Kenosha Unified
SCHOOL DISTRICT

2026-2027 ADOPTED BUDGET



October 27, 2026

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Kenosha Unified
SCHOOL DISTRICT

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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 2026-2027 under this premise.

The Kenosha Unified School District administration prepared the fiscal year 2026-2027 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 2026-2027 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 2026-2027 budget and the annual meeting of district electors were held on September 15, 2026, in the auditorium of Tremper 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 $97,841,174. 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 15, 2026, 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 27, 2026.

EXECUTIVE SUMMARY

The Kenosha Unified School District (“the District”) budget contains programs, staffing, and services that will serve the 17,029 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, six choice schools, one specialty school, and one Head Start Child Development Center.

The policy-making body for the District is the Board of Education which is comprised of seven (7) persons elected from in the District boundaries. Each member serves a three (3) year term with either two (2) or three (3) members up for election in any given spring. The current members of the Board of Education and members of the District’s administrative team are listed in the School Board and Administration Section of this budget document.

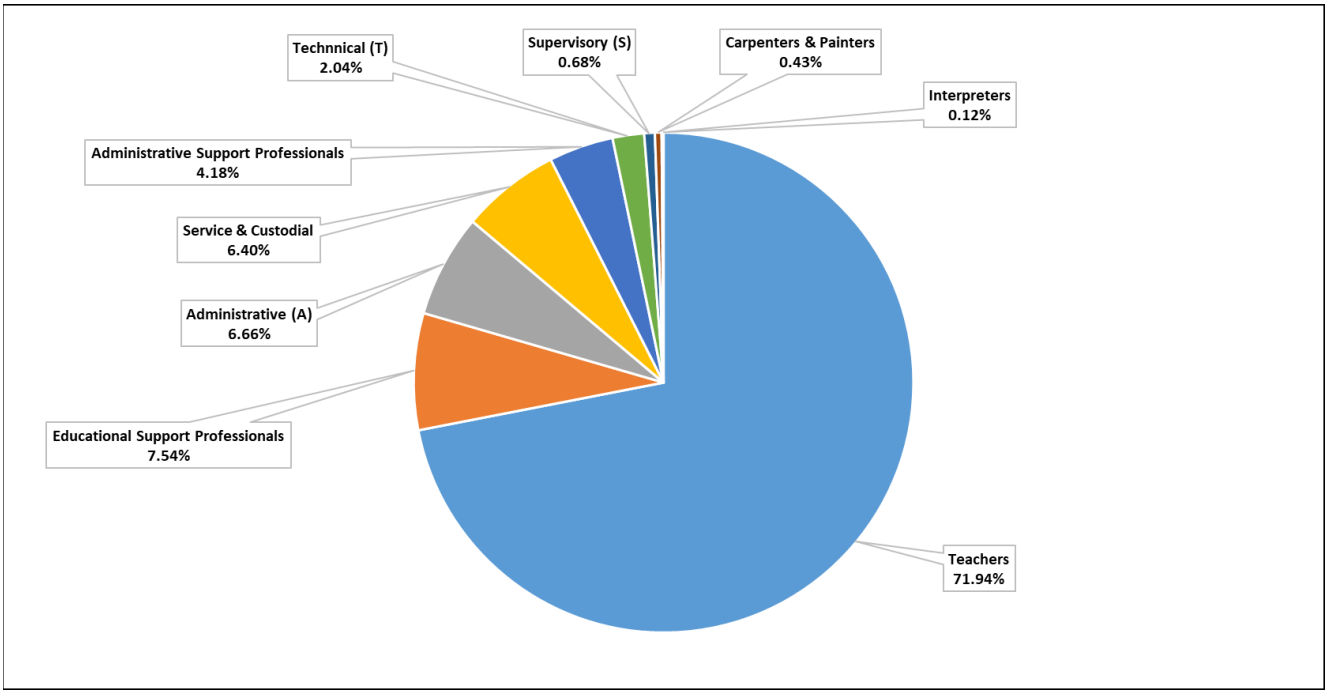
The Board operates with four sub-committees. Committees serve in an advisory capacity, providing the Board with feedback and recommendations on items brought forth by administration. Committee votes on agenda topics are advisory only and may be used to recommend or endorse the advancement of updates 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.

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 across all funds for the 2026-2027 school year is summarized below and detailed by location in the Statistical Section of this report.

FTE Group	FTE	SALARY	BENEFITS	TOTAL SALARY AND BENEFITS	%
Teachers	**1,545.70**	**$116,341,240**	**$57,882,932**	**$174,224,173**	**71.94%**
Educational Support Professionals	**312.27**	**9,915,573**	**8,346,600**	**18,262,173**	**7.54%**
Service & Custodial	**171.39**	**9,827,704**	**5,662,001**	**15,489,705**	**6.40%**
Administrative, Supervisory, Technical	**144.00**	**15,955,409**	**6,779,513**	**22,734,922**	**9.39%**
Administrative (A)	85.00	11,570,183	4,562,175	16,132,358	6.66%
Supervisory (S)	13.00	1,141,748	516,089	1,657,837	0.68%
Technical (T)	46.00	3,243,478	1,701,249	4,944,727	2.04%
Administrative Support Professionals	**121.05**	**6,162,883**	**3,952,110**	**10,114,994**	**4.18%**
Carpenters & Painters	**9.00**	**737,090**	**315,489**	**1,052,579**	**0.43%**
Interpreters	**3.00**	**162,332**	**131,482**	**293,814**	**0.12%**
Grand Total	**2,306.41**	**$159,102,232**	**$83,070,127**	**$242,172,359**	**100.00%**

% of Total Salary and Benefits Budgeted by FTE Group



Student Enrollment

The total third Friday enrollment for the 2026-2027 school year was 17,029 which is a decrease of 770 students from the 2025-2026 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, and alternatives to public schools increase, 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 2026-2027 third Friday, Summer School and new Independent Charter School Counts were converted into membership FTE of 17,477 (including the new Independent Charter School FTE), the District experienced an overall loss of 744 FTE as compared to the 2025-2026 membership FTE count. The continued decline in membership FTE resulted in an average loss of 457 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 2026-2027 budget year includes a declining enrollment exemption amount of $5,505,662 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 2026-2027 revenue limit formula provides for a maximum revenue of $239,943,544.

Three (3) Year Rolling Average Membership

The 2026-2027 revenue limit is calculated with a current three (3) year rolling average membership of 18,104, which is a decrease of 457 from the prior year base three (3) year rolling average of 18,561. 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 2026-2027 exemptions totaling $21,837,414 depicted below. Fiscal Year 2025-2026 revenue limit exemptions totaled $18,268,158.

2026-2027 Revenue Limit Exemptions	
Recurring Exemptions:	
Transfer of Service	$183,474
Non-Recurring Exemptions:	
Declining Enrollment	5,505,662
Energy Efficiency Project – Act 32*	6,341,884
Adjustment for Refunded/Rescinded Taxes	4,668
Prior Year Open Enrollment	268,229
Private School Voucher Aid Deduction	7,702,582
SNSP Private School Voucher Aid Deduction	1,830,915
Total 2026-2027 Revenue Limit Exemptions	**$21,837,414**

*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 2026-2027 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 2026-2027 is $147,716,598 for an overall increase of $220,834 or 0.15% from the prior year.

The chart below depicts the breakdown of total state aid in the revenue limit.

	2025-2026 DPI October 15 Certified Aid	2026-2027 DPI October 15 Certified Aid	Certified $ Change From Prior Year	Certified % Change from Prior Year
General State Aid (Equalization Aid)	$145,108,683	$145,323,434	**$214,751**	**0.15%**
High Poverty Aid	-	-	**-**	**0.00%**
State Aid for Exempt Computers	410,259	413,837	**3,578**	**0.87%**
State Aid for Exempt Personal Property	1,976,822	1,979,327	**2,505**	**0.13%**
Total State Aid in Revenue Limit Computation	**$147,495,764**	**$147,716,598**	**$220,834**	**0.15%**

General State Aid (Equalization Aid)

In the official State of Wisconsin Department of Public Instruction's October 15, 2026 certification, the District's general state aid (or equalization aid) increased by $214,751 or 0.15% 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 $147,716,598 from the revenue limit amount of $239,943,544 allows for a total limited revenue of $92,226,946 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 2026-2027 total property tax levy of $98,852,490 consists of the following levies:

2026-2027 Property Tax Levy	
General Fund (Fund 10)	$85,027,818
Non-Referendum Debt Service (Fund 38)	7,199,128
Referendum Approved Debt Service (Fund 39)	5,125,544
Community Service Fund (Fund 80)	1,500,000
Total 2026-2027 Property Tax Levy	**$98,852,490**

The proposed tax levy for the General Fund (Fund 10) is the maximum amount allowed within state law without an operating referendum. The overall 4.63% increase in total tax levy equates to $4,376,832 more local property tax dollars needed for the Kenosha Unified School District compared to the previous year.

The total mill rate (tax per $1,000 of equalized property valuation) is $5.49, a 1.22% decrease as compared to the prior year's rate of $5.56. This difference is the result of changes in tax levies and equalized property values in our district. Our equalized property value increased by 5.93% 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.

Equalized Value and Tax Levy by Municipality

The Wisconsin Department of Revenue provides the District's equalized property valuation to be used for tax apportionment in October. For the 2026-2027 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
City of Kenosha	$10,761,599,877	$59,134,131	59.82%
Village of Pleasant Prairie	5,762,843,867	31,666,366	32.03%
Village of Somers	1,328,007,453	7,297,295	7.38%
Town of Somers	137,344,800	754,699	0.77%
Totals	**$17,989,795,997**	**$98,852,490**	**100.00%**

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

General Fund (Fund 10) Operations

The General Fund (10) is being presented as an unbalanced budget in which expenditures are projected to exceed revenues by $18,751,493 if all budgeted authority is fully exercised. Included in these expenditures is this year's $991,728 State Trust Fund Loan payment (under revenue limits) that was planned as a use of fund balance reserves as approved by the Board of Education to fund the completion of the final seven secured entrances at our schools. The remaining amount of $17,759,765 is referred to as a structural deficit.

The following factors affected the 2026-2027 budget:

- The District's declining enrollment trend continues to erode the District's Revenue Limit Authority Base.
- A stagnant certified state aid amount when compared to the prior year.
- Property tax levy increased $4,376,832 from the prior year.
- Board of Education approved an increase in prep time for teachers which increased teacher positions by approximately 32 FTEs.
- Base wage increases of 2.63% plus schedule movements at approximately 1.5% provided an estimated 4.13% increase in salaries and wages.
- Health insurance premiums increased by 9.90%.
- Expenditures other than salaries and benefits are expected to increase by at least the consumer price index of 2.63%.

Budget Carryovers

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. This is a required point-in-time accounting measure that is not simply a cash account or a rainy-day fund.

The Governmental Accounting Standards Board (GASB) requires fund balances to be even further defined using specific classifications such as non-spendable, restricted, committed, assigned, and unassigned.

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

Fund Balance - Fiscal Year Ending June 30, 2026

As of June 30, 2026, the District's General Fund total fund balance was $80,061,572. The total fund balance equated to 30.23% of the ending 2025-2026 General Fund expenditures. The unassigned portion of the fund balance was $62,518,073 or 23.60% of the ending General Fund expenditures. The unassigned general fund balance as of June 30, 2026, or operational portion that doesn't fit into another classification, is currently greater than 10% of budgeted expenditures; therefore, the rule of school board policy 3323 requiring a $1 MM budgeted surplus (if the fund balance is below the 10% threshold) was not applicable for FY 2025-2026. The current threshold also exceeds the 15% minimum required to allow deficit spending.

Fund Balance - Fiscal Year Ending June 30, 2027

The Board of Education approved operational deficit spending of $18,751,493 for fiscal year ending June 30, 2027. The board approved deficit spending is projected to decrease the total fund balance for the General Fund at the end of the fiscal year 2026-2027 to $61,310,079, representing 21.43% of the budgeted expenditures. Furthermore, the General Fund would be left with an unassigned projected balance of $44,758,308, representing 15.64% of the budgeted expenditures.

Fund Balance Beyond Fiscal Year Ending June 30, 2027

While deficit spending may be used as a temporary stop-gap strategy to buy time while the district adjusts operations, it is **unsustainable.** The practice of paying for ongoing operational expenses from **reserves is highly discouraged** and not a governmental industry best practice. Board approved deficit spending to balance operating budgets should be avoided in the future.

As noted in School Board Policy Rule 3323 – Fund Balance, the district shall eliminate the budgeted use of fund balance (deficit spending) if said use would reduce fund balance below established minimums (15% of expenditures). Current projections show that the District would essentially reach the minimum threshold at the end of the current 2026-2027 budget cycle; therefore, the 2027-2028 budget will require major changes in either revenues or expenditures. These changes could come from things such as additional

revenue from the next state budget, an operating referendum, expenditure reductions linked to declining enrollment, or expenditure eliminations.

The District's fund balance history can be found in the Financial Section of this report.

Fund Balance and Short-Term Borrowing Correlation

The most important rule addressing unassigned fund balance is that an adequate fund balance ensures adequate working cash for budgeted operating activities with limited or no cash flow borrowing. 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 fourth 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.

For the 2026-2027 fiscal year, the ending unassigned general fund balance is projected to be at 15.64% of budgeted expenditures. which allowed the district to narrowly avoid the need for short-term cash flow borrowing in a high-interest rate environment. However, if deficit spending continues into the 2027-2028 budget, the likelihood of the District borrowing for cash flow purposes will significantly increase. The District's short-term borrowing history can be found in the Financial Section of this report.

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.

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-through items such as private school vouchers and Independent Charter Schools 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 3rd Friday student counts 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 before official adoption
	Reconcile staffing	Board approval of the budget and tax levies (by Nov 1)	2nd 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 (by Nov 10)				

STATISTICAL SECTION

Student Enrollment History

The total third (3rd) Friday enrollment pupil count for the 2026-2027 school year was 17,029, which is a decrease of 770 students from the 2025-2026 school year.

School Year	Pre-Kindergarten	Kindergarten	Grades 1-5	Grades 6-8	Grades 9-12	Total Enrollment
2026-2027	939	1,035	5,786	3,733	5,536	17,029
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
2026-2027 Enrollment By Location and Grade Level
(as of 9/18/2026)

School Number	School Name	PS	KG	01	02	03	04	05	06	07	08	09	10	11	12	2026-2027 (9/18/26)
168	Bose Elementary	47	46	49	51	46	41	55								**335**
165	Brass Community School	49	72	74	53	64	62	61								**435**
871	Santos Learning Station	208														**208**
145	Forest Park Elementary	31	45	59	54	53	60	66								**368**
146	Frank Elementary	59	51	65	48	52	78	67								**420**
147	Grant Elementary	24	40	47	47	41	52	35								**286**
163	Grewenow Elementary	40	41	39	45	36	40	32								**273**
112	Harman Academy		38	40	48	47	48	50	47	50	45					**413**
150	Harvey Elementary	29	39	42	42	39	44	43								**278**
170	Jeffery Elementary	23	46	56	64	47	59	52								**347**
272	Kenosha 4-Yr Old Kindergarten	18														**18**
175	KSOL	34	62	65	55	57	43	47								**363**
113	LakeView K-8 Academy	27	50	68	81	86	79	91	95	85	91					**753**
178	Nash Elementary	56	71	62	64	86	86	84								**509**
156	Pleasant Prairie Elementary	57	57	79	66	72	94	81								**506**
157	Prairie Lane Elementary	36	67	52	80	50	69	73								**427**
158	Roosevelt Elementary	20	43	51	68	74	73	80								**409**
160	Somers Elementary	42	74	73	70	87	69	77								**492**
161	Southport Elementary	36	67	48	55	64	53	70								**393**
162	Strange Elementary	50	65	75	67	59	89	73								**478**
166	Whittier Elementary	53	61	65	55	68	93	67								**462**
334	Bullen Middle								225	266	240					**731**
330	Lance Middle								267	307	278					**852**
337	Mahone Middle								268	333	318					**919**
333	Washington Middle								158	197	194					**549**
425	Bradford High											345	301	341	421	**1,408**
422	Harborside Academy								85	87	87	86	71	62	69	**547**
852	Hillcrest School									2	8	7	15	20	44	**96**
424	Indian Trail H.S. & Academy											357	439	407	488	**1,691**
428	Lakeview Technology Academy											107	104	99	87	**397**
427	Reuther Central High											29	45	80	131	**285**
426	Tremper High											401	330	314	336	**1,381**
	2026-2027 Enrollment (as of 9/18/26)	**939**	**1,035**	**1,109**	**1,113**	**1,128**	**1,232**	**1,204**	**1,145**	**1,327**	**1,261**	**1,332**	**1,305**	**1,323**	**1,576**	**17,029**

2026-2027 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	23.74				1.00			24.74
	871-Irene Santos Learning Station	6.26	28.50	1.50	1.00	2.50			39.76
PRE-K Total		**30.00**	**28.50**	**1.50**	**1.00**	**3.50**			**64.50**
ELEMENTARY	145-Forest Park Elementary	27.50	10.00	2.50	1.00	1.00			42.00
	146-Frank Elementary	32.79	10.50	3.50	1.00	1.00			48.79
	147-Grant Elementary	20.30	7.50	2.00	1.00	1.00			31.80
	150-Harvey Elementary	20.00	7.50	2.50	1.00	1.00			32.00
	156-Pleasant Prairie Elementary	30.00	7.50	3.50	1.00	1.00			43.00
	157-Prairie Lane Elementary	24.00	6.00	3.00	1.00	1.00		1.00	36.00
	158-Roosevelt Elementary	30.00	6.54	2.50	1.00	1.00			41.04
	160-Somers Elementary	33.00	11.00	3.50	1.00	1.00			49.50
	161-Southport Elementary	35.00	12.00	2.50	1.00	1.00			51.50
	162-Strange Elementary	35.40	9.00	3.00	1.00	1.00			49.40
	163-Grewenow Elementary	19.13	8.00	2.50	1.00	1.00			31.63
	165-Brass Community School	34.35	13.00	3.00	2.00	1.00			53.35
	166-Whittier Elementary	28.00	6.50	3.00	1.00	1.00			39.50
	168-Bose Elementary	27.00	7.00	2.00	1.00	1.00			38.00
	170-Jeffery Elementary	24.00	9.50	2.00	1.00	1.00			37.50
	175-KSOL	21.00	3.00	3.50	1.00	1.00			29.50
	178-Nash Elementary	30.00	10.50	3.50	1.00	1.00			46.00
ELEMENTARY Total		**471.47**	**145.04**	**48.00**	**18.00**	**17.00**		**1.00**	**700.51**
K-8	112-Ruth Harman Academy	27.45		3.00	1.00	2.00			33.45
	113-Lakeview K-8	53.50	5.00	5.00	2.00	4.00			69.50
K-8 Total		**80.95**	**5.00**	**8.00**	**3.00**	**6.00**			**102.95**
6-12	422-Harborside Academy	42.25	1.06	0.13	2.00	4.30			49.74
	852-Hillcrest School	14.00	4.00	1.00	1.00	1.00			21.00
6-12 Total		**56.25**	**5.06**	**1.13**	**3.00**	**5.30**			**70.74**
MIDDLE	330-Lance Middle School	58.50	14.00	5.00	2.00	5.00			84.50
	333-Washington Middle School	48.00	6.00	5.00	2.00	4.00		1.00	66.00
	334-Bullen Middle School	52.50	9.00	5.00	2.00	4.00			72.50
	337-Mahone Middle School	61.50	11.00	7.00	2.00	4.00			85.50
MIDDLE Total		**220.50**	**40.00**	**22.00**	**8.00**	**17.00**		**1.00**	**308.50**

2026-2027 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
HIGH	424-Indian Trail High School & Academy	100.05	21.00	12.00	5.00	8.00			146.05
	425-Bradford High School	86.30	27.00	10.50	4.00	8.00			135.80
	426-Tremper High School	82.90	23.00	12.00	4.00	8.00		1.00	130.90
	427-Reuther High School	24.35	1.38	6.00	1.00	4.50			37.23
	428-Lakeview Technology Academy	21.00	2.00	3.00	1.00	2.00			29.00
HIGH Total		**314.60**	**74.38**	**43.50**	**15.00**	**30.50**		**1.00**	**478.98**
ESC	802-Superintendent's Office				3.00				3.00
	804-Office of Human Resources				4.00	5.00			9.00
	805-Office of Information Services				38.00	2.00			40.00
	807-Office of Facilities Services			25.00	4.00	2.00	9.00		40.00
	808-Office of Finance				9.00	4.00			13.00
	809-Career & Tech Ed Dept	0.67			1.00				1.67
	810-Athletics/Health/Rec Dept	15.00			1.00				16.00
	811-Office of Teaching & Learning	3.20			5.00	4.50			12.70
	812-Fine Arts Dept	58.35			1.00				59.35
	813-Language Acquisition Dept	58.00			1.00				59.00
	815-Special Education Dept	107.30	9.86		9.00	5.00			131.16
	816-Title I Dept	4.88			2.00	0.50			7.38
	817-Library & Technology Dept	1.00			2.00	2.00			5.00
	818-Student Support Dept	98.59			1.00				99.59
	819-Professional Learning Dept	2.80							2.80
	822-Transportation Dept				1.00	1.00			2.00
	823-Distribution & Utilities Dept			3.12					3.12
	824-Food Service Dept			16.38	3.00	2.00			21.38
	825-Copy Center					1.00			1.00
	837-Community Relations Dept	1.00	1.00		1.00	1.50			4.50
	838-Office of Communications				3.00	1.25			4.25
	839-Office of School Leadership	2.00			3.00	1.50			6.50
	851-Office of Ed Accountability				3.00	3.00			6.00
	874-Educational Support Center			2.50					2.50
ESC Total		**352.79**	**10.86**	**47.00**	**95.00**	**36.25**	**9.00**		**550.90**
PROGRAM	421-Kenosha eSchool	14.49			1.00	2.00			17.49
	429-Boys & Girls Club (STEP-East)	3.00	3.44						6.44
PROGRAM Total		**17.49**	**3.44**		**1.00**	**2.00**			**23.93**
DISTRICT WIDE	600-Private School Equitable Services	1.65							1.65
DISTRICT WIDE Total		**1.65**							**1.65**
COMMUNITY	880-Recreation Department			0.26		3.50			3.76
COMMUNITY Total				**0.26**		**3.50**			**3.76**
Grand Total		**1,545.70**	**312.27**	**171.39**	**144.00**	**121.05**	**9.00**	**3.00**	**2,306.41**

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
2026-2027	$239,943,544	$147,716,598	$92,226,946	1.95%	61.56%
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
2026-2027	$17,989,865,997	$ 10,761,599,877	59.82%	$5,762,843,867	32.03%	$137,344,800	0.77%	$1,328,077,453	7.38%
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
2026-2027	$98,852,490	$59,134,131	4.59%	$31,666,366	2.06%	$754,699	3.44%	$7,297,295	18.10%
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 Levy	Fund 10 Chargeback Levy	Mill Rate	Fund 30 Debt Service Levy	Mill Rate	Fund 80 Community Service Levy	Mill Rate	Total Levy	Total Mill Rate	% Tax Levy Change	% Mill rate Change
2008/09	9,628,413,923	1.35%	70,705,971	18,570	7.3454	12,264,373	1.2738	1,881,240	0.1954	84,870,154	8.8146	5.41%	4.01%
2009/10	9,510,858,704	-1.22%	73,218,329	6,733	7.6991	12,168,871	1.2795	1,881,240	0.1978	87,275,173	9.1764	2.83%	4.10%
2010/11	8,931,500,985	-6.09%	79,133,470	29,422	8.8633	13,520,354	1.5138	1,981,240	0.2218	94,664,486	10.5989	8.47%	15.50%
2011/12	8,503,804,152	-4.79%	77,070,827	0	9.0631	14,625,987	1.7199	1,981,240	0.2330	93,678,054	11.0160	-1.04%	3.94%
2012/13	7,982,932,601	-6.13%	74,684,161	64,333	9.3635	15,626,547	1.9575	2,050,267	0.2568	92,425,308	11.5779	-1.34%	5.10%
2013/14	7,693,298,078	-3.63%	75,664,429		9.8351	16,152,697	2.0996	1,500,000	0.1950	93,317,126	12.1297	0.96%	4.77%
2014/15	7,956,343,824	3.42%	72,788,341		9.1485	15,019,453	1.8877	1,500,000	0.1885	89,307,794	11.2247	-4.30%	-7.46%
2015/16	8,212,853,321	3.22%	71,041,926		8.6501	16,823,755	2.0485	1,500,000	0.1826	89,365,681	10.8812	0.06%	-3.06%
2016/17	8,580,130,959	4.47%	69,282,075		8.0747	16,473,727	1.9200	1,500,000	0.1748	87,255,802	10.1695	-2.36%	-6.54%
2017/18	8,868,543,467	3.36%	73,540,969		8.2923	15,700,879	1.7704	1,500,000	0.1691	90,741,848	10.2319	4.00%	0.61%
2018/19	9,402,602,402	6.02%	72,697,706		7.7317	14,186,884	1.5088	1,500,000	0.1595	88,384,590	9.4000	-2.60%	-8.13%
2019/20	10,149,242,668	7.94%	71,682,744		7.0629	13,995,875	1.3790	1,500,000	0.1478	87,178,619	8.5897	-1.36%	-8.62%
2020/21	10,696,369,572	5.39%	80,475,961		7.5237	13,598,392	1.2713	1,500,000	0.1402	95,574,353	8.9352	9.63%	4.02%
2021/22	11,524,718,146	7.74%	75,891,832		6.5851	12,304,641	1.0677	1,500,000	0.1302	89,696,473	7.7830	-6.15%	-12.90%
2022/23	13,481,174,919	16.98%	70,288,237		5.2138	12,311,491	0.9132	1,500,000	0.1113	84,099,728	6.2383	-6.24%	-19.85%
2023/24	**14,711,896,140**	**9.13%**	**68,817,610**		**4.6777**	**12,316,441**	**0.8372**	**1,500,000**	**0.1020**	**82,634,051**	**5.6168**	**-1.74%**	**-9.96%**
2024/25	**15,868,845,073**	**7.86%**	**67,592,272**		**4.2594**	**12,312,942**	**0.7759**	**1,500,000**	**0.0945**	**81,405,214**	**5.1299**	**-1.49%**	**-8.67%**
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%**
2026/27	**17,989,795,997**	**5.93%**	**85,027,818**		**4.7264**	**12,324,672**	**0.6851**	**1,500,000**	**0.0834**	**98,852,490**	**5.4949**	**4.63%**	**-1.22%**
Δ	*1,006,937,998*		*4,370,926*		*-0.02*	*5,906*	*-0.04*	*0*	*0.00*	*4,376,832*	*-0.0681*		

Tax per $100,000 Property		Tax on $375K Property
2025/26 Property Tax	$556.30	$2,086.13
2026/27 Property Tax	$549.49	$2,060.60
$ Change	-$6.81	-$25.53
% Change	-1.22%	-1.22%

2026/27	
Equalized Valuation	$17,989,795,997
% Change in Valuation	5.93%
Total Levy	$98,852,490
Total Mill Rate	$5.49
% Tax Levy Change	4.63%
% Mill rate Change	-1.22%

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 district is using the capital projects funds to account for remaining schools’ secured entrance projects funded by a state trust fund loan of $7,500,000.

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 2026-2027 budget.

NOTICE OF ANNUAL MEETING OF DISTRICT ELECTORS
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
2026-2027 BUDGET PUBLICATION

GENERAL FUND (FUND 10)	Audited 2024-2025	Unaudited 2025-2026	Proposed 2026-2027
Beginning Fund Balance	77,872,670	80,111,567	80,061,572
Ending Fund Balance	80,111,567	80,061,572	61,310,079
REVENUES AND OTHER FINANCING SOURCES			
Operating Transfer-In (Source 100)	335,170	241,964	348,890
Local Sources (Source 200)	72,361,315	84,492,935	88,477,775
Inter-district Payments (Source 300 & 400)	2,099,744	2,374,776	2,517,590
Intermediate Sources (Source 500)	0	0	0
State Sources (Source 600)	175,181,628	164,970,683	163,886,324
Federal Sources (Source 700)	18,411,084	10,736,480	11,951,383
All Other Sources (Source 800 & 900)	1,803,389	1,987,899	200,000
TOTAL REVENUES & OTHER FINANCING SOURCES	**270,192,329**	**264,804,737**	**267,381,961**
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100000)	123,924,085	120,767,434	131,006,361
Support Services (Function 200000)	95,079,051	91,842,501	91,075,805
Non-Program Transactions (Function 400000)	48,950,295	52,244,797	64,051,287
TOTAL EXPENDITURES & OTHER FINANCING USES	**267,953,432**	**264,854,732**	**286,133,454**

SPECIAL PROJECTS FUND (FUND 20)	Audited 2024-2025	Unaudited 2025-2026	Proposed 2026-2027
Beginning Fund Balance	2,404,151	2,380,812	2,271,112
Ending Fund Balance	2,380,812	2,271,112	0
REVENUES & OTHER FINANCING SOURCES	**58,582,792**	**61,352,758**	**65,254,262**
EXPENDITURES & OTHER FINANCING USES	**58,606,131**	**61,462,458**	**67,525,375**

DEBT SERVICE FUND (FUND 30)	Audited 2024-2025	Unaudited 2025-2026	Proposed 2026-2027
Beginning Fund Balance	2,622,876	2,593,066	2,543,568
Ending Fund Balance	2,593,066	2,543,568	2,346,999
REVENUES & OTHER FINANCING SOURCES	**12,504,780**	**12,456,792**	**13,316,400**
EXPENDITURES & OTHER FINANCING USES	**12,534,590**	**12,506,290**	**13,512,969**

CAPITAL PROJECTS FUND (FUND 40)	Audited 2024-2025	Unaudited 2025-2026	Proposed 2026-2027
Beginning Fund Balance	0	0	5,812,136
Ending Fund Balance	0	5,812,136	0
REVENUES & OTHER FINANCING SOURCES	**0**	**7,501,508**	**50,000**
EXPENDITURES & OTHER FINANCING USES	**0**	**1,689,372**	**5,862,136**

FOOD SERVICE FUND (50)	Audited 2024-2025	Unaudited 2025-2026	Proposed 2026-2027
Beginning Fund Balance	2,610,633	1,183,419	352,335
Ending Fund Balance	1,183,419	352,335	-520,399
REVENUES & OTHER FINANCING SOURCES	**8,816,599**	**8,805,135**	**7,254,800**
EXPENDITURES & OTHER FINANCING USES	**10,243,813**	**9,636,219**	**8,127,534**

COMMUNITY SERVICES FUND (FUND 80)	Audited 2024-2025	Unaudited 2025-2026	Proposed 2026-2027
Beginning Fund Balance	4,143,554	4,100,012	3,910,782
Ending Fund Balance	4,100,012	3,910,782	3,565,917
REVENUES & OTHER FINANCING SOURCES	**1,583,230**	**1,593,405**	**1,576,000**
EXPENDITURES & OTHER FINANCING USES	**1,626,772**	**1,782,635**	**1,920,865**

KENOSHA UNIFIED SCHOOL DISTRICT NO. 1
2026-2027 BUDGET PUBLICATION

TOTAL EXPENDITURES AND OTHER FINANCING USES			
ALL FUNDS	**Audited 2024-2025**	**Unaudited 2025-2026**	**Proposed 2026-2027**
GROSS TOTAL EXPENDITURES - ALL FUNDS	**350,964,738**	**351,931,706**	**383,082,333**
Interfund Transfers (Source 100) - ALL FUNDS	**34,742,487**	**32,925,126**	**40,565,540**
Refinancing Expenditures (Fund 30)	**0**	**0**	**0**
NET TOTAL EXPENDITURES - ALL FUNDS	**316,222,251**	**319,006,580**	**342,516,793**
PERCENTAGE CHANGE FROM PRIOR YEAR	**-4.89%**	**0.88%**	**7.37%**

PROPOSED PROPERTY TAX LEVY			
FUND	**Audited 2024-2025**	**Unaudited 2025-2026**	**Proposed 2026-2027**
General Fund	67,592,272	80,656,892	85,027,818
Referendum Debt Service Fund	6,174,945	5,123,319	5,125,544
Non-Referendum Debt Service Fund	6,137,997	7,195,447	7,199,128
Capital Expansion Fund	0	0	0
Community Service Fund	1,500,000	1,500,000	1,500,000
TOTAL SCHOOL LEVY	**81,405,214**	**94,475,658**	**98,852,490**
PERCENTAGE INCREASE FROM PRIOR YEAR	**-1.49%**	**16.06%**	**4.63%**

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	2026	$6,723,771	
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2026	$6,348,058	
Utility Savings applied in Prior Year to Debt	Fiscal Year	2026	$375,713	
Sum of reported Utility Savings to be applied to Debt	Fiscal Year	2027	$380,068	
	Applicable Savings Reported for 2027			
Specific Energy Efficiency Measure or Products	**Project Cost Including Financing**	**Utility Cost Savings**	**Non-Utility Cost Savings**	
Bose Elementary School	$2,318,840	$30,197	$216,024	
Forest Park Elementary School	$4,179,133	$24,828	$392,027	
Grant Elementary School	$2,644,576	$13,495	$244,773	
Grewenow Elementary School	$1,363,798	$14,079	$119,844	
Harvey Elementary School	$2,502,299	$11,713	$220,839	
Jefferson Elementary School	$2,250,193	$14,499	$208,212	
Jeffery Elementary School	$1,139,833	$12,135	$106,537	
Roosevelt Elementary School	$4,047,209	$20,859	$363,959	
Vernon Elementary School	$4,998,347	$35,487	$465,684	
Bullen Middle School	$16,334,377	$44,132	$917,187	
Lance Middle School	$18,758,661	$50,281	$1,052,286	
Bradford High School	$33,510,032	$47,539	$1,151,710	
Tremper High School	$32,165,615	$60,824	$1,344,165	
Entire Energy Efficiency Project Totals	$126,212,914	$380,068	$6,803,247	

Dated this 3rd day of November, 2026

Dr. Todd Alan Price

School Board Clerk

FUND 10 - GENERAL FUND
SUMMARY OF REVENUES AND EXPENDITURES

		AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
REVENUE					
FUND TRANSFERS					
100	Transfer In	$ 550,727	$ 335,170	$ 241,964	$ 348,890
LOCAL SOURCES					
210	Taxes	69,002,545	67,823,907	80,834,477	85,197,818
260	Non-Capital Sales	181,580	274,306	167,242	165,000
270	School Activity Income	179,906	197,791	218,559	130,000
280	Interest on Investments	2,531,356	2,360,155	2,067,039	1,560,000
290	Other Local	1,839,768	1,705,156	1,205,619	1,424,956
OTHER SCHOOL DISTRICTS WITHIN WISCONSIN					
340	Open Enrollment Tuition	2,029,453	2,099,744	2,374,776	2,517,590
STATE SOURCES					
610	State Aid Categorical	2,368,553	2,860,956	2,101,776	2,102,016
620	State Aid General	148,157,254	154,555,218	145,108,683	145,323,434
630	Special Projects Grants	1,264,208	816,768	1,139,552	194,544
640	Payments for Services	146,515	136,426	143,856	144,000
660	State Revenue thru Local Governments	29,552	25,486	32,253	33,000
690	Other Revenue From State Sources	15,620,886	16,786,774	16,444,563	16,089,330
FEDERAL SOURCES					
710	Federal Aid Categorical	123,945	136,130	191,122	220,811
730	Special Projects Grants	25,933,573	9,814,288	2,455,279	2,777,251
750	ESEA Title Grants	5,611,147	6,134,442	5,904,345	6,668,321
780	Federal Aid Received through State Agencies	2,326,388	2,243,166	2,100,783	2,200,000
790	Other Federal Sources	75,394	83,058	84,950	85,000
OTHER FINANCING SOURCES					
860	Compensation for Sale or Loss of Capital Assets	-	192,603	-	-
870	Capital Lease Proceeds	205,108	641,507	877,541	-
OTHER REVENUES					
960	Adjustments	519,165	832,825	768,394	-
970	Refund of Disbursement	2,069,477	112,757	314,371	200,000
990	Miscellaneous	39,780	23,696	27,593	-
	TOTAL REVENUES	**$ 280,806,280**	**$ 270,192,329**	**$ 264,804,737**	**$ 267,381,961**
EXPENDITURES					
INSTRUCTION					
110000	Undifferentiated Curriculum	$ 74,808,128	$ 71,105,969	$ 65,784,522	$ 68,562,617
120000	Regular Curriculum	40,430,106	39,650,103	41,751,670	47,572,757
130000	Vocational Curriculum	5,075,722	5,118,802	5,176,312	6,235,236
140000	Physical Curriculum	4,207,925	4,140,273	4,107,838	4,547,058
150000	Early Childhood Services	-	526	721	1,186
160000	Co-Curricular	3,570,144	3,084,757	3,371,057	3,412,172
170000	Other Special Needs	1,000,815	823,657	575,313	675,336
SUPPORT					
210000	Pupil Services	13,606,541	12,113,722	13,133,870	13,020,000
220000	Instructional Services	14,027,393	12,199,420	11,212,857	12,965,800
230000	General Administration	1,284,570	1,641,979	1,324,410	1,371,804
240000	School Building Administration	16,233,005	14,474,636	14,603,073	15,484,150
250000	Business Administration	47,429,185	40,397,660	38,030,856	37,669,322
260000	Central Services	3,175,067	3,164,641	3,137,935	3,037,028
270000	Insurance & Judgements	914,389	938,307	1,030,435	1,103,583
280000	Debt Services	1,289,045	597,133	830,835	1,000
290000	Other Support Services	11,583,961	9,551,553	8,538,231	6,423,118
NON PROGRAM TRANSACTIONS					
410000	Interfund Operating Transfers	32,678,175	34,407,316	32,683,161	40,216,650
430000	Purchased Instructional Services	12,973,976	14,460,843	19,552,697	23,599,370
490000	Other Non Program Transactions	20,316	82,135	8,939	235,267
	TOTAL EXPENDITURES	**$ 284,308,463**	**$ 267,953,432**	**$ 264,854,732**	**$ 286,133,454**

FUND 10 - GENERAL FUND
DETAIL OF REVENUE BY SOURCE

DESCRIPTION	SOURCE	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
Transfer from Other Funds	100	$ 550,727	$ 335,170	$ 241,964	$ 348,890
Local Property Taxes	211	68,817,610	67,592,272	80,656,892	85,027,818
Mobile Home Taxes	213	184,935	169,079	152,131	170,000
Other Taxes ***(Note 1)***	219	-	62,556	25,454	-
Sale Non-Capital Objects	262	181,580	259,892	167,242	165,000
Non-capital Surplus property sale	264	-	14,414	-	-
Theater Admission Revenue	271	67,233	96,046	102,631	-
Athletic Admission Revenue	278	112,673	94,078	115,288	130,000
After School Care Revenue	279	-	7,667	640	-
Interest on Investments	280	42,362	98,198	60,533	60,000
Interest on Short Term Investments	281	2,488,994	2,261,957	2,006,506	1,500,000
Gifts (Monetary Donations)	291	357,946	176,586	93,145	94,511
Student Fees	292	701,653	779,423	666,919	700,000
Rentals	293	314,949	291,000	12,795	50,000
Parking Fee	296	40,885	41,840	46,995	40,000
Student Fines	297	-	53	270	-
Miscellaneous	299	424,335	416,254	385,495	540,445
TOTAL LOCAL REVENUE (200)		73,735,155	72,361,315	84,492,936	88,477,774
Open Enrollment Tuition	345	2,029,453	2,099,744	2,374,776	2,517,590
TOTAL OTHER DISTRICTS WITHIN WISCONSIN		2,029,453	2,099,744	2,374,776	2,517,590
Transportation Aid	612	247,600	255,507	254,954	255,000
Library Aid	613	1,575,581	1,700,361	1,761,466	1,761,466
Bilingual Revenue	618	35,295	47,778	82,798	83,000
Other Categorical Aid	619	510,077	857,310	2,558	2,550
Equalization Aid	621	148,157,254	154,555,218	145,108,683	145,323,434
Special Project Grants	630	1,264,208	816,768	1,139,552	194,544
Payment for Services	640	146,515	136,426	143,856	144,000
State Revenue Thru Local Units	660	29,552	25,486	32,253	33,000
Tax Exempt Computer Aid	691	1,337,079	2,387,078	2,387,081	2,393,164
Per Pupil Categorical Aid (PPCA)	695	14,158,844	13,968,892	13,665,414	13,244,700
Other State Grants	699	124,963	430,804	392,068	451,466
TOTAL STATE REVENUE (600)		167,586,968	175,181,628	164,970,683	163,886,324
Vocational Education Aid	713	123,945	136,130	191,122	220,811
Special Project Grants	730	25,933,573	9,814,288	2,455,279	2,777,251
ESEA Title I	751	5,611,147	6,134,442	5,904,345	6,668,321
Federal Aid Received through State Agencies	780	2,326,388	2,243,166	2,100,783	2,200,000
Other Revenue from Federal Sources	790	75,394	83,058	84,950	85,000
TOTAL FEDERAL REVENUE (700)		34,070,447	18,411,084	10,736,479	11,951,383
Sale of Land or Real Property ***(Note 2)***	862	-	192,603	-	-
Capital Lease Proceeds	870	205,108	641,507	877,541	-
TOTAL OTHER FINANCING SOURCES (800)		205,108	834,110	877,541	-
Insurance Adjustments	964	-	-	955	-
Other adjustments ***(Note 3)***	969	519,165	832,825	767,439	-
Aidable Prior Year Adjustments ***(Note 4)***	971	2,069,477	106,444	312,445	200,000
Property Tax Chargeback Refund	972	-	6,313	1,926	-
Miscellaneous	990	39,780	23,696	27,593	-
TOTAL OTHER REVENUE (900)		2,628,422	969,278	1,110,358	200,000
TOTAL REVENUE		**$ 280,806,280**	**$ 270,192,329**	**$ 264,804,737**	**$ 267,381,961**

(1) Fiscal year ending 06/30/2025 and 06/30/2026, a one-time TIF closure settlement from the City of Kenosha was received.

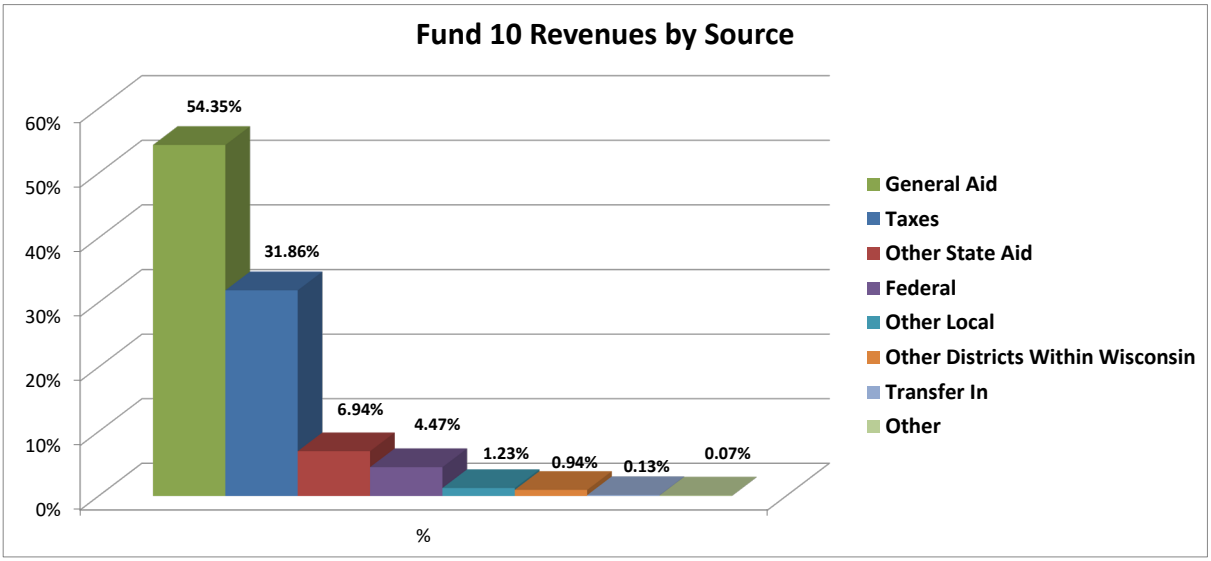
(2) Fiscal year ending 06/30/2025, the vacant Dimensions of Learning Property was sold.

(3) *Fiscal year ending 06/30/2024 Other adjustment is the cancellation of the old KTEC building lease.* Fiscal year ending 06/30/2025 and 06/30/2026 Other Adjustments are related to the reduction in the self-funded workman's compensation liability.

(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
2026-2027 ADOPTED BUDGET

GENERAL FUND REVENUES		Budget	%
General Aid	$	145,323,434	54.35%
Taxes		85,197,818	31.86%
Other State Aid		18,562,890	6.94%
Federal		11,951,383	4.47%
Other Local		3,279,956	1.23%
Other Districts Within Wisconsin		2,517,590	0.94%
Transfer In		348,890	0.13%
Other		200,000	0.07%
TOTAL REVENUES	$	267,381,961	100.00%



FUND 10 - GENERAL FUND
DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
SALARIES					
Permanent Full-Time Employees					
Administrators ***(Note 1)***	110	$ 10,261,921	$ 9,520,694	$ 10,915,210	$ 10,796,691
Supervisory ***(Note 1)***	111	2,412,921	2,396,571	884,991	886,677
Technical ***(Note 1)***	112	3,115,845	2,974,560	2,944,293	2,984,083
Certified Teachers	113	87,992,398	83,097,017	82,802,172	87,697,681
Certified Other Educational	114	268,283	276,740	285,903	299,376
Non-Certified Other Educational	115	166,005	246,207	256,201	269,683
Maintenance / Trades	116	2,501,087	2,539,681	2,529,236	2,693,779
Clerical / Secretarial	117	5,616,971	5,295,194	5,452,193	5,443,963
Service / Custodial	118	7,181,876	6,562,331	6,491,265	6,872,684
Educational Assistants	119	2,647,191	2,208,627	2,116,653	2,248,213
SUBTOTAL 110		122,164,498	115,117,622	114,678,117	120,192,830
Permanent Part-Time Employees					
Officials	121	45,500	45,675	45,675	45,500
Clerical / Secretarial	127	6,298	7,745	8,365	8,482
Service / Custodial	128	6,790	7,008	9,183	7,376
Educational Assistants	129	6,460	23,454	4,643	-
SUBTOTAL 120		65,048	83,882	67,866	61,358
Temporary Part-Time Employees					
Temporary Part-Time	140	257,430	161,867	70,496	32,655
Technical	142	20,152	4,416	241	-
Substitute Teachers	143	3,253,550	2,573,589	2,335,406	2,854,091
Security/Police Officers	145	178,905	181,699	214,029	227,187
Other Professional	146	561	22	77	-
Clerical / Secretarial	147	264,076	226,387	249,627	286,649
Service / Custodial	148	269,377	313,607	207,916	160,763
Educational Assistants	149	274,485	375,566	339,452	380,404
SUBTOTAL 140		4,518,536	3,837,153	3,417,244	3,941,749
Other Pay					
Vacation Pay	151	-	-	8,965	90,000
Sick Leave	152	135,451	164,784	228,337	50,000
AST Retirement Payout	153	60,000	30,000	48,000	10,000
SUBTOTAL 150		195,451	194,784	285,302	150,000
Overtime					
Technical	162	7,054	8,128	3,381	10,089
Interpreters	164	-	-	-	590
Maintenance / Trades	166	109,412	154,770	122,824	75,000
Clerical / Secretarial	167	28,705	26,717	20,773	30,100
Service / Custodial	168	108,391	177,671	128,665	130,795
Educational Assistants	169	1,012	2,700	464	105
SUBTOTAL 160		254,574	369,986	276,107	246,679
Additional Time					
Additional Time-Chair Pay	170	388,551	444,321	401,735	486,801
Additional Time-Regular	171	776,399	626,275	656,916	406,105
Additional Pay-Teachers as Subs	172	134,235	204,578	214,486	3,179
Coaching	173	955,088	942,421	958,733	987,063
Extra Academics	174	79,619	83,510	76,783	60,500
Curriculum work	178	55,801	64,170	52,400	40,161
Other	179	430,391	405,458	425,342	160,451
SUBTOTAL 170		2,820,084	2,770,733	2,786,395	2,144,260
Special Pay					
School Account	192	17,088	17,165	18,012	12,389
Non-School Account	193	11,130	20,764	33,661	-
SUBTOTAL 190		28,218	37,929	51,673	12,389
TOTAL SALARIES (100)		**130,046,409**	**122,412,089**	**121,562,704**	**126,749,265**

FUND 10 - GENERAL FUND
DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
BENEFITS					
Retirement - Certified Employer	212	$ 6,857,955	$ 6,485,514	$ 6,602,661	$ 7,197,319
Retirement - Non-Certified Employer	214	1,808,632	1,750,918	1,767,449	1,861,388
Contribution to Employee Benefit Trust	218	7,673,583	7,725,133	6,138,498	3,546,378
SUBTOTAL 210		16,340,170	15,961,565	14,508,608	12,605,085
Social Security/Medicare	222	9,277,433	8,741,877	8,622,124	9,698,752
SUBTOTAL 220		9,277,433	8,741,877	8,622,124	9,698,752
Life Insurance	230	315,214	313,470	311,399	319,788
SUBTOTAL 230		315,214	313,470	311,399	319,788
Health Insurance	241	29,260,208	29,227,103	29,982,384	35,928,507
Dental Insurance	243	1,717,436	1,583,682	1,593,082	1,674,173
SUBTOTAL 240		30,977,644	30,810,785	31,575,466	37,602,680
Long-Term Disability Insurance	251	199,691	185,157	182,268	189,542
Worker's Compensation Insurance	253	3,146,301	1,228,337	1,213,381	1,270,628
SUBTOTAL 250		3,345,992	1,413,494	1,395,649	1,460,170
Physical Examinations	290	-	-	-	2,000
Teacher Credit Reimbursement	291	31,654	30,970	20,503	53,850
Annuity Payments	292	15,000	15,000	15,000	-
Other Contractual Benefits	295	6,000	6,000	6,000	-
SUBTOTAL 290		52,654	51,970	41,503	55,850
TOTAL EMPLOYEE BENEFITS (200)		**60,309,107**	**57,293,161**	**56,454,749**	**61,742,325**
PURCHASED SERVICES					
Athletic Officials / Game Management	310	145,229	147,492	144,056	140,124
Professional Technical Services	311	1,383,476	1,737,048	1,862,802	896,857
Conference Registration Fees	312	137,826	113,782	80,667	77,851
Pupil Services	313	1,668,828	1,149,939	1,226,180	1,136,654
Staff Services	314	500,536	447,478	439,027	213,044
Consulting Services	315	155,617	208,380	145,844	180,190
Site Rentals-Non KUSD Property	316	92,485	91,281	62,056	28,632
Independent Contractor Services	317	82,089	21,608	19,038	12,642
Legal Services	318	197,352	222,769	139,220	171,018
Parent Services	319	1,935	2,612	3,462	2,500
SUBTOTAL 310		4,365,373	4,142,389	4,122,352	2,859,512
Technology Related Repairs and Maintenance	321	68,906	64,293	59,830	41,820
Rental of Computers and Equipment	322	9,811	11,526	9,833	8,460
Non-Technology Related Repairs and Maintenance	324	248,293	368,172	400,076	241,087
Vehicle and Equipment Rental	325	23,856	360,402	332,039	250,700
Site Rentals	326	7,000	5,833	7,000	8,000
Construction Services	327	13,326,077	5,512,568	2,836,850	1,521,458
Building Rentals	328	262,995	556,203	449,951	449,951
Cleaning Services	329	788,263	757,443	713,769	736,107
SUBTOTAL 320		14,735,201	7,636,440	4,809,348	3,257,583
Gas - Heat	331	763,466	833,416	907,919	912,300
Electricity	336	3,343,104	3,133,353	3,253,812	3,315,800
Water - Sewer	337	511,978	495,210	478,512	477,500
Energy Conservation	339	21,060	519,773	-	20,000
SUBTOTAL 330		4,639,608	4,981,752	4,640,243	4,725,600

FUND 10 - GENERAL FUND
DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
Pupil Transportation	341	$ 6,170,197	$ 6,181,131	$ 6,346,740	$ 7,045,857
Employee Travel and Conferences	342	88,049	124,826	103,944	74,905
In-District Travel Reimbursement	343	29,640	31,052	32,960	37,127
Pupil Lodging and Meals	345	17,526	3,613	4,045	2,500
Vehicle Fuel	348	98,808	93,573	95,920	80,200
SUBTOTAL 340		6,404,220	6,434,195	6,583,609	7,240,589
Advertising	351	31,353	32,171	36,455	50,567
Postage	353	75,820	80,241	42,349	72,863
Printing & Copying Costs	354	666,245	693,151	745,427	580,268
Telephone and Data Communication	355	389,850	378,347	272,132	496,414
Educational Television	356	10	-	-	115
On-line Communication	358	8,512	171	-	208
Other Communication	359	535	-	-	400
SUBTOTAL 350		1,172,325	1,184,081	1,096,363	1,200,835
Administrative Computer Services	361	1,403,335	1,696,665	2,472,485	2,212,084
Instructional Computer Services	362	1,772,776	1,229,626	1,016,216	888,329
SUBTOTAL 360		3,176,111	2,926,291	3,488,701	3,100,413
Payments to Non-Governmental Agencies	370	30,833	6,028	4,168	-
SUBTOTAL 370		30,833	6,028	4,168	-
Payments for Services within WI (OE)	382	5,913,777	6,754,365	8,254,090	8,746,078
Payments to CESA	386	13,403	73,171	60,522	18,643
Payments To State	387	6,798,551	7,479,152	11,018,560	14,536,292
Payments to Technical Colleges	389	260,854	229,080	284,495	303,000
SUBTOTAL 380		12,986,585	14,535,768	19,617,667	23,604,013
TOTAL PURCHASED SERVICES (300)		**47,510,256**	**41,846,944**	**44,362,451**	**45,988,545**
NON CAPITAL PURCHASES					
Supplies and Materials	410	618	595	498	-
General Supplies	411	1,964,429	1,886,110	1,992,954	5,623,071
Printer Toner & Printer Ink	413	117,779	105,610	101,757	95,779
Food	415	189,382	153,983	142,400	134,042
Medical Supplies	416	21,040	16,050	18,707	28,775
Copier & Printer Paper	417	197,503	219,111	183,015	191,410
SUBTOTAL 410		2,490,751	2,381,459	2,439,331	6,073,077
Apparel	420	68,302	76,804	68,286	19,519
SUBTOTAL 420		68,302	76,804	68,286	19,519
Audio Visual Material	431	80,092	140,955	115,076	55,795
Library Books	432	396,189	542,035	583,724	538,105
Newspapers	433	378	1,328	1,392	1,525
Periodicals	434	17,779	17,201	8,769	12,708
Professional Books	439	82,090	76,076	55,065	65,267
SUBTOTAL 430		576,528	777,595	764,026	673,400
Non-Capital Equipment (>$1K each)	440	1,130,786	1,480,491	1,273,946	924,055
Non-Capital Equipment ($1K-$10K each)	442	84,299	81,122	130,212	59,047
Non-Capital Furnishings	444	155,240	149,992	122,678	93,484
SUBTOTAL 440		1,370,325	1,711,605	1,526,836	1,076,586

FUND 10 - GENERAL FUND
DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
Saleable Books and Materials	450	$ -	$ -	$ -	$ (2,875)
SUBTOTAL 450		-	-	-	(2,875)
Equipment Components	460	2,084	878	-	1,000
SUBTOTAL 460		2,084	878	-	1,000
Textbooks	470	413,307	187,786	219,157	219,032
Workbooks	471	14,754	850	20,471	25,259
SUBTOTAL 470		428,061	188,636	239,628	244,291
Supplies - Technology Related	481	180,621	223,460	172,083	92,748
Non-Capital Technology Hardware	482	3,125,796	3,471,953	942,781	487,043
Non-Capital Software	483	805,763	887,762	712,831	860,749
SUBTOTAL 480		4,112,180	4,583,175	1,827,695	1,440,540
Other Supplies and Materials	490	20,834	23,481	36,844	18,154
Prof Materials (Non-Instructional)	491	67,623	50,368	30,772	25,133
Athletic Reimbursement	498	6,569	10,533	4,027	(19,428)
SUBTOTAL 490		95,026	84,382	71,643	23,859
TOTAL SUPPLIES (400)		**9,143,257**	**9,804,534**	**6,937,445**	**9,549,397**
CAPITAL EQUIPMENT					
Land Improvements-Additions	521	34,424	9,370	-	-
Building Improvements-Additions	541	-	-	-	10,000
Building Improvements-Remodel/Replace	542	-	69,191	13,258	30,340
New Equipment >$10,000 (ea.)	552	362,333	161,924	649,212	48,380
Replacement Equipment>$10,000(ea.)	562	22,516	82,615	13,641	61,598
Technology Related Hardware >$10,000 (ea.)	581	1,638,341	-	17,740	117,613
Technology Related Software >$10,000 (ea.)	582	395	-	-	-
TOTAL CAPITAL EQUIPMENT (500)		**2,058,009**	**323,100**	**693,851**	**267,931**
DEBT SERVICE					
Lease Principal Payments	678	1,164,320	537,453	740,546	-
Short-term Note Interest Payments	682	55,903	-	-	-
Lease Interest Payments	688	67,322	59,680	90,289	-
Paying Agent Fees	691	1,500	-	-	1,000
TOTAL LOAN INTEREST (600)		**1,289,045**	**597,133**	**830,835**	**1,000**
DISTRICT INSURANCE					
Liability Insurance	711	277,578	264,191	297,220	255,236
Property Insurance	712	606,811	644,116	703,215	743,347
Unemployment Compensation	730	-	-	-	75,000
TOTAL DISTRICT INSURANCE (700)		**884,389**	**908,307**	**1,000,435**	**1,073,583**
OPERATING TRANSFERS					
Transfer to Special Education Fund	827	32,678,175	34,407,316	32,683,161	39,224,923
Transfer to Non-Referendum Debt Service Fund	838	-	-	-	991,728
TOTAL OPERATING TRANSFERS (800)		**32,678,175**	**34,407,316**	**32,683,161**	**40,216,651**

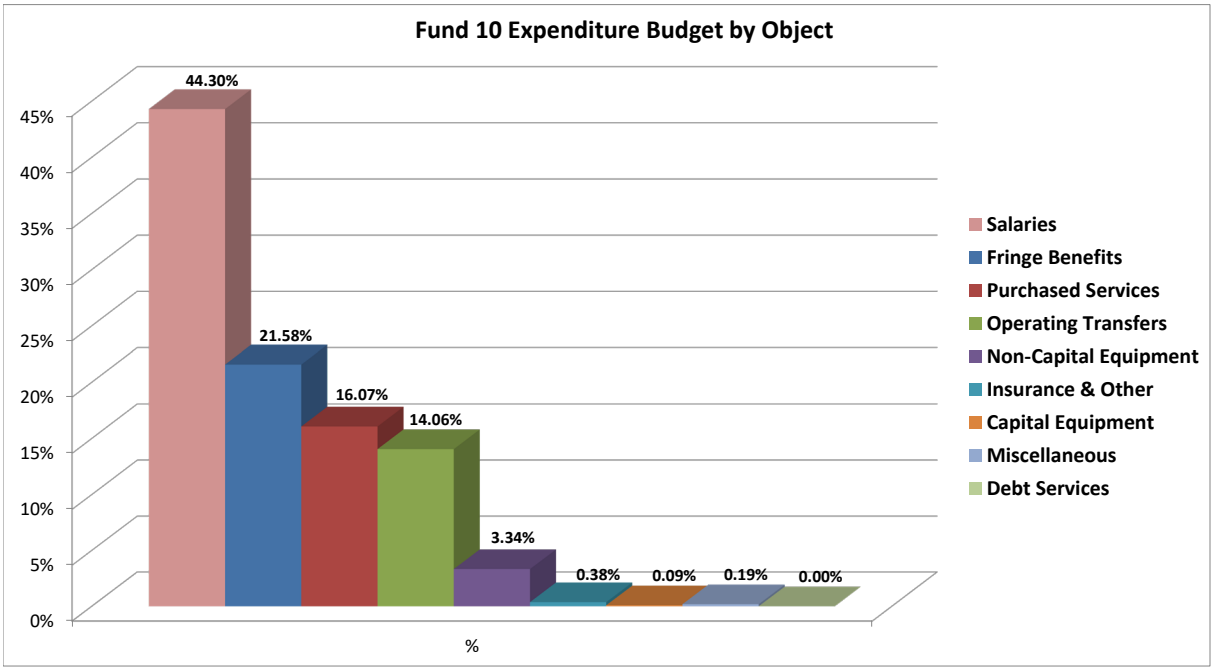
FUND 10 - GENERAL FUND
DETAIL OF EXPENDITURES BY OBJECT

DESCRIPTION	OBJECT	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
MISCELLANEOUS EXPENSES					
District Dues and Fees	941	$ 107,830	$ 113,539	$ 106,398	$ 105,583
Employee Dues and Fees	942	59,716	33,447	45,096	49,315
Student Fees and Dues	943	147,139	75,935	94,788	77,989
False Alarm Fees	944	7,950	14,100	15,200	16,605
Bank/Credit Card Fees	945	46,816	41,695	58,677	60,000
Accounting Adjustments	969	10,448	26,960	174	235,265
Aidable Refund	971	-	34,204	4,097	-
Non Aidable Refund	972	9,867	20,968	4,671	-
Miscellaneous	990	50	-	-	-
TOTAL MISCELLANEOUS (900)		**389,816**	**360,848**	**329,101**	**544,757**
TOTAL EXPENDITURES		**$ 284,308,463**	**$ 267,953,432**	**$ 264,854,732**	**$ 286,133,454**

Note 1 - In the 2025-2026 FY, accounting code objects related to the Administrative, Supervisory and Technical (AST) group were adjusted to align with Human Resources Classifications. Thirteen positions in all moved to object 110 and one position in object 110 moved to object 111.

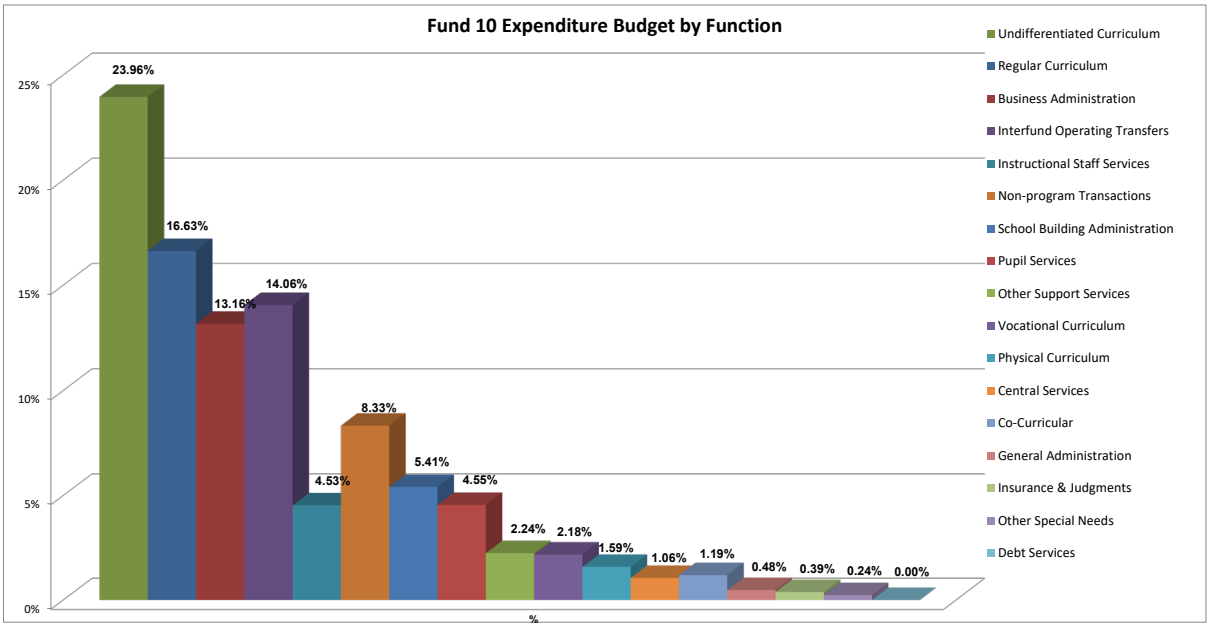
KENOSHA UNIFIED SCHOOL DISTRICT
2026-2027 ADOPTED BUDGET

GENERAL FUND EXPENDITURES BY OBJECT		Budget	%
Salaries	$	126,749,265	44.30%
Fringe Benefits		61,742,325	21.58%
Purchased Services		45,988,545	16.07%
Operating Transfers		40,216,651	14.06%
Non-Capital Equipment		9,549,397	3.34%
Insurance & Other		1,073,583	0.38%
Capital Equipment		267,931	0.09%
Miscellaneous		544,757	0.19%
Debt Services		1,000	0.00%
TOTAL EXPENDITURES	$	286,133,454	100.00%



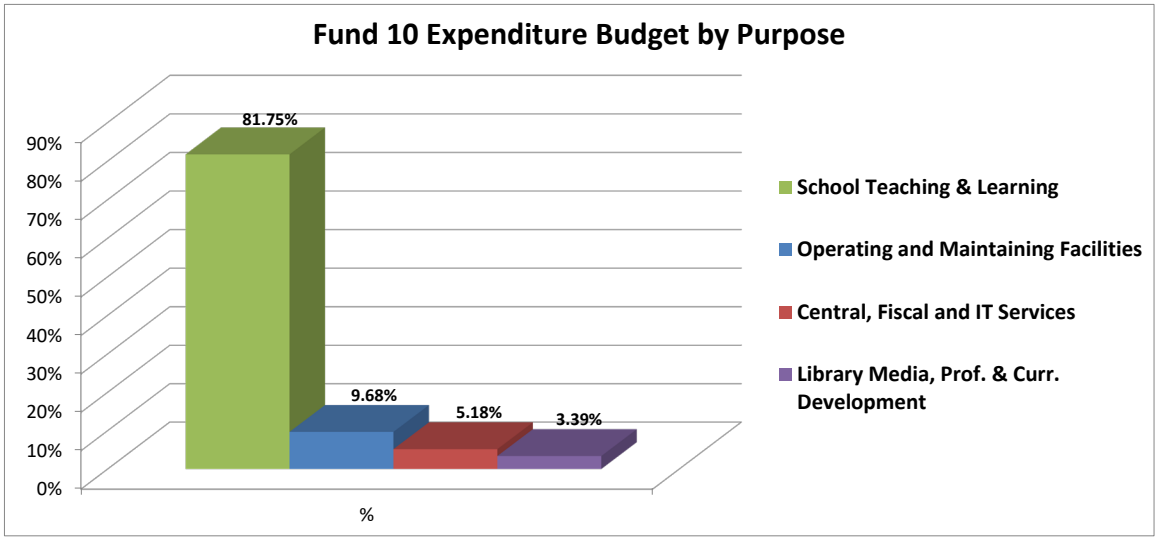
KENOSHA UNIFIED SCHOOL DISTRICT
2026-2027 ADOPTED BUDGET

GENERAL FUND EXPENDITURES BY FUNCTION		Budget	%
Undifferentiated Curriculum	$	68,562,617	23.96%
Regular Curriculum		47,572,757	16.63%
Business Administration		37,669,322	13.16%
Interfund Operating Transfers		40,216,650	14.06%
Instructional Staff Services		12,965,800	4.53%
Non-program Transactions		23,834,637	8.33%
School Building Administration		15,484,150	5.41%
Pupil Services		13,020,000	4.55%
Other Support Services		6,423,118	2.24%
Vocational Curriculum		6,235,236	2.18%
Physical Curriculum		4,547,058	1.59%
Central Services		3,037,028	1.06%
Co-Curricular		3,412,172	1.19%
General Administration		1,371,804	0.48%
Insurance & Judgments		1,103,583	0.39%
Other Special Needs		676,522	0.24%
Debt Services		1,000	0.00%
TOTAL EXPENDITURES	$	286,133,454	100.00%



KENOSHA UNIFIED SCHOOL DISTRICT
2026-2027 ADOPTED BUDGET

GENERAL FUND EXPENDITURES BY PURPOSE		Budget	%
School Teaching & Learning	$	233,914,572	81.75%
Operating and Maintaining Facilities		27,690,273	9.68%
Central, Fiscal and IT Services		14,825,984	5.18%
Library Media, Prof. & Curr. Development		9,702,625	3.39%
TOTAL EXPENDITURES	$	286,133,454	100.00%



FUND 10 - GENERAL FUND
SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
Ruth Harman Academy ***(Note 2)***	112	$ 1,865,629	$ 4,190,009	$ 3,773,408	$ 3,795,378
Lakeview Technology Academy K-8 ***(Note 3)***	113	-	10,134,150	8,505,089	7,564,669
Forest Park Elementary	145	2,554,668	3,043,732	3,192,212	3,347,219
Frank Elementary	146	3,324,340	4,179,518	3,961,318	4,122,419
Grant Elementary	147	1,757,227	2,438,675	2,529,762	2,783,211
Harvey Elementary	150	2,104,181	2,429,153	2,517,740	2,654,088
Jefferson Elementary ***(Note 4)***	153	1,920,376	26,733	7,768	-
McKinley Elementary ***(Note 4)***	155	2,115,184	8,269	643	-
Pleasant Prairie Elementary	156	2,969,813	3,717,687	3,708,290	3,942,119
Prairie Lane Elementary	157	2,731,009	3,181,355	3,278,943	3,656,656
Roosevelt Elementary	158	3,101,690	3,595,712	3,567,277	3,813,820
Somers Elementary	160	2,957,453	3,721,117	3,661,835	3,832,663
Southport Elementary	161	2,659,033	3,165,027	3,144,760	3,309,382
Strange Elementary	162	4,053,173	4,865,249	4,584,099	4,779,218
Grewenow Elementary	163	2,440,640	2,796,271	2,788,431	2,499,981
Vernon Elementary ***(Note 4)***	164	2,432,627	9,492	-	-
Brass Community School	165	3,154,806	3,674,986	3,676,336	3,955,010
Whittier Elementary	166	2,695,070	3,013,013	3,119,291	3,487,404
Wilson Elementary ***(Note 4)***	167	46,832	33,527	2,477	-
Bose Elementary	168	2,569,914	2,858,232	2,743,962	3,075,929
Stocker Elementary ***(Note 4)***	169	2,498,931	7,393	-	-
Jeffery Elementary	170	2,259,276	2,638,474	2,684,752	2,961,931
Edward Bain School of Creative Arts ***(Note 4)***	173	3,264,036	12,491	-	-
Kenosha School of Language ***(Note 1)***	175	1,890,244	2,791,664	2,735,078	3,371,969
Nash Elementary	178	3,757,201	4,205,639	4,453,977	3,897,684
SUBTOTAL ELEMENTARY SCHOOLS		61,123,353	70,737,568	68,637,448	70,850,750
Lance Middle School	330	6,558,025	6,768,914	6,761,536	7,253,808
Lincoln Middle School ***(Note 4)***	331	4,600,013	-	-	-
Washington Middle School	333	4,585,576	5,544,377	5,995,792	6,180,887
Bullen Middle School	334	6,067,687	6,514,151	6,522,081	7,007,758
Mahone Middle School	337	7,451,292	7,519,743	7,659,712	8,028,184
SUBTOTAL MIDDLE SCHOOLS		29,262,593	26,347,185	26,939,121	28,470,637
Indian Trail High School & Academy	424	14,379,604	14,155,051	13,845,672	14,913,179
Bradford High School	425	11,092,029	11,374,314	11,355,117	12,460,864
Tremper High School	426	12,484,510	11,626,255	11,432,266	12,658,952
Reuther High School	427	4,156,185	3,543,211	3,536,758	3,919,413
Lakeview Technology Academy	428	2,846,264	3,248,347	3,543,431	3,881,533
SUBTOTAL HIGH SCHOOLS		44,958,592	43,947,178	43,713,244	47,833,941
Brompton Academy ***(Note 2)***	102	2,083,205	-	-	-
Kenosha School of Technology Enhanced Curriculum - KTEC ***(Note 3)***	113	11,213,092	-	-	-
Harborside Academy	422	5,772,117	5,951,759	5,455,588	5,355,601
Hillcrest School	852	1,530,898	1,308,127	1,419,242	1,614,456
SUBTOTAL SPECIALTY SCHOOLS		20,599,312	7,259,886	6,874,830	6,970,057

FUND 10 - GENERAL FUND
SUMMARY OF EXPENDITURES BY LOCATION

DESCRIPTION	LOC	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
4K Program	272	$ 2,606,337	$ 2,545,303	$ 2,709,242	$ 2,965,206
Kenosha eSchool Program	421	2,192,086	2,347,436	2,382,209	2,623,543
Boys & Girls Club (STEP-East)	429	-	878	55,096	-
Private Schools (Grants)	600	359,401	392,834	328,234	181,340
Board Of Education	801	323,598	278,066	254,325	202,460
Superintendent's Office	802	470,061	626,766	585,604	695,541
Office of Human Resources	804	2,402,927	2,842,550	3,081,193	3,521,208
Office of Information Services	805	10,409,016	9,057,647	6,650,272	6,437,653
Business Services	806	1,023,756	937,201	1,173,638	1,128,583
Office of Facilities Services	807	12,612,208	10,139,663	10,171,035	9,126,497
Office of Finance	808	54,078,400	53,979,858	56,100,613	65,396,754
Career & Technical Ed Department	809	832,152	810,346	813,732	1,096,812
Athletics/Health/Recreation Department	810	2,316,688	2,318,582	2,179,694	2,443,563
Office of Teaching and Learning	811	3,031,386	2,915,393	3,419,573	4,590,735
Fine Arts Department	812	5,293,818	5,422,092	5,487,213	6,786,922
Language Acquisition Department	813	679,801	394,567	424,159	400,991
Special Education Department	815	497,920	608,797	1,095,297	1,173,598
Title I Department	816	9,080,097	3,473,291	391,149	1,964,341
Library and Technology Department	817	1,816,200	1,941,201	2,191,919	2,179,579
Student Support Department	818	5,763,835	6,168,434	6,726,300	6,481,006
Professional Learning Department	819	712,359	698,943	847,261	1,040,943
Transportation Department	822	6,052,401	6,088,230	6,342,024	7,058,444
Distribution & Utilities Department	823	494,406	984,545	486,059	443,176
Copy Center	825	201,156	206,067	186,193	206,297
Community Relations Department	837	-	474	165	-
Office of Communications	838	674,600	675,223	644,913	718,551
Office of School Leadership	839	1,521,736	1,047,102	986,216	1,222,355
Engagement and Equity Department	840	13,138	16,250	33	24,610
School Leadership Elementary	841	825,322	758,419	525,172	200
Office of Educational Accountability	851	1,206,228	1,100,042	1,067,545	997,166
Head Start Program	871	440,243	444,631	430,796	455,940
Educational Support Center	874	423,053	433,682	441,343	444,055
Ameche Field	881	4,795	803	7,213	-
Jaskwhich Field	882	617	1,895	1,260	-
Bradford Stadium	883	4,872	4,404	4,892	-
District-Wide Budget Holding Location ***(Note 5)***	899	-	-	498,507	-
SUBTOTAL PROGRAMS/ DEPARTMENTS		128,364,613	119,661,615	118,690,089	132,008,069
TOTAL EXPENDITURES		**$ 284,308,463**	**$ 267,953,432**	**$ 264,854,732**	**$ 286,133,454**

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.

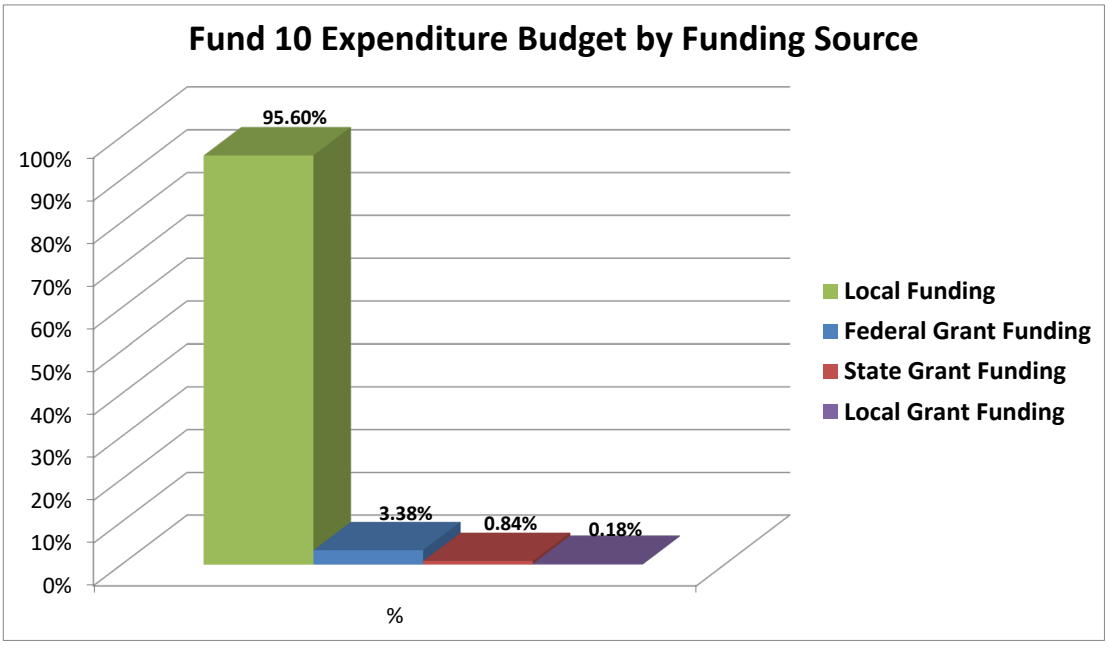
(5) The 899 District-Wide Budget Holding Location in fiscal year ending 6/30/2026 is the unplanned expense for metal detectors.

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

FUNDING DESCRIPTION	PROJ	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
Common School Library Fund	031	$ 1,267,344	$ 1,662,342	$ 1,946,414	$ 1,761,466
School Based Mental Health Grant	297	-	253,688	618,000	-
Head Start - State Grant	399	323,866	332,305	318,440	323,866
Assess Reading Readiness	522	49,950	-	-	-
CTE Incentives Grant	577	6,503	46,925	8,631	76,000
Educator Effectiveness Grant	583	126,480	126,583	135,750	118,544
Youth Apprenticeship Grant	614	90,039	65,238	73,628	127,600
Regional Career and Education Equipment Grant	615	-	30,000	-	-
STATE GRANT FUNDING		1,864,182	2,517,081	3,100,863	2,407,476
Title I-A Grant	141	5,020,931	5,764,793	5,797,663	6,543,031
Title I-D Neglected & Delinquent Grant	144	27,820	26,047	26,127	33,596
Title I CSI or ATSI Grant	148	133,798	40,573	80,556	91,694
Elementary and Secondary School Emergency Relief II (ESSER II)	163	1,666,602	-	-	-
Elementary and Secondary School Emergency Relief III (ESSER III)	165	19,972,103	7,147,132	-	-
ARP Homeless Children Grant	168	10,902	18,477	-	-
ARP Homeless Children Grant II	173	12,368	1,646	-	-
Homeless Children Grant	335	4,027	76,850	149,639	75,000
IDEA CEIS Grant	345	375,473	433,116	932,894	1,073,919
Title IV-A Foster Care	381	430,706	325,657	324,410	542,603
Title III-A Bilingual Grant	391	297,810	214,351	226,757	212,458
Carl Perkins Grant	430	120,754	133,270	191,122	220,811
Title II-A Eisenhower Grant	604	656,040	661,561	821,578	873,271
FEDERAL GRANT FUNDING		28,729,334	14,843,473	8,550,746	9,666,383
School Specific Donations	750	117,316	94,984	57,046	25,876
School Specific Mini-Grants	751	403,039	689,318	214,212	62,393
Lakeview Reimbursement	765	206,632	264,882	336,497	420,445
LOCAL GRANT FUNDING		726,987	1,049,184	607,755	508,714
Local Funding	000	243,112,748	243,951,603	245,848,779	266,028,207
Bilingual/Bicultural Program (Aided)	322	6,856,977	1,045,266	1,455,604	1,908,878
Secondary School Support	702	70,680	13,429	-	-
Accelerated Independent Study	704	180,836	185,478	155,161	206,578
Phoenix Project	708	6,607	6,434	9,784	10,700
Charter School - After School Program	712	12,841	16,731	3,350	-
School Sub Budget	714	671,728	2,918,184	2,862,855	3,558,000
Recognition Programs	728	28,650	32,952	4,867	5,000
Athletic Fields	753	51,454	60,461	40,169	-
Theater (Co-Curricular)	754	219,640	54,283	106,168	120,242
Project Lead the Way Private Grant	755	16,555	2,266	16,592	-
Supplemental Pay	757	-	-	-	233,489
Staff Cost Reimbursement	760	-	-	-	120,000
Leases	901	724,273	641,507	877,541	-
Summer School	999	1,034,971	615,100	1,214,498	1,359,787
LOCAL FUNDING		252,987,960	249,543,694	252,595,368	273,550,881
TOTAL EXPENDITURES		**$ 284,308,463**	**$ 267,953,432**	**$ 264,854,732**	**$ 286,133,454**

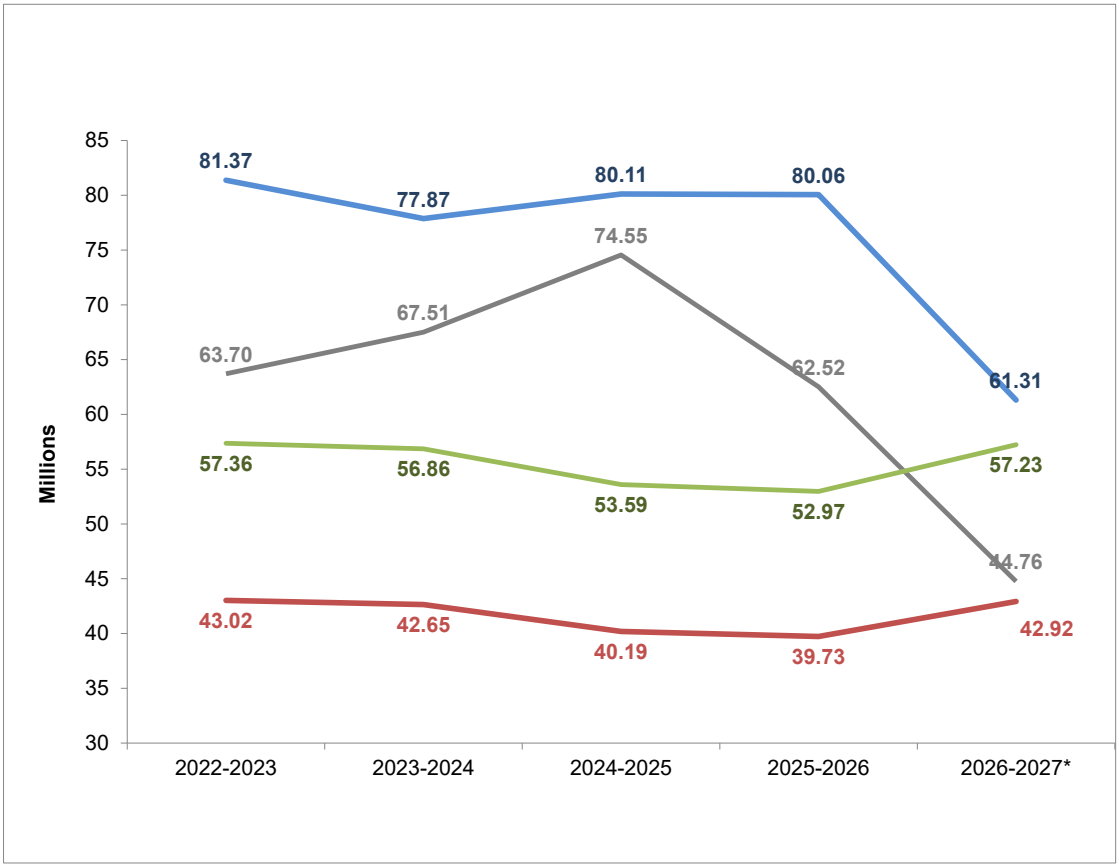
KENOSHA UNIFIED SCHOOL DISTRICT
2026-2027 ADOPTED BUDGET

GENERAL FUND EXPENDITURES BY FUNDING		Budget	%
Local Funding	$	273,550,881	95.60%
Federal Grant Funding		9,666,383	3.38%
State Grant Funding		2,407,476	0.84%
Local Grant Funding		508,714	0.18%
TOTAL EXPENDITURES	$	286,133,454	100.00%



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

	Audited 2022-2023	Audited 2023-2024	Audited 2024-2025	Unaudited 2025-2026	Budgeted 2026-2027*
Beginning Fund Balance	$ 74,884,517	$ 81,374,853	$ 77,872,670	$ 80,111,567	$ 80,061,572
Revenues	293,308,410	280,806,280	270,192,329	264,804,737	267,381,961
Expenditures	286,818,074	284,308,463	267,953,432	264,854,732	286,133,454
Fund Balance Change	6,490,336	(3,502,183)	2,238,897	(49,995)	(18,751,493)
Ending Total Fund Balance	$ 81,374,853	$ 77,872,670	$ 80,111,567	$ 80,061,572	$ 61,310,079
% Fund Balance/Expenditures *	28.37%	27.39%	29.90%	30.23%	21.43%
Unassigned % Fund Balance/Expenditures	22.21%	23.74%	27.82%	23.60%	15.64%
Unassigned	$ 63,704,459	$ 67,508,267	$ 74,553,136	$ 62,518,073	$ 44,758,308
Policy Minimum (15%) Unassigned	$ 43,022,711	$ 42,646,269	$ 40,193,015	$ 39,728,210	$ 42,920,018
Policy Maximum (20%) Unassigned	$ 57,363,615	$ 56,861,693	$ 53,590,686	$ 52,970,946	$ 57,226,691



* 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 10 - General Fund
Short-Term Borrowing History

Fiscal Year Ending June 30,	Short-Term Borrowing Amount	Unassigned General Fund Fund Balance
2012	$49,000,000	$11,365,881
2013	$46,000,000	$22,935,050
2014	$39,300,000	$35,246,503
2015	$24,500,000	$39,629,107
2016	$25,000,000	$36,376,949
2017	$25,000,000	$36,823,617
2018	$25,000,000	$51,302,636
2019	$19,850,000	$50,432,241
2020	$13,500,000	$57,284,204
2021	$9,075,000	$58,612,099
2022	$10,000,000	$56,028,601
2023	$5,590,000	$63,704,459
2024	$0	$67,508,267
2025	$0	$74,553,136
2026	$0	$62,518,073
2027	**$0**	**$44,758,308***

***Estimated June 30, 2027 Unassigned General Fund Fund Balance**

The most important rule addressing unassigned fund balance is that an adequate fund balance ensures adequate working cash flow for budgeted operating activities with limited or no cash flow borrowing. 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 fourth 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. However, if deficit spending continues into the 2027-2028 budget, the likelihood of the District to borrow for cash flow purposes will significantly increase.

FUND 20 - SPECIAL PROJECTS
REVENUES AND EXPENDITURES

	Source	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
REVENUE					
Operating Transfers In	100	$ 32,678,175	$ 34,407,316	$ 32,683,161	$ 39,224,923
School Activity Income	270	2,908,046	2,583,761	2,951,876	-
Local Revenues	290	495,746	841,475	754,428	2,276
Interest on Investments	280	6,950	10,164	26,630	-
Transit of Aid - Special Education	316	-	-	245	-
Open Enrollment Special Education	347	-	-	32,184	33,000
State Aid - Handicap Aid	611	12,864,203	12,670,168	16,564,501	16,781,679
State Categorical Aid	625	89,182	216,493	314,806	320,000
Other State Aid	690	116,825	107,081	113,543	-
Federal Aid - Spec Projects	730	4,555,004	4,129,197	4,244,262	4,906,058
Federal Aid - Medical Assistance	780	878,147	950,276	1,072,749	1,104,500
Federal Aid - Direct (Head Start)	790	2,465,864	2,651,556	2,572,823	2,881,826
Revenue Adjustments	990	-	15,303	21,550	-
TOTAL REVENUES		**$ 57,058,142**	**$ 58,582,790**	**$ 61,352,758**	**$ 65,254,262**

	Object	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
EXPENDITURES					
Salaries	100	$ 31,558,238	$ 32,004,774	$ 33,151,083	$ 38,594,833
Employee Benefits	200	16,077,226	16,388,118	16,959,162	21,493,901
Purchased Services	300	5,323,808	6,267,806	7,144,064	4,984,263
Non-Capital Purchases	400	3,486,859	3,606,166	3,963,205	2,147,370
Capital Purchases	500	2,655	-	-	-
Operating Transfer	800	550,727	335,170	241,964	348,890
Other Expenditures	900	6,279	4,096	2,980	(43,882)
TOTAL EXPENDITURES		**$ 57,005,792**	**$ 58,606,130**	**$ 61,462,458**	**$ 67,525,375**

Expenditure Summary	Fund	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
Special Revenue Trust Fund	Fund 21	$ 3,358,133	$ 3,474,043	$ 3,864,157	$ 2,273,390
Head Start	Fund 25	2,465,864	2,651,556	2,572,823	2,906,326
Special Education	Fund 27	51,181,795	52,480,531	55,025,478	62,345,659
		$ 57,005,792	**$ 58,606,130**	**$ 61,462,458**	**$ 67,525,375**

FUND 30 - DEBT SERVICE
REVENUES AND EXPENDITURES

	Source	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
REVENUE					
Operating Transfer in From General Fund	110	$ -	$ -	$ -	$ 991,728
Property Taxes	211	12,316,441	12,312,942	12,318,766	12,324,672
Interest on Investments	280	212,648	191,838	138,026	-
TOTAL REVENUES		**$ 12,529,089**	**$ 12,504,780**	**$ 12,456,792**	**$ 13,316,400**

	Object	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
EXPENDITURES					
Debt Retirement					
Principal - State Trust Fund Loan	674	$ -	$ -	$ -	$ 682,173
Principal - Long Term Bonds	675	8,625,000	9,055,000	9,470,000	9,860,000
Interest - State Trust Fund Loan	684	-	-	-	309,555
Interest - Long Term Bonds	685	3,903,290	3,479,590	3,036,290	2,661,241
TOTAL EXPENDITURES		**$ 12,528,290**	**$ 12,534,590**	**$ 12,506,290**	**$ 13,512,969**

Expenditure Summary	**Fund**	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
Non-Referendum Debt	Fund 38	$ 6,064,971	$ 6,230,271	$ 7,300,721	$ 8,301,900
Referendum Debt					
Debt Service 07/09	Fund 32	3,370,750	3,206,250	-	-
Debt Service 07/15	Fund 37	3,092,569	3,098,069	-	-
Referendum Debt *	Fund 39	-	-	5,205,569	5,211,069
		$ 12,528,290	**$ 12,534,590**	**$ 12,506,290**	**$ 13,512,969**

**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

	Source	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
REVENUE					
Interest on Investments	280	$ -	$ -	$ 1,508	$ 50,000
Debt Issued	874	-	-	7,500,000	-
TOTAL REVENUE		**$ -**	**$ -**	**$ 7,501,508**	**$ 50,000**

	Object	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
EXPENDITURES					
Purchased Services	300	$ -	$ -	$ 1,689,372	$ 5,862,136
TOTAL EXPENDITURES		**$ -**	**$ -**	**$ 1,689,372**	**$ 5,862,136**

Expenditure Summary	Fund	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
Other Capital Projects	Fund 49	$ -	$ -	$ 1,689,372	$ 5,862,136

FUND 50 - FOOD SERVICE
REVENUES AND EXPENDITURES

	Source	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
REVENUE					
Local Sources:					
Pupil Sales	251	$ 5,503	$ 143	$ 55	$ 400,000
Adult Sales	252	1,363	2,463	4,791	4,800
Snack Sales	254	12,371	13,059	12,804	13,000
Breakfast Sales	257	18	47	114	1,000
Milk Sales	258	27,813	41,234	31,937	23,000
Other Food Sales	259	436,118	418,009	409,379	483,000
Interest on Investments	280	102,227	47,145	5,775	-
State Sources:					
Food Service Aid	617	140,296	168,383	158,177	155,000
Federal Sources					
Donated Commodities	714	666,953	714,542	759,743	760,000
Food Service Aid	717	7,702,406	7,386,574	7,407,792	5,415,000
Special Projects Aid	730	-	25,000	-	-
Other Sources					
Sale of Equipment	861	-	-	14,550	-
Adjustments	960	119	-	18	-
TOTAL REVENUE		**$ 9,095,187**	**$ 8,816,599**	**$ 8,805,135**	**$ 7,254,800**

	Object	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
EXPENDITURES					
Salaries	100	$ 2,764,071	$ 2,724,987	$ 2,691,961	$ 2,326,960
Employee Benefits	200	1,025,234	1,044,363	1,104,638	1,134,752
Purchased Services	300	459,796	412,524	485,036	414,629
Non-Capital Purchases	400	5,945,315	5,849,502	5,333,470	4,225,494
Capital Purchases	500	26,055	191,026	-	-
Other Expenditures	900	23,955	21,411	21,114	25,699
TOTAL EXPENDITURES		**$ 10,244,426**	**$ 10,243,813**	**$ 9,636,219**	**$ 8,127,534**

FUND 70 - TRUST FUND
REVENUES AND EXPENDITURES

	Source	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
REVENUE					
Interest income	280	$ 2,468,704	$ 3,175,258	$ 2,865,033	$ 2,900,000
OPEB Trust Fund Contribution	950	10,253,494	10,223,290	8,604,243	5,451,285
TOTAL REVENUE		**$ 12,722,198**	**$ 13,398,548**	**$ 11,469,276**	**$ 8,351,285**

	Object	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
EXPENDITURES					
Other	900	$ 6,799,147	$ 6,783,736	$ 7,901,477	$ 8,400,000
TOTAL EXPENDITURES		**$ 6,799,147**	**$ 6,783,736**	**$ 7,901,477**	**$ 8,400,000**

Expenditure Summary by Fund		AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
OPEB Trust Fund	Fund 73	$ 6,799,147	$ 6,783,736	$ 7,901,477	$ 8,400,000

FUND 80 - COMMUNITY SERVICE
REVENUES AND EXPENDITURES

	Source	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
REVENUE					
Property Taxes	211	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000
Resale Revenues	262	1,050	1,663	1,418	-
School Activity Income	271	4,232	5,118	9,391	-
Gifts & Donations	291	10,917	3,259	10,827	10,000
Fees	298	69,007	73,190	71,769	66,000
TOTAL REVENUE		**$ 1,585,206**	**$ 1,583,230**	**$ 1,593,405**	**$ 1,576,000**

	Object	AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
EXPENDITURES					
Salaries	100	$ 674,885	$ 696,406	$ 747,227	$ 756,423
Employee Benefits	200	309,538	332,585	357,651	387,471
Purchased Services	300	529,911	481,584	548,245	481,748
Non-Capital Purchases	400	98,009	115,902	126,803	245,699
Capital Purchases	500	-	-	-	47,773
Other Purchases	900	372	295	2,709	1,751
TOTAL EXPENDITURES		**$ 1,612,715**	**$ 1,626,772**	**$ 1,782,635**	**$ 1,920,865**

Expenditure Summary by Fund		AUDITED 2023-2024	AUDITED 2024-2025	AUDITED 2025-2026	ADOPTED 2026-2027
Recreation Services Program	Fund 81	$ 483,416	$ 492,828	$ 511,781	$ 625,786
Community Services	Fund 83	784,565	801,665	886,070	949,850
KYPAC	Fund 86	63,490	80,970	91,551	57,663
Pageantry Arts Program	Fund 87	281,244	251,309	293,233	287,566
		$ 1,612,715	**$ 1,626,772**	**$ 1,782,635**	**$ 1,920,865**

Elementary schools

Bose Elementary School
1900 15th St., Kenosha, WI 53140
262-359-4044
kusd.edu/ bose

Brass Community School
6400 15th Ave., Kenosha, WI 53143
262-359-8000
kusd.edu/brass

Curtis Strange Elementary School
5414 49th Ave., Kenosha, WI 53144
262-359-6024
kusd.edu/strange

Forest Park Elementary School
6810 45th Ave., Kenosha, WI 53142
262-359-6319
kusd.edu/forestpark

Frank Elementary School
1816 57th St., Kenosha, WI 53140
262-359-6324
kusd.edu/frank

Grant Elementary School
1716 35th St., Kenosha, WI 53140
262-359-6346
kusd.edu/grant

Grewenow Elementary School
7714 20th Ave., Kenosha, WI 53143
262-359-6362
kusd.edu/grewenow

Harvey Elementary School
2012 19th Ave., Kenosha, WI 53140
262-359-4040
kusd.edu/harvey

Jeffery Elementary School
4011 87th St., Kenosha, WI 53142
262-359-2100
kusd.edu/jeffery

Nash Elementary School
6801 99th Ave., Kenosha, WI 53142
262-359-3500
kusd.edu/nash

Pleasant Prairie Elementary School
9208 Wilmot Road, Pleasant Prairie, WI 53158
262-359-2104
kusd.edu/pleasantprairie

Prairie Lane Elementary School
10717 47th Ave., Pleasant Prairie, WI 53158
262-359-3600
kusd.edu/prairielane

Roosevelt Elementary School
3322 Roosevelt Road, Kenosha, WI 53142
262-359-6097
kusd.edu/roosevelt

Somers Elementary School
1245 72nd Ave., Kenosha, WI 53144
262-359-3200
kusd.edu/somers

Southport Elementary School
723 76th St., Kenosha, WI 53143
262-359-6309
kusd.edu/southport

Whittier Elementary School
8542 Cooper Road, Pleasant Prairie, WI 53158
262-359-2110
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

Reuther Central High School (Grades 9-12)
913 57th St., Kenosha, WI 53140
262-359-6160
kusd.edu/reuther

Kenosha School of Language
6315 67th St., Kenosha, WI 53142
262-359-2006
kusd.edu/stocker

Ruth Harman Academy
(Grades K-8)
8518 22nd Ave., Kenosha, WI 53143
262-359-2191
kusd.edu/rha

Harborside Academy
(Grades 6-12)
913 57th St., Kenosha, WI 53140
262-359-8400
kusd.edu/harborside

Irene Santos Learning Station
6300 27th Ave., Kenosha, WI 53143
262-359-6078
kusd.edu/chavez

Middle schools

Bullen Middle School
2804 39th Ave., Kenosha, WI 53144
262-359-4460
kusd.edu/bullen

Lance Middle School
4515 80th St., Kenosha, WI 53142
262-359-2240
kusd.edu/lance

Mahone Middle School
6900 60th St., Kenosha, WI 53144
3262-59-8100
kusd.edu/mahone

Washington Middle School
2600 50th St., Kenosha, WI 53140
262-359-6291
kusd.edu/washington

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

High schools

Bradford High School
3700 Washington Road, Kenosha, WI 53144
262-359-6200
kusd.edu/bradford

ITHSA High School
6800 60th St., Kenosha, WI 53144
262-359-8700
kusd.edu/indiantrail

Tremper High School
8560 26th Ave., Kenosha, WI 53143
262-359-2200
kusd.edu/tremper

John J. Hosmanek Educational Support Center

3600 52nd St., Kenosha, WI 53144
262-359-6300 • info@kusd.edu
kusd.edu

Kenosha Unified
SCHOOL DISTRICT