



**Kenosha
Unified**
SCHOOL DISTRICT

2023-2024

Adopted Budget

October 24, 2023



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THE BOARD OF EDUCATION

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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 2023-2024 budget was developed under this premise.

The Kenosha Unified School District's budget for the Fiscal Year 2023-2024 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. 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.

The public hearing on the 2023-2024 budget and the annual meeting of district electors were held on September 19, 2023, 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 \$80,722,398. At the time of the annual meeting, several key variables in the budgeting process were not finalized; therefore conservative estimates were included in the budget.

Since the public hearing and the annual meeting, 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).

As birth rates continue to decline, we continue to experience a decline in our total student full-time equivalents (FTE) which drives our revenue limit authority. When third Friday enrollment counts were converted into membership FTE, the District still experienced a decrease of 355 FTE. The continuing decline resulted in an average loss of 194 FTE for revenue limit authority purposes. The District's continual declining enrollment status may trigger additional temporary (non-recurring) revenue limit exemptions that are meant provide temporary budget relief as we prepare to make adjustments to continuing operations. These exemptions include a declining enrollment exemption amount of \$2,134,000 for KUSD in the 2023-2024 revenue limit calculation.

It is always the desire of the administration to present the Board of Education with an appropriately balanced budget; however, the Fiscal Year 2023-2024 depicts an unbalanced budget.

EXECUTIVE SUMMARY

The Kenosha Unified School District ("the District") budget contains programs, staffing, and services that will serve the 18,870 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 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 and Finance Committee, the Curriculum and Program Committee, the Personnel Committee, and the Planning and 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 2023-2024 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	\$8,502,726,477	\$47,758,272	57.79%
Village of Pleasant Prairie	5,049,819,739	28,363,921	34.32%
Village of Somers	1,034,992,124	5,813,363	7.04%
Town of Somers	124,357,800	698,495	0.85%
Totals	\$14,711,896,140	\$82,634,051	100.00%

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

The 2023-2024 general fund (10) is being presented as an unbalanced budget in which expenditures are projected to exceed revenues by \$6,018,105 if all budget authority is fully exercised. The budget is not in a positive 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 for the year. Any approved carryover spending will be considered a planned one-time use of fund balance. The carryover amounts are not included in this report as they are approved separately by the Board of Education.

Student Enrollment

The total third Friday enrollment for the 2023-2024 school year was 18,870 which is a decrease of 317 students from the 2022-2023 school year. A history of the student enrollment is provided in the detail of this report.

Student Full-Time Equivalent Membership

The 2023-2024 budget was prepared based on a full-time equivalent (FTE) student membership of 18,831 for revenue limit purposes. The District experienced a loss of 355 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 75% of the operating budget dedicated to wages and benefits for staff. Budgeted FTE for the 2023-2024 school year is summarized below and detailed by location later in this report.

Budgeted Staff	
Teachers	1,674.53
Educational Support Professionals	320.51
Service/Custodial	192.59
Administrative/Supervisory/Technical	166.00
Administrative Support Professionals	146.70
Carpenters and Painters	9.00
Interpreters	6.00
Total Budgeted Full-Time Equivalent (FTE)	2,515.33

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 2023-2024 revenue limit formula provides for maximum revenue of \$224,292,065.

Three (3) Year Rolling Average Membership

The 2023-2024 revenue limit is calculated with a current three (3) year rolling average membership of 19,110, which is a decrease of 194 from the base three (3) year rolling average of 19,304. 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 the exemptions shown below.

2023-2024 Revenue Limit Exemptions	
Recurring Exemptions:	
Transfer of Service	\$460,457
Non-Recurring Exemptions:	
Declining Enrollment	2,134,000
Energy Efficiency Project – Act 32*	5,217,325
Adjustment for Refunded/Rescinded Taxes	1,249
Prior Year Open Enrollment	100,875
Private School Voucher Aid Deduction	4,627,091
SNSP Private School Voucher Aid Deduction	1,541,068
Total 2023-2024 Revenue Limit Exemptions	\$14,082,065

*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 2023-2024 revenue limit and tax levy includes general state aid, aid for exempt computers, and aid for personal property.

General state aid or equalization aid increased \$708,637 or .48% from the prior year. This aid is calculated by the State using a complex formula of student membership, expenditures, and property tax base.

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.

In the 2023-2025 state of Wisconsin biennial budget, the state defunded high poverty aid.

State aid for exempt computers and the state aid for personal property did not change from the prior year. We can expect this aid to remain relatively flat for future years.

The total state aid for 2023-2024 is \$149,494,333. The increase in general state aid is negated by the defunding of high poverty aid, for an overall decrease of \$364,603 or .24% from the prior year.

	2022-23 DPI October 15 Certified Aid	2023-24 DPI July 1 Estimated Aid	2023-24 KUSD September 20 (Annual Meeting) Projected Aid	2023-24 DPI October 15 Certified Aid	Certified \$ Change From Prior Year	Certified % Change from Prior Year
General State Aid (Equalization Aid)	\$147,448,617	\$149,925,254	\$148,993,775	\$148,157,254	\$708,637	0.48%
High Poverty Aid	\$1,073,240	\$0	\$0	\$0	(\$1,073,240)	-100.00%
State Aid for Exempt Computers	\$410,259	\$410,259	\$410,259	\$410,259	\$0	0.00%
State Aid for Personal Property	\$926,820	\$926,820	\$926,820	\$926,820	\$0	0.00%
Total Aid in Revenue Limit Computation	\$149,858,936	\$151,262,333	\$150,330,854	\$149,494,333	(\$364,603)	-0.24%

Property Tax Impact

Subtracting the state aid of \$149,494,333 from the revenue limit amount of \$224,292,065 allows for total limited revenue of \$74,797,732 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 2023-2024 total property tax levy of \$82,634,051 consists of the following levies:

2023-2024 Property Tax Levy	
General (Fund 10)	\$68,817,610
Non-Referendum Debt Service (Fund 38)	5,980,122
Referendum Approved Debt Service (Fund 39)	6,336,319
Community Service (Fund 80)	1,500,000
Total 2023-2024 Property Tax Levy	\$82,634,051

The proposed tax levy for the general fund (10) is the maximum amount allowed within state law without an operating referendum. The overall 1.74 % decrease in total tax levy equates to \$1,465,677 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.

The total mill rate (tax per \$1,000 of equalized property valuation) is \$5.62, a 9.96% decrease as compared to the prior year's rate of \$6.24. This decrease is the result of changes in both tax levies and equalized property values in our district. Our equalized property value increased by 9.13% from last year allowing the reduced tax levy to be spread over an even larger tax base. The estimated tax on \$200,000 of property value decreased by \$124.30 from \$1,247.66 to \$1,123.36.

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.

General Fund (10) 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. Contrarily, fund balance is decreased when fund expenditures exceed fund revenues. Fund balance has various categories based on the nature of any limitations requiring the use of resources for a specific purpose based on governmental accounting standards. An unassigned fund balance is an amount that is available for any purpose.

As of June 30, 2023, the District's general fund total fund balance was \$81,374,853. The total fund balance equated to 28.37% of the ending 2022-2023 general fund expenditures; however, the unassigned portion of the fund balance was \$63,704,459 or 22.21% of the ending general fund expenditures. The District's fund balance history can be found in the Financial Section of this report.

The total fund balance for the general fund at the end of the fiscal year 2023-2024 is projected to decrease to \$75,356,749, representing 25.82% 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 \$57,686,354, representing 19.77% 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 2023-2024.

Any approved carryover authority will increase the budgeted expenditures and increase the deficit or difference between expected revenues and expenditures for the year; therefore the fund balance would decrease further for any approved carryover usage. Any approved carryover spending will be considered a planned one-time use of fund balance. The carryover amounts are not included in this report as they are approved separately by the Board of Education.

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

This fund is used to account for the District's food service activities.

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 2023-2024 budget.

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. This budget contains the final \$30.5 MM of the Elementary and Secondary School Emergency Relief (ESSER III) grant that closes on September 30, 2024. While the grant technically closes in the first quarter of the next fiscal year, the only expenses expected to occur in FY 2024-2025 are facilities-related air quality projects that will be completed in the summer.

[illegible]



KUSD Annual Budget Cycle Calendar

July/August	September	October/November	December/January	February/March	April/May	June
Fiscal Year Opening	Preparing for Adoption	Adopting the Budget	Reporting	Development	Refinement	Fiscal Year Closing
Prior fiscal year closing and auditing begins	Public Hearing of the Budget	Equalized Property Values finalized	Financial reporting to the State	Enrollment projections for next year	Staffing discussions and projections	Board approval of fees for the next year
Review of grant awards	Annual Meeting of Electors	State Equalization Aid finalized	Publication of the current year's budget	Submission of budget assumptions	Review of programs	Board approval of budget assumptions for next year
Cash flow analysis for the current year to determine short-term borrowing need	Estimated tax levies and mill rate	Other Revenue Limit Pass thru items such as private school vouchers are finalized	Publication and presentation of the prior year's financial statements	Evaluation of budget assumptions	Review of high-budget impact areas (salaries and benefits)	Planning and implementation of upcoming changes for next year
	Official 3 rd Friday student counts prepared and sent to the State	Budgets are updated	Establish goals and priorities for the next year's budget	Seek State budget updates	Budget to actual analysis of the current year	Board approval of spending for next year prior to official adoption
	Reconcile staffing	Board approval of the budget and tax levies (by Nov 1)	2 nd Friday in January count day	Create a preliminary budget position for the next fiscal year	Proposal of budget assumptions to the Board of Education	
	State financial reporting	Notices sent to municipalities on their share of the tax levies				

STUDENT ENROLLMENT

The total third (3rd) Friday enrollment pupil count for the 2023-2024 school year was 18,870, which is a decrease of 317 students from the 2022-2023 school year.

School Year	Pre-Kindergarten	Kindergarten	Grades 1-5	Grades 6-8	Grades 9-12	Total Enrollment
2023-2024	1,080	1,163	6,426	3,994	6,207	18,870
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

Kenosha Unified School District
2023-24 Budgeted Staff Full-time Equivalent (FTE) by Location

Summary of FTE		Staff Type							Grand Total
Location Category	Location	Teachers	Educational Support Professionals	Service & Custodial	Administrative, Supervisory, Technical	Administrative Support Professionals	Carpenters & Painters	Interpreters	
PRE-K	272-4K Program	28.36			0.20	0.50			29.06
	871-Head Start	9.25	24.00	1.50	0.80	3.15			38.70
PRE-K Total		37.61	24.00	1.50	1.00	3.65			67.76
ELEMENTARY	145-Forest Park Elementary	26.99	7.00	2.50	1.00	1.00			38.49
	146-Frank Elementary	30.00	6.00	3.50	1.00	1.00			41.50
	147-Grant Elementary	13.90	3.00	2.00	1.00	1.00			20.90
	150-Harvey Elementary	20.50	8.00	2.50	1.00	1.00			33.00
	153-Jefferson Elementary	17.50	5.50	2.00	1.00	1.00			27.00
	155-McKinley Elementary	20.03	4.00	2.00	1.00	1.00			28.03
	156-Pleasant Prairie Elementary	27.50	3.00	3.50	1.00	1.00			36.00
	157-Prairie Lane Elementary	20.40	3.00	3.00	1.00	1.00		2.00	30.40
	158-Roosevelt Elementary	27.00	4.86	2.50	1.00	1.00			36.36
	160-Somers Elementary	28.00	7.00	3.50	1.00	1.00			40.50
	161-Southport Elementary	22.30	7.86	2.50	1.00	1.00			34.66
	162-Strange Elementary	35.00	6.00	3.00	1.00	1.00			46.00
	163-Grewenow Elementary	18.80	5.20	2.50	1.00	1.00			28.50
	164-Vernon Elementary	22.64	5.50	3.50	1.00	1.00			33.64
	165-Brass Community School	30.50	9.00	3.00	1.00	1.00			44.50
	166-Whittier Elementary	26.00	4.86	3.00	1.00	1.00			35.86
	168-Bose Elementary	20.50	4.00	2.00	1.00	1.00			28.50
	169-Stocker Elementary	20.90	5.86	3.50	1.00	1.00			32.26
	170-Jeffery Elementary	19.90	10.00	2.00	1.00	1.00			33.90
	173-Edward Bain School of Creative Arts	31.50	9.50	5.00	1.00	1.00			48.00
	175-Edward Bain School of Dual Language	17.50	2.00		1.00	1.00			21.50
	178-Nash Elementary	31.00	8.00	3.50	1.00	1.00			44.50
ELEMENTARY Total		528.36	129.14	60.50	22.00	22.00		2.00	764.00
MIDDLE	330-Lance Middle School	57.07	12.50	5.00	2.00	4.00		1.00	81.57
	331-Lincoln Middle School	41.50	11.00	5.00	2.00	5.00			64.50
	333-Washington Middle School	40.50	3.00	4.50	2.00	4.00			54.00
	334-Bullen Middle School	61.18	7.00	5.00	2.00	4.00			79.18
	337-Mahone Middle School	67.40	10.00	7.00	2.00	4.00			90.40
MIDDLE Total		267.65	43.50	26.50	10.00	21.00		1.00	369.65
MIDDLE/HIGH	852-Hillcrest School	15.10	3.00	1.00	1.00	1.00			21.10
MIDDLE/HIGH Total		15.10	3.00	1.00	1.00	1.00			21.10
HIGH	424-Indian Trail High School & Academy	113.09	19.00	12.00	5.00	10.00			159.09
	425-Bradford High School	90.36	27.50	10.50	4.00	10.00			142.36
	426-Tremper High School	94.81	23.50	12.00	4.00	9.00		2.00	145.31
	427-Reuther High School	31.90	1.00	6.00	1.00	5.00			44.90
	428-Lakeview Technology Academy	20.38	1.00	2.00	1.50	2.00			26.88
	429-Boys & Girls Club (STEP-East)	3.00	4.00						7.00
HIGH Total		353.54	76.00	42.50	15.50	36.00		2.00	525.54
CHARTER	102-Brompton Academy	14.25	0.50		1.00	2.00			17.75
	112-Dimensions of Learning Academy	16.37		1.00	1.00	1.00			19.37
	113-KTEC(East)	30.79	2.00	3.00	2.00	4.00			41.79
	114-KTEC(West)	54.00	4.00	4.00	2.00	2.00			66.00
	421-Kenosha eSchool	14.70		0.20	1.00	2.00			17.90
	422-Harborside & Paideia Academy	47.60	1.50	0.13	2.00	4.80			56.03
CHARTER Total		177.71	8.00	8.33	9.00	15.80			218.84
COMMUNITY	880-Recreation Department		0.88	0.26	0.15	4.50			5.79
COMMUNITY Total			0.88	0.26	0.15	4.50			5.79
DISTRICT WIDE	600-Private School Equitable Services	5.29							5.29
DISTRICT WIDE Total		5.29							5.29
ESC	802-Superintendent's Office				3.00				3.00
	804-Human Resources				5.00	5.00			10.00
	805-Information Services				41.50	2.00			43.50
	806-Business Services				1.00				1.00
	807-Facilities Services			27.00	5.00	2.00	9.00		43.00
	808-Finance Department				9.00	5.00			14.00
	809-Career & Technical Ed	0.67			1.00	1.00			2.67
	810-Athletics/Health/Recreation	16.00			0.85				16.85
	811-Teaching and Learning	4.00			5.00	4.50			13.50
	812-Fine Arts	53.71			1.00				54.71
	813-Title III/Bilingual	4.00			1.00				5.00
	815-Dept of Special Ed	115.29	35.00		9.00	6.50		1.00	166.79
	816-Title I	2.91			2.00	2.20			7.11
	817-Instructional Media Center	1.00			3.00	3.00			7.00
	818-Student Support/Guidance	84.69							84.69
	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
	825-Copy Center					1.00			1.00
	837-Community & Parent Relations	1.00	1.00		1.00	1.30			4.30
	838-Communications				4.00	1.25			5.25
	839-School Leadership Middle & High School	2.00			2.50	1.00			5.50
	841-School Leadership Elementary	2.00			3.50	1.00			6.50
	851-Educational Accountability				4.00	3.00			7.00
	874-Educational Support Center			2.50					2.50
ESC Total		289.27	36.00	52.00	107.35	42.75	9.00	1.00	537.37
Grand Total		1,674.53	320.51	192.59	166.00	146.70	9.00	6.00	2,515.33

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.).
- ◆ 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.
- ◆ Changes to the maximum revenue limit are based upon enrollment changes and the allowable per-pupil change determined in each biennial State budget. For fiscal year 2024, the low revenue ceiling increased \$1,000 to \$11,000 for allowable cost per member as part of the adoption of the state's 2023-2025 biennial budget. The state's 2023-2025 biennial budget also included annual increases to the maximum revenue per member of \$325 for the next 400 years or until state law changes.
- ◆ 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 13, 2023, using the state-mandated formulas.
- ◆ The District's revenue limit for 2023-2024 is \$224,292,065. The total state aid for 2023-2024 is \$149,494,333. The property tax levied under the revenue limit is \$74,797,732.
- ◆ 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
2023-2024	\$224,292,065	\$149,494,333	\$74,797,732	-0.50%	66.65%
2022-2023	225,423,464	149,858,936	75,564,528	-2.86%	66.48%
2021-2022	232,060,150	151,169,209	80,890,941	-1.50%	65.14%
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%

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
2023-2024	\$8,502,726,477	57.79%	\$5,049,819,739	34.32%	\$124,357,800	0.85%	\$1,034,992,124	7.04%
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

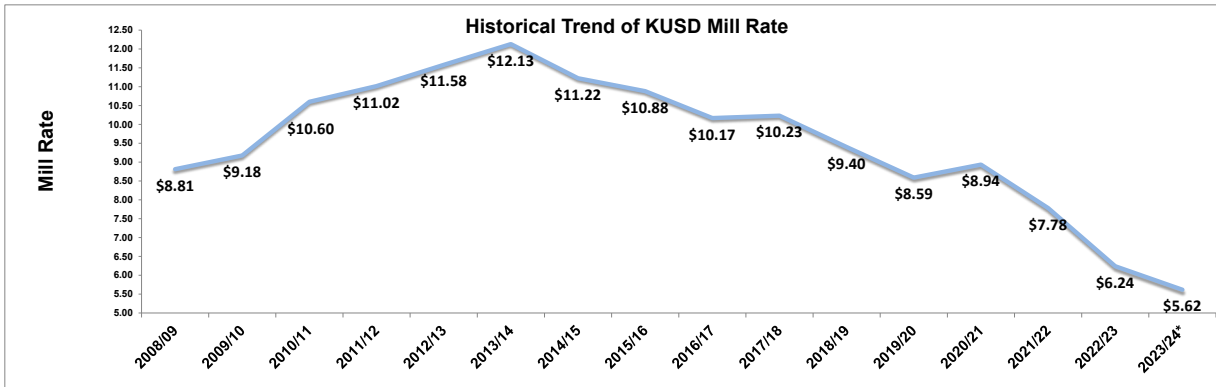
School Year	Kenosha	Change	Pleasant Prairie	Change	Town of Somers	Change	Village of Somers	Change
2023-2024	\$47,758,272	0.15%	\$28,363,921	-4.64%	\$698,495	7.51%	\$5,813,363	-3.45%
2022-2023	47,686,231	-11.13%	29,742,791	3.46%	649,677	-13.23%	6,021,028	-7.95%
2021-2022	53,657,573	-7.03%	28,749,250	-2.64%	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

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		9.8361	16,152,697	2.0896	1,500,000	0.1960	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	1.8677	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		6.5861	12,304,641	1.0677	1,500,000	0.1302	89,696,473	7.7830	-6.15%	-12.90%
2022/23	13,461,174,919	16.99%	70,288,237		5.2138	12,311,491	0.9132	1,500,000	0.1113	84,099,728	6.2383	-6.24%	-19.85%
2023/24*	14,711,896,140	9.13%	68,817,810		4.6777	12,316,441	0.8372	1,500,000	0.1020	82,634,051	5.6168	-1.74%	-9.96%

Tax per \$100,000 Property		\$200,000 Property
2022/23 Property Tax	\$623.83	\$1,247.66
2023/24* Property Tax	\$561.68	\$1,123.36
\$ Change	-\$62.15	-\$124.30
% Change	-9.96%	-9.96%

2023/24*	
Equalized Valuation	\$14,711,896,140
% Change in Valuation	9.13%
Total Levy	\$82,634,051
Total Mill Rate	\$5.62
% Tax Levy Change	-1.74%
% Mill rate Change	-9.96%



FINANCIAL SECTION

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2023-2024 BUDGET PUBLICATION

GENERAL FUND (FUND 10)	Audited 2021-2022	Unaudited 2022-2023	Proposed 2023-2024
Beginning Fund Balance	66,216,513	74,884,517	81,374,853
Ending Fund Balance	74,884,517	81,374,853	75,356,748
REVENUES AND OTHER FINANCING SOURCES			
Operating Transfer-In (Source 100)	224,791	257,311	555,374
Local Sources (Source 200)	77,911,627	77,341,624	72,514,177
Inter-district Payments (Source 300 & 400)	1,707,498	1,778,983	1,800,000
Intermediate Sources (Source 500)	0	154,861	0
State Sources (Source 600)	167,886,480	166,933,264	166,123,934
Federal Sources (Source 700)	25,555,656	36,610,605	44,664,804
All Other Sources (Source 800 & 900)	1,084,326	10,231,762	150,000
TOTAL REVENUES & OTHER FINANCING SOURCES	274,370,378	293,308,410	285,808,288
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100000)	124,290,136	126,935,613	133,634,767
Support Services (Function 200000)	102,927,021	118,098,129	110,120,899
Non-Program Transactions (Function 400000)	38,485,217	41,784,332	48,070,727
TOTAL EXPENDITURES & OTHER FINANCING USES	265,702,374	286,818,074	291,826,393

SPECIAL PROJECTS FUND (FUND 20)	Audited 2021-2022	Unaudited 2022-2023	Proposed 2023-2024
Beginning Fund Balance	2,178,807	2,275,947	2,351,803
Ending Fund Balance	2,275,947	2,351,803	0
REVENUES & OTHER FINANCING SOURCES	51,482,967	54,604,301	56,862,375
EXPENDITURES & OTHER FINANCING USES	51,385,827	54,528,445	59,214,178

DEBT SERVICE FUND (FUND 30)	Audited 2021-2022	Unaudited 2022-2023	Proposed 2023-2024
Beginning Fund Balance	2,816,376	2,645,748	2,622,077
Ending Fund Balance	2,645,748	2,622,077	2,410,224
REVENUES & OTHER FINANCING SOURCES	12,308,962	12,471,019	12,316,441
EXPENDITURES & OTHER FINANCING USES	12,479,590	12,494,690	12,528,294

CAPITAL PROJECTS FUND (FUND 40)	Audited 2021-2022	Unaudited 2022-2023	Proposed 2023-2024
Beginning Fund Balance	879,444	0	0
Ending Fund Balance	0	0	0
REVENUES & OTHER FINANCING SOURCES	115,974	0	0
EXPENDITURES & OTHER FINANCING USES	995,418	0	0

FOOD SERVICE FUND (50)	Audited 2021-2022	Unaudited 2022-2023	Proposed 2023-2024
Beginning Fund Balance	1,314,616	3,836,694	3,759,873
Ending Fund Balance	3,836,694	3,759,873	3,685,517
REVENUES & OTHER FINANCING SOURCES	10,610,994	9,414,678	9,414,678
EXPENDITURES & OTHER FINANCING USES	8,088,916	9,491,499	9,489,034

COMMUNITY SERVICES FUND (FUND 80)	Audited 2021-2022	Unaudited 2022-2023	Proposed 2023-2024
Beginning Fund Balance	3,882,209	4,155,064	4,171,064
Ending Fund Balance	4,155,064	4,171,064	3,633,826
REVENUES & OTHER FINANCING SOURCES	1,536,877	1,574,865	1,516,603
EXPENDITURES & OTHER FINANCING USES	1,264,022	1,558,865	2,053,841

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2023-2024 BUDGET PUBLICATION

TOTAL EXPENDITURES AND OTHER FINANCING USES			
ALL FUNDS	Audited 2021-2022	Unaudited 2022-2023	Proposed 2023-2024
GROSS TOTAL EXPENDITURES - ALL FUNDS	339,916,147	364,891,573	375,111,739
Interfund Transfers (Source 100) - ALL FUNDS	29,426,157	31,019,520	35,888,312
Refinancing Expenditures (Fund 30)	0	0	0
NET TOTAL EXPENDITURES - ALL FUNDS	310,489,990	333,872,053	339,223,428
PERCENTAGE CHANGE FROM PRIOR YEAR	0.91%	7.53%	1.60%

PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2021-2022	Unaudited 2022-2023	Proposed 2023-2024
General Fund	75,891,832	70,288,237	68,817,610
Referendum Debt Service Fund	6,913,369	6,918,469	6,336,319
Non-Referendum Debt Service Fund	5,391,272	5,393,022	5,980,122
Capital Expansion Fund	0	0	0
Community Service Fund	1,500,000	1,500,000	1,500,000
TOTAL SCHOOL LEVY	89,696,473	84,099,728	82,634,051
PERCENTAGE INCREASE FROM PRIOR YEAR	-6.15%	-6.24%	-1.74%

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

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)	\$25,444,229	\$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	2023	\$5,843,071	
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2023	\$5,552,485	
Utility Savings applied in Prior Year to Debt	Fiscal Year	2023	\$290,586	
Sum of reported Utility Savings to be applied to Debt			\$295,384	
Applicable Savings Reported for 2024				
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	\$43,028	\$807,016	
Lance Middle School	\$18,758,661	\$43,930	\$925,890	
Bradford High School	\$33,510,032	TBD	TBD	
Tremper High School	\$32,156,617	\$54,859	\$1,212,360	
Entire Energy Efficiency Project Totals	\$126,203,916	\$295,384	\$5,283,165	

Dated this 24th day of October, 2023
Dr. Todd Alan Price
School Board Clerk

FUND 10 - GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

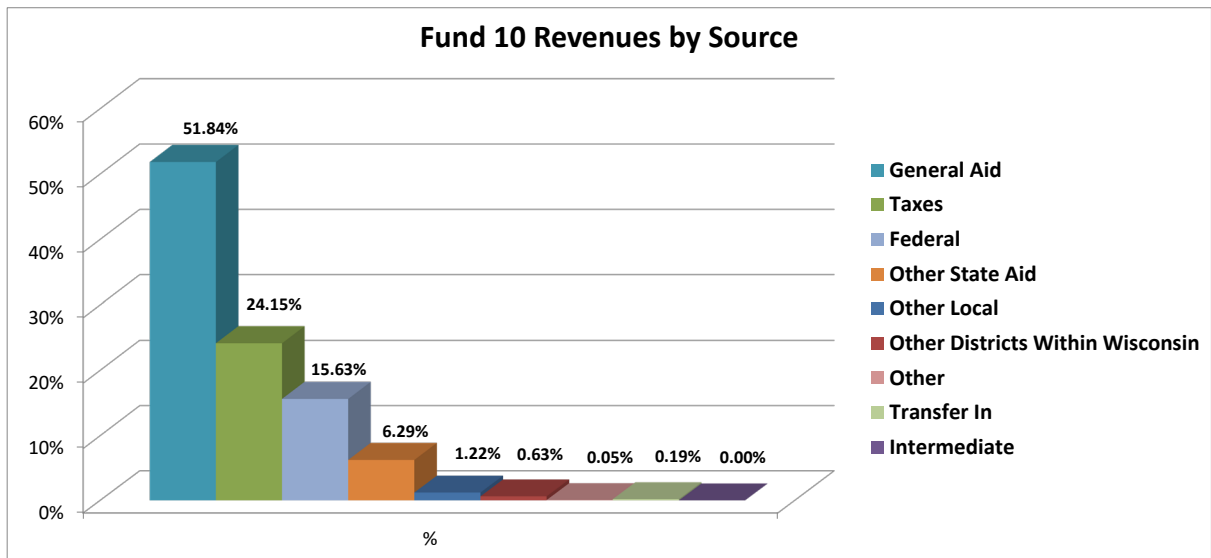
	AUDITED 2020-2021	AUDITED 2021-2022	AUDITED 2022-2023	ADOPTED 2023-2024
REVENUE				
FUND TRANSFERS				
100 Transfer In	\$ 363,912	\$ 224,791	\$ 257,312	\$ 555,374
LOCAL SOURCES				
210 Taxes	80,674,971	76,106,902	73,380,034	69,017,610
260 Non-Capital Sales	113,266	137,558	117,453	100,000
270 School Activity Income	10,984	148,894	180,099	110,500
280 Interest on Investments	26,491	99,550	1,942,100	1,916,500
290 Other Local	1,044,195	1,418,723	1,721,939	1,369,566
OTHER SCHOOL DISTRICTS WITHIN WISCONSIN				
340 Open Enrollment Tuition	1,435,450	1,707,498	1,778,983	1,800,000
INTERMEDIATE SOURCES				
515 State Aid Transited Through a CESA	-	-	154,861	-
STATE SOURCES				
610 State Aid Categorical	1,357,572	1,253,885	1,545,464	1,544,600
620 State Aid General	147,820,241	149,984,458	148,521,857	148,157,254
630 Special Projects Grants	635,632	524,042	829,012	448,266
640 Payments for Services	150,478	160,483	217,643	217,000
660 State Revenue thru Local Governments	39,581	37,689	33,087	33,000
690 Other Revenue From State Sources	15,965,417	15,925,923	15,786,200	15,723,814
FEDERAL SOURCES				
710 Federal Aid Categorical	161,085	137,542	171,663	230,688
730 Special Projects Grants	6,305,942	14,661,841	26,601,673	34,925,899
750 ESEA Title Grants	5,787,738	5,660,071	5,565,308	7,270,217
780 Federal Aid Received through State Agencies	1,505,135	5,063,803	4,233,498	2,200,000
790 Other Federal Sources	41,356	32,399	38,463	38,000
OTHER FINANCING SOURCES				
860 Compensation for Sale or Loss of Fixed Assets	-	20,750	1,197,097	-
870 Capital Lease Proceeds	1,238,662	381,056	8,753,283	-
OTHER REVENUES				
960 Adjustments	555,436	154,400	9,965	-
970 Refund of Disbursement	67,798	125,679	166,145	150,000
990 Miscellaneous	397,019	402,441	105,272	-
TOTAL REVENUES	\$ 265,698,361	\$ 274,370,378	\$ 293,308,411	\$ 285,808,288
EXPENDITURES				
INSTRUCTION				
110000 Undifferentiated Curriculum	\$ 72,617,865	\$ 71,270,944	\$ 71,302,393	\$ 76,172,105
120000 Regular Curriculum	41,323,182	39,621,823	42,443,678	42,792,424
130000 Vocational Curriculum	4,768,323	4,781,454	5,143,132	5,663,167
140000 Physical Curriculum	4,481,312	4,307,913	4,089,366	4,572,062
150000 Early Childhood Services	-	7,782	-	-
160000 Co-Curricular	2,614,095	3,032,400	3,282,356	3,351,986
170000 Other Special Needs	1,196,116	1,267,820	674,688	1,083,024
SUPPORT				
210000 Pupil Services	11,621,270	12,325,365	13,873,307	20,216,598
220000 Instructional Services	13,945,055	14,269,487	14,742,005	16,576,758
230000 General Administration	1,927,303	1,689,914	1,253,186	1,390,480
240000 School Building Administration	15,636,067	15,796,686	16,204,097	15,492,331
250000 Business Administration	38,832,317	41,773,565	57,065,134	46,264,721
260000 Central Services	2,907,789	3,044,338	3,148,120	3,156,293
270000 Insurance & Judgements	1,114,429	705,689	751,390	953,150
280000 Debt Services	251,747	1,122,096	977,400	1,000
290000 Other Support Services	8,717,858	12,199,881	10,083,488	6,069,567
NON PROGRAM TRANSACTIONS				
410000 Interfund Operating Transfers	30,077,923	29,201,366	30,762,209	35,332,938
430000 Purchased Instructional Services	9,017,658	8,749,015	10,901,459	12,737,789
490000 Other Non Program Transactions	100,930	534,836	120,665	-
TOTAL EXPENDITURES	\$ 261,151,239	\$ 265,702,374	\$ 286,818,073	\$ 291,826,393

FUND 10 - GENERAL FUND DETAIL OF REVENUE BY SOURCE

DESCRIPTION	SOURCE	AUDITED 2020-2021	AUDITED 2021-2022	AUDITED 2022-2023	ADOPTED 2023-2024
Transfer from Other Funds	100	\$ 363,912	\$ 224,791	\$ 257,312	\$ 555,374
Local Property Taxes	211	80,475,961	75,891,832	70,288,237	68,817,610
Mobile Home Taxes	213	199,010	215,070	204,102	200,000
Other Taxes	219	-	-	2,887,695	-
Sale Non-Capital Objects	262	113,266	137,558	117,453	100,000
Theater Admission Revenue	271	9,703	37,903	72,813	500
Athletic Admission Revenue	278	1,281	110,846	107,286	110,000
After School Care Revenue	279	-	145	-	-
Interest on Investments	280	3,015	2,137	14,807	16,500
Interest on Short Term Investments	281	23,476	97,413	1,927,293	1,900,000
Gifts (Monetary Donations)	291	97,239	313,494	435,821	102,901
Student Fees	292	484,174	563,303	717,107	717,000
Rentals	293	254,041	316,144	322,806	300,000
Parking Fee	296	10,760	43,315	41,825	40,000
Student Fines	297	(203)	(303)	(52)	-
Miscellaneous	299	198,184	182,770	204,432	209,665
TOTAL LOCAL REVENUE (200)		81,869,907	77,911,627	77,341,625	72,514,176
Open Enrollment Tuition	345	1,435,450	1,707,498	1,778,983	1,800,000
TOTAL OTHER DISTRICTS WITHIN WISCONSIN		1,435,450	1,707,498	1,778,983	1,800,000
State Aid Transited Through a CESA	515	-	-	154,861	-
TOTAL INTERMEDIATE REVENUE (500)		-	-	154,861	-
Transportation Aid	612	245,413	207,123	240,749	240,000
Library Aid	613	978,464	1,010,857	1,271,600	1,271,600
Bilingual Revenue	618	67,086	30,619	31,650	33,000
Other Categorical Aid	619	66,609	5,286	1,465	-
Equalization Aid	621	146,394,605	148,911,218	147,448,617	148,157,254
High Poverty Aid	628	1,425,636	1,073,240	1,073,240	-
Special Project Grants	630	635,632	524,042	829,012	448,266
Payment for Services	640	150,478	160,483	217,643	217,000
State Revenue Thru Local Units	660	39,581	37,689	33,087	33,000
Tax Exempt Computer Aid	691	389,423	1,184,750	1,337,079	1,337,079
Per Pupil Categorical Aid (PPCA)	695	15,115,282	14,668,598	14,313,922	14,155,134
Other State Grants	699	460,712	72,575	135,199	231,601
TOTAL STATE REVENUE (600)		165,968,921	167,886,480	166,933,263	166,123,934
Vocational Education Aid	713	161,085	137,542	171,663	230,688
Special Project Grants	730	6,305,942	14,661,841	26,601,673	34,925,899
ESEA Title I	751	5,787,738	5,660,071	5,565,308	7,270,217
Federal Aid Received through State Agencies	780	1,505,135	5,063,803	4,233,498	2,200,000
Other Revenue from Federal Sources	790	41,356	32,399	38,463	38,000
TOTAL FEDERAL REVENUE (700)		13,801,256	25,555,656	36,610,605	44,664,804
Sale of Capital Assets	860	-	20,750	1,197,097	-
Capital Lease Proceeds	870	1,238,662	381,056	8,753,283	-
TOTAL OTHER FINANCING SOURCES (800)		1,238,662	401,806	9,950,380	-
Insurance Adjustments	964	277,683	-	1,967	-
Premium & Accrued Interest on Non-Refi Debt	968	244,753	154,400	7,998	-
Other adjustments	969	33,000	-	-	-
Aidable Prior Year Adjustments	971	67,798	96,411	156,690	150,000
Property Tax Chargeback Refund	972	-	29,268	9,455	-
Miscellaneous	990	397,019	402,441	105,272	-
TOTAL OTHER REVENUE (900)		1,020,253	682,520	281,382	150,000
TOTAL REVENUE		\$ 265,698,361	\$ 274,370,378	\$ 293,308,411	\$ 285,808,288

**KENOSHA UNIFIED SCHOOL DISTRICT
2023 - 2024 ADOPTED BUDGET**

GENERAL FUND REVENUES		Budget	%
Taxes	\$	69,017,610	24.15%
Other Local		3,496,566	1.22%
Other Districts Within Wisconsin		1,800,000	0.63%
Intermediate		-	0.00%
General Aid		148,157,254	51.84%
Other State Aid		17,966,680	6.29%
Federal		44,664,804	15.63%
Transfer In		555,374	0.19%
Other		150,000	0.05%
TOTAL REVENUES		\$ 285,808,288	100.00%



FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2020-2021	AUDITED 2021-2022	AUDITED 2022-2023	ADOPTED 2023-2024
SALARIES					
<u>Permanent Full-Time Employees</u>					
Salary Accrual	101	\$ (13,039)	\$ 14,521	\$ 475	\$ -
Administrators	110	9,427,929	9,485,844	9,894,160	10,311,307
Supervisory	111	2,095,017	2,343,028	2,311,009	2,386,209
Technical	112	3,259,418	3,018,221	3,180,326	3,219,676
Certified Teachers	113	83,252,476	84,320,254	84,798,292	91,147,397
Certified Other Educational	114	176,279	319,953	169,542	267,367
Non-Certified Other Educational	115	69,246	71,292	75,894	168,262
Maintenance / Trades	116	2,193,509	2,326,508	2,506,501	2,671,802
Clerical / Secretarial	117	5,627,352	5,728,802	5,798,797	6,071,255
Service / Custodial	118	6,716,173	6,639,878	6,996,077	7,357,108
Educational Assistants	119	2,194,209	2,262,790	2,520,972	3,058,480
SUBTOTAL 110		114,998,569	116,531,091	118,252,045	126,658,863
<u>Permanent Part-Time Employees</u>					
Officials	121	45,675	45,675	45,675	45,500
Clerical / Secretarial	127	119	-	-	7,241
Service / Custodial	128	6,066	6,201	6,546	6,843
Educational Assistants	129	40,903	16,141	6,268	-
SUBTOTAL 120		92,763	68,017	58,489	59,584
<u>Temporary Part-Time Employees</u>					
Temporary Part-Time	140	317,342	340,741	291,200	31,898
Technical	142	20,289	17,744	11,378	-
Substitute Teachers	143	4,214,452	3,801,274	3,573,814	2,427,417
Security/Police Officers	145	167,939	216,433	218,987	281,269
Clerical / Secretarial	147	244,967	249,254	288,086	300,427
Service / Custodial	148	345,795	294,170	198,277	170,580
Educational Assistants	149	278,855	389,476	324,272	150,035
SUBTOTAL 140		5,589,639	5,309,092	4,906,014	3,361,626
<u>Other Pay</u>					
Vacation Pay	151	62,890	-	-	90,000
Sick Leave	152	226,019	126,681	119,163	50,000
AST Retirement Payout	153	46,000	76,000	36,000	10,000
SUBTOTAL 150		334,909	202,681	155,163	150,000
<u>Overtime</u>					
Technical	162	30,372	14,837	3,262	10,847
Interpreters	164	-	-	-	590
Maintenance / Trades	166	152,434	76,702	115,158	75,000
Clerical / Secretarial	167	40,439	38,055	25,454	31,334
Service / Custodial	168	160,360	153,028	140,371	146,850
Educational Assistants	169	3,386	2,156	2,869	428
SUBTOTAL 160		386,991	284,778	287,114	265,049
<u>Additional Time</u>					
Additional Time-Chair Pay	170	357,726	365,830	367,331	396,238
Additional Time-Regular	171	779,703	1,107,339	944,914	441,894
Additional Pay-Teachers as Subs	172	127,487	171,033	143,415	5,195
Coaching	173	959,228	958,465	954,217	997,779
House / Stage Managers	174	74,010	78,669	89,577	-
Non-District Staff	175	-	-	-	60,500
Curriculum work	178	187,925	70,875	58,156	110,125
Other	179	219,791	296,156	340,058	149,002
SUBTOTAL 170		2,705,870	3,048,367	2,897,668	2,160,733
<u>Special Pay</u>					
School Account	192	9,187	13,296	15,818	12,898
Non-School Account	193	-	877	8,890	-
	194	-	-	48	-
SUBTOTAL 190		9,187	14,173	24,756	12,898
TOTAL SALARIES (100)		124,117,928	125,458,199	126,581,249	132,668,753

FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2020-2021	AUDITED 2021-2022	AUDITED 2022-2023	ADOPTED 2023-2024
BENEFITS					
Retirement - Certified Employer	212	\$ 6,358,455	\$ 6,368,770	\$ 6,454,619	\$ 7,253,136
Retirement - Non-Certified Employer	214	1,637,570	1,633,812	1,751,162	1,909,877
Contribution to Employee Benefit Trust	218	8,983,008	11,593,190	9,062,431	5,282,965
SUBTOTAL 210		16,979,033	19,595,772	17,268,212	14,445,978
Social Security/Medicare	222	8,774,447	8,936,453	9,033,317	10,127,891
SUBTOTAL 220		8,774,447	8,936,453	9,033,317	10,127,891
Life Insurance	230	335,168	321,582	308,857	346,801
SUBTOTAL 230		335,168	321,582	308,857	346,801
Health Insurance	241	24,001,368	25,946,734	26,942,543	33,490,051
Dental Insurance	243	1,862,934	1,853,776	1,763,694	1,816,256
Health Savings Account District Contribution	249	1,955,870	1,914,106	2,200,735	-
SUBTOTAL 240		27,820,172	29,714,616	30,906,972	35,306,307
Long-Term Disability Insurance	251	212,616	217,458	194,892	232,052
Worker's Compensation Insurance	253	1,017,031	922,003	1,606,165	1,326,729
Short-Term Disability Insurance	257	414	-	-	-
SUBTOTAL 250		1,230,061	1,139,461	1,801,057	1,558,781
Physical Examinations	290	-	-	-	2,000
Teacher Credit Reimbursement	291	43,758	58,239	19,470	50,000
Annuity Payments	292	26,000	-	10,000	-
Other Contractual Benefits	295	7,150	7,800	6,450	-
SUBTOTAL 290		76,908	66,039	35,920	52,000
TOTAL EMPLOYEE BENEFITS (200)		55,215,789	59,773,923	59,354,335	61,837,758
PURCHASED SERVICES					
Athletic Officials / Game Management	310	83,203	118,360	146,231	128,161
Professional Technical Services	311	772,073	1,249,508	1,149,468	973,471
Conference Registration Fees	312	249,367	171,499	179,484	155,990
Pupil Services	313	864,180	1,125,587	1,844,460	1,490,749
Staff Services	314	668,736	1,015,733	1,212,709	621,680
Consulting Services	315	219,208	200,037	205,829	198,260
Site Rentals-Non KUSD Property	316	26,398	69,128	93,329	44,447
Independent Contractor Services	317	159,915	194,855	117,305	192,290
Legal Services	318	313,943	143,675	118,900	169,018
Parent Services	319	1,063	250	1,721	229
SUBTOTAL 310		3,358,086	4,288,632	5,069,436	3,974,295
Technology Related Repairs and Maintenance	321	12,898	8,959	115,724	265
Rental of Computers and Equipment	322	-	9,813	6,345	8,460
Non-Technology Related Repairs and Maintenance	324	342,996	386,251	465,997	287,703
Vehicle and Equipment Rental	325	347,233	414,988	240,573	257,162
Site Rentals	326	5,833	6,417	7,583	8,000
Construction Services	327	5,296,168	7,707,947	14,342,424	10,540,309
Building Rentals	328	483,735	488,195	497,711	506,190
Cleaning Services	329	793,161	870,480	697,318	757,692
SUBTOTAL 320		7,282,024	9,893,050	16,373,675	12,365,781
Gas - Heat	331	865,330	860,810	909,924	1,092,347
Electricity	336	2,465,389	2,786,762	2,940,031	2,807,416
Water - Sewer	337	407,068	477,735	488,127	444,471
Energy Conservation	339	518,720	521,060	552,169	520,000
SUBTOTAL 330		4,256,507	4,646,367	4,890,251	4,864,234

FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2020-2021	AUDITED 2021-2022	AUDITED 2022-2023	ADOPTED 2023-2024
Pupil Transportation	341	\$ 4,033,498	\$ 5,762,199	\$ 5,858,469	\$ 5,930,212
Employee Travel and Conferences	342	15,715	20,736	73,993	231,578
In-District Travel Reimbursement	343	12,496	22,319	36,301	31,646
Pupil Lodging and Meals	345	-	-	8,777	2,481
Non KUSD Transportation	346	-	250	-	-
Vehicle Fuel	348	68,567	105,594	110,007	80,200
SUBTOTAL 340		4,130,276	5,911,098	6,087,547	6,276,117
Advertising	351	69,385	35,882	52,360	46,954
Postage	353	108,656	90,316	74,163	88,109
Printing & Copying Costs	354	515,019	471,602	510,692	651,578
Telephone and Data Communication	355	356,384	335,845	408,517	456,793
Educational Television	356	10,554	158	130	1,211
Educational Radio	357	-	-	39	-
On-line Communication	358	623,368	639,763	100,921	38,621
Other Communication	359	401	415	520	13
SUBTOTAL 350		1,683,767	1,573,981	1,147,342	1,283,279
Administrative Computer Services	361	1,225,529	1,301,570	1,420,865	1,174,421
Instructional Computer Services	362	192,439	938,742	1,431,320	1,577,668
SUBTOTAL 360		1,417,968	2,240,312	2,852,185	2,752,089
Payments to Non-Governmental Agencies	370	16,762	28,769	39,348	50,000
SUBTOTAL 370		16,762	28,769	39,348	50,000
Payments for Services within WI (OE)	382	5,156,029	4,682,089	5,469,768	5,500,000
Payments to CESA	386	31,233	72,602	49,344	19,834
Payments To State	387	3,553,571	3,785,781	5,168,658	6,980,364
Payments to Technical Colleges	389	289,487	255,949	264,017	325,000
SUBTOTAL 380		9,030,320	8,796,421	10,951,787	12,825,198
TOTAL PURCHASED SERVICES (300)		31,175,710	37,378,630	47,411,571	44,390,993
NON CAPITAL PURCHASES					
Supplies and Materials	410	138	267	28	-
General Supplies	411	2,319,659	1,940,664	2,169,576	10,793,506
Printer Toner & Printer Ink	413	84,904	112,988	136,400	124,923
Food	415	118,381	243,327	174,087	153,811
Medical Supplies	416	499,262	152,355	81,282	53,651
Copier & Printer Paper	417	119,063	152,097	207,895	215,787
SUBTOTAL 410		3,141,407	2,601,698	2,769,268	11,341,678
Apparel	420	163,033	76,685	54,924	42,216
SUBTOTAL 420		163,033	76,685	54,924	42,216
Audio Visual Material	431	32,870	125,142	86,414	78,401
Library Books	432	306,100	321,697	505,426	294,102
Newspapers	433	3,417	3,317	2,072	2,000
Periodicals	434	22,412	13,214	13,198	30,486
Professional Books	439	424,970	486,932	456,538	159,537
SUBTOTAL 430		789,769	950,302	1,063,648	564,526
Non-Capital Equipment (>\$1K each)	440	1,566,654	1,314,823	1,500,971	1,018,618
Non-Capital Equipment (\$1-5K each)	442	346,834	97,091	171,560	90,408
Non-Capital Furnishings	444	268,209	310,149	203,768	154,519
SUBTOTAL 440		2,181,697	1,722,063	1,876,299	1,263,545

FUND 10 - GENERAL FUND

DETAIL OF EXPENDITURES BY OBJECT

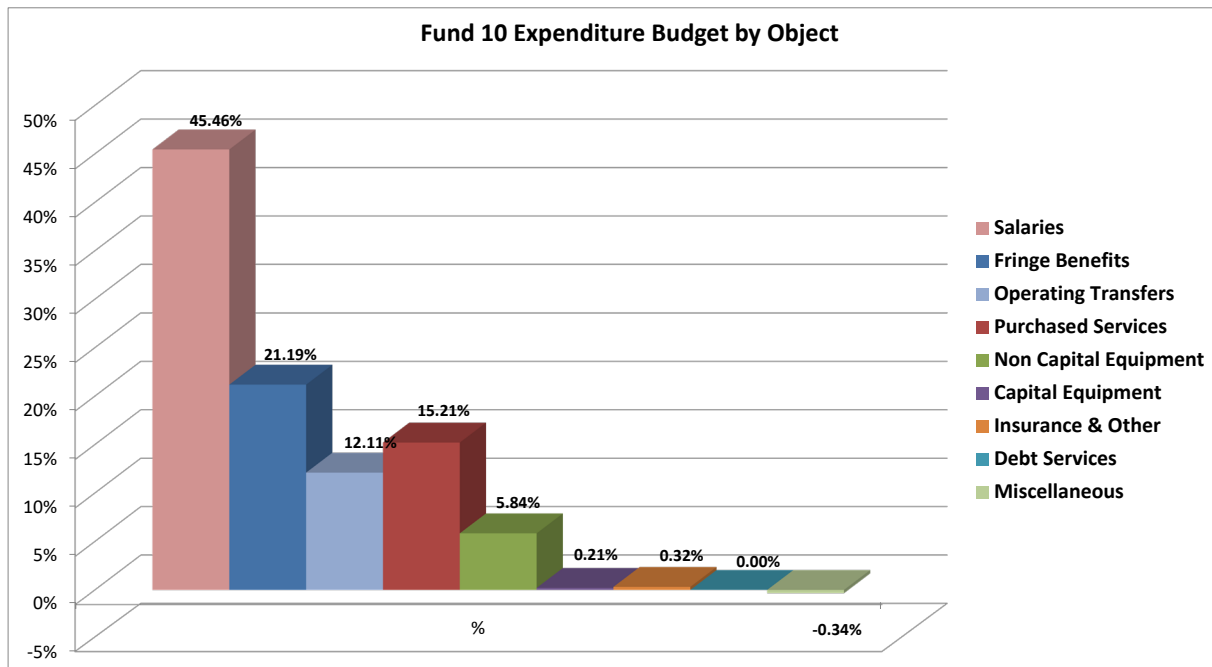
DESCRIPTION	OBJECT	AUDITED 2020-2021	AUDITED 2021-2022	AUDITED 2022-2023	ADOPTED 2023-2024
Salable Books and Materials	450	\$ -	\$ -	\$ -	\$ (5,269)
SUBTOTAL 450		-	-	-	(5,269)
Equipment Components	460	898	482	4,371	8,000
SUBTOTAL 460		898	482	4,371	8,000
Textbooks	470	2,341,463	655,431	1,943,457	339,841
Workbooks	471	652,355	12,138	6,300	61,702
SUBTOTAL 470		2,993,818	667,569	1,949,757	401,543
Supplies - Technology Related	481	870,118	203,053	211,155	268,172
Non-Capital Technology Hardware	482	4,393,518	3,768,177	1,801,704	2,244,265
Non-Capital Software	483	2,371,293	885,279	1,052,044	886,108
SUBTOTAL 480		7,634,929	4,856,509	3,064,903	3,398,545
Other Supplies and Materials	490	16,676	15,418	9,540	16,639
Prof Materials (Non-Instructional)	491	72,541	48,457	53,493	41,843
Athletic Reimbursement	498	2,384	6,523	-	(19,429)
SUBTOTAL 490		91,601	70,398	63,033	39,053
TOTAL SUPPLIES (400)		16,997,152	10,945,706	10,846,203	17,053,837
CAPITAL EQUIPMENT					
Building	531	381,746	-	-	-
Building Improvements-Additions	541	-	-	-	83,989
Building Improvements-Remodel/Replace	542	73,252	-	12,210	122,115
New Equipment \$1,000-\$5,000 (ea.)	551	-	-	8,295,692	-
New Equipment >\$5,000 (ea.)	552	1,356,428	78,992	-	121,943
Replacement Equipment>\$5,000(ea.)	562	15,550	55,791	156,297	119,213
Technology Related Hardware >\$5,000 (ea.)	581	48,408	56,734	28,023	117,613
Technology Related Software >\$5,000 (ea.)	582	-	-	-	50,011
TOTAL CAPITAL EQUIPMENT (500)		1,875,384	191,517	8,492,222	614,884
DEBT SERVICE					
Lease Principal Payments	678	-	804,118	717,105	-
Temporary Note Interest	682	218,593	222,572	199,065	-
Lease Interest Payments	688	-	61,149	59,730	-
Paying Agent Fees	691	33,154	34,257	1,500	1,000
TOTAL LOAN INTEREST (600)		251,747	1,122,096	977,400	1,000
DISTRICT INSURANCE					
Liability Insurance	711	276,020	237,879	282,823	241,150
Property Insurance	712	382,956	403,466	438,567	607,000
Unemployment Compensation	730	425,453	34,344	-	75,000
TOTAL DISTRICT INSURANCE (700)		1,084,429	675,689	721,390	923,150
OPERATING TRANSFERS					
Transfer to Special Education Fund	827	30,077,923	29,201,366	30,762,209	35,332,938
TOTAL OPERATING TRANSFERS (800)		30,077,923	29,201,366	30,762,209	35,332,938

FUND 10 - GENERAL FUND **DETAIL OF EXPENDITURES BY OBJECT**

DESCRIPTION	OBJECT	AUDITED 2020-2021	AUDITED 2021-2022	AUDITED 2022-2023	ADOPTED 2023-2024
MISCELLANEOUS EXPENSES					
District Dues and Fees	941	\$ 124,076	\$ 98,403	\$ 143,888	\$ 119,256
Employee Dues and Fees	942	45,337	191,862	67,664	48,104
Student Fees and Dues	943	31,274	70,016	89,813	125,342
False Alarm Fees	944	6,850	4,100	6,950	18,268
Bank/Credit Card Fees	945	46,714	56,036	45,417	30,000
Accounting Adjustments	969	3,680	93,649	125	(1,337,890)
Aidable Refund	971	16,568	14	-	-
Non Aidable Refund	972	80,678	441,168	120,540	-
Other Miscellaneous	999	-	-	1,197,097	-
TOTAL MISCELLANEOUS (900)		355,177	955,248	1,671,494	(996,920)
TOTAL EXPENDITURES		\$ 261,151,239	\$ 265,702,374	\$ 286,818,073	\$ 291,826,393

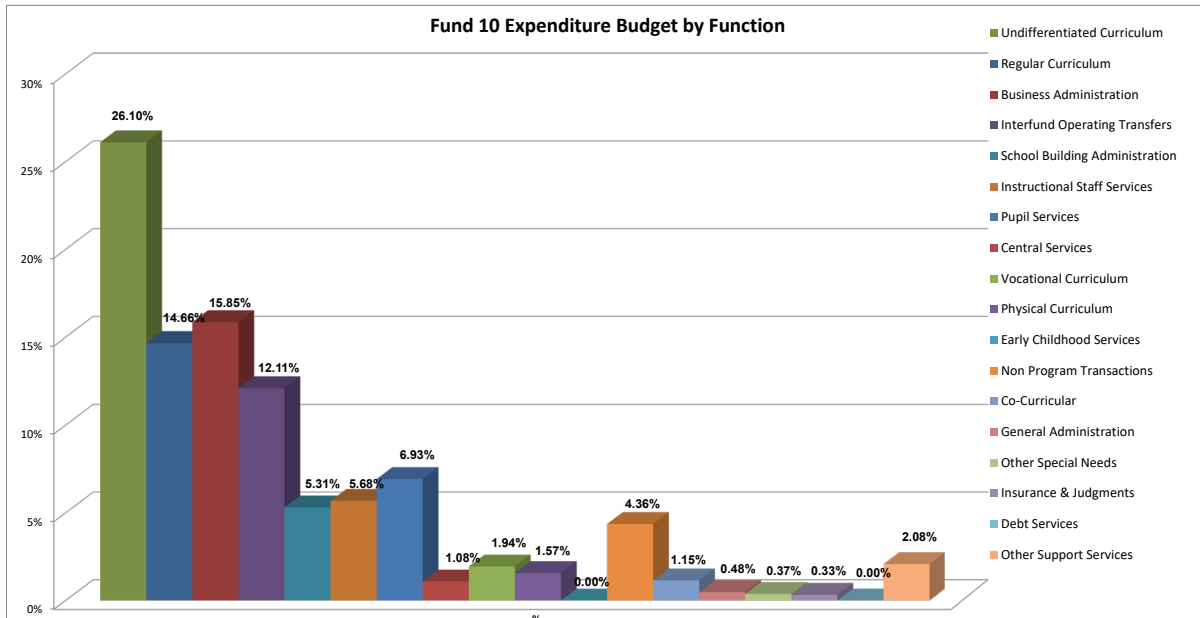
**KENOSHA UNIFIED SCHOOL DISTRICT
2023 - 2024 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY OBJECT		Budget	%
Salaries	\$	132,668,753	45.46%
Fringe Benefits		61,837,758	21.19%
Purchased Services		44,390,993	15.21%
Non Capital Equipment		17,053,837	5.84%
Capital Equipment		614,884	0.21%
Debt Services		1,000	0.00%
Insurance & Other		923,150	0.32%
Operating Transfers		35,332,938	12.11%
Miscellaneous		(996,920)	-0.34%
TOTAL EXPENDITURES		\$ 291,826,393	100.00%



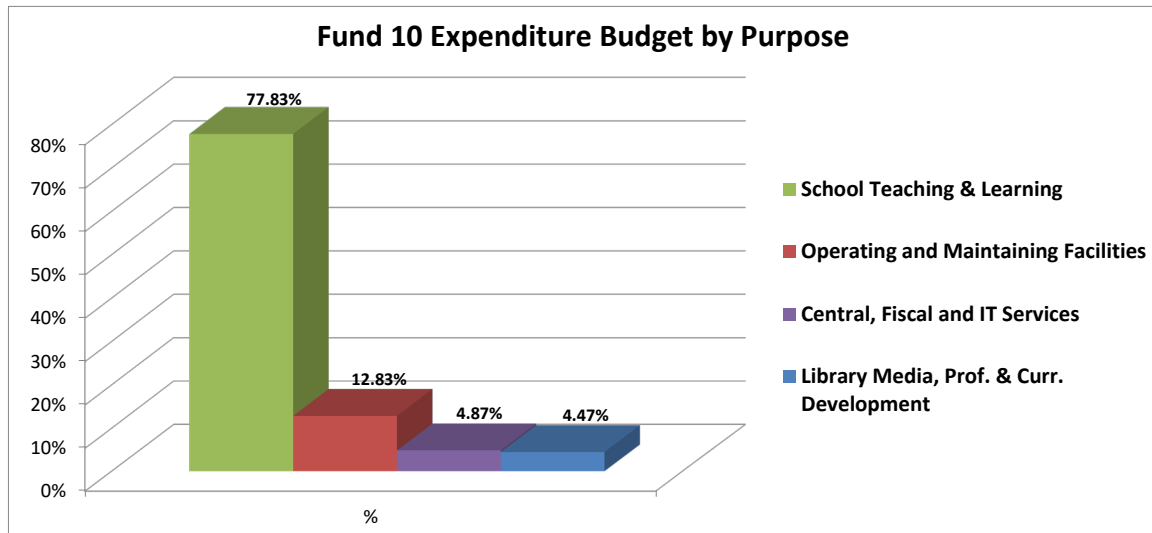
**KENOSHA UNIFIED SCHOOL DISTRICT
2023 - 2024 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY FUNCTION		Budget	%
Undifferentiated Curriculum	\$	76,172,105	26.10%
Regular Curriculum		42,792,424	14.66%
Business Administration		46,264,721	15.85%
Interfund Operating Transfers		35,332,938	12.11%
School Building Administration		15,492,331	5.31%
Instructional Staff Services		16,576,758	5.68%
Pupil Services		20,216,598	6.93%
Central Services		3,156,293	1.08%
Vocational Curriculum		5,663,167	1.94%
Physical Curriculum		4,572,062	1.57%
Early Childhood Services		-	0.00%
Non Program Transactions		12,737,789	4.36%
Co-Curricular		3,351,986	1.15%
General Administration		1,390,480	0.48%
Other Special Needs		1,083,024	0.37%
Insurance & Judgments		953,150	0.33%
Debt Services		1,000	0.00%
Other Support Services		6,069,567	2.08%
TOTAL EXPENDITURES		\$ 291,826,393	100.00%



**KENOSHA UNIFIED SCHOOL DISTRICT
2023 - 2024 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY PURPOSE		Budget	%
School Teaching & Learning	\$	227,125,328	77.83%
Library Media, Prof. & Curr. Development		13,040,196	4.47%
Operating and Maintaining Facilities		37,431,106	12.83%
Central, Fiscal and IT Services		14,229,763	4.87%
TOTAL EXPENDITURES		\$ 291,826,393	100.00%



FUND 10 - GENERAL FUND

SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2020-2021	AUDITED 2021-2022	AUDITED 2022-2023	ADOPTED 2023-2024
Forest Park Elementary	145	\$ 2,568,453	\$ 2,351,181	\$ 2,456,498	\$ 2,835,946
Frank Elementary	146	2,642,326	2,709,069	2,931,346	3,385,189
Grant Elementary	147	1,724,304	1,862,199	1,661,707	2,004,254
Harvey Elementary	150	2,046,415	2,112,045	2,148,280	2,356,180
Jefferson Elementary	153	1,695,420	1,789,529	1,912,043	2,145,805
McKinley Elementary	155	2,227,624	2,176,263	2,145,923	2,318,796
Pleasant Prairie Elementary	156	3,358,541	3,030,697	2,961,365	3,125,542
Prairie Lane Elementary	157	2,553,497	3,082,551	2,742,537	2,972,939
Roosevelt Elementary	158	2,946,918	2,983,977	3,134,955	3,234,206
Somers Elementary	160	2,861,998	2,936,239	2,944,691	3,224,674
Southport Elementary	161	2,328,516	2,305,358	2,357,519	2,835,667
Strange Elementary	162	3,451,363	3,484,710	3,815,481	4,171,102
Grewenow Elementary	163	2,430,711	2,204,394	2,338,927	2,607,430
Vernon Elementary	164	2,045,050	2,107,663	2,285,366	2,635,039
Brass Community School	165	2,889,407	2,946,694	2,942,628	3,412,057
Whittier Elementary	166	2,489,253	2,772,566	2,523,764	2,841,607
Wilson Elementary	167	1,328,317	1,168,581	1,276,788	50,932
Bose Elementary	168	2,193,526	2,288,025	2,558,286	2,666,667
Stocker Elementary	169	2,978,750	2,835,971	2,478,764	2,872,505
Jeffery Elementary	170	2,129,441	2,142,365	2,180,086	2,352,340
Edward Bain School of Creative Arts	173	2,888,391	3,066,797	3,363,866	3,593,522
Edward Bain School of Dual Language	175	2,049,831	2,117,409	1,920,150	2,135,180
Nash Elementary	178	3,475,417	3,684,585	3,768,290	3,917,630
SUBTOTAL ELEMENTARY SCHOOLS		57,303,469	58,158,868	58,849,260	63,695,209
Lance Middle School	330	6,443,445	6,387,107	6,610,084	6,868,967
Lincoln Middle School	331	4,801,416	4,658,957	4,629,403	5,237,732
Washington Middle School	333	4,349,473	4,387,048	4,418,205	4,784,501
Bullen Middle School	334	6,201,029	6,161,211	6,305,184	6,516,256
Mahone Middle School	337	7,050,979	7,446,059	7,649,193	7,819,727
SUBTOTAL MIDDLE SCHOOLS		28,846,342	29,040,382	29,612,069	31,227,183
Indian Trail High School & Academy	424	14,184,996	14,158,816	14,494,672	15,037,399
Bradford High School	425	10,355,092	10,524,839	11,029,442	11,637,461
Tremper High School	426	11,532,289	11,678,058	12,181,391	13,017,110
Reuther High School	427	4,172,213	4,530,453	4,185,487	4,527,807
Lakeview Technology Academy	428	2,816,688	2,755,296	2,701,419	3,004,055
SUBTOTAL HIGH SCHOOLS		43,061,278	43,647,462	44,592,411	47,223,832
Brompton Academy	102	1,952,809	1,867,472	1,899,017	1,965,709
Dimensions of Learning Academy	112	1,832,840	1,800,577	1,929,589	2,139,543
KTEC	113/114	9,890,923	10,036,002	10,714,861	10,555,380
4K Program	272	3,249,795	3,129,313	2,764,267	3,197,407
Kenosha eSchool	421	1,633,527	1,978,674	2,366,342	1,939,035
Harborside Academy	422	5,051,366	5,188,391	5,151,273	5,644,201
Boys & Girls Club (STEP-East)	429	1,636	38,193	162	-
Hillcrest School	852	1,112,547	1,155,460	1,480,358	1,605,048
Head Start	871	403,485	446,140	400,191	436,569
SUBTOTAL SPECIALTY SCHOOLS		25,128,928	25,640,222	26,706,060	27,482,892

FUND 10 - GENERAL FUND SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2020-2021	AUDITED 2021-2022	AUDITED 2022-2023	ADOPTED 2023-2024
Private Schools (Grants)	600	\$ 465,031	\$ 327,510	\$ 388,740	\$ 736,669
Board Of Education	801	219,366	291,866	240,005	201,530
Superintendent's Office	802	1,022,711	621,275	569,004	628,694
Office of Human Resources **	804	3,272,308	2,673,449	2,409,614	2,587,546
Office of Information Services	805	6,087,924	6,667,124	7,594,783	7,527,805
Business Services Department	806	1,244,970	782,920	893,811	1,086,864
Office of Facilities Services	807	11,808,635	10,029,749	10,300,448	8,794,194
Office of Finance	808	45,234,446	46,686,233	57,448,376	49,230,297
Career & Technical Ed Department	809	1,105,215	771,860	983,224	1,093,019
Athletics/Health/Recreation Department	810	2,254,903	2,152,878	2,198,564	2,343,774
Office of Teaching and Learning	811	5,937,442	3,229,134	3,994,762	2,789,515
Fine Arts Department	812	5,291,708	5,271,206	4,998,166	5,938,254
Language Acquisition Department	813	305,280	481,590	415,647	602,704
Special Education Department	815	806,184	719,248	1,061,564	975,527
Title I Department	816	4,661,454	9,417,251	13,555,656	17,410,908
Library and Technology Department	817	1,915,646	1,918,071	1,710,934	1,946,670
Student Support Department	818	5,255,379	5,618,054	6,201,734	5,662,271
Professional Learning Department	819	912,380	1,049,782	662,418	651,250
Transportation Department	822	4,162,624	5,550,703	5,699,967	5,842,666
Distribution & Utilities Department	823	1,345,588	1,352,387	986,282	676,478
Copy Center	825	97,225	94,347	158,189	197,345
Community Relations Department	837	29,318	34,794	19,642	959
Office of Communications	838	642,939	672,907	701,338	718,761
Office of School Leadership	839	698,414	681,436	1,601,162	3,393,109
Engagement and Equity Department	840	22,497	28,643	12,921	24,910
School Leadership Elementary	841	683,478	666,553	772,085	947,843
Office of Educational Accountability	851	949,704	1,043,150	1,064,360	1,070,153
Educational Support Center	874	367,544	368,350	399,928	457,562
Ameche Field	881	7,918	9,293	11,927	-
Jaskwhich Field	882	623	112	502	-
Bradford Stadium	883	2,368	3,565	2,520	-
District-Wide Budget Holding Location ***	899	-	-	-	(1,340,000)
SUBTOTAL DEPARTMENTS		106,811,222	109,215,440	127,058,273	122,197,277
TOTAL EXPENDITURES		\$ 261,151,239	\$ 265,702,374	\$ 286,818,073	\$ 291,826,393

* 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.

** 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.

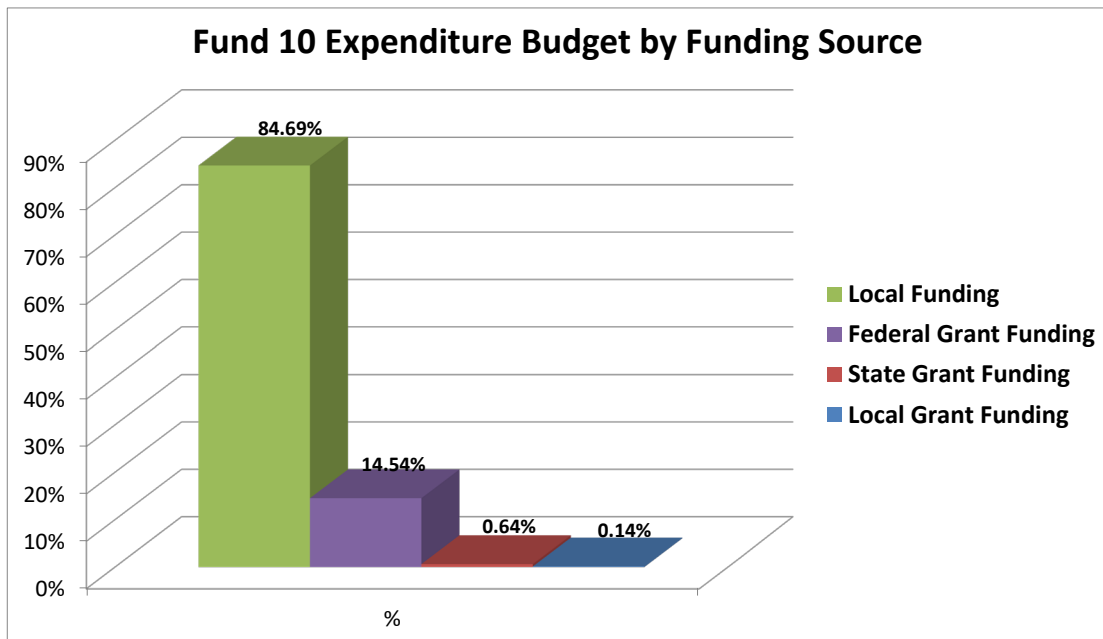
FUND 10 - GENERAL FUND

SUMMARY OF EXPENDITURES BY FUNDING SOURCE/PROJECT

FUNDING DESCRIPTION	PROJ	AUDITED 2022-2021	AUDITED 2021-2022	AUDITED 2022-2023	ADOPTED 2023-2024
Common School Library Fund	031	\$ 1,080,463	\$ 937,930	\$ 1,059,246	\$ 1,271,600
School Based Mental Health Grant	297	-	48,778	100,838	-
Alcohol & Other Drug Abuse Grant (AODA)	395	8,665	11,009	12,357	323,866
Head Start - State Grant	399	306,733	307,930	296,237	-
Assess Reading Readiness	522	33,756	28,485	-	-
CTE Incentives Grant	577	256,181	53,475	64,222	-
Educator Effectiveness Grant	583	127,189	127,276	124,400	124,400
Youth Apprenticeship Grant	614	68,686	69,119	72,519	141,680
Advanced Manufacturing Grant	615	50,000	-	-	-
STATE GRANT FUNDING		1,931,673	1,584,002	1,729,819	1,861,546
Title I-D Neglected & Delinquent Grant	140	25,459	27,688	50,097	34,573
Title I-A Grant	141	5,514,645	5,462,410	5,243,138	7,235,644
Elementary and Secondary School Emergency Relief (ESSER)	160	3,686,170	1,201,401	165,847	-
Governors Emergency Education Relief Fund (GEER)	162	632,994	2,329,709	44,157	-
Elementary and Secondary School Emergency Relief II (ESSER II)	163	-	8,666,868	9,509,006	1,666,446
Elementary and Secondary School Emergency Relief III (ESSER III)	165	-	-	12,813,992	30,463,211
ARP Homeless Children Grant	168	-	-	15,318	32,868
ARP Homeless Children Grant II	173	-	-	129,017	15,673
Homeless Children Grant	335	-	-	-	75,000
IDEA CEIS Grant	345	701,798	602,313	918,894	922,258
Title IV-A Foster Care	381	281,304	634,221	526,630	517,130
Title III-A Bilingual Grant	391	148,035	319,628	250,543	224,610
Carl Perkins Grant	430	155,235	134,634	167,332	230,688
Title II-A Eisenhower Grant	604	770,645	833,618	590,730	1,008,703
FEDERAL GRANT FUNDING		11,916,285	20,212,490	30,424,701	42,426,804
School Specific Donations	750	52,645	32,551	105,472	10,767
New School Grants	751	64,564	93,213	351,930	181,304
Lakeview Reimbursement	765	198,241	185,815	199,723	209,666
LOCAL GRANT FUNDING		315,450	311,579	657,125	401,737
Local Funding	000	233,344,566	231,221,884	234,603,580	237,490,276
Bilingual/Bicultural Program (Aided)	322	6,108,134	6,273,048	6,274,849	7,221,288
Secondary School Support	702	31,379	64,463	67,830	72,770
Accelerated Independent Study	704	273,166	278,821	176,065	182,812
Phoenix Project	708	6,630	7,266	8,894	10,700
Charter School - After School Program	712	49	41,861	25,354	-
School Sub Budget	714	4,497,358	2,896,773	2,806,661	1,058,000
Network Upgrade Project	719	-	639,690	-	-
Wellness Program	726	375,161	350,000	-	-
Recognition Programs	728	43,328	48,805	56,201	50,000
Athletic Fields	753	17,684	25,288	62,330	-
Theater (Co-Curricular)	754	22,291	105,465	122,147	31,250
Project Lead the Way Private Grant	755	-	-	92,936	-
Leases	901	1,238,662	381,056	8,753,283	-
Summer School	999	1,029,423	1,259,883	956,298	1,019,210
LOCAL FUNDING		246,987,831	243,594,303	254,006,428	247,136,306
TOTAL EXPENDITURES		\$ 261,151,239	\$ 265,702,374	\$ 286,818,073	\$ 291,826,393

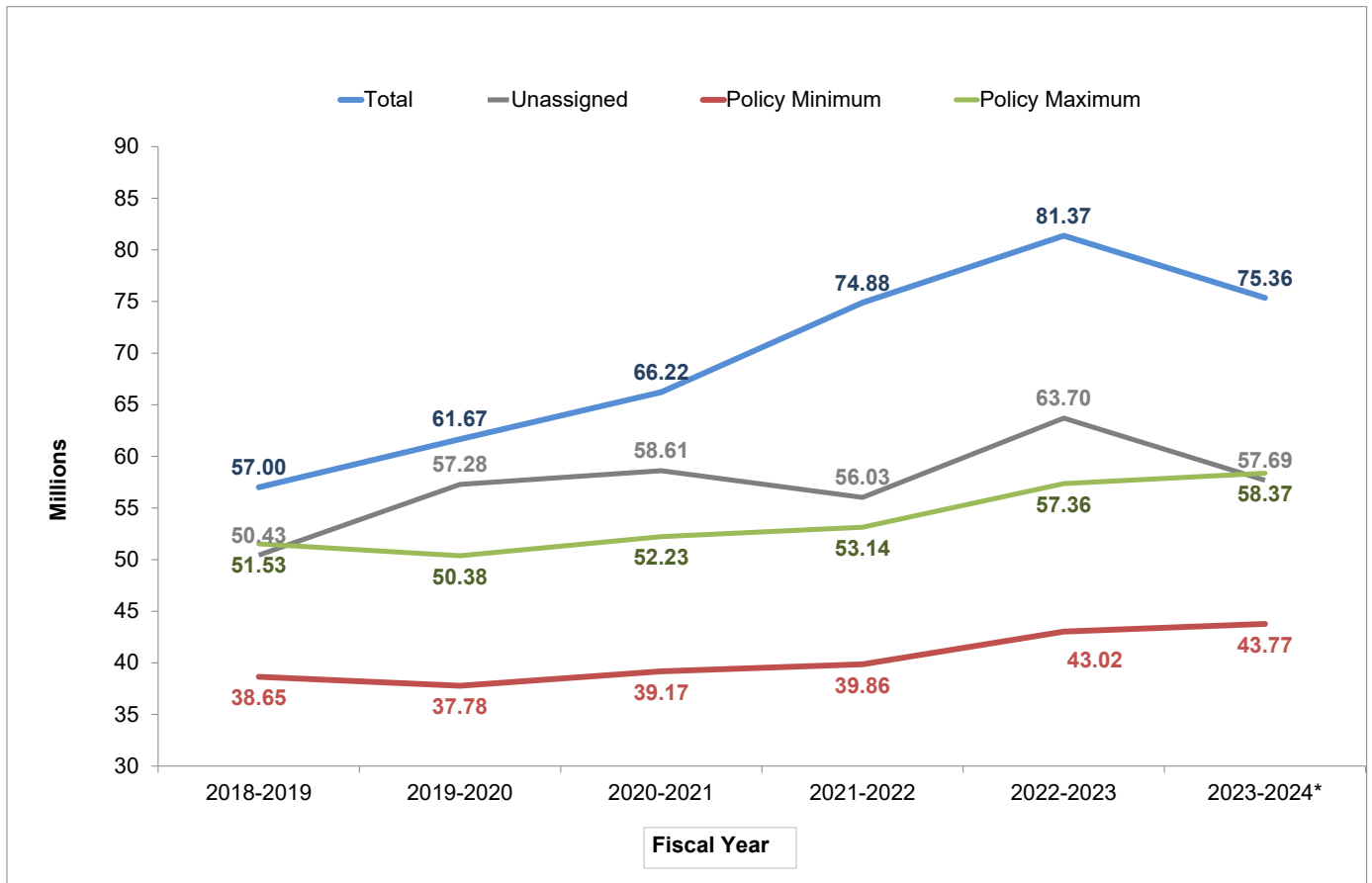
KENOSHA UNIFIED SCHOOL DISTRICT 2023 - 2024 ADOPTED BUDGET

GENERAL FUND EXPENDITURES BY FUNDING		Budget	%
Local Funding	\$	247,136,306	84.69%
Local Grant Funding		401,737	0.14%
State Grant Funding		1,861,546	0.64%
Federal Grant Funding		42,426,804	14.54%
TOTAL EXPENDITURES		\$ 291,826,393	100.00%



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

	Audited 2018-2019	Audited 2019-2020	Audited 2020-2021	Audited 2021-2022	Unaudited 2022-2023	Budgeted 2023-2024*
Beginning Fund Balance	\$ 55,315,858	\$ 57,003,593	\$ 61,669,391	\$ 66,216,513	\$ 74,884,517	\$ 81,374,853
Revenues	259,340,327	256,542,167	265,698,361	274,370,379	293,308,410	285,808,288
Expenditures	257,652,592	251,876,369	261,151,239	265,702,374	286,818,074	291,826,393
Fund Balance Change	1,687,735	4,665,798	4,547,122	8,668,004	6,490,336	(6,018,105)
Ending Total Fund Balance	\$ 57,003,592.7	\$ 61,669,390.7	\$ 66,216,512.7	\$ 74,884,517.0	\$ 81,374,853.3	\$ 75,356,748.7
% Fund Balance/Expenditures *	22.12%	24.48%	25.36%	28.18%	28.37%	25.82%
Unassigned % Fund Balance/Expenditures	19.57%	22.74%	22.44%	21.09%	22.21%	19.77%
Unassigned	\$ 50,432,241	\$ 57,284,204	\$ 58,612,099	\$ 56,028,601	\$ 63,704,459	\$ 57,686,354
Policy Minimum (15%) Unassigned	\$ 38,647,889	\$ 37,781,455	\$ 39,172,686	\$ 39,855,356	\$ 43,022,711	\$ 43,773,959
Policy Maximum (20%) Unassigned	\$ 51,530,518	\$ 50,375,274	\$ 52,230,248	\$ 53,140,475	\$ 57,363,615	\$ 58,365,279



* 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 2020-2021	AUDITED 2021-2022	AUDITED 2022-2023	ADOPTED 2023-2024
REVENUE					
Operating Transfers In	100	\$ 30,077,923	\$ 29,201,366	\$ 30,762,209	\$ 35,332,938
School Activity Income	270	661,136	1,598,819	2,824,158	-
Interest on Investments	280	2,090	377	238	-
Local Revenues	290	57,020	84,978	373,922	5,000
State Aid - Handicap Aid	611	11,506,656	11,858,054	12,317,592	13,220,982
State Categorical Aid	625	88,722	164,567	139,432	140,000
Other State Aid	690	127,000	99,468	108,917	-
Federal Aid - Spec Projects	730	6,400,474	5,405,461	4,368,484	4,713,208
Federal Aid - Medical Assistance	780	707,501	715,679	830,341	830,000
Federal Aid - Direct (Head Start)	790	2,309,465	2,341,348	2,766,776	2,620,247
Other adjustments	960	2,122,562	-	-	-
Revenue Adjustments	990	15,250	12,850	112,233	-
TOTAL REVENUES		\$ 54,075,799	\$ 51,482,967	\$ 54,604,302	\$ 56,862,375

	Object	AUDITED 2020-2021	AUDITED 2021-2022	AUDITED 2022-2023	ADOPTED 2023-2024
EXPENDITURES					
Salaries	100	\$ 31,001,959	\$ 30,377,330	\$ 30,798,362	\$ 34,674,600
Employee Benefits	200	15,193,253	15,113,748	15,276,406	18,476,846
Purchased Services	300	3,838,770	3,722,008	4,409,271	3,920,230
Non-Capital Purchases	400	1,432,701	1,817,996	3,376,819	2,289,166
Capital Purchases	500	228,924	114,257	405,483	-
Operating Transfer	800	363,912	224,791	257,311	555,374
Other Expenditures	900	7,290	15,697	4,793	(702,038)
TOTAL EXPENDITURES		\$ 52,066,809	\$ 51,385,827	\$ 54,528,445	\$ 59,214,178

Expenditure Summary	Fund	AUDITED 2020-2021	AUDITED 2021-2022	AUDITED 2022-2023	ADOPTED 2023-2024
Special Revenue Trust Fund	Fund 21	\$ 844,363	\$ 1,594,554	\$ 3,230,743	\$ 2,351,803
Head Start	Fund 25	2,309,465	2,341,348	2,766,776	2,620,247
Special Education	Fund 27	48,912,981	47,449,925	48,530,926	54,242,128
		\$ 52,066,809	\$ 51,385,827	\$ 54,528,445	\$ 59,214,178

FUND 30 - DEBT SERVICE REVENUES AND EXPENDITURES

	Source	AUDITED 2020-2021	AUDITED 2021-2022	AUDITED 2022-2023	ADOPTED 2023-2024
REVENUE					
Property Taxes	211	\$ 13,598,392	\$ 12,304,641	\$ 12,311,491	\$ 12,316,441
Interest on Investments	280	2,204	4,321	159,528	-
TOTAL REVENUES		\$ 13,600,596	\$ 12,308,962	\$ 12,471,019	\$ 12,316,441

	Object	AUDITED 2020-2021	AUDITED 2021-2022	AUDITED 2022-2023	ADOPTED 2023-2024
EXPENDITURES					
Debt Retirement					
Principal - Long Term	675	\$ 9,120,000	\$ 7,860,000	\$ 8,225,000	\$ 8,625,000
Interest - Long Term Bond	685	5,018,440	4,619,590	4,269,690	3,903,294
TOTAL EXPENDITURES		\$ 14,138,440	\$ 12,479,590	\$ 12,494,690	\$ 12,528,294

Expenditure Summary	Fund	AUDITED 2020-2021	AUDITED 2021-2022	AUDITED 2022-2023	ADOPTED 2023-2024
Non-Referendum Debt (Fund 38)	Fund 38	\$ 7,110,671	\$ 5,451,471	\$ 5,456,071	\$ 6,064,974
Referendum Debt (Fund 39)					
Debt Service 07/09	Fund 32	3,941,950	3,944,550	3,947,550	3,370,750
Debt Service 07/15	Fund 37	3,085,819	3,083,569	3,091,069	3,092,570
		\$ 14,138,440	\$ 12,479,590	\$ 12,494,690	\$ 12,528,294

FUND 40 - CAPITAL PROJECTS REVENUES AND EXPENDITURES

	<u>Source</u>	<u>AUDITED 2020-2021</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>ADOPTED 2023-2024</u>
REVENUE					
Interest on Investments	280	\$ 2,453	\$ 168	\$ -	\$ -
Refund of Prior Year Expenses	970	151,063	115,805	-	-
TOTAL REVENUE		\$ 153,516	\$ 115,973	\$ -	\$ -

	<u>Object</u>	<u>AUDITED 2020-2021</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>ADOPTED 2023-2024</u>
EXPENDITURES					
Salaries	100	\$ 54,755	\$ 6,013	\$ -	\$ -
Benefits	200	7,863	919	-	-
Purchased Services	300	4,389,531	988,486	-	-
Capital Purchases	500	46,088	-	-	-
TOTAL EXPENDITURES		\$ 4,498,237	\$ 995,418	\$ -	\$ -

Expenditure Summary	<u>Fund</u>	<u>AUDITED 2020-2021</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>ADOPTED 2023-2024</u>
Energy Efficiency Phase II	Fund 44	4,498,237	995,418	-	-
		\$ 4,498,237	\$ 995,418	\$ -	\$ -

FUND 50 - FOOD SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>AUDITED 2020-2021</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>ADOPTED 2023-2024</u>
REVENUE					
Local Sources:					
Pupil Sales	251	\$ 19,993	\$ -	\$ 609,278	\$ 609,278
Adult Sales	252	527	34	1,902	1,902
Snack Sales	254	10,113	16,151	11,741	11,741
Breakfast Sales	257	-	-	319	319
Milk Sales	258	14,882	29,479	36,672	36,672
Other Food Sales	259	72	88,482	392,018	392,018
Interest on Investments	280	612	6,692	80,503	80,503
State Sources:					
Food Service Aid	617	138,292	18,751	132,513	132,513
Federal Sources					
Donated Commodities	714	525,554	628,417	725,395	725,395
Food Service Aid	717	3,764,978	9,653,651	7,241,848	7,241,848
Special Projects Aid	730	125,333	169,337	182,253	182,253
Other Sources					
Adjustments	960	-	-	236	236
TOTAL REVENUE		\$ 4,600,356	\$ 10,610,994	\$ 9,414,678	\$ 9,414,678

	<u>Object</u>	<u>AUDITED 2020-2021</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>ADOPTED 2023-2024</u>
EXPENDITURES					
Salaries	100	\$ 1,966,382	\$ 2,241,482	\$ 2,755,120	\$ 2,752,655
Employee Benefits	200	773,153	841,596	941,980	941,980
Purchased Services	300	365,569	267,685	484,234	484,234
Non-Capital Purchases	400	2,107,117	4,724,801	5,074,964	5,074,964
Capital Purchases	500	16,419	8,414	183,415	183,415
Other Expenditures	900	3,050	4,937	51,786	51,786
TOTAL EXPENDITURES		\$ 5,231,690	\$ 8,088,915	\$ 9,491,499	\$ 9,489,034

FUND 70 - TRUST FUND REVENUES AND EXPENDITURES

	<u>Source</u>	<u>AUDITED 2020-2021</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>ADOPTED 2023-2024</u>
REVENUE					
Interest income	280	\$ 170,330	\$ 70,489	\$ 1,997,040	\$ 2,000,000
OPEB Trust Fund Contribution	950	10,753,635	13,476,933	10,924,459	7,139,016
TOTAL REVENUE		\$ 10,923,965	\$ 13,547,422	\$ 12,921,499	\$ 9,139,016

	<u>Object</u>	<u>AUDITED 2020-2021</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>ADOPTED 2023-2024</u>
EXPENDITURES					
Purchased Services	300	\$ -	\$ -	\$ 13,500	\$ -
Other	900	4,834,799	5,670,319	6,553,096	6,500,000
TOTAL EXPENDITURES		\$ 4,834,799	\$ 5,670,319	\$ 6,566,596	\$ 6,500,000

Expenditure Summary by Fund		<u>AUDITED 2020-2021</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>ADOPTED 2023-2024</u>
OPEB Trust Fund	Fund 73	\$ 4,580,700	\$ 5,670,319	\$ 6,566,596	\$ 6,500,000
Private Purpose Trust Fund	Fund 75	254,099	-	-	-
		\$ 4,834,799	\$ 5,670,319	\$ 6,566,596	\$ 6,500,000

FUND 80 - COMMUNITY SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>AUDITED 2020-2021</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>ADOPTED 2023-2024</u>
REVENUE					
Property Taxes	211	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
School Activity Income	271	-	-	3,354	3,354
Gifts & Donations	291	-	-	-	450
Fees	298	2,740	36,877	71,511	12,799
TOTAL REVENUE		\$ 1,502,740	\$ 1,536,877	\$ 1,574,865	\$ 1,516,603

	<u>Object</u>	<u>AUDITED 2020-2021</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>ADOPTED 2023-2024</u>
EXPENDITURES					
Salaries	100	\$ 462,204	\$ 560,668	\$ 640,112	\$ 811,520
Employee Benefits	200	206,808	283,136	309,723	367,929
Purchased Services	300	341,469	370,726	468,173	440,832
Non-Capital Purchases	400	24,562	48,197	140,206	245,699
Capital Purchases	500	-	-	-	186,111
Other Purchases	900	150	1,295	650	1,750
TOTAL EXPENDITURES		\$ 1,035,193	\$ 1,264,022	\$ 1,558,864	\$ 2,053,841

Expenditure Summary by Fund		<u>AUDITED 2020-2021</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>ADOPTED 2023-2024</u>
Recreation Services Program	Fund 81	\$ 393,224	\$ 482,166	\$ 460,460	\$ 674,775
Community Services	Fund 83	641,969	684,323	816,266	1,033,838
KYPAC	Fund 86	-	14,568	57,316	57,663
Pageantry Arts Program	Fund 87	-	79,070	224,822	287,565
Fine Arts Recreation Programs	Fund 88	-	3,895	-	-
		\$ 1,035,193	\$ 1,264,022	\$ 1,558,864	\$ 2,053,841

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

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

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

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