

# ADOPTED BUDGET

October 22, 2024

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## **BUDGET REPORT PREPARED BY**

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## **INTRODUCTION**

The intent of the Kenosha Unified School District's Board of Education and administration is to provide the best possible educational system for the District's students. The available resources will be directed toward achieving the identified mission, vision, and goals. District administration developed the fiscal year 2024-2025 under this premise.

The Kenosha Unified School District administration prepared the fiscal year 2024-2025 budget following the District's budgeting and financial operation policies. Those policies conform to existing State of Wisconsin requirements set forth by the State constitution, State statutes, and the Department of Public Instruction. The fiscal year 2024-2025 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 2024-2025 budget and the annual meeting of district electors were held on September 17, 2024, 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, initially projected to be \$79,242,368. 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 September 17, 2024, District administration has updated the budget to reflect key components such as student membership, equalized property valuations, certified state aid, tax levies, private school voucher changes and detailed staffing costs (salary and benefits). Also, the recently adopted 2023 WI Act 12 expanded the State Aid for Exempt Personal Property and related exemptions in which the expanded portion does not fall under the revenue limit.

The certified budget discussed in this booklet was approved by the Board of Education on October 22, 2024.

## **EXECUTIVE SUMMARY**

The Kenosha Unified School District ("the District") budget contains programs, staffing, and services that will serve the 18,522 students 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 Kenosha Unified School District consists of the City of Kenosha, the Village of Pleasant Prairie, and the Village and Town of Somers all located in Kenosha County east of the I-94 corridor.

The Kenosha Unified School District consists of sixteen elementary schools, four middle schools, three high schools, two charter schools, four choice schools, one specialty school and one Head Start Child Development Center.

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 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 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, Facilities, and Charter Review Committee. These committees meet quarterly.

## Equalized Value

The Wisconsin Department of Revenue provides the District's equalized property valuation to be used for tax apportionment in October. For the 2024-2025 school year, the chart below divides the equalized property value and tax levy of the in the following manner:

	Equalized Value	Tax Levy	% of Total
<b>City of Kenosha</b>	\$9,423,124,541	\$48,339,465	59.38%
<b>Village of Pleasant Prairie</b>	5,118,071,109	26,255,072	32.25%
<b>Village of Somers</b>	1,201,206,423	6,162,040	7.57%
<b>Town of Somers</b>	126,443,000	648,637	0.80%
<b>Totals</b>	<b>\$15,868,845,073</b>	<b>\$81,405,214</b>	<b>100.00%</b>

The Statistical Section in this report provides a history of the equalized value and tax levy broken down amongst the municipalities.

## District Staffing

The District is a labor-intensive organization, with approximately 75-80% of the operating budget dedicated to wages and benefits for staff. The budgeted FTE for the 2024-2025 school year is summarized below and detailed by location in the Statistical Section of this report.

2024-2025 Budgeted Staff in FTE's	
Teachers	1,557.00
Educational Support Professionals	302.35
Service/Custodial	174.39
Administrative/Supervisory/Technical	152.00
Administrative Support Professionals	130.70
Carpenters and Painters	9.00
Interpreters	6.00
<b>Total Budgeted Full-Time Equivalent (FTE)</b>	<b>2,331.44</b>

## Student Enrollment

The total third Friday enrollment for the 2024-2025 school year was 18,522 which is a decrease of 348 students from the 2023-2024 school year. The Statistical Section of this report provides a history of student enrollment data.

## **Student Full-Time Equivalent Membership**

Membership FTE plays a significant role in the development of the budget. As birth rates continue to decline, the District continues to experience a decline in total student full-time equivalents (FTE), which drives our revenue limit authority.

The District's third Friday enrollment count of actual students is converted into full-time equivalents (FTE). If a student attends school all day, the 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, the student is considered a one-half (0.50) FTE for the third Friday membership count, and certain Pre-K program students are considered six-tenths (0.60) FTE. Students participating in Summer School are counted at a rate of 40%.

After the 2024-2025 third Friday count and Summer School count were converted into membership FTE of 18,559, the District experienced an overall loss of 287 FTE as compared to the 2023-2024 membership FTE count. The continued decline in membership FTE resulted in an average loss of 251 FTE for revenue limit authority purposes when applying the required 3-year rolling average.

The District's continual declining enrollment status can trigger additional temporary (non-recurring) revenue limit exemptions that are meant to provide temporary budget relief to districts as they prepare to make adjustments to operations. The 2024-2025 budget year includes a declining enrollment exemption amount of \$2,848,622 for the District. Revenue limit exemptions are discussed in more detail below.

## **Revenue Limit**

The District's total revenue limit is the maximum amount of revenue a school district can raise through certain state aids and property taxes for each district. The maximum limit is based on a three (3) year rolling average membership times a revenue base with adjustments for inflation and certain exemptions. A historical comparison of the revenue limit can be found in the Statistical Section of this report.

If the rolling average membership 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. Therefore, the revenue limit formula also includes several recurring and non-recurring exemptions. The 2024-2025 revenue limit formula provides for a maximum revenue of \$229,622,566.

### Three (3) Year Rolling Average Membership

The 2024-2025 revenue limit is calculated with a current three (3) year rolling average membership of 18,864, which is a decrease of 251 from the prior year base three (3) year rolling average of 19,115. The continual declining enrollment triggers temporary (non-recurring) revenue limit exemptions that are meant to provide temporary budget relief as we adjust our operations.

### Revenue Limit Exemptions

The revenue limit formula includes the fiscal year 2024-2025 exemptions totaling \$15,533,332 depicted below. Fiscal Year 2023-2024 revenue limit exemptions totaled \$14,082,065.

2024-2025 Revenue Limit Exemptions	
Recurring Exemptions:	
Transfer of Service	\$487,348
Non-Recurring Exemptions:	
Declining Enrollment	2,848,622
Energy Efficiency Project – Act 32*	5,307,994
Adjustment for Refunded/Rescinded Taxes	9,065
Prior Year Open Enrollment	189,145
Private School Voucher Aid Deduction	5,216,387
SNSP Private School Voucher Aid Deduction	1,474,771
<b>Total 2024-2025 Revenue Limit Exemptions</b>	<b>\$15,533,332</b>

\*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 in Revenue Computation

The total state aid that impacts the 2024-2025 revenue limit and tax levy includes general state aid (or equalization aid), aid for exempt computers, and aid for exempt personal property. The State Aid for High Poverty remains defunded in the 2023-2025 WI Biennial Budget.

The total state aid within the revenue limit for 2024-2025 is \$155,892,297 for an overall increase of \$6,397,964 or 4.28% from the prior year. The chart below depicts the breakdown of total state aid in the revenue limit.

	2023-24 DPI October 15 Certified Aid	2024-25 KUSD September (Annual Meeting) Projected Aid	2024-25 DPI October 15 Certified Aid	Certified \$ Change From Prior Year	Certified % Change from Prior Year	2024-25 Difference Between KUSD Sept Projection and Certified	KUSD Variance
General State Aid (Equalization Aid)	\$148,157,254	\$154,929,029	\$154,555,218	\$6,397,964	4.32%	(\$373,811)	-0.24%
High Poverty Aid	\$0	\$0	\$0	\$0	0.00%	\$0	0.00%
State Aid for Exempt Computers	\$410,259	\$410,259	\$410,259	\$0	0.00%	\$0	0.00%
State Aid for Exempt Personal Property (Under Limit)	\$926,820	\$1,976,820	\$926,820	\$0	0.00%	(\$1,049,999)	-53.12%
Total State Aid in Revenue Limit Computation	\$149,494,333	\$157,316,107	\$155,892,297	\$6,397,964	4.28%	(\$1,423,810)	-0.91%
State Aid for Exempt Personal Property (Outside of Limit)*	\$0	\$0	\$1,049,999	\$1,049,999	100.00%	\$1,049,999	100.00%
* Beginning in FY25 per 2023 WI Act 12, additional exempt personal property aid is <u>not</u> included under the revenue limit							

### *General State Aid (Equalization Aid)*

In the official State of Wisconsin Department of Public Instruction's October 15, 2024 certification, the District's general state aid (or equalization aid) increased by \$6,397,964 or 4.32% as compared to last year. While the increase in state aid is welcomed to help offset tax levies, this amount falls under the revenue limit cap and does not lead to budget growth or additional spending authority. General State Aid (or Equalization Aid) is not limited to any specific program, purpose, or target population and may be used in financing the general educational program as seen fit by the recipient district, whereas, categorical aids are typically restricted in their uses.

### *State Aid for Exempt Computers and Personal Property*

The 2017-2019 biennial state budget (2017 WI Act 59) exempted certain machinery, tools, and patterns from property tax assessments and also created a new aid program designed to compensate taxing bodies for the lost tax revenue. The State Aid for Exempt Personal Property has historically been accounted for under the revenue limit formula effectively reducing local tax levies.

The more recently adopted 2023 WI Act 12 expanded these exemptions starting with the January 1, 2024 assessments. The 2024-25 budget year is the first year that this new exemption and aid will impact school districts. On August 14, 2024, KUSD received notice from the Wisconsin Department of Revenue that we would be receiving an aid amount \$1,049,999 in addition to the previous amount of \$926,820. At the time of the annual

meeting, the combined amount totaling \$1,976,819 was assumed to be under the revenue limit formula as it has always been.

Since the annual meeting, the WI Department of Public Instruction (DPI) has issued a clarification memo stating that while both revenues will need to be accounted for in the same source code for budgeting, the new WI Act 12 aid amount should not be included under the revenue limit. This change effectively provides an additional \$1,049,999 of revenue to assist us in balancing the 2024-25 budget for KUSD. However, this accounting change also increases the tax levy when revisiting the annual meeting estimate. The administration will monitor the upcoming state budget for any news relating to this issue as there is increasing speculation that this ruling could change in the future.

For the 2024-2025 budget, having a portion of exempt personal property aid of over \$1 MM accounted for outside of revenue limits as well as having decreased charter school enrollments (about \$1 MM), helped to reduce the deficit, however, those factors may change in the future.

#### Property Tax Levy and Its Impact

Subtracting the state aid of \$155,892,297 from the revenue limit amount of \$229,622,566 allows for a total limited revenue of \$73,730,269 for general operations (fund 10) and non-referendum (fund 38) debt repayment. State law mandates that non-referendum debt (fund 38) be included in the revenue limit formula.

Total school district property taxes include levies for general operations, debt service, 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. All public school districts must certify a property tax levy by November 1st of each year.

The 2024-2025 total property tax levy of \$81,405,214 consists of the following levies:

2024-2025 Property Tax Levy	
General Fund (Fund 10)	\$67,592,272
Non-Referendum Debt Service (Fund 38)	6,137,997
Referendum Approved Debt Service (Fund 39)	6,174,945
Community Service Fund (Fund 80)	1,500,000
<b>Total 2024-2025 Property Tax Levy</b>	<b>\$81,405,214</b>

The proposed tax levy for the General Fund (Fund 10) is the maximum amount allowed within state law without an operating referendum. The overall 1.49 % decrease in total tax levy equates to \$1,228,837 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 revenue limit authority driven by declining enrollment in the General Fund.

The total mill rate (tax per \$1,000 of equalized property valuation) is \$5.13, an 8.67% decrease as compared to the prior year's rate of \$5.62. The tax mill rate decrease is the result of changes in both tax levies and equalized property values in our district. Our equalized property value increased by 7.86% from last year allowing the reduced tax levy to be spread over an even larger tax base. The estimated tax on \$250,000 of property value decreased by \$121.74 from \$1,404.20 to \$1,282.47.

A historical comparison of the tax levy that includes the mill rate breakdown by fund can be found in the Statistical Section of this report.

### **General Fund (Fund 10) Operations**

The General Fund is the operating fund of the District. The 2024-2025 General Fund budget is being presented as an unbalanced budget in which expenditures are projected to exceed revenues by \$789,077, if all budget authority is fully exercised. This is called a structural deficit.

The following factors affected the 2024-2025 budget. The District's declining enrollment trend continues to erode the District's Revenue Limit Authority Base. Health insurance premiums continue to rise, but are capped at an increase of 11%. Base wage increases of 2% plus schedule movements at approximately 1.5% provided a total 3.5% increase in salaries and wages.

The 2024-2025 fiscal year will be the first full year of post-rightsizing operations for KUSD. The following board actions led to operational savings that helped improve efficiencies and assist in decreasing costs.

- **School Building Consolidations (\$9 MM)**  
The School Board closed the following schools: Edward Bain – Creative Arts, Jefferson Elementary, McKinley Elementary, Stocker Elementary, Vernon Elementary and Lincoln Middle School. Kenosha Unified also closed the detention center, The Phoenix Project as a school, but retained the program to better serve the District. Edward Bain – Dual Language was renamed to the Kenosha School of

Language (KSOL), and two charter schools, The Brompton Academy and Dimensions of Learning Academy, instrumentality charter schools, closed and merged into a new District choice school called the Ruth Harman Academy.

- Department and school discretionary cuts remain in place
- Educational Support Center reductions (\$1 MM)
- Facilities major maintenance reduction remains (\$1 MM – half of the former budget)
- Technology refresh entirely ESSER III funded (\$1 MM)
- Annual curriculum adoption changed to request-as-needed (\$2 MM – former budget line item)
- Cost shift of local operational costs (e.g. Summer School) to ESSER III (\$2.4 MM)

### *Federal Stimulus Funding For Emergency COVID-19 Relief*

Kenosha Unified School District has spent down all of the four major Federal stimulus grants intended to provide relief for unplanned COVID-related expenses. The final phase of the Elementary and Secondary School Emergency Relief (ESSER III) grant closed on September 30, 2024. Since the grant period extended into the first quarter of 2024-2025, the District shifted some qualifying locally funded expenses to the grant to provide temporary budget deficit support. Direct costs of nearly \$1.4 MM along with indirect revenue of about \$846 K are being used to balance this year's budget. With the all ESSER grants completed as of September 30, 2024, these gaps will need to be covered by local dollars moving forward in future budgets.

### *Budget Carryovers*

The General Fund 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; 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.

## **General Fund (Fund 10) Fund Balance**

Fund balance represents the difference between the General Fund's assets and liabilities. When fund revenues exceed fund expenditures for a fiscal period, the fund balance increases. Contrarily, when fund expenditures exceed fund revenues, the fund balance decreases.

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. The fund balance categories 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. The 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. An unassigned fund balance is an amount that is available for any purpose.

As of June 30, 2024, the District's General Fund total fund balance was \$77,872,670. The total fund balance equated to 27.39% of the ending 2023-2024 General Fund expenditures. The unassigned portion of the fund balance was \$67,508,267 or 23.74% 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 2024-2025 is projected to decrease by \$789,077 to \$77,083,593, representing 28.64% of the current budgeted expenditures. Furthermore, the General Fund would be left with an unassigned projected balance of \$66,719,190, representing 24.79% 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 appropriations. 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 2024-2025.

It is essential that school districts maintain adequate levels of fund balance to mitigate current and future risks (e.g. for cash flow and unanticipated expenditures). For the second consecutive year, the unassigned General Fund fund balance is at an adequate level which allows the District to avoid the need for short-term cash flow borrowing in a high-interest rate environment and even allows for revenue-generating investments.

## Kenosha Unified School District Annual Budget Cycle Calendar

The following is the Kenosha Unified School District Budget Cycle Calendar. In any one fiscal year, a district may be working on the past, present or future(s) fiscal years' budgets.



### 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 <sup>rd</sup> 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 <sup>nd</sup> 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				

## **STATISTICAL SECTION**

### Student Enrollment History

The total third (3<sup>rd</sup>) Friday enrollment pupil count for the 2024-2025 school year was 18,522, which is a decrease of 348 students from the 2023-2024 school year.

School Year	Pre-Kindergarten	Kindergarten	Grades 1-5	Grades 6-8	Grades 9-12	Total Enrollment
2024-2025	1,001	1,184	6,312	3,992	6,033	18,522
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

**Kenosha Unified School District**  
**2024-25 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	27.28				1.00			28.28
	871-Head Start	7.90	31.00	1.50	1.00	3.15			44.55
<b>Pre-K Total</b>		<b>35.18</b>	<b>31.00</b>	<b>1.50</b>	<b>1.00</b>	<b>4.15</b>			<b>72.83</b>
Elementary	145-Forest Park Elementary	25.50	9.00	2.50	1.00	1.00			39.00
	146-Frank Elementary	33.50	9.00	3.50	1.00	1.00			48.00
	147-Grant Elementary	19.50	7.50	2.00	1.00	1.00			31.00
	150-Harvey Elementary	21.00	8.00	2.50	1.00	1.00			33.50
	156-Pleasant Prairie Elementary	30.50	5.50	3.50	1.00	1.00			41.50
	157-Prairie Lane Elementary	27.00	5.50	3.00	1.00	1.00		2.00	39.50
	158-Roosevelt Elementary	28.50	6.00	2.50	1.00	1.00			39.00
	160-Somers Elementary	32.50	10.00	3.50	1.00	1.00			48.00
	161-Southport Elementary	31.00	13.02	2.50	1.00	1.00			48.52
	163-Grewenow Elementary	21.50	7.80	2.50	1.00	1.00			33.80
	165-Brass Community School	32.50	9.30	3.00	1.00	1.00			46.80
	166-Whittier Elementary	26.50	4.00	3.00	1.00	1.00			35.50
	168-Bose Elementary	22.00	5.50	2.00	1.00	1.00			31.50
	170-Jeffery Elementary	22.00	9.00	2.00	1.00	1.00			35.00
	162-Curtis Strange Elementary	35.50	9.00	3.00	1.00	1.00			49.50
	175-Kenosha School Of Language	18.50	4.00	3.50	1.00	1.00			28.00
	178-Charles Nash Elementary	32.50	10.00	3.50	1.00	1.00			48.00
<b>Elementary Total</b>		<b>460.00</b>	<b>132.12</b>	<b>48.00</b>	<b>17.00</b>	<b>17.00</b>		<b>2.00</b>	<b>676.12</b>
K-8	112-Ruth Harman Academy	29.55		3.00	1.00	2.00			35.55
<b>K-8 Total</b>		<b>29.55</b>		<b>3.00</b>	<b>1.00</b>	<b>2.00</b>			<b>35.55</b>
Middle	330-Lance Middle	62.00	14.50	5.00	2.00	5.00			88.50
	333-Washington Middle	45.50	7.00	5.00	2.00	4.00		1.00	64.50
	334-Bullen Middle	53.16	9.00	5.00	2.00	4.00			73.16
	337-Mahone Middle	67.00	14.00	7.00	2.00	4.00			94.00
<b>Middle Total</b>		<b>227.66</b>	<b>44.50</b>	<b>22.00</b>	<b>8.00</b>	<b>17.00</b>		<b>1.00</b>	<b>320.16</b>
Middle/High	852-Hillcrest School	15.50	3.00	1.00	1.00	1.00			21.50
<b>Middle/High Total</b>		<b>15.50</b>	<b>3.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>			<b>21.50</b>
High	424-Indian Trail Academy	103.09	19.00	12.00	5.00	10.00			149.09
	425-Mary D. Bradford High School	86.50	28.00	10.50	4.00	10.00			139.00
	426-Tremper High School	81.50	23.50	12.00	4.00	9.00		2.00	132.00
	427-Reuther High School	24.50	0.88	6.00	1.00	4.00			36.38
	428-Lakeview Technology Academy	20.39	1.00	3.00	1.00	2.00			27.39
	429-Boys & Girls Club	3.00	4.00						7.00
<b>High Total</b>		<b>318.98</b>	<b>76.38</b>	<b>43.50</b>	<b>15.00</b>	<b>35.00</b>		<b>2.00</b>	<b>490.86</b>
Charter	113-KTEC	73.50	5.00	5.00	3.00	3.00			89.50
	422-Harborside Academy	46.50	1.50	0.13	2.00	4.80			54.93
<b>Charter Total</b>		<b>120.00</b>	<b>6.50</b>	<b>5.13</b>	<b>5.00</b>	<b>7.80</b>			<b>144.43</b>
District Wide	421-Kenosha eSchool	14.24			1.00	2.00			17.24
	600-Private Schools(Grants)	2.59							2.59
<b>District Wide Total</b>		<b>16.83</b>			<b>1.00</b>	<b>2.00</b>			<b>19.83</b>
ESC	802-Superintendent'S Office				3.00				3.00
	804-Office Of Human Resources				4.00	5.00			9.00
	805-Office Of Information Services				40.00	2.00			42.00
	807-Office Of Facilities Services			25.00	5.00	2.00	9.00		41.00
	808-Office Of Finance				9.00	4.00			13.00
	809-Career & Tech Ed Dept	0.67			1.00	1.00			2.67
	810-Athletics/Health/Rec Dept	15.00			1.00				16.00
	811-Office Of Teaching & Learning	4.00			5.00	5.00			14.00
	812-Fine Arts Dept	50.83			1.00				51.83
	813-Language Acquisition Dept	61.00			1.00				62.00
	815-Special Education Dept	104.03	7.86		10.00	5.00		1.00	127.89
	816-Title I Dept	1.00			2.00	2.00			5.00
	817-Library & Technology Dept				3.00	3.00			6.00
	818-Student Support Dept	91.77							91.77
	819-Professional Learning Dept	2.00			1.00				3.00
	822-Transportation Dept				1.00	1.00			2.00
	823-Distribution & Utilities Dept			3.90					3.90
	824-Food Services Dept			18.60	3.00	2.00			23.60
	825-Copy Center					1.00			1.00
	837-Communtiy Relations Dept	1.00	1.00		1.00	1.50			4.50
	838-Office Of Communications				3.00	1.25			4.25
	839-Office Of School Leadership				2.50	1.00			3.50
	841-Office Of School Leadership(EL)	2.00			2.50	1.00			5.50
	851-Office Of Ed Accountability				4.00	3.00			7.00
	874-Educational Support Center			2.50					2.50
<b>ESC Total</b>		<b>333.30</b>	<b>8.86</b>	<b>50.00</b>	<b>103.00</b>	<b>40.75</b>	<b>9.00</b>	<b>1.00</b>	<b>545.91</b>
Community	880-Recreation Dept			0.26		4.00			4.26
<b>Community Total</b>				<b>0.26</b>		<b>4.00</b>			<b>4.26</b>
<b>Grand Total</b>		<b>1,557.00</b>	<b>302.35</b>	<b>174.39</b>	<b>152.00</b>	<b>130.70</b>	<b>9.00</b>	<b>6.00</b>	<b>2,331.44</b>

### 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
2024-2025	\$229,622,566	\$155,892,297	\$73,730,269	2.38%	67.89%
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%

### Equalized Value Breakdown by Municipality History

School Year	Total	City of Kenosha	Percent of Total	Village of Pleasant Prairie	Percent of Total	Town of Somers	Percent of Total	Village of Somers	Percent of Total
2024-2025	\$15,868,845,073	\$9,423,124,541	59.38%	\$5,118,071,109	32.25%	\$126,443,000	0.80%	\$1,201,206,423	7.57%
2023-2024	14,711,896,140	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	13,481,174,919	7,644,096,365	56.70%	4,767,765,328	35.37%	104,143,200	0.77%	965,170,026	7.16%
2021-2022	11,524,718,146	6,894,233,243	59.82%	3,693,868,701	32.05%	96,207,600	0.83%	840,408,602	7.29%
2020-2021	10,696,369,572	6,459,338,449	60.39%	3,304,669,423	30.90%	92,841,300	0.87%	839,520,400	7.85%
2019-2020	10,149,242,668	6,158,701,889	60.68%	3,109,322,479	30.64%	92,155,600	0.91%	789,062,700	7.77%
2018-2019	9,402,602,402	5,676,879,700	60.38%	2,895,018,402	30.79%	93,540,100	0.99%	737,164,200	7.84%
2017-2018	8,868,543,467	5,388,990,435	60.77%	2,685,916,232	30.29%	93,166,500	1.05%	700,470,300	7.90%
2016-2017	8,580,130,959	5,210,803,885	60.73%	2,618,542,874	30.52%	91,475,700	1.07%	659,308,500	7.68%
2015-2016	8,212,853,321	5,060,989,192	61.62%	2,432,039,029	29.61%	719,825,100	8.76%	N/A	N/A
2014-2015	7,956,343,824	4,952,267,895	62.24%	2,263,069,229	28.44%	741,006,700	9.31%	N/A	N/A
2013-2014	7,693,298,078	4,793,378,481	62.31%	2,126,650,297	27.64%	773,269,300	10.05%	N/A	N/A
2012-2013	7,982,932,601	5,056,018,109	63.34%	2,118,733,592	26.54%	808,180,900	10.12%	N/A	N/A
2011-2012	8,503,804,152	5,425,529,318	63.80%	2,248,519,934	26.44%	829,754,900	9.76%	N/A	N/A
2010-2011	8,931,500,985	5,773,067,908	64.64%	2,304,066,977	25.80%	854,366,100	9.57%	N/A	N/A

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

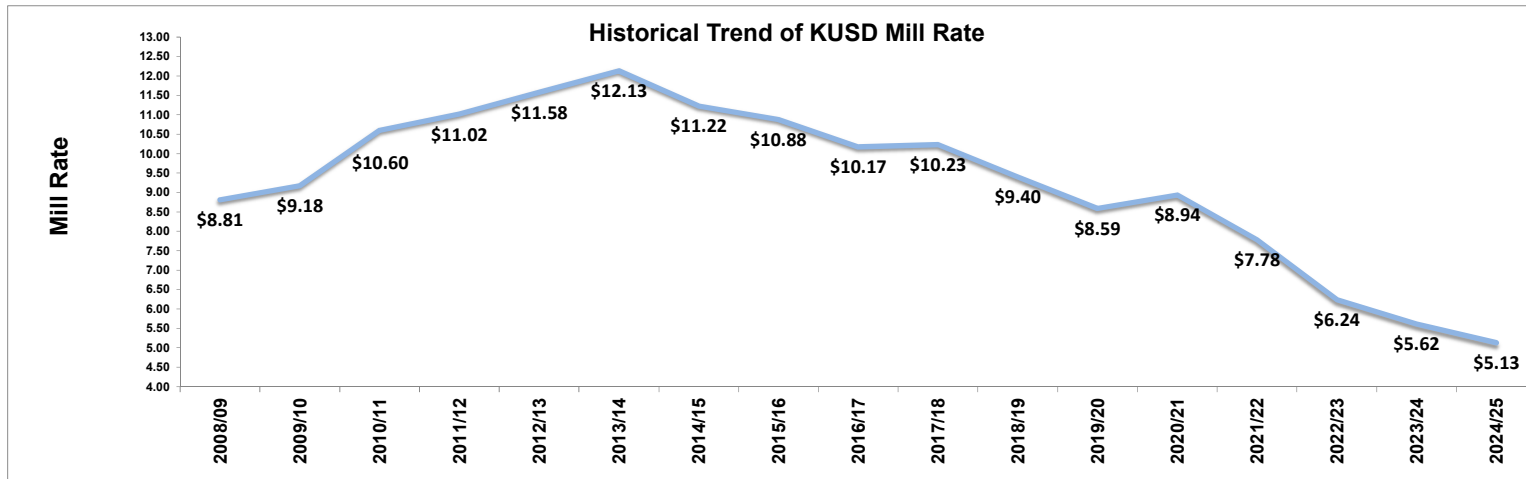
School Year	Total Levy	City of Kenosha	Change	Village of Pleasant Prairie	Change	Town of Somers	Change	Village of Somers	Change
2024-2025	\$81,405,214	\$48,339,465	1.22%	\$26,255,072	-7.43%	\$648,637	-7.14%	\$6,162,040	6.00%
2023-2024	\$82,634,051	\$47,758,272	0.15%	\$28,363,921	-4.64%	\$698,495	7.51%	\$5,813,363	-3.45%
2022-2023	\$84,099,727	47,686,231	-11.13%	29,742,791	3.46%	649,677	-13.24%	6,021,028	-7.95%
2021-2022	\$89,696,473	53,657,573	-7.03%	28,749,250	-2.64%	748,780	-9.74%	6,540,870	-12.80%
2020-2021	\$95,574,353	57,715,572	9.10%	29,527,929	10.56%	829,557	4.80%	7,501,295	10.67%
2019-2020	\$87,178,619	52,901,201	-0.86%	26,708,046	-1.86%	791,586	-9.97%	6,777,786	-2.19%
2018-2019	\$88,384,590	53,362,747	-3.22%	27,213,212	-0.98%	879,278	-7.76%	6,929,353	-3.32%
2017-2018	\$90,741,848	55,139,489	4.05%	27,481,965	3.20%	953,268	2.47%	7,167,126	6.89%
2016-2017	\$87,255,802	52,991,367	-3.77%	26,629,321	0.63%	930,264	-88.12%	6,704,850	100%
2015-2016	\$89,365,681	55,069,624	-0.93%	26,463,498	4.18%	7,832,559	-5.83%	N/A	N/A
2014-2015	\$89,307,794	55,587,859	-4.39%	25,402,336	-1.52%	8,317,599	-11.32%	N/A	N/A
2013-2014	\$93,317,126	58,142,074	-0.68%	25,795,555	5.16%	9,379,497	0.24%	N/A	N/A
2012-2013	\$92,425,308	58,537,890	-2.06%	24,530,409	-0.97%	9,357,009	2.37%	N/A	N/A
2011-2012	\$93,678,054	59,767,725	-2.32%	24,769,735	1.43%	9,140,594	0.94%	N/A	N/A
2010-2011	\$94,664,486	61,188,428	8.01%	24,420,679	4.87%	9,055,379	23.19%	N/A	N/A

## TAX LEVY AND MILL RATE HISTORY

School Year	Equalized Valuation	% Change	Fund 10 Levy	Fund 10 Chargeback Levy	Mill Rate	Fund 30 Debt Service Levy	Mill Rate	Fund 80 Community Service Levy	Mill Rate	Total Levy	Total Mill Rate	% Tax Levy Change	% Mill rate Change
2008/09	9,628,413,923	1.35%	70,705,971	18,570	7.3454	12,264,373	1.2738	1,881,240	0.1954	84,870,154	8.8146	5.41%	4.01%
2009/10	9,510,858,704	-1.22%	73,218,329	6,733	7.6991	12,168,871	1.2795	1,881,240	0.1978	87,275,173	9.1764	2.83%	4.10%
2010/11	8,931,500,985	-6.09%	79,133,470	29,422	8.8633	13,520,354	1.5138	1,981,240	0.2218	94,664,486	10.5989	8.47%	15.50%
2011/12	8,503,804,152	-4.79%	77,070,827	0	9.0631	14,625,987	1.7199	1,981,240	0.2330	93,678,054	11.0160	-1.04%	3.94%
2012/13	7,982,932,601	-6.13%	74,684,161	64,333	9.3635	15,626,547	1.9575	2,050,267	0.2568	92,425,308	11.5779	-1.34%	5.10%
2013/14	7,693,298,078	-3.63%	75,664,429		9.8351	16,152,697	2.0996	1,500,000	0.1950	93,317,126	12.1297	0.96%	4.77%
2014/15	7,956,343,824	3.42%	72,788,341		9.1485	15,019,453	1.8877	1,500,000	0.1885	89,307,794	11.2247	-4.30%	-7.46%
2015/16	8,212,853,321	3.22%	71,041,926		8.6501	16,823,755	2.0485	1,500,000	0.1826	89,365,681	10.8812	0.06%	-3.06%
2016/17	8,580,130,959	4.47%	69,282,075		8.0747	16,473,727	1.9200	1,500,000	0.1748	87,255,802	10.1695	-2.36%	-6.54%
2017/18	8,868,543,467	3.36%	73,540,969		8.2923	15,700,879	1.7704	1,500,000	0.1691	90,741,848	10.2319	4.00%	0.61%
2018/19	9,402,602,402	6.02%	72,697,706		7.7317	14,186,884	1.5088	1,500,000	0.1595	88,384,590	9.4000	-2.60%	-8.13%
2019/20	10,149,242,668	7.94%	71,682,744		7.0629	13,995,875	1.3790	1,500,000	0.1478	87,178,619	8.5897	-1.36%	-8.62%
2020/21	10,696,369,572	5.39%	80,475,961		7.5237	13,598,392	1.2713	1,500,000	0.1402	95,574,353	8.9352	9.63%	4.02%
2021/22	11,524,718,146	7.74%	75,891,832		6.5851	12,304,641	1.0677	1,500,000	0.1302	89,696,473	7.7830	-6.15%	-12.90%
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%
2023/24	14,711,896,140	9.13%	68,817,610		4.6777	12,316,441	0.8372	1,500,000	0.1020	82,634,051	5.6168	-1.74%	-9.96%
2024/25	15,868,845,073	7.86%	67,592,272		4.2594	12,312,942	0.7759	1,500,000	0.0945	81,405,214	5.1299	-1.49%	-8.67%

Tax per \$100,000 Property		\$250,000 Property
2023/24 Property Tax	\$561.68	\$1,404.20
2024/25 Property Tax	\$512.99	\$1,282.47
\$ Change	-\$48.69	-\$121.74
% Change	-8.67%	-8.67%

2024/25	
Equalized Valuation	\$15,868,845,073
% Change in Valuation	7.86%
Total Levy	\$81,405,214
Total Mill Rate	\$5.13
% Tax Levy Change	-1.49%
% Mill rate Change	-8.67%



## **FINANCIAL SECTION**

## **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. The district is currently not using any capital projects funds.

### 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 2024-2025 budget.

# KENOSHA UNIFIED SCHOOL DISTRICT NO.1

TO: Electors of the Kenosha Unified School District No.1

BY ORDER OF THE SCHOOL BOARD  
Dr. Todd Alan Price, School Board Clerk

## KENOSHA UNIFIED SCHOOL DISTRICT NO. 1 2024-2025 BUDGET PUBLICATION

GENERAL FUND (FUND 10)	Audited 2022-2023	Unaudited 2023-2024	Proposed 2024-2025
Beginning Fund Balance	74,884,517	81,374,853	77,872,670
Ending Fund Balance	81,374,853	77,872,670	77,083,593
<b>REVENUES AND OTHER FINANCING SOURCES</b>			
Operating Transfer-In (Source 100)	257,311	550,727	361,498
Local Sources (Source 200)	77,341,624	73,735,155	71,561,438
Inter-district Payments (Source 300 & 400)	1,778,983	2,029,453	2,000,000
Intermediate Sources (Source 500)	154,861	0	0
State Sources (Source 600)	166,933,264	167,586,968	173,587,895
Federal Sources (Source 700)	36,610,605	34,070,447	20,513,143
All Other Sources (Source 800 & 900)	10,231,762	2,833,530	342,603
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>293,308,410</b>	<b>280,806,280</b>	<b>268,366,577</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100000)	126,935,613	129,092,840	130,887,217
Support Services (Function 200000)	118,098,129	109,543,155	89,062,998
Non-Program Transactions (Function 400000)	41,784,332	45,672,467	49,205,439
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>286,818,074</b>	<b>284,308,463</b>	<b>269,155,653</b>

SPECIAL PROJECTS FUND (FUND 20)	Audited 2022-2023	Unaudited 2023-2024	Proposed 2024-2025
Beginning Fund Balance	2,275,947	2,351,803	2,404,151
Ending Fund Balance	2,351,803	2,404,151	0
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>54,604,301</b>	<b>57,058,141</b>	<b>58,119,286</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>54,528,445</b>	<b>57,005,792</b>	<b>60,523,437</b>

DEBT SERVICE FUND (FUND 30)	Audited 2022-2023	Unaudited 2023-2024	Proposed 2024-2025
Beginning Fund Balance	2,645,748	2,622,077	2,622,876
Ending Fund Balance	2,622,077	2,622,876	2,401,226
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>12,471,019</b>	<b>12,529,089</b>	<b>12,312,942</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>12,494,690</b>	<b>12,528,290</b>	<b>12,534,592</b>

CAPITAL PROJECTS FUND (FUND 40)	Audited 2022-2023	Unaudited 2023-2024	Proposed 2024-2025
Beginning Fund Balance	0	0	0
Ending Fund Balance	0	0	0
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0</b>	<b>0</b>	<b>0</b>

FOOD SERVICE FUND (50)	Audited 2022-2023	Unaudited 2023-2024	Proposed 2024-2025
Beginning Fund Balance	3,836,694	3,759,873	2,610,633
Ending Fund Balance	3,759,873	2,610,633	2,309,055
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>9,414,678</b>	<b>9,095,186</b>	<b>9,034,090</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>9,491,499</b>	<b>10,244,426</b>	<b>9,335,668</b>

COMMUNITY SERVICES FUND (FUND 80)	Audited 2022-2023	Unaudited 2023-2024	Proposed 2024-2025
Beginning Fund Balance	4,155,064	4,171,064	4,143,554
Ending Fund Balance	4,171,064	4,143,554	3,646,783
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,574,865</b>	<b>1,585,206</b>	<b>1,576,000</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,558,865</b>	<b>1,612,715</b>	<b>2,072,772</b>

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1**  
**2024-2025 BUDGET PUBLICATION**

TOTAL EXPENDITURES AND OTHER FINANCING USES			
ALL FUNDS	Audited 2022-2023	Unaudited 2023-2024	Proposed 2024-2025
GROSS TOTAL EXPENDITURES - ALL FUNDS	364,891,573	365,699,686	353,622,122
Interfund Transfers (Source 100) - ALL FUNDS	31,019,520	33,228,902	36,519,680
Refinancing Expenditures (Fund 30)	0	0	0
NET TOTAL EXPENDITURES - ALL FUNDS	333,872,053	332,470,784	317,102,443
PERCENTAGE CHANGE FROM PRIOR YEAR	7.53%	-0.42%	-4.62%

PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2022-2023	Unaudited 2023-2024	Proposed 2024-2025
General Fund	70,288,237	68,817,610	67,592,272
Referendum Debt Service Fund	6,918,469	6,336,319	6,174,945
Non-Referendum Debt Service Fund	5,393,022	5,980,122	6,137,997
Capital Expansion Fund	0	0	0
Community Service Fund	1,500,000	1,500,000	1,500,000
TOTAL SCHOOL LEVY	84,099,728	82,634,051	81,405,214
PERCENTAGE INCREASE FROM PRIOR YEAR	-6.24%	-1.74%	-1.49%

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	20	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	2024	\$5,512,709	
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2024	\$5,217,325	
Utility Savings applied in Prior Year to Debt	Fiscal Year	2024	\$295,384	
Sum of reported Utility Savings to be applied to Debt			\$364,327	
Applicable Savings Reported for 2025				
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings	
Bose Elementary School	\$2,318,840	\$28,185	\$216,024	
Forest Park Elementary School	\$4,179,133	\$24,977	\$392,027	
Grant Elementary School	\$2,644,576	\$13,189	\$244,773	
Grewenow Elementary School	\$1,363,798	\$14,079	\$119,844	
Harvey Elementary School	\$2,502,299	\$11,258	\$220,839	
Jefferson Elementary School	\$2,250,193	\$13,714	\$208,212	
Jeffery Elementary School	\$1,139,833	\$11,898	\$106,537	
Roosevelt Elementary School	\$4,047,209	\$20,505	\$363,959	
Vernon Elementary School	\$4,998,347	\$36,201	\$465,684	
Bullen Middle School	\$16,334,377	\$41,198	\$856,205	
Lance Middle School	\$18,758,661	\$46,938	\$982,321	
Bradford High School	\$33,510,032	\$45,402	\$1,151,710	
Tremper High School	\$32,156,616	\$56,783	\$1,254,792	
Entire Energy Efficiency Project Totals	\$126,203,915	\$364,327	\$6,582,927	

Dated this 22nd day of October, 2024  
Dr. Todd Alan Price  
School Board Clerk

# FUND 10 - GENERAL FUND

## SUMMARY OF REVENUES AND EXPENDITURES

	AUDITED 2021-2022	AUDITED 2022-2023	AUDITED 2023-2024	ADOPTED 2024-2025
<b>REVENUE</b>				
<b>FUND TRANSFERS</b>				
100 Transfer In	\$ 224,791	\$ 257,312	\$ 550,727	\$ 361,498
<b>LOCAL SOURCES</b>				
210 Taxes	76,106,902	73,380,034	69,002,545	67,792,272
260 Non-Capital Sales	137,558	117,453	181,580	168,000
270 School Activity Income	148,894	180,099	179,906	110,000
280 Interest on Investments	99,550	1,942,100	2,531,356	2,040,000
290 Other Local	1,418,723	1,721,939	1,839,768	1,451,166
<b>OTHER SCHOOL DISTRICTS WITHIN WISCONSIN</b>				
340 Open Enrollment Tuition	1,707,498	1,778,983	2,029,453	2,000,000
<b>INTERMEDIATE SOURCES</b>				
515 State Aid Transited Through a CESA	-	154,861	-	-
<b>STATE SOURCES</b>				
610 State Aid Categorical	1,253,885	1,545,464	2,368,553	1,853,780
620 State Aid General	149,984,458	148,521,857	148,157,254	154,555,218
630 Special Projects Grants	524,042	829,012	1,264,208	176,430
640 Payments for Services	160,483	217,643	146,515	150,000
660 State Revenue thru Local Governments	37,689	33,087	29,552	30,000
690 Other Revenue From State Sources	15,925,923	15,786,200	15,620,886	16,822,467
<b>FEDERAL SOURCES</b>				
710 Federal Aid Categorical	137,542	171,663	123,945	205,344
730 Special Projects Grants	14,661,841	26,601,673	25,933,573	10,465,252
750 ESEA Title Grants	5,660,071	5,565,308	5,611,147	7,592,547
780 Federal Aid Received through State Agencies	5,063,803	4,233,498	2,326,388	2,200,000
790 Other Federal Sources	32,399	38,463	75,394	50,000
<b>OTHER FINANCING SOURCES</b>				
860 Compensation for Sale or Loss of Capital Assets	20,750	1,197,097	-	192,603
870 Capital Lease Proceeds	381,056	8,753,283	205,108	-
<b>OTHER REVENUES</b>				
960 Adjustments	154,400	9,965	519,165	-
970 Refund of Disbursement	125,679	166,145	2,069,477	150,000
990 Miscellaneous	402,441	105,272	39,780	-
<b>TOTAL REVENUES</b>	<b>\$ 274,370,378</b>	<b>\$ 293,308,411</b>	<b>\$ 280,806,280</b>	<b>\$ 268,366,577</b>
<b>EXPENDITURES</b>				
<b>INSTRUCTION</b>				
110000 Undifferentiated Curriculum	\$ 71,270,944	\$ 71,302,393	\$ 74,808,128	\$ 76,235,867
120000 Regular Curriculum	39,621,823	42,443,678	40,430,106	41,433,075
130000 Vocational Curriculum	4,781,454	5,143,132	5,075,722	5,294,450
140000 Physical Curriculum	4,307,913	4,089,366	4,207,925	4,304,083
150000 Early Childhood Services	7,782	-	-	-
160000 Co-Curricular	3,032,400	3,282,356	3,570,144	2,803,275
170000 Other Special Needs	1,267,820	674,688	1,000,815	816,467
<b>SUPPORT</b>				
210000 Pupil Services	12,325,365	13,873,307	13,606,541	12,001,939
220000 Instructional Services	14,269,487	14,742,005	14,027,393	13,371,614
230000 General Administration	1,689,914	1,253,186	1,284,570	1,493,465
240000 School Building Administration	15,796,686	16,204,097	16,233,005	12,903,795
250000 Business Administration	41,773,565	57,065,134	47,429,185	38,970,318
260000 Central Services	3,044,338	3,148,120	3,175,067	3,053,917
270000 Insurance & Judgements	705,689	751,390	914,389	1,043,581
280000 Debt Services	1,122,096	977,400	1,289,045	1,000
290000 Other Support Services	12,199,881	10,083,488	11,583,961	6,223,370
<b>NON PROGRAM TRANSACTIONS</b>				
410000 Interfund Operating Transfers	29,201,366	30,762,209	32,678,175	36,158,182
430000 Purchased Instructional Services	8,749,015	10,901,459	12,973,976	13,382,915
490000 Other Non Program Transactions	534,836	120,665	20,316	(335,660)
<b>TOTAL EXPENDITURES</b>	<b>\$ 265,702,374</b>	<b>\$ 286,818,073</b>	<b>\$ 284,308,463</b>	<b>\$ 269,155,653</b>

## FUND 10 - GENERAL FUND DETAIL OF REVENUE BY SOURCE

DESCRIPTION	SOURCE	AUDITED 2021-2022	AUDITED 2022-2023	AUDITED 2023-2024	ADOPTED 2024-2025
Transfer from Other Funds	100	\$ 224,791	\$ 257,312	\$ 550,727	\$ 361,498
Local Property Taxes	211	75,891,832	70,288,237	68,817,610	67,592,272
Mobile Home Taxes	213	215,070	204,102	184,935	200,000
Other Taxes <b>(Note 3)</b>	219	-	2,887,695	-	-
Sale Non-Capital Objects	262	137,558	117,453	181,580	168,000
Theater Admission Revenue	271	37,903	72,813	67,233	-
Athletic Admission Revenue	278	110,846	107,286	112,673	110,000
After School Care Revenue	279	145	-	-	-
Interest on Investments	280	2,137	14,807	42,362	40,000
Interest on Short Term Investments	281	97,413	1,927,293	2,488,994	2,000,000
Gifts (Monetary Donations)	291	313,494	435,821	357,946	70,849
Student Fees	292	563,303	717,107	701,653	700,000
Rentals	293	316,144	322,806	314,949	300,000
Parking Fee	296	43,315	41,825	40,885	40,000
Student Fines	297	(303)	(52)	-	-
Miscellaneous	299	182,770	204,432	424,335	340,317
<b>TOTAL LOCAL REVENUE (200)</b>		<b>77,911,627</b>	<b>77,341,625</b>	<b>73,735,155</b>	<b>71,561,438</b>
Open Enrollment Tuition	345	1,707,498	1,778,983	2,029,453	2,000,000
<b>TOTAL OTHER DISTRICTS WITHIN WISCONSIN</b>		<b>1,707,498</b>	<b>1,778,983</b>	<b>2,029,453</b>	<b>2,000,000</b>
State Aid Transited Through a CESA	515	-	154,861	-	-
<b>TOTAL INTERMEDIATE REVENUE (500)</b>		<b>-</b>	<b>154,861</b>	<b>-</b>	<b>-</b>
Transportation Aid	612	207,123	240,749	247,600	240,000
Library Aid	613	1,010,857	1,271,600	1,575,581	1,575,580
Bilingual Revenue	618	30,619	31,650	35,295	35,000
Other Categorical Aid	619	5,286	1,465	510,077	3,200
Equalization Aid	621	148,911,218	147,448,617	148,157,254	154,555,218
High Poverty Aid <b>(Note 1)</b>	628	1,073,240	1,073,240	-	-
Special Project Grants	630	524,042	829,012	1,264,208	176,430
Payment for Services	640	160,483	217,643	146,515	150,000
State Revenue Thru Local Units	660	37,689	33,087	29,552	30,000
Tax Exempt Computer Aid	691	1,184,750	1,337,079	1,337,079	2,387,078
Per Pupil Categorical Aid (PPCA)	695	14,668,598	14,313,922	14,158,844	13,955,536
Other State Grants	699	72,575	135,199	124,963	479,853
<b>TOTAL STATE REVENUE (600)</b>		<b>167,886,480</b>	<b>166,933,263</b>	<b>167,586,968</b>	<b>173,587,895</b>
Vocational Education Aid	713	137,542	171,663	123,945	205,344
Special Project Grants	730	14,661,841	26,601,673	25,933,573	10,465,252
ESEA Title I	751	5,660,071	5,565,308	5,611,147	7,592,547
Federal Aid Received through State Agencies	780	5,063,803	4,233,498	2,326,388	2,200,000
Other Revenue from Federal Sources	790	32,399	38,463	75,394	50,000
<b>TOTAL FEDERAL REVENUE (700)</b>		<b>25,555,656</b>	<b>36,610,605</b>	<b>34,070,447</b>	<b>20,513,143</b>
Insurance proceeds	860	20,750	-	-	-
Sale of Land or Real Property <b>(Note 2)</b>	862	-	1,197,097	-	192,603
Capital Lease Proceeds	870	381,056	8,753,283	205,108	-
<b>TOTAL OTHER FINANCING SOURCES (800)</b>		<b>401,806</b>	<b>9,950,380</b>	<b>205,108</b>	<b>192,603</b>
Insurance Adjustments	964	-	1,967	-	-
Premium & Accrued Interest on Non-Refi Debt	968	154,400	7,998	-	-
Other adjustments	969	-	-	519,165	-
Aidable Prior Year Adjustments <b>(Note 4)</b>	971	96,411	156,690	2,069,477	150,000
Property Tax Chargeback Refund	972	29,268	9,455	-	-
Miscellaneous	990	402,441	105,272	39,780	-
<b>TOTAL OTHER REVENUE (900)</b>		<b>682,520</b>	<b>281,382</b>	<b>2,628,422</b>	<b>150,000</b>
<b>TOTAL REVENUE</b>		<b>\$ 274,370,378</b>	<b>\$ 293,308,411</b>	<b>\$ 280,806,280</b>	<b>\$ 268,366,577</b>

(1) High Poverty Aid was defunded in fiscal year ending 06/30/2024 as a result of state law changes.

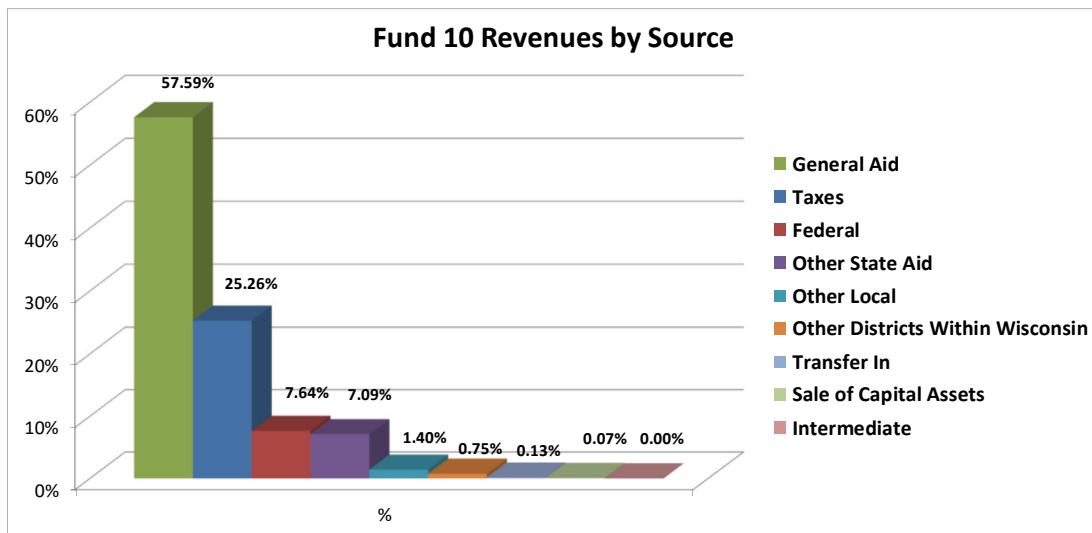
(2) Fiscal year ending 06/30/2023, the vacant Bong Property was sold. In Fiscal year ending 06/30/2025, the vacant Dimensions of Learning Property will be sold.

(3) Fiscal year ending 06/30/2023, a one-time TIF closure settlement from the City of Kenosha was received.

(4) Fiscal year ending 06/30/2024, the District received a one-time \$1,875,324 technology rebate from the USAC program.

**KENOSHA UNIFIED SCHOOL DISTRICT  
2024 - 2025 ADOPTED BUDGET**

GENERAL FUND REVENUES	Budget	%
General Aid	\$ 154,555,218	57.59%
Taxes	67,792,272	25.26%
Federal	20,513,143	7.64%
Other State Aid	19,032,677	7.09%
Other Local	3,769,166	1.40%
Other Districts Within Wisconsin	2,000,000	0.75%
Transfer In	361,498	0.13%
Sale of Capital Assets	192,603	0.07%
Other	150,000	0.06%
Intermediate	-	0.00%
<b>TOTAL REVENUES</b>	<b>\$ 268,366,577</b>	<b>100.00%</b>



# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2021-2022	AUDITED 2022-2023	AUDITED 2023-2024	ADOPTED 2024-2025
<b>SALARIES</b>					
<u>Permanent Full-Time Employees</u>					
Salary Accrual	101	\$ 14,521	\$ 475	\$ 26,047	\$ -
Administrators	110	9,485,844	9,894,160	10,261,921	9,414,753
Supervisory	111	2,343,028	2,311,009	2,412,921	2,345,431
Technical	112	3,018,221	3,180,326	3,115,845	3,054,310
Certified Teachers	113	84,320,254	84,798,292	87,966,351	85,347,691
Certified Other Educational	114	319,953	169,542	268,283	275,476
Non-Certified Other Educational	115	71,292	75,894	166,005	318,595
Maintenance / Trades	116	2,326,508	2,506,501	2,501,087	2,574,437
Clerical / Secretarial	117	5,728,802	5,798,797	5,616,971	5,540,814
Service / Custodial	118	6,639,878	6,996,077	7,181,876	6,681,603
Educational Assistants	119	2,262,790	2,520,972	2,647,191	2,423,332
SUBTOTAL 110		116,531,091	118,252,045	122,164,498	117,976,442
<u>Permanent Part-Time Employees</u>					
Officials	121	45,675	45,675	45,500	45,500
Clerical / Secretarial	127	-	-	6,298	7,792
Service / Custodial	128	6,201	6,546	6,790	6,981
Educational Assistants	129	16,141	6,268	6,460	52,699
SUBTOTAL 120		68,017	58,489	65,048	112,972
<u>Temporary Part-Time Employees</u>					
Temporary Part-Time	140	340,741	291,200	257,430	38,168
Technical	142	17,744	11,378	20,152	-
Substitute Teachers	143	3,801,274	3,573,814	3,253,550	3,066,674
Security/Police Officers	145	216,433	218,987	178,905	273,899
Other Professional	146	-	-	561	-
Clerical / Secretarial	147	249,254	288,086	264,076	252,290
Service / Custodial	148	294,170	198,277	269,377	170,580
Educational Assistants	149	389,476	324,272	274,485	102,160
SUBTOTAL 140		5,309,092	4,906,014	4,518,536	3,903,771
<u>Other Pay</u>					
Vacation Pay	151	-	-	-	90,000
Sick Leave	152	126,681	119,163	135,451	50,000
AST Retirement Payout	153	76,000	36,000	60,000	10,000
SUBTOTAL 150		202,681	155,163	195,451	150,000
<u>Overtime</u>					
Technical	162	14,837	3,262	7,054	10,889
Interpreters	164	-	-	-	590
Maintenance / Trades	166	76,702	115,158	109,412	75,000
Clerical / Secretarial	167	38,055	28,454	28,705	28,863
Service / Custodial	168	153,028	140,371	108,391	142,850
Educational Assistants	169	2,156	2,869	1,012	336
SUBTOTAL 160		284,778	287,114	254,574	258,528
<u>Additional Time</u>					
Additional Time-Chair Pay	170	365,830	367,331	388,551	440,954
Additional Time-Regular	171	1,107,339	944,914	776,399	430,130
Additional Pay-Teachers as Subs	172	171,033	143,415	134,235	3,389
Coaching	173	958,465	954,217	955,088	987,063
Extra Academics	174	78,669	89,577	79,619	-
Non-District Staff	175	-	-	-	60,500
Curriculum work	178	70,875	58,156	55,801	138,868
Other	179	296,156	340,058	430,391	142,344
SUBTOTAL 170		3,048,367	2,897,668	2,820,084	2,203,248
<u>Special Pay</u>					
School Account	192	13,296	15,818	17,088	12,078
Non-School Account	193	877	8,938	11,130	-
SUBTOTAL 190		14,173	24,756	28,218	12,078
<b>TOTAL SALARIES (100)</b>		<b>125,458,199</b>	<b>126,581,249</b>	<b>130,046,409</b>	<b>124,617,039</b>

## FUND 10 - GENERAL FUND

### DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2021-2022	AUDITED 2022-2023	AUDITED 2023-2024	ADOPTED 2024-2025
<b>BENEFITS</b>					
Retirement - Certified Employer	212	\$ 6,368,770	\$ 6,454,619	\$ 6,857,955	\$ 6,770,861
Retirement - Non-Certified Employer	214	1,633,812	1,751,162	1,808,632	1,773,672
Contribution to Employee Benefit Trust	218	11,593,190	9,062,431	7,673,583	4,647,590
SUBTOTAL 210		19,595,772	17,268,212	16,340,170	13,192,123
Social Security/Medicare	222	8,936,453	9,033,317	9,277,433	9,588,858
SUBTOTAL 220		8,936,453	9,033,317	9,277,433	9,588,858
Life Insurance	230	321,582	308,857	315,214	334,583
SUBTOTAL 230		321,582	308,857	315,214	334,583
Health Insurance	241	25,946,734	26,942,543	29,260,208	32,469,784
Dental Insurance	243	1,853,776	1,763,694	1,717,436	1,645,963
Health Savings Account District Contribution	249	1,914,106	2,200,735	-	-
SUBTOTAL 240		29,714,616	30,906,972	30,977,644	34,115,747
Long-Term Disability Insurance	251	217,458	194,892	199,691	186,616
Worker's Compensation Insurance	253	922,003	1,606,165	3,146,301	1,257,354
Short-Term Disability Insurance	257	-	-	-	-
SUBTOTAL 250		1,139,461	1,801,057	3,345,992	1,443,970
Physical Examinations	290	-	-	-	2,000
Teacher Credit Reimbursement	291	58,239	19,470	31,654	50,000
Annuity Payments	292	-	10,000	15,000	-
Other Contractual Benefits	295	7,800	6,450	6,000	-
SUBTOTAL 290		66,039	35,920	52,654	52,000
<b>TOTAL EMPLOYEE BENEFITS (200)</b>		<b>59,773,923</b>	<b>59,354,335</b>	<b>60,309,107</b>	<b>58,727,281</b>
<b>PURCHASED SERVICES</b>					
Athletic Officials / Game Management	310	118,360	146,231	145,229	128,161
Professional Technical Services	311	1,249,508	1,149,468	1,383,476	909,383
Conference Registration Fees	312	171,499	179,484	137,826	124,110
Pupil Services	313	1,125,587	1,844,460	1,668,828	961,934
Staff Services	314	1,015,733	1,212,709	500,536	371,957
Consulting Services	315	200,037	205,829	155,617	193,260
Site Rentals-Non KUSD Property	316	69,128	93,329	92,485	45,912
Independent Contractor Services	317	194,855	117,305	82,089	14,792
Legal Services	318	143,675	118,900	197,352	160,018
Parent Services	319	250	1,721	1,935	34
SUBTOTAL 310		4,288,632	5,069,436	4,365,373	2,909,561
Technology Related Repairs and Maintenance	321	8,959	115,724	68,906	518
Rental of Computers and Equipment	322	9,813	6,345	9,811	8,460
Non-Technology Related Repairs and Maintenance	324	386,251	465,997	248,293	274,992
Vehicle and Equipment Rental	325	414,988	240,573	23,856	265,742
Site Rentals	326	6,417	7,583	7,000	8,000
Construction Services	327	7,707,947	14,342,424	13,326,077	3,839,817
Building Rentals	328	488,195	497,711	262,995	503,203
Cleaning Services	329	870,480	697,318	788,263	744,121
SUBTOTAL 320		9,893,050	16,373,675	14,735,201	5,644,853
Gas - Heat	331	860,810	909,924	763,466	959,317
Electricity	336	2,786,762	2,940,031	3,343,104	2,731,422
Water - Sewer	337	477,735	488,127	511,978	431,023
Energy Conservation	339	521,060	552,169	21,060	520,000
SUBTOTAL 330		4,646,367	4,890,251	4,639,608	4,641,762

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2021-2022	AUDITED 2022-2023	AUDITED 2023-2024	ADOPTED 2024-2025
Pupil Transportation	341	\$ 5,762,199	\$ 5,858,469	\$ 6,170,197	\$ 6,998,532
Employee Travel and Conferences	342	20,736	73,993	88,049	235,817
In-District Travel Reimbursement	343	22,319	36,301	29,640	32,639
Pupil Lodging and Meals	345	-	8,777	17,526	-
Non KUSD Transportation	346	250	-	-	-
Vehicle Fuel	348	105,594	110,007	98,808	80,200
<b>SUBTOTAL 340</b>		<b>5,911,098</b>	<b>6,087,547</b>	<b>6,404,220</b>	<b>7,347,188</b>
Advertising	351	35,882	52,360	31,353	58,567
Postage	353	90,316	74,163	75,820	81,875
Printing & Copying Costs	354	471,602	510,692	666,245	649,918
Telephone and Data Communication	355	335,845	408,517	389,850	452,171
Educational Television	356	158	130	10	115
Educational Radio	357	-	39	-	-
On-line Communication	358	639,763	100,921	8,512	50
Other Communication	359	415	520	535	14
<b>SUBTOTAL 350</b>		<b>1,573,981</b>	<b>1,147,342</b>	<b>1,172,325</b>	<b>1,242,710</b>
Administrative Computer Services	361	1,301,570	1,420,865	1,403,335	1,323,369
Instructional Computer Services	362	938,742	1,431,320	1,772,776	978,579
<b>SUBTOTAL 360</b>		<b>2,240,312</b>	<b>2,852,185</b>	<b>3,176,111</b>	<b>2,301,948</b>
Payments to Non-Governmental Agencies	370	28,769	39,348	30,833	-
<b>SUBTOTAL 370</b>		<b>28,769</b>	<b>39,348</b>	<b>30,833</b>	<b>-</b>
Payments for Services within WI (OE)	382	4,682,089	5,469,768	5,913,777	5,500,000
Payments to CESA	386	72,602	49,344	13,403	19,492
Payments To State	387	3,785,781	5,168,658	6,798,551	7,558,317
Payments to Technical Colleges	389	255,949	264,017	260,854	325,000
<b>SUBTOTAL 380</b>		<b>8,796,421</b>	<b>10,951,787</b>	<b>12,986,585</b>	<b>13,402,809</b>
<b>TOTAL PURCHASED SERVICES (300)</b>		<b>37,378,630</b>	<b>47,411,571</b>	<b>47,510,256</b>	<b>37,490,831</b>
<b>NON CAPITAL PURCHASES</b>					
Supplies and Materials	410	267	28	618	-
General Supplies	411	1,940,664	2,169,576	1,964,429	5,386,841
Printer Toner & Printer Ink	413	112,988	136,400	117,779	107,224
Food	415	243,327	174,087	189,382	147,768
Medical Supplies	416	152,355	81,282	21,040	28,820
Copier & Printer Paper	417	152,097	207,895	197,503	177,408
<b>SUBTOTAL 410</b>		<b>2,601,698</b>	<b>2,769,268</b>	<b>2,490,751</b>	<b>5,848,061</b>
Apparel	420	76,685	54,924	68,302	28,335
<b>SUBTOTAL 420</b>		<b>76,685</b>	<b>54,924</b>	<b>68,302</b>	<b>28,335</b>
Audio Visual Material	431	125,142	86,414	80,092	64,635
Library Books	432	321,697	505,426	396,189	474,322
Newspapers	433	3,317	2,072	378	400
Periodicals	434	13,214	13,198	17,779	12,303
Professional Books	439	486,932	456,538	82,090	275,143
<b>SUBTOTAL 430</b>		<b>950,302</b>	<b>1,063,648</b>	<b>576,528</b>	<b>826,803</b>
Non-Capital Equipment (>\$1K each)	440	1,314,823	1,500,971	1,130,786	1,042,975
Non-Capital Equipment (\$1-5K each)	442	97,091	171,560	84,299	63,027
Non-Capital Furnishings	444	310,149	203,768	155,240	113,493
<b>SUBTOTAL 440</b>		<b>1,722,063</b>	<b>1,876,299</b>	<b>1,370,325</b>	<b>1,219,495</b>

## FUND 10 - GENERAL FUND

### DETAIL OF EXPENDITURES BY OBJECT

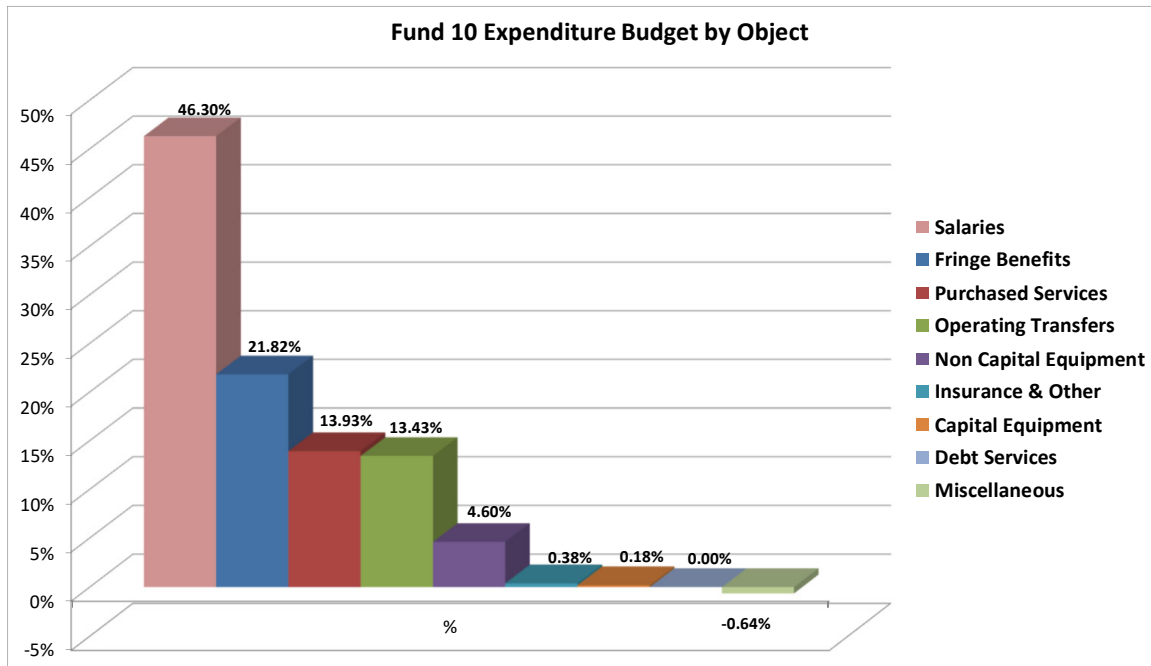
DESCRIPTION	OBJECT	AUDITED 2021-2022	AUDITED 2022-2023	AUDITED 2023-2024	ADOPTED 2024-2025
Salable Books and Materials	450	\$ -	\$ -	\$ -	\$ (3,237)
SUBTOTAL 450		-	-	-	(3,237)
Equipment Components	460	482	4,371	2,084	1,000
SUBTOTAL 460		482	4,371	2,084	1,000
Textbooks	470	655,431	1,943,457	413,307	229,006
Workbooks	471	12,138	6,300	14,754	28,190
SUBTOTAL 470		667,569	1,949,757	428,061	257,196
Supplies - Technology Related	481	203,053	211,155	180,621	147,446
Non-Capital Technology Hardware	482	3,768,177	1,801,704	3,125,796	3,178,474
Non-Capital Software	483	885,279	1,052,044	805,763	856,729
SUBTOTAL 480		4,856,509	3,064,903	4,112,180	4,182,649
Other Supplies and Materials	490	15,418	9,540	20,834	13,939
Prof Materials (Non-Instructional)	491	48,457	53,493	67,623	37,546
Athletic Reimbursement	498	6,523	-	6,569	(19,429)
SUBTOTAL 490		70,398	63,033	95,026	32,056
<b>TOTAL SUPPLIES (400)</b>		<b>10,945,706</b>	<b>10,846,203</b>	<b>9,143,257</b>	<b>12,392,358</b>
<b>CAPITAL EQUIPMENT</b>					
Land Improvements-Additions	521	-	-	34,424	-
Building Improvements-Additions	541	-	-	-	83,989
Building Improvements-Remodel/Replace	542	-	12,210	-	96,639
New Equipment \$1,000-\$5,000 (ea.)	551	-	8,295,692	-	-
New Equipment >\$5,000 (ea.)	552	78,992	-	362,333	91,407
Replacement Equipment>\$5,000(ea.)	562	55,791	156,297	22,516	73,632
Technology Related Hardware >\$5,000 (ea.)	581	56,734	28,023	1,638,341	117,613
Technology Related Software >\$5,000 (ea.)	582	-	-	395	25,000
<b>TOTAL CAPITAL EQUIPMENT (500)</b>		<b>191,517</b>	<b>8,492,222</b>	<b>2,058,009</b>	<b>488,280</b>
<b>DEBT SERVICE</b>					
Lease Principal Payments	678	804,118	717,105	1,164,320	-
Temporary Note Interest	682	222,572	199,065	55,903	-
Lease Interest Payments	688	61,149	59,730	67,322	-
Paying Agent Fees	691	34,257	1,500	1,500	1,000
<b>TOTAL LOAN INTEREST (600)</b>		<b>1,122,096</b>	<b>977,400</b>	<b>1,289,045</b>	<b>1,000</b>
<b>DISTRICT INSURANCE</b>					
Liability Insurance	711	237,879	282,823	277,578	254,591
Property Insurance	712	403,466	438,567	606,811	683,990
Unemployment Compensation	730	34,344	-	-	75,000
<b>TOTAL DISTRICT INSURANCE (700)</b>		<b>675,689</b>	<b>721,390</b>	<b>884,389</b>	<b>1,013,581</b>
<b>OPERATING TRANSFERS</b>					
Transfer to Special Education Fund	827	29,201,366	30,762,209	32,678,175	36,158,182
<b>TOTAL OPERATING TRANSFERS (800)</b>		<b>29,201,366</b>	<b>30,762,209</b>	<b>32,678,175</b>	<b>36,158,182</b>

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

DESCRIPTION	OBJECT	AUDITED 2021-2022	AUDITED 2022-2023	AUDITED 2023-2024	ADOPTED 2024-2025
<b>MISCELLANEOUS EXPENSES</b>					
District Dues and Fees	941	\$ 98,403	\$ 143,888	\$ 107,830	\$ 108,468
Employee Dues and Fees	942	191,862	67,664	59,716	45,214
Student Fees and Dues	943	70,016	89,813	147,139	122,161
False Alarm Fees	944	4,100	6,950	7,950	16,605
Bank/Credit Card Fees	945	56,036	45,417	46,816	40,000
Accounting Adjustments	969	93,649	125	10,448	(2,075,307)
Aidable Refund	971	14	-	-	-
Non Aidable Refund	972	441,168	120,540	9,867	-
Miscellaneous	990	-	-	50	9,960
Other Miscellaneous	999	-	1,197,097	-	-
<b>TOTAL MISCELLANEOUS (900)</b>		<b>955,248</b>	<b>1,671,494</b>	<b>389,816</b>	<b>(1,732,899)</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 265,702,374</b>	<b>\$ 286,818,073</b>	<b>\$ 284,308,463</b>	<b>\$ 269,155,653</b>

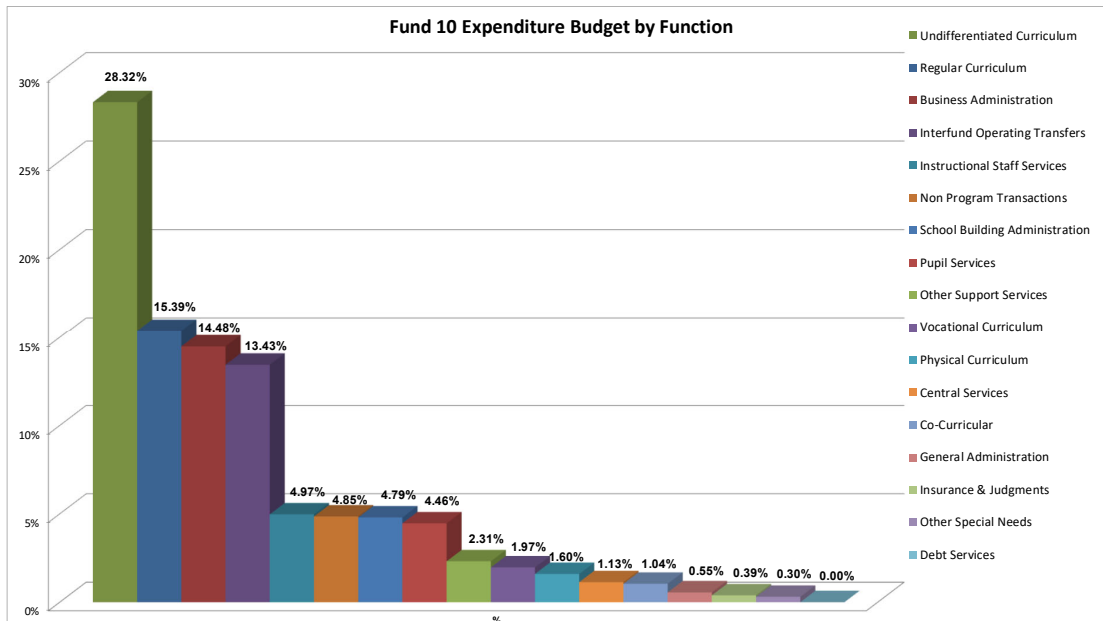
**KENOSHA UNIFIED SCHOOL DISTRICT  
2024 - 2025 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY OBJECT		Budget	%
Salaries	\$	124,617,039	46.30%
Fringe Benefits		58,727,281	21.82%
Purchased Services		37,490,831	13.93%
Operating Transfers		36,158,182	13.43%
Non Capital Equipment		12,392,358	4.60%
Insurance & Other		1,013,581	0.38%
Capital Equipment		488,280	0.18%
Debt Services		1,000	0.00%
Miscellaneous		(1,732,899)	-0.64%
<b>TOTAL EXPENDITURES</b>		<b>\$ 269,155,653</b>	<b>100.00%</b>



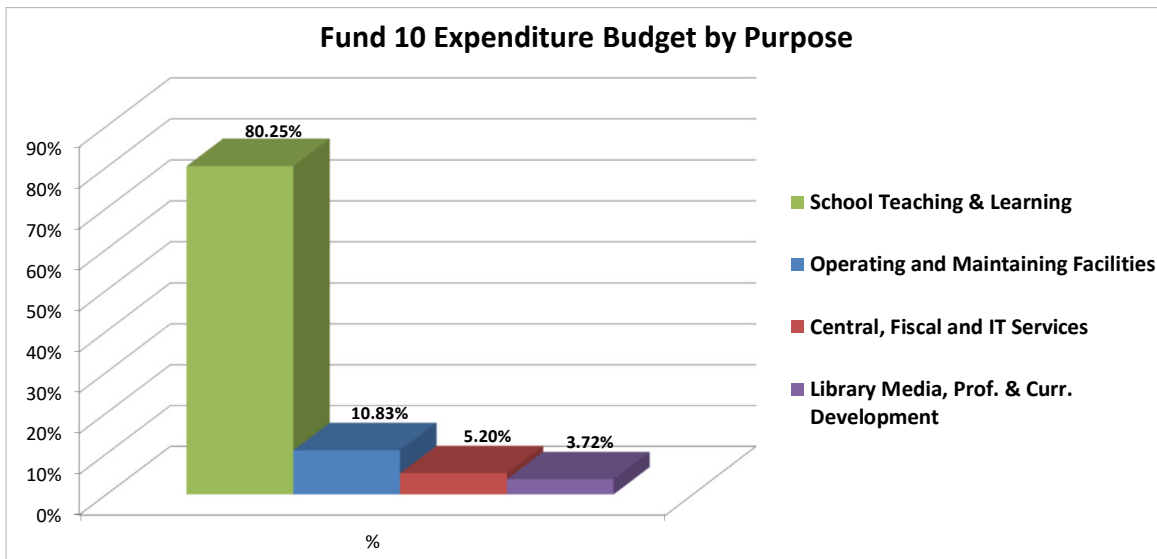
**KENOSHA UNIFIED SCHOOL DISTRICT  
2024 - 2025 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY FUNCTION	Budget	%
Undifferentiated Curriculum	\$ 76,235,867	28.32%
Regular Curriculum	41,433,075	15.39%
Business Administration	38,970,318	14.48%
Interfund Operating Transfers	36,158,182	13.43%
Instructional Staff Services	13,371,614	4.97%
Non Program Transactions	13,047,255	4.85%
School Building Administration	12,903,795	4.79%
Pupil Services	12,001,939	4.46%
Other Support Services	6,223,370	2.31%
Vocational Curriculum	5,294,450	1.97%
Physical Curriculum	4,304,083	1.60%
Central Services	3,053,917	1.13%
Co-Curricular	2,803,275	1.04%
General Administration	1,493,465	0.55%
Insurance & Judgments	1,043,581	0.39%
Other Special Needs	816,467	0.30%
Debt Services	1,000	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 269,155,653</b>	<b>100.00%</b>



**KENOSHA UNIFIED SCHOOL DISTRICT  
2024 - 2025 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY PURPOSE		Budget	%
School Teaching & Learning	\$	215,985,939	80.25%
Operating and Maintaining Facilities		29,145,663	10.83%
Central, Fiscal and IT Services		14,023,686	5.20%
Library Media, Prof. & Curr. Development		10,000,365	3.72%
TOTAL EXPENDITURES		\$ 269,155,653	100.00%



## FUND 10 - GENERAL FUND SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2021-2022	AUDITED 2022-2023	AUDITED 2023-2024	ADOPTED 2024-2025
Ruth Harmon Academy <i>(Note 2)</i>	112	\$ 1,800,577	\$ 1,929,589	\$ 1,865,629	\$ 3,630,750
Forest Park Elementary	145	2,351,181	2,456,498	2,554,668	3,075,898
Frank Elementary	146	2,709,069	2,931,346	3,324,340	4,312,043
Grant Elementary	147	1,862,199	1,661,707	1,757,227	2,717,079
Harvey Elementary	150	2,112,045	2,148,280	2,104,181	2,459,170
Jefferson Elementary <i>(Note 4)</i>	153	1,789,529	1,912,043	1,920,376	69,350
McKinley Elementary <i>(Note 4)</i>	155	2,176,263	2,145,923	2,115,184	42,000
Pleasant Prairie Elementary	156	3,030,697	2,961,365	2,969,813	3,862,639
Prairie Lane Elementary	157	3,082,551	2,742,537	2,731,009	3,296,667
Roosevelt Elementary	158	2,983,977	3,134,955	3,101,690	3,724,513
Somers Elementary	160	2,936,239	2,944,691	2,957,453	3,779,376
Southport Elementary	161	2,305,358	2,357,519	2,659,033	3,408,745
Strange Elementary	162	3,484,710	3,815,481	4,053,173	5,029,660
Grewenow Elementary	163	2,204,394	2,338,927	2,440,640	2,940,858
Vernon Elementary <i>(Note 4)</i>	164	2,107,663	2,285,366	2,432,627	111,350
Brass Community School	165	2,946,694	2,942,628	3,154,806	4,032,876
Whittier Elementary	166	2,772,566	2,523,764	2,695,070	3,089,914
Wilson Elementary <i>(Note 4)</i>	167	1,168,581	1,276,788	46,832	49,700
Bose Elementary	168	2,288,025	2,558,286	2,569,914	2,969,770
Stocker Elementary <i>(Note 4)</i>	169	2,835,971	2,478,764	2,498,931	92,000
Jeffery Elementary	170	2,142,365	2,180,086	2,259,276	2,723,682
Edward Bain School of Creative Arts <i>(Note 4)</i>	173	3,066,797	3,363,866	3,264,036	146,700
Kenosha School of Language <i>(Note 1)</i>	175	2,117,409	1,920,150	1,890,244	2,874,533
Nash Elementary	178	3,684,585	3,768,290	3,757,201	4,304,484
<b>SUBTOTAL ELEMENTARY SCHOOLS</b>		<b>59,959,445</b>	<b>60,778,849</b>	<b>61,123,353</b>	<b>62,743,757</b>
Lance Middle School	330	6,387,107	6,610,084	6,558,025	7,340,455
Lincoln Middle School <i>(Note 4)</i>	331	4,658,957	4,629,403	4,600,013	-
Washington Middle School	333	4,387,048	4,418,205	4,585,576	5,695,609
Bullen Middle School	334	6,161,211	6,305,184	6,067,687	6,806,775
Mahone Middle School	337	7,446,059	7,649,193	7,451,292	8,145,684
<b>SUBTOTAL MIDDLE SCHOOLS</b>		<b>29,040,382</b>	<b>29,612,069</b>	<b>29,262,593</b>	<b>27,988,523</b>
Indian Trail High School & Academy	424	14,158,816	14,494,672	14,379,604	14,638,846
Bradford High School	425	10,524,839	11,029,442	11,092,029	11,879,558
Tremper High School	426	11,678,058	12,181,391	12,484,510	12,077,876
Reuther High School	427	4,530,453	4,185,487	4,156,185	3,708,581
Lakeview Technology Academy	428	2,755,296	2,701,419	2,846,264	3,256,217
<b>SUBTOTAL HIGH SCHOOLS</b>		<b>43,647,462</b>	<b>44,592,411</b>	<b>44,958,592</b>	<b>45,561,078</b>
Brompton Academy <i>(Note 2)</i>	102	1,867,472	1,899,017	2,083,205	-
Kenosha School of Technology Enhanced Curriculum - KTEC <i>(Note 3)</i>	113	10,036,002	10,714,861	11,213,092	9,106,474
Harborside Academy	422	5,188,391	5,151,273	5,772,117	5,321,794
Hillcrest School	852	1,155,460	1,480,358	1,530,898	1,451,865
<b>SUBTOTAL SPECIALTY SCHOOLS</b>		<b>18,247,325</b>	<b>19,245,509</b>	<b>20,599,312</b>	<b>15,880,133</b>

## FUND 10 - GENERAL FUND SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2021-2022	AUDITED 2022-2023	AUDITED 2023-2024	ADOPTED 2024-2025
4K Program	272	\$ 3,129,313	\$ 2,764,267	\$ 2,606,337	\$ 3,237,939
Kenosha eSchool Program	421	1,978,674	2,366,342	2,192,086	2,024,057
Boys & Girls Club (STEP-East)	429	38,193	162	-	-
Private Schools (Grants)	600	327,510	388,740	359,401	584,516
Board Of Education	801	291,866	240,005	323,598	201,530
Superintendent's Office	802	621,275	569,004	470,061	656,680
Office of Human Resources	804	2,673,449	2,409,614	2,402,927	2,496,037
Office of Information Services	805	6,667,124	7,594,783	10,409,016	8,800,875
Business Services	806	782,920	893,811	1,023,756	1,068,431
Office of Facilities Services	807	10,029,749	10,300,448	12,612,208	8,573,774
Office of Finance	808	46,686,233	57,448,376	54,078,400	50,722,231
Career & Technical Ed Department	809	771,860	983,224	832,152	1,105,928
Athletics/Health/Recreation Department	810	2,152,878	2,198,564	2,316,688	2,413,532
Office of Teaching and Learning	811	3,229,134	3,994,762	3,031,386	2,962,610
Fine Arts Department	812	5,271,206	4,998,166	5,293,818	5,754,263
Language Acquisition Department	813	481,590	415,647	679,801	390,416
Special Education Department	815	719,248	1,061,564	497,920	873,927
Title I Department	816	9,417,251	13,555,656	9,080,097	5,095,221
Library and Technology Department	817	1,918,071	1,710,934	1,816,200	2,029,750
Student Support Department	818	5,618,054	6,201,734	5,763,835	5,879,824
Professional Learning Department	819	1,049,782	662,418	712,359	950,425
Transportation Department	822	5,550,703	5,699,967	6,052,401	6,992,433
Distribution & Utilities Department	823	1,352,387	986,282	494,406	617,497
Copy Center	825	94,347	158,189	201,156	199,656
Community Relations Department	837	34,794	19,642	-	-
Office of Communications	838	672,907	701,338	674,600	663,021
Office of School Leadership	839	681,436	1,601,162	1,521,736	181,418
Engagement and Equity Department	840	28,643	12,921	13,138	24,910
School Leadership Elementary	841	666,553	772,085	825,322	773,870
Office of Educational Accountability	851	1,043,150	1,064,360	1,206,228	1,149,230
Head Start Program	871	446,140	400,191	440,243	439,234
Educational Support Center	874	368,350	399,928	423,053	473,302
Ameche Field	881	9,293	11,927	4,795	-
Jaskwich Field	882	112	502	617	-
Bradford Stadium	883	3,565	2,520	4,872	-
District-Wide Budget Holding Location <i>(Note 5)</i>	899	-	-	-	(354,375)
SUBTOTAL PROGRAMS/ DEPARTMENTS		114,807,760	132,589,235	128,364,613	116,982,162
<b>TOTAL EXPENDITURES</b>		<b>\$ 265,702,374</b>	<b>\$ 286,818,073</b>	<b>\$ 284,308,463</b>	<b>\$ 269,155,653</b>

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.

*(1)* Fiscal years ending 6/30/2024 and prior, location 173 was called Edward Bain School of Dual Language. Beginning with fiscal year ending 6/30/2025, the location changed the name to Kenosha School of Language (KSOL).

*(2)* Fiscal years ending 6/30/2024 and prior, location 112 was called Dimensions of Learning Academy and Location 102 was Brompton Academy. Both schools were KUSD instrumental charter schools. The charter agreements were not renewed for fiscal year ending 06/30/2025. Locations 112 and 102 combined and became Ruth Harmon Academy, a District K-8 choice school.

*(3)* Fiscal years ending 6/30/2024 and prior, KTEC ran two locations, KTEC East and KTEC West, location numbers 113 and 114. Fiscal year ending 6/30/2025 the two KTEC locations consolidated into one building and became location 113.

*(4)* School closed as a result of rightsizing initiative in fiscal years ending 06/30/2024 or 06/30/2025. Any location costs are related to the utilities for the vacant building.

*(5)* 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.

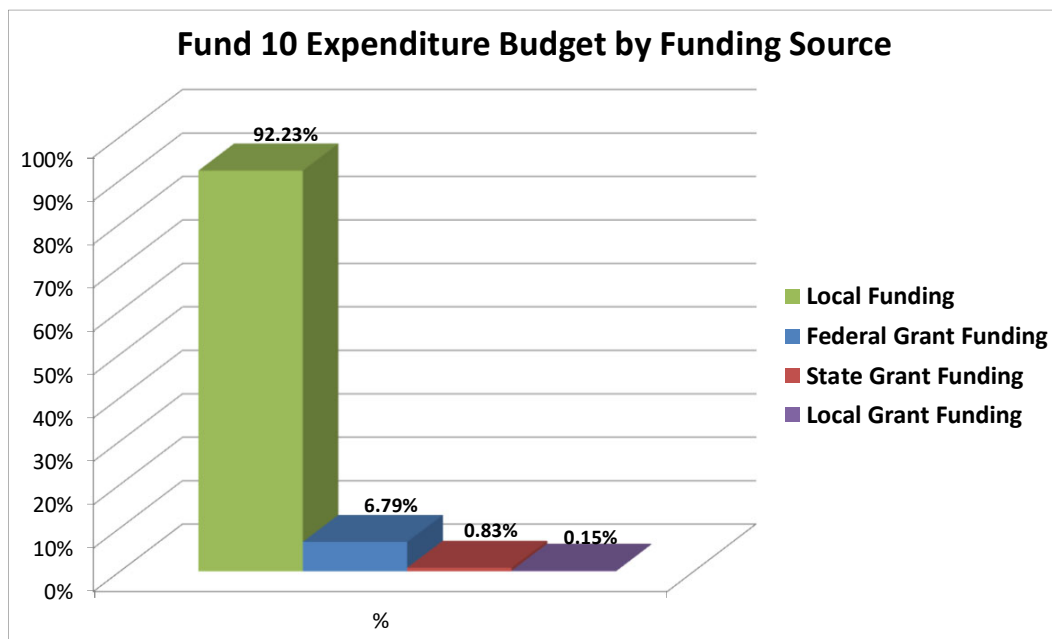
# FUND 10 - GENERAL FUND

## SUMMARY OF EXPENDITURES BY FUNDING SOURCE/PROJECT

FUNDING DESCRIPTION	PROJ	AUDITED 2021-2022	AUDITED 2022-2023	AUDITED 2023-2024	ADOPTED 2024-2025
Common School Library Fund	031	\$ 937,930	\$ 1,059,246	\$ 1,267,344	\$ 1,575,580
School Based Mental Health Grant	297	48,778	100,838	-	-
Alcohol & Other Drug Abuse Grant (AODA)	395	11,009	12,357	-	-
Head Start - State Grant	399	307,930	296,237	323,866	323,866
Assess Reading Readiness	522	28,485	-	49,950	49,950
CTE Incentives Grant	577	53,475	64,222	6,503	-
Educator Effectiveness Grant	583	127,276	124,400	126,480	126,480
Youth Apprenticeship Grant	614	69,119	72,519	90,039	125,987
Regional Career and Education Equipment Grant	615	-	-	-	30,000
STATE GRANT FUNDING		1,584,002	1,729,819	1,864,182	2,231,863
Title I-D Neglected & Delinquent Grant	140	27,688	50,097	27,820	7,353,649
Title I-A Grant	141	5,462,410	5,243,138	5,020,931	22,745
Title I CSI or ATSI Grant	148	-	-	133,798	216,153
Elementary and Secondary School Emergency Relief (ESSER)	160	1,201,401	165,847	-	-
Governors Emergency Education Relief Fund (GEER)	162	2,329,709	44,157	-	-
Elementary and Secondary School Emergency Relief II (ESSER II)	163	8,666,868	9,509,006	1,666,602	-
Elementary and Secondary School Emergency Relief III (ESSER III)	165	-	12,813,992	19,972,103	7,993,352
ARP Homeless Children Grant	168	-	15,318	10,902	20,675
ARP Homeless Children Grant II	173	-	129,017	12,368	1,840
Homeless Children Grant	335	-	-	4,027	75,000
IDEA CEIS Grant	345	602,313	918,894	375,473	784,015
Title IV-A Foster Care	381	634,221	526,630	430,706	407,954
Title III-A Bilingual Grant	391	319,628	250,543	297,810	219,373
Carl Perkins Grant	430	134,634	167,332	120,754	205,343
Title II-A Eisenhower Grant	604	833,618	590,730	656,040	963,043
FEDERAL GRANT FUNDING		20,212,490	30,424,701	28,729,334	18,263,142
School Specific Donations	750	32,551	105,472	117,316	68,840
School Specific Mini-Grants	751	93,213	351,930	403,039	104,459
Lakeview Reimbursement	765	185,815	199,723	206,632	236,456
LOCAL GRANT FUNDING		311,579	657,125	726,987	409,755
Local Funding	000	231,221,884	234,603,580	243,112,748	235,903,131
Bilingual/Bicultural Program (Aided)	322	6,273,048	6,274,849	6,856,977	7,815,662
Secondary School Support	702	64,463	67,830	70,680	75,873
Accelerated Independent Study	704	278,821	176,065	180,836	187,164
Phoenix Project	708	7,266	8,894	6,607	10,700
Charter School - After School Program	712	41,861	25,354	12,841	-
School Sub Budget	714	2,896,773	2,806,661	671,728	3,558,000
Network Upgrade Project	719	639,690	-	-	-
Wellness Program	726	350,000	-	-	-
Recognition Programs	728	48,805	56,201	28,650	50,000
Athletic Fields	753	25,288	62,330	51,454	-
Theater (Co-Curricular)	754	105,465	122,147	219,640	31,411
Project Lead the Way Private Grant	755	-	92,936	16,555	-
Leases	901	381,056	8,753,283	724,273	-
Summer School	999	1,259,883	956,298	1,034,971	618,952
LOCAL FUNDING		243,594,303	254,006,428	252,987,960	248,250,893
<b>TOTAL EXPENDITURES</b>		<b>\$ 265,702,374</b>	<b>\$ 286,818,073</b>	<b>\$ 284,308,463</b>	<b>\$ 269,155,653</b>

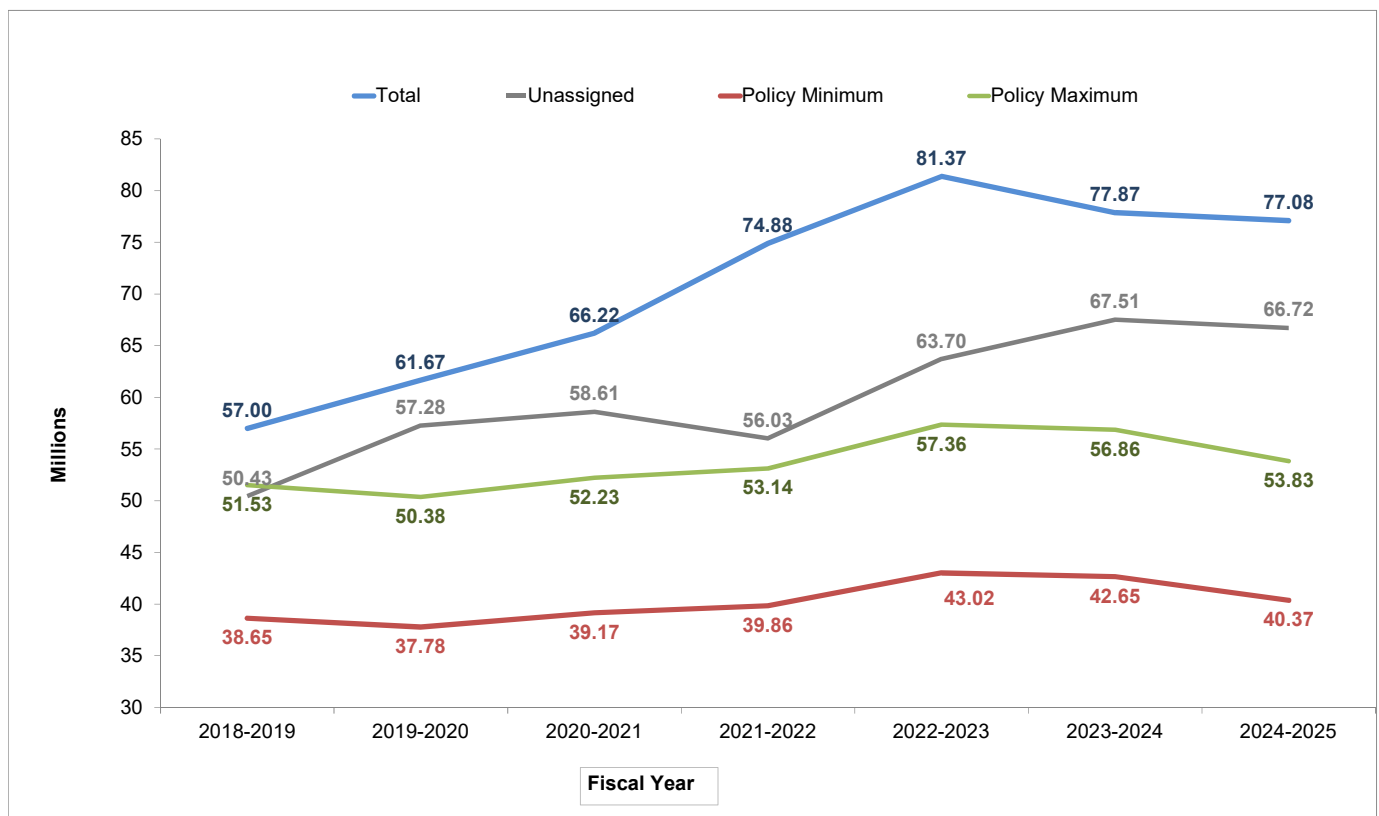
**KENOSHA UNIFIED SCHOOL DISTRICT  
2024 - 2025 ADOPTED BUDGET**

GENERAL FUND EXPENDITURES BY FUNDING		Budget	%
Local Funding	\$	248,250,893	92.23%
Federal Grant Funding		18,263,142	6.79%
State Grant Funding		2,231,863	0.83%
Local Grant Funding		409,755	0.15%
<b>TOTAL EXPENDITURES</b>		<b>\$ 269,155,653</b>	<b>100.00%</b>



# 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	Unaudited 2023-2024	Budgeted 2024-2025
Beginning Fund Balance	\$ 55,315,858	\$ 57,003,593	\$ 61,669,391	\$ 66,216,513	\$ 74,884,517	\$ 81,374,853	\$ 77,872,670
Revenues	259,340,327	256,542,167	265,698,361	274,370,379	293,308,410	280,806,280	268,366,577
Expenditures	257,652,592	251,876,369	261,151,239	265,702,374	286,818,074	284,308,463	269,155,653
Fund Balance Change	1,687,735	4,665,798	4,547,122	8,668,004	6,490,336	(3,502,183)	(789,077)
Ending Total Fund Balance	\$ 57,003,593	\$ 61,669,391	\$ 66,216,513	\$ 74,884,517	\$ 81,374,853	\$ 77,872,670	\$ 77,083,593
% Fund Balance/Expenditures *	22.12%	24.48%	25.36%	28.18%	28.37%	27.39%	28.64%
Unassigned % Fund Balance/Expenditures	19.57%	22.74%	22.44%	21.09%	22.21%	23.74%	24.79%
Unassigned	\$ 50,432,241	\$ 57,284,204	\$ 58,612,099	\$ 56,028,601	\$ 63,704,459	\$ 67,508,267	\$ 66,719,190
Policy Minimum (15%) Unassigned	\$ 38,647,889	\$ 37,781,455	\$ 39,172,686	\$ 39,855,356	\$ 43,022,711	\$ 42,646,269	\$ 40,373,348
Policy Maximum (20%) Unassigned	\$ 51,530,518	\$ 50,375,274	\$ 52,230,248	\$ 53,140,475	\$ 57,363,615	\$ 56,861,693	\$ 53,831,131



\* 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

	<u>Source</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>AUDITED 2023-2024</u>	<u>ADOPTED 2024-2025</u>
<b>REVENUE</b>					
Operating Transfers In	100	\$ 29,201,366	\$ 30,762,209	\$ 32,678,175	\$ 36,158,182
School Activity Income	270	1,598,819	2,824,158	2,908,046	-
Interest on Investments	280	377	238	6,950	-
Local Revenues	290	84,978	373,922	495,746	285,625
State Aid - Handicap Aid	611	11,858,054	12,317,592	12,864,203	13,397,068
State Categorical Aid	625	164,567	139,432	89,182	89,000
Other State Aid	690	99,468	108,917	116,825	-
Federal Aid - Spec Projects	730	5,405,461	4,368,484	4,555,004	4,638,324
Federal Aid - Medical Assistance	780	715,679	830,341	878,147	870,000
Federal Aid - Direct (Head Start)	790	2,341,348	2,766,776	2,465,864	2,681,087
Revenue Adjustments	990	12,850	112,233	-	-
<b>TOTAL REVENUES</b>		<b>\$ 51,482,967</b>	<b>\$ 54,604,302</b>	<b>\$ 57,058,142</b>	<b>\$ 58,119,286</b>

	<u>Object</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>AUDITED 2023-2024</u>	<u>ADOPTED 2024-2025</u>
<b>EXPENDITURES</b>					
Salaries	100	\$ 30,377,330	\$ 30,798,362	\$ 31,558,238	\$ 35,220,731
Employee Benefits	200	15,113,748	15,276,406	16,077,226	18,346,236
Purchased Services	300	3,722,008	4,409,271	5,323,808	3,789,687
Non-Capital Purchases	400	1,817,996	3,376,819	3,486,859	2,636,463
Capital Purchases	500	114,257	405,483	2,655	-
Operating Transfer	800	224,791	257,311	550,727	361,498
Other Expenditures	900	15,697	4,793	6,279	168,822
<b>TOTAL EXPENDITURES</b>		<b>\$ 51,385,827</b>	<b>\$ 54,528,445</b>	<b>\$ 57,005,792</b>	<b>\$ 60,523,437</b>

<b>Expenditure Summary</b>	<u>Fund</u>	<u>AUDITED 2020-2021</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2023-2024</u>	<u>ADOPTED 2024-2025</u>
Special Revenue Trust Fund	Fund 21	\$ 1,594,554	\$ 3,230,743	\$ 3,358,133	\$ 2,689,776
Head Start	Fund 25	2,341,348	2,766,776	2,465,864	2,681,087
Special Education	Fund 27	47,449,925	48,530,926	51,181,795	55,152,574
		<b>\$ 51,385,827</b>	<b>\$ 54,528,445</b>	<b>\$ 57,005,792</b>	<b>\$ 60,523,437</b>

## FUND 30 - DEBT SERVICE REVENUES AND EXPENDITURES

	Source	AUDITED 2021-2022	AUDITED 2022-2023	AUDITED 2023-2024	ADOPTED 2024-2025
<b>REVENUE</b>					
Property Taxes	211	\$ 12,304,641	\$ 12,311,491	\$ 12,316,441	\$ 12,312,942
Interest on Investments	280	4,321	159,528	212,648	-
<b>TOTAL REVENUES</b>		<b>\$ 12,308,962</b>	<b>\$ 12,471,019</b>	<b>\$ 12,529,089</b>	<b>\$ 12,312,942</b>

	Object	AUDITED 2021-2022	AUDITED 2022-2023	AUDITED 2023-2024	ADOPTED 2024-2025
<b>EXPENDITURES</b>					
Debt Retirement					
Principal - Long Term	675	\$ 7,860,000	\$ 8,225,000	\$ 8,625,000	\$ 9,055,000
Interest - Long Term Bond	685	4,619,590	4,269,690	3,903,290	3,479,592
<b>TOTAL EXPENDITURES</b>		<b>\$ 12,479,590</b>	<b>\$ 12,494,690</b>	<b>\$ 12,528,290</b>	<b>\$ 12,534,592</b>

Expenditure Summary	Fund	AUDITED 2021-2022	AUDITED 2022-2023	AUDITED 2023-2024	ADOPTED 2024-2025
Non-Referendum Debt	Fund 38	\$ 5,451,471	\$ 5,456,071	\$ 6,064,971	\$ 6,230,272
Referendum Debt					
Debt Service 07/09	Fund 32	3,944,550	3,947,550	3,370,750	3,206,250
Debt Service 07/15	Fund 37	3,083,569	3,091,069	3,092,569	3,098,070
		<b>\$ 12,479,590</b>	<b>\$ 12,494,690</b>	<b>\$ 12,528,290</b>	<b>\$ 12,534,592</b>

## FUND 40 - CAPITAL PROJECTS REVENUES AND EXPENDITURES

	<u>Source</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>AUDITED 2023-2024</u>	<u>ADOPTED 2024-2025</u>
<b>REVENUE</b>					
Interest on Investments	280	\$ 168	\$ -	\$ -	\$ -
Refund of Prior Year Expenses	970	115,805	-	-	-
<b>TOTAL REVENUE</b>		<b>\$ 115,973</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

	<u>Object</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>AUDITED 2023-2024</u>	<u>ADOPTED 2024-2025</u>
<b>EXPENDITURES</b>					
Salaries	100	\$ 6,013	\$ -	\$ -	\$ -
Benefits	200	919	-	-	-
Purchased Services	300	988,486	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 995,418</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>Expenditure Summary</b>	<u>Fund</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>AUDITED 2023-2024</u>	<u>ADOPTED 2024-2025</u>
Energy Efficiency Phase II	Fund 44	\$ 995,418	\$ -	\$ -	\$ -

## FUND 50 - FOOD SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>AUDITED 2023-2024</u>	<u>ADOPTED 2024-2025</u>
<b>REVENUE</b>					
Local Sources:					
Pupil Sales	251	\$ -	\$ 609,278	\$ 5,503	\$ 5,500
Adult Sales	252	34	1,902	1,363	1,500
Snack Sales	254	16,151	11,741	12,371	12,000
Breakfast Sales	257	-	319	18	-
Milk Sales	258	29,479	36,672	27,813	30,000
Other Food Sales	259	88,482	392,018	436,118	400,000
Interest on Investments	280	6,692	80,503	102,227	50,000
State Sources:					
Food Service Aid	617	18,751	132,513	140,296	140,290
Federal Sources					
Donated Commodities	714	628,417	725,395	666,953	675,000
Food Service Aid	717	9,653,651	7,241,848	7,702,406	7,694,800
Special Projects Aid	730	169,337	182,253	-	25,000
Other Sources					
Adjustments	960	-	236	119	-
<b>TOTAL REVENUE</b>		<b>\$ 10,610,994</b>	<b>\$ 9,414,678</b>	<b>\$ 9,095,187</b>	<b>\$ 9,034,090</b>

	<u>Object</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>AUDITED 2023-2024</u>	<u>ADOPTED 2024-2025</u>
<b>EXPENDITURES</b>					
Salaries	100	\$ 2,241,482	\$ 2,755,120	\$ 2,764,071	\$ 2,756,542
Employee Benefits	200	841,596	941,980	1,025,234	941,980
Purchased Services	300	267,685	484,234	459,796	484,234
Non-Capital Purchases	400	4,724,801	5,074,964	5,945,315	4,892,711
Capital Purchases	500	8,414	183,415	26,055	208,415
Other Expenditures	900	4,937	51,786	23,955	51,786
<b>TOTAL EXPENDITURES</b>		<b>\$ 8,088,915</b>	<b>\$ 9,491,499</b>	<b>\$ 10,244,426</b>	<b>\$ 9,335,668</b>

## FUND 70 - TRUST FUND REVENUES AND EXPENDITURES

	<u>Source</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>AUDITED 2023-2024</u>	<u>ADOPTED 2024-2025</u>
<b>REVENUE</b>					
Interest income	280	\$ 70,489	\$ 1,997,040	\$ 2,468,704	\$ 2,000,000
OPEB Trust Fund Contribution	950	13,476,933	10,924,459	10,253,494	6,649,205
<b>TOTAL REVENUE</b>		<b>\$ 13,547,422</b>	<b>\$ 12,921,499</b>	<b>\$ 12,722,198</b>	<b>\$ 8,649,205</b>

	<u>Object</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>AUDITED 2023-2024</u>	<u>ADOPTED 2024-2025</u>
<b>EXPENDITURES</b>					
Purchased Services	300	\$ -	\$ 13,500	\$ -	\$ -
Other	900	5,670,319	6,553,096	6,799,147	6,920,560
<b>TOTAL EXPENDITURES</b>		<b>\$ 5,670,319</b>	<b>\$ 6,566,596</b>	<b>\$ 6,799,147</b>	<b>\$ 6,920,560</b>

<b>Expenditure Summary by Fund</b>		<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>AUDITED 2023-2024</u>	<u>ADOPTED 2024-2025</u>
OPEB Trust Fund	Fund 73	\$ 5,670,319	\$ 6,566,596	\$ 6,799,147	\$ 6,920,560

## FUND 80 - COMMUNITY SERVICE REVENUES AND EXPENDITURES

	<u>Source</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>AUDITED 2023-2024</u>	<u>ADOPTED 2024-2025</u>
<b>REVENUE</b>					
Property Taxes	211	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000
Resale Revenues	262	-	-	1,050	-
School Activity Income	271	-	3,354	4,232	-
Gifts & Donations	291	-	-	10,917	10,000
Fees	298	36,877	71,511	69,007	66,000
<b>TOTAL REVENUE</b>		<b>\$ 1,536,877</b>	<b>\$ 1,574,865</b>	<b>\$ 1,585,206</b>	<b>\$ 1,576,000</b>

	<u>Object</u>	<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>AUDITED 2023-2024</u>	<u>ADOPTED 2024-2025</u>
<b>EXPENDITURES</b>					
Salaries	100	\$ 560,668	\$ 640,112	\$ 674,885	\$ 814,552
Employee Benefits	200	283,136	309,723	309,538	383,828
Purchased Services	300	370,726	468,173	529,911	440,832
Non-Capital Purchases	400	48,197	140,206	98,009	245,699
Capital Purchases	500	-	-	-	186,111
Other Purchases	900	1,295	650	372	1,750
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,264,022</b>	<b>\$ 1,558,864</b>	<b>\$ 1,612,715</b>	<b>\$ 2,072,772</b>

<b>Expenditure Summary by Fund</b>		<u>AUDITED 2021-2022</u>	<u>AUDITED 2022-2023</u>	<u>AUDITED 2023-2024</u>	<u>ADOPTED 2024-2025</u>
Recreation Services Program	Fund 81	\$ 482,166	\$ 460,460	\$ 483,416	\$ 675,423
Community Services	Fund 83	684,323	816,266	784,565	1,052,121
KYPAC	Fund 86	14,568	57,316	63,490	57,663
Pageantry Arts Program	Fund 87	79,070	224,822	281,244	287,565
Summer Classics	Fund 88	3,895	-	-	-
		<b>\$ 1,264,022</b>	<b>\$ 1,558,864</b>	<b>\$ 1,612,715</b>	<b>\$ 2,072,772</b>

## Elementary schools

### **Bose Elementary School**

1900 15th St., Kenosha, WI 53140  
262-359-4044  
[kUSD.edu/bose](http://kUSD.edu/bose)

### **Brass Community School**

6400 15th Ave., Kenosha, WI 53143  
262-359-8000  
[kUSD.edu/brass](http://kUSD.edu/brass)

### **Curtis Strange Elementary School**

5414 49th Ave., Kenosha, WI 53144  
262-359-6024  
[kUSD.edu/strange](http://kUSD.edu/strange)

### **Forest Park Elementary School**

6810 45th Ave., Kenosha, WI 53142  
262-359-6319  
[kUSD.edu/forestpark](http://kUSD.edu/forestpark)

### **Frank Elementary School**

1816 57th St., Kenosha, WI 53140  
262-359-6324  
[kUSD.edu/frank](http://kUSD.edu/frank)

### **Grant Elementary School**

1716 35th St., Kenosha, WI 53140  
262-359-6346  
[kUSD.edu/grant](http://kUSD.edu/grant)

### **Grewenow Elementary School**

7714 20th Ave., Kenosha, WI 53143  
262-359-6362  
[kUSD.edu/grewenow](http://kUSD.edu/grewenow)

### **Harvey Elementary School**

2012 19th Ave., Kenosha, WI 53140  
262-359-4040  
[kUSD.edu/harvey](http://kUSD.edu/harvey)

### **Jeffery Elementary School**

4011 87th St., Kenosha, WI 53142  
262-359-2100  
[kUSD.edu/jeffery](http://kUSD.edu/jeffery)

### **Nash Elementary School**

6801 99th Ave., Kenosha, WI 53142  
262-359-3500  
[kUSD.edu/nash](http://kUSD.edu/nash)

### **Pleasant Prairie Elementary School**

9208 Wilmot Road, Pleasant Prairie, WI 53158  
262-359-2104  
[kUSD.edu/pleasantprairie](http://kUSD.edu/pleasantprairie)

### **Prairie Lane Elementary School**

10717 47th Ave., Pleasant Prairie, WI 53158  
262-359-3600  
[kUSD.edu/prairielane](http://kUSD.edu/prairielane)

### **Roosevelt Elementary School**

3322 Roosevelt Road, Kenosha, WI 53142  
262-359-6097  
[kUSD.edu/roosevelt](http://kUSD.edu/roosevelt)

### **Somers Elementary School**

1245 72nd Ave., Kenosha, WI 53144  
262-359-3200  
[kUSD.edu/somers](http://kUSD.edu/somers)

### **Southport Elementary School**

723 76th St., Kenosha, WI 53143  
262-359-6309  
[kUSD.edu/southport](http://kUSD.edu/southport)

### **Whittier Elementary School**

8542 Cooper Road, Pleasant Prairie, WI 53158  
262-359-2110  
[kUSD.edu/whittier](http://kUSD.edu/whittier)

## Choice schools

### **LakeView Technology Academy** (Grades 9-12)

9449 88th Ave., Pleasant Prairie, WI 53158  
262-359-8155  
[kUSD.edu/lakeview](http://kUSD.edu/lakeview)

### **Reuther Central High School** (Grades 9-12)

913 57th St., Kenosha, WI 53140  
262-359-6160  
[kUSD.edu/reuther](http://kUSD.edu/reuther)

### **ITHSA Academies**

6800 60th St., Kenosha, WI 53144  
262-359-8700  
[kUSD.edu/indiantrail](http://kUSD.edu/indiantrail)

### **Kenosha School of Language**

6315 67th St., Kenosha, WI 53142  
262-359-2006  
[kUSD.edu/stocker](http://kUSD.edu/stocker)

### **Ruth Harman Academy** (Grades K-8)

8518 22nd Ave., Kenosha, WI 53143  
262-359-2191  
[kUSD.edu/rha](http://kUSD.edu/rha)

## Charter schools

### **Harborside Academy**

(Grades 6-12)  
913 57th St., Kenosha, WI 53140  
262-359-8400  
[kUSD.edu/harborside](http://kUSD.edu/harborside)

### **Kenosha School of Technology Enhanced Curriculum (KTEC)**

(Grades 4K-8):  
6729 18th Ave., Kenosha, WI 53144  
262-359-7100

## Middle schools

### **Bullen Middle School**

2804 39th Ave., Kenosha, WI 53144  
262-359-4460  
[kUSD.edu/bullen](http://kUSD.edu/bullen)

### **Lance Middle School**

4515 80th St., Kenosha, WI 53142  
262-359-2240  
[kUSD.edu/lance](http://kUSD.edu/lance)

### **Mahone Middle School**

6900 60th St., Kenosha, WI 53144  
262-359-8100  
[kUSD.edu/mahone](http://kUSD.edu/mahone)

### **Washington Middle School**

2600 50th St., Kenosha, WI 53140  
262-359-6291  
[kUSD.edu/washington](http://kUSD.edu/washington)

## High schools

### **Bradford High School**

3700 Washington Road, Kenosha, WI 53144  
262-359-6200  
[kUSD.edu/bradford](http://kUSD.edu/bradford)

### **ITHSA High School**

6800 60th St., Kenosha, WI 53144  
262-359-8700  
[kUSD.edu/indiantrail](http://kUSD.edu/indiantrail)

### **Tremper High School**

8560 26th Ave., Kenosha, WI 53143  
262-359-2200  
[kUSD.edu/tremper](http://kUSD.edu/tremper)

## Specialty schools

### **Hillcrest School**

(Bridges Center/T.I.M.E. Program, grades 6-12)  
4616 24th St., Kenosha, WI 53144  
262-359-6118  
[kUSD.edu/hillcrest](http://kUSD.edu/hillcrest)

## John J. Hosmanek Educational Support Center

3600 52nd St., Kenosha, WI 53144  
262-359-6300 • [info@kUSD.edu](mailto:info@kUSD.edu)  
[kUSD.edu](http://kUSD.edu)

