Technology Related	481	119,997	870,118	203,053	672,646
Non-Capital Technology Hardware	482	2,769,366	4,393,518	3,768,177	2,465,499
Non-Capital Software	483	1,380,220	2,371,293	885,279	1,345,932
SUBTOTAL 480		4,269,583	7,634,929	4,856,509	4,484,077
Other Supplies and Materials	490	12,116	16,676	15,418	13,580
Prof Materials (Non-Instructional)	491	49,704	72,541	48,457	172,733
Athletic Reimbursement	498	(14,190)	2,384	6,523	(19,429)
SUBTOTAL 490		47,630	91,601	70,398	166,884
TOTAL SUPPLIES (400)		10,690,289	16,997,152	10,945,706	14,327,484
CAPITAL EQUIPMENT					
Site Improvements-Additions	521	957	-	-	-
Building	531	-	381,746	-	-
Building Improvements-Additions	541	-	-	-	83,989
Building Improvements-Remodel/Replace	542	203,033	73,252	-	156,174
New Equipment \$1,000-\$5,000 (ea.)	551	-	-	-	8,830
New Equipment >\$5,000 (ea.)	552	348,813	1,356,428	78,992	-
New Tech Equipment >\$5,000 (ea.)	558	-	-	-	-
Replacement Equipment >\$5,000(ea.)	562	39,158	15,550	55,791	79,034
Technology Related Hardware >\$5,000 (ea.)	581	211,067	48,408	56,734	117,633
Technology Related Software >\$5,000 (ea.)	582	113,233	-	-	11
TOTAL CAPITAL EQUIPMENT (500)		916,261	1,875,384	191,517	445,671
DEBT SERVICE					
Lease Principal Payments	678	-	-	804,118	-
Temporary Note Interest	682	350,257	218,593	222,572	275,000
Lease Interest Payments	688	-	-	61,149	-
Paying Agent Fees	691	46,240	33,154	34,257	47,000
TOTAL LOAN INTEREST (600)		396,497	251,747	1,122,096	322,000

FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
DISTRICT INSURANCE					
Liability Insurance	711	\$ 267,358	\$ 276,020	\$ 237,879	\$ 215,151
Property Insurance	712	380,369	382,956	403,466	405,000
Unemployment Compensation	730	337,666	425,453	34,344	75,000
TOTAL DISTRICT INSURANCE (700)		985,393	1,084,429	675,689	695,151
OPERATING TRANSFERS					
Transfer to Special Education Fund	827	32,150,670	30,077,923	29,201,366	34,717,621
Transfer to Debt Service Fund	830	500,000	-	-	-
TOTAL OPERATING TRANSFERS (800)		32,650,670	30,077,923	29,201,366	34,717,621
MISCELLANEOUS EXPENSES					
District Dues and Fees	941	87,443	124,076	98,403	109,451
Employee Dues and Fees	942	58,963	45,337	191,862	55,024
Student Fees and Dues	943	65,962	31,274	70,016	125,787
False Alarm Fees	944	16,700	6,850	4,100	18,268
Bank/Credit Card Fees	945	52,221	46,714	56,036	30,000
Adjustment to Inventory	962	184	-	-	-
Accounting Adjustments	969	21,369	3,680	93,649	(1,182,489)
Aidable Refund	971	4,005	16,568	14	-
Non Aidable Refund	972	347,787	80,678	441,168	-
TOTAL MISCELLANEOUS (900)		654,634	355,177	955,248	(843,959)
TOTAL EXPENDITURES		\$ 251,876,369	\$ 261,151,239	\$ 265,702,374	\$ 295,986,938

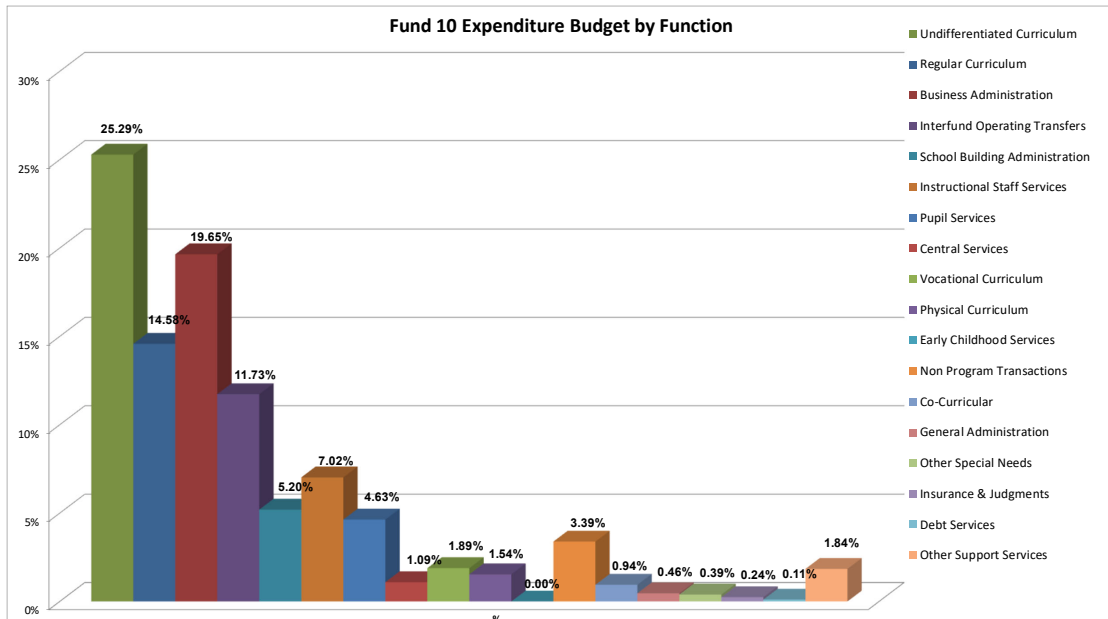
**KENOSHA UNIFIED SCHOOL DISTRICT
2022 - 2023 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY OBJECT	Budget	%
Salaries	\$ 129,668,030	43.81%
Fringe Benefits	59,977,191	20.26%
Purchased Services	56,677,749	19.15%
Non Capital Equipment	14,327,484	4.84%
Capital Equipment	445,671	0.15%
Debt Services	322,000	0.11%
Insurance & Other	695,151	0.23%
Operating Transfers	34,717,621	11.73%
Miscellaneous	(843,959)	-0.29%
TOTAL EXPENDITURES	\$ 295,986,938	100.00%



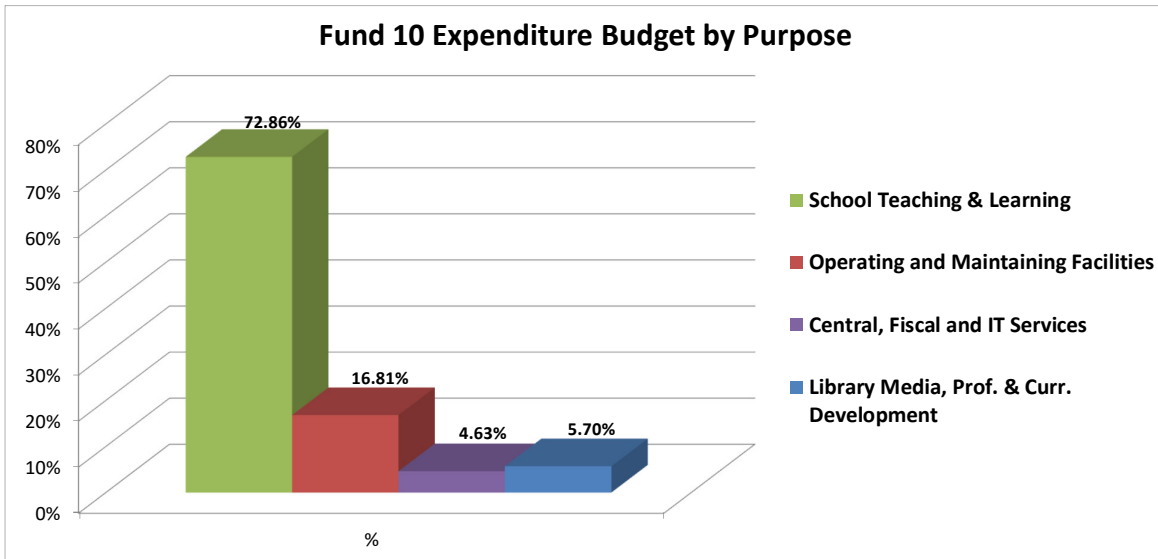
**KENOSHA UNIFIED SCHOOL DISTRICT
2022 - 2023 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY FUNCTION	Budget	%
Undifferentiated Curriculum	\$ 74,841,913	25.29%
Regular Curriculum	43,149,840	14.58%
Business Administration	58,150,049	19.65%
Interfund Operating Transfers	34,717,621	11.73%
School Building Administration	15,388,068	5.20%
Instructional Staff Services	20,789,236	7.02%
Pupil Services	13,715,517	4.63%
Central Services	3,231,569	1.09%
Vocational Curriculum	5,586,284	1.89%
Physical Curriculum	4,553,235	1.54%
Early Childhood Services	-	0.00%
Non Program Transactions	10,030,650	3.39%
Co-Curricular	2,793,326	0.94%
General Administration	1,376,214	0.46%
Other Special Needs	1,162,705	0.39%
Insurance & Judgments	725,150	0.24%
Debt Services	322,000	0.11%
Other Support Services	5,453,561	1.84%
TOTAL EXPENDITURES	\$ 295,986,938	100.00%



**KENOSHA UNIFIED SCHOOL DISTRICT
2022 - 2023 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY PURPOSE	Budget	%
School Teaching & Learning	\$ 215,663,419	72.86%
Library Media, Prof. & Curr. Development	16,862,245	5.70%
Operating and Maintaining Facilities	49,742,886	16.81%
Central, Fiscal and IT Services	13,718,388	4.63%
TOTAL EXPENDITURES	\$ 295,986,938	100.00%



FUND 10 - GENERAL FUND SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
Forest Park Elementary	145	\$ 2,554,543	\$ 2,568,453	\$ 2,351,181	\$ 2,469,175
Frank Elementary	146	2,627,645	2,642,326	2,709,069	2,808,043
Grant Elementary	147	1,779,577	1,724,304	1,862,199	1,851,920
Harvey Elementary	150	1,895,929	2,046,415	2,112,045	2,292,355
Jefferson Elementary	153	1,686,854	1,695,420	1,789,529	2,004,703
McKinley Elementary	155	2,219,677	2,227,624	2,176,263	2,157,779
Pleasant Prairie Elementary	156	3,574,999	3,358,541	3,030,697	3,093,434
Prairie Lane Elementary	157	2,506,554	2,553,497	3,082,551	2,813,205
Roosevelt Elementary	158	2,805,062	2,946,918	2,983,977	3,242,041
Somers Elementary	160	2,883,318	2,861,998	2,936,239	3,014,923
Southport Elementary	161	2,292,336	2,328,516	2,305,358	2,450,895
Strange Elementary	162	3,348,731	3,451,363	3,484,710	3,766,750
Grewenow Elementary	163	2,488,553	2,430,711	2,204,394	2,462,365
Vernon Elementary	164	2,067,478	2,045,050	2,107,663	2,396,681
Brass Community School	165	2,975,027	2,889,407	2,946,694	3,076,544
Whittier Elementary	166	2,496,326	2,489,253	2,772,566	2,746,429
Wilson Elementary	167	1,250,201	1,328,317	1,168,581	1,302,211
Bose Elementary	168	2,147,892	2,193,526	2,288,025	2,671,601
Stocker Elementary	169	3,001,153	2,978,750	2,835,971	2,470,821
Jeffery Elementary	170	2,073,814	2,129,441	2,142,365	2,191,720
Edward Bain School of Creative Arts	173	2,973,203	2,888,391	3,066,797	3,491,393
Edward Bain School of Dual Language	175	2,135,373	2,049,831	2,117,409	1,973,715
Nash Elementary	178	3,501,608	3,475,417	3,684,585	3,815,700
SUBTOTAL ELEMENTARY SCHOOLS		57,285,853	57,303,469	58,158,868	60,564,403
Lance Middle School	330	6,479,240	6,443,445	6,387,107	7,026,856
Lincoln Middle School	331	4,959,494	4,801,416	4,658,957	5,342,593
Washington Middle School	333	4,498,870	4,349,473	4,387,048	4,771,909
Bullen Middle School	334	5,942,092	6,201,029	6,161,211	6,421,281
Mahone Middle School	337	6,885,724	7,050,979	7,446,059	7,827,617
SUBTOTAL MIDDLE SCHOOLS		28,765,420	28,846,342	29,040,382	31,390,256
Indian Trail High School & Academy	424	14,408,138	14,184,996	14,158,816	14,951,068
Bradford High School	425	10,356,051	10,355,092	10,524,839	11,318,183
Tremper High School	426	11,365,818	11,532,289	11,678,058	12,635,720
Reuther High School	427	4,202,994	4,172,213	4,530,453	4,335,988
Lakeview Technology Academy	428	2,815,843	2,816,688	2,755,296	3,026,035
SUBTOTAL HIGH SCHOOLS		43,148,844	43,061,278	43,647,462	46,266,994
Brompton Academy	102	1,869,413	1,952,809	1,867,472	1,964,425
Dimensions of Learning Academy	112	1,769,442	1,832,840	1,800,577	1,929,447
KTEC	113/114	10,417,670	9,890,923	10,036,002	10,530,097
4K Program	272	3,342,395	3,249,795	3,129,313	3,161,204
Kenosha eSchool	421	1,680,855	1,633,527	1,978,674	2,119,146
Harborside Academy	422	5,362,751	5,051,366	5,188,391	5,155,186
Boys & Girls Club (STEP-East)	429	1,424	1,636	38,193	-
Hillcrest School	852	1,064,525	1,112,547	1,155,460	1,436,374
Head Start	871	389,478	403,485	446,140	446,795
SUBTOTAL SPECIALTY SCHOOLS		25,897,953	25,128,928	25,640,222	26,742,674

FUND 10 - GENERAL FUND SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
Private Schools (Grants)	600	\$ 105,289	\$ 465,031	\$ 327,510	\$ 378,724
Board Of Education	801	346,521	219,366	291,866	201,530
Superintendent's Office*	802	1,035,602	1,022,711	621,275	650,526
Human Resources **	804	2,877,617	3,272,308	2,673,449	2,696,534
Information Services	805	4,702,050	6,087,924	6,667,124	8,107,639
Business Services	806	756,295	1,244,970	782,920	872,495
Facilities Services	807	14,553,435	11,808,635	10,029,749	9,578,036
Finance Department	808	40,406,021	45,234,446	46,686,233	46,081,343
Career & Technical Ed	809	1,323,347	1,105,215	771,860	1,343,348
Athletics/Health/Recreation	810	2,154,556	2,254,903	2,152,878	2,170,479
Teaching and Learning	811	3,792,838	5,937,442	3,229,134	2,362,630
Fine Arts	812	5,393,413	5,291,708	5,271,206	5,737,524
Title III Bilingual	813	147,866	305,280	481,590	631,104
Department of Special Education	815	720,196	806,184	719,248	1,601,792
Title I	816	639,685	4,661,454	9,417,251	24,479,208
Instructional Media Center	817	2,897,425	1,915,646	1,918,071	1,612,706
Student Support/Guidance	818	5,033,908	5,255,379	5,618,054	5,498,844
Organizational Training & Development	819	905,804	912,380	1,049,782	1,100,264
Transportation	822	4,170,235	4,162,624	5,550,703	5,466,901
Distribution & Utilities	823	1,284,448	1,345,588	1,352,387	663,984
Copy Center	825	115,685	97,225	94,347	193,929
Community & Parent Relations	837	91,932	29,318	34,794	2,002
Communications	838	646,709	642,939	672,907	713,430
School Leadership Middle & High School	839	657,626	698,414	681,436	6,379,814
Student Engagement & Equity	840	3,622	22,497	28,643	31,050
School Leadership Elementary	841	555,555	683,478	666,553	841,856
Educational Accountability	851	1,066,751	949,704	1,043,150	1,028,020
Educational Support Center	874	368,518	367,544	368,350	446,899
Ameche Field	881	15,009	7,918	9,293	-
Jaskwhich Field	882	7,873	623	112	-
Bradford Stadium	883	2,193	2,368	3,565	-
District-Wide Budget Holding Location ***	899	-	-	-	150,000
Summer School ****	999	275	-	-	-
SUBTOTAL DEPARTMENTS		<u>96,778,299</u>	<u>106,811,222</u>	<u>109,215,440</u>	<u>131,022,611</u>
TOTAL EXPENDITURES		\$ 251,876,369	\$ 261,151,239	\$ 265,702,374	\$ 295,986,938

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.

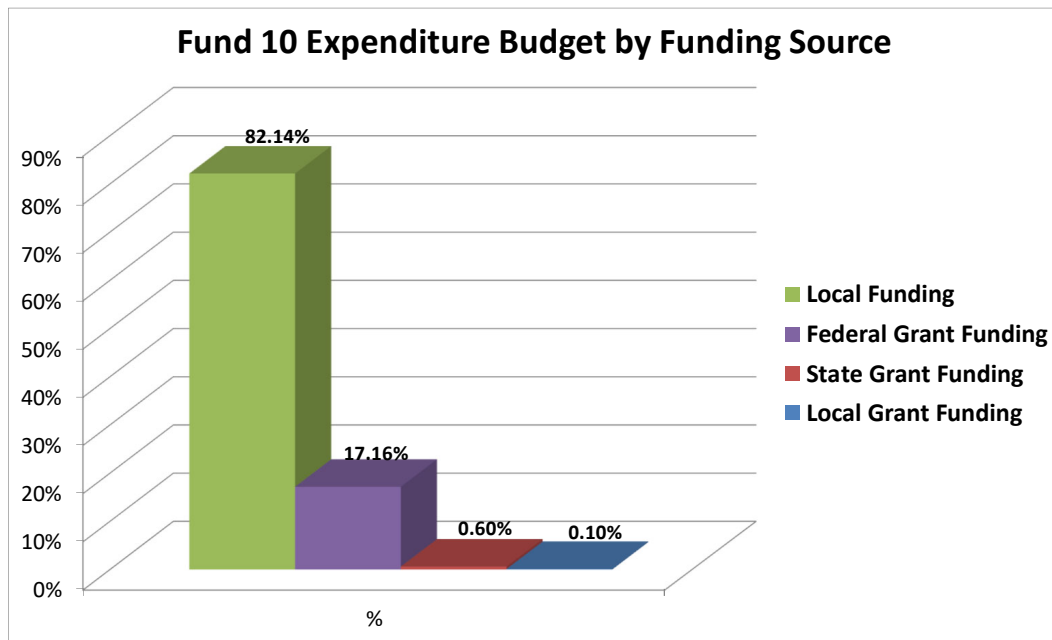
**** As of the 2011-2012 Budget, the funds formerly in the 999 Summer School location were re-allocated to individual school locations as part of the Summer School Decentralization Plan. Summer School budgets are now included in individual building location budgets.

FUND 10 - GENERAL FUND
SUMMARY OF EXPENDITURES BY FUNDING SOURCE/PROJECT

FUNDING DESCRIPTION	PROJ	AUDITED 2019-2020	AUDITED 2022-2021	AUDITED 2021-2022	ADOPTED 2022-2023
Common School Library Fund	031	\$ 947,900	\$ 1,080,463	\$ 937,930	\$ 1,010,857
School Based Mental Health Grant	297	-	-	48,778	-
Alcohol & Other Drug Abuse Grant (AODA)	395	4,820	8,665	11,009	-
Head Start - State Grant	399	314,502	306,733	307,930	323,866
Infant Child Lab	412	2,625	-	-	-
Assess Reading Readiness	522	39,933	33,756	28,485	-
Robotics Lead Participation Grant	575	105	-	-	-
CTE Incentives Grant	577	54,104	256,181	53,475	139,248
Educator Effectiveness Grant	583	159,463	127,189	127,276	127,360
Youth Apprenticeship Grant	614	51,623	68,686	69,119	170,500
Advanced Manufacturing Grant	615	33,000	50,000	-	-
STATE GRANT FUNDING		<u>1,608,075</u>	<u>1,931,673</u>	<u>1,584,002</u>	<u>1,771,831</u>
Title I-D Neglected & Delinquent Grant	140	13,672	25,459	27,688	53,981
Title I-A Grant	141	5,243,626	5,514,645	5,462,410	7,054,197
Elementary and Secondary School Emergency Relief (ESSER)	160	-	3,686,170	1,201,401	169,825
Governors Emergency Education Relief Fund (GEER)	162	-	632,994	2,329,709	45,846
Elementary and Secondary School Emergency Relief II (ESSER II)	163	-	-	8,666,868	11,175,630
Elementary and Secondary School Emergency Relief III (ESSER III)	165	-	-	-	28,706,391
ARP Homeless Children Grant	168	-	-	-	50,000
ARP Homeless Children Grant II	173	-	-	-	159,966
Homeless Children Grant	335	46,420	-	-	-
IDEA CEIS Grant	345	618,962	701,798	602,313	1,094,580
Title IV-A Foster Care	381	189,761	281,304	634,221	693,696
Title III-A Bilingual Grant	391	95,140	148,035	319,628	487,522
Carl Perkins Grant	430	233,479	155,235	134,634	167,172
Title II-A Eisenhower Grant	604	790,777	770,645	833,618	921,071
FEDERAL GRANT FUNDING		<u>7,231,837</u>	<u>11,916,285</u>	<u>20,212,490</u>	<u>50,779,877</u>
School Specific Donations	750	60,715	52,645	32,551	8,279
New School Grants	751	274,958	64,564	93,213	102,855
Lakeview Reimbursement	765	201,726	198,241	185,815	191,281
LOCAL GRANT FUNDING		<u>537,399</u>	<u>315,450</u>	<u>311,579</u>	<u>302,415</u>
Local Funding	000	232,480,617	233,344,566	231,221,884	231,980,702
Bilingual/Bicultural Program (Aided)	322	6,079,430	6,108,134	6,273,048	6,779,670
Secondary School Support	702	106,189	31,379	64,463	68,596
Accelerated Independent Study	704	271,163	273,166	278,821	175,807
Phoenix Project	708	5,937	6,630	7,266	10,700
Charter School - After School Program	712	27,430	49	41,861	-
School Sub Budget	714	2,095,833	4,497,358	2,896,773	2,858,000
Network Upgrade Project	719	40,209	-	639,690	-
Tech Buy Back Program	722	4,916	-	-	-
Wellness Program	726	345,815	375,161	350,000	-
Recognition Programs	728	-	43,328	48,805	50,000
Athletic Fields	753	31,136	17,684	25,288	-
Theater (Co-Curricular)	754	56,522	22,291	105,465	155
Project Lead the Way Private Grant	755	-	-	-	150,000
Leases	901	-	1,238,662	381,056	-
Summer School	999	953,861	1,029,423	1,259,883	1,059,185
LOCAL FUNDING		<u>242,499,058</u>	<u>246,987,831</u>	<u>243,594,303</u>	<u>243,132,815</u>
TOTAL EXPENDITURES		<u>\$ 251,876,369</u>	<u>\$ 261,151,239</u>	<u>\$ 265,702,374</u>	<u>\$ 295,986,938</u>

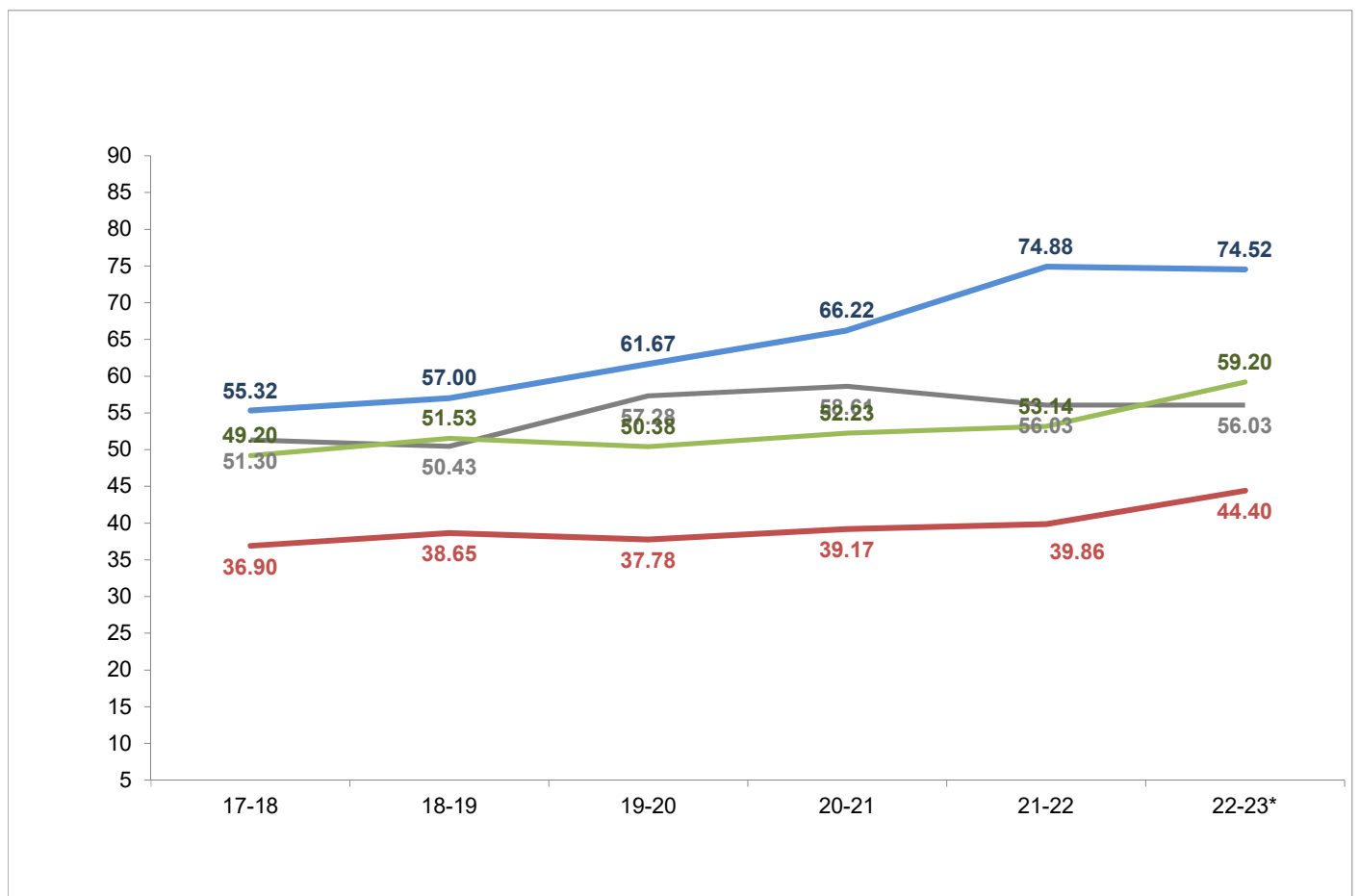
**KENOSHA UNIFIED SCHOOL DISTRICT
2022 - 2023 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY FUNDING	Budget	%
Local Funding	\$ 243,132,815	82.14%
Local Grant Funding	302,415	0.10%
State Grant Funding	1,771,831	0.60%
Federal Grant Funding	50,779,877	17.16%
TOTAL EXPENDITURES	\$ 295,986,938	100.00%



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

	Audited 17-18	Audited 18-19	Audited 19-20	Audited 20-21	Unaudited 21-22	Budgeted 22-23*
Beginning Fund Balance	49,045,390	55,315,858	57,003,593	61,669,391	66,216,513	74,884,517
Revenues	252,254,326	259,340,327	256,542,167	265,698,361	274,370,379	295,619,278
Expenditures	245,983,857	257,652,592	251,876,369	261,151,239	265,702,374	295,986,938
Fund Balance Change	6,270,468	1,687,735	4,665,798	4,547,122	8,668,004	(367,661)
Ending Total Fund Balance	55,315,858	57,003,593	61,669,391	66,216,513	74,884,517	74,516,857
% Fund Balance/Expenditures *	22.49%	22.12%	24.48%	25.36%	28.18%	25.18%
Unassigned % Fund Balance/Expenditures	20.86%	19.57%	22.74%	22.44%	21.09%	18.93%
Unassigned	51,302,636	50,432,241	57,284,204	58,612,099	56,028,601	56,028,601
Policy Minimum (15%) Unassigned	36,897,579	38,647,889	37,781,455	39,172,686	39,855,356	44,398,041
Policy Maximum (20%) Unassigned	49,196,772	51,530,518	50,375,274	52,230,248	53,140,475	59,197,388



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

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

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

FUND 20 - SPECIAL PROJECTS REVENUES AND EXPENDITURES

	Source	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
REVENUE					
Operating Transfers In	100	\$ 32,150,670	\$ 30,077,923	\$ 29,201,366	\$ 34,717,621
School Activity Income	270	-	661,136	1,598,819	-
Interest on Investments	280	-	2,090	377	-
Local Revenues	290	270,389	57,020	84,978	5,000
State Aid - Handicap Aid	611	10,318,478	11,506,656	11,858,054	11,598,432
State Categorical Aid	625	81,431	88,722	164,567	165,000
Other State Aid	690	-	127,000	99,468	-
Federal Aid - Spec Projects	730	5,653,767	6,400,474	5,405,461	4,377,250
Federal Aid - Medical Assistance	780	621,099	707,501	715,679	715,000
Federal Aid - Direct (Head Start)	790	1,968,855	2,309,465	2,341,348	2,793,420
Other adjustments	960	-	2,122,562	-	-
Revenue Adjustments	990	-	15,250	12,850	-
TOTAL REVENUES		\$ 51,064,689	\$ 54,075,799	\$ 51,482,967	\$ 54,371,723

	Object	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
EXPENDITURES					
Salaries	100	\$ 31,296,877	\$ 31,001,959	\$ 30,377,330	\$ 33,696,206
Employee Benefits	200	15,262,679	15,193,253	15,113,748	17,600,401
Purchased Services	300	3,734,466	3,838,770	3,722,008	2,773,957
Non-Capital Purchases	400	386,127	1,432,701	1,817,996	152,265
Capital Purchases	500	30,076	228,924	114,257	468,380
Operating Transfer	800	216,302	363,912	224,791	321,886
Other Expenditures	900	66,719	7,290	15,697	(641,372)
TOTAL EXPENDITURES		\$ 50,993,246	\$ 52,066,809	\$ 51,385,827	\$ 54,371,723

Expenditure Summary	Fund	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
Special Revenue Trust Fund	Fund 21	\$ 192,160	\$ 844,363	\$ 1,594,554	\$ -
Head Start	Fund 25	1,968,855	2,309,465	2,341,348	2,793,420
Special Education	Fund 27	48,832,231	48,912,981	47,449,925	51,578,303
		\$ 50,993,246	\$ 52,066,809	\$ 51,385,827	\$ 54,371,723

FUND 30 - DEBT SERVICE REVENUES AND EXPENDITURES

	Source	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
REVENUE					
Operating Transfer - General	110	\$ 500,000	\$ -	\$ -	\$ -
Property Taxes	211	13,998,875	13,598,392	12,304,641	12,311,491
Interest on Investments	280	80,142	2,204	4,321	-
Long Term Bonds	875	45,960,000	-	-	-
Premium on Debt Refinancing	879	4,771,463	-	-	-
Bond Tax Rebates	971	341,202	-	-	-
TOTAL REVENUES		\$ 65,651,682	\$ 13,600,596	\$ 12,308,962	\$ 12,311,491

	Object	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
EXPENDITURES					
Debt Retirement					
Principal - State Trust	674	\$ 16,824,000	\$ -	\$ -	\$ -
Principal - Long Term	675	42,690,000	9,120,000	7,860,000	8,225,000
Interest - State Trust	684	490,531	-	-	-
Interest - Long Term Bond	685	5,712,688	5,018,440	4,619,590	4,269,692
Other Debt Retirement	690	639,190	-	-	-
TOTAL EXPENDITURES		\$ 66,356,409	\$ 14,138,440	\$ 12,479,590	\$ 12,494,692

Expenditure Summary	Fund	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
Non-Referendum Debt (Fund 38)	Fund 38	\$ 23,559,603	\$ 7,110,671	\$ 5,451,471	\$ 5,456,073
Referendum Debt (Fund 39)					
Debt Service 07/09	Fund 32	38,762,687	3,941,950	3,944,550	3,947,550
Debt Service 07/09	Fund 34	194,250	-	-	-
Debt Service 07/15	Fund 37	3,839,869	3,085,819	3,083,569	3,091,069
		\$ 66,356,409	\$ 14,138,440	\$ 12,479,590	\$ 12,494,692

FUND 40 - CAPITAL PROJECTS REVENUES AND EXPENDITURES

	Source	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
REVENUE					
Interest on Investments	280	\$ 219,522	\$ 2,453	\$ 168	\$ -
Refund of Prior Year Expenses	970	5,048	151,063	115,805	-
TOTAL REVENUE		\$ 224,570	\$ 153,516	\$ 115,973	\$ -

	Object	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
EXPENDITURES					
Salaries	100	\$ 50,595	\$ 54,755	\$ 6,013	\$ -
Benefits	200	6,732	7,863	919	-
Purchased Services	300	14,995,300	4,389,531	988,486	-
Non-Capital Purchases	400	2,585	-	-	-
Capital Purchases	500	-	46,088	-	-
TOTAL EXPENDITURES		\$ 15,055,212	\$ 4,498,237	\$ 995,418	\$ -

Expenditure Summary	Fund	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
Capital Project - Energy Efficiency	Fund 43	\$ 1,033	\$ -	\$ -	\$ -
Capital Project - Energy Efficiency Phase II	Fund 44	15,054,179	4,498,237	995,418	-
Capital Project - Athletics	Fund 47	-	-	-	-
		\$ 15,055,212	\$ 4,498,237	\$ 995,418	\$ -

FUND 50 - FOOD SERVICE REVENUES AND EXPENDITURES

<u>Source</u>	<u>AUDITED 2019-2020</u>	<u>AUDITED 2020-2021</u>	<u>AUDITED 2021-2022</u>	<u>ADOPTED 2022-2023</u>
REVENUE				
Local Sources:				
Pupil Sales	251 \$ 502,355	\$ 19,993	\$ -	\$ 300,000
Adult Sales	252 3,911	527	34	300
Snack Sales	254 14,599	10,113	16,151	11,000
Breakfast Sales	257 576	-	-	-
Milk Sales	258 26,261	14,882	29,479	30,000
Other Food Sales	259 619,155	72	88,482	500,000
Interest on Investments	280 30,105	612	6,692	5,000
State Sources:				
Food Service Aid	617 159,786	138,292	18,751	130,000
Federal Sources				
Donated Commodities	714 517,079	525,554	628,417	450,000
Food Service Aid	717 5,014,250	3,764,978	9,653,651	5,660,000
Special Projects Aid	730 144,920	125,333	169,337	205,425
<u>TOTAL REVENUE</u>	<u>\$ 7,032,997</u>	<u>\$ 4,600,356</u>	<u>\$ 10,610,994</u>	<u>\$ 7,291,725</u>

<u>Object</u>	<u>AUDITED 2019-2020</u>	<u>AUDITED 2020-2021</u>	<u>AUDITED 2021-2022</u>	<u>ADOPTED 2022-2023</u>
EXPENDITURES				
Salaries	100 \$ 2,778,543	\$ 1,966,382	\$ 2,241,482	\$ 2,536,028
Employee Benefits	200 848,243	773,153	841,596	808,150
Purchased Services	300 341,364	365,569	267,685	367,275
Non-Capital Purchases	400 3,852,270	2,107,117	4,724,801	5,017,925
Capital Purchases	500 63,114	16,419	8,414	25,000
Other Expenditures	900 50,128	3,050	4,937	10,000
<u>TOTAL EXPENDITURES</u>	<u>\$ 7,933,662</u>	<u>\$ 5,231,690</u>	<u>\$ 8,088,915</u>	<u>\$ 8,764,378</u>

FUND 70 - TRUST FUND REVENUES AND EXPENDITURES

	Source	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
REVENUE					
Interest income	280	\$ 416,078	\$ 170,330	\$ 70,489	\$ 400,000
OPEB Trust Fund Contribution	950	10,833,669	10,753,635	13,476,933	10,350,000
Miscellaneous Revenue	990	11,450	-	-	-
TOTAL REVENUE		\$ 11,261,197	\$ 10,923,965	\$ 13,547,422	\$ 10,750,000

	Object	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
EXPENDITURES					
Purchased Services	300	\$ 13,500	\$ -	\$ -	\$ -
Other	900	4,732,498	4,834,799	5,670,319	5,000,000
TOTAL EXPENDITURES		\$ 4,745,998	\$ 4,834,799	\$ 5,670,319	\$ 5,000,000

Expenditure Summary by Fund		AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	ADOPTED 2022-2023
OPEB Trust Fund	Fund 73	\$ 4,731,798	\$ 4,580,700	\$ 5,670,319	\$ 5,000,000
Private Purpose Trust Fund	Fund 75	14,200	254,099	-	-
		\$ 4,745,998	\$ 4,834,799	\$ 5,670,319	\$ 5,000,000

FUND 80 - COMMUNITY SERVICE REVENUES AND EXPENDITURES

<u>Source</u>	<u>AUDITED 2019-2020</u>	<u>AUDITED 2020-2021</u>	<u>AUDITED 2021-2022</u>	<u>ADOPTED 2022-2023</u>	
REVENUE					
Property Taxes	211	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Other Taxes	219	570	-	-	-
Non-Capital Sales	262	788	-	-	-
School Activity Income	270	19,025	-	-	-
Gifts & Donations	291	1,246	-	-	-
Fees	298	31,549	2,740	36,877	12,450
<u>TOTAL REVENUE</u>		<u>\$ 1,553,178</u>	<u>\$ 1,502,740</u>	<u>\$ 1,536,877</u>	<u>\$ 1,512,450</u>

<u>Object</u>	<u>AUDITED 2019-2020</u>	<u>AUDITED 2020-2021</u>	<u>AUDITED 2021-2022</u>	<u>ADOPTED 2022-2023</u>	
EXPENDITURES					
Salaries	100	\$ 618,373	\$ 462,204	\$ 560,668	\$ 781,309
Employee Benefits	200	245,287	206,808	283,136	368,781
Purchased Services	300	385,594	341,469	370,726	417,359
Non-Capital Purchases	400	80,565	24,562	48,197	233,019
Capital Purchases	500	-	-	-	186,111
Other Purchases	900	634	150	1,295	1,750
<u>TOTAL EXPENDITURES</u>		<u>\$ 1,330,453</u>	<u>\$ 1,035,193</u>	<u>\$ 1,264,022</u>	<u>\$ 1,988,329</u>

<u>Expenditure Summary by Fund</u>		<u>AUDITED 2019-2020</u>	<u>AUDITED 2020-2021</u>	<u>AUDITED 2021-2022</u>	<u>ADOPTED 2022-2023</u>
Recreation Services Program	Fund 81	\$ 463,664	\$ 393,224	\$ 482,166	\$ 654,780
Community Services	Fund 83	720,193	641,969	684,323	992,474
CLC After School Program	Fund 85	1,246	-	-	-
KYPAC	Fund 86	67,521	-	14,568	53,510
Marching Bands	Fund 87	69,518	-	79,070	287,565
Fine Arts Recreation Programs	Fund 88	8,311	-	3,895	-
		<u>\$ 1,330,453</u>	<u>\$ 1,035,193</u>	<u>\$ 1,264,022</u>	<u>\$ 1,988,329</u>

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/ktec

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