



# ADOPTED BUDGET



October 28, 2025

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## **THE BOARD OF EDUCATION**

|                     |                |
|---------------------|----------------|
| Mary Modder         | President      |
| Carl Bryan          | Vice President |
| Dr. Todd Alan Price | Clerk          |
| Bob Tierney         | Treasurer      |
| Yolanda Adams       | Member         |
| Sabrina Landry      | Member         |
| Rebecca Stevens     | Member         |

## **ADMINISTRATION**

|                    |                              |
|--------------------|------------------------------|
| Dr. Jeffrey Weiss  | Superintendent of Schools    |
| Tarik Hamdan       | Chief Financial Officer      |
| Wendy Tindall      | Chief Academic Officer       |
| Kristopher Keckler | Chief Information Officer    |
| William Haithcock  | Chief of School Leadership   |
| Kevin Neir         | Chief Human Resource Officer |
| Tanya Ruder        | Chief Communication Officer  |

## **BUDGET REPORT PREPARED BY**

Lisa M. Salo, CPA  
Accounting Manager



## **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 2025-2026 under this premise.

The Kenosha Unified School District administration prepared the fiscal year 2025-2026 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 2025-2026 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 2025-2026 budget and the annual meeting of district electors were held on September 16, 2025, 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 \$93,265,117. 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 16, 2025, 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).

The certified budget discussed in this booklet was approved by the Board of Education on October 28, 2025.

## **EXECUTIVE SUMMARY**

The Kenosha Unified School District ("the District") budget contains programs, staffing, and services that will serve the 17,799 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, one charter school, five choice schools, one specialty school, one Head Start Child Development Center and several programs.

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 four sub-committees. Committees serve in an advisory capacity, providing the Board with feedback and recommendations on items brought forth by administration. Committee votes on agenda topics are advisory only and may be used to recommend or endorse the advancement of updates or topics. The committees consist of the Audit, Budget, and Finance Committee, the Curriculum and Program Committee, the Planning and Facilities Committee, and the Personnel and Policy Committee. These committees will meet as needed.

## Equalized Value

The Wisconsin Department of Revenue provides the District's equalized property valuation to be used for tax apportionment in October. For the 2025-2026 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>             | \$10,163,811,591        | \$56,541,295        | 59.85%         |
| <b>Village of Pleasant Prairie</b> | 5,577,198,927           | 31,025,964          | 32.84%         |
| <b>Village of Somers</b>           | 1,110,700,881           | 6,178,830           | 6.54%          |
| <b>Town of Somers</b>              | 131,146,600             | 729,569             | 0.77%          |
| <b>Totals</b>                      | <b>\$16,982,857,999</b> | <b>\$94,475,658</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 2025-2026 school year is summarized below and detailed by location in the Statistical Section of this report.

| 2025-2026 Budgeted Staff in FTE's                |                 |
|--------------------------------------------------|-----------------|
| Teachers                                         | 1,520.95        |
| Educational Support Professionals                | 302.58          |
| Service/Custodial                                | 174.39          |
| Administrative/Supervisory/Technical             | 146.00          |
| Administrative Support Professionals             | 128.05          |
| Carpenters and Painters                          | 9.00            |
| Interpreters                                     | 4.00            |
| <b>Total Budgeted Full-Time Equivalent (FTE)</b> | <b>2,284.97</b> |

## Student Enrollment

The total third Friday enrollment for the 2025-2026 school year was 17,799 which is a decrease of 723 students from the 2024-2025 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 2025-2026 third Friday, Summer School and new Independent Charter School Counts were converted into membership FTE of 18,202, (including the new Independent Charter School FTE) the District experienced an overall loss of 413 FTE as compared to the 2024-2025 membership FTE count. The continued decline in membership FTE resulted in an average loss of 328 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 2025-2026 budget year includes a declining enrollment exemption amount of \$3,837,567 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. The maximum limit is based on a three (3) year rolling average membership times a base revenue per member 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 leads to a reduction in the revenue limit. The revenue limit formula also includes several recurring and non-recurring exemptions. The 2025-2026 revenue limit formula provides for a maximum revenue of \$235,348,103.

### Three (3) Year Rolling Average Membership

The 2025-2026 revenue limit is calculated with a current three (3) year rolling average membership of 18,554, which is a decrease of 328 from the prior year base three (3) year rolling average of 18,882. 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 2025-2026 exemptions totaling \$18,268,158 depicted below. Fiscal Year 2024-2025 revenue limit exemptions totaled \$15,533,332.

| 2025-2026 Revenue Limit Exemptions              |                     |
|-------------------------------------------------|---------------------|
| Recurring Exemptions:                           |                     |
| Transfer of Service                             | \$417,686           |
| Non-Recurring Exemptions:                       |                     |
| Declining Enrollment                            | 3,837,567           |
| Energy Efficiency Project – Act 32*             | 6,348,058           |
| Adjustment for Refunded/Rescinded Taxes         | 20,831              |
| Prior Year Open Enrollment                      | 187,667             |
| Private School Voucher Aid Deduction            | 6,061,010           |
| SNSP Private School Voucher Aid Deduction       | 1,395,339           |
| <b>Total 2025-2026 Revenue Limit Exemptions</b> | <b>\$18,268,158</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 2025-2026 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 2025-2027 WI Biennial Budget.

The total state aid within the revenue limit for 2025-2026 is \$147,495,764 for an overall decrease of \$8,396,533 or 5.39% from the prior year. The chart below depicts the breakdown of total state aid in the revenue limit.

|                                                                                 | 2024-25 DPI<br>October 15<br>Certified Aid | 2025-26 KUSD<br>September<br>(Annual<br>Meeting)<br>Projected Aid | 2025-26 DPI<br>October 15<br>Certified Aid | Certified \$<br>Change From<br>Prior Year | Certified %<br>Change from<br>Prior Year | 2025-26<br>Difference<br>Between KUSD<br>Sept<br>Projection and<br>Certified | KUSD<br>Variance |
|---------------------------------------------------------------------------------|--------------------------------------------|-------------------------------------------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------|------------------------------------------------------------------------------|------------------|
| General State Aid<br>(Equalization Aid)                                         | \$154,555,218                              | \$145,526,307                                                     | \$145,108,683                              | (\$9,446,535)                             | -6.11%                                   | (\$417,624)                                                                  | -0.29%           |
| High Poverty Aid                                                                | \$0                                        | \$0                                                               | \$0                                        | \$0                                       | 0.00%                                    | \$0                                                                          | 0.00%            |
| State Aid for Exempt<br>Computers                                               | \$410,259                                  | \$410,259                                                         | \$410,259                                  | \$0                                       | 0.00%                                    | \$0                                                                          | 0.00%            |
| State Aid for Exempt<br>Personal Property<br>(Under Limit) <sup>*,**</sup>      | \$926,820                                  | \$1,976,822                                                       | \$1,976,822                                | \$1,050,002                               | 113.29%                                  | \$0                                                                          | 0.00%            |
| Total State Aid in Revenue<br>Limit Computation                                 | \$155,892,297                              | \$147,913,388                                                     | \$147,495,764                              | (\$8,396,533)                             | -5.39%                                   | (\$417,624)                                                                  | -0.28%           |
| State Aid for Exempt<br>Personal Property<br>(Outside of Limit) <sup>*,**</sup> | \$1,049,999                                | \$0                                                               | \$0                                        | (\$1,049,999)                             | 100.00%                                  | \$0                                                                          | 0.00%            |

\* For FY25 per 2023 WI Act 12, additional exempt personal property aid is **not** included under the revenue limit

\*\* Beginning in FY26, additional exempt personal property aid under 2023 WI Act 12 **is** included under the revenue limit

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

In the official State of Wisconsin Department of Public Instruction's October 15, 2025 certification, the District's general state aid (or equalization aid) decreased by \$9,446,535 or 6.11% as compared to last year. 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.

While the state equalization aid formula is very complex and impacted by relative local variables such as enrollment, shared costs (spending), and property values; the unprecedented action in the 2025-2027 State budget that allowed for revenue limit growth of \$325 per pupil, but froze the equalization aid allocation to distribute to school districts, has directly caused the spike in local tax levies. Since equalization aids and tax levies both fall under the revenue limit cap, school districts are effectively forced to recover the loss of state aid through increased tax levies.

### *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. This additional aid is now accounted for under the revenue limit formula effectively reducing local tax levies.

### Property Tax Levy and Its Impact

Subtracting the state aid of \$147,495,764 from the revenue limit amount of \$235,348,103 allows for a total limited revenue of \$87,852,339 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 2025-2026 total property tax levy of \$94,475,658 consists of the following levies:

| 2025-2026 Property Tax Levy                |                     |
|--------------------------------------------|---------------------|
| General Fund (Fund 10)                     | \$80,656,892        |
| Non-Referendum Debt Service (Fund 38)      | 7,195,447           |
| Referendum Approved Debt Service (Fund 39) | 5,123,319           |
| Community Service Fund (Fund 80)           | 1,500,000           |
| <b>Total 2025-2026 Property Tax Levy</b>   | <b>\$94,475,658</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 16.06 % increase in total tax levy equates to \$13,070,444 more local property tax dollars needed for the Kenosha Unified School District compared to the previous year. The increase in tax levy is directly correlated with the fact that the total State Aid discussed on the previous page decreased from the prior year. Our district is not alone in feeling this impact, as over 71% of the 421 districts in Wisconsin received less state aid this year than they did in the previous year.

The total mill rate (tax per \$1,000 of equalized property valuation) is \$5.56, an 8.44%

increase as compared to the prior year's rate of \$5.13. This difference is the result of changes in tax levies and equalized property values in our district. Our equalized property value increased by 7.02% from last year, allowing the tax levy to be spread over a larger tax base. This results in a mitigated change in the mill rate.

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 2025-2026 General Fund budget is being presented as an unbalanced budget in which expenditures are projected to exceed revenues by \$2,946,673, if all budget authority is fully exercised. This is called a structural deficit.

The following factors affected the 2025-2026 budget:

- The District's declining enrollment trend continues to erode the District's Revenue Limit Authority Base.
- Certified State Aid decreased \$9,446,535 from the prior year.
- The District's equalized value increased 7.02% from the prior year.
- Property Tax levy increased \$13,070,444 from the prior year.
- The District's declining enrollment trend resulted in a staff reduction of 46.78 total FTEs from the prior year.
- Health insurance premiums increase by 9.90%.
- Base wage increases of 2.95% plus schedule movements at approximately 1.5% provided an estimated 4.45% increase in salaries and wages.

### ***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, 2025, the District's General Fund total fund balance was \$80,111,657. The total fund balance equated to 29.90% of the ending 2024-2025 General Fund expenditures. The unassigned portion of the fund balance was \$74,553,136 or 27.82% 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 2025-2026 is projected to decrease by \$2,946,673 to \$77,164,894, representing 29.06% of the current budgeted expenditures. Furthermore, the General Fund would be left with an unassigned projected balance of \$71,606,463, representing 26.97% 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 2025-2026.

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 third 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 2025-2026 school year was 17,799, which is a decrease of 723 students from the 2024-2025 school year.

| School Year | Pre-Kindergarten | Kindergarten | Grades 1-5 | Grades 6-8 | Grades 9-12 | Total Enrollment |
|-------------|------------------|--------------|------------|------------|-------------|------------------|
| 2025-2026   | 979              | 1,117        | 6,007      | 3,938      | 5,758       | 17,799           |
| 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**  
**2025-2026 Budgeted Staff Full-time Equivalent (FTE) by Location**

| Summary of FTE      |                                            | Staff Type |                                   |                     |                                        |                                      |                       |              |             |
|---------------------|--------------------------------------------|------------|-----------------------------------|---------------------|----------------------------------------|--------------------------------------|-----------------------|--------------|-------------|
| Location Category   | Location                                   | Teachers   | Educational Support Professionals | Service & Custodial | Administrative, Supervisory, Technical | Administrative Support Professionals | Carpenters & Painters | Interpreters | Grand Total |
| PRE-K               | 272-4K Program                             | 24.28      |                                   |                     |                                        | 1.00                                 |                       |              | 25.28       |
|                     | 871-Head Start                             | 7.26       | 28.00                             | 1.50                | 1.00                                   | 2.50                                 |                       |              | 40.26       |
| PRE-K Total         |                                            | 31.54      | 28.00                             | 1.50                | 1.00                                   | 3.50                                 |                       |              | 65.54       |
| ELEMENTARY          | 145-Forest Park Elementary                 | 25.50      | 9.00                              | 2.50                | 1.00                                   | 1.00                                 |                       |              | 39.00       |
|                     | 146-Frank Elementary                       | 31.50      | 10.50                             | 3.50                | 1.00                                   | 1.00                                 |                       |              | 47.50       |
|                     | 147-Grant Elementary                       | 19.80      | 5.00                              | 2.00                | 1.00                                   | 1.00                                 |                       |              | 28.80       |
|                     | 150-Harvey Elementary                      | 21.00      | 9.00                              | 2.50                | 1.00                                   | 1.00                                 |                       |              | 34.50       |
|                     | 156-Pleasant Prairie Elementary            | 29.50      | 6.00                              | 3.50                | 1.00                                   | 1.00                                 |                       |              | 41.00       |
|                     | 157-Prairie Lane Elementary                | 26.00      | 5.00                              | 3.00                | 1.00                                   | 1.00                                 |                       | 2.00         | 38.00       |
|                     | 158-Roosevelt Elementary                   | 29.50      | 7.00                              | 2.50                | 1.00                                   | 1.00                                 |                       |              | 41.00       |
|                     | 160-Somers Elementary                      | 31.50      | 10.50                             | 3.50                | 1.00                                   | 1.00                                 |                       |              | 47.50       |
|                     | 161-Southport Elementary                   | 30.50      | 12.85                             | 2.50                | 1.00                                   | 1.00                                 |                       |              | 47.85       |
|                     | 162-Strange Elementary                     | 34.50      | 8.00                              | 3.00                | 1.00                                   | 1.00                                 |                       |              | 47.50       |
|                     | 163-Grewenow Elementary                    | 21.50      | 8.00                              | 2.50                | 1.00                                   | 1.00                                 |                       |              | 34.00       |
|                     | 165-Brass Community School                 | 31.50      | 14.50                             | 3.00                | 1.00                                   | 1.00                                 |                       |              | 51.00       |
|                     | 166-Whittier Elementary                    | 28.50      | 5.00                              | 3.00                | 1.00                                   | 1.00                                 |                       |              | 38.50       |
|                     | 168-Bose Elementary                        | 23.25      | 6.00                              | 2.00                | 1.00                                   | 1.00                                 |                       |              | 33.25       |
|                     | 170-Jeffery Elementary                     | 23.00      | 9.00                              | 2.00                | 1.00                                   | 1.00                                 |                       |              | 36.00       |
|                     | 175-KSOL                                   | 19.50      | 4.00                              | 3.50                | 1.00                                   | 1.00                                 |                       |              | 29.00       |
|                     | 178-Nash Elementary                        | 32.50      | 10.00                             | 3.50                | 1.00                                   | 1.00                                 |                       |              | 48.00       |
| ELEMENTARY Total    |                                            | 459.05     | 139.35                            | 48.00               | 17.00                                  | 17.00                                |                       | 2.00         | 682.40      |
| K-8                 | 112-Ruth Harman Academy                    | 29.95      |                                   | 3.00                | 1.00                                   | 2.00                                 |                       |              | 35.95       |
|                     | 113-Lakeview K-8                           | 59.00      | 7.00                              | 5.00                | 2.00                                   | 3.00                                 |                       |              | 76.00       |
| K-8 Total           |                                            | 88.95      | 7.00                              | 8.00                | 3.00                                   | 5.00                                 |                       |              | 111.95      |
| 6-12                | 422-Harborside Academy                     | 44.75      | 1.50                              | 0.13                | 2.00                                   | 4.80                                 |                       |              | 53.18       |
|                     | 852-Hillcrest School                       | 15.00      | 3.00                              | 1.00                | 1.00                                   | 1.00                                 |                       |              | 21.00       |
| 6-12 Total          |                                            | 59.75      | 4.50                              | 1.13                | 3.00                                   | 5.80                                 |                       |              | 74.18       |
| MIDDLE              | 330-Lance Middle School                    | 58.50      | 14.50                             | 5.00                | 2.00                                   | 5.00                                 |                       |              | 85.00       |
|                     | 333-Washington Middle School               | 50.00      | 5.00                              | 5.00                | 2.00                                   | 4.00                                 |                       | 1.00         | 67.00       |
|                     | 334-Bullen Middle School                   | 55.00      | 8.00                              | 5.00                | 2.00                                   | 4.00                                 |                       |              | 74.00       |
|                     | 337-Mahone Middle School                   | 62.50      | 13.00                             | 7.00                | 2.00                                   | 4.00                                 |                       |              | 88.50       |
| MIDDLE Total        |                                            | 226.00     | 40.50                             | 22.00               | 8.00                                   | 17.00                                |                       | 1.00         | 314.50      |
| HIGH                | 424-Indian Trail High School & Academy     | 95.01      | 18.00                             | 12.00               | 5.00                                   | 10.00                                |                       |              | 140.01      |
|                     | 425-Bradford High School                   | 83.00      | 27.00                             | 10.50               | 4.00                                   | 10.00                                |                       |              | 134.50      |
|                     | 426-Tremper High School                    | 77.00      | 23.50                             | 12.00               | 4.00                                   | 9.00                                 |                       | 1.00         | 126.50      |
|                     | 427-Reuther High School                    | 24.85      | 0.88                              | 6.00                | 1.00                                   | 4.00                                 |                       |              | 36.73       |
|                     | 428-Lakeview Technology Academy            | 20.38      | 1.00                              | 3.00                | 1.00                                   | 2.00                                 |                       |              | 27.38       |
| HIGH Total          |                                            | 300.24     | 70.38                             | 43.50               | 15.00                                  | 35.00                                |                       | 1.00         | 465.12      |
| ESC                 | 802-Superintendent's Office                |            |                                   |                     | 3.00                                   |                                      |                       |              | 3.00        |
|                     | 804-Human Resources                        |            |                                   |                     | 4.00                                   | 5.00                                 |                       |              | 9.00        |
|                     | 805-Information Services                   |            |                                   |                     | 38.00                                  | 2.00                                 |                       |              | 40.00       |
|                     | 807-Facilities Services                    |            |                                   | 25.00               | 4.00                                   | 2.00                                 | 9.00                  |              | 40.00       |
|                     | 808-Finance Department                     |            |                                   |                     | 9.00                                   | 4.00                                 |                       |              | 13.00       |
|                     | 809-Career & Technical Ed                  | 0.67       |                                   |                     | 1.00                                   | 1.00                                 |                       |              | 2.67        |
|                     | 810-Athletics/Health/Recreation            | 15.00      |                                   |                     | 1.00                                   |                                      |                       |              | 16.00       |
|                     | 811-Teaching and Learning                  | 4.00       |                                   |                     | 5.00                                   | 5.00                                 |                       |              | 14.00       |
|                     | 812-Fine Arts                              | 50.83      |                                   |                     | 1.00                                   |                                      |                       |              | 51.83       |
|                     | 813-Title III/Bilingual                    | 58.00      |                                   |                     | 1.00                                   |                                      |                       |              | 59.00       |
|                     | 815-Dept of Special Ed                     | 107.03     | 7.86                              |                     | 9.00                                   | 5.00                                 |                       |              | 128.89      |
|                     | 816-Title I                                | 1.00       |                                   |                     | 2.00                                   | 1.00                                 |                       |              | 4.00        |
|                     | 817-Instructional Media Center             | 1.00       |                                   |                     | 2.00                                   | 2.00                                 |                       |              | 5.00        |
|                     | 818-Student Support/Guidance               | 93.60      |                                   |                     | 1.00                                   |                                      |                       |              | 94.60       |
|                     | 819-Organizational Training & Development  | 2.00       |                                   |                     | 1.00                                   |                                      |                       |              | 3.00        |
|                     | 822-Transportation                         |            |                                   |                     | 1.00                                   | 1.00                                 |                       |              | 2.00        |
|                     | 823-Distribution & Utilities               |            |                                   | 3.90                |                                        |                                      |                       |              | 3.90        |
|                     | 824-Food Service                           |            |                                   | 18.60               | 3.00                                   | 2.00                                 |                       |              | 23.60       |
|                     | 825-Copy Center                            |            |                                   |                     |                                        | 1.00                                 |                       |              | 1.00        |
|                     | 837-Community & Parent Relations           | 1.00       | 1.00                              |                     | 1.00                                   | 1.50                                 |                       |              | 4.50        |
|                     | 838-Communications                         |            |                                   |                     | 3.00                                   | 1.25                                 |                       |              | 4.25        |
|                     | 839-School Leadership Middle & High School |            |                                   |                     | 3.00                                   | 1.00                                 |                       |              | 4.00        |
|                     | 841-School Leadership Elementary           | 2.00       |                                   |                     | 1.00                                   | 1.00                                 |                       |              | 4.00        |
|                     | 851-Educational Accountability             |            |                                   |                     | 4.00                                   | 3.00                                 |                       |              | 7.00        |
|                     | 874-Educational Support Center             |            |                                   | 2.50                |                                        |                                      |                       |              | 2.50        |
| ESC Total           |                                            | 336.13     | 8.86                              | 50.00               | 98.00                                  | 38.75                                | 9.00                  |              | 540.74      |
| PROGRAM             | 421-Kenosha eSchool                        | 14.49      |                                   |                     | 1.00                                   | 2.00                                 |                       |              | 17.49       |
|                     | 429-Boys & Girls Club (STEP-East)          | 3.00       | 4.00                              |                     |                                        |                                      |                       |              | 7.00        |
| PROGRAM Total       |                                            | 17.49      | 4.00                              |                     | 1.00                                   | 2.00                                 |                       |              | 24.49       |
| DISTRICT WIDE       | 600-Private School Equitable Services      | 1.80       |                                   |                     |                                        |                                      |                       |              | 1.80        |
| DISTRICT WIDE Total |                                            | 1.80       |                                   |                     |                                        |                                      |                       |              | 1.80        |
| COMMUNITY           | 880-Recreation Department                  |            |                                   | 0.26                |                                        | 4.00                                 |                       |              | 4.26        |
| COMMUNITY Total     |                                            |            |                                   | 0.26                |                                        | 4.00                                 |                       |              | 4.26        |
| Grand Total         |                                            | 1,520.95   | 302.58                            | 174.39              | 146.00                                 | 128.05                               | 9.00                  | 4.00         | 2,284.97    |

### 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 |
|-------------|---------------|-------------------------------|---------------------------------|----------------------|------------------------------|
| 2025-2026   | \$235,348,103 | \$147,495,764                 | \$87,852,339                    | 2.49%                | 62.67%                       |
| 2024-2025   | 229,622,565   | 155,892,297                   | 73,730,265                      | 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 |
|-------------|------------------|-------------------|------------------|-----------------------------|------------------|----------------|------------------|-------------------|------------------|
| 2025-2026   | \$16,982,857,999 | \$ 10,163,811,591 | 59.85%           | \$5,577,198,927             | 32.84%           | \$131,146,600  | 0.77%            | \$1,110,700,881   | 6.54%            |
| 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              |

### 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  |
|-------------|--------------|-----------------|---------|-----------------------------|--------|----------------|---------|-------------------|---------|
| 2025-2026   | \$94,475,658 | \$56,541,295    | 16.97%  | \$31,025,964                | 18.17% | \$729,569      | 12.48%  | \$6,178,830       | 0.27%   |
| 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         | 100.00% |
| 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     |



## KENOSHA UNIFIED SCHOOL DISTRICT TAX LEVY COMPARISON

| School Year | Equalized Valuation | % Change | Fund 10<br>Levy | Fund 10<br>Chargeback<br>Levy | Mill Rate | Fund 30<br>Debt Service<br>Levy | Mill Rate | Fund 80<br>Community<br>Service<br>Levy | Mill Rate | Total Levy | Total Mill<br>Rate | % Tax<br>Levy<br>Change | % Mill<br>rate<br>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      |                               | 6.2138    | 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                      | 0.7769    | 1,500,000                               | 0.0946    | 81,405,214 | 5.1299             | -1.49%                  | -8.67%                   |
| 2025/26     | 16,982,857,999      | 7.02%    | 80,656,892      |                               | 4.7493    | 12,318,766                      | 0.7254    | 1,500,000                               | 0.0883    | 94,475,658 | 5.5630             | 16.06%                  | 8.44%                    |
| Δ           | 1,114,012,926       |          | 13,064,620      |                               | 0.49      | 5,824                           | 0         | 0                                       | 0         | 13,070,444 | 0.4331             |                         |                          |

| Tax per \$100,000 Property |          | Tax on \$350K Property |
|----------------------------|----------|------------------------|
| 2024/25 Property Tax       | \$512.99 | \$1,795.46             |
| 2025/26 Property Tax       | \$556.30 | \$1,947.05             |
| \$ Change                  | \$43.31  | \$151.59               |
| % Change                   | 8.44%    | 8.44%                  |

| 2025/26               |                  |
|-----------------------|------------------|
| Equalized Valuation   | \$16,982,857,999 |
| % Change in Valuation | 7.02%            |
| Total Levy            | \$94,475,658     |
| Total Mill Rate       | \$5.56           |
| % Tax Levy Change     | 16.06%           |
| % Mill rate Change    | 8.44%            |

## **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 2025-2026 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 2025-2026 BUDGET PUBLICATION

| <b>GENERAL FUND (FUND 10)</b>                        | <b>Audited<br/>2023-2024</b> | <b>Unaudited<br/>2024-2025</b> | <b>Proposed<br/>2025-2026</b> |
|------------------------------------------------------|------------------------------|--------------------------------|-------------------------------|
| Beginning Fund Balance                               | 81,374,853                   | 77,872,670                     | 80,111,567                    |
| Ending Fund Balance                                  | 77,872,670                   | 80,111,567                     | 77,164,895                    |
| <b>REVENUES AND OTHER FINANCING SOURCES</b>          |                              |                                |                               |
| Operating Transfer-In (Source 100)                   | 550,727                      | 335,170                        | 272,551                       |
| Local Sources (Source 200)                           | 73,735,155                   | 72,361,315                     | 84,181,476                    |
| Inter-district Payments (Source 300 & 400)           | 2,029,453                    | 2,099,744                      | 2,100,000                     |
| Intermediate Sources (Source 500)                    | 0                            | 0                              | 0                             |
| State Sources (Source 600)                           | 167,586,968                  | 175,181,628                    | 163,892,094                   |
| Federal Sources (Source 700)                         | 34,070,447                   | 18,411,084                     | 12,048,401                    |
| All Other Sources (Source 800 & 900)                 | 2,833,530                    | 1,803,389                      | 100,000                       |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>280,806,280</b>           | <b>270,192,329</b>             | <b>262,594,522</b>            |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b>       |                              |                                |                               |
| Instruction (Function 100000)                        | 129,092,840                  | 123,924,085                    | 128,108,864                   |
| Support Services (Function 200000)                   | 109,543,155                  | 95,079,051                     | 85,963,948                    |
| Non-Program Transactions (Function 400000)           | 45,672,467                   | 48,950,295                     | 51,468,383                    |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>284,308,463</b>           | <b>267,953,432</b>             | <b>265,541,195</b>            |

| <b>SPECIAL PROJECTS FUND (FUND 20)</b>         | <b>Audited<br/>2023-2024</b> | <b>Unaudited<br/>2024-2025</b> | <b>Proposed<br/>2025-2026</b> |
|------------------------------------------------|------------------------------|--------------------------------|-------------------------------|
| Beginning Fund Balance                         | 2,351,803                    | 2,404,151                      | 2,380,812                     |
| Ending Fund Balance                            | 2,404,151                    | 2,380,812                      | 0                             |
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>57,058,141</b>            | <b>58,582,792</b>              | <b>61,019,848</b>             |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>57,005,792</b>            | <b>58,606,131</b>              | <b>63,400,661</b>             |

| <b>DEBT SERVICE FUND (FUND 30)</b>             | <b>Audited<br/>2023-2024</b> | <b>Unaudited<br/>2024-2025</b> | <b>Proposed<br/>2025-2026</b> |
|------------------------------------------------|------------------------------|--------------------------------|-------------------------------|
| Beginning Fund Balance                         | 2,622,077                    | 2,622,876                      | 2,593,066                     |
| Ending Fund Balance                            | 2,622,876                    | 2,593,066                      | 2,405,508                     |
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>12,529,089</b>            | <b>12,504,780</b>              | <b>12,318,766</b>             |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>12,528,290</b>            | <b>12,534,590</b>              | <b>12,506,324</b>             |

| <b>CAPITAL PROJECTS FUND (FUND 40)</b>         | <b>Audited<br/>2023-2024</b> | <b>Unaudited<br/>2024-2025</b> | <b>Proposed<br/>2025-2026</b> |
|------------------------------------------------|------------------------------|--------------------------------|-------------------------------|
| 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>                      |

| <b>FOOD SERVICE FUND (50)</b>                  | <b>Audited<br/>2023-2024</b> | <b>Unaudited<br/>2024-2025</b> | <b>Proposed<br/>2025-2026</b> |
|------------------------------------------------|------------------------------|--------------------------------|-------------------------------|
| Beginning Fund Balance                         | 3,759,873                    | 2,610,633                      | 1,183,419                     |
| Ending Fund Balance                            | 2,610,633                    | 1,183,419                      | 0                             |
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>9,095,186</b>             | <b>8,816,599</b>               | <b>8,801,650</b>              |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>10,244,426</b>            | <b>10,243,813</b>              | <b>9,985,069</b>              |

| <b>COMMUNITY SERVICES FUND (FUND 80)</b>       | <b>Audited<br/>2023-2024</b> | <b>Unaudited<br/>2024-2025</b> | <b>Proposed<br/>2025-2026</b> |
|------------------------------------------------|------------------------------|--------------------------------|-------------------------------|
| Beginning Fund Balance                         | 4,171,064                    | 4,143,554                      | 4,100,012                     |
| Ending Fund Balance                            | 4,143,554                    | 4,100,012                      | 3,702,360                     |
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>1,585,206</b>             | <b>1,583,230</b>               | <b>1,576,000</b>              |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>1,612,715</b>             | <b>1,626,772</b>               | <b>1,973,653</b>              |

**KENOSHA UNIFIED SCHOOL DISTRICT NO. 1**  
**2025-2026 BUDGET PUBLICATION**

| TOTAL EXPENDITURES AND OTHER FINANCING USES  |                      |                        |                       |
|----------------------------------------------|----------------------|------------------------|-----------------------|
| ALL FUNDS                                    | Audited<br>2023-2024 | Unaudited<br>2024-2025 | Proposed<br>2025-2026 |
| GROSS TOTAL EXPENDITURES - ALL FUNDS         | 365,699,686          | 350,964,738            | 353,406,902           |
| Interfund Transfers (Source 100) - ALL FUNDS | 33,228,902           | 34,742,487             | 35,485,219            |
| Refinancing Expenditures (Fund 30)           | 0                    | 0                      | 0                     |
| NET TOTAL EXPENDITURES - ALL FUNDS           | 332,470,784          | 316,222,251            | 317,921,683           |
| PERCENTAGE CHANGE FROM PRIOR YEAR            | -0.42%               | -4.89%                 | 0.54%                 |

| PROPOSED PROPERTY TAX LEVY          |                      |                        |                       |
|-------------------------------------|----------------------|------------------------|-----------------------|
| FUND                                | Audited<br>2023-2024 | Unaudited<br>2024-2025 | Proposed<br>2025-2026 |
| General Fund                        | 68,817,610           | 67,592,272             | 80,656,892            |
| Referendum Debt Service Fund        | 6,336,319            | 6,174,945              | 5,123,319             |
| Non-Referendum Debt Service Fund    | 5,980,122            | 6,137,997              | 7,195,447             |
| Capital Expansion Fund              | 0                    | 0                      | 0                     |
| Community Service Fund              | 1,500,000            | 1,500,000              | 1,500,000             |
| TOTAL SCHOOL LEVY                   | 82,634,051           | 81,405,214             | 94,475,658            |
| PERCENTAGE INCREASE FROM PRIOR YEAR | -1.74%               | -1.49%                 | 16.06%                |

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             | \$32,165,615 |
| 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                       | 50           |
| Prior Year Resolution Expense Amount                                                                             | Fiscal Year                      | 2025                 | \$5,672,321              |              |
| Prior Year Related Expense Amount or CY debt levy                                                                | Fiscal Year                      | 2025                 | \$5,307,994              |              |
| Utility Savings applied in Prior Year to Debt                                                                    | Fiscal Year                      | 2025                 | \$364,327                |              |
| Sum of reported Utility Savings to be applied to Debt                                                            | Fiscal Year                      | 2026                 | \$375,713                |              |
| Applicable Savings Reported for 2026                                                                             |                                  |                      |                          |              |
| Specific Energy Efficiency Measure or Products                                                                   | Project Cost Including Financing | Utility Cost Savings | Non-Utility Cost Savings |              |
| Bose Elementary School                                                                                           | \$2,318,840                      | \$28,775             | \$216,024                |              |
| Forest Park Elementary School                                                                                    | \$4,179,133                      | \$22,927             | \$392,027                |              |
| Grant Elementary School                                                                                          | \$2,644,576                      | \$12,497             | \$244,773                |              |
| Grewenow Elementary School                                                                                       | \$1,363,798                      | \$14,079             | \$119,844                |              |
| Harvey Elementary School                                                                                         | \$2,502,299                      | \$10,429             | \$220,839                |              |
| Jefferson Elementary School                                                                                      | \$2,250,193                      | \$13,115             | \$208,212                |              |
| Jeffery Elementary School                                                                                        | \$1,139,833                      | \$11,363             | \$106,537                |              |
| Roosevelt Elementary School                                                                                      | \$4,047,209                      | \$19,560             | \$363,959                |              |
| Vernon Elementary School                                                                                         | \$4,998,347                      | \$36,050             | \$465,684                |              |
| Bullen Middle School                                                                                             | \$16,334,377                     | \$53,554             | \$864,497                |              |
| Lance Middle School                                                                                              | \$18,758,661                     | \$47,059             | \$981,835                |              |
| Bradford High School                                                                                             | \$33,510,032                     | \$47,539             | \$1,151,710              |              |
| Tremper High School                                                                                              | \$32,165,615                     | \$58,766             | \$1,298,710              |              |
| Entire Energy Efficiency Project Totals                                                                          | \$126,212,914                    | \$375,713            | \$6,644,651              |              |

Dated this 28th day of October, 2025  
Dr. Todd Alan Price  
School Board Clerk

# FUND 10 - GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES

|                                                     | AUDITED<br>2022-2023  | AUDITED<br>2023-2024  | AUDITED<br>2024-2025  | ADOPTED<br>2025-2026  |
|-----------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>REVENUE</b>                                      |                       |                       |                       |                       |
| <b>FUND TRANSFERS</b>                               |                       |                       |                       |                       |
| 100 Transfer In                                     | \$ 257,312            | \$ 550,727            | \$ 335,170            | \$ 272,551            |
| <b>LOCAL SOURCES</b>                                |                       |                       |                       |                       |
| 210 Taxes                                           | 73,380,034            | 69,002,545            | 67,823,907            | 80,826,892            |
| 260 Non-Capital Sales                               | 117,453               | 181,580               | 274,306               | 200,000               |
| 270 School Activity Income                          | 180,099               | 179,906               | 197,791               | 101,370               |
| 280 Interest on Investments                         | 1,942,100             | 2,531,356             | 2,360,155             | 2,075,000             |
| 290 Other Local                                     | 1,721,939             | 1,839,768             | 1,705,156             | 978,214               |
| <b>OTHER SCHOOL DISTRICTS WITHIN WISCONSIN</b>      |                       |                       |                       |                       |
| 340 Open Enrollment Tuition                         | 1,778,983             | 2,029,453             | 2,099,744             | 2,100,000             |
| <b>INTERMEDIATE SOURCES</b>                         |                       |                       |                       |                       |
| 515 State Aid Transited Through a CESA              | 154,861               | -                     | -                     | -                     |
| <b>STATE SOURCES</b>                                |                       |                       |                       |                       |
| 610 State Aid Categorical                           | 1,545,464             | 2,368,553             | 2,860,956             | 2,002,361             |
| 620 State Aid General                               | 148,521,857           | 148,157,254           | 154,555,218           | 145,108,683           |
| 630 Special Projects Grants                         | 829,012               | 1,264,208             | 816,768               | 126,583               |
| 640 Payments for Services                           | 217,643               | 146,515               | 136,426               | 140,000               |
| 660 State Revenue thru Local Governments            | 33,087                | 29,552                | 25,486                | 30,000                |
| 690 Other Revenue From State Sources                | 15,786,200            | 15,620,886            | 16,786,774            | 16,484,467            |
| <b>FEDERAL SOURCES</b>                              |                       |                       |                       |                       |
| 710 Federal Aid Categorical                         | 171,663               | 123,945               | 136,130               | 236,205               |
| 730 Special Projects Grants                         | 26,601,673            | 25,933,573            | 9,814,288             | 2,628,807             |
| 750 ESEA Title Grants                               | 5,565,308             | 5,611,147             | 6,134,442             | 6,900,389             |
| 780 Federal Aid Received through State Agencies     | 4,233,498             | 2,326,388             | 2,243,166             | 2,200,000             |
| 790 Other Federal Sources                           | 38,463                | 75,394                | 83,058                | 83,000                |
| <b>OTHER FINANCING SOURCES</b>                      |                       |                       |                       |                       |
| 860 Compensation for Sale or Loss of Capital Assets | 1,197,097             | -                     | 192,603               | -                     |
| 870 Capital Lease Proceeds                          | 8,753,283             | 205,108               | 641,507               | -                     |
| <b>OTHER REVENUES</b>                               |                       |                       |                       |                       |
| 960 Adjustments                                     | 9,965                 | 519,165               | 832,825               | -                     |
| 970 Refund of Disbursement                          | 166,145               | 2,069,477             | 112,757               | 100,000               |
| 990 Miscellaneous                                   | 105,272               | 39,780                | 23,696                | -                     |
| <b>TOTAL REVENUES</b>                               | <b>\$ 293,308,411</b> | <b>\$ 280,806,280</b> | <b>\$ 270,192,329</b> | <b>\$ 262,594,522</b> |
| <b>EXPENDITURES</b>                                 |                       |                       |                       |                       |
| <b>INSTRUCTION</b>                                  |                       |                       |                       |                       |
| 110000 Undifferentiated Curriculum                  | \$ 71,302,393         | \$ 74,808,128         | \$ 71,105,969         | \$ 70,196,840         |
| 120000 Regular Curriculum                           | 42,443,678            | 40,430,106            | 39,650,103            | 44,086,170            |
| 130000 Vocational Curriculum                        | 5,143,132             | 5,075,722             | 5,118,802             | 5,640,767             |
| 140000 Physical Curriculum                          | 4,089,366             | 4,207,925             | 4,140,273             | 4,304,409             |
| 150000 Early Childhood Services                     | -                     | -                     | 526                   | -                     |
| 160000 Co-Curricular                                | 3,282,356             | 3,570,144             | 3,084,757             | 3,140,979             |
| 170000 Other Special Needs                          | 674,688               | 1,000,815             | 823,657               | 739,699               |
| <b>SUPPORT</b>                                      |                       |                       |                       |                       |
| 210000 Pupil Services                               | 13,873,307            | 13,606,541            | 12,113,722            | 12,623,812            |
| 220000 Instructional Services                       | 14,742,005            | 14,027,393            | 12,199,420            | 11,041,832            |
| 230000 General Administration                       | 1,253,186             | 1,284,570             | 1,641,979             | 1,340,432             |
| 240000 School Building Administration               | 16,204,097            | 16,233,005            | 14,474,636            | 14,825,849            |
| 250000 Business Administration                      | 57,065,134            | 47,429,185            | 40,397,660            | 35,718,728            |
| 260000 Central Services                             | 3,148,120             | 3,175,067             | 3,164,641             | 3,045,405             |
| 270000 Insurance & Judgements                       | 751,390               | 914,389               | 938,307               | 1,061,277             |
| 280000 Debt Services                                | 977,400               | 1,289,045             | 597,133               | 1,000                 |
| 290000 Other Support Services                       | 10,083,488            | 11,583,961            | 9,551,553             | 6,305,613             |
| <b>NON PROGRAM TRANSACTIONS</b>                     |                       |                       |                       |                       |
| 410000 Interfund Operating Transfers                | 30,762,209            | 32,678,175            | 34,407,316            | 35,212,668            |
| 430000 Purchased Instructional Services             | 10,901,459            | 12,973,976            | 14,460,843            | 16,336,485            |
| 490000 Other Non Program Transactions               | 120,665               | 20,316                | 82,135                | (80,769)              |
| <b>TOTAL EXPENDITURES</b>                           | <b>\$ 286,818,073</b> | <b>\$ 284,308,463</b> | <b>\$ 267,953,432</b> | <b>\$ 265,541,196</b> |

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

| DESCRIPTION                                    | SOURCE | AUDITED<br>2022-2023  | AUDITED<br>2023-2024  | AUDITED<br>2024-2025  | ADOPTED<br>2025-2026  |
|------------------------------------------------|--------|-----------------------|-----------------------|-----------------------|-----------------------|
| Transfer from Other Funds                      | 100    | \$ 257,312            | \$ 550,727            | \$ 335,170            | \$ 272,551            |
| Local Property Taxes                           | 211    | 70,288,237            | 68,817,610            | 67,592,272            | 80,656,892            |
| Mobile Home Taxes                              | 213    | 204,102               | 184,935               | 169,079               | 170,000               |
| Other Taxes <i>(Note 3)</i>                    | 219    | 2,887,695             | -                     | 62,556                | -                     |
| Sale Non-Capital Objects                       | 262    | 117,453               | 181,580               | 259,892               | 200,000               |
| Non-capital Surplus property sale              | 264    | -                     | -                     | 14,414                | -                     |
| Theater Admission Revenue                      | 271    | 72,813                | 67,233                | 96,046                | 1,370                 |
| Athletic Admission Revenue                     | 278    | 107,286               | 112,673               | 94,078                | 100,000               |
| After School Care Revenue                      | 279    | -                     | -                     | 7,667                 | -                     |
| Interest on Investments                        | 280    | 14,807                | 42,362                | 98,198                | 75,000                |
| Interest on Short Term Investments             | 281    | 1,927,293             | 2,488,994             | 2,261,957             | 2,000,000             |
| Gifts (Monetary Donations)                     | 291    | 435,821               | 357,946               | 176,586               | 21,329                |
| Student Fees                                   | 292    | 717,107               | 701,653               | 779,423               | 750,000               |
| Rentals                                        | 293    | 322,806               | 314,949               | 291,000               | 60,000                |
| Parking Fee                                    | 296    | 41,825                | 40,885                | 41,840                | 40,000                |
| Student Fines                                  | 297    | (52)                  | -                     | 53                    | -                     |
| Miscellaneous                                  | 299    | 204,432               | 424,335               | 416,254               | 106,885               |
| <b>TOTAL LOCAL REVENUE (200)</b>               |        | <b>77,341,625</b>     | <b>73,735,155</b>     | <b>72,361,315</b>     | <b>84,181,476</b>     |
| Open Enrollment Tuition                        | 345    | 1,778,983             | 2,029,453             | 2,099,744             | 2,100,000             |
| <b>TOTAL OTHER DISTRICTS WITHIN WISCONSIN</b>  |        | <b>1,778,983</b>      | <b>2,029,453</b>      | <b>2,099,744</b>      | <b>2,100,000</b>      |
| State Aid Transited Through a CESA             | 515    | 154,861               | -                     | -                     | -                     |
| <b>TOTAL INTERMEDIATE REVENUE (500)</b>        |        | <b>154,861</b>        | <b>-</b>              | <b>-</b>              | <b>-</b>              |
| Transportation Aid                             | 612    | 240,749               | 247,600               | 255,507               | 255,000               |
| Library Aid                                    | 613    | 1,271,600             | 1,575,581             | 1,700,361             | 1,700,361             |
| Bilingual Revenue                              | 618    | 31,650                | 35,295                | 47,778                | 47,000                |
| Other Categorical Aid                          | 619    | 1,465                 | 510,077               | 857,310               | -                     |
| Equalization Aid                               | 621    | 147,448,617           | 148,157,254           | 154,555,218           | 145,108,683           |
| High Poverty Aid <i>(Note 1)</i>               | 628    | 1,073,240             | -                     | -                     | -                     |
| Special Project Grants                         | 630    | 829,012               | 1,264,208             | 816,768               | 126,583               |
| Payment for Services                           | 640    | 217,643               | 146,515               | 136,426               | 140,000               |
| State Revenue Thru Local Units                 | 660    | 33,087                | 29,552                | 25,486                | 30,000                |
| Tax Exempt Computer Aid                        | 691    | 1,337,079             | 1,337,079             | 2,387,078             | 2,387,081             |
| Per Pupil Categorical Aid (PPCA)               | 695    | 14,313,922            | 14,158,844            | 13,968,892            | 13,660,220            |
| Other State Grants                             | 699    | 135,199               | 124,963               | 430,804               | 437,166               |
| <b>TOTAL STATE REVENUE (600)</b>               |        | <b>166,933,263</b>    | <b>167,586,968</b>    | <b>175,181,628</b>    | <b>163,892,094</b>    |
| Vocational Education Aid                       | 713    | 171,663               | 123,945               | 136,130               | 236,205               |
| Special Project Grants                         | 730    | 26,601,673            | 25,933,573            | 9,814,288             | 2,628,807             |
| ESEA Title I                                   | 751    | 5,565,308             | 5,611,147             | 6,134,442             | 6,900,389             |
| Federal Aid Received through State Agencies    | 780    | 4,233,498             | 2,326,388             | 2,243,166             | 2,200,000             |
| Other Revenue from Federal Sources             | 790    | 38,463                | 75,394                | 83,058                | 83,000                |
| <b>TOTAL FEDERAL REVENUE (700)</b>             |        | <b>36,610,605</b>     | <b>34,070,447</b>     | <b>18,411,084</b>     | <b>12,048,401</b>     |
| Insurance proceeds                             | 860    | -                     | -                     | -                     | -                     |
| Sale of Land or Real Property <i>(Note 2)</i>  | 862    | 1,197,097             | -                     | 192,603               | -                     |
| Capital Lease Proceeds                         | 870    | 8,753,283             | 205,108               | 641,507               | -                     |
| <b>TOTAL OTHER FINANCING SOURCES (800)</b>     |        | <b>9,950,380</b>      | <b>205,108</b>        | <b>834,110</b>        | <b>-</b>              |
| Insurance Adjustments                          | 964    | 1,967                 | -                     | -                     | -                     |
| Premium & Accrued Interest on Non-Refi Debt    | 968    | 7,998                 | -                     | -                     | -                     |
| Other adjustments                              | 969    | -                     | 519,165               | 832,825               | -                     |
| Aidable Prior Year Adjustments <i>(Note 4)</i> | 971    | 156,690               | 2,069,477             | 106,444               | 100,000               |
| Property Tax Chargeback Refund                 | 972    | 9,455                 | -                     | 6,313                 | -                     |
| Miscellaneous                                  | 990    | 105,272               | 39,780                | 23,696                | -                     |
| <b>TOTAL OTHER REVENUE (900)</b>               |        | <b>281,382</b>        | <b>2,628,422</b>      | <b>969,278</b>        | <b>100,000</b>        |
| <b>TOTAL REVENUE</b>                           |        | <b>\$ 293,308,411</b> | <b>\$ 280,806,280</b> | <b>\$ 270,192,329</b> | <b>\$ 262,594,522</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. Fiscal year ending 06/30/2025, the vacant Dimensions of Learning Property was be sold.

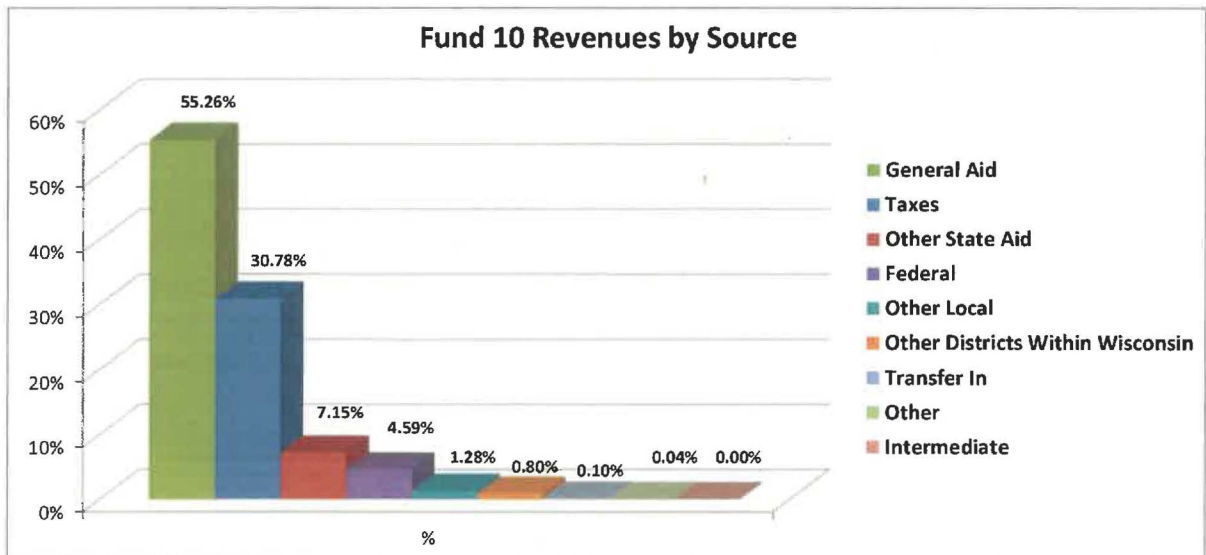
(3) Fiscal year ending 06/30/2023, a one-time TIF closure settlement from the City of Kenosha was received.

(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  
2025-2026 ADOPTED BUDGET**

| GENERAL FUND REVENUES            |    | Budget                | %              |
|----------------------------------|----|-----------------------|----------------|
| General Aid                      | \$ | 145,108,683           | 55.26%         |
| Taxes                            |    | 80,826,892            | 30.78%         |
| Other State Aid                  |    | 18,783,411            | 7.15%          |
| Federal                          |    | 12,048,401            | 4.59%          |
| Other Local                      |    | 3,354,584             | 1.28%          |
| Other Districts Within Wisconsin |    | 2,100,000             | 0.80%          |
| Transfer In                      |    | 272,551               | 0.10%          |
| Other                            |    | 100,000               | 0.04%          |
| Sale of Capital Assets           |    | -                     | 0.00%          |
| Intermediate                     |    | -                     | 0.00%          |
| <b>TOTAL REVENUES</b>            |    | <b>\$ 262,594,522</b> | <b>100.00%</b> |



# FUND 10 - GENERAL FUND DETAIL OF EXPENDITURES BY OBJECT

| DESCRIPTION                          | OBJECT | AUDITED<br>2022-2023 | AUDITED<br>2023-2024 | AUDITED<br>2024-2025 | ADOPTED<br>2025-2026 |
|--------------------------------------|--------|----------------------|----------------------|----------------------|----------------------|
| <b>SALARIES</b>                      |        |                      |                      |                      |                      |
| <u>Permanent Full-Time Employees</u> |        |                      |                      |                      |                      |
| Salary Accrual                       | 101    | \$ 475               | \$ 26,047            | \$ -                 | \$ -                 |
| Administrators                       | 110    | 9,894,160            | 10,261,921           | 9,520,694            | 10,859,731           |
| Supervisory                          | 111    | 2,311,009            | 2,412,921            | 2,396,571            | 870,121              |
| Technical                            | 112    | 3,180,326            | 3,115,845            | 2,974,560            | 2,975,672            |
| Certified Teachers                   | 113    | 84,798,292           | 87,966,351           | 83,097,017           | 85,347,649           |
| Certified Other Educational          | 114    | 169,542              | 268,283              | 276,740              | 284,732              |
| Non-Certified Other Educational      | 115    | 75,894               | 166,005              | 246,207              | 256,201              |
| Maintenance / Trades                 | 116    | 2,506,501            | 2,501,087            | 2,539,681            | 2,636,345            |
| Clerical / Secretarial               | 117    | 5,798,797            | 5,616,971            | 5,295,194            | 5,629,120            |
| Service / Custodial                  | 118    | 6,996,077            | 7,181,876            | 6,562,331            | 6,799,403            |
| Educational Assistants               | 119    | 2,520,972            | 2,647,191            | 2,208,627            | 2,315,316            |
| <b>SUBTOTAL 110</b>                  |        | <b>118,252,045</b>   | <b>122,164,498</b>   | <b>115,117,622</b>   | <b>117,974,290</b>   |
| <u>Permanent Part-Time Employees</u> |        |                      |                      |                      |                      |
| Officials                            | 121    | 45,675               | 45,500               | 45,675               | 45,500               |
| Clerical / Secretarial               | 127    | -                    | 6,298                | 7,745                | 8,184                |
| Service / Custodial                  | 128    | 6,546                | 6,790                | 7,008                | 7,186                |
| Educational Assistants               | 129    | 6,268                | 6,460                | 23,454               | -                    |
| <b>SUBTOTAL 120</b>                  |        | <b>58,489</b>        | <b>65,048</b>        | <b>83,882</b>        | <b>60,870</b>        |
| <u>Temporary Part-Time Employees</u> |        |                      |                      |                      |                      |
| Temporary Part-Time                  | 140    | 291,200              | 257,430              | 161,867              | 38,655               |
| Technical                            | 142    | 11,378               | 20,152               | 4,416                | -                    |
| Substitute Teachers                  | 143    | 3,573,814            | 3,253,550            | 2,573,589            | 3,061,893            |
| Security/Police Officers             | 145    | 218,987              | 178,905              | 181,699              | 133,833              |
| Other Professional                   | 146    | -                    | 561                  | 22                   | -                    |
| Clerical / Secretarial               | 147    | 288,086              | 264,076              | 226,387              | 276,280              |
| Service / Custodial                  | 148    | 198,277              | 269,377              | 313,607              | 170,580              |
| Educational Assistants               | 149    | 324,272              | 274,485              | 375,566              | 207,004              |
| <b>SUBTOTAL 140</b>                  |        | <b>4,906,014</b>     | <b>4,518,536</b>     | <b>3,837,153</b>     | <b>3,888,245</b>     |
| <u>Other Pay</u>                     |        |                      |                      |                      |                      |
| Vacation Pay                         | 151    | -                    | -                    | -                    | 90,000               |
| Sick Leave                           | 152    | 119,163              | 135,451              | 164,784              | 50,000               |
| AST Retirement Payout                | 153    | 36,000               | 60,000               | 30,000               | 10,000               |
| <b>SUBTOTAL 150</b>                  |        | <b>155,163</b>       | <b>195,451</b>       | <b>194,784</b>       | <b>150,000</b>       |
| <u>Overtime</u>                      |        |                      |                      |                      |                      |
| Technical                            | 162    | 3,262                | 7,054                | 8,128                | 10,089               |
| Interpreters                         | 164    | -                    | -                    | -                    | 590                  |
| Maintenance / Trades                 | 166    | 115,158              | 109,412              | 154,770              | 75,000               |
| Clerical / Secretarial               | 167    | 25,454               | 28,705               | 26,717               | 32,241               |
| Service / Custodial                  | 168    | 140,371              | 108,391              | 177,671              | 162,250              |
| Educational Assistants               | 169    | 2,869                | 1,012                | 2,700                | 105                  |
| <b>SUBTOTAL 160</b>                  |        | <b>287,114</b>       | <b>254,574</b>       | <b>369,986</b>       | <b>280,275</b>       |
| <u>Additional Time</u>               |        |                      |                      |                      |                      |
| Additional Time-Chair Pay            | 170    | 367,331              | 388,551              | 444,321              | 429,688              |
| Additional Time-Regular              | 171    | 944,914              | 776,399              | 626,275              | 392,788              |
| Additional Pay-Teachers as Subs      | 172    | 143,415              | 134,235              | 204,578              | 6,192                |
| Coaching                             | 173    | 954,217              | 955,088              | 942,421              | 997,779              |
| Extra Academics                      | 174    | 89,577               | 79,619               | 83,510               | -                    |
| Non-District Staff                   | 175    | -                    | -                    | -                    | 60,500               |
| Curriculum work                      | 178    | 58,156               | 55,801               | 64,170               | 80,200               |
| Other                                | 179    | 340,058              | 430,391              | 405,458              | 144,644              |
| <b>SUBTOTAL 170</b>                  |        | <b>2,897,668</b>     | <b>2,820,084</b>     | <b>2,770,733</b>     | <b>2,111,791</b>     |
| <u>Special Pay</u>                   |        |                      |                      |                      |                      |
| School Account                       | 192    | 15,818               | 17,088               | 17,165               | 13,378               |
| Non-School Account                   | 193    | 8,938                | 11,130               | 20,764               | -                    |
| <b>SUBTOTAL 190</b>                  |        | <b>24,756</b>        | <b>28,218</b>        | <b>37,929</b>        | <b>13,378</b>        |
| <b>TOTAL SALARIES (100)</b>          |        | <b>126,581,249</b>   | <b>130,046,409</b>   | <b>122,412,089</b>   | <b>124,478,849</b>   |

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

| DESCRIPTION                                    | OBJECT | AUDITED<br>2022-2023 | AUDITED<br>2023-2024 | AUDITED<br>2024-2025 | ADOPTED<br>2025-2026 |
|------------------------------------------------|--------|----------------------|----------------------|----------------------|----------------------|
| <b>BENEFITS</b>                                |        |                      |                      |                      |                      |
| Retirement - Certified Employer                | 212    | \$ 6,454,619         | \$ 6,857,955         | \$ 6,485,514         | \$ 6,895,922         |
| Retirement - Non-Certified Employer            | 214    | 1,751,162            | 1,808,632            | 1,750,918            | 1,852,531            |
| Contribution to Employee Benefit Trust         | 218    | 9,062,431            | 7,673,583            | 7,725,133            | 3,468,266            |
| SUBTOTAL 210                                   |        | 17,268,212           | 16,340,170           | 15,961,565           | 12,216,719           |
| Social Security/Medicare                       | 222    | 9,033,317            | 9,277,433            | 8,741,877            | 9,537,240            |
| SUBTOTAL 220                                   |        | 9,033,317            | 9,277,433            | 8,741,877            | 9,537,240            |
| Life Insurance                                 | 230    | 308,857              | 315,214              | 313,470              | 328,361              |
| SUBTOTAL 230                                   |        | 308,857              | 315,214              | 313,470              | 328,361              |
| Health Insurance                               | 241    | 26,942,543           | 29,260,208           | 29,227,103           | 33,512,304           |
| Dental Insurance                               | 243    | 1,763,694            | 1,717,436            | 1,583,682            | 1,635,308            |
| Health Savings Account District Contribution   | 249    | 2,200,735            | -                    | -                    | -                    |
| SUBTOTAL 240                                   |        | 30,906,972           | 30,977,644           | 30,810,785           | 35,147,612           |
| Long-Term Disability Insurance                 | 251    | 194,892              | 199,691              | 185,157              | 185,474              |
| Worker's Compensation Insurance                | 253    | 1,606,165            | 3,146,301            | 1,228,337            | 1,250,241            |
| Short-Term Disability Insurance                | 257    | -                    | -                    | -                    | -                    |
| SUBTOTAL 250                                   |        | 1,801,057            | 3,345,992            | 1,413,494            | 1,435,715            |
| Physical Examinations                          | 290    | -                    | -                    | -                    | 2,000                |
| Teacher Credit Reimbursement                   | 291    | 19,470               | 31,654               | 30,970               | 50,000               |
| Annuity Payments                               | 292    | 10,000               | 15,000               | 15,000               | -                    |
| Other Contractual Benefits                     | 295    | 6,450                | 6,000                | 6,000                | -                    |
| SUBTOTAL 290                                   |        | 35,920               | 52,654               | 51,970               | 52,000               |
| <b>TOTAL EMPLOYEE BENEFITS (200)</b>           |        | <b>59,354,335</b>    | <b>60,309,107</b>    | <b>57,293,161</b>    | <b>58,717,647</b>    |
| <b>PURCHASED SERVICES</b>                      |        |                      |                      |                      |                      |
| Athletic Officials / Game Management           | 310    | 146,231              | 145,229              | 147,492              | 140,161              |
| Professional Technical Services                | 311    | 1,149,468            | 1,383,476            | 1,737,048            | 887,660              |
| Conference Registration Fees                   | 312    | 179,484              | 137,826              | 113,782              | 101,229              |
| Pupil Services                                 | 313    | 1,844,460            | 1,668,828            | 1,149,939            | 1,035,252            |
| Staff Services                                 | 314    | 1,212,709            | 500,536              | 447,478              | 223,268              |
| Consulting Services                            | 315    | 205,829              | 155,617              | 208,380              | 186,985              |
| Site Rentals-Non KUSD Property                 | 316    | 93,329               | 92,485               | 91,281               | 31,362               |
| Independent Contractor Services                | 317    | 117,305              | 82,089               | 21,608               | 12,992               |
| Legal Services                                 | 318    | 118,900              | 197,352              | 222,769              | 171,018              |
| Parent Services                                | 319    | 1,721                | 1,935                | 2,612                | 1,434                |
| SUBTOTAL 310                                   |        | 5,069,436            | 4,365,373            | 4,142,389            | 2,791,361            |
| Technology Related Repairs and Maintenance     | 321    | 115,724              | 68,906               | 64,293               | 41,820               |
| Rental of Computers and Equipment              | 322    | 6,345                | 9,811                | 11,526               | 8,460                |
| Non-Technology Related Repairs and Maintenance | 324    | 465,997              | 248,293              | 368,172              | 242,628              |
| Vehicle and Equipment Rental                   | 325    | 240,573              | 23,856               | 360,402              | 254,512              |
| Site Rentals                                   | 326    | 7,583                | 7,000                | 5,833                | 8,000                |
| Construction Services                          | 327    | 14,342,424           | 13,326,077           | 5,512,568            | 1,026,565            |
| Building Rentals                               | 328    | 497,711              | 262,995              | 556,203              | 301,568              |
| Cleaning Services                              | 329    | 697,318              | 788,263              | 757,443              | 743,113              |
| SUBTOTAL 320                                   |        | 16,373,675           | 14,735,201           | 7,636,440            | 2,626,666            |
| Gas - Heat                                     | 331    | 909,924              | 763,466              | 833,416              | 796,600              |
| Electricity                                    | 336    | 2,940,031            | 3,343,104            | 3,133,353            | 3,041,300            |
| Water - Sewer                                  | 337    | 488,127              | 511,978              | 495,210              | 474,000              |
| Energy Conservation                            | 339    | 552,169              | 21,060               | 519,773              | 520,000              |
| SUBTOTAL 330                                   |        | 4,890,251            | 4,639,608            | 4,981,752            | 4,831,900            |

# FUND 10 - GENERAL FUND

## DETAIL OF EXPENDITURES BY OBJECT

| DESCRIPTION                           | OBJECT | AUDITED<br>2022-2023 | AUDITED<br>2023-2024 | AUDITED<br>2024-2025 | ADOPTED<br>2025-2026 |
|---------------------------------------|--------|----------------------|----------------------|----------------------|----------------------|
| Pupil Transportation                  | 341    | \$ 5,858,469         | \$ 6,170,197         | \$ 6,181,131         | \$ 6,506,478         |
| Employee Travel and Conferences       | 342    | 73,993               | 88,049               | 124,826              | 81,457               |
| In-District Travel Reimbursement      | 343    | 36,301               | 29,640               | 31,052               | 37,815               |
| Pupil Lodging and Meals               | 345    | 8,777                | 17,526               | 3,613                | 2,500                |
| Non KUSD Transportation               | 346    | -                    | -                    | -                    | -                    |
| Vehicle Fuel                          | 348    | 110,007              | 98,808               | 93,573               | 80,200               |
| <b>SUBTOTAL 340</b>                   |        | <b>6,087,547</b>     | <b>6,404,220</b>     | <b>6,434,195</b>     | <b>6,708,450</b>     |
| Advertising                           | 351    | 52,360               | 31,353               | 32,171               | 50,567               |
| Postage                               | 353    | 74,163               | 75,820               | 80,241               | 71,423               |
| Printing & Copying Costs              | 354    | 510,692              | 666,245              | 693,151              | 629,654              |
| Telephone and Data Communication      | 355    | 408,517              | 389,850              | 378,347              | 444,595              |
| Educational Television                | 356    | 130                  | 10                   | -                    | 115                  |
| Educational Radio                     | 357    | 39                   | -                    | -                    | -                    |
| On-line Communication                 | 358    | 100,921              | 8,512                | 171                  | 208                  |
| Other Communication                   | 359    | 520                  | 535                  | -                    | 400                  |
| <b>SUBTOTAL 350</b>                   |        | <b>1,147,342</b>     | <b>1,172,325</b>     | <b>1,184,081</b>     | <b>1,196,962</b>     |
| Administrative Computer Services      | 361    | 1,420,865            | 1,403,335            | 1,696,665            | 2,144,184            |
| Instructional Computer Services       | 362    | 1,431,320            | 1,772,776            | 1,229,626            | 459,370              |
| <b>SUBTOTAL 360</b>                   |        | <b>2,852,185</b>     | <b>3,176,111</b>     | <b>2,926,291</b>     | <b>2,603,554</b>     |
| Payments to Non-Governmental Agencies | 370    | 39,348               | 30,833               | 6,028                | -                    |
| <b>SUBTOTAL 370</b>                   |        | <b>39,348</b>        | <b>30,833</b>        | <b>6,028</b>         | <b>-</b>             |
| Payments for Services within WI (OE)  | 382    | 5,469,768            | 5,913,777            | 6,754,365            | 6,750,000            |
| Payments to CESA                      | 386    | 49,344               | 13,403               | 73,171               | 15,492               |
| Payments To State                     | 387    | 5,168,658            | 6,798,551            | 7,479,152            | 9,247,485            |
| Payments to Technical Colleges        | 389    | 264,017              | 260,854              | 229,080              | 325,000              |
| <b>SUBTOTAL 380</b>                   |        | <b>10,951,787</b>    | <b>12,986,585</b>    | <b>14,535,768</b>    | <b>16,337,977</b>    |
| <b>TOTAL PURCHASED SERVICES (300)</b> |        | <b>47,411,571</b>    | <b>47,510,256</b>    | <b>41,846,944</b>    | <b>37,096,870</b>    |
| <b>NON CAPITAL PURCHASES</b>          |        |                      |                      |                      |                      |
| Supplies and Materials                | 410    | 28                   | 618                  | 595                  | -                    |
| General Supplies                      | 411    | 2,169,576            | 1,964,429            | 1,886,110            | 4,376,634            |
| Printer Toner & Printer Ink           | 413    | 136,400              | 117,779              | 105,610              | 113,334              |
| Food                                  | 415    | 174,087              | 189,382              | 153,983              | 153,016              |
| Medical Supplies                      | 416    | 81,282               | 21,040               | 16,050               | 29,719               |
| Copier & Printer Paper                | 417    | 207,895              | 197,503              | 219,111              | 190,317              |
| <b>SUBTOTAL 410</b>                   |        | <b>2,769,268</b>     | <b>2,490,751</b>     | <b>2,381,459</b>     | <b>4,863,020</b>     |
| Apparel                               | 420    | 54,924               | 68,302               | 76,804               | 16,580               |
| <b>SUBTOTAL 420</b>                   |        | <b>54,924</b>        | <b>68,302</b>        | <b>76,804</b>        | <b>16,580</b>        |
| Audio Visual Material                 | 431    | 86,414               | 80,092               | 140,955              | 36,995               |
| Library Books                         | 432    | 505,426              | 396,189              | 542,035              | 476,387              |
| Newspapers                            | 433    | 2,072                | 378                  | 1,328                | 1,869                |
| Periodicals                           | 434    | 13,198               | 17,779               | 17,201               | 11,518               |
| Professional Books                    | 439    | 456,538              | 82,090               | 76,076               | 137,543              |
| <b>SUBTOTAL 430</b>                   |        | <b>1,063,648</b>     | <b>576,528</b>       | <b>777,595</b>       | <b>664,312</b>       |
| Non-Capital Equipment (>\$1K each)    | 440    | 1,500,971            | 1,130,786            | 1,480,491            | 924,689              |
| Non-Capital Equipment (\$1-5K each)   | 442    | 171,560              | 84,299               | 81,122               | 54,877               |
| Non-Capital Furnishings               | 444    | 203,768              | 155,240              | 149,992              | 90,592               |
| <b>SUBTOTAL 440</b>                   |        | <b>1,876,299</b>     | <b>1,370,325</b>     | <b>1,711,605</b>     | <b>1,070,158</b>     |

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

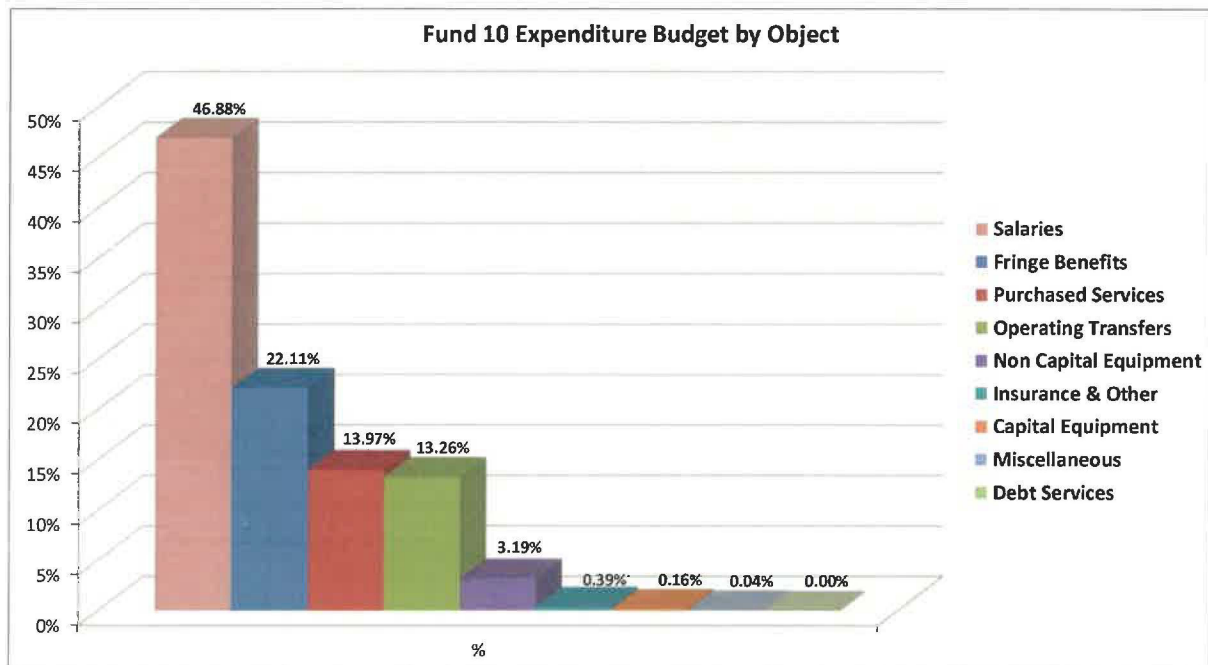
| DESCRIPTION                                | OBJECT | AUDITED<br>2022-2023 | AUDITED<br>2023-2024 | AUDITED<br>2024-2025 | ADOPTED<br>2025-2026 |
|--------------------------------------------|--------|----------------------|----------------------|----------------------|----------------------|
| Salable Books and Materials                | 450    | \$ -                 | \$ -                 | \$ -                 | \$ (2,993)           |
| SUBTOTAL 450                               |        | -                    | -                    | -                    | (2,993)              |
| Equipment Components                       | 460    | 4,371                | 2,084                | 878                  | 1,000                |
| SUBTOTAL 460                               |        | 4,371                | 2,084                | 878                  | 1,000                |
| Textbooks                                  | 470    | 1,943,457            | 413,307              | 187,786              | 212,015              |
| Workbooks                                  | 471    | 6,300                | 14,754               | 850                  | 21,990               |
| SUBTOTAL 470                               |        | 1,949,757            | 428,061              | 188,636              | 234,005              |
| Supplies - Technology Related              | 481    | 211,155              | 180,621              | 223,460              | 111,651              |
| Non-Capital Technology Hardware            | 482    | 1,801,704            | 3,125,796            | 3,471,953            | 538,913              |
| Non-Capital Software                       | 483    | 1,052,044            | 805,763              | 887,762              | 932,444              |
| SUBTOTAL 480                               |        | 3,064,903            | 4,112,180            | 4,583,175            | 1,583,008            |
| Other Supplies and Materials               | 490    | 9,540                | 20,834               | 23,481               | 19,513               |
| Prof Materials (Non-Instructional)         | 491    | 53,493               | 67,623               | 50,368               | 29,212               |
| Athletic Reimbursement                     | 498    | -                    | 6,569                | 10,533               | (19,429)             |
| SUBTOTAL 490                               |        | 63,033               | 95,026               | 84,382               | 29,296               |
| <b>TOTAL SUPPLIES (400)</b>                |        | <b>10,846,203</b>    | <b>9,143,257</b>     | <b>9,804,534</b>     | <b>8,458,386</b>     |
| <b>CAPITAL EQUIPMENT</b>                   |        |                      |                      |                      |                      |
| Land Improvements-Additions                | 521    | -                    | 34,424               | 9,370                | -                    |
| Building Improvements-Additions            | 541    | -                    | -                    | -                    | 10,000               |
| Building Improvements-Remodel/Replace      | 542    | 12,210               | -                    | 69,191               | 33,442               |
| New Equipment \$1,000-\$5,000 (ea.)        | 551    | 8,295,692            | -                    | -                    | -                    |
| New Equipment >\$5,000 (ea.)               | 552    | -                    | 362,333              | 161,924              | 213,808              |
| Replacement Equipment>\$5,000(ea.)         | 562    | 156,297              | 22,516               | 82,615               | 61,598               |
| Technology Related Hardware >\$5,000 (ea.) | 581    | 28,023               | 1,638,341            | -                    | 117,613              |
| Technology Related Software >\$5,000 (ea.) | 582    | -                    | 395                  | -                    | -                    |
| <b>TOTAL CAPITAL EQUIPMENT (500)</b>       |        | <b>8,492,222</b>     | <b>2,058,009</b>     | <b>323,100</b>       | <b>436,461</b>       |
| <b>DEBT SERVICE</b>                        |        |                      |                      |                      |                      |
| Lease Principal Payments                   | 678    | 717,105              | 1,164,320            | 537,453              | -                    |
| Temporary Note Interest                    | 682    | 199,065              | 55,903               | -                    | -                    |
| Lease Interest Payments                    | 688    | 59,730               | 67,322               | 59,680               | -                    |
| Paying Agent Fees                          | 691    | 1,500                | 1,500                | -                    | 1,000                |
| <b>TOTAL LOAN INTEREST (600)</b>           |        | <b>977,400</b>       | <b>1,289,045</b>     | <b>597,133</b>       | <b>1,000</b>         |
| <b>DISTRICT INSURANCE</b>                  |        |                      |                      |                      |                      |
| Liability Insurance                        | 711    | 282,823              | 277,578              | 264,191              | 259,802              |
| Property Insurance                         | 712    | 438,567              | 606,811              | 644,116              | 696,475              |
| Unemployment Compensation                  | 730    | -                    | -                    | -                    | 75,000               |
| <b>TOTAL DISTRICT INSURANCE (700)</b>      |        | <b>721,390</b>       | <b>884,389</b>       | <b>908,307</b>       | <b>1,031,277</b>     |
| <b>OPERATING TRANSFERS</b>                 |        |                      |                      |                      |                      |
| Transfer to Special Education Fund         | 827    | 30,762,209           | 32,678,175           | 34,407,316           | 35,212,668           |
| <b>TOTAL OPERATING TRANSFERS (800)</b>     |        | <b>30,762,209</b>    | <b>32,678,175</b>    | <b>34,407,316</b>    | <b>35,212,668</b>    |

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

| DESCRIPTION                      | OBJECT | AUDITED<br>2022-2023  | AUDITED<br>2023-2024  | AUDITED<br>2024-2025  | ADOPTED<br>2025-2026  |
|----------------------------------|--------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>MISCELLANEOUS EXPENSES</b>    |        |                       |                       |                       |                       |
| District Dues and Fees           | 941    | \$ 143,888            | \$ 107,830            | \$ 113,539            | \$ 106,152            |
| Employee Dues and Fees           | 942    | 67,664                | 59,716                | 33,447                | 45,785                |
| Student Fees and Dues            | 943    | 89,813                | 147,139               | 75,935                | 79,521                |
| False Alarm Fees                 | 944    | 6,950                 | 7,950                 | 14,100                | 16,605                |
| Bank/Credit Card Fees            | 945    | 45,417                | 46,816                | 41,695                | 40,000                |
| Accounting Adjustments           | 969    | 125                   | 10,448                | 26,960                | (188,948)             |
| Aidable Refund                   | 971    | -                     | -                     | 34,204                | -                     |
| Non Aidable Refund               | 972    | 120,540               | 9,867                 | 20,968                | -                     |
| Miscellaneous                    | 990    | -                     | 50                    | -                     | -                     |
| Other Miscellaneous              | 999    | 1,197,097             | -                     | -                     | 8,923                 |
| <b>TOTAL MISCELLANEOUS (900)</b> |        | <b>1,671,494</b>      | <b>389,816</b>        | <b>360,848</b>        | <b>108,038</b>        |
| <b>TOTAL EXPENDITURES</b>        |        | <b>\$ 286,818,073</b> | <b>\$ 284,308,463</b> | <b>\$ 267,953,432</b> | <b>\$ 265,541,196</b> |

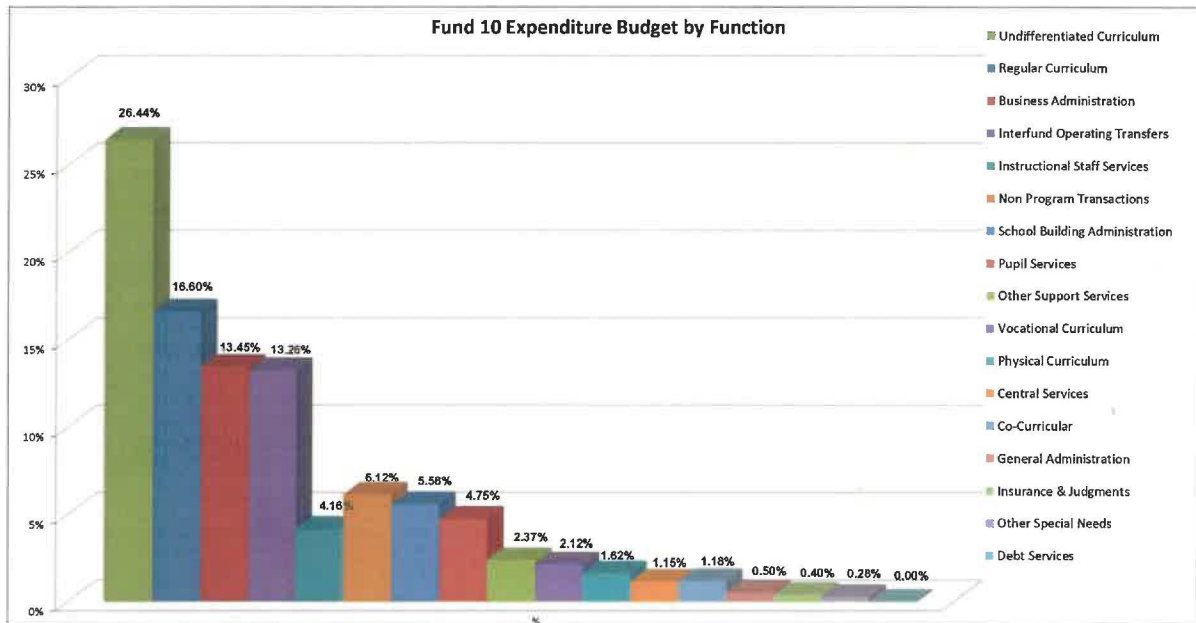
**KENOSHA UNIFIED SCHOOL DISTRICT  
2025-2026 ADOPTED BUDGET**

| GENERAL FUND EXPENDITURES BY OBJECT |    | Budget         | %       |
|-------------------------------------|----|----------------|---------|
| Salaries                            | \$ | 124,478,849    | 46.88%  |
| Fringe Benefits                     |    | 58,717,647     | 22.11%  |
| Purchased Services                  |    | 37,096,870     | 13.97%  |
| Operating Transfers                 |    | 35,212,668     | 13.26%  |
| Non Capital Equipment               |    | 8,458,386      | 3.19%   |
| Insurance & Other                   |    | 1,031,277      | 0.39%   |
| Capital Equipment                   |    | 436,461        | 0.16%   |
| Miscellaneous                       |    | 108,038        | 0.04%   |
| Debt Services                       |    | 1,000          | 0.00%   |
| TOTAL EXPENDITURES                  |    | \$ 265,541,196 | 100.00% |



**KENOSHA UNIFIED SCHOOL DISTRICT  
2025-2026 ADOPTED BUDGET**

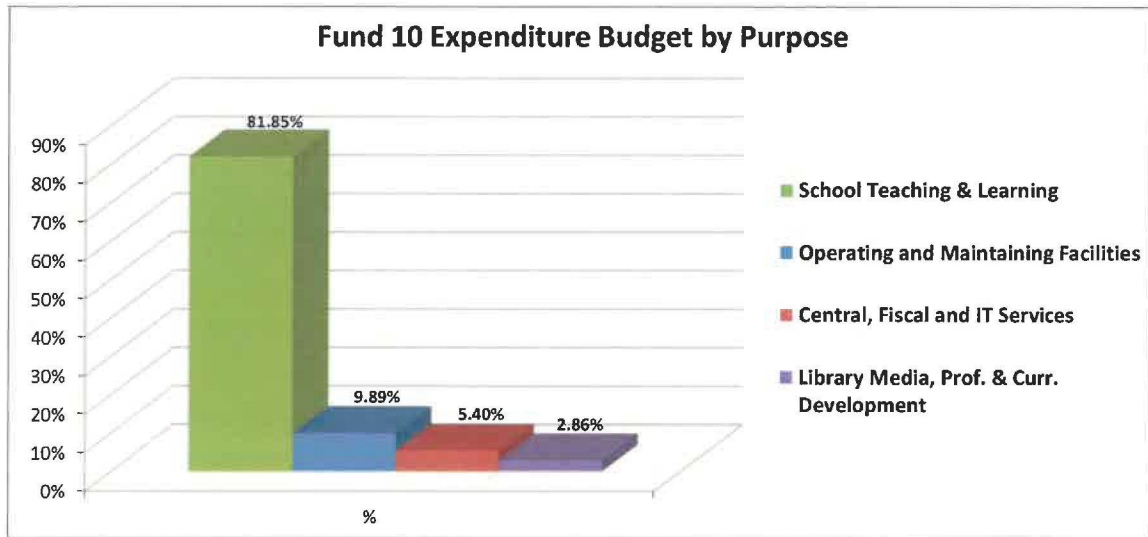
| GENERAL FUND EXPENDITURES BY FUNCTION |    | Budget                | %              |
|---------------------------------------|----|-----------------------|----------------|
| Undifferentiated Curriculum           | \$ | 70,196,840            | 26.44%         |
| Regular Curriculum                    |    | 44,086,170            | 16.60%         |
| Business Administration               |    | 35,718,728            | 13.45%         |
| Interfund Operating Transfers         |    | 35,212,668            | 13.26%         |
| Instructional Staff Services          |    | 11,041,832            | 4.16%          |
| Non Program Transactions              |    | 16,256,716            | 6.12%          |
| School Building Administration        |    | 14,825,849            | 5.58%          |
| Pupil Services                        |    | 12,623,812            | 4.75%          |
| Other Support Services                |    | 6,305,613             | 2.37%          |
| Vocational Curriculum                 |    | 5,640,767             | 2.12%          |
| Physical Curriculum                   |    | 4,304,409             | 1.62%          |
| Central Services                      |    | 3,045,405             | 1.15%          |
| Co-Curricular                         |    | 3,140,979             | 1.18%          |
| General Administration                |    | 1,340,432             | 0.50%          |
| Insurance & Judgments                 |    | 1,061,277             | 0.40%          |
| Other Special Needs                   |    | 739,699               | 0.28%          |
| Debt Services                         |    | 1,000                 | 0.00%          |
| <b>TOTAL EXPENDITURES</b>             |    | <b>\$ 265,541,196</b> | <b>100.00%</b> |





**KENOSHA UNIFIED SCHOOL DISTRICT  
2025-2026 ADOPTED BUDGET**

| GENERAL FUND EXPENDITURES BY PURPOSE     |    | Budget         | %       |
|------------------------------------------|----|----------------|---------|
| School Teaching & Learning               | \$ | 217,352,572    | 81.85%  |
| Operating and Maintaining Facilities     |    | 26,251,079     | 9.89%   |
| Central, Fiscal and IT Services          |    | 14,342,016     | 5.40%   |
| Library Media, Prof. & Curr. Development |    | 7,595,529      | 2.86%   |
| TOTAL EXPENDITURES                       |    | \$ 265,541,196 | 100.00% |



## FUND 10 - GENERAL FUND

### SUMMARY OF EXPENDITURES BY LOCATION

| DESCRIPTION                                                      | LOC | AUDITED<br>2022-2023 | AUDITED<br>2023-2024 | AUDITED<br>2024-2025 | ADOPTED<br>2025-2026 |
|------------------------------------------------------------------|-----|----------------------|----------------------|----------------------|----------------------|
| Ruth Harman Academy (Note 2)                                     | 112 | \$ 1,929,589         | \$ 1,865,629         | \$ 4,190,009         | \$ 3,841,194         |
| Lakeview Technology Academy K-8 (Note 3)                         | 113 | -                    | -                    | 10,134,150           | 8,228,554            |
| Forest Park Elementary                                           | 145 | 2,456,498            | 2,554,668            | 3,043,732            | 3,245,243            |
| Frank Elementary                                                 | 146 | 2,931,346            | 3,324,340            | 4,179,518            | 4,046,757            |
| Grant Elementary                                                 | 147 | 1,661,707            | 1,757,227            | 2,438,675            | 2,645,780            |
| Harvey Elementary                                                | 150 | 2,148,280            | 2,104,181            | 2,429,153            | 2,584,372            |
| Jefferson Elementary (Note 4)                                    | 153 | 1,912,043            | 1,920,376            | 26,733               | -                    |
| McKinley Elementary (Note 4)                                     | 155 | 2,145,923            | 2,115,184            | 8,269                | -                    |
| Pleasant Prairie Elementary                                      | 156 | 2,961,365            | 2,969,813            | 3,717,687            | 3,863,795            |
| Prairie Lane Elementary                                          | 157 | 2,742,537            | 2,731,009            | 3,181,355            | 3,407,995            |
| Roosevelt Elementary                                             | 158 | 3,134,955            | 3,101,690            | 3,595,712            | 3,809,699            |
| Somers Elementary                                                | 160 | 2,944,691            | 2,957,453            | 3,721,117            | 3,756,406            |
| Southport Elementary                                             | 161 | 2,357,519            | 2,659,033            | 3,165,027            | 3,325,636            |
| Strange Elementary                                               | 162 | 3,815,481            | 4,053,173            | 4,865,249            | 4,800,936            |
| Grewenow Elementary                                              | 163 | 2,338,927            | 2,440,640            | 2,796,271            | 2,943,233            |
| Vernon Elementary (Note 4)                                       | 164 | 2,285,366            | 2,432,627            | 9,492                | -                    |
| Brass Community School                                           | 165 | 2,942,628            | 3,154,806            | 3,674,986            | 3,729,993            |
| Whittier Elementary                                              | 166 | 2,523,764            | 2,695,070            | 3,013,013            | 3,209,080            |
| Wilson Elementary (Note 4)                                       | 167 | 1,276,788            | 46,832               | 33,527               | -                    |
| Bose Elementary                                                  | 168 | 2,558,286            | 2,569,914            | 2,858,232            | 2,883,206            |
| Stocker Elementary (Note 4)                                      | 169 | 2,478,764            | 2,498,931            | 7,393                | -                    |
| Jeffery Elementary                                               | 170 | 2,180,086            | 2,259,276            | 2,638,474            | 2,770,085            |
| Edward Bain School of Creative Arts (Note 4)                     | 173 | 3,363,866            | 3,264,036            | 12,491               | -                    |
| Kenosha School of Language (Note 1)                              | 175 | 1,920,150            | 1,890,244            | 2,791,664            | 2,998,329            |
| Nash Elementary                                                  | 178 | 3,768,290            | 3,757,201            | 4,205,639            | 4,488,861            |
| <b>SUBTOTAL ELEMENTARY SCHOOLS</b>                               |     | <b>60,778,849</b>    | <b>61,123,353</b>    | <b>70,737,568</b>    | <b>70,579,154</b>    |
| Lance Middle School                                              | 330 | 6,610,084            | 6,558,025            | 6,768,914            | 7,181,120            |
| Lincoln Middle School (Note 4)                                   | 331 | 4,629,403            | 4,600,013            | -                    | -                    |
| Washington Middle School                                         | 333 | 4,418,205            | 4,585,576            | 5,544,377            | 6,263,155            |
| Bullen Middle School                                             | 334 | 6,305,184            | 6,067,687            | 6,514,151            | 6,765,219            |
| Mahone Middle School                                             | 337 | 7,649,193            | 7,451,292            | 7,519,743            | 7,939,075            |
| <b>SUBTOTAL MIDDLE SCHOOLS</b>                                   |     | <b>29,612,069</b>    | <b>29,262,593</b>    | <b>26,347,185</b>    | <b>28,148,569</b>    |
| Indian Trail High School & Academy                               | 424 | 14,494,672           | 14,379,604           | 14,155,051           | 14,208,958           |
| Bradford High School                                             | 425 | 11,029,442           | 11,092,029           | 11,374,314           | 11,836,073           |
| Tremper High School                                              | 426 | 12,181,391           | 12,484,510           | 11,626,255           | 11,871,621           |
| Reuther High School                                              | 427 | 4,185,487            | 4,156,185            | 3,543,211            | 3,965,456            |
| Lakeview Technology Academy                                      | 428 | 2,701,419            | 2,846,264            | 3,248,347            | 3,331,383            |
| <b>SUBTOTAL HIGH SCHOOLS</b>                                     |     | <b>44,592,411</b>    | <b>44,958,592</b>    | <b>43,947,178</b>    | <b>45,213,491</b>    |
| Brompton Academy (Note 2)                                        | 102 | 1,899,017            | 2,083,205            | -                    | -                    |
| Kenosha School of Technology Enhanced Curriculum - KTEC (Note 3) | 113 | 10,714,861           | 11,213,092           | -                    | -                    |
| Harborside Academy                                               | 422 | 5,151,273            | 5,772,117            | 5,951,759            | 5,740,813            |
| Hillcrest School                                                 | 852 | 1,480,358            | 1,530,898            | 1,308,127            | 1,429,229            |
| <b>SUBTOTAL SPECIALTY SCHOOLS</b>                                |     | <b>19,245,509</b>    | <b>20,599,312</b>    | <b>7,259,886</b>     | <b>7,170,042</b>     |

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

| DESCRIPTION                                    | LOC | AUDITED<br>2022-2023  | AUDITED<br>2023-2024  | AUDITED<br>2024-2025  | ADOPTED<br>2025-2026  |
|------------------------------------------------|-----|-----------------------|-----------------------|-----------------------|-----------------------|
| 4K Program                                     | 272 | \$ 2,764,267          | \$ 2,606,337          | \$ 2,545,303          | \$ 2,982,162          |
| Kenosha eSchool Program                        | 421 | 2,366,342             | 2,192,086             | 2,347,436             | 2,548,244             |
| Boys & Girls Club (STEP-East)                  | 429 | 162                   | -                     | 878                   | -                     |
| Private Schools (Grants)                       | 600 | 388,740               | 359,401               | 392,834               | 251,540               |
| Board Of Education                             | 801 | 240,005               | 323,598               | 278,066               | 201,230               |
| Superintendent's Office                        | 802 | 569,004               | 470,061               | 626,766               | 677,335               |
| Office of Human Resources                      | 804 | 2,409,614             | 2,402,927             | 2,842,550             | 2,490,267             |
| Office of Information Services                 | 805 | 7,594,783             | 10,409,016            | 9,057,647             | 6,314,247             |
| Business Services                              | 806 | 893,811               | 1,023,756             | 937,201               | 1,086,277             |
| Office of Facilities Services                  | 807 | 10,300,448            | 12,612,208            | 10,139,663            | 8,512,805             |
| Office of Finance                              | 808 | 57,448,376            | 54,078,400            | 53,979,858            | 52,810,774            |
| Career & Technical Ed Department               | 809 | 983,224               | 832,152               | 810,346               | 1,106,883             |
| Athletics/Health/Recreation Department         | 810 | 2,198,564             | 2,316,688             | 2,318,582             | 2,425,908             |
| Office of Teaching and Learning                | 811 | 3,994,762             | 3,031,386             | 2,915,393             | 3,386,396             |
| Fine Arts Department                           | 812 | 4,998,166             | 5,293,818             | 5,422,092             | 5,864,086             |
| Language Acquisition Department                | 813 | 415,647               | 679,801               | 394,567               | 392,893               |
| Special Education Department                   | 815 | 1,061,564             | 497,920               | 608,797               | 894,597               |
| Title I Department                             | 816 | 13,555,656            | 9,080,097             | 3,473,291             | 1,147,599             |
| Library and Technology Department              | 817 | 1,710,934             | 1,816,200             | 1,941,201             | 2,108,703             |
| Student Support Department                     | 818 | 6,201,734             | 5,763,835             | 6,168,434             | 6,042,626             |
| Professional Learning Department               | 819 | 662,418               | 712,359               | 698,943               | 1,234,358             |
| Transportation Department                      | 822 | 5,699,967             | 6,052,401             | 6,088,230             | 6,474,523             |
| Distribution & Utilities Department            | 823 | 986,282               | 494,406               | 984,545               | 1,023,609             |
| Copy Center                                    | 825 | 158,189               | 201,156               | 206,067               | 202,764               |
| Community Relations Department                 | 837 | 19,642                | -                     | 474                   | -                     |
| Office of Communications                       | 838 | 701,338               | 674,600               | 675,223               | 687,334               |
| Office of School Leadership                    | 839 | 1,601,162             | 1,521,736             | 1,047,102             | 895,586               |
| Engagement and Equity Department               | 840 | 12,921                | 13,138                | 16,250                | 24,860                |
| School Leadership Elementary                   | 841 | 772,085               | 825,322               | 758,419               | 518,943               |
| Office of Educational Accountability           | 851 | 1,064,360             | 1,206,228             | 1,100,042             | 1,086,120             |
| Head Start Program                             | 871 | 400,191               | 440,243               | 444,631               | 462,741               |
| Educational Support Center                     | 874 | 399,928               | 423,053               | 433,682               | 434,550               |
| Ameche Field                                   | 881 | 11,927                | 4,795                 | 803                   | -                     |
| Jaskwich Field                                 | 882 | 502                   | 617                   | 1,895                 | -                     |
| Bradford Stadium                               | 883 | 2,520                 | 4,872                 | 4,404                 | -                     |
| District-Wide Budget Holding Location (Note 5) | 899 | -                     | -                     | -                     | 140,000               |
| <b>SUBTOTAL PROGRAMS/ DEPARTMENTS</b>          |     | <b>132,589,235</b>    | <b>128,364,613</b>    | <b>119,661,615</b>    | <b>114,429,940</b>    |
| <b>TOTAL EXPENDITURES</b>                      |     | <b>\$ 286,818,073</b> | <b>\$ 284,308,463</b> | <b>\$ 267,953,432</b> | <b>\$ 265,541,196</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 175 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 Harman 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, KTEC's charter agreement with the District was cancelled. LakeView Technology Academy K-8 became Location 113 and a District choice school.

(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.

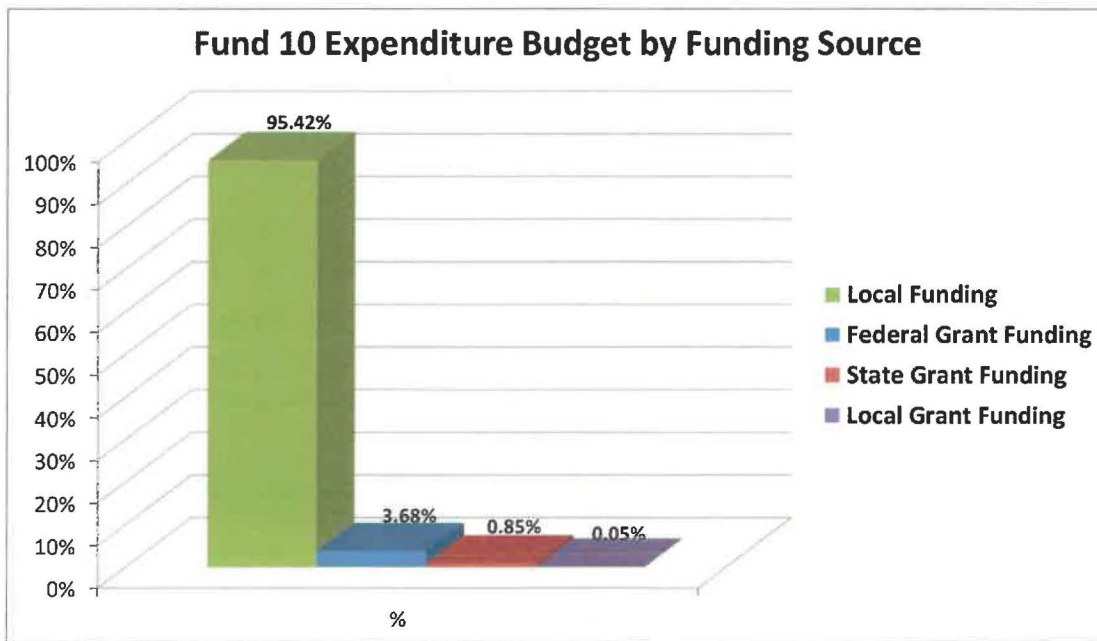
## FUND 10 - GENERAL FUND

### SUMMARY OF EXPENDITURES BY FUNDING SOURCE/PROJECT

| FUNDING DESCRIPTION                                              | PROJ | AUDITED<br>2022-2023  | AUDITED<br>2023-2024  | AUDITED<br>2024-2025  | ADOPTED<br>2025-2026  |
|------------------------------------------------------------------|------|-----------------------|-----------------------|-----------------------|-----------------------|
| Common School Library Fund                                       | 031  | \$ 1,059,246          | \$ 1,267,344          | \$ 1,662,342          | \$ 1,700,361          |
| School Based Mental Health Grant                                 | 297  | 100,838               | -                     | 253,688               | -                     |
| Alcohol & Other Drug Abuse Grant (AODA)                          | 395  | 12,357                | -                     | -                     | -                     |
| Head Start - State Grant                                         | 399  | 296,237               | 323,666               | 332,305               | 323,866               |
| Assess Reading Readiness                                         | 522  | -                     | 49,950                | -                     | -                     |
| CTE Incentives Grant                                             | 577  | 64,222                | 6,503                 | 46,925                | -                     |
| Educator Effectiveness Grant                                     | 583  | 124,400               | 126,480               | 126,583               | 126,583               |
| Youth Apprenticeship Grant                                       | 614  | 72,519                | 90,039                | 65,238                | 113,300               |
| Regional Career and Education Equipment Grant                    | 615  | -                     | -                     | 30,000                | -                     |
| <b>STATE GRANT FUNDING</b>                                       |      | <b>1,729,819</b>      | <b>1,864,182</b>      | <b>2,517,081</b>      | <b>2,264,110</b>      |
| Title I-A Grant                                                  | 141  | 5,243,138             | 5,020,931             | 5,764,793             | 6,873,276             |
| Title I-D Neglected & Delinquent Grant                           | 144  | 50,097                | 27,820                | 26,047                | 27,113                |
| Title I CSI or ATSI Grant                                        | 148  | -                     | 133,798               | 40,573                | -                     |
| Elementary and Secondary School Emergency Relief (ESSER)         | 160  | 165,847               | -                     | -                     | -                     |
| Governors Emergency Education Relief Fund (GEER)                 | 162  | 44,157                | -                     | -                     | -                     |
| Elementary and Secondary School Emergency Relief II (ESSER II)   | 163  | 9,509,006             | 1,666,602             | -                     | -                     |
| Elementary and Secondary School Emergency Relief III (ESSER III) | 165  | 12,813,992            | 19,972,103            | 7,147,132             | -                     |
| ARP Homeless Children Grant                                      | 168  | 15,318                | 10,902                | 18,477                | -                     |
| ARP Homeless Children Grant II                                   | 173  | 129,017               | 12,368                | 1,646                 | -                     |
| Homeless Children Grant                                          | 335  | -                     | 4,027                 | 76,850                | 75,000                |
| IDEA CEIS Grant                                                  | 345  | 918,894               | 375,473               | 433,116               | 787,047               |
| Title IV-A Foster Care                                           | 381  | 526,630               | 430,706               | 325,657               | 490,344               |
| Title III-A Bilingual Grant                                      | 391  | 250,543               | 297,810               | 214,351               | 211,037               |
| Carl Perkins Grant                                               | 430  | 167,332               | 120,754               | 133,270               | 236,205               |
| Title II-A Eisenhower Grant                                      | 604  | 590,730               | 656,040               | 661,661               | 1,065,379             |
| <b>FEDERAL GRANT FUNDING</b>                                     |      | <b>30,424,701</b>     | <b>28,729,334</b>     | <b>14,843,473</b>     | <b>9,765,401</b>      |
| School Specific Donations                                        | 750  | 105,472               | 117,316               | 94,984                | 17,729                |
| School Specific Mini-Grants                                      | 751  | 351,930               | 403,039               | 689,318               | 2,449                 |
| Lakeview Reimbursement                                           | 765  | 199,723               | 206,632               | 264,882               | 106,885               |
| <b>LOCAL GRANT FUNDING</b>                                       |      | <b>657,125</b>        | <b>726,987</b>        | <b>1,049,184</b>      | <b>127,063</b>        |
| Local Funding                                                    | 000  | 234,603,580           | 243,112,748           | 243,951,603           | 240,419,364           |
| Bilingual/Bicultural Program (Aided)                             | 322  | 6,274,849             | 6,856,977             | 1,045,266             | 7,904,790             |
| Secondary School Support                                         | 702  | 67,830                | 70,680                | 13,429                | 43,014                |
| Accelerated Independent Study                                    | 704  | 176,065               | 180,836               | 185,478               | 158,592               |
| Phoenix Project                                                  | 708  | 8,894                 | 6,607                 | 6,434                 | 10,700                |
| Charter School - After School Program                            | 712  | 25,354                | 12,841                | 16,731                | -                     |
| School Sub Budget                                                | 714  | 2,806,661             | 671,728               | 2,918,184             | 3,558,000             |
| Network Upgrade Project                                          | 719  | -                     | -                     | -                     | -                     |
| Wellness Program                                                 | 726  | -                     | -                     | -                     | -                     |
| Recognition Programs                                             | 728  | 56,201                | 28,650                | 32,952                | 5,000                 |
| Athletic Fields                                                  | 753  | 62,330                | 51,454                | 60,461                | -                     |
| Theater (Co-Curricular)                                          | 754  | 122,147               | 219,640               | 54,283                | 2,522                 |
| Project Lead the Way Private Grant                               | 755  | 92,936                | 16,555                | 2,266                 | -                     |
| Leases                                                           | 901  | 8,753,283             | 724,273               | 641,507               | -                     |
| Summer School                                                    | 999  | 956,298               | 1,034,971             | 615,100               | 1,282,640             |
| <b>LOCAL FUNDING</b>                                             |      | <b>254,006,428</b>    | <b>252,987,960</b>    | <b>249,543,694</b>    | <b>253,384,622</b>    |
| <b>TOTAL EXPENDITURES</b>                                        |      | <b>\$ 286,818,073</b> | <b>\$ 284,308,463</b> | <b>\$ 267,953,432</b> | <b>\$ 265,541,196</b> |

# **KENOSHA UNIFIED SCHOOL DISTRICT 2025-2026 ADOPTED BUDGET**

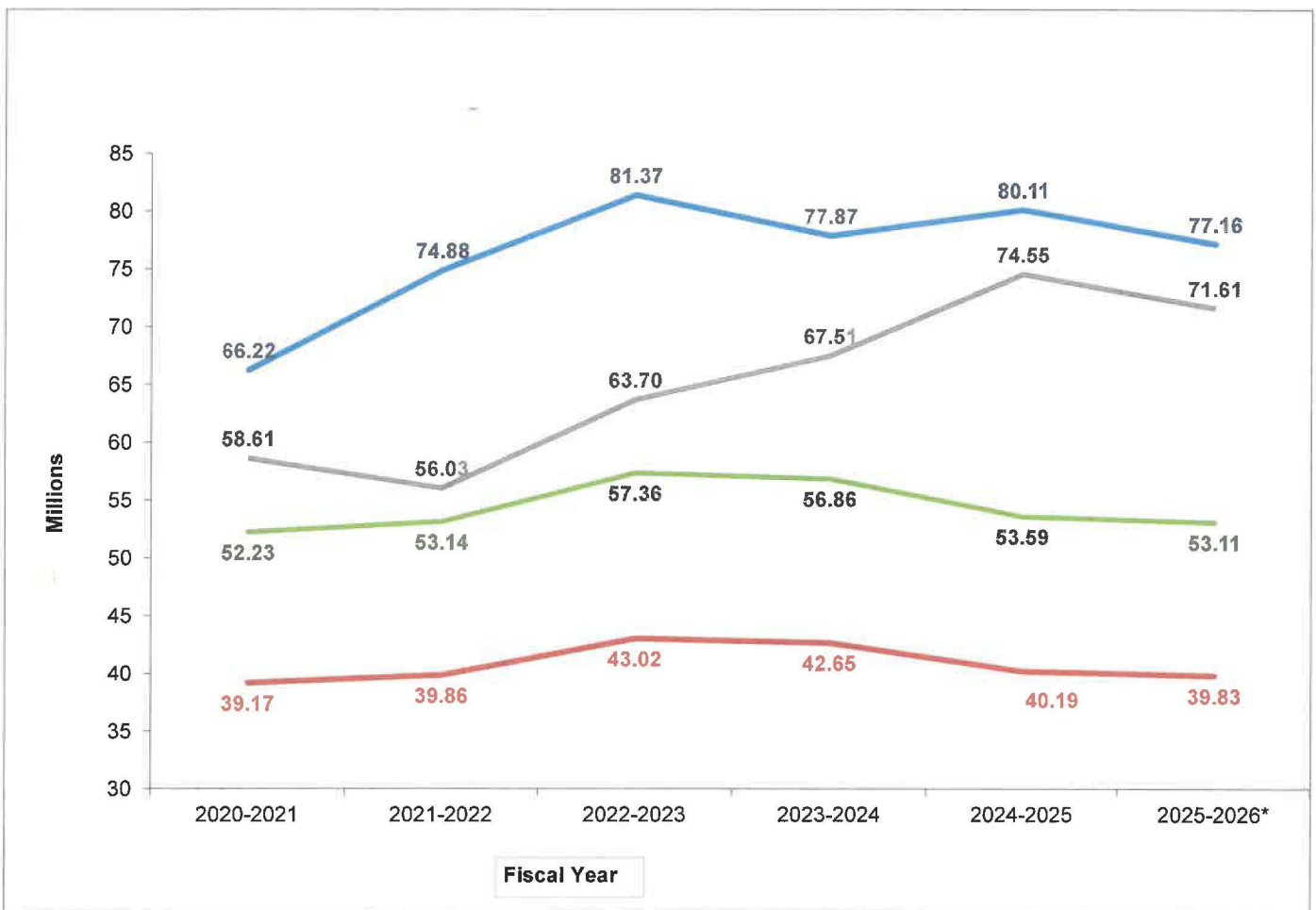
| GENERAL FUND EXPENDITURES BY FUNDING |    | Budget         | %       |
|--------------------------------------|----|----------------|---------|
| Local Funding                        | \$ | 253,384,622    | 95.42%  |
| Federal Grant Funding                |    | 9,765,401      | 3.68%   |
| State Grant Funding                  |    | 2,264,110      | 0.85%   |
| Local Grant Funding                  |    | 127,063        | 0.05%   |
| TOTAL EXPENDITURES                   |    | \$ 265,541,196 | 100.00% |





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

|                                        | Audited<br>2020-2021 | Audited<br>2021-2022 | Audited<br>2022-2023 | Audited<br>2023-2024 | Audited<br>2024-2025 | Budgeted<br>2025-2026* |
|----------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------|
| Beginning Fund Balance                 | \$ 61,669,391        | \$ 66,216,513        | \$ 74,884,517        | \$ 81,374,853        | \$ 77,872,670        | \$ 80,111,567          |
| Revenues                               | 265,698,361          | 274,370,379          | 293,308,410          | 280,806,280          | 270,192,329          | 262,594,522            |
| Expenditures                           | 261,151,239          | 265,702,374          | 286,818,074          | 284,308,463          | 267,953,432          | 265,541,195            |
| Fund Balance Change                    | 4,547,122            | 8,668,004            | 6,490,336            | (3,502,183)          | 2,238,897            | (2,946,673)            |
| Ending Total Fund Balance              | \$ 66,216,513        | \$ 74,884,517        | \$ 81,374,853        | \$ 77,872,670        | \$ 80,111,567        | \$ 77,164,894          |
| % Fund Balance/Expenditures *          | 25.36%               | 28.18%               | 28.37%               | 27.39%               | 29.90%               | 29.06%                 |
| Unassigned % Fund Balance/Expenditures | 22.44%               | 21.09%               | 22.21%               | 23.74%               | 27.82%               | 26.97%                 |
| Unassigned                             | \$ 58,612,099        | \$ 56,028,601        | \$ 63,704,459        | \$ 67,508,267        | \$ 74,553,136        | \$ 71,606,463          |
| Policy Minimum (15%) Unassigned        | \$ 39,172,686        | \$ 39,855,356        | \$ 43,022,711        | \$ 42,646,269        | \$ 40,193,015        | \$ 39,831,179          |
| Policy Maximum (20%) Unassigned        | \$ 52,230,248        | \$ 53,140,475        | \$ 57,363,615        | \$ 56,861,693        | \$ 53,590,686        | \$ 53,108,239          |



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

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

## FUND 20 - SPECIAL PROJECTS REVENUES AND EXPENDITURES

|                                   | Source | AUDITED<br>2022-2023 | AUDITED<br>2023-2024 | AUDITED<br>2024-2025 | ADOPTED<br>2025-2026 |
|-----------------------------------|--------|----------------------|----------------------|----------------------|----------------------|
| <b>REVENUE</b>                    |        |                      |                      |                      |                      |
| Operating Transfers In            | 100    | \$ 30,762,209        | \$ 32,678,175        | \$ 34,407,316        | \$ 35,212,668        |
| School Activity Income            | 270    | 2,824,158            | 2,908,046            | 2,583,761            | -                    |
| Interest on Investments           | 280    | 238                  | 6,950                | 10,164               | -                    |
| Local Revenues                    | 290    | 373,922              | 495,746              | 841,475              | 50                   |
| State Aid - Handicap Aid          | 611    | 12,317,592           | 12,864,203           | 12,670,168           | 16,828,288           |
| State Categorical Aid             | 625    | 139,432              | 89,182               | 216,493              | 350,000              |
| Other State Aid                   | 690    | 108,917              | 116,825              | 107,081              | -                    |
| Federal Aid - Spec Projects       | 730    | 4,368,484            | 4,555,004            | 4,129,197            | 4,997,755            |
| Federal Aid - Medical Assistance  | 780    | 830,341              | 878,147              | 950,276              | 950,000              |
| Federal Aid - Direct (Head Start) | 790    | 2,766,776            | 2,465,864            | 2,651,556            | 2,681,087            |
| Revenue Adjustments               | 990    | 112,233              | -                    | 15,303               | -                    |
| <b>TOTAL REVENUES</b>             |        | <b>\$ 54,604,302</b> | <b>\$ 57,058,142</b> | <b>\$ 58,582,790</b> | <b>\$ 61,019,848</b> |

|                           | Object | AUDITED<br>2022-2023 | AUDITED<br>2023-2024 | AUDITED<br>2024-2025 | ADOPTED<br>2025-2026 |
|---------------------------|--------|----------------------|----------------------|----------------------|----------------------|
| <b>EXPENDITURES</b>       |        |                      |                      |                      |                      |
| Salaries                  | 100    | \$ 30,798,362        | \$ 31,558,238        | \$ 32,004,774        | \$ 36,842,839        |
| Employee Benefits         | 200    | 15,276,406           | 16,077,226           | 16,388,118           | 19,099,859           |
| Purchased Services        | 300    | 4,409,271            | 5,323,808            | 6,267,806            | 4,391,818            |
| Non-Capital Purchases     | 400    | 3,376,819            | 3,486,859            | 3,606,166            | 2,789,947            |
| Capital Purchases         | 500    | 405,483              | 2,655                | -                    | -                    |
| Operating Transfer        | 800    | 257,311              | 550,727              | 335,170              | 272,551              |
| Other Expenditures        | 900    | 4,793                | 6,279                | 4,096                | 3,647                |
| <b>TOTAL EXPENDITURES</b> |        | <b>\$ 54,528,445</b> | <b>\$ 57,005,792</b> | <b>\$ 58,606,130</b> | <b>\$ 63,400,661</b> |

| Expenditure Summary        | Fund    | AUDITED<br>2021-2022 | AUDITED<br>2023-2024 | AUDITED<br>2024-2025 | ADOPTED<br>2025-2026 |
|----------------------------|---------|----------------------|----------------------|----------------------|----------------------|
| Special Revenue Trust Fund | Fund 21 | \$ 3,230,743         | \$ 3,358,133         | \$ 3,474,043         | \$ 2,380,863         |
| Head Start                 | Fund 25 | 2,766,776            | 2,465,864            | 2,651,556            | 2,681,087            |
| Special Education          | Fund 27 | 48,530,926           | 51,181,795           | 52,480,531           | 58,338,711           |
|                            |         | <b>\$ 54,528,445</b> | <b>\$ 57,005,792</b> | <b>\$ 58,606,130</b> | <b>\$ 63,400,661</b> |

## FUND 30 - DEBT SERVICE REVENUES AND EXPENDITURES

|                         | Source | AUDITED<br>2022-2023 | AUDITED<br>2023-2024 | AUDITED<br>2024-2025 | ADOPTED<br>2025-2026 |
|-------------------------|--------|----------------------|----------------------|----------------------|----------------------|
| <b>REVENUE</b>          |        |                      |                      |                      |                      |
| Property Taxes          | 211    | \$ 12,311,491        | \$ 12,316,441        | \$ 12,312,942        | \$ 12,318,766        |
| Interest on Investments | 280    | 159,528              | 212,648              | 191,838              | -                    |
| <b>TOTAL REVENUES</b>   |        | <b>\$ 12,471,019</b> | <b>\$ 12,529,089</b> | <b>\$ 12,504,780</b> | <b>\$ 12,318,766</b> |

|                           | Object | AUDITED<br>2022-2023 | AUDITED<br>2023-2024 | AUDITED<br>2024-2025 | ADOPTED<br>2025-2026 |
|---------------------------|--------|----------------------|----------------------|----------------------|----------------------|
| <b>EXPENDITURES</b>       |        |                      |                      |                      |                      |
| Debt Retirement           |        |                      |                      |                      |                      |
| Principal - Long Term     | 675    | \$ 8,225,000         | \$ 8,625,000         | \$ 9,055,000         | \$ 9,470,000         |
| Interest - Long Term Bond | 685    | 4,269,690            | 3,903,290            | 3,479,590            | 3,036,324            |
| <b>TOTAL EXPENDITURES</b> |        | <b>\$ 12,494,690</b> | <b>\$ 12,528,290</b> | <b>\$ 12,534,590</b> | <b>\$ 12,506,324</b> |

| Expenditure Summary | Fund    | AUDITED<br>2022-2023 | AUDITED<br>2023-2024 | AUDITED<br>2024-2025 | ADOPTED<br>2025-2026 |
|---------------------|---------|----------------------|----------------------|----------------------|----------------------|
| Non-Referendum Debt | Fund 38 | \$ 5,456,071         | \$ 6,064,971         | \$ 6,230,271         | \$ 7,300,755         |
| Referendum Debt     |         |                      |                      |                      |                      |
| Debt Service 07/09  | Fund 32 | 3,947,550            | 3,370,750            | 3,206,250            | -                    |
| Debt Service 07/15  | Fund 37 | 3,091,069            | 3,092,569            | 3,098,069            | -                    |
| Referendum Debt *   | Fund 39 | -                    | -                    | -                    | 5,205,569            |
|                     |         | <b>\$ 12,494,690</b> | <b>\$ 12,528,290</b> | <b>\$ 12,534,590</b> | <b>\$ 12,506,324</b> |

\*In Fiscal Year 2026, the District combined Fund 32 and 37 into one fund called Fund 39 Referendum Debt to match the Department of Public Instruction's chart of accounts for reporting purposes.



## FUND 40 - CAPITAL PROJECTS REVENUES AND EXPENDITURES

|                               | <u>Source</u> | <u>AUDITED<br/>2022-2023</u> | <u>AUDITED<br/>2023-2024</u> | <u>AUDITED<br/>2024-2025</u> | <u>ADOPTED<br/>2025-2026</u> |
|-------------------------------|---------------|------------------------------|------------------------------|------------------------------|------------------------------|
| <b>REVENUE</b>                |               |                              |                              |                              |                              |
| Interest on Investments       | 280           | \$ -                         | \$ -                         | \$ -                         | \$ -                         |
| Refund of Prior Year Expenses | 970           | -                            | -                            | -                            | -                            |
| <b>TOTAL REVENUE</b>          |               | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                  |

|                           | <u>Object</u> | <u>AUDITED<br/>2022-2023</u> | <u>AUDITED<br/>2023-2024</u> | <u>AUDITED<br/>2024-2025</u> | <u>ADOPTED<br/>2025-2026</u> |
|---------------------------|---------------|------------------------------|------------------------------|------------------------------|------------------------------|
| <b>EXPENDITURES</b>       |               |                              |                              |                              |                              |
| Salaries                  | 100           | \$ -                         | \$ -                         | \$ -                         | \$ -                         |
| Benefits                  | 200           | -                            | -                            | -                            | -                            |
| Purchased Services        | 300           | -                            | -                            | -                            | -                            |
| <b>TOTAL EXPENDITURES</b> |               | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                  | <b>\$ -</b>                  |

| <b>Expenditure Summary</b> | <u>Fund</u> | <u>AUDITED<br/>2022-2023</u> | <u>AUDITED<br/>2023-2024</u> | <u>AUDITED<br/>2024-2025</u> | <u>ADOPTED<br/>2025-2026</u> |
|----------------------------|-------------|------------------------------|------------------------------|------------------------------|------------------------------|
| Energy Efficiency Phase II | Fund 44     | \$ -                         | \$ -                         | \$ -                         | \$ -                         |

## FUND 50 - FOOD SERVICE REVENUES AND EXPENDITURES

|                         | <u>Source</u> | <u>AUDITED<br/>2022-2023</u> | <u>AUDITED<br/>2023-2024</u> | <u>AUDITED<br/>2024-2025</u> | <u>ADOPTED<br/>2025-2026</u> |
|-------------------------|---------------|------------------------------|------------------------------|------------------------------|------------------------------|
| <b>REVENUE</b>          |               |                              |                              |                              |                              |
| Local Sources:          |               |                              |                              |                              |                              |
| Pupil Sales             | 251           | \$ 609,278                   | \$ 5,503                     | \$ 143                       | \$ 150                       |
| Adult Sales             | 252           | 1,902                        | 1,363                        | 2,463                        | 2,500                        |
| Snack Sales             | 254           | 11,741                       | 12,371                       | 13,059                       | 13,000                       |
| Breakfast Sales         | 257           | 319                          | 18                           | 47                           | -                            |
| Milk Sales              | 258           | 36,672                       | 27,813                       | 41,234                       | 41,000                       |
| Other Food Sales        | 259           | 392,018                      | 436,118                      | 418,009                      | 418,000                      |
| Interest on Investments | 280           | 80,503                       | 102,227                      | 47,145                       | 50,000                       |
| State Sources:          |               |                              |                              |                              |                              |
| Food Service Aid        | 617           | 132,513                      | 140,296                      | 168,383                      | 167,000                      |
| Federal Sources         |               |                              |                              |                              |                              |
| Donated Commodities     | 714           | 725,395                      | 666,953                      | 714,542                      | 715,000                      |
| Food Service Aid        | 717           | 7,241,848                    | 7,702,406                    | 7,386,574                    | 7,395,000                    |
| Special Projects Aid    | 730           | 182,253                      | -                            | 25,000                       | -                            |
| Other Sources           |               |                              |                              |                              |                              |
| Adjustments             | 960           | 236                          | 119                          | -                            | -                            |
| <b>TOTAL REVENUE</b>    |               | <b>\$ 9,414,678</b>          | <b>\$ 9,095,187</b>          | <b>\$ 8,816,599</b>          | <b>\$ 8,801,650</b>          |

|                           | <u>Object</u> | <u>AUDITED<br/>2022-2023</u> | <u>AUDITED<br/>2023-2024</u> | <u>AUDITED<br/>2024-2025</u> | <u>ADOPTED<br/>2025-2026</u> |
|---------------------------|---------------|------------------------------|------------------------------|------------------------------|------------------------------|
| <b>EXPENDITURES</b>       |               |                              |                              |                              |                              |
| Salaries                  | 100           | \$ 2,755,120                 | \$ 2,764,071                 | \$ 2,724,987                 | \$ 2,891,922                 |
| Employee Benefits         | 200           | 941,980                      | 1,025,234                    | 1,044,363                    | 1,183,372                    |
| Purchased Services        | 300           | 484,234                      | 459,796                      | 412,524                      | 424,284                      |
| Non-Capital Purchases     | 400           | 5,074,964                    | 5,945,315                    | 5,849,502                    | 5,852,158                    |
| Capital Purchases         | 500           | 183,415                      | 26,055                       | 191,026                      | 200,000                      |
| Other Expenditures        | 900           | 51,786                       | 23,955                       | 21,411                       | (566,667)                    |
| <b>TOTAL EXPENDITURES</b> |               | <b>\$ 9,491,499</b>          | <b>\$ 10,244,426</b>         | <b>\$ 10,243,813</b>         | <b>\$ 9,985,069</b>          |

## FUND 70 - TRUST FUND REVENUES AND EXPENDITURES

|                              | <u>Source</u> | <u>AUDITED<br/>2022-2023</u> | <u>AUDITED<br/>2023-2024</u> | <u>AUDITED<br/>2024-2025</u> | <u>ADOPTED<br/>2025-2026</u> |
|------------------------------|---------------|------------------------------|------------------------------|------------------------------|------------------------------|
| <b>REVENUE</b>               |               |                              |                              |                              |                              |
| Interest income              | 280           | \$ 1,997,040                 | \$ 2,468,704                 | \$ 3,175,258                 | \$ 3,000,000                 |
| OPEB Trust Fund Contribution | 950           | 10,924,459                   | 10,253,494                   | 10,223,290                   | 5,125,155                    |
| <b>TOTAL REVENUE</b>         |               | <b>\$ 12,921,499</b>         | <b>\$ 12,722,198</b>         | <b>\$ 13,398,548</b>         | <b>\$ 8,125,155</b>          |

|                           | <u>Object</u> | <u>AUDITED<br/>2022-2023</u> | <u>AUDITED<br/>2023-2024</u> | <u>AUDITED<br/>2024-2025</u> | <u>ADOPTED<br/>2025-2026</u> |
|---------------------------|---------------|------------------------------|------------------------------|------------------------------|------------------------------|
| <b>EXPENDITURES</b>       |               |                              |                              |                              |                              |
| Purchased Services        | 300           | \$ 13,500                    | \$ -                         | \$ -                         | \$ -                         |
| Other                     | 900           | 6,553,096                    | 6,799,147                    | 6,783,736                    | 6,920,560                    |
| <b>TOTAL EXPENDITURES</b> |               | <b>\$ 6,566,596</b>          | <b>\$ 6,799,147</b>          | <b>\$ 6,783,736</b>          | <b>\$ 6,920,560</b>          |

|                                    |         | <u>AUDITED<br/>2022-2023</u> | <u>AUDITED<br/>2023-2024</u> | <u>AUDITED<br/>2024-2025</u> | <u>ADOPTED<br/>2025-2026</u> |
|------------------------------------|---------|------------------------------|------------------------------|------------------------------|------------------------------|
| <b>Expenditure Summary by Fund</b> |         |                              |                              |                              |                              |
| OPEB Trust Fund                    | Fund 73 | \$ 6,566,596                 | \$ 6,799,147                 | \$ 6,783,736                 | \$ 6,920,560                 |

## FUND 80 - COMMUNITY SERVICE REVENUES AND EXPENDITURES

|                        | <u>Source</u> | <u>AUDITED<br/>2022-2023</u> | <u>AUDITED<br/>2023-2024</u> | <u>AUDITED<br/>2024-2025</u> | <u>ADOPTED<br/>2025-2026</u> |
|------------------------|---------------|------------------------------|------------------------------|------------------------------|------------------------------|
| <b>REVENUE</b>         |               |                              |                              |                              |                              |
| Property Taxes         | 211           | \$ 1,500,000                 | \$ 1,500,000                 | \$ 1,500,000                 | \$ 1,500,000                 |
| Resale Revenues        | 262           | -                            | 1,050                        | 1,663                        | -                            |
| School Activity Income | 271           | 3,354                        | 4,232                        | 5,118                        | -                            |
| Gifts & Donations      | 291           | -                            | 10,917                       | 3,259                        | 10,000                       |
| Fees                   | 298           | 71,511                       | 69,007                       | 73,190                       | 66,000                       |
| <b>TOTAL REVENUE</b>   |               | <b>\$ 1,574,865</b>          | <b>\$ 1,585,206</b>          | <b>\$ 1,583,230</b>          | <b>\$ 1,576,000</b>          |

|                           | <u>Object</u> | <u>AUDITED<br/>2022-2023</u> | <u>AUDITED<br/>2023-2024</u> | <u>AUDITED<br/>2024-2025</u> | <u>ADOPTED<br/>2025-2026</u> |
|---------------------------|---------------|------------------------------|------------------------------|------------------------------|------------------------------|
| <b>EXPENDITURES</b>       |               |                              |                              |                              |                              |
| Salaries                  | 100           | \$ 640,112                   | \$ 674,885                   | \$ 696,406                   | \$ 835,526                   |
| Employee Benefits         | 200           | 309,723                      | 309,538                      | 332,585                      | 402,072                      |
| Purchased Services        | 300           | 468,173                      | 529,911                      | 481,584                      | 440,832                      |
| Non-Capital Purchases     | 400           | 140,206                      | 98,009                       | 115,902                      | 245,700                      |
| Capital Purchases         | 500           | -                            | -                            | -                            | 47,773                       |
| Other Purchases           | 900           | 650                          | 372                          | 295                          | 1,750                        |
| <b>TOTAL EXPENDITURES</b> |               | <b>\$ 1,558,864</b>          | <b>\$ 1,612,715</b>          | <b>\$ 1,626,772</b>          | <b>\$ 1,973,653</b>          |

| <b>Expenditure Summary by Fund</b> |         | <u>AUDITED<br/>2022-2023</u> | <u>AUDITED<br/>2023-2024</u> | <u>AUDITED<br/>2024-2025</u> | <u>ADOPTED<br/>2025-2026</u> |
|------------------------------------|---------|------------------------------|------------------------------|------------------------------|------------------------------|
| Recreation Services Program        | Fund 81 | \$ 460,460                   | \$ 483,416                   | \$ 492,828                   | \$ 692,090                   |
| Community Services                 | Fund 83 | 816,266                      | 784,565                      | 801,665                      | 936,334                      |
| KYPAC                              | Fund 86 | 57,316                       | 63,490                       | 80,970                       | 57,663                       |
| Pageantry Arts Program             | Fund 87 | 224,822                      | 281,244                      | 251,309                      | 287,566                      |
|                                    |         | <b>\$ 1,558,864</b>          | <b>\$ 1,612,715</b>          | <b>\$ 1,626,772</b>          | <b>\$ 1,973,653</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 K-8 Academy**

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

### **LakeView Technology Academy**

(Grades 9-12) 5533 26th Ave.,  
Kenosha, WI 53140  
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)

### **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)

## 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)  
4520 33rd Avenue., 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)

