

Adopted Budget

Fiscal Year
2023-24



Message from the Superintendent



Dear Racine Unified School District Community,

RUSD prioritizes the advancement of student achievement through development and approval of an annual budget aligned to our mission. Despite the challenges that we have worked to overcome these past few years, the District is committed to ensuring a sound financial plan that supports the strategic goals we have set. Further, this dedicated planning has earned recognition from the Government Finance Officers Association (GFOA), who have awarded the District the Distinguished Budget Presentation Award for the third consecutive year.

The landscape of education nationally, state-wide, and locally continues to evolve. Every day, our staff step up to the challenge, supporting and educating our students, families and community. In this budget we have worked to show our staff how much we value their tireless work and ensure successful outcomes for students.

Highlights of this year's budget include dollars to support initiatives that address learning loss and priorities detailed in our strategic planning refresh such as:

- Expanding RUSD's early literacy initiative that focuses on the reading proficiency of pre-kindergarten through second-grade students.
- STEAM initiatives in RUSD will entail the creation of integrated curricular experiences rooted in the key elements found within project and inquiry-based learning.
- New school building and major improvements in line with our Long-Range Facilities Master Plan funded by our successful spring 2020 referendum.
- Two new curriculums for middle and high school students focused on math and reading.

Safety and security upgrades at several schools, including the implementation of metal detectors in our middle and high schools.

RUSD leadership continues to develop and adopt fiscally sound, student-centered budgets closely aligned to the priorities and goals of our strategic plan, mission and vision ensuring Racine Unified Schools are the best educational choice in Southeastern Wisconsin.

Sincerely,

A handwritten signature in black ink that reads "Soren Gajewski". The signature is fluid and cursive, written in a professional style.

Soren Gajewski

About the cover: Each year, one of the highlights of creating the budget book is selecting a photo of an RUSD student or students to be featured on the cover. We strive to have our wonderfully diverse community represented in the budget book and this year we are very happy to feature Everlee from Goodland Montessori. **Photos throughout :** All the photos featured throughout the budget book are of RUSD students. Our students are the reason the District strives to make every dollar count!

Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

For the Fiscal year Beginning

20 July 01, 2022

Christopher P. Morill

Executive Director



Table of Contents

<u>Administration</u>	<u>5</u>
<u>Organizational Chart</u>	<u>6</u>
<u>Board of Education</u>	<u>7</u>
<u>Governance – Budget Policies</u>	<u>8</u>
<u>Strategic Plan Overview</u>	<u>9</u>
<u>Community At A Glance</u>	<u>12</u>
<u>RUSD At A Glance</u>	<u>15</u>
<u>Schools</u>	<u>16</u>
<u>Building the Budget - Calendar</u>	<u>17</u>
<u>Building the Budget - Basis of Budgeting</u>	<u>18</u>
<u>Building the Budget - Challenges</u>	<u>19</u>
<u>Building the Budget - Strategies</u>	<u>20</u>
<u>Building the Budget - Forecast</u>	<u>21</u>
<u>Building the Budget - Assumptions</u>	<u>22</u>
<u>Enrollment</u>	<u>23</u>
<u>Staffing</u>	<u>24</u>
<u>District Funds</u>	<u>25</u>
<u>District Fund Balance</u>	<u>26</u>
<u>Revenue</u>	<u>27</u>
<u>Revenue Property Tax Information</u>	<u>28</u>
<u>Expenditures – All Governmental Funds</u>	<u>29</u>
<u>Expenditures – General & Special Education</u>	<u>30</u>
<u>General Fund</u>	<u>31</u>
<u>Special Revenue Fund</u>	<u>32</u>
<u>Special Education Fund</u>	<u>33</u>
<u>Debt Service</u>	<u>34</u>
<u>Outstanding Debt</u>	<u>35</u>
<u>Capital Projects</u>	<u>36</u>
<u>Food Service Fund</u>	<u>37</u>
<u>Pension & OPEB Trust Fund</u>	<u>38</u>
<u>Community Service Fund</u>	<u>39</u>
<u>ESSER</u>	<u>40</u>
<u>Energy Efficiency</u>	<u>41</u>
<u>Budget Adoption Table</u>	<u>42</u>
<u>Revenue Limit Worksheet</u>	<u>47</u>
<u>Certification of Aid</u>	<u>49</u>
<u>Schools At A Glance</u>	<u>51</u>
<u>Department Budgets & Strategic Plan KPIs</u>	<u>76</u>
<u>Glossary</u>	<u>86</u>

Administration

Back to [TOC](#)



Interim Superintendent



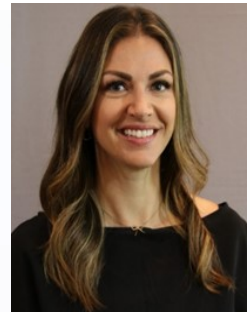
Peter Reynolds,
Chief of Operations



Jeff Serak,
Chief Financial Officer



Jody Bloyer,
Chief of Schools



Janell Decker, Interim
Chief Academic Officer



Stacy Tapp, Chief of
Communication &
Community Engagement



Tim Peltz, Chief
Information Officer



Kimberly Walker,
Chief Legal Officer



Emily DeBaker,
Chief of Staff

A detailed Organizational Chart is available to view on the District website and can be accessed via the link listed below:

<https://rusd.org/sites/default/files/District%20Documents/OrgChart/RUSD%20Org%20Chart%20Nov%202023.pdf>

Organizational Chart

Back to [TOC](#)

Community
Board of Education
Superintendent of School

Chief Financial Office

Finance
Budgets & Grants
Payroll
Purchasing
Food Service
Human Resources

Chief Operations Office

Facilities & Maintenance
Capital Projects
Safety & Security

Chief of Schools Office

Student Services
Transportation
Assessment & Accountability
Activities
Health Services
School Clusters 1,2,3
Alternative Programs
Extended Learning

Chief Academic Office

Curriculum & Instruction
Language Acquisition
Federal & State Funded Programs
Special Education
Early Learning
Professional Learning
Virtual Learning

Chief of Staff

Executive Team Collaboration
Superintendent Liaison
Manages Special Assignments
Strategic Communications Counsel

Chief of Communication & Community Engagement Office

Communication
News Media
Website & Social Media
Community & Family Engagement

Chief Information Office

Technology
Systems & Applications
Network
School Data
Instructional Materials Center
Warehouse

Chief Legal Office

Employee Relations
Legal Services
Risk Management

Board of Education

Back to [TOC](#)



Ms. April Harris



Mr. Scott Coey,
Treasurer



Ms. Jane Barbian
Board President



Ms. Sarah Walker
Cleveland



Ms. Julie McKenna



Ms. Allyson Docksey
Board Vice President



Mr. Brian O'Connell,
Board Clerk



Ms. Nikki Fisher



Ms. Theresa Villar

Governance—Budget Policies

The Board of Education of the Racine Unified School District utilizes a Coherent Governance structure that enables the board to lead the organization through policies rather than by approving administrative recommendations. The Board of Education policies are done through enacting operational expectations (OE) of the administration. This model changes the focus of the board so instead of making operational decisions, they review and approve policy decisions as well as monitor how the administration meets their expectations as outlined in their Operational Expectations. The Board of Education's policies for budgeting and financial planning exist in **Operational Expectation 5 – Financial Planning**.

OE – 5 states the Superintendent will:

Develop an annual budget that:

Follows a systematic budget development process with regular updates to the Board;

Includes input from stakeholders;

Reflects the District's Strategic Plan and priorities; and

Maintains the General Fund (Fund 10) balance in a range of 15% to 20% of the annual General Fund (Fund 10) and Special Education Fund (Fund 27) budgeted expenditures.

Develop an annual budget document that:

Is in an understandable summary format and highlights the relationship between the budget and Strategic Plan goals;

Credibly describes revenues, expenditures and transfers between funds;

Shows the amount spent in each budget category for the most recently completed fiscal year and the amount budgeted for the next fiscal year;

Reports the anticipated impact on staffing allocations; and

Discloses budget planning assumptions.

Forecast fiscal conditions for future years.

Maintain a stable property tax rate for levies related to approved referenda, building construction and maintenance separate from the main budget.

The property tax mill rate for these expenditures was \$2.31 in the 2019-2020 budget.

The \$2.31 property tax mill rate will be the maximum for such levies during the term of the referendum approved by voters on April 7, 2020.

The Superintendent may propose an associated levy that is lower than the maximum but may not levy above the maximum.

If expenditures for scheduled projects would exceed the revenue from the maximum property tax mill rate, projects will be delayed or modified to meet the associated funding available.

Annual property tax levy rate approval by the Board under the Referendum approved on April 7, 2020, will be publicly noticed.

Annual property tax levy rates under the Referendum approved on April 7, 2020, will be approved by separate Board vote.

Any proposed modifications to (OE-5.4) must be announced at a Board meeting at least 4 weeks prior to the vote.

Any modifications to OE-5.4) require a three-fourth majority vote of the full Board.

The annual monitoring report for OE-5 must include the history of levies under the 2020 Referendum.

More information regarding administrative regulations can be found on the District's website by visiting the link listed below:

<https://rusd.org/about/board-education/administrative-regulations>

District Vision:

To graduate all RUSD students college, career, and life ready. 🌱

District Mission:

RUSD is dedicated to equitably serving our students through engaging in rich academic, social- emotional, and professional experiences to acquire the knowledge and skills needed to be successful adults, employees, and citizens while building collaborative partnerships with families, community, and businesses.

• **Core Values:**

- In RUSD, our Vision, along with our Core Values, form the basis of the work we do each day to ensure every student exceeds expectations. These Core Values were collaboratively developed by teacher and District leaders in a process that gathered input from all employees and RUSD families. Furthermore, these Core Values reflect the priorities of the District and establish the essential foundations for decision- making and collaborative work, to ensure that the organization moves forward in ways that reflect the values and beliefs of everyone.
- The first and primary Core Value of RUSD is **EQUITY**, as everyone deserves a respectful, safe and positive school environment, where they can learn, grow and thrive. As equity underpins all that we do, the following Core Values will fall under the Equity Core Value:
 - **Student Centered Decisions** - places students at the center of all actions and decisions at the classroom, school, District and Board of Education levels. We are best when students are first and all decisions are centered on the needs of the whole child.
 - **High Expectations** - we hold high expectations for our students and ourselves, without exception.
 - **Strong Relationships** - success requires strong, respectful partnerships with our colleagues, families and community
 - **Unity** - we thrive when we support one another and work collaboratively
 - **Diversity** - our diversity is our strength and an asset.
 - **Respect** - everyone deserves a respectful, safe and positive school environment.

Furthermore, as equity is such a core component of who we are as Racine Unified, the District is launching the ***Racine Unified Diversity, Equity and Inclusion Comprehensive Framework***, which will direct, develop, progress monitor and hold accountable the District and all staff in their commitment to this vital Core Value.

The process for creating strategic goals and the District's commitment to engaging with the community for meaningful feedback can be found on the District's website by visiting the link listed below.

<https://rusd.org/about/strategic-plan-2027/commitment-authentic-and-meaningful-community-engagement>

Racine Unified Strategic Priorities:

If Racine Unified is going to achieve the bold and ambitious goals for our students and families (beginning on page 10), we must commit to being “ruthlessly intentional” on the most important work in the District that will move us collectively forward. The following four strategic priorities will be the building blocks on which every initiative and employee role/action will be based, and together, Racine Unified will achieve great success.

Student Success – We as a District want to ensure our students are poised to be successful in life, and in order to achieve that goal, it is imperative that the District focuses on preparing students to be college and career ready, so they may have the skills and acumen to choose the path that is best for them and their family. **To that end, the student success strategic priority encompasses academic initiatives geared towards growing students in their content mastery and technical skill attainment, while also developing the competencies learned through adult interactions,** cognitive decision making, and other developmental milestones that are critical for our students to meet.

Climate and Culture – In order for Racine Unified to become the high-performing district our students deserve and our staff is more than capable of providing, we must focus on creating the environments that foster highly-effective instruction, nurture student learning, and growth, and ensure any RUSD facility is welcoming to any who may walk through our doors. Furthermore, we must work to extend this welcoming spirit beyond our doors and into the community, as the strength of our schools and our District goes hand-in-hand with building a strong bond with the community we serve. **Ultimately, the climate and culture strategic priority reflects the initiatives, attitudes, and behaviors of all individuals (students, teachers, staff, and community members) as we work towards creating a climate and culture that reflects the core values of the District.**

Systems, Accountability, and Growth – As we strive to be successful in growing successful students and creating environments that are welcoming and conducive to teaching and learning, we must focus on the many systems throughout the District that facilitate the work that takes place in our classrooms on a daily basis. These systems build the foundational infrastructure that our District sits upon, and we will work to ensure that industry standards are being met and exceeded, best practices are being followed, and that responsibility is a central focus. Furthermore, as a public entity beholden to our taxpayers, accountability and a culture of high expectations must be woven into the fabric of every District department. In parallel to developing an accountability driven organization, we also strive to develop an organization that welcomes growth and development, both in terms of processes and human capital performance, as the education landscape is constantly changing and we must be willing to adapt and learn new things to meet the needs of our students and staff. **The systems, accountability, and growth strategic priority will focus on the initiatives and processes that support the critical infrastructure of the District: our resources and our people.**

Diversity, Equity, and Inclusion (DEI) – Racine Unified is committed to ensuring that every student, without exception, is afforded the opportunities to realize their potential and achieve their dreams. In order to achieve this outcome, the District is committed to allocating resources in a manner that results in limited variances (less than +/-5%) between student demographic groups or socioeconomic status in areas of student academic outcomes AND student opportunities. **Racine Unified is committed to working towards all systems, and the associated outcomes of those systems, being equitable, championing diversity, and inclusive to all, leading to this work being a strategic priority of the District.**

Racine Unified 2027 District Goals:

The next five years are going to be critical for the transformation of Racine Unified, as much has changed in the education landscape leading to new ways of meeting the differentiated needs of students, while at the same time posing significant challenges to the classroom that could not have been foreseen due to the impacts of the pandemic, both on student learning and the strain put on our teachers and staff.

In spite of these challenges, we are emboldened in our commitment to pursuing ambitious goals that will provide clarity to the direction of the District and will articulate an alignment to the valuable work of every employee in the District.

By the conclusion of the 2026-2027 school-year, the Racine Unified School District expects to achieve the following District-wide goals:

1. (86) percent of students will graduate (4-year rate) with the skills needed to be college, career, and life ready, as measured by the college, career, and life ready indicators embedded in the Racine Unified Success Ready rubric (see appendix);
2. (75) percent of early elementary school students (Pre-Kindergarten – 3rd Grade) will attain an early literacy proficiency level, as defined by the Racine Unified Early Literacy (Framework) (see appendix), with Racine Unified outperforming the five largest school districts in Wisconsin as measured by the percentage of 3rd graders proficient on the English Language Arts exam per the Wisconsin Forward Exam.
3. (86) percent of middle school students will be high-school ready upon completion of 8th grade, as measured by the attainment of the skills and academic indicators (math and literacy) in the Racine Unified Middle School Success Ready rubric (see appendix);
4. Eliminate all variances in data (+/-5%) in the academic indicators within goals #1-3, as well as the indicators listed below; when disaggregated by race/ethnicity (Black, Hispanic, White, 2+ Races, Asian, American Indian), student group (Special Education, English Language Learners, and Families in Transition), gender and student socio-economic status as Racine Unified will be unapologetically intentional in achieving equitable outcomes and experiences for our students.
 - Afterschool extra-curricular access to Athletics (where age-appropriate), Fine Arts, and STEM/STEAM
 - Access to summer engagement and programming
 - Discipline and chronic absenteeism rates
5. (80) percent of parents and community stakeholders will choose Racine Unified as the premier school district in the region for their children, as measured by their belief in the direction of the District (annual climate survey), with less than 2,000 students zoned for Racine Unified utilizing a voucher or open-enrollment provision to attend a school outside of Racine Unified (return to 2017 numbers).
6. (100) percent of District facilities will have the modern and relevant infrastructure, with the resources for students and staff to be successful, as measured by an annual evaluation of industry standards, and an annual staff/student survey on resource access and allocation.

Community At-A-Glance

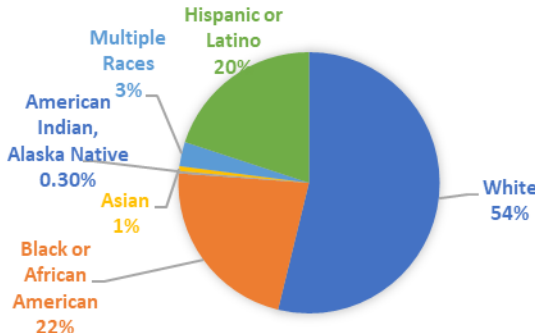
The Racine Unified School District serves and educates students from 7 surrounding municipalities with a combined total population of approximately 137,866. The District is located 25 miles south of Milwaukee and 75 miles north of Chicago and is bounded on the east by Lake Michigan.

Information sourced from [census.gov](#) & [city-data.com](#).



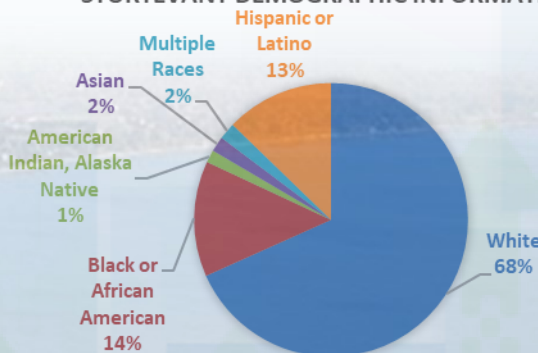
Population: 77,127
 Median income: \$44,346

RACINE DEMOGRAPHIC INFORMATION



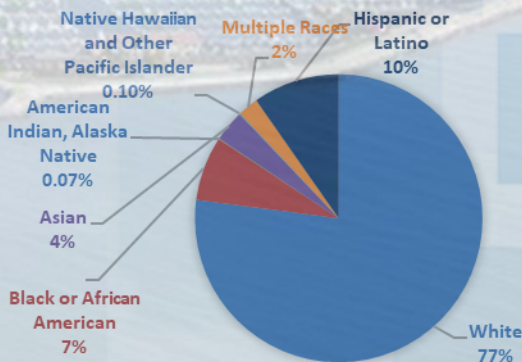
Population: 6,718
 Median income: \$73,175

STURTEVANT DEMOGRAPHIC INFORMATION



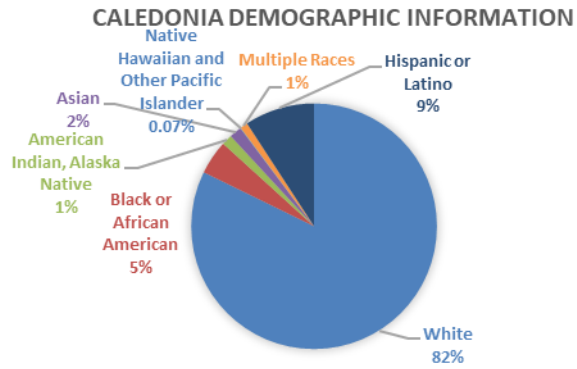
Population: 27,597
 Median income: \$72,309

MOUNT PLEASANT DEMOGRAPHIC INFORMATION

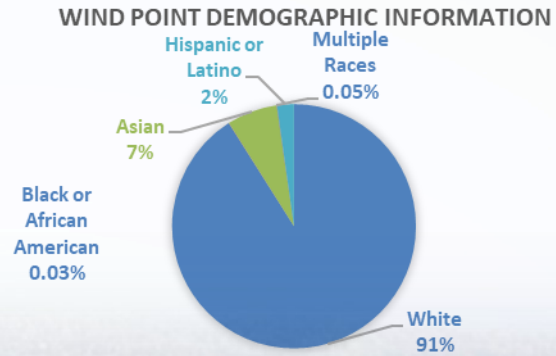




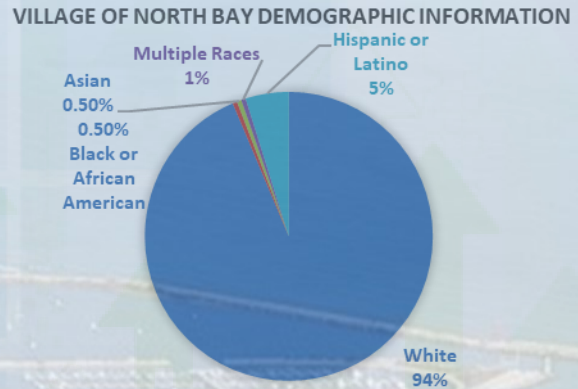
Population: 25,208
Median income: \$81,722



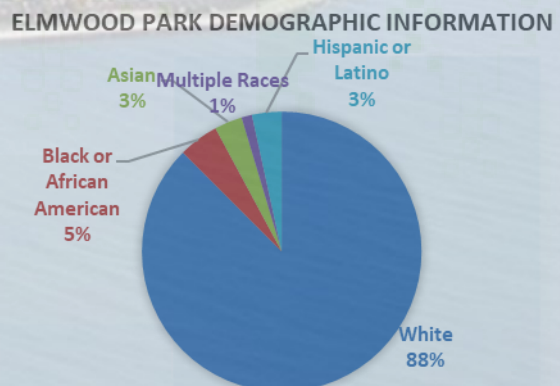
Population: 1,620
Median income: \$111,633



Population: 206
Median income: \$90,421



Population: 506
Median income: \$76,487



Racine Area Employers - RAMAC

Since the Racine Area Manufacturers and Commerce was developed several years ago, more than 750 companies have signed a voluntary commitment promise to help ensure a quality education for every child in the Racine area. The RAMAC Mentor Program matches 3rd grade students with a mentor and are encouraged to remain together through high school. The RAMAC also give out teacher of the year and programs of the year awards.

Post-Secondary Education

Several colleges and universities are located within commuting distance of the

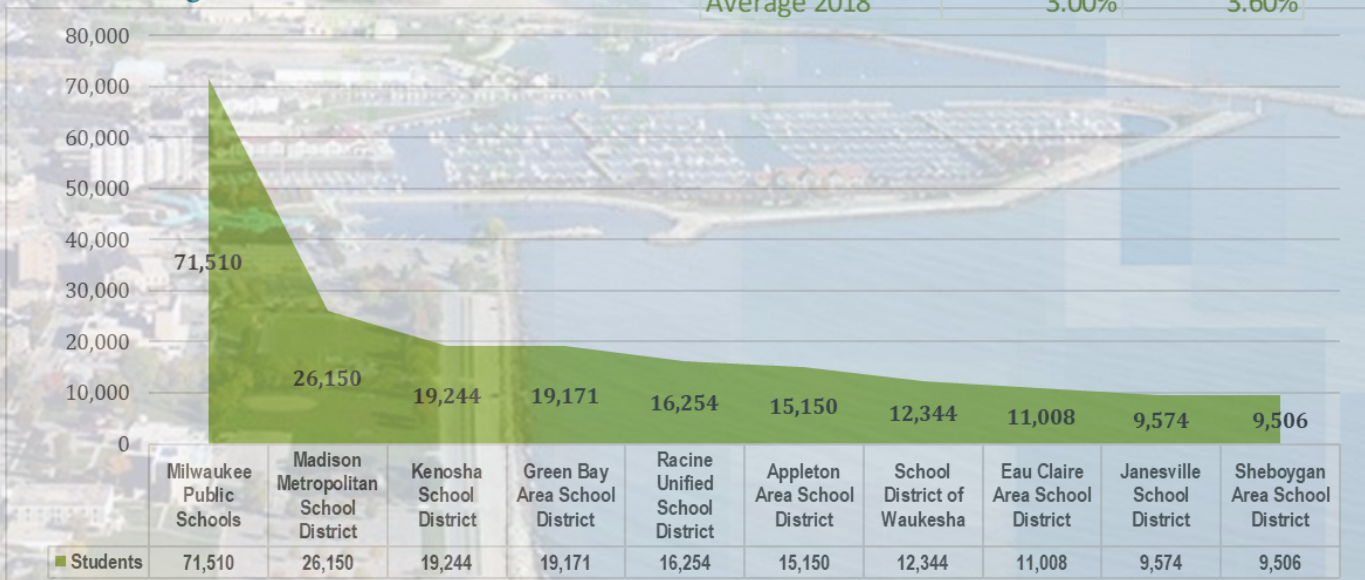
District:

- Alverno College
- Carroll University
- Carthage College
- Concordia University Wisconsin
- Gateway Technical College
- Marquette University
- Milwaukee Area Technical College
- Milwaukee School of Engineering

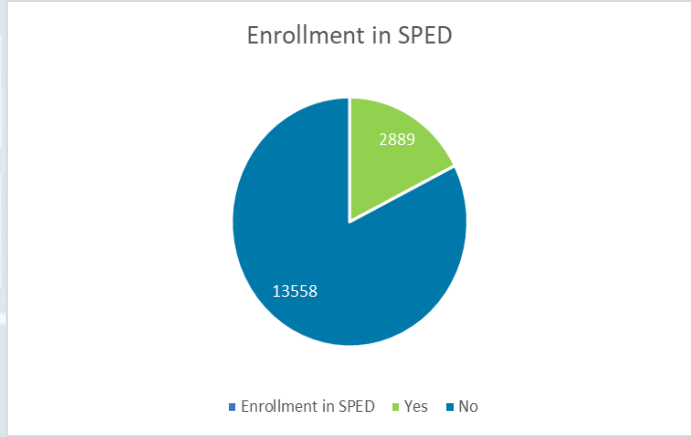
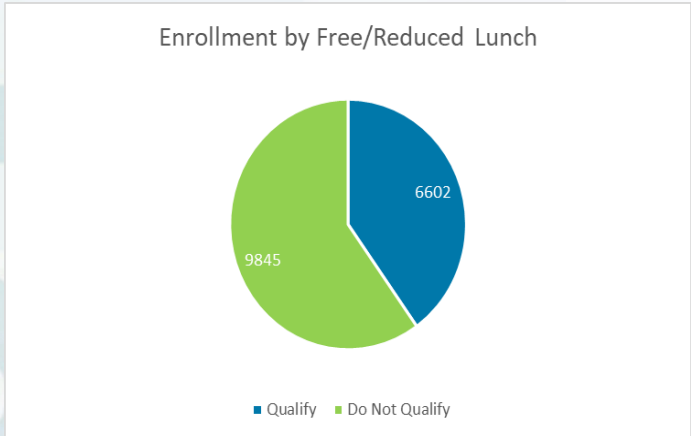
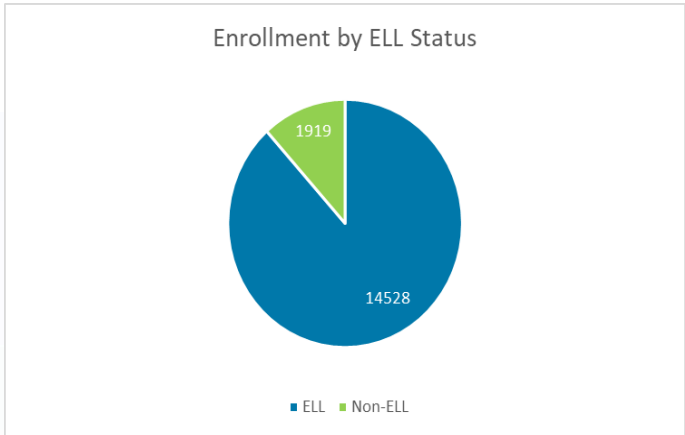
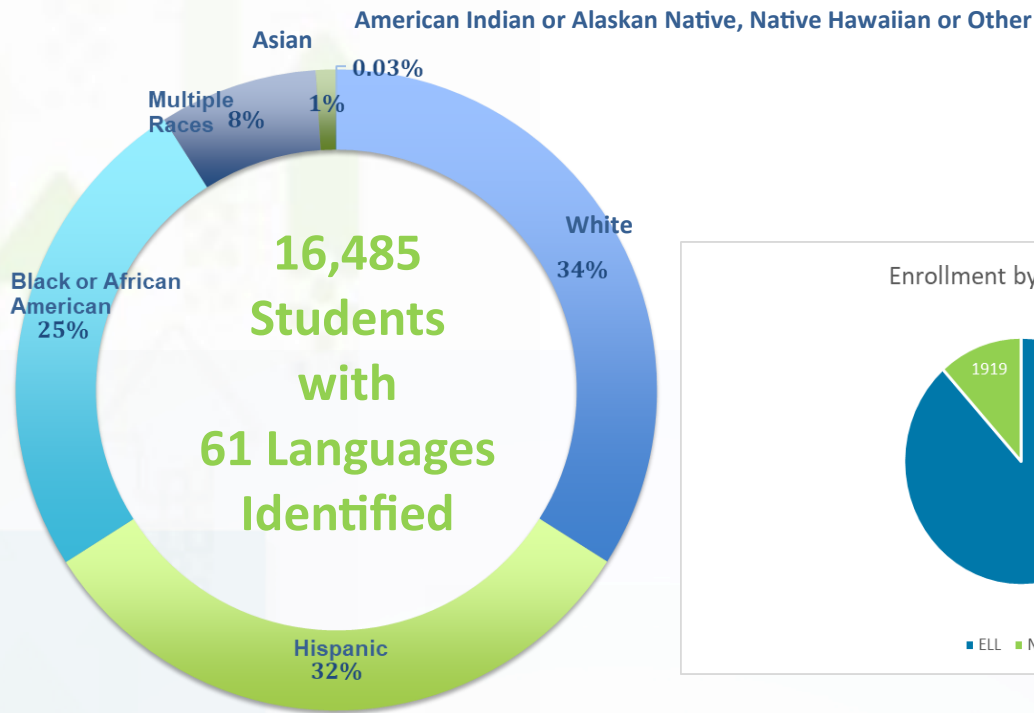
Racine County Largest Employers		
Employer	Business Type	Number of Employees
S.C. Johnson & Son	Manufacturer - cleaning products	2500
Racine Unified School District	Education	2452
Ascension All Saints Hospital	Healthcare	2150
Advocate Aurora	Healthcare	2050
CNH Industrial	Manufacturer - heavy equipment	1500
Cree, Inc.	Manufacturer - lighting	1100
InSinkErator	Manufacturer - disposals	1040
Gateway Technical College	Vocational education	1018
Racine County Largest Employers	Government	1012
Foxxconn Industrial Internet	Manufacturer - electronics	900

Unemployment Rate		
Year	State of Wisconsin	Racine, WI
February 2023	2.80%	3.50%
February 2022	3.30%	4.00%
Average 2022	2.90%	3.50%
Average 2021	3.80%	4.70%
Average 2020	6.40%	7.30%
Average 2019	3.20%	3.90%
Average 2018	3.00%	3.60%

RUSD is the 5th largest school district in Wisconsin



Data provided by Baird Financial, 2022.



- 1 Early Learning Center**
- 1 Montessori School**
- 12 Elementary Schools**
- 4 K-8 Campuses**
- 1 Middle School**
- 2 Middle/High School Campuses**
- 3 High Schools**
- 1 Alternative Learning Center**
- 9027 Students transported daily**
- Food Service: Meals Served annually (21-22)**
- 921,678 breakfasts**
- 1,381,987 lunches**
- 9,410 dinners**
- 82,478 snacks**

More information about the RUSD community can be found on the District website by visiting the following link: <https://rusd.org/sites/default/files/Departments/Communication/AnnualReport/2022-23%20Community%20Report%20FINAL%20English.pdf>

Specialty Schools

Racine Alternative Learning
Bull Early Education Center
Virtual Learning

Elementary Schools

Dr. Jones Elementary
Fratt Elementary
Jefferson Lighthouse Elementary
Julian Thomas Elementary
Knapp Elementary
Goodland Montessori School
Olympia Brown Elementary
Red Apple Elementary
Roosevelt Elementary
S.C. Johnson Elementary
Schulte Elementary
Wadewitz Elementary
West Ridge Elementary

K-8 Schools

Gifford School
Gilmore Fine Arts
Jerstad-Agerholm School
Mitchell School

Middle Schools

Starbuck Middle School
The R.E.A.L. School (6-12)
Walden III (6-12)

High Schools

Case High School
Horlick High School
Park High School
The R.E.A.L. School (6-12)
Walden III (6-12)



Building the Budget—Calendar

Back to [IOC](#)

Date Due	Budget Benchmarks	Key Tasks
11/2022	Budget Planning Process	<i>Development of Budget Calendar Evaluate Budget Process/Forms Update all budget worksheets</i>
1//2023	Financial Planning Forecast	<i>Enrollment Projections Department Forecasts Projected Revenues/Expenditures</i>
1/2023	Present Financial Planning Forecast to Senior Leadership	
22023	Present Financial Planning Forecast to BOE	
4/2023	Present Updated Financial Planning Forecast to BOE	
4/2023	School & Department Budget Development	<i>Set School & Department Allocations Distribute Budget Worksheets School & Department Budgets Due</i>
4/2023	School & Department Staffing	<i>Distribute Staffing Rosters Staffing Meetings</i>
5/2023	Staff presentations on budget	
5/2023	2023-24 Interim Budget Finalized	<i>School & Department Budgets Finalized District Personnel Budget</i>
6/2023	2023-24 Interim Budget Book Completed	
8/2023	Present Interim Budget to BOE	
8/2023	Interim Budget Approved by BOE	
9/2023	Third Friday September Student Count	
9/2023	Budget Hearing	
9/2023	Budget Updates for Adopted Budget	<i>Department Budget Updates Staffing Roster Finalized Personnel Budget Completion</i>
10/2023	State equalization aid certification released	
10/2023	2023-24 Adopted Budget Finalized	
10/2023	2023-24 Adopted Budget Book Completed	
10/2023	BOE approve 2023-24 Budget and Tax Levy	
10/2023	Certify Tax Levy	
11/1/2023	Begin 2024-25 Budget Planning Process	

The budget is prepared in conformance with laws and regulations applicable to local governments within the State of Wisconsin. To develop the budget, Racine Unified School District uses several common methods seen in school business finance. Utilizing a combination of methods, provides RUSD the most efficient and accurate approach to developing the budget. These methods include:

Site Based (Incremental Budgeting) – Funds are distributed to each school and department through formula driven allocations.

Incremental Budgeting (or Roll-Over) – This method rolls over the prior year budget and adjusts amount based on proposed or necessary changes.

Function/Object Budgeting – The most common method of school district budgeting. This method organizes the budget by function and objects. Many of the financial reports are presented in this format.

Program and Planning Budgeting – Aligns the budget by the district’s objectives.

Zero based – This approach builds the budget from the ground up each year. RUSD utilizes this method for the personnel budget.

Basis of Accounting - The basis of budgeting is the same as the basis of accounting used in the financial statements. Governmental fund financial statements are reported using the modified accrual basis of accounting. The District received a clean audit with no findings or major recommendations by the Clifton Larson Allen auditing firm. The audit report was accepted by the Board of Education on January 22, 2024. The audit report can be viewed on the District’s website by visiting the link below:

<https://rusd.org/departments/chief-financial-office/district-budget-documents>

Bond Rating - The District received a bond rating of Aa3 from Moody’s Investors Service on May 3, 2023. Moody’s also assigned the District a MIG 1 rating for short-term borrowing. These ratings are considered to demonstrate strong credit worthiness.

Funding Allocations (Site based budgeting)

School Funding Allocations

Funding is allocated to schools on a per-pupil basis for general operational costs and staffing for certain position groups. Building principals are responsible for developing and maintaining their operating budget and meeting the staffing targets as assigned through the school staffing formula. Funding is broken out by building grade span. Schools also receive additional supplemental funds depending on demographics and programs within the building. Example include poverty, special education, Title I, Achievement Gap Reduction (AGR), International Baccalaureate etc.

Department Funding Allocations

Departments are allocated funds for operations, programming and staffing based on a percentage-based target in relation to their prior year budget. Department leaders develop a budget in alignment to the district strategic goals and department Key Performance Indicators.

District Wide Operational Allocations

District wide operating costs are budgeted by the finance department. The finance department engages the necessary stakeholders to determine need and potential changes for the upcoming year. Examples include insurance, utilities, and debt payments.

As with most school districts in Wisconsin, Racine Unified School District has been faced with several fiscal challenges. Ultimately the District must work diligently to meet the many and diverse needs of the students, families, and the community while operating under Wisconsin's school finance system and utilizing all available funds as efficiently as possible.

Challenges That Shaped Budget Development

- As the District uses the remaining ESSER funding in FY24, we approach closer to the fiscal cliff. Utilizing all remaining ESSER funding, FY22 carry-over set aside for our ERP implementation, and \$1.6 million of state aid dedicated to teacher retention, the district is projecting a balanced budget for FY24.
- **Declining Enrollment** – District revenue is linked to the number of students residing in RUSD boundaries, while district costs are driven by the number of students attending. The District's declining enrollment trend requires reducing expenses by \$11,056.90 per student lost. Per district enrollment data, our total enrollment on 3rd Friday was up 72 students from 2022-23, however our 3-year average membership was down 129 for a declining enrollment exemption of \$1,436,340.
- **Staffing Costs** – Staff and benefit costs were expected to increase as the District works to maintain compensation levels that retain and recruit employees. CPI increases of 8% as well as rung advancement for all employees.
- **Operational Cost Increases**- With inflation rates high and supply chain issues still affecting the markets costs were expected to increase for operational (utilities, gas) costs, pupil transportation and other expenses.
- **Academic Needs of Students** – The District continues to work to meet student learning goals, address student learning loss due to the pandemic and improve academic achievement in schools while meeting the special service needs of students.
- **Updating Referendum Financing Plan** – With updates to the LRFMP, finance continues to evaluate our financing plan to maximize the work that can be completed under the 2020 referendum.
- **Uncertainty of Funds** – While the District has received federal CARES, GEER, and ESSER dollars to address learning loss, mental health, and school safety concerns, a significant portion of those funds are being used to cover operational expenses (\$33 million projected for 2023-24). As those funds are spent down we continue to face uncertainty with the future sustainability of funds to cover operational expenditures.

With a significant funding shortfall, strategies were developed to move the District toward a balanced budget for 2023-24. To address structural deficits collaboration across all stakeholder groups is needed to find efficiencies while continuing to move the district forward towards achievement of its goals. Those budget strategies included:

Facilities Master Plan – As the district continues to evaluate our LRFMP needs based on enrollment, school closures will be a key piece to the long-term fiscal health of the district by creating efficient schools

Reduce & Right Size Staff – Since staff costs make up over 80% of the operations budget, staffing efficiencies are needed. Strategic reductions in staff would be made by:

- Implementation of School & Department staffing allocation formulas to help adjust staffing in alignment with enrollment patterns

- Targeted reductions at schools that operate inefficiently

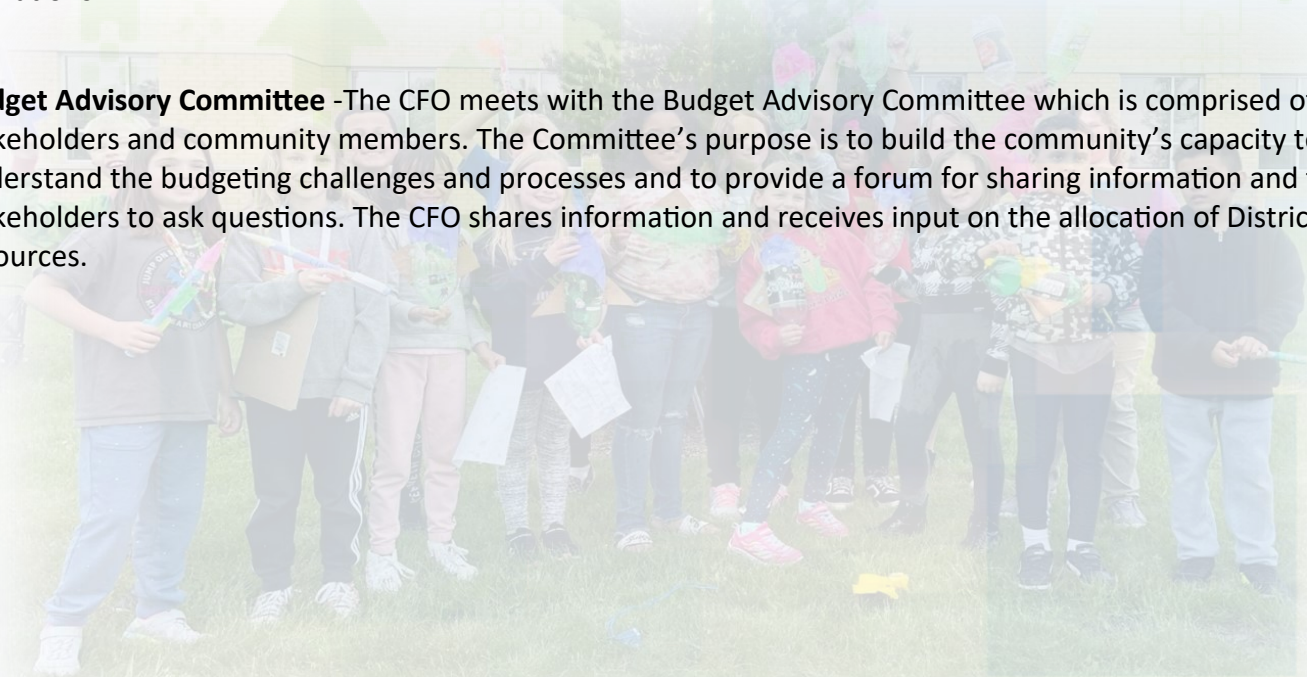
- Evaluate all District programming and staffing for operational efficiencies

ESSER III Federal Funds- With the current State budget increases not keeping up with staff and operational inflationary conditions, funding shortfalls need to be covered by Federal ESSER dollars. RUSD is projecting using over \$33 million in allocated ESSER dollars for 2023-24 to maintain operations and cover the cost increases of the district.

Department programming and operations budget reductions– The district set forth a target for Departments to meet a 5% spending reduction within their programming and operational budgets.

ERP Upgrade- \$1,176,747 of FY22 dedicated carryover will continue to be utilized to fund a District initiative to upgrade our ERP software to a DPI approved system. This system will create efficiencies with district operations.

Budget Advisory Committee -The CFO meets with the Budget Advisory Committee which is comprised of stakeholders and community members. The Committee’s purpose is to build the community’s capacity to understand the budgeting challenges and processes and to provide a forum for sharing information and for stakeholders to ask questions. The CFO shares information and receives input on the allocation of District resources.



Building the Budget—Forecast

Back to [TOC](#)

As part of the budget development process in meeting the Board of Education’s Operation Expectation 5. A five-year forecast is developed to provide a picture of the financial situation of the district and help guide administration. The following scenario is based on information received from the state budget and board of education salary and benefit decisions made through June 30, 2023.

	Historical	Current Year	Budget Year	Forecast			
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027	2027 - 2028
Sept Membership (FTE)	17,686	17,403	17,122	16,817	16,378	16,013	15,715
Per Pupil Increase	\$0	\$0	\$325	\$325	\$325	\$325	\$325
Per-Pupil Categorical Aid \$	\$742	\$742	\$742	\$742	\$742	\$742	\$742
TIF Out Equalized Valuation Growth	6.65%	11.08%	3.00%	2.00%	2.00%	2.00%	2.00%
Fund 10 Total Salaries Increase	3.98%	7.61%	3.09%	2.14%	2.14%	1.23%	1.35%
Fund 10 Total Benefits Increase	-2.38%	8.64%	-3.39%	1.58%	1.91%	1.40%	1.69%
Fund 10 Revenues	\$297,174,248	\$318,917,439	\$317,248,397	\$280,608,749	\$284,970,102	\$287,302,556	\$291,581,447
Fund 10 Expenditures	\$288,968,354	\$319,261,306	\$319,828,411	\$314,928,732	\$322,918,629	\$328,301,576	\$336,863,176
Surplus (Deficit)	\$8,205,894	(\$343,867)	(\$2,580,014)	(\$34,319,983)	(\$37,948,528)	(\$40,999,020)	(\$45,281,729)
Fund Balance	\$68,377,981	\$68,034,114	\$65,454,099	\$31,134,116	(\$6,814,411)	(\$47,813,431)	(\$93,095,160)
Fund Balance as % of Expenditures	23.66%	21.31%	20.47%	9.89%	-2.11%	-14.56%	-27.64%
Non-Recurring Referendum \$	\$26,500,000	\$26,500,000	\$26,500,000	\$26,500,000	\$31,000,000	\$31,000,000	\$31,000,000
Recurring Referendum \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Referendum Debt Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Energy Efficiency Exemption	\$6,597,753	\$6,608,079	\$6,483,693	\$4,503,944	\$2,747,328	\$2,741,369	\$1,756,392
Total School-Based Tax Levy	\$104,421,502	\$97,711,243	\$95,061,453	\$88,726,319	\$89,306,577	\$85,419,921	\$83,318,413
Mill Rate (per \$1,000 EQ Value)	\$9.27	\$7.81	\$7.38	\$6.75	\$6.66	\$6.25	\$5.97

*Please note this information is as presented in August 2023 and has not been updated with the addition of the staff rung advancement.

This scenario contained the following assumptions:

- Assumes CPI given each year (8% in 2023-24, 2.5% 2024-25)
- Staff rung and level changes-\$2.6 million
- Estimating state per pupil funding increases of \$325 in next biennial budget (2023-24), followed by \$325 in subsequent biennial budget (2025-26).
- Includes Operational (Utilities/Gas/Transportation/Health benefit) cost increases
- Assumes using \$21 million in ESSER to cover funding shortfall in 2023-24
- Assumes using \$1.6M teacher retention funding from state utilized in FY24

Significant Fiscal Challenges in coming years

Declining enrollment requires continued reductions to meet balanced budget

- For every student lost \$11,057 must be reduced in the subsequent year

ESSER Expiration, September 2024, setting up significant fiscal cliff after funding expires

- Projected funding shortfalls exceed \$34 million in FY25

State, federal and local revenue for school districts does not keep up with inflationary costs

- Finance initially requested to utilize \$26 million in ESSER funding to cover projected shortfalls (\$4 mil yr. 1, \$10 mil yr. 2, \$12 mil yr. 3). We are currently projecting to use \$21 million for FY24 deficit coverage.
- CPI increases will decrease for FY25, but still exceed state budget projected revenues
- Utility, gas, and health costs projected to increase over coming years

Initial assumptions for building the 2023-24 budget projected cost increases and revenue adjustments to outweigh expected savings. The assumptions used to build the 2023-24 Interim Budget are as follows:

Cost Increases & Revenue Impact Assumptions:

- RUSD spending authority through the state revenue limit is expected to increase with a \$325 increase in per pupil spending.
- The District will use over \$21 million in Federal ESSER funds to cover the current funding shortfall.
- Membership enrollment for revenue limit purposes declined by 129 full time equivalency students which will require further reductions in subsequent fiscal years.
- Employee compensation was adjusted by the 8%% consumer price index, as outlined by state law, as well as funding for staff rung advancement (est. at 2.15%).
- Health benefit costs are estimated to increase 7.2% .
- The approved April 2020 referendum will provide \$18 million in funding for school improvements. The amount of funding is limited utilizing the Board of Education tax rate control policy.
- State equalization aid (general aid used to reduce property taxes) decreased by \$1.6 million.
- \$1.14 million in High Poverty Aid was eliminated from state aid and moved to the tax levy.
- The district will spend \$1.6 million from the state that need to be used in FY24 for teacher retention.
- Private school vouchers and open enrollment expenses expected to increase by over \$8.7 million.
- Costs of goods and services, specifically utilities, gas and transportation are expected to increase.

Cost Savings & Revenue impact assumptions:

- Staffing reductions of 58.33 FTE resulted in savings of \$5.1 million dollars.
- District department programming and operational budgets were to be reduced by 5%.
- Utilize \$21 million in Federal ESSER funds to cover projected shortfall.

Enrollment constitutes the beginning point for the calculation of budgets. School District revenues are directly related to the number of students residing within district boundaries, while the number of pupils attending the district drive the costing for staffing, curriculum and support programs offered as well as long-term facility planning. The enrollment calculation for revenues is demonstrated by the following chart:



Racine Unified School District is projected to continue the trend of declining enrollment over the next several fiscal years. As part of the state revenue limit calculation for every student lost RUSD must reduce expenditures by over \$11,057. As our enrollment FTE drops, this is largely due to student enrollment in RUSD dropping, as voucher and open enrollment out of the district continue to increase.

Enrollment in RUSD schools increased by 72 students in 2023-24

Declining enrollment exemption is \$1,426,340 for the FY24 school year.

2023-24 Enrollment decline/increase by grade level:

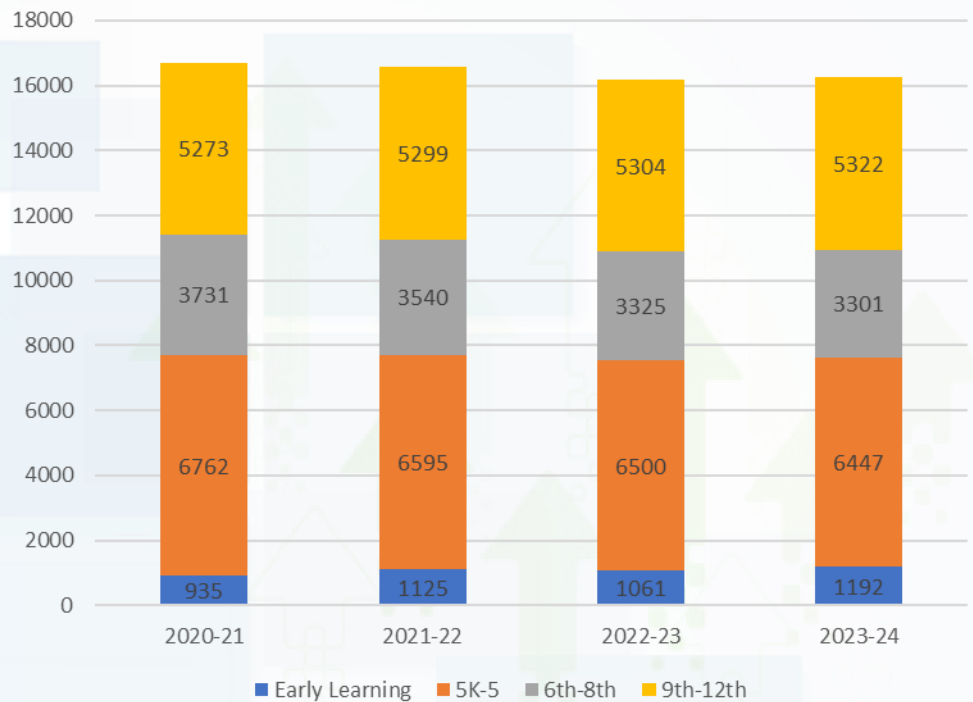
Early Learning: +131

5K-5: -53

6-8: -24

9-12: +18

RUSD Head Count Trends



Staffing makes up the largest percentage of RUSD expenditures, thus shifts in staffing costs significantly impact the district budget. This was largely due to the elevated CPI rate of 8% and the rung advancement given to staff. The decrease is due to the closure of Dr. Jones and ongoing staff reductions through department and school staffing meetings to meet the pending fiscal cliff for FY25. Staff FTE was pulled from the current roster.

The following table compares Full Time Equivalency (FTE) staff changes over the FTE levels reported in the original budget document last October. Staffing levels from prior years are also provided.

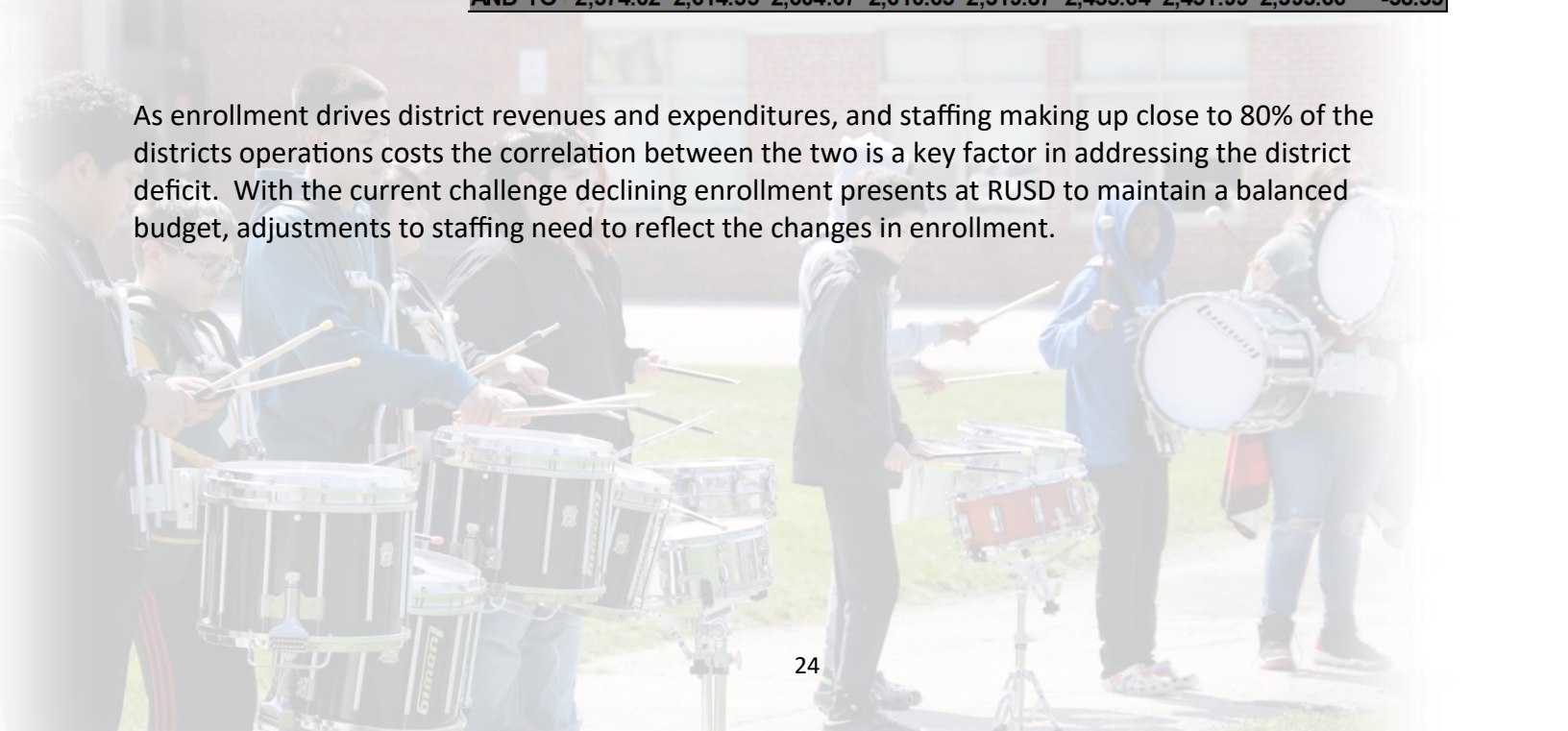
Reduction in Teaching staff in large due to planned closer of Dr. Jones Elementary.

2023-24 Interim Staffing FTE is tied to current staffing roster

District reductions will continue to take place due to FY25 deficit planning.

Comparison of Staff by Employee Group									
Fiscal Year 2019-20 through 2023-24									
Employee	2015-16	2016-17	2017-18	2018-19	2020-21	2021-22	2022-23	2023-24	FY23-24
Certified Administrators									
- Gen or	82.50	89.50	94.40	97.50	83.30	89.30	84.30	81.30	-3.00
- Federal	10.50	10.50	8.50	6.00	10.50	7.70	8.50	8.85	0.35
TOTAL	93.00	100.00	102.90	103.50	93.80	97.00	92.80	90.15	-2.65
Teaching Staff									
- Gen or	1,580.12	1,591.92	1,592.41	1,587.61	1,528.18	1,462.66	1,370.49	1,361.54	-8.95
- Federal	118.40	122.00	104.30	110.65	108.24	126.75	188.70	137.90	-50.80
TOTAL	1,698.52	1,713.92	1,696.71	1,698.26	1,636.42	1,589.41	1,559.19	1,499.44	-59.75
Educational Assistants									
- Gen or	345.09	366.01	385.34	387.51	362.57	347.95	364.84	389.31	24.47
- Federal	23.84	24.32	10.74	11.80	8.00	13.00	47.03	40.67	-6.36
TOTAL	368.93	390.33	396.08	399.31	370.57	360.95	411.87	429.98	18.11
Secretaries & Clerical									
- Gen or	129.54	120.78	117.73	118.60	103.10	98.35	90.25	85.75	-4.50
- Federal	11.89	9.85	8.45	6.00	7.60	5.60	5.60	5.60	0.00
TOTAL	141.43	130.63	126.18	124.60	110.70	103.95	95.85	91.35	-4.50
Buildings and Grounds									
- Gen or	188.34	191.37	186.40	184.73	11.13	185.08	178.28	174.74	-3.54
- Federal	0.40	0.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL	188.74	191.77	186.40	184.73	11.13	185.08	178.28	174.74	-3.54
Professional Support									
- Gen or	75.70	79.80	86.90	91.50	90.13	92.66	104.00	98.00	-6.00
- Federal	7.70	8.10	9.50	8.75	7.12	6.59	10.00	10.00	0.00
TOTAL	83.40	87.90	96.40	100.25	97.25	99.25	114.00	108.00	-6.00
AND TO	2,574.02	2,614.55	2,604.67	2,610.65	2,319.87	2,435.64	2,451.99	2,393.66	-58.33

As enrollment drives district revenues and expenditures, and staffing making up close to 80% of the districts operations costs the correlation between the two is a key factor in addressing the district deficit. With the current challenge declining enrollment presents at RUSD to maintain a balanced budget, adjustments to staffing need to reflect the changes in enrollment.



District Funds FY24

Wisconsin school finance practices and governmental accounting rules require that the school district segregate financial transactions into distinct accounting entities, called “funds”. Funds are used to report on-going annual costs of operating the district, to account for capital projects financed through borrowing, or to place revenues and record transactions in a trust. The funds used by RUSD include the following:

- General Fund (Fund 10)
- Special Education Fund (Fund 27)
- Special Revenue Fund (Funds 21)
- Debt Service Funds (Funds 38 & 39)
- Capital Project Funds (Funds 41, 42, 43, 44, 45, 46 & 49)
- Food Service Fund (Fund 50)
- Community Service Fund (Fund 80)

Debt service funds include all transactions related to the payment of general obligation debt and refinancing of debt. At times a refinancing of debt may inflate expenditure levels in the debt service funds.

Capital project funds are created whenever acquired resources are restricted for the acquisition or construction of specific capital projects or purchase of capital items. Racine Unified School District reports on six capital project funds.

Custodial Accounts are not included in the budget book but details can be viewed on [pages 20 – 21 of the District Audit report.](#)

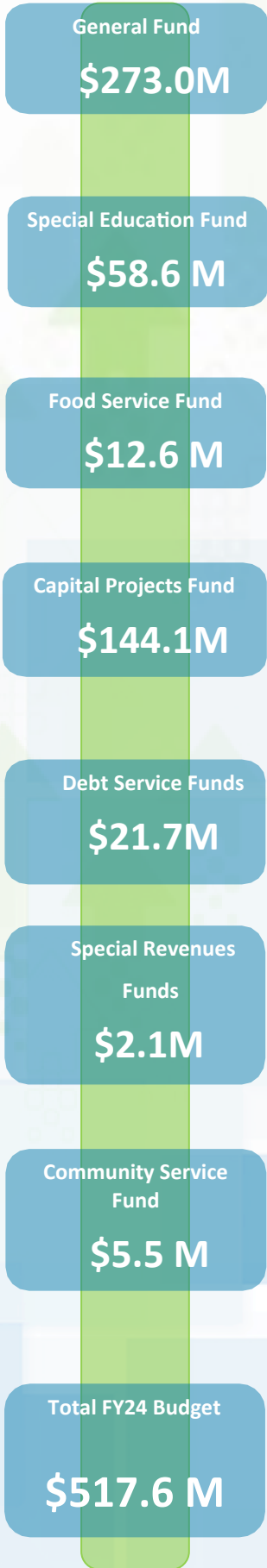
The community service fund allows for the segregation of financial transactions related to community use of facilities and programs operated for the benefit of the entire community. All revenues, expenditures and changes in fund balance for each fund are accounted for separately and reported to DPI.

The District also operates and manages the following funds which are not included in total District expenditures:

Private Purpose Trust Fund (Fund 72) - Intended to account for donations to benefit private individuals. Scholarships are accounted for in this fund.

Employee Benefit Trust Fund (Fund 73) - The OPEB Trust Fund accounts for resources held in trust for post-employment benefit plans legally established as an irrevocable trust .

Custodial Fund (Fund 60)- Used to account for custodial activity, which is primarily related to pupil organizations, parent organizations, and certain scholarships pursuant to GASB 84, including the District not having administrative involvement with the custodial assets.



District Dept to Fund Matrix									
CHIEF	Departments	Funds →	F10 General	F27 SPED	F21 Special Revenue	F38 & 39 Debt Service	F41,42,43,44,46, 49 Capital Projects	F50 Food Service	F80 Community Service
CAO	World Language		X						
CIO	IT		X				X		
COS	Support & Health Services		X						X
CFO	Human Resources		X						
COS	CTE/Academies		X		X				
COS	Performance & Data		X						
CoST	Continuous Improvement		X						
COCC	Communications & FACE		X						X
COS	Extended Learning		X						X
CAO	Virtual Learning		X						
CAO	SPED			X					
CAO	CAO/C&I		X						
CLO	Legal Services		X						
CAO	Professional Learning		X						
COS	Transportation		X	X					X
COO	COO		X				X		X
CAO	Early Learning		X						X
COS	COS & Clusters		X		X				
CFO	Food Service							X	

District Fund Balance FY24

Back to [TOC](#)

The following statement combines all funds, providing an overall picture of the District’s financial operation in a single table. Overall, the District will have a decrease in fund 10 fund balance of approximately \$2.7 million, which is attributed to the planned spending of grant funds and state allocated resources for teacher retention. After ESSER funds are retired in FY24, the district will implement a spend-down of our Fund 10 balance to lessen the impact of the upcoming fiscal cliff.

The projected 2023-24 ending balance for the General Fund (Fund 10) is \$70.7 million and is projected to exceed 20%.

The District continues to utilize \$1 million dollars from FY22 carry-over to implement a new ERP system.

The district will spend \$1.6 million dollars of state allocated funds for teacher retention in FY24.

The district will look to spend down Fund 50 fund balance for use in referendum related projects as part of fund balance spend down plan from state.

District Fund Balance	6/30/2022	6/30/2023	6/30/2024
Non-spendable			
Prepaid/Inventory	\$ 5,103,860.22	\$ 6,004,217.89	\$ 6,004,217.89
Restricted			
Common School Funds	\$ 103,115.82	\$ 298,803.87	\$ 298,803.87
Health Insurance	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
Get Kids Ahead	\$ 241,347.97	\$ 295,085.14	\$ 295,085.14
Assigned			
Fiscal Stabilization	\$ 54,244,070.34	\$ 64,793,673.11	\$ 63,145,957.57
Next Period Expenditures	\$ 1,600,000.00	\$ 1,076,747.00	\$ -
Fund 10 Fund Balance- Non Referendum	\$ 62,292,394.35	\$ 73,468,527.01	\$ 70,150,175.46
Referendum Fund Total	\$ 6,085,586.20	\$ 14,585,214.99	\$ 27,535,511.99
Fund 10 Total	\$ 68,377,981.00	\$ 88,053,742.00	\$ 98,279,576.46
Fund 21- Special Revenue	\$ 1,794,626.00	\$ 2,103,025.00	\$ 1,767,487.00
Fund 38- Debt Service Fund	\$ 1,146,175.00	\$ 8,316,411.00	\$ 12,443,480.00
Fund 40's- Capital Projects Funds	\$ 25,899,830.00	\$ 136,527,309.00	\$ 141,382,712.00
Fund 50- Food Service Fund	\$ 5,720,643.00	\$ 5,649,060.00	\$ 4,475,454.00
Fund 80- Community Service Fund	\$ 1,268,195.00	\$ 1,553,680.00	\$ 886,342.00
	\$ 104,207,450.00	\$ 242,203,227.00	\$ 259,235,051.46

RUSD receives revenue through several different sources. Most revenues are assigned through the State Revenue Limit formula, which imposes limits on property taxes and determines the amount of the revenue limit that is to be funded with state equalization aid and other exemptions. Other revenues, which include federal grants such as Title I and the Individual with Disabilities Act (IDEA) exist outside the revenue limit formula. A listing of the types of revenue RUSD receives is below.

- **Property taxes:** Revenue from taxable property located within the bounds of the school district.
- **Local & intermediate sources:** Primarily student fees, earnings on investments, tuition for students from other districts, sales, donations and rental charges.
- **State sources:** Equalization aid used to reduce school property taxes and categorical aid for targeted school programs.
- **Federal sources:** Revenue for projects funded by the federal government, include federal grants and reimbursements for medical services provided to students.
- **Other revenue:** Miscellaneous revenues, including refunds, premiums, and sales of assets.

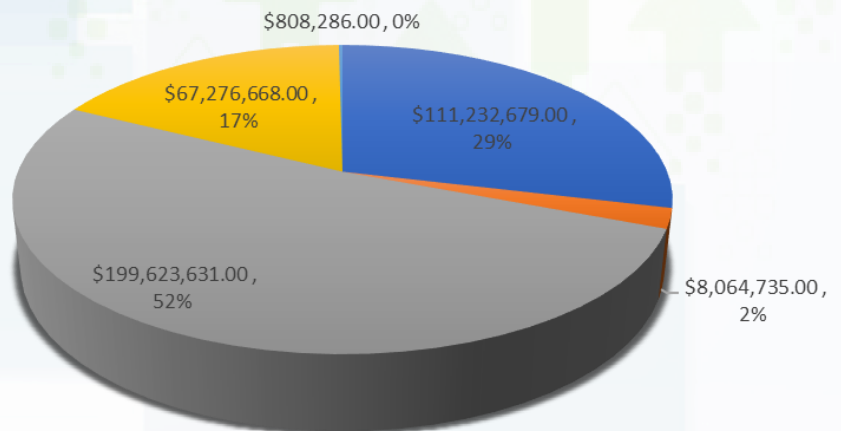
ALL GOVERNMENTAL FUNDS
 Combined Statement of Revenues, Expenditures and Changes Fund Balance
 Revenues by Source, Expenditures by Function
 ANNUAL BUDGET

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget</u>	<u>Percent Change</u>
Revenues By Source					
Revenue					
Property Taxes	100,256,013	104,421,502	97,711,243	111,232,679	13.84%
Local Sources	1,174,285	2,519,306	8,359,023	8,064,735	-3.52%
Intermediate Sources	357,444	324,339	413,993	356,916	-13.79%
State Sources	192,843,168	193,260,930	201,738,192	199,623,631	-1.05%
Federal Sources	31,679,536	50,176,727	64,446,880	67,276,668	4.39%
Other Sources	4,739,694	1,441,630	3,593,713	451,370	-87.44%
Total Revenue	331,050,141	352,144,435	376,263,044	387,005,999	2.86%

Increase in property tax due to the increase in voucher expenditures and lower equalization aid.

Federal revenue is higher due to the continued utilization of ESSER III funds.

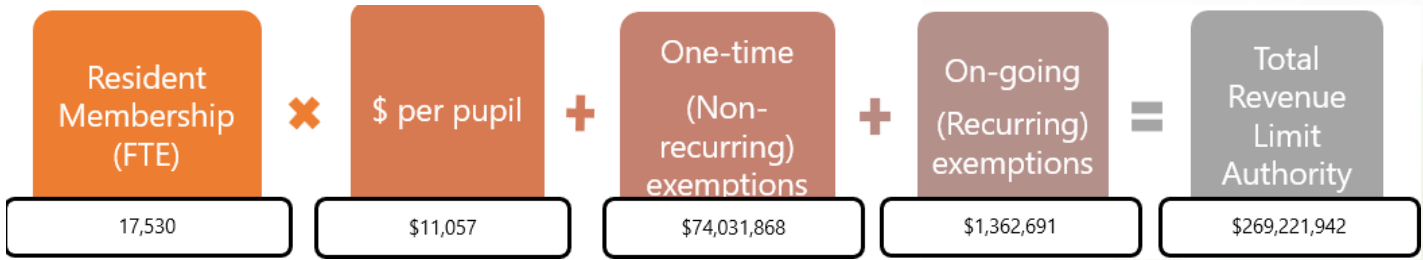
2023-24 Revenues by Source
 All Governmental Funds



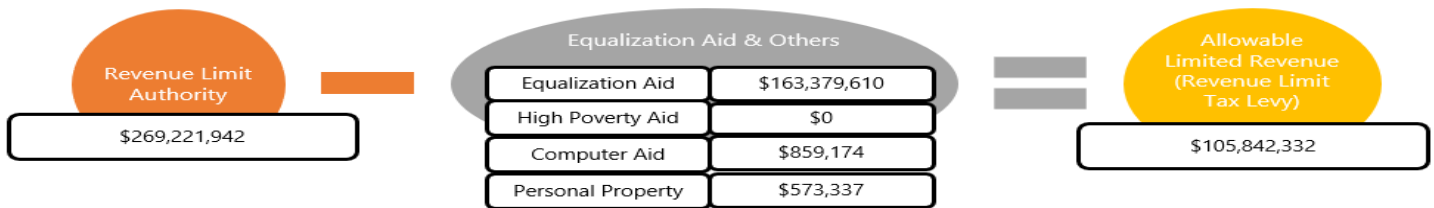
■ Property Taxes ■ Local Sources ■ State Sources ■ Federal Sources ■ Other/Intermediate

Revenue—Property Tax Information FY24

Property taxes are levied into the General Fund, Debt Service Funds, Capital Expansion Fund and Community Service Fund. The amount of property taxes a school district is permitted to raise in the general and debt service funds is controlled by state-imposed revenue limits. The total revenue limit authority highlighted by the chart below is the amount of revenue the district can receive through a combination of property taxes



The revenue limit calculates how much the district can raise through state general aid and the local tax levy. State general aid identifies who pays. The Revenue Limit less state general aid equals the revenue limit property tax levy. In 2023, approximately 64% of the school district's revenue limit authority is funded through state General Aid comprised of Equalization Aid, Computer and Personal Property Aid and/or High

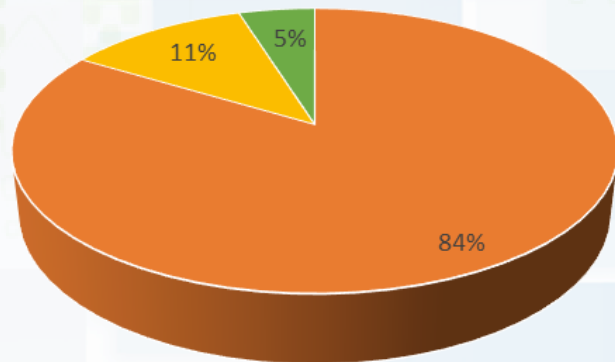


The General Fund receives 84% of all property tax levy funds. This includes the tax levy for the voucher program.

The 2023-24 property tax rate of \$8.22 incorporates the Board of Education Tax Rate Control policy.

The Community Service levy includes \$2.0 million dollars to transfer to debt service for the RUSD Aquatic Center.

2023-24 Property Tax by Fund



■ General Fund
 ■ Debt Service Fund
 ■ Community Service Fund

Expenditures—All Governmental Funds FY24

Budgeted expenditures are driven by student enrollment, the district strategic plan and other operational needs. These expenditures are determined during the staffing and budget development process and are developed with input from both financial, academic and community stakeholders. All Government funds include all district operations and funds except those accounted for in Fund 73.

Common categories of expenditures include:

- **Instruction:** Costs for direct classroom instruction, broken out by regular, vocational, special education and other.
- **Pupil Services:** Costs for student support services, including social work, guidance counselor, nursing and psychological services.
- **Administration:** Broken out by general, which is for district administration (Superintendent level) costs and building, which include school principals and other clerical staff.
- **Business & Operations:** Includes costs for student transportation, facilities and maintenance (including capital projects) and finance administration
- **Non-program transactions:** Includes operating transfers between funds, i.e. the operating transfer from the General Fund to Special Education Fund needed to balance the Fund 27 to \$0.

ALL GOVERNMENTAL FUNDS
 Combined Statement of Revenues, Expenditures and Changes Fund Balance
 Revenues by Source, Expenditures by Function
 ANNUAL BUDGET

	2020-21	2021-22	2022-23	2023-24	Percent
	Actual	Actual	Actual	Budget	Change
Expenditures By Function					
Instruction					
Regular Instruction	93,689,507	94,834,577	94,451,754	99,567,831	5.42%
Vocational Instruction	4,800,678	4,856,852	5,974,893	6,998,872	17.14%
Special Instruction	38,505,603	37,514,903	38,950,547	42,117,126	8.13%
Other Instruction	6,974,821	8,017,220	8,580,146	8,744,414	1.91%
Total Instruction	143,970,608	145,223,553	147,957,340	157,428,243	6.40%
Support Services					
Pupil Services	18,560,183	18,533,531	19,780,027	21,430,665	8.34%
Libraries & Instructional Support	18,915,349	17,755,036	23,686,959	18,393,172	-22.35%
General Administration	3,125,998	3,538,465	3,680,821	3,554,107	-3.44%
Building Administration	12,301,043	12,936,939	13,943,110	14,949,721	7.22%
Facilities, Transportation & Finance	56,899,509	43,494,569	51,064,625	187,207,626	266.61%
Central Services	3,224,911	3,142,497	3,571,109	3,202,930	-10.31%
Insurance	1,525,541	932,067	870,121	1,340,628	54.07%
Debt Payments	48,830,855	18,118,235	113,786,652	23,296,937	-79.53%
Other Support Services	6,997,577	5,476,690	7,345,545	7,264,483	-1.10%
Food Service	5,051,153	8,069,495	9,417,003	12,597,831	33.78%
Community Service	3,265,297	11,031,030	5,718,551	5,989,864	4.74%
Total Support Services	178,697,416	143,028,554	252,864,523	299,227,964	18.34%
Total Non-Program Transactions	43,607,621	47,524,209	50,440,180	61,353,876	21.64%
Total Expenditures By Function	366,275,644	335,776,316	451,262,044	518,010,083	14.79%
Excess (deficiency) of Revenues over expenditures	-35,225,504	16,368,119	-74,999,000	-131,004,084	74.67%
Other Source					
Support Services					
Community Service	-1,555,000	-1,556,313	-1,919,199	-2,183,943	13.79%
Total Support Services	-1,555,000	-1,556,313	-1,919,199	-2,183,943	13.79%
Other Financing Sources (Uses)					
Transfer From Other Funds	39,137,568	46,963,388	38,017,220	48,073,921	26.45%
Other Financing Sources	51,516,879	302,348	240,005,659	120,015,000	-49.99%
Transfer To Other Funds	-37,582,568	-45,407,075	-36,098,020	-44,946,359	24.51%
Total Other Financing Sources (Uses)	53,071,879	1,858,660	241,924,859	123,142,562	-49.10%
Total Other Source	51,516,879	302,348	240,005,659	120,958,619	-49.60%
Net Change in Fund Balance	16,291,375	16,670,467	165,006,659	-10,045,465	-106.09%
Fund Balance Beginning of Year	71,312,024	87,603,399	104,273,866	269,280,525	158.24%
Fund Balance End of Year	87,603,399	104,273,866	269,280,525	259,235,060	-3.73%

The District general fund (fund 10) and special Education fund (fund 27) make up over 90% of the district operating budget. The charts below highlight the expenditures in those funds broken out by the function or area of expense and object, which is the type of expense. For a more detailed breakout of revenue and ex-

Instruction and Pupil/ Instructional Support make up almost 59% of funds expended in the General and Special Education Fund.

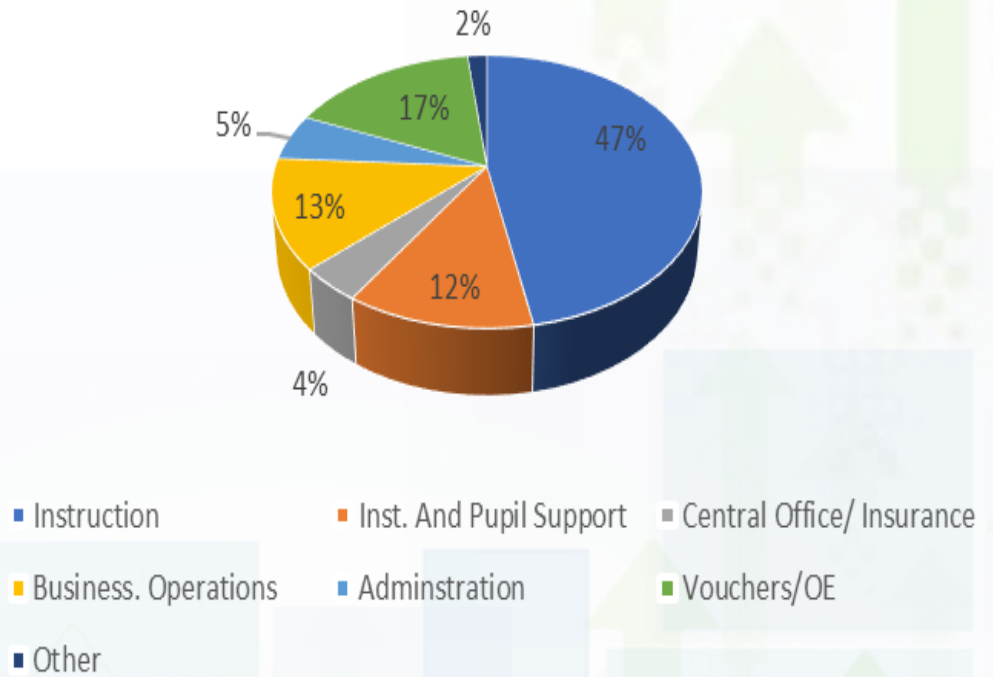
Business, operations, and construction make up 13% of all spending and is used to support students and schools through pupil transportation, school maintenance and improvements to buildings.

Vouchers, Open Enrollment & Other tuition make up over 17% of expenditures.

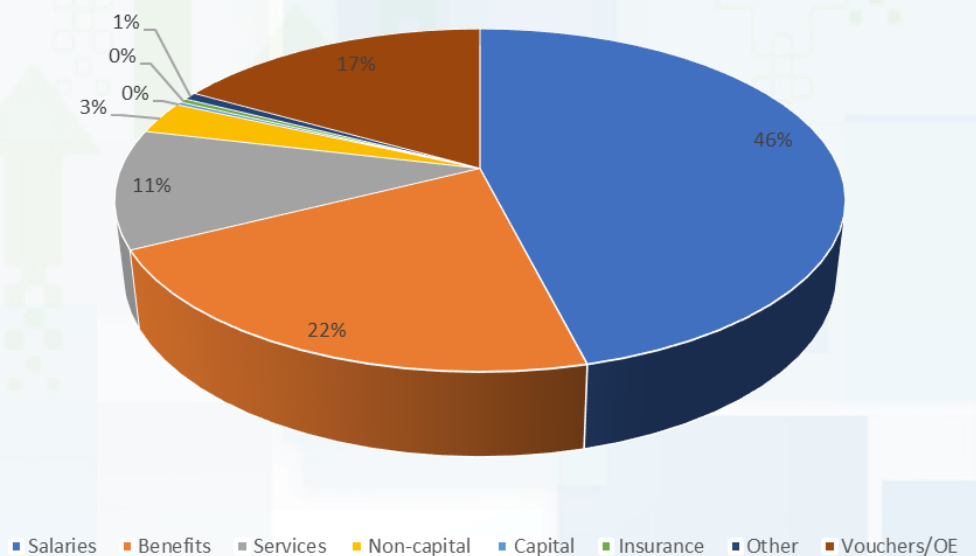
Salaries and benefits make up 68% of budgeted expenditures in the General and Special Education budget. Up from 67% in 2022-23.

DPI reporting requires payments for private school vouchers to be recorded as an expense in the General Fund. Those payments make up over 12% of general fund expenses.

2023-24 Expenditures by Function Fund 10 and 27



2023-24 Expenditures by Object Fund 10 and 27



General Fund FY24

Back to [TOC](#)

The general fund is used to account for all financial transactions relating to the District's operations, except for those required to be reported in other funds.

Property tax levy dropping due to decreased student enrollment and increases of \$6 million in state equalization aid.

Increase in Federal Fund attributed to covering \$33 million funding shortfall and additional ESSER expenses to target student instruction and support.

Budget includes CPI increase of 8.1% plus rung advancement for staff. Increases across all functional groups largely attributed to staff cost increases.

\$2.36M in technology leases is included for student technology and copy machines through a four-year lease.

Transfers to other funds include \$33.1 million to the special education fund and \$10 million of referendum for the Long-Term Capital Improvement Fund.

Fund 10 - General Fund Combined Statement of Revenues, Expenditures and Changes Fund Balance Revenues by Source, Expenditures by Function ANNUAL BUDGET

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget</u>	<u>Percent Change</u>
Revenues By Source					
Revenue					
Property Taxes	82,729,239	83,973,943	78,147,652	93,012,632	19.02%
Local Sources	382,408	1,187,762	3,643,377	2,803,050	-23.06%
Intermediate Sources	336,008	314,000	413,993	356,916	-13.79%
State Sources	178,415,220	178,130,557	185,827,388	183,264,333	-1.38%
Federal Sources	20,245,265	31,912,302	43,413,901	47,690,205	9.85%
Other Sources	3,825,128	1,441,630	1,356,474	391,100	-71.17%
Total Revenue	285,933,268	296,960,194	312,802,785	327,518,236	4.70%
Expenditures By Function					
Instruction					
Regular Instruction	93,635,961	94,735,232	94,223,773	99,038,513	5.11%
Vocational Instruction	4,790,185	4,758,168	5,948,178	6,922,833	16.39%
Special Instruction	374,243	282,957	558,742	567,420	1.55%
Other Instruction	6,577,590	7,140,582	7,813,138	8,089,541	3.54%
Total Instruction	105,377,979	106,916,939	108,543,830	114,618,307	5.60%
Support Services					
Pupil Services	11,725,270	11,283,050	12,502,580	13,409,241	7.25%
Libraries & Instructional Support	16,165,745	15,141,382	20,970,026	15,870,638	-24.32%
General Administration	3,057,630	3,465,250	3,591,566	3,504,429	-2.43%
Building Administration	12,279,137	12,890,801	13,907,876	14,863,427	6.87%
Facilities, Transportation & Finance	35,075,920	36,777,062	36,824,719	39,270,741	6.64%
Central Services	3,220,543	3,136,671	3,562,416	3,182,456	-10.67%
Insurance	1,298,853	705,829	681,879	920,000	34.92%
Debt Payments	2,080,302	2,359,818	1,515,321	1,515,320	0.00%
Other Support Services	6,993,286	5,472,945	7,341,188	7,260,483	-1.10%
Total Support Services	91,896,687	91,232,809	100,897,570	99,796,735	-1.09%
Total Non-Program Transactions	41,743,944	45,551,924	48,121,452	58,451,309	21.47%
Total Expenditures By Function	239,018,609	243,701,672	257,562,852	272,866,351	5.94%
Excess (deficiency) of Revenues over expenditures	46,914,659	53,258,522	55,239,933	54,651,885	-1.06%
Other Financing Sources (Uses)					
Transfer From Other Funds	212,281	196,706	320,199	335,729	4.85%
Other Financing Sources	5,660,523	17,348	4,301	15,000	248.80%
Transfer To Other Funds	-37,370,287	-45,266,682	-35,888,671	-44,776,780	24.77%
Total Other Financing Sources (Uses)	-31,497,483	-45,052,628	-35,564,172	-44,426,051	24.92%
Net Change in Fund Balance	15,417,176	8,205,894	19,675,761	10,225,834	-48.03%
Fund Balance Beginning of Year	44,754,911	60,172,087	68,377,981	88,053,742	28.77%
Fund Balance End of Year	60,172,087	68,377,981	88,053,742	98,279,576	11.61%

Fund 21: Special revenue trust funds hold revenues from sources like gifts, donations, or private groups like PTAs or booster clubs to be expended on District operations subject to the intent of the donation

The local sources of revenue are funds from school fundraising and donations allocated to the special revenue trust fund. Revenue amounts are estimates.

Fund 21 revenues carryover from year to year so expenses are driven by when schools decide to utilize the funds. Expenditures for the interim budget are estimates.

Fund 21 - Special Revenue Trust Fund Combined Statement of Revenues, Expenditures and Changes Fund Balance

Revenues by Source, Expenditures by Function ANNUAL BUDGET

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget</u>	<u>Percent Change</u>
Revenues By Source					
Revenue					
Local Sources	488,136	1,228,175	1,568,287	2,090,985	33.33%
Other Sources	212,269	0	0	0	0.00%
Total Revenue	700,405	1,228,175	1,568,287	2,090,985	33.33%
Expenditures By Function					
Instruction					
Regular Instruction	53,546	99,345	227,981	529,318	132.18%
Vocational Instruction	10,141	14,766	22,667	76,039	235.46%
Special Instruction	96	0	154	882	473.32%
Other Instruction	89,054	449,939	767,009	654,873	-14.62%
Total Instruction	152,837	564,049	1,017,811	1,261,112	23.90%
Support Services					
Pupil Services	30,821	112,792	122,734	284,245	131.59%
Libraries & Instructional Support	95,706	358	34,084	115,768	239.65%
General Administration	34,931	72,412	89,255	44,678	-49.94%
Building Administration	21,905	46,138	35,234	85,794	143.50%
Facilities, Transportation & Finance	2,767	65,437	98,560	93,783	-4.85%
Central Services	0	42	1,071	8,274	672.73%
Total Support Services	186,131	297,179	380,939	632,542	66.05%
Total Non-Program Transactions	12,423	117,745	116,089	277,917	139.40%
Total Expenditures By Function	351,391	978,973	1,514,839	2,171,571	43.35%
Excess (deficiency) of Revenues over expenditures	349,014	249,202	53,448	-80,586	-250.78%
Other Financing Sources (Uses)					
Transfer To Other Funds	-9,400	0	0	0	0.00%
Total Other Financing Sources (Uses)	-9,400	0	0	0	0.00%
Net Change in Fund Balance	339,614	249,202	53,448	-80,586	-250.78%
Fund Balance Beginning of Year	1,205,809	1,545,423	1,794,626	1,848,073	2.98%
Fund Balance End of Year	1,545,423	1,794,626	1,848,073	1,767,487	-4.36%

This fund is used to account for special education and related services funded in part with state or federal special education aid. Fund transfers includes \$32.34 million from the general fund to the special education fund to cover expenses not funded by state or federal revenues. No fund balance or deficit can exist in this fund.

Federal revenue increased due to ESSER and IDEA grant funds received to support special education.

The increased expenses in instruction, pupil services and inst. support are attributed to increased staffing costs.

The increased cost for business and operations reflects assumed higher pupil transportation costs and gas costs.

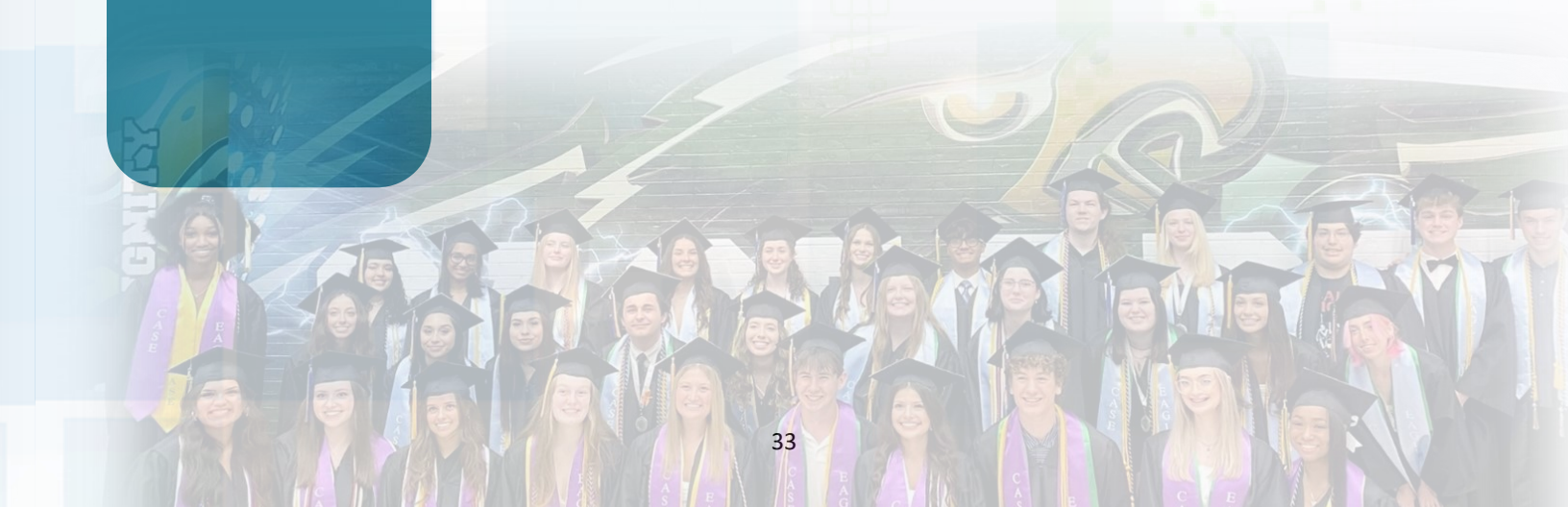
Non-program transactions include the use of contracted special education instructional and support staff.

The increased transfer from the general fund is due to the increased costs for staffing outweighing state and federal revenue increases for special education.

Fund 27 - Special Education Fund Combined Statement of Revenues, Expenditures and Changes Fund Balance

Revenues by Source, Expenditures by Function ANNUAL BUDGET

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget</u>	<u>Percent Change</u>
Revenues By Source					
Revenue					
Local Sources	75	3,113	18,282	0	-100.00%
Intermediate Sources	21,436	10,339	0	0	0.00%
State Sources	14,288,585	15,130,374	15,792,564	15,952,528	1.01%
Federal Sources	5,817,048	6,289,817	9,485,551	7,729,557	-18.51%
Total Revenue	20,127,144	21,433,643	25,296,397	23,682,085	-6.38%
Expenditures By Function					
Instruction					
Vocational Instruction	352	83,919	4,049	0	-100.00%
Special Instruction	38,131,264	37,231,946	38,391,651	41,548,824	8.22%
Total Instruction	38,131,615	37,315,865	38,395,699	41,548,824	8.21%
Support Services					
Pupil Services	6,804,092	6,962,315	7,154,713	7,737,179	8.14%
Libraries & Instructional Support	2,487,654	2,613,162	2,682,849	2,406,766	-10.29%
General Administration	33,437	803	0	5,000	0.00%
Facilities, Transportation & Finance	3,476,026	3,778,387	3,615,245	3,697,035	2.26%
Central Services	4,368	5,783	7,622	12,200	60.06%
Insurance	226,688	226,238	188,242	420,628	123.45%
Other Support Services	4,291	3,745	4,357	4,000	-8.19%
Total Support Services	13,036,555	13,590,432	13,653,028	14,282,808	4.61%
Total Non-Program Transactions	1,851,253	1,854,540	2,202,640	2,624,650	19.16%
Total Expenditures By Function	53,019,424	52,760,837	54,251,367	58,456,282	7.75%
Excess (deficiency) of Revenues over expenditures	-32,892,280	-31,327,194	-28,954,969	-34,774,197	20.10%
Other Financing Sources (Uses)					
Transfer From Other Funds	33,075,958	31,453,266	29,097,893	34,943,776	20.09%
Transfer To Other Funds	-183,678	-126,072	-142,923	-169,579	18.65%
Total Other Financing Sources (Uses)	32,892,280	31,327,194	28,954,969	34,774,197	20.10%
Net Change in Fund Balance	0	0	0	0	0.00%
Fund Balance End of Year	0	0	0	0	0.00%



Under Department of Public Instruction guidelines, two separate funds are used for reporting transactions related to repayment of the general obligation debt and refinancing of debt issues and other District obligations. One fund is for debt issuances that were not approved through a referendum and transactions are subject to state revenue limits. The other fund is for referendum approved debt which is exempt from state revenue limits.

Tax levies assessed for the repayment of long-term debt principal and interest must be recorded in these funds. These funds may not be used for other purposes if related debt remains. The debt payment amounts are established at the time the school board approves a resolution to borrow.

**Fund 38 - Non-Refer Debt Service Fund
Combined Statement of Revenues, Expenditures and Changes Fund Balance**

Revenues by Source, Expenditures by Function

	ANNUAL BUDGET				Percent Change
	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget</u>	
Revenues By Source					
Revenue					
Property Taxes	13,626,774	13,539,573	13,651,728	12,829,700	-6.02%
Local Sources	7,917	3,823	781,413	0	-100.00%
Other Sources	702,296	0	2,237,238	60,270	-97.31%
Total Revenue	14,336,987	13,543,396	16,670,380	12,889,970	-22.68%
Expenditures By Function					
Support Services					
Principal	41,730,000	12,805,000	108,195,000	13,270,000	-87.74%
Interest	4,698,188	2,949,029	3,467,513	8,508,617	145.38%
Agent Paying Fees	322,365	4,388	608,818	3,000	-99.51%
Total Support Services	46,750,552	15,758,417	112,271,331	21,781,617	-80.60%
Total Expenditures By Function	46,750,552	15,758,417	112,271,331	21,781,617	-80.60%
Excess (deficiency) of Revenues over expenditures	-32,413,565	-2,215,021	-95,600,951	-8,891,647	-90.70%
Other Financing Sources (Uses)					
Transfer From Other Funds	4,669,767	1,617,000	8,099,128	12,794,416	57.97%
Other Financing Sources	27,908,404	0	94,896,359	0	-100.00%
Total Other Financing Sources (Uses)	32,578,171	1,617,000	102,995,487	12,794,416	-87.58%
Net Change in Fund Balance	164,606	-598,021	7,394,536	3,902,769	-47.22%
Fund Balance Beginning of Year	1,579,590	1,744,196	1,146,175	8,540,711	645.15%
Fund Balance End of Year	1,744,196	1,146,175	8,540,711	12,443,480	45.70%

\$2.0 million dollars is transferred from Fund 80 to cover the debt payment for the RUSD Aquatic Center.

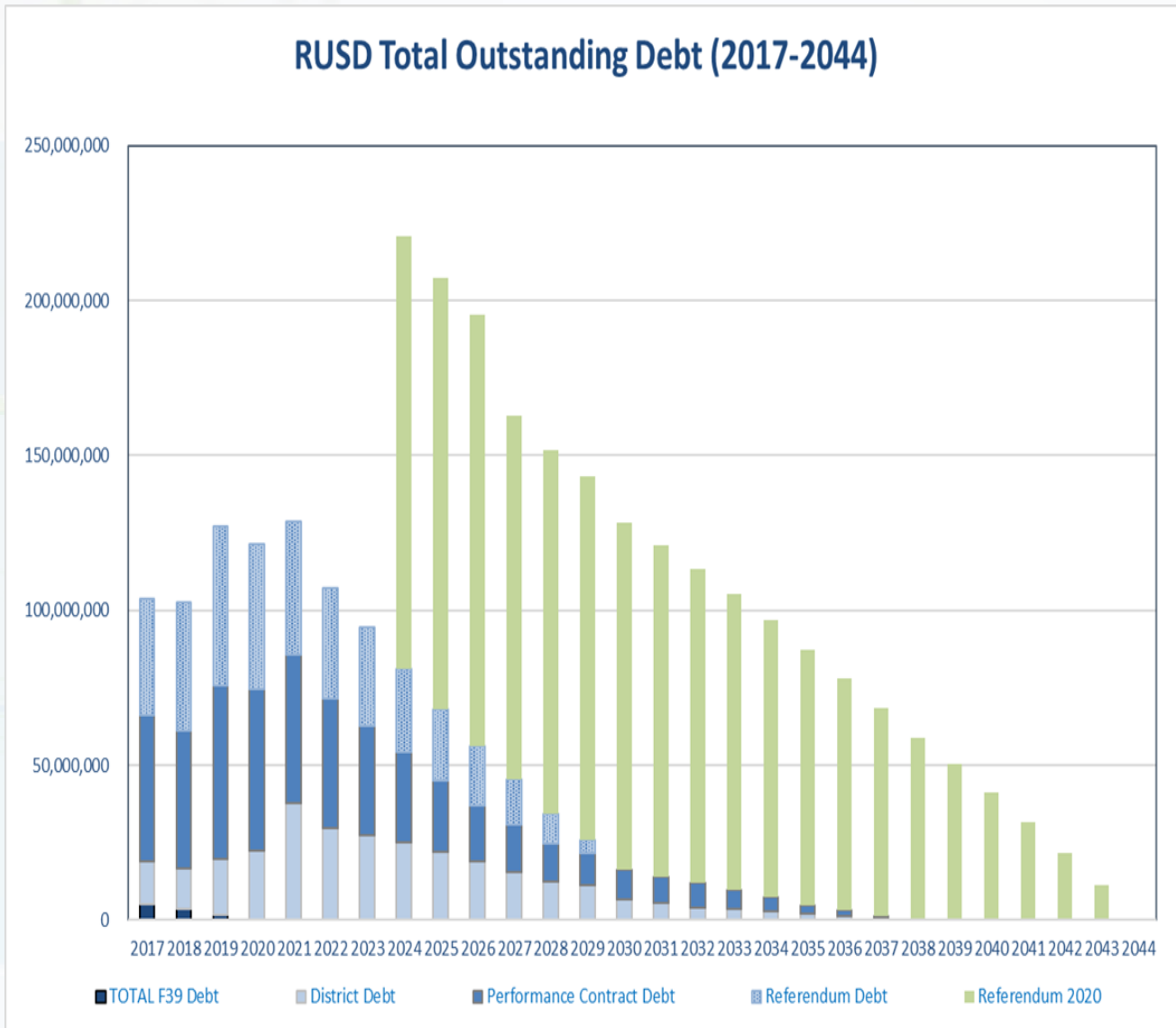
\$10 million dollars is transferred to Fund 38 to cover debt payments during the FY24 fiscal year



Outstanding Debt FY24

District debt is categorized by funds used to pay for principal and interest: 1) debt paid directly through referendum authorized funds; 2) debt paid with District funds; 3) authorized tax levy debt for Performance Contract projects; and 4) debt paid with funds authorized through referendum. The District currently has two outstanding referendum providing \$26.5 million dollars of funding towards the implementation of the district Long-Range Facility Master Plan.

The chart below provides a breakdown of the district's outstanding debt with the additional of borrowings that were completed in FY23 for Group 1 and Group 2 projects. The district plans to borrow again in FY24 to finalize the borrowing for these projects and begin Group 3 projects.



Capital Project Funds are used to segregate revenues and expenditures related to major capital projects. Typically, these projects are financed through borrowing approved by the Board of Education but may include resources from the sale or disposition of property. The use of segregated funds makes it easier to track expenditures utilizing dedicated financing sources.

RUSD has developed a Long-Range Facility Master Plan (LRFMP) to guide the work of all the planned capital projects withing the District. In alignment with the LRFMP, the District is continuing Group 1 and Group 2 projects and will begin Phase 3 work in FY24. The following link to the District website provides detailed information about the Long-Range Facility Master Plan (LRFMP) , the second link will provide detailed information about a key funding source for the District’s capital program. Finally, the last link provides a high-level summary of LRFMP project financing, debt and approvals.

<https://rusd.org/about/2020-referendum/long-range-facilities-master-plan>

<https://rusd.org/about/2020-referendum>

<https://rusd.org/departments/chief-financial-office/long-range-facilities-master-plan-financing>

Energy efficiency projects at schools have reduced utility costs that must be used to reduce property taxes.

Jerstad-Agerholm and Starbuck IB construction continue for planned August 2024 opening

Building up of fund balance is part of fiscal strategy for execution of Facility Master Plan.

Capital Projects Funds					
Combined Statement of Revenues, Expenditures and Changes in Fund Balance					
Adopted Budget					
	2020-21	2021-22	2022-23	2023-24	PERCENT
	ACTUAL	ACTUAL	ACTUAL	Adopted	CHANGE
Revenues by source					
Earnings on investments	7,987	15,167	1,815,558	2,735,000	50.64%
Other	0	0	0	0	
Total revenues & financing	7,987	15,167	1,815,558	2,735,000	50.64%
Expenditures by function					
Buildings & grounds	18,339,130	2,830,687	10,526,101	144,146,567	1269.42%
Central services	0	0	0	0	
Other	0	0	0	0	
Total capital project expenditures	18,339,130	2,830,687	10,526,101	144,146,567	1269.42%
Excess (deficiency) of revenues over expenditures	(18,331,143)	(2,815,520)	(8,710,543)	(141,411,567)	
Other financing sources	19,127,514	13,981,416	145,605,000	120,000,000	-17.59%
Other financing uses	0	0	0	0	
Total other financing sources	19,127,514	13,981,416	145,605,000	120,000,000	-17.59%
Net change in fund balance	796,371	11,165,896	136,894,457	(21,411,567)	-115.64%
Fund balance beginning of year	13,937,555	14,733,926	25,899,822	162,794,279	528.55%
Fund balance end of year	14,733,926	25,899,822	162,794,279	141,382,712	-13.15%

All revenues and expenditures related to pupil and elderly food service activities are recorded in the food service fund and operate separately from District general operating funds. The Food Service Fund is completely self-sufficient with all expenditures paid from revenues of the fund.

Food Services in the District, which includes meal production in District kitchen facilities, are largely operated through a contract with Aramark. District staff coordinate and support the food service program by delivering prepared meals to schools, cleaning, and providing lunchroom supervision.

RUSD will continue to participate in the Community Eligibility Provision (CEP) program for the 2023-24 school year. This will allow RUSD to continue to serve breakfast and lunch at no cost to all enrolled students, without the burden of establishing eligibility via an income application. The CEP program will provide us with full reimbursement for 92.14% of the meals served, and a partial reimbursement for 7.86% of the meals served .

Food service staff wages increased \$3 an hour to assist Aramark to provide the necessary staffing to deliver our food service program.

Payments to Aramark for food service management increased due to 8.3% CPI-food away from home cost as of 12/2022 and expected meal counts.

Decrease in fund balance planned to meet required amount as set by USDA. Funds will be used to purchase new trucks, kitchen equipment, serving lines and other upgrades.

**Fund 50 - Food Service Fund
Combined Statement of Revenues, Expenditures and Changes Fund Balance**

**Revenues by Source, Expenditures by Function
ANNUAL BUDGET**

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget</u>	<u>Percent Change</u>
Revenues By Source					
Revenue					
Local Sources	32,803	53,114	178,781	85,700	-52.06%
State Sources	139,364	0	118,241	406,770	244.02%
Federal Sources	5,088,438	10,738,382	9,970,596	10,009,568	0.39%
Total Revenue	5,260,604	10,791,495	10,267,618	10,502,038	2.28%
Expenditures By Function					
Support Services					
Salaries & Benefits	1,011,714	1,025,543	1,060,638	1,075,154	1.37%
Purchased Services	2,979,327	5,799,982	6,679,709	9,598,451	43.70%
Food & Supplies	1,019,042	1,200,376	1,397,670	1,400,226	0.18%
Furniture & Equipment	30,141	29,426	263,851	500,000	89.50%
Other	10,930	14,168	15,135	24,000	58.57%
Total Support Services	5,051,153	8,069,495	9,417,003	12,597,831	33.78%
Total Expenditures By Function	5,051,153	8,069,495	9,417,003	12,597,831	33.78%
Excess (deficiency) of Revenues over expenditures	209,451	2,722,000	850,614	-2,095,793	-346.39%
Other Financing Sources (Uses)					
Total Other Financing Sources (Uses)	0	0	0	0	0.00%
Net Change in Fund Balance	209,451	2,722,000	850,614	-2,095,793	-346.39%
Fund Balance Beginning of Year	2,789,192	2,998,643	5,720,643	6,571,257	14.87%
Fund Balance End of Year	2,998,643	5,720,643	6,571,257	4,475,464	-31.89%

The Fund 73 OPEB Trust Fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal laws and Internal Revenue Service requirements.

Specific requirements for use of this fund have been established by the Department of Public Instruction. This fund applies to all post-employment benefit plans where the District is providing such benefits by contribution to a legally established irrevocable trust.

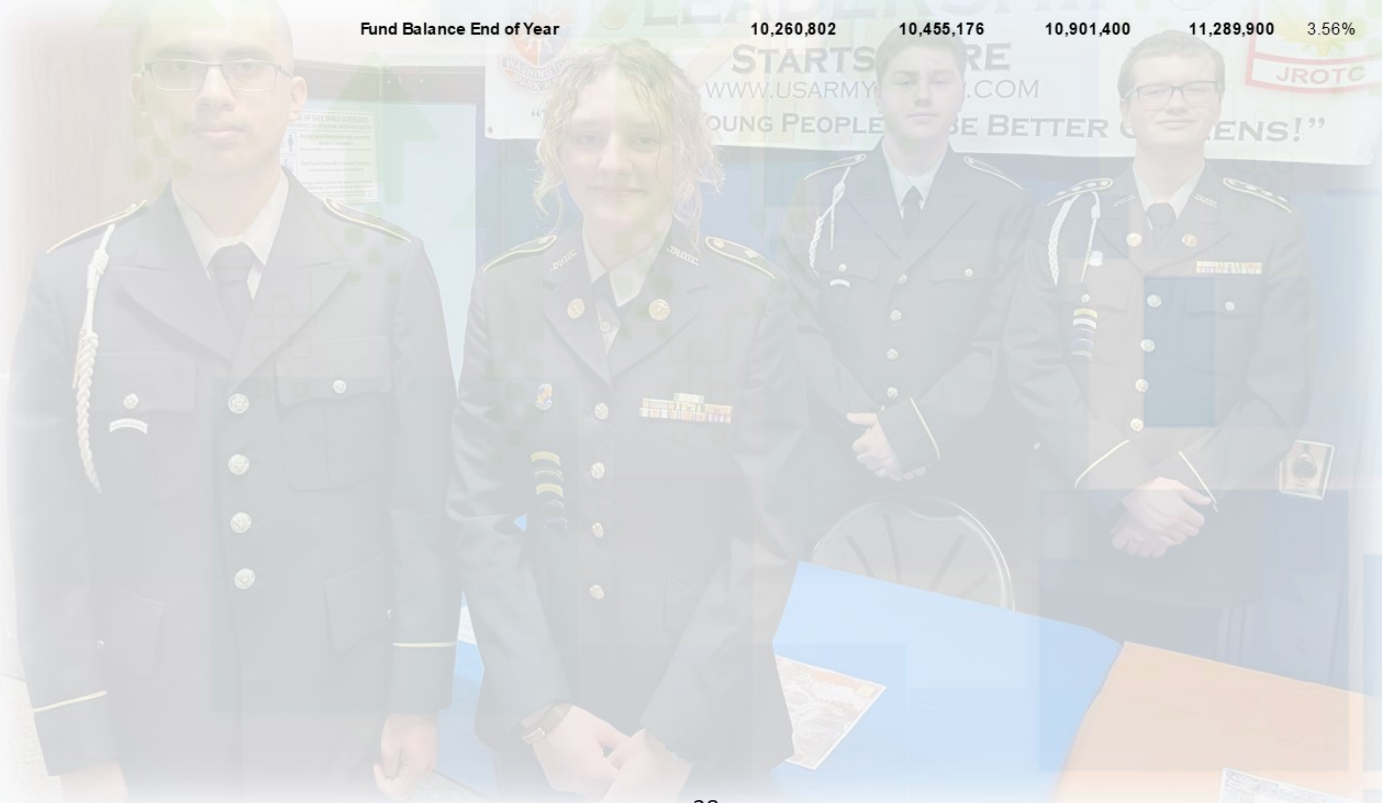
For the Fund 73-Employee Benefit Trust Fund, estimated contribution amounts for RUSD are determined through an analysis performed by Brown & Brown Benefit Services. In-order-for the district to receive state or federal aid, on contributions to the fund, the District must allocate to the fund 105% of the actual expenses for post-

Fund 73 - Pension & Empl Benefit Tr Fd
Combined Statement of Revenues, Expenditures and Changes Fund Balance

Revenues by Source, Expenditures by Function
ANNUAL BUDGET

	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget</u>	<u>Percent Change</u>
Revenues By Source					
Revenue					
Local Sources	65,816	13,159	218,910	100,000	-54.32%
Other Sources	5,130,909	4,029,551	5,023,292	5,065,014	0.83%
Total Revenue	5,196,725	4,042,710	5,242,202	5,165,014	-1.47%
Expenditures By Function					
Support Services					
Facilities, Transportation & Finance	11,083	10,671	11,895	11,500	-3.32%
Total Support Services	11,083	10,671	11,895	11,500	-3.32%
Total Non-Program Transactions	4,886,576	3,837,664	4,784,084	4,765,014	-0.40%
Total Expenditures By Function	4,897,659	3,848,335	4,795,978	4,776,514	-0.41%
Excess (deficiency) of Revenues over expenditures	299,065	194,375	446,223	388,500	-12.94%
Net Change in Fund Balance	299,065	194,375	446,223	388,500	-12.94%
Fund Balance Beginning of Year	9,961,736	10,260,802	10,455,176	10,901,400	4.27%
Fund Balance End of Year	10,260,802	10,455,176	10,901,400	11,289,900	3.56%

The intention of building up funds in the OPEB trust allows the investment earnings and the balance to be used to pay for future retiree benefit costs.



This fund is used to account for activities that benefit the entire community, including community recreation programs, community use of facilities, non-special education preschool, day care services and non-educational after school programs.

RUSD programs funded through the community service fund include: Extended Learning, the Aquatic Center, PCOC and Montessori 3-year-old programs, Community outreach programs, Lighthouse Brigade program support, community mental health clinic and County & Municipal recreational community program initiatives, including support for Pritchard Park and Horlick Field.

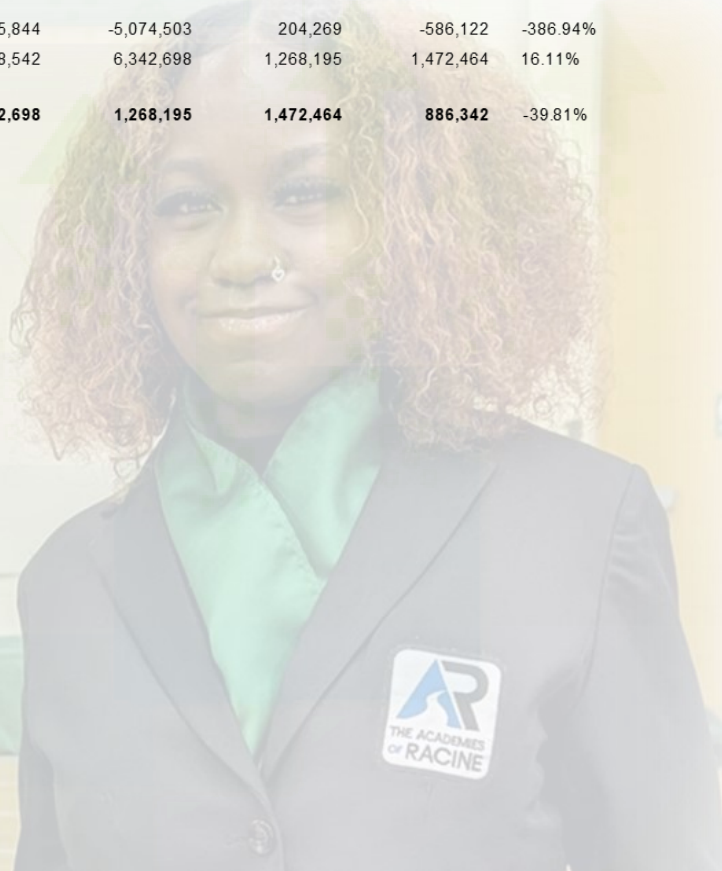
**Fund 80 - Community Service Fund
Combined Statement of Revenues, Expenditures and Changes Fund Balance**

**Revenues by Source, Expenditures by Function
ANNUAL BUDGET**

	<u>2020-21</u> <u>Actual</u>	<u>2021-22</u> <u>Actual</u>	<u>2022-23</u> <u>Actual</u>	<u>2023-24</u> <u>Budget</u>	<u>Percent</u> <u>Change</u>
Revenues By Source					
Revenue					
Property Taxes	3,900,000	6,907,986	5,911,863	5,390,347	-8.82%
Local Sources	254,960	28,153	353,324	350,000	-0.94%
Federal Sources	29,494	576,700	1,576,832	1,847,338	17.16%
Total Revenue	4,184,454	7,512,839	7,842,019	7,587,685	-3.24%
Expenditures By Function					
Support Services					
Salaries & Benefits	1,433,798	2,460,314	4,175,735	4,194,880	0.46%
Purchased Services	1,811,004	8,249,351	1,181,149	1,434,724	21.47%
Food & Supplies	17,422	293,703	295,958	339,850	14.83%
Furniture & Equipment	0	19,976	0	0	0.00%
Other	3,073	7,686	65,708	20,410	-68.94%
Total Support Services	3,265,297	11,031,030	5,718,551	5,989,864	4.74%
Total Expenditures By Function	3,265,297	11,031,030	5,718,551	5,989,864	4.74%
Excess (deficiency) of Revenues over expenditures	919,156	-3,518,191	2,123,468	1,597,821	-24.75%
Support Services					
Other	-1,555,000	-1,556,313	-1,919,199	-2,183,943	13.79%
Total Support Services	-1,555,000	-1,556,313	-1,919,199	-2,183,943	13.79%
Net Change in Fund Balance	-635,844	-5,074,503	204,269	-586,122	-386.94%
Fund Balance Beginning of Year	6,978,542	6,342,698	1,268,195	1,472,464	16.11%
Fund Balance End of Year	6,342,698	1,268,195	1,472,464	886,342	-39.81%

Under-levy to reduce Fund 80 fund balance and decrease tax levy.

Salaries and benefits include funds for staff for community after-school programs. Increases due to expansion of programs plus CPI and rung advancement for Community Service funded RUSD staff



To date, congress has passed three stimulus bills that have provided nearly \$190.5 billion under the Elementary and Secondary School Emergency Relief (ESSER) Fund to local education agencies in Wisconsin. The funds provide emergency financial assistance to address the impact COVID-19 has had, and continues to have, on elementary and secondary schools. Here's what RUSD has received:

ESSER I	ESSER II	ESSER III
\$4,896,135	\$23,576,970	\$52,950,525

How is RUSD Using ESSER Funds?

The District identified its preferred top priorities after getting input from thousands of families, community members and other stakeholders. This input continues to be used in all ESSER planning. Here are a few ways funding is being used:

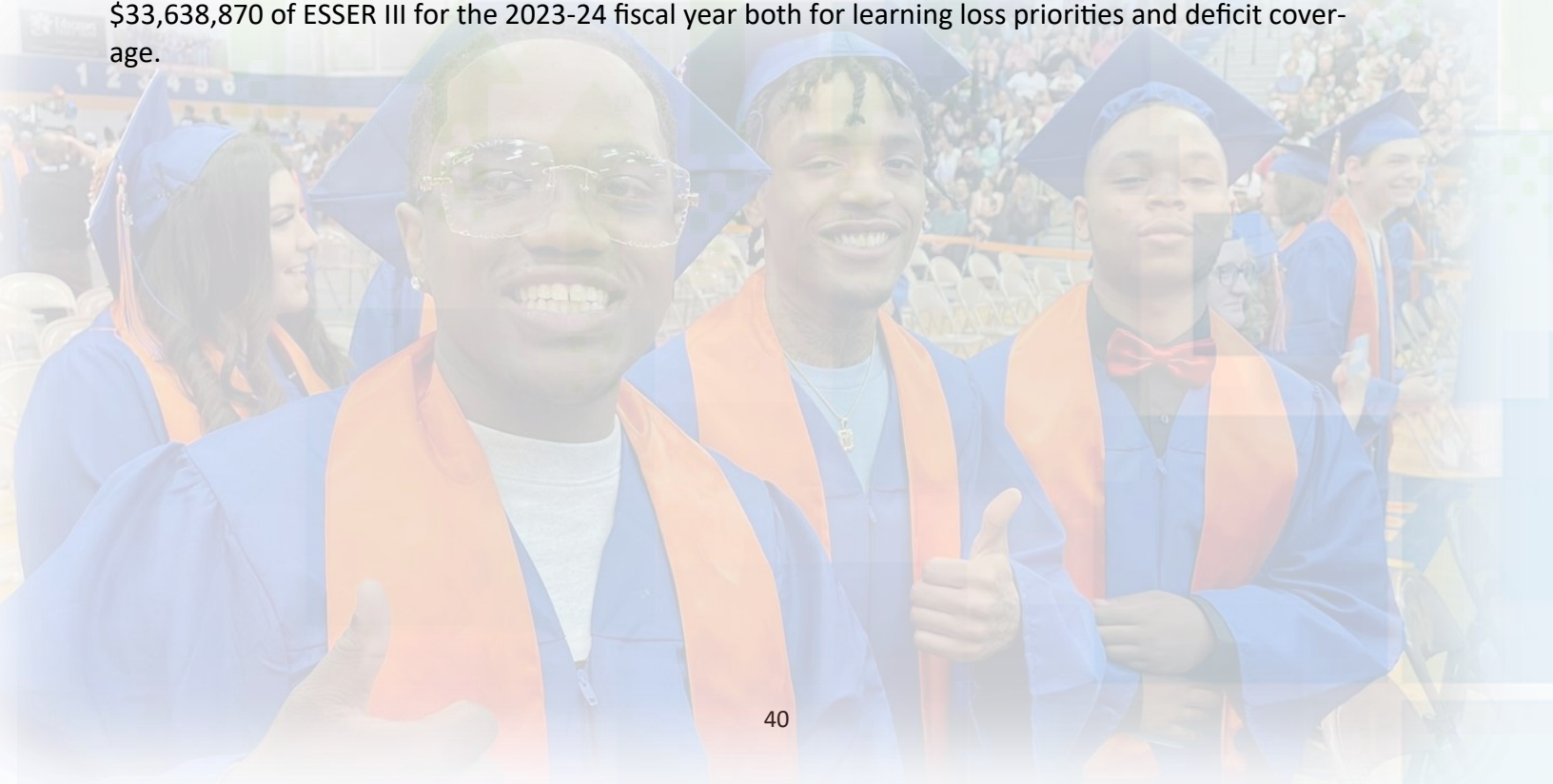
ESSER I Funds were invested to support immediate student, family and staff needs during the transition from in-person to remote and later hybrid learning. Funds were also invested to increase school safety protocols and provide personal protective equipment.

ESSER II & ESSER III Funds are being used to maintain healthy learning environments for students and staff, address learning loss through a variety of additional programs, training, staff and mental health supports, education technology and outreach and services to special populations.

ESSER Funding moving forward

Entering the 2024 Fiscal year to date RUSD has spent the entirety of the ESSER I.

As of the beginning of 2023-24 fiscal year RUSD will have spent the entire \$23,602,782 of the ESSER II allocation and \$19,415,633 of ESSER III allocation. Currently the district is budgeting to spend \$33,638,870 of ESSER III for the 2023-24 fiscal year both for learning loss priorities and deficit coverage.



Districts are required to report to DPI the annual utility savings for Energy Efficiency Exemption projects financed with debt each year and/or when savings are known. Projects were executed starting in the 2011-2012 through 2017-2018. Projects included lighting upgrades, controls upgrades, boiler upgrades and envelope improvements.

Investments were designed to generate operating efficiencies, generate energy savings, create cost avoidance opportunities for operational and maintenance of obsolete equipment.

\$34.4 million of planned energy efficient measures and facility improvement projects were executed since the 2012-2013 school year.

Performance contracts were executed in multiple phases with Trane and Johnson Controls that included cost avoidance estimates, escalated each year by 3%, actual energy savings were not guaranteed.

Projects completed by Trane

Phase	Locations	Performance Year	Year	Annual Estimated Project Benefits
I	Bull Fine Arts, Fratt, Giese, Janes, Jerstad-Agerholm ES/MS, Julian Thomas, Knapp, Mitchell ES, North Park, Red Apple, Roosevelt, Walden III, West Ridge, Gilmore, McKinley, Mitchell MS, Starbuck	Dec - Nov	8	\$209,746.00
II	Fratt, Giese, Janes, Julian Thomas, Knapp Mitchell ES, North Park, Red Apple, Roosevelt, West Ridge, Jerstad MS, McKinley, Mitchell MS, Starbuck	Oct - Sept	8	\$46,815.00
III	Jerstad-Agerholm	Feb - Jan	5	\$
IV	Fratt, Mitchell	Jul - Jun	3	*Utility Cost Avoidance = \$46,412
IV	Fratt, Mitchell	Jul - Jun	3	**Operations & Maintenance Cost Avoidance = \$687,620
IV	Fratt, Mitchell	Jul - Jun	3	Annual Estimated Project Benefits = \$734,032

Projects completed by Johnson Controls Inc

Phase	Locations	Performance Year	Year	Annual Estimated Project Benefits
I	Case, Horlick, Park, Gifford, Wadewitz, SC Johnson, Schulte, Goodland, Dr. Jones, Olympia Brown, Jefferson	Jul - Jun	9	\$305,069.00
II	Case, Horlick, Park, Jefferson	Jul - Jun	8	\$84,117
IV	Community Pathways Campus	Jul - Jun	4	*Utility Cost Avoidance = \$31,168
IV	Community Pathways Campus	Jul - Jun	4	**Operations & Maintenance Cost Avoidance = \$39,384
IV	Community Pathways Campus	Jul - Jun	4	Annual Estimated Project Benefits = \$70,552

*Utility cost avoidance is based on the vendor stipulated increases in energy costs. ** Operations and Maintenance costs avoidance are based on an annual escalation rate of 3%.

Budget Adoption Table FY24

2023-2024			
Recommended Format for Budget Adoption			
Instructions: This recommended format contains the minimum detail that a school board should include in an adopt changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).			
Racine Unified School District			
BUDGET ADOPTION 2023-24*			
	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	60,172,086.67	68,377,980.55	88,053,742.46
Ending Fund Balance, Nonspendable (Acct. 935 000)	5,103,860.22	6,004,217.89	6,004,217.89
Ending Fund Balance, Restricted (Acct. 936 000)	1,344,463.79	1,593,889.47	1,593,889.47
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	7,685,586.20	15,661,961.99	27,535,511.99
Ending Fund Balance, Unassigned (Acct. 939 000)	54,244,070.34	64,793,673.11	63,145,957.11
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	68,377,980.55	88,053,742.46	98,279,576.46
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	196,706.32	324,499.00	335,729.00
Local Sources			
210 Taxes	83,973,943.00	78,147,652.00	93,012,632.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	52,912.16	91,474.02	40,000.00
270 School Activity Income	147,054.12	194,621.37	135,000.00
280 Interest on Investments	100,593.18	1,941,381.95	1,750,000.00
290 Other Revenue, Local Sources	783,658.24	1,415,899.68	878,050.00
Subtotal Local Sources	85,058,160.70	81,791,029.02	95,815,682.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	248,495.51	339,221.00	356,916.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	248,495.51	339,221.00	356,916.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	65,504.67	74,772.06	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	65,504.67	74,772.06	0.00
State Sources			
610 State Aid -- Categorical	3,544,080.35	2,850,393.26	3,126,264.00
620 State Aid -- General	157,448,434.00	166,185,461.00	163,379,610.00
630 DPI Special Project Grants	367,044.11	374,022.28	140,000.00
640 Payments for Services	286,911.00	287,508.00	275,000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	1,627,946.57	1,594,316.25	1,653,286.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00
690 Other Revenue	14,856,140.70	14,535,687.20	14,690,173.00
Subtotal State Sources	178,130,556.73	185,827,387.99	183,264,333.00
Federal Sources			
710 Federal Aid - Categorical	251,154.42	354,463.70	337,750.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	16,801,644.26	31,504,133.92	34,148,991.00
750 IASA Grants	7,788,513.70	8,389,303.02	9,973,464.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	121,000.00	0.00
780 Other Federal Revenue Through State	6,776,215.68	3,014,151.88	3,200,000.00
790 Other Federal Revenue - Direct	294,773.61	30,848.46	30,000.00
Subtotal Federal Sources	31,912,301.67	43,413,900.98	47,690,205.00

Budget Adoption Table FY24

Back to [TOC](#)

Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	17,347.50	0.00	15,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	17,347.50	0.00	15,000.00
Other Revenues			
960 Adjustments	577,979.21	1,199,365.53	201,100.00
970 Refund of Disbursement	782,443.73	119,316.83	150,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	184,751.81	37,792.08	40,000.00
Subtotal Other Revenues	1,545,174.75	1,356,474.44	391,100.00
TOTAL REVENUES & OTHER FINANCING SOURCES	297,174,247.85	313,127,284.49	327,868,965.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	34,495,915.32	35,703,461.25	36,475,903.00
120 000 Regular Curriculum	60,239,316.77	58,520,311.50	62,562,610.00
130 000 Vocational Curriculum	4,758,167.58	5,948,177.00	6,922,833.00
140 000 Physical Curriculum	5,632,908.51	6,218,406.38	6,790,374.00
160 000 Co-Curricular Activities	1,507,673.33	1,594,731.16	1,299,167.00
170 000 Other Special Needs	282,957.24	558,742.25	567,420.00
Subtotal Instruction	106,916,938.75	108,543,829.54	114,618,307.00
Support Sources			
210 000 Pupil Services	11,283,050.34	12,502,579.69	13,409,241.00
220 000 Instructional Staff Services	15,141,381.69	20,970,025.56	15,870,638.00
230 000 General Administration	3,465,250.25	3,591,565.96	3,504,429.00
240 000 School Building Administration	12,890,801.14	13,907,875.68	14,863,427.00
250 000 Business Administration	36,777,061.96	36,824,719.28	39,270,741.00
260 000 Central Services	3,136,671.40	3,562,416.29	3,182,456.00
270 000 Insurance & Judgments	705,828.83	681,878.71	920,000.00
280 000 Debt Services	2,359,818.48	1,515,320.87	1,515,320.00
290 000 Other Support Services	5,472,945.23	7,341,188.33	7,260,483.00
Subtotal Support Sources	91,232,809.32	100,897,570.37	99,796,735.00
Non-Program Transactions			
410 000 Inter-fund Transfers	45,266,681.72	35,888,671.02	44,776,780.00
430 000 Instructional Service Payments	45,486,738.23	48,092,732.83	58,411,309.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	65,185.95	28,718.82	40,000.00
Subtotal Non-Program Transactions	90,818,605.90	84,010,122.67	103,228,089.00
TOTAL EXPENDITURES & OTHER FINANCING USES	288,968,353.97	293,451,522.58	317,643,131.00
SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	1,545,423.00	1,794,625.00	1,848,073.00
900 000 Ending Fund Balance	1,794,625.00	1,848,073.00	1,767,487.00
REVENUES & OTHER FINANCING SOURCES	1,228,175.00	1,568,287.00	2,090,984.50
100 000 Instruction	564,049.00	1,017,811.00	1,261,111.50
200 000 Support Services	297,179.00	380,939.00	632,542.00
400 000 Non-Program Transactions	117,745.00	116,089.00	277,917.00
TOTAL EXPENDITURES & OTHER FINANCING USES	978,973.00	1,514,839.00	2,171,570.50

Budget Adoption Table FY24

Back to [TOC](#)

SPECIAL EDUCATION FUND (FUND 27)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	31,453,265.92	29,097,892.64	34,943,776.00
Local Sources			
240 Payments for Services	0.00	9,792.00	0.00
260 Non-Capital Sales	3,113.28	8,490.23	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	3,113.28	18,282.23	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	22.20	0.00	0.00
340 Payments for Services	10,317.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	10,339.20	0.00	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	13,930,498.00	14,887,891.23	14,927,528.00
620 State Aid -- General	856,016.00	633,763.00	800,000.00
630 DPI Special Project Grants	81,729.30	48,242.69	0.00
640 Payments for Services	189,442.00	155,788.00	150,000.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	72,688.30	66,878.70	75,000.00
Subtotal State Sources	15,130,373.60	15,792,563.62	15,952,528.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	4,842,153.12	5,596,093.06	6,229,557.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	1,447,663.69	3,889,458.37	1,500,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	6,289,816.81	9,485,551.43	7,729,557.00
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	52,886,908.81	54,394,289.92	58,625,861.00

Budget Adoption Table FY24

Back to [TOC](#)

EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	83,918.83	4,048.66	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	37,147,585.01	38,277,932.90	41,449,931.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	84,360.97	113,717.60	98,893.00
Subtotal Instruction	37,315,864.81	38,395,699.16	41,548,824.00
Support Sources			
210 000 Pupil Services	6,962,314.88	7,154,712.72	7,737,179.00
220 000 Instructional Staff Services	2,613,162.24	2,682,849.28	2,406,766.00
230 000 General Administration	802.50	0.00	5,000.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	3,778,386.59	3,615,244.90	3,697,035.00
260 000 Central Services	5,782.92	7,622.14	12,200.00
270 000 Insurance & Judgments	226,238.05	188,242.04	420,628.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	3,745.09	4,356.93	4,000.00
Subtotal Support Sources	13,590,432.27	13,653,028.01	14,282,808.00
Non-Program Transactions			
410 000 Inter-fund Transfers	126,071.54	142,923.21	169,579.00
430 000 Instructional Service Payments	1,854,540.19	2,202,639.54	2,624,650.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	1,980,611.73	2,345,562.75	2,794,229.00
TOTAL EXPENDITURES & OTHER FINANCING USES	52,886,908.81	54,394,289.92	58,625,861.00
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	1,744,195.99	1,146,174.80	8,540,711.00
900 000 ENDING FUND BALANCES	1,146,174.80	8,540,711.00	12,443,480.00
TOTAL REVENUES & OTHER FINANCING SOURCES	15,160,395.56	119,665,867.03	25,684,386.00
281 000 Long-Term Capital Debt	15,758,416.75	15,825,584.37	21,781,617.00
282 000 Refinancing	0.00	96,445,746.46	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	15,758,416.75	112,271,330.83	21,781,617.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

Budget Adoption Table FY24

Back to [TOC](#)

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	14,733,926.35	25,899,821.34	162,794,278.30
900 000 Ending Fund Balance	25,899,821.34	162,794,278.30	141,382,711.30
TOTAL REVENUES & OTHER FINANCING SOURCES	13,996,582.08	147,420,557.89	122,735,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	2,830,687.09	10,526,100.93	144,146,567.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,830,687.09	10,526,100.93	144,146,567.00
FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	2,998,643.34	5,720,643.11	6,571,257.29
900 000 ENDING FUND BALANCE	5,720,643.11	6,571,257.29	4,475,464.29
TOTAL REVENUES & OTHER FINANCING SOURCES	10,791,495.05	10,267,617.65	10,502,038.00
200 000 Support Services	8,069,495.28	9,417,003.47	12,597,831.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	8,069,495.28	9,417,003.47	12,597,831.00
COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	6,342,698.08	1,268,194.83	1,472,463.68
900 000 ENDING FUND BALANCE	1,268,194.83	1,472,463.68	886,341.68
TOTAL REVENUES & OTHER FINANCING SOURCES	7,512,839.08	7,842,018.96	7,587,685.00
200 000 Support Services	7,913,711.93	1,609,545.34	1,502,684.00
300 000 Community Services	3,117,317.74	4,109,005.31	4,487,180.00
400 000 Non-Program Transactions	1,556,312.66	1,919,199.46	2,183,943.00
TOTAL EXPENDITURES & OTHER FINANCING USES	12,587,342.33	7,637,750.11	8,173,807.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.

Revenue Limit Worksheet FY24

Department of Public Instruction 2023-24 Revenue Limit Worksheet

DISTRICT:	Racine	4620
DATA AS OF 10/12/2023		
Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 22-23 Revenue Limit		
2022-23 General Aid Certification (22-23 Line 12A, src 621)	+	165,070,621
2022-23 Hi Pov Aid (22-23 Line 12B, Src 628)	+	1,114,840
2022-23 Computer Aid Received (22-23 Line 12C, Src 691)	+	859,174
2022-23 Aid for Exempt Personal Property (22-23 Line 12D, Src 691)	+	573,337
2022-23 Fnd 10 Levy Cert (22-23 Line 14A, Levy 10 Src 211)	+	78,147,652
2022-23 Fnd 38 Levy Cert (22-23 Line 14B, Levy 38 Src 211)	+	13,651,728
2022-23 Fnd 41 Levy Cert (22-23 Line 14C, Levy 41 Src 211)	+	0
2022-23 Aid Penalty for Over Levy (22-23 FINAL Rev Lim, June 2023)	-	0
2022-23 Total Levy for All Levied Non-Recurring Exemptions*	-	69,902,804
NET 2023-24 Base Revenue Built from 2022-23 Data (Line 1)	=	189,514,548
<p>*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expenditures, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)</p>		
September & Summer FTE Membership Averages		
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.		
Line 2: Base Avg:((20+.4ss)+(21+.4ss)+(22+.4ss)) / 3 =		17,659
	2020	2021
Summer FTE:	151	274
% (40,40,40)	60	110
Sept FTE:	17,611	17,686
New ICS - Independent Charter Schools FTE	0.00	0.00
Total FTE	17,671	17,796
		2022
Summer FTE:	274	262
% (40,40,40)	110	105
Sept FTE:	17,686	17,403
New ICS - Independent Charter Schools FTE	0.00	2.00
Total FTE	17,796	17,510
Line 6: Curr Avg:((20+.4ss)+(21+.4ss)+(22+.4ss)) / 3 =		17,530
	2021	2022
Summer FTE:	274	262
% (40,40,40)	110	105
Sept FTE:	17,686	17,403
New ICS - Independent Charter Schools FTE	0.00	2.00
Total FTE	17,796	17,510
		2023
Summer FTE:	266	266
% (40,40,40)	106	106
Sept FTE:	17,174	17,174
New ICS - Independent Charter Schools FTE	3.00	3.00
Total FTE	17,528	17,283
<p>The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE" The PPA average appears below after data is entered for 2023:</p>		
		17,528
Line 10B: Declining Enrollment Exemption =		1,426,340
Average FTE Loss (Line 2 - Line 6, if > 0)		129
	X 1.00	=
X (Line 5, Maximum 2023-2024 Revenue per Memb) =		11,056.90
Non-Recurring Exemption Amount:		1,426,340
Fall 2023 Property Values		
2023 TIF-Out Tax Apportionment Equalized Valuation		13,529,418,700
CELL COLOR KEY: Auto-Calc DPI Data District-Entered		
Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue		
Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.		

Revenue Limit Worksheet FY24

Department of Public Instruction 2023-24 Revenue Limit Worksheet

2023-2024 Revenue Limit Worksheet			
1.	2023-24 Base Revenue (Funds 10, 38, 41)	(from left)	189,514,548
2.	Base Sept Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	17,659
3.	2023-24 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,731.90
4.	2023-24 Per Member Change (A+B)		325.00
	2023-24 Low Revenue Ceiling per s.121.905(1):	11,000.00	
A.	Allowed Per-Member Change for 23-24	325.00	
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C.	Value of the CCDEB (23-24 DPI Computed-CCDEB Dists only)	0.00	
5.	2023-24 Maximum Revenue / Member (Ln 3 + Ln 4)		11,056.90
6.	Current Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3	(from left)	17,530
7.	2023-24 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	193,827,383
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	193,827,383	
B.	Hold Harmless Non-Recurring Exemption	0	
8.	Total 2023-24 Recurring Exemptions (A+B+C+D+E)	(rounded)	1,362,691
A.	Prior Year Carryover	0	
B.	Transfer of Service	1,362,691	
C.	Transfer of Territory/Other Reorg (if negative, include sign)	0	
D.	Federal Impact Aid Loss (2021-22 to 2022-23)	0	
E.	Recurring Referenda to Exceed (If 2023-24 is first year)	0	
9.	2023-24 Limit with Recurring Exemptions (Ln 7 + Ln 8)		195,190,074
10.	Total 2023-24 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		74,031,868
A.	Non-Recurring Referenda to Exceed 2023-24 Limit	26,500,000	
B.	Declining Enrollment Exemption for 2023-24 (from left)	1,426,340	
C.	Energy Efficiency Net Exemption for 2023-24 (see pg 4 for details)	6,595,150	
D.	Adjustment for Refunded or Rescinded Taxes, 2023-24	0	
E.	Prior Year Open Enrollment (uncounted pupil[s])	270,183	
F.	Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G.	Other Adjustments (Fund 39 Bal Transfer)	0	
H.	WPCP and RPCP Private School Voucher Aid Deduction	37,101,013	
I.	SNSP Private School Voucher Aid Deduction	2,139,182	
11.	2023-24 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		269,221,942
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		163,379,610
A.	2023-24 OCT 15 CERT OF GENERAL AID	161,947,099	
B.	State Aid to High Poverty Districts (\$0 per 2023 Act 19)	0	
C.	State Aid for Exempt Computers (Source 691)	859,174	
D.	State Aid for Exempt Personal Property (Source 691)	573,337	
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			
13.	Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)		105,842,332
14.	Total Limited Revenue To Be Used (A+B+C)	Not >line 13	105,842,332
Entries Required Below: Enter amnts needed by purpose and fund:			
A.	Gen Operations: Fnd 10 Src 211	93,012,632	(Proposed Fund 10)
B.	Non-Referendum Debt (inside limit) Fund 38 Src 211	12,829,700	(to Budget Rpt)
C.	Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15.	Total Revenue from Other Levies (A+B+C+D)		5,390,347
A.	Referendum Apprvd Debt (Fund 39 Debt-Src 211)	0	
B.	Community Services (Fund 80 Src 211)	5,390,347	(to Budget Rpt)
C.	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16.	Total Fall, 2023 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		111,232,679
	<i>Line 16 is the total levy to be apportioned in the PI-401.</i>	Levy Rate =	0.00822154

Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.

Certification of Aid FY24

Back to [TOC](#)

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION				
OCTOBER 15 CERTIFICATION OF 2023-24 GENERAL AID				
USING 2022-23 PI-1506-AC DATA , 2022-23 AUDITED MEMBERSHIP				
2021 TIFOUT SCHOOL AID VALUE (CERT MAY 2022) & 2016 COMPUTER VALUE (CERT MAY 2017)				
Racine 4620		Racine		
PART A: 2022-23 AUDITED MEMBERSHIP				FTE
A1	3RD FRI SEPT 2022 MEMBERSHIP* (include Challenge Academy)			17,404.00
A2	2ND FRI JAN 2023 MEMBERSHIP* (include Challenge Academy)			17,532.00
A3	TOTAL (A1 + A2)			34,936.00
A4	AVERAGE (A3/2) (ROUNDED)			17,468.00
A5	SUMMER 2022 FTE EQUIVALENT* (ROUNDED)			262.00
A6A	FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)			0.00
A6B	PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)			0.00
A6C	STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER			3,335.00
A6D	STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS			122.00
A6E	INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS			3.00
A7	AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)			21,190.00
	* Ch 220 Resident Inter FTE counts only 75%.			
PART B: 2022-23 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC REPORT)				
B1	TOTAL REVENUE & TRNSF IN	10R 000000 000	+	313,127,284.50
B2	PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	79,580,163.20
B3	GENERAL STATE AID	10R 000000 620	-	166,185,461.00
B4	IMPACT AID DIST: NON-DED IMPACT AID	(DPI AMOUNT)	-	0.00
B5	REORG SETTLEMENT	10R 000000 850	-	0.00
B6	LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7	LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8	PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	0.00
B9	DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	67,361,660.30
PART C: 2022-23 NET COST OF GENERAL FUND (PI-1506-AC REPORT)				
C1	TOTAL GF EXPENDITURES	10E 000000 000	+	293,451,523.30
C2	DEBT SRV C TRANSFER	10E 411000 838+839	-	6,290,778.38
C3	REORG SETTLEMENT	10E 491000 950	-	0.00
C4	REFUND PRIOR YEAR REV	10E 492000 972	-	0.00
C5	GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	287,160,744.92
C6	DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	67,361,660.30
C7	OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8	NET COST GENERAL FUND	(NOT LESS THAN 0)	=	219,799,084.62
PART D: 2022-23 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC REPORT)				
D1	TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	119,665,867.00
D2	TRNSF FROM GEN FUND	10E 411000 838 + 839	-	6,290,778.38
D3	PROPERTY TAXES	38R + 39R 210	-	13,651,728.00
D4	PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5	NON-REV RECEIPTS	38R + 39R 800	-	94,896,358.95
D6	DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	4,827,001.67
D7	TOTAL EXPENDITURES	38E + 39E 000	+	112,271,330.80
D8	AIDABLE FUND 41 EXP	(DPI AMOUNT)	+	0.00
D9	REFINANCING	38E + 39E 282000	-	94,896,358.95
D10	OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11	NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	=	12,547,970.18
PART E: 2022-23 SHARED COST (PI-1506-AC REPORT)				
E1	NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	232,347,054.80
E2	TRANSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER		-	0.00
E3	IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE REMOVED		-	0.00
E4	TOTAL SHARED COST FOR EQUALIZATION AID		=	232,347,054.80

Certification of Aid FY24

Back to [TOC](#)

GUARANTEES FOR OCT 15 CERTIFICATION		K-12	UHS	K-8
	PRIMARY (G1)	1,930,000	5,790,000	2,895,000
	SECONDARY (G6)	1,984,342	5,953,026	2,976,513
	TERTIARY (G11)	861,627	2,584,881	1,292,440
▼	4620 ▼		2023-2024 OCT 15 CERTIFICATION	
PART E: 2022-23 SHARED COST - CONTINUED			E4 =	232,347,054.80
E6	PRIMARY COST CEILING PER MEMBER			1,000
E7	PRIMARY CEILING (A7 * E6)			21,190,000.00
E8	PRIMARY SHARED COST (LESSER OF E5 OR E7)			21,190,000.00
E9	SECONDARY COST CEILING PER MEMBER			11,194
E10	SECONDARY CEILING (A7 * E9)			237,200,860.00
E11	SECONDARY SHARED COST (LESSER OF E5 OR E10) - E8)			211,157,054.80
E12	TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)			0.00
	SHARED COST PER MEMBER =		\$10,965	
PART F: EQUALIZED PROPERTY VALUE				
F1	2022 TIFOUT VALUE (CERT MAY 23) + EXEMPT COMPUTER VALUE (CERT MAY 17)			12,596,422,400
	VALUE PER MEMBER =		594,451	
PART G: 2023-24 EQUAL AID BY TIER - OCT 15 CERT				
G1	PRIMARY GUARANTEED VALUE PER MEMBER			1,930,000
G2	PRIMARY GUARANTEED VALUATION (A7 * G1)			40,896,700,000
G3	PRIMARY REQUIRED RATE (E8 / G2)			0.00051813
G4	PRIMARY NET GUARANTEED VALUE (G2 - F1)			28,300,277,600
G5	PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)			14,663,222.83
G6	SECONDARY GUARANTEED VALUE PER MEMB			1,984,342
G7	SECONDARY GUARANTEED VALUATION (A7 * G6)			42,048,206,980
G8	SECONDARY REQUIRED RATE (E11 / G7)			0.00502178
G9	SECONDARY NET GUARANTEED VALUE (G7 - F1)			29,451,784,580
G10	SECONDARY EQUALIZATION AID (G8 * G9)			147,900,382.77
G11	TERTIARY GUARANTEED VALUE PER MEMB			861,627
G12	TERTIARY GUARANTEED VALUATION (A7 * G11)			18,257,876,130
G13	TERTIARY REQUIRED RATE (E12 / G12)			0.00000000
G14	TERTIARY NET GUARANTEED VALUE (G12 - F1)			5,661,453,730
G15	TERTIARY EQUALIZATION AID (G13 * G14)			0.00
PART H: 2023-24 EQUALIZATION AID - OCT 15 CERT				
H1	2023-24 EQUALIZATION AID - OCT 15 CERT (G5+G10+G15) NOT < 0			162,563,605.60
H2	PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)			0.00
H2A	PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE			0.00
H3	MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Revised to 0 by JFC, 6/2021)			0.00
H4A	2022-23 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID			-616,507.00
H4B	2022-23 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)			0.00
H5	PRIOR YEAR (2022-23) DATA ERROR ADJ/OR FEE PENALTY			0.00
H6	2023-24 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)			161,947,099
*** PART I: 2023-24 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - OCT 15 CERT ***				
I1	2023-24 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - OCT 15 CERT			0.00
I2A	PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)			0.00
I2B	MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAP. 220 AID (Removed by JFC, 6/2021)			0.00
I2C	2022-23 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID			0.00
I3	2023-24 SPEC ADJ AID and/or CHAP 220 - OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)			0.00
*I5 2023-24 OCT 15 CERTIFICATION OF GENERAL AID (H6+I3)				161,947,099

THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE I1 CAN BE FOUND IN THE "BREAKDOWN OF LINE 1" TAB IN THIS EXCEL WORKBOOK.
 COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.

Funding is allocated to RUSD schools through multiple channels. For certain expenditures schools are given funding support based on building or student need. These funds are used to provide support to schools and fund district wide initiatives such as , special education, curriculum or student technology. However, a majority of school’s budgets are made up of funding amounts that are based on enrollment and per-pupil funding. These include school level staff budgets, school operations, co-curricular budgets, and Title IA funding.

School Staffing Allocation

School Level staffing allocations are distributed to schools on a per-pupil basis by grade span. While the grade-span formula builds equality, to ensure the formula is equitable additional funds are distributed to schools based on certain programs or demographics of their building including special education, poverty and English language learners.

Position Group	Elementary School		Middle School		High School	
	Student/Staff Ratio	Per-Pupil Amt	Student/Staff Ratio	Per-Pupil Amt	Student/Staff Ratio	Per-Pupil Amt
Principal Assistant	650/1	\$191.00	325/1	\$419.00	325/1	\$386.00
Secretary	375/1	\$143.00	375/1	\$192.00	500/1	\$123.00
Clerk	500/1	\$91.00	500/1	\$85.00	1200/1	\$51.00
Teacher	22/1	\$4,010.00	26/1	\$3,266.00	32/1	\$2,857.00
Teacher Elective	150/1	\$572.00	70/1	\$1,172.00	65/1	\$1,341.00
Teacher Phy. Ed	325/1	\$281.00	250/1	\$292.00	350/1	\$264.00
Teacher Special Education	11/1	\$7,891.00	10/1	\$8,506.00	14/1	\$6,641.00
Assistant Special Education	9/1	\$4,884.00	12/1	\$4,193.00	19/1	\$2,222.00

School Operations & Co-Curricular Budget

Funds are provided to schools to cover general classroom, operating and co-curricular costs. These include general classroom supplies, copy machine charges and co-curricular security and transportation. These funds are provided to schools on a per-pupil basis, by grade level and are budgeted by the building principal.

Instructional Allocation Detail	Elementary School	K-8 School	Middle School	Alternative School	High School
Total Instructional Allocation	\$39.45	\$41.03	\$42.6	\$45.6	\$45.3
Total Non-Instructional Allocation	\$26.25	\$32.55	\$38.85	\$34.95	\$60.05
Total Co-Curricular Allocation	\$0	\$6.05	\$12.1	\$17	\$96.1
Total School Level Per-Pupil Amount	\$65.7	\$79.63	\$93.55	\$97.55	\$201.45

Title IA Allocations

Title IA allocations are distributed to schools based on low-income enrollment. Based on the funding allocation from the Department of Public instruction a low-income per-pupil amount is set. The funds are then distributed to the schools, to be budgeted by the building principal.

Ranking Bands:	Grade Span	Poverty Ratio	Title I Per-Pupil Amt
1	All Schools	>=75%	\$ 1,030
2	KG-12	65-74%	\$ 795
3	Middle	55-64%	\$ 860

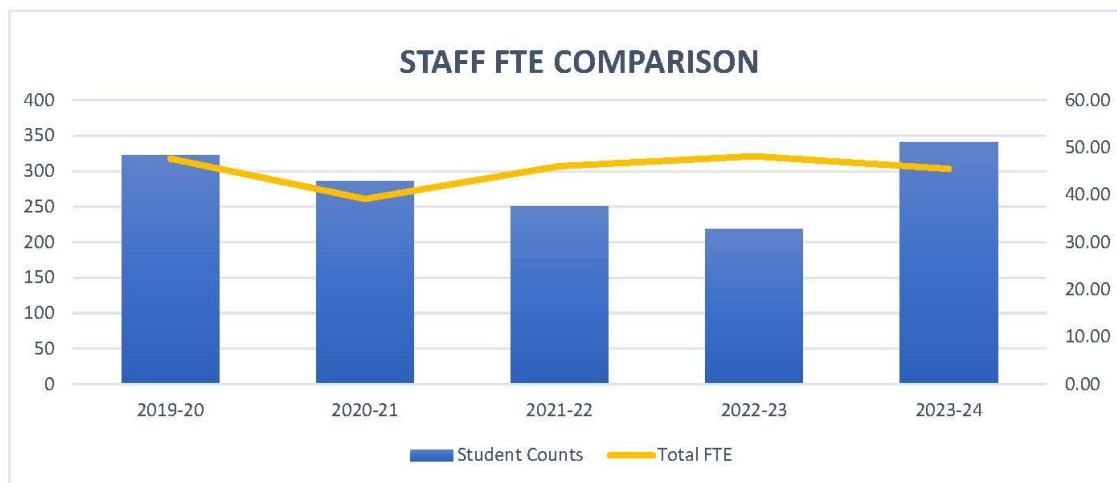
Schools At-A-Glance

Back to [TOC](#)



SCHOOL PROFILE
114 - Bull EEC

OVERVIEW		2023-24 SCHOOL FINANCIAL DATA	
Principal	Yolanda Allen	2023-24 School Allocation	\$ 22,404
Phone Number	(262) 664-8200	2023-24 Title I Allocation	\$ 4,107
Address	815 DeKoven Ave.	2023-24 ESSER Allocation	\$ -
Grades	K3-K4	2023-24 Per Pupil Spending	\$ 11,608.96
Poverty Rate	42%	2023-24 Staff Salaries	\$ 3,932,144.00
SPED Student %	32.51%	2023-24 Staff FTE	\$ 46
ELL Student %	0.00%	2023-24 Student/Staff Ratio	7
2023-24 3rd Friday Enrollment	341		
2020-21 Report Card Score	#N/A		
Report Card Rating	#N/A		



ENROLLMENT AND STAFF DETAIL					
	2019-20	2020-21	2021-22	2022-23	2023-24
Student Counts	322	286	250	218	341
General Fund FTE	23.47	18.39	23.03	25.67	25.13
SPED FTE	24.20	20.76	23.05	22.49	20.39
Total FTE	47.67	39.15	46.08	48.16	45.52

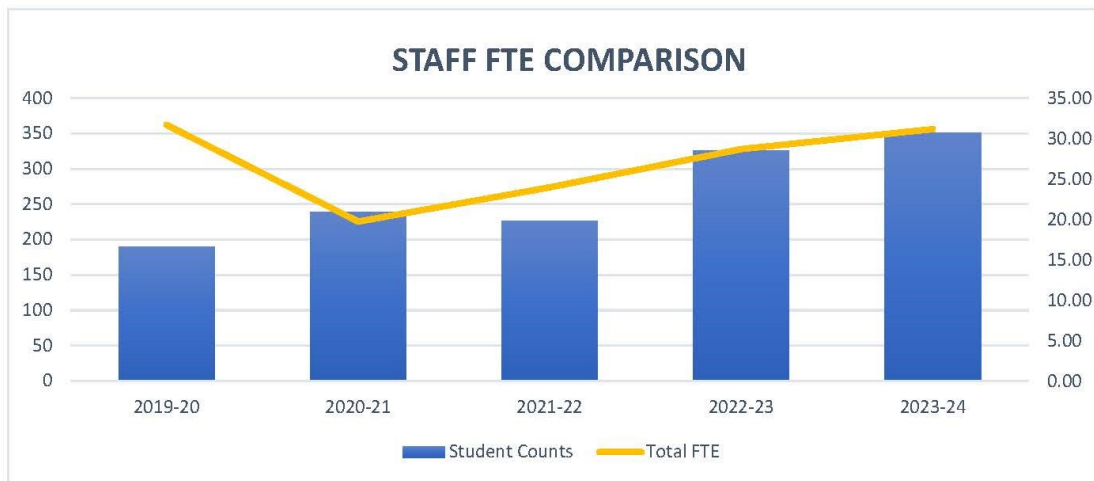
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 1,866,798.93	\$ 2,339,658.41	\$ 2,289,427.16	\$ 2,648,257.00
Fringe Benefits	\$ 896,767.01	\$ 1,049,592.34	\$ 1,067,681.08	\$ 1,283,887.00
Purchased Services	\$ 3,373.68	\$ 269,589.36	\$ 258,957.17	\$ 222,271.00
Non-Capital Objects	\$ 4,117.27	\$ 32,609.70	\$ 41,802.80	\$ 24,367.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ -	\$ -	\$ 3,915.00	\$ 3,915.00
Totals	\$ 2,771,056.89	\$ 3,691,449.81	\$ 3,661,783.21	\$ 4,182,697.00



SCHOOL PROFILE
101 - Montessori

OVERVIEW	
Principal	Lisa Johnson
Phone Number	(262) 631-6850
Address	4800 Graceland Blvd.
Grades	K3-5
Poverty Rate	34%
SPED Student %	9.23%
ELL Student %	1.85%
2023-24 3rd Friday Enrollment	351
2020-21 Report Card Score	AR
Report Card Rating	Alternate Rating - Satisfactory

2023-24 SCHOOL FINANCIAL DATA	
2023-24 School Allocation	\$ 23,061
2023-24 Title I Allocation	\$ -
2023-24 ESSER Allocation	\$ -
2023-24 Per Pupil Spending	\$ 7,583.81
2023-24 Staff Salaries	\$ 2,638,857.00
2023-24 Staff FTE	\$ 31
2023-24 Student/Staff Ratio	\$ 11



ENROLLMENT AND STAFF DETAIL					
	2019-20	2020-21	2021-22	2022-23	2023-24
Student Counts	190	239	226	326	351
General Fund FTE	24.70	16.12	19.57	23.83	26.11
SPED FTE	7.00	3.61	4.4	4.87	5.07
Total FTE	31.70	19.73	23.97	28.70	31.18

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Salaries	\$ 927,880.56	\$ 1,370,674.23	\$ 1,690,718.76	\$ 1,783,408.00
Fringe Benefits	\$ 453,241.42	\$ 588,369.09	\$ 803,821.49	\$ 855,449.00
Purchased Services	\$ 101,814.55	\$ 183,791.11	\$ 167,603.68	\$ 7,518.00
Non-Capital Objects	\$ 9,562.63	\$ 62,877.59	\$ 65,897.40	\$ 44,151.00
Capital Objects	\$ -	\$ 6,946.49	\$ -	\$ -
Other Items	\$ -	\$ -	\$ 6,847.75	\$ 1,231.00
Totals	\$ 1,492,499.16	\$ 2,212,658.51	\$ 2,734,889.08	\$ 2,691,757.00

Schools At-A-Glance

Back to [TOC](#)

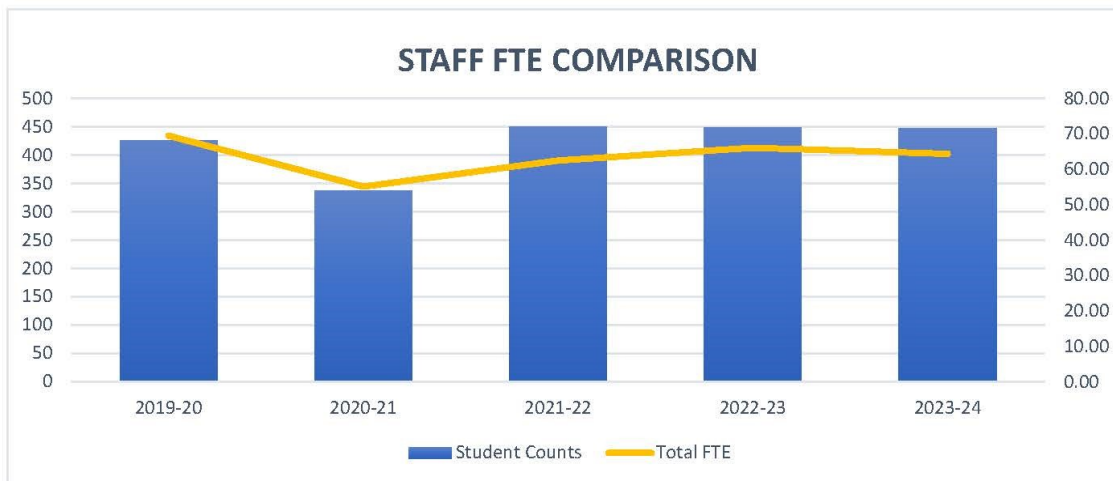


SCHOOL PROFILE

118 - Fratt

OVERVIEW	
Principal	Steve Branson
Phone Number	(262) 664-8150
Address	3501 Kinzie Ave.
Grades	K-5
Poverty Rate	75%
SPED Student %	15.41%
ELL Student %	17.63%
2023-24 3rd Friday Enrollment	448
2020-21 Report Card Score	56.3
Report Card Rating	Meets Few Expectations

2023-24 SCHOOL FINANCIAL DATA	
2023-24 School Allocation	\$ 29,434
2023-24 Title I Allocation	\$ 3,513
2023-24 ESSER Allocation	\$ -
2023-24 Per Pupil Spending	\$ 13,902.55
2023-24 Staff Salaries	\$ 6,195,397
2023-24 Staff FTE	\$ 64
2023-24 Student/Staff Ratio	7



ENROLLMENT AND STAFF DETAIL					
	2019-20	2020-21	2021-22	2022-23	2023-24
Student Counts	426	337	450	449	448
General Fund FTE	48.78	42.04	48.89	53.86	52.50
SPED FTE	20.70	13.06	13.61	12.23	11.82
Total FTE	69.48	55.10	62.50	66.09	64.32

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 2,040,200.37	\$ 3,436,102.92	\$ 3,752,075.39	\$ 4,160,398.00
Fringe Benefits	\$ 1,004,871.83	\$ 1,685,437.63	\$ 1,839,890.77	\$ 2,034,999.00
Purchased Services	\$ 2,032.31	\$ 266,258.90	\$ 223,574.91	\$ 2,269,409.00
Non-Capital Objects	\$ 12,159.16	\$ 122,282.78	\$ 104,872.79	\$ 55,602.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ -	\$ -	\$ 2,669.00	\$ 1,105.00
Totals	\$ 3,059,263.67	\$ 5,510,082.23	\$ 5,923,082.86	\$ 8,521,513.00

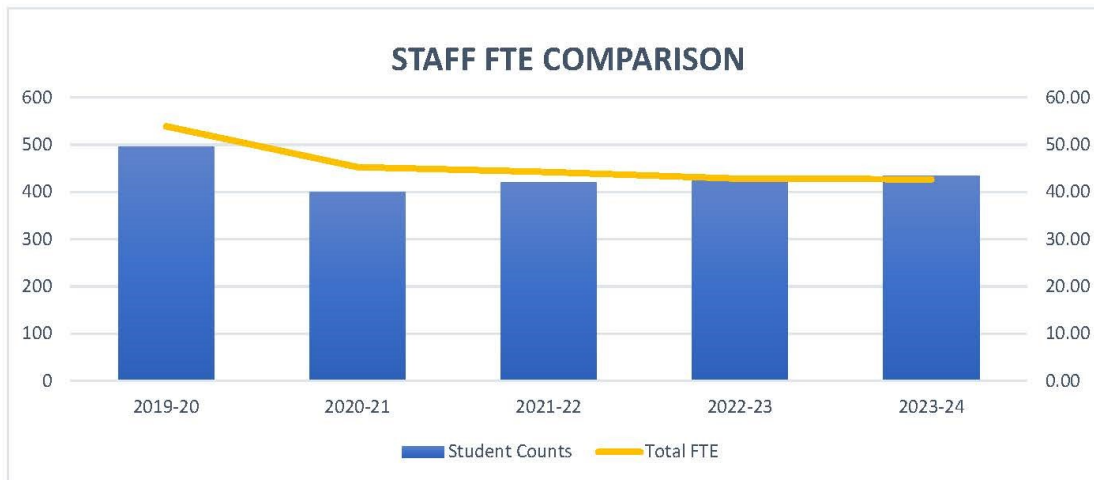


SCHOOL PROFILE

132 - Jefferson Lighthouse

OVERVIEW	
Principal	Dr. Jeremy Benishek
Phone Number	(262) 664-6900
Address	1722 W. Sixth St.
Grades	K-5
Poverty Rate	46%
SPED Student %	7.60%
ELL Student %	7.36%
2023-24 3rd Friday Enrollment	434
2020-21 Report Card Score	78.1
Report Card Rating	Exceeds Expectations

2023-24 SCHOOL FINANCIAL DATA		
2023-24 School Allocation	\$	28,514
2023-24 Title I Allocation	\$	-
2023-24 ESSER Allocation	\$	-
2023-24 Per Pupil Spending	\$	8,623.40
2023-24 Staff Salaries	\$	3,714,041
2023-24 Staff FTE	\$	43
2023-24 Student/Staff Ratio	\$	10

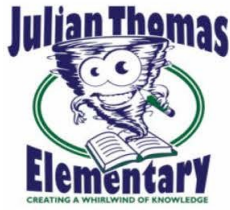


ENROLLMENT AND STAFF DETAIL					
	2019-20	2020-21	2021-22	2022-23	2023-24
Student Counts	496	400	421	424	434
General Fund FTE	46.00	39.84	38.78	36.82	38.11
SPED FTE	7.90	5.42	5.4	5.95	4.56
Total FTE	53.90	45.26	44.18	42.77	42.67

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 2,507,418.73	\$ 2,657,444.26	\$ 2,547,153.83	\$ 2,602,153.00
Fringe Benefits	\$ 1,187,815.06	\$ 1,175,381.60	\$ 1,107,444.99	\$ 1,111,888.00
Purchased Services	\$ 14,643.29	\$ 97,830.45	\$ 85,100.53	\$ 15,712.00
Non-Capital Objects	\$ 17,388.73	\$ 52,609.51	\$ 53,567.47	\$ 26,356.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 8,520.00	\$ 9,388.50	\$ 12,704.97	\$ 9,000.00

Schools At-A-Glance

Back to [TOC](#)

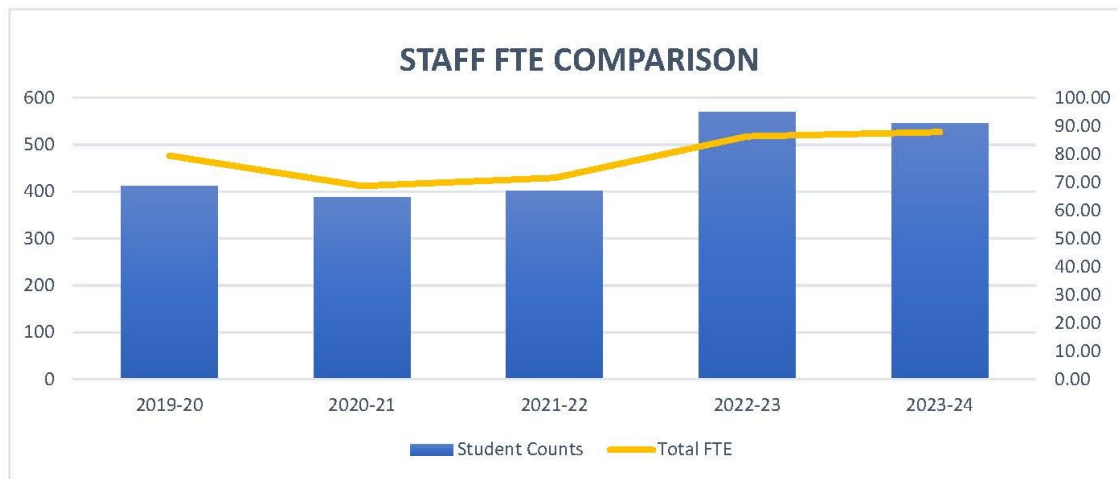


SCHOOL PROFILE

120 - Julian Thomas

OVERVIEW	
Principal	Danielle Dekker Shircel
Phone Number	(262) 664-8400
Address	930 Martin Luther King Dr.
Grades	K-5
Poverty Rate	89%
SPED Student %	18.39%
ELL Student %	26.97%
2023-24 3rd Friday Enrollment	545
2020-21 Report Card Score	49.8
Report Card Rating	Meets Few Expectations

2023-24 SCHOOL FINANCIAL DATA	
2023-24 School Allocation	\$ 35,807
2023-24 Title I Allocation	\$ 4,789
2023-24 ESSER Allocation	\$ -
2023-24 Per Pupil Spending	\$ 15,184.93
2023-24 Staff Salaries	\$ 8,235,190.00
2023-24 Staff FTE	\$ 88
2023-24 Student/Staff Ratio	\$ 6



ENROLLMENT AND STAFF DETAIL					
	2019-20	2020-21	2021-22	2022-23	2023-24
Student Counts	411	387	401	569	545
General Fund FTE	55.66	48.06	52.24	62.87	65.25
SPED FTE	23.80	20.59	19.27	23.45	22.57
Total FTE	79.46	68.65	71.51	86.32	87.82

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 2,688,261.11	\$ 3,997,701.59	\$ 4,976,440.38	\$ 5,730,045.00
Fringe Benefits	\$ 1,226,920.58	\$ 1,715,005.00	\$ 2,081,542.77	\$ 2,505,145.00
Purchased Services	\$ 2,778.82	\$ 278,222.25	\$ 696,528.41	\$ 2,321,984.00
Non-Capital Objects	\$ 17,370.46	\$ 117,551.10	\$ 267,667.40	\$ 513,896.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ -	\$ 393.53	\$ 752.00	\$ 752.00
Totals	\$ 3,935,330.97	\$ 6,108,873.47	\$ 8,022,930.96	\$ 11,071,822.00

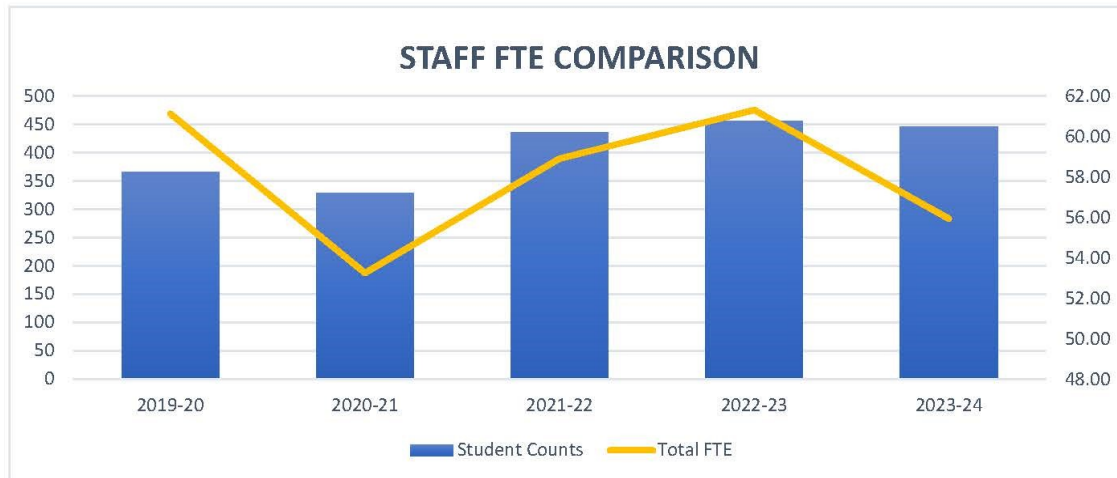


SCHOOL PROFILE

138 - Knapp

OVERVIEW	
Principal	Rich Wytonick
Phone Number	(262) 664-8000
Address	2701 17th St.
Grades	K-5
Poverty Rate	86%
SPED Student %	15.55%
ELL Student %	3.52%
2023-24 3rd Friday Enrollment	446
2020-21 Report Card Score	52.6
Report Card Rating	Meets Few Expectations

2023-24 SCHOOL FINANCIAL DATA		
2023-24 School Allocation	\$	29,302
2023-24 Title I Allocation	\$	5,851
2023-24 ESSER Allocation	\$	-
2023-24 Per Pupil Spending	\$	10,048.72
2023-24 Staff Salaries	\$	4,446,575
2023-24 Staff FTE	\$	56
2023-24 Student/Staff Ratio	\$	8



ENROLLMENT AND STAFF DETAIL					
	2019-20	2020-21	2021-22	2022-23	2023-24
Student Counts	366	328	436	456	446
General Fund FTE	46.53	41.48	46.96	48.19	44.99
SPED FTE	14.60	11.77	11.95	13.12	10.95
Total FTE	61.13	53.25	58.91	61.31	55.94

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 2,303,930.41	\$ 3,169,615.74	\$ 3,504,924.30	\$ 3,046,946.00
Fringe Benefits	\$ 1,100,862.53	\$ 1,388,327.45	\$ 1,556,979.21	\$ 1,399,629.00
Purchased Services	\$ 2,382.84	\$ 262,175.30	\$ 233,451.66	\$ 114,550.00
Non-Capital Objects	\$ 15,268.27	\$ 75,321.45	\$ 120,210.14	\$ 24,352.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ -	\$ -	\$ 323.00	\$ -
Totals	\$ 3,422,444.05	\$ 4,895,439.94	\$ 5,415,888.31	\$ 4,585,477.00

Schools At-A-Glance

[Back to TOC](#)

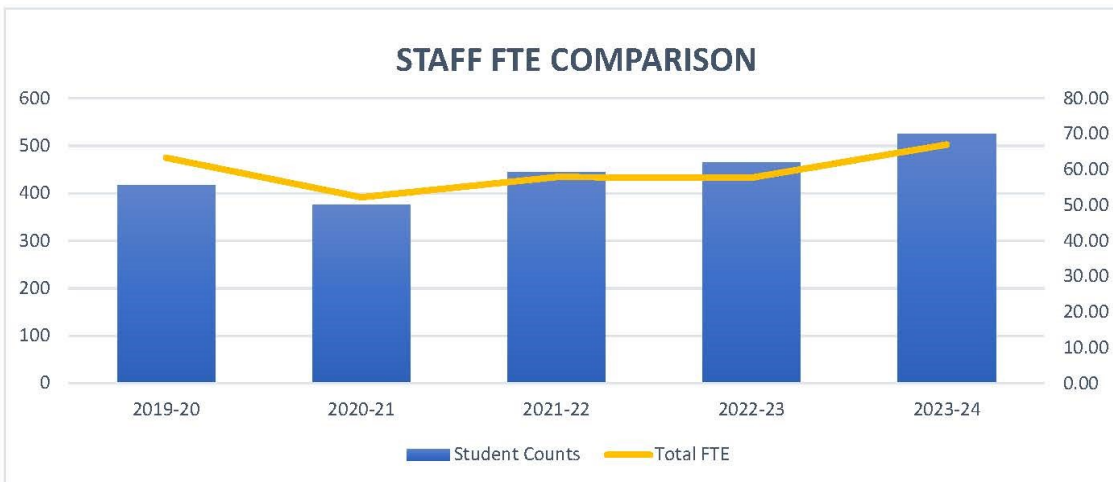


SCHOOL PROFILE

112 - Olympia Brown

OVERVIEW	
Principal	Kerry Goggins
Phone Number	(262) 664-6650
Address	2115 51/2 Mile Rd.
Grades	K-5
Poverty Rate	46%
SPED Student %	14.25%
ELL Student %	3.89%
2023-24 3rd Friday Enrollment	525
2020-21 Report Card Score	49.6
Report Card Rating	Meets Few Expectations

2023-24 SCHOOL FINANCIAL DATA		
2023-24 School Allocation	\$	34,493
2023-24 Title I Allocation	\$	-
2023-24 ESSER Allocation	\$	-
2023-24 Per Pupil Spending	\$	11,836.55
2023-24 Staff Salaries	\$	6,179,694.00
2023-24 Staff FTE	\$	67
2023-24 Student/Staff Ratio	\$	8



ENROLLMENT AND STAFF DETAIL					
	2019-20	2020-21	2021-22	2022-23	2023-24
Student Counts	417	375	445	464	525
General Fund FTE	43.12	37.83	41.58	43.18	42.67
SPED FTE	20.20	14.38	16.29	14.55	24.35
Total FTE	63.32	52.21	57.87	57.73	67.02

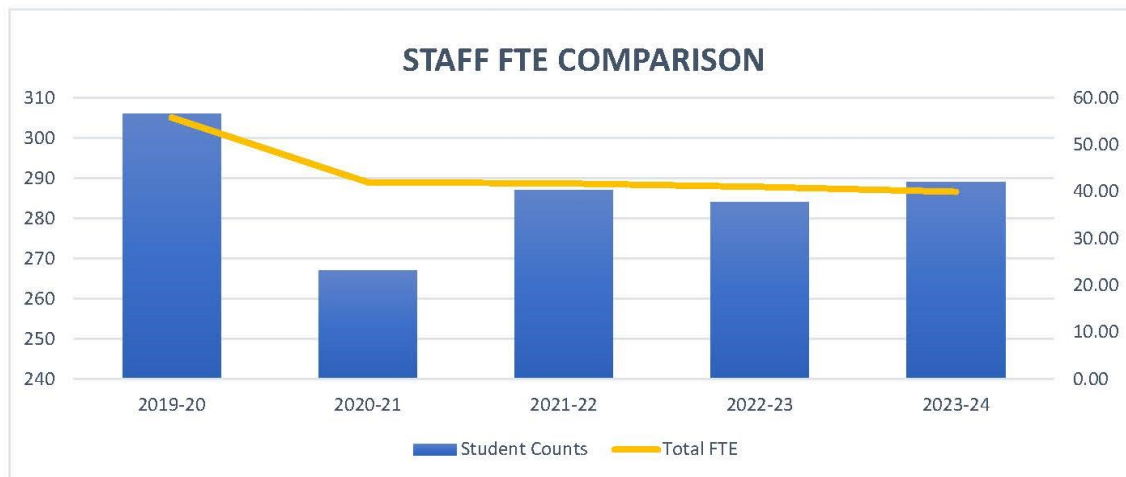
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 2,846,437.52	\$ 3,294,615.51	\$ 3,485,013.33	\$ 4,202,471.00
Fringe Benefits	\$ 1,417,751.09	\$ 1,501,453.33	\$ 1,605,007.77	\$ 1,977,223.00
Purchased Services	\$ 5,202.44	\$ 131,650.52	\$ 156,399.74	\$ 2,020,820.00
Non-Capital Objects	\$ 11,048.13	\$ 85,585.80	\$ 90,114.65	\$ 49,515.00
Capital Objects	\$ -	\$ -	\$ 30,526.00	\$ 9,505.00
Other Items	\$ -	\$ 3,102.00	\$ 6,845.00	\$ 3,889.00
Totals	\$ 4,280,439.18	\$ 5,016,407.16	\$ 5,373,906.49	\$ 8,263,423.00



SCHOOL PROFILE

174 - Red Apple

OVERVIEW		2023-24 SCHOOL FINANCIAL DATA	
Principal	Scott Campbell	2023-24 School Allocation	\$ 18,987
Phone Number	(262) 619-4527	2023-24 Title I Allocation	\$ -
Address	914 St. Patrick St.	2023-24 ESSER Allocation	\$ -
Grades	K-5	2023-24 Per Pupil Spending	\$ 11,861.69
Poverty Rate	62%	2023-24 Staff Salaries	\$ 3,409,042
SPED Student %	21.02%	2023-24 Staff FTE	\$ 40
ELL Student %	4.59%	2023-24 Student/Staff Ratio	\$ 7
2023-24 3rd Friday Enrollment	289		
2020-21 Report Card Score	57.6		
Report Card Rating	Meets Few Expectations		



ENROLLMENT AND STAFF DETAIL

	2019-20	2020-21	2021-22	2022-23	2023-24
Student Counts	306	267	287	284	289
General Fund FTE	33.70	26.64	25.46	29.28	29.87
SPED FTE	22.10	15.38	16.31	11.73	10.08
Total FTE	55.80	42.02	41.77	41.01	39.95

SCHOOL BUDGET & EXPENDITURE HISTORY

Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 2,032,299.53	\$ 2,168,737.21	\$ 2,316,163.72	\$ 2,308,138.00
Fringe Benefits	\$ 987,101.44	\$ 1,000,274.29	\$ 1,046,923.88	\$ 1,100,904.00
Purchased Services	\$ 8,386.45	\$ 187,806.87	\$ 856,723.13	\$ 7,853,961.00
Non-Capital Objects	\$ 13,235.11	\$ 54,126.87	\$ 72,379.84	\$ 18,683.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ -	\$ 18,506.15	\$ 26,030.17	\$ 750.00
Totals	\$ 3,041,022.53	\$ 3,429,451.39	\$ 4,318,220.74	\$ 11,282,436.00

Schools At-A-Glance

Back to [TOC](#)

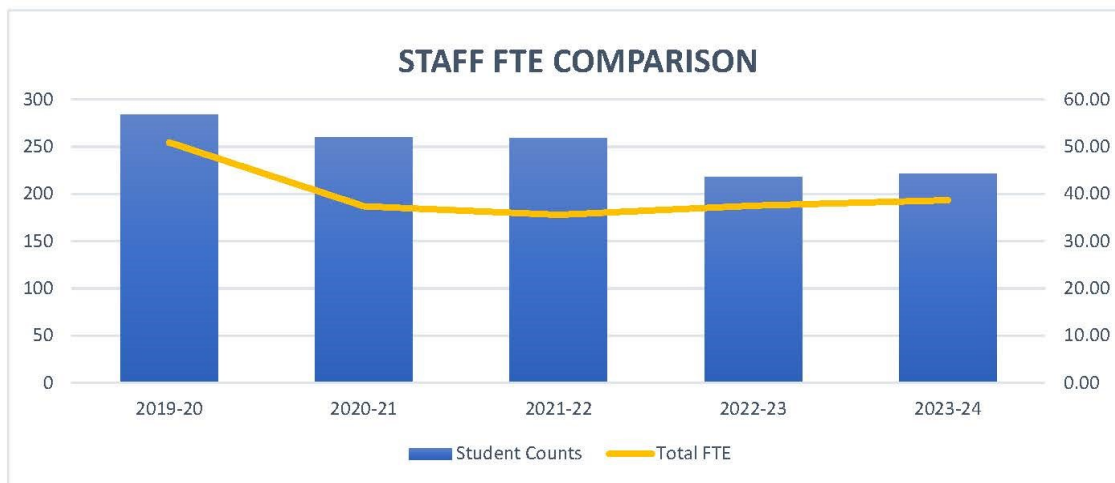


SCHOOL PROFILE

154 - Roosevelt

OVERVIEW	
Principal	Lori Nasci
Phone Number	(262) 664-8300
Address	915 Romaine Ave.
Grades	K-5
Poverty Rate	79%
SPED Student %	13.49%
ELL Student %	4.19%
2023-24 3rd Friday Enrollment	221
2020-21 Report Card Score	53
Report Card Rating	Meets Few Expectations

2023-24 SCHOOL FINANCIAL DATA	
2023-24 School Allocation	\$ 14,520
2023-24 Title I Allocation	\$ 1,296
2023-24 ESSER Allocation	\$ -
2023-24 Per Pupil Spending	\$ 13,446.90
2023-24 Staff Salaries	\$ 2,955,950
2023-24 Staff FTE	\$ 39
2023-24 Student/Staff Ratio	\$ 6



ENROLLMENT AND STAFF DETAIL					
	2019-20	2020-21	2021-22	2022-23	2023-24
Student Counts	284	260	259	218	221
General Fund FTE	37.20	28.89	28.7	30.10	30.82
SPED FTE	13.70	8.47	6.87	7.43	7.83
Total FTE	50.90	37.36	35.57	37.53	38.65

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 1,820,017.28	\$ 2,032,425.34	\$ 2,189,659.06	\$ 1,993,873.00
Fringe Benefits	\$ 871,844.17	\$ 822,561.19	\$ 904,615.85	\$ 962,077.00
Purchased Services	\$ 6,497.77	\$ 152,666.93	\$ 72,910.56	\$ 1,950.00
Non-Capital Objects	\$ 6,388.12	\$ 74,965.95	\$ 72,530.53	\$ 11,945.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ -	\$ 121.53	\$ 1,010.80	\$ -
Totals	\$ 2,704,747.34	\$ 3,082,740.94	\$ 3,240,726.80	\$ 2,969,845.00

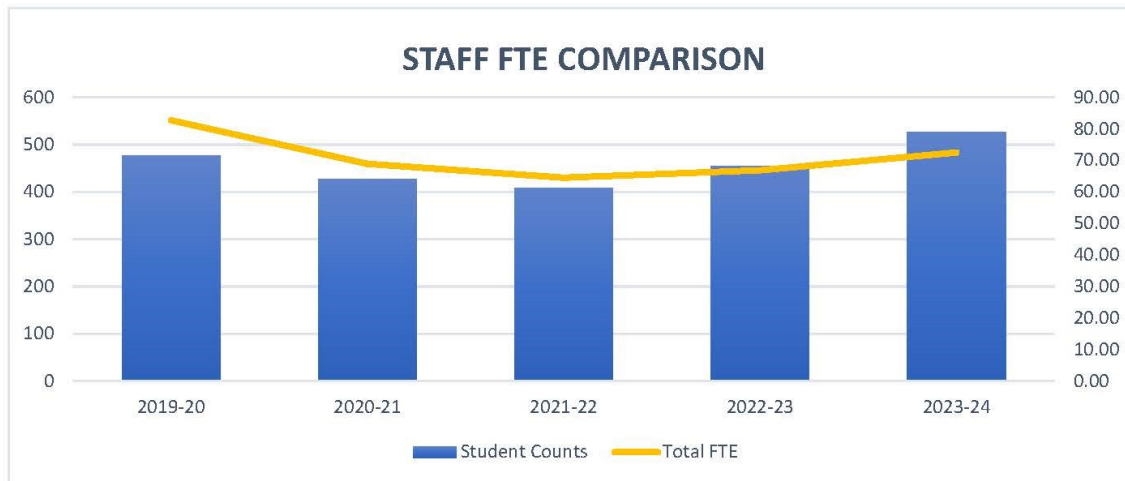


SCHOOL PROFILE

136 - Johnson

OVERVIEW	
Principal	Kathleen Hofmann
Phone Number	(262) 664-6950
Address	2420 Kentucky St.
Grades	K-5
Poverty Rate	80%
SPED Student %	13.44%
ELL Student %	19.82%
2023-24 3rd Friday Enrollment	527
2020-21 Report Card Score	44.2
Report Card Rating	Fails to Meet Expectations

2023-24 SCHOOL FINANCIAL DATA		
2023-24 School Allocation	\$	34,624
2023-24 Title I Allocation	\$	10,279
2023-24 ESSER Allocation	\$	-
2023-24 Per Pupil Spending	\$	8,961.11
2023-24 Staff Salaries	\$	4,677,603.00
2023-24 Staff FTE	\$	72
2023-24 Student/Staff Ratio	\$	7



ENROLLMENT AND STAFF DETAIL					
	2019-20	2020-21	2021-22	2022-23	2023-24
Student Counts	477	427	409	454	527
General Fund FTE	54.21	45.51	44.3	48.04	51.71
SPED FTE	28.50	23.36	20.2	18.82	20.77
Total FTE	82.71	68.87	64.50	66.86	72.48

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 2,850,133.30	\$ 3,419,627.60	\$ 3,641,954.96	\$ 3,119,263.00
Fringe Benefits	\$ 1,432,069.32	\$ 1,646,281.27	\$ 1,741,149.14	\$ 1,558,340.00
Purchased Services	\$ 4,645.08	\$ 260,477.17	\$ 253,872.78	\$ 7,134,450.00
Non-Capital Objects	\$ 12,933.87	\$ 84,248.97	\$ 64,200.19	\$ 27,070.00
Capital Objects	\$ -	\$ -	\$ 9,452.00	\$ -
Other Items	\$ -	\$ -	\$ -	\$ -
Totals	\$ 4,299,781.57	\$ 5,410,635.01	\$ 5,710,629.07	\$ 11,839,123.00

Schools At-A-Glance

Back to [TOC](#)



SCHOOL PROFILE

166 - Schulte

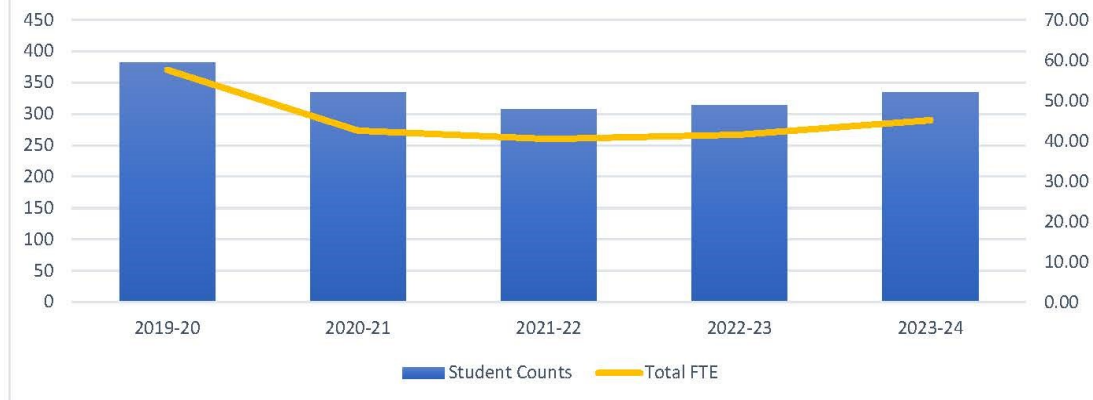
OVERVIEW

Principal	Matthew Geiger
Phone Number	(262) 664-6300
Address	8515 Westminster Dr.
Grades	K-5
Poverty Rate	55%
SPED Student %	13.74%
ELL Student %	3.51%
2023-24 3rd Friday Enrollment	335
2020-21 Report Card Score	48
Report Card Rating	Meets Few Expectations

2023-24 SCHOOL FINANCIAL DATA

2023-24 School Allocation	\$	23,151
2023-24 Title I Allocation	\$	-
2023-24 ESSER Allocation	\$	-
2023-24 Per Pupil Spending	\$	12,472.09
2023-24 Staff Salaries	\$	4,154,999
2023-24 Staff FTE	\$	45
2023-24 Student/Staff Ratio	\$	7

STAFF FTE COMPARISON



ENROLLMENT AND STAFF DETAIL

	2019-20	2020-21	2021-22	2022-23	2023-24
Student Counts	382	335	308	314	335
General Fund FTE	39.58	31.35	31.35	30.64	34.05
SPED FTE	18.04	11.20	9.11	10.90	11.04
Total FTE	57.62	42.55	40.46	41.54	45.09

SCHOOL BUDGET & EXPENDITURE HISTORY

Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 2,441,237.31	\$ 2,382,942.02	\$ 2,429,985.46	\$ 2,773,214.00
Fringe Benefits	\$ 1,155,035.15	\$ 1,113,989.26	\$ 1,176,415.78	\$ 1,381,785.00
Purchased Services	\$ 2,463.02	\$ 87,879.78	\$ 1,125,633.72	\$ 10,767,792.00
Non-Capital Objects	\$ 6,329.83	\$ 55,106.13	\$ 93,994.23	\$ 18,319.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 863.00	\$ 1,506.17	\$ 7,897.74	\$ -
Totals	\$ 3,605,928.31	\$ 3,641,423.36	\$ 4,833,926.93	\$ 14,941,110.00

Schools At-A-Glance

Back to [TOC](#)



SCHOOL PROFILE

162 - Wadewitz

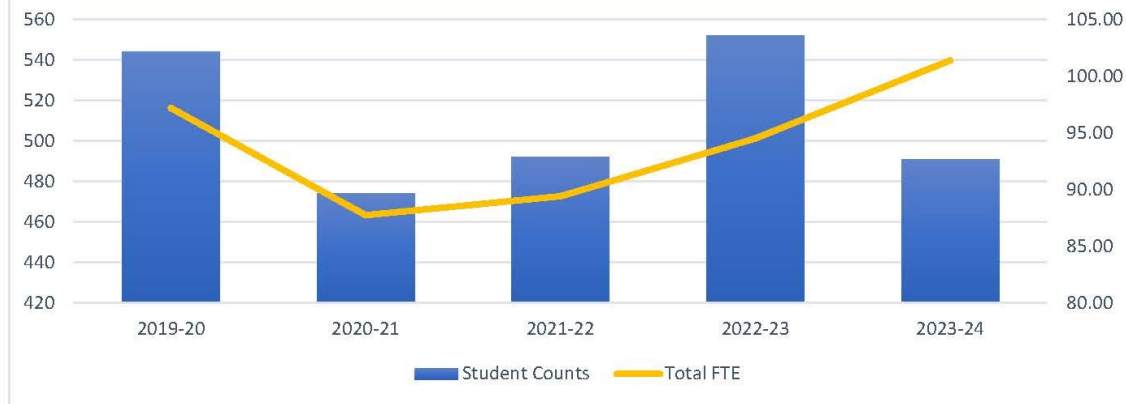
OVERVIEW

Principal	Lee Waechter
Phone Number	(262) 664-6000
Address	2700 Yout St.
Grades	K-5
Poverty Rate	75%
SPED Student %	25.10%
ELL Student %	21.04%
2023-24 3rd Friday Enrollment	491
2020-21 Report Card Score	64.9
Report Card Rating	Meets Expectations

2023-24 SCHOOL FINANCIAL DATA

2023-24 School Allocation	\$	32,259
2023-24 Title I Allocation	\$	10,231
2023-24 ESSER Allocation	\$	-
2023-24 Per Pupil Spending	\$	15,506.47
2023-24 Staff Salaries	\$	7,571,189
2023-24 Staff FTE	\$	101
2023-24 Student/Staff Ratio	\$	5

STAFF FTE COMPARISON



ENROLLMENT AND STAFF DETAIL

	2019-20	2020-21	2021-22	2022-23	2023-24
Student Counts	544	474	492	552	491
General Fund FTE	58.08	51.81	51.37	52.57	54.04
SPED FTE	39.10	35.92	38.02	41.94	47.35
Total FTE	97.18	87.73	89.39	94.51	101.39

SCHOOL BUDGET & EXPENDITURE HISTORY

Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 3,770,888.55	\$ 4,725,623.90	\$ 5,079,397.66	\$ 5,000,971.00
Fringe Benefits	\$ 1,944,929.50	\$ 2,335,093.04	\$ 2,504,135.16	\$ 2,570,218.00
Purchased Services	\$ 5,439.86	\$ 211,239.41	\$ 178,189.83	\$ 53,800.00
Non-Capital Objects	\$ 16,093.83	\$ 75,586.62	\$ 109,842.48	\$ 13,088.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ -	\$ 1,449.25	\$ 1,471.64	\$ -
Totals	\$ 5,737,351.74	\$ 7,348,992.22	\$ 7,873,036.77	\$ 7,638,077.00

Schools At-A-Glance

[Back to TOC](#)

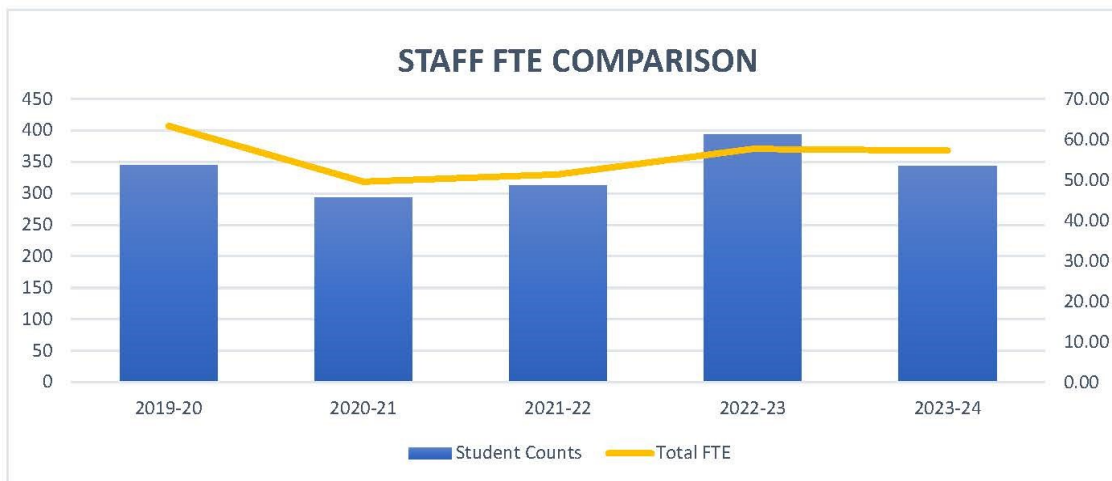


SCHOOL PROFILE

164 - West Ridge

OVERVIEW	
Principal	Thomas George
Phone Number	(262) 664-6200
Address	1347 S. Emmertsen Rd.
Grades	K-5
Poverty Rate	83%
SPED Student %	22.57%
ELL Student %	8.21%
2023-24 3rd Friday Enrollment	343
2020-21 Report Card Score	54.6
Report Card Rating	Meets Few Expectations

2023-24 SCHOOL FINANCIAL DATA	
2023-24 School Allocation	\$ 22,535
2023-24 Title I Allocation	\$ 5,984
2023-24 ESSER Allocation	\$ -
2023-24 Per Pupil Spending	\$ 13,131.26
2023-24 Staff Salaries	\$ 4,475,502
2023-24 Staff FTE	\$ 57
2023-24 Student/Staff Ratio	\$ 6



ENROLLMENT AND STAFF DETAIL					
	2019-20	2020-21	2021-22	2022-23	2023-24
Student Counts	345	293	312	393	343
General Fund FTE	45.24	33.68	34.78	39.92	41.54
SPED FTE	18.10	15.88	16.56	17.78	15.73
Total FTE	63.34	49.56	51.34	57.70	57.27

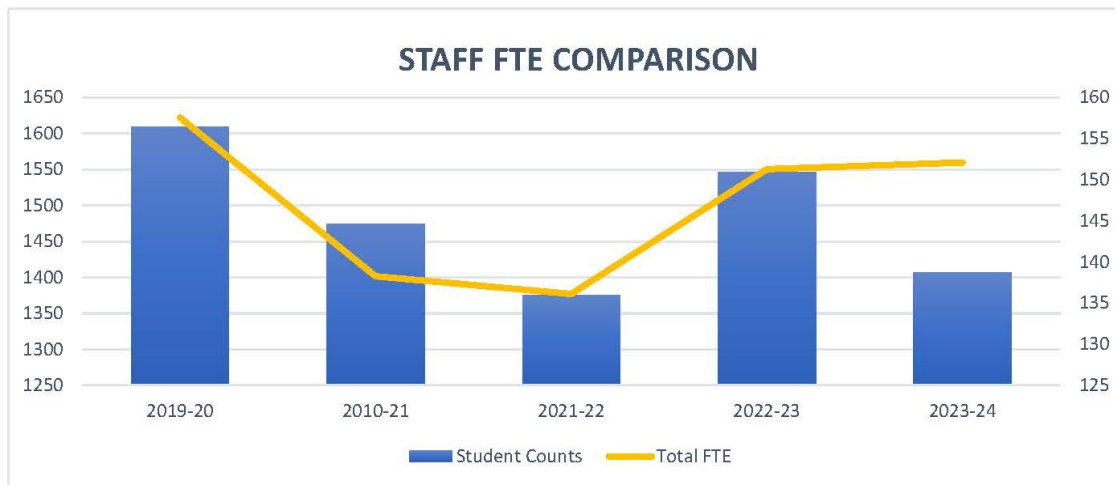
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 2,445,133.69	\$ 2,788,033.62	\$ 3,149,832.75	\$ 3,038,882.00
Fringe Benefits	\$ 1,216,715.33	\$ 1,207,805.49	\$ 1,383,801.43	\$ 1,436,620.00
Purchased Services	\$ 9,391.79	\$ 105,504.67	\$ 94,803.64	\$ 239,335.00
Non-Capital Objects	\$ 15,805.28	\$ 64,771.76	\$ 110,337.11	\$ 18,639.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 8,720.00	\$ 8,813.53	\$ 10,441.75	\$ 8,720.00
Totals	\$ 3,695,766.09	\$ 4,174,929.07	\$ 4,749,216.68	\$ 4,742,196.00



SCHOOL PROFILE

119 - Gifford

OVERVIEW		2023-24 SCHOOL FINANCIAL DATA	
Principal	Susan Milder	2023-24 School Allocation	\$ 105,195
Phone Number	(262) 619-4550	2023-24 Title I Allocation	\$ -
Address	8332 Northwestern Ave.	2023-24 ESSER Allocation	\$ -
Grades	K-8	2023-24 Per Pupil Spending	\$ 10,228.81
Poverty Rate	31%	2023-24 Staff Salaries	\$ 14,286,745
SPED Student %	14.04%	2023-24 Staff FTE	\$ 152
ELL Student %	3.19%	2023-24 Student/Staff Ratio	\$ 9
2023-24 3rd Friday Enrollment	1,407		
2020-21 Report Card Score	62.2		
Report Card Rating	Meets Expectations		



ENROLLMENT AND STAFF DETAIL

	2019-20	2010-21	2021-22	2022-23	2023-24
Student Counts	1,609	1,474	1,375	1,546	1,407
General Fund FTE	127.24	114.37	111.20	110.31	110.25
SPED FTE	30.30	23.91	24.91	40.98	41.84
Total FTE	157.54	138.28	136.11	151.29	152.09

SCHOOL BUDGET & EXPENDITURE HISTORY

Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 7,485,477.28	\$ 7,810,218.47	\$ 8,616,953.86	\$ 9,708,288.00
Fringe Benefits	\$ 3,624,160.21	\$ 3,689,032.28	\$ 4,096,881.08	\$ 4,578,457.00
Purchased Services	\$ 88,948.21	\$ 488,544.34	\$ 604,499.09	\$ 476,423.00
Non-Capital Objects	\$ 61,874.22	\$ 176,392.36	\$ 251,287.68	\$ 84,185.00
Capital Objects	\$ -	\$ -	\$ 19,944.00	\$ -
Other Items	\$ 250.00	\$ 46,312.52	\$ 71,184.40	\$ 3,162.00
Totals	\$ 11,260,709.92	\$ 12,210,499.97	\$ 13,660,750.11	\$ 14,850,515.00

Schools At-A-Glance

Back to [TOC](#)

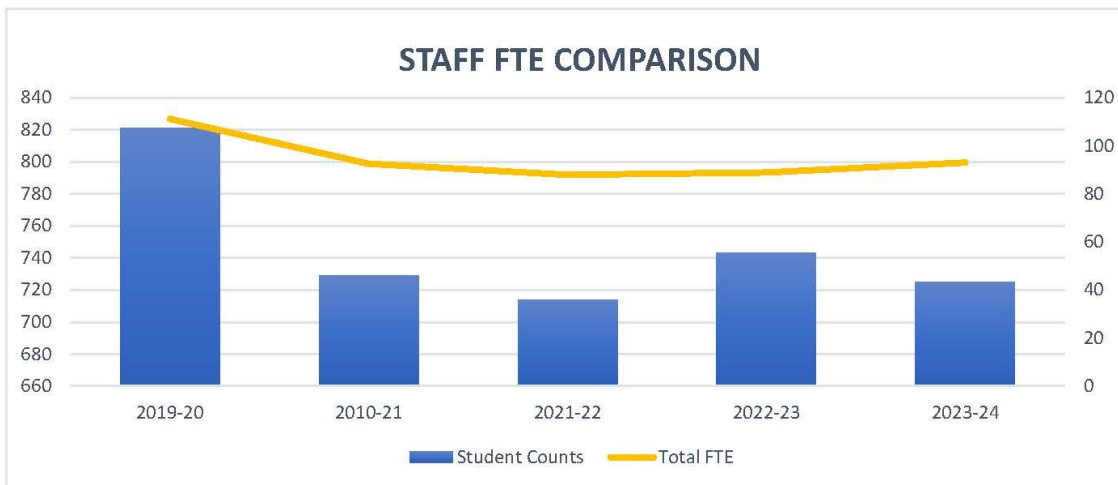


SCHOOL PROFILE

106 - Gilmore Fine Arts

OVERVIEW	
Principal	Zachary Jacobsmeier
Phone Number	(262) 664-6800
Address	2330 Northwestern Ave.
Grades	K-8
Poverty Rate	55%
SPED Student %	12.08%
ELL Student %	7.05%
2023-24 3rd Friday Enrollment	725
2020-21 Report Card Score	58.7
Report Card Rating	Meets Expectations

2023-24 SCHOOL FINANCIAL DATA	
2023-24 School Allocation	\$ 57,380
2023-24 Title I Allocation	\$ -
2023-24 ESSER Allocation	\$ -
2023-24 Per Pupil Spending	\$ 11,155.17
2023-24 Staff Salaries	\$ 8,030,119
2023-24 Staff FTE	\$ 93
2023-24 Student/Staff Ratio	\$ 8



ENROLLMENT AND STAFF DETAIL					
	2019-20	2010-21	2021-22	2022-23	2023-24
Student Counts	821	729	714	743	725
General Fund FTE	79.90	68.96	67.79	65.56	63.93
SPED FTE	31.30	23.53	20.15	23.37	29.14
Total FTE	111.20	92.49	87.94	88.93	93.07

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 5,038,516.45	\$ 5,049,841.48	\$ 5,105,321.34	\$ 5,474,435.00
Fringe Benefits	\$ 2,406,679.99	\$ 2,308,119.82	\$ 2,417,506.60	\$ 2,555,684.00
Purchased Services	\$ 6,217.12	\$ 395,588.62	\$ 353,727.69	\$ 117,000.00
Non-Capital Objects	\$ 31,882.72	\$ 111,388.83	\$ 136,813.09	\$ 36,463.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 400.00	\$ 4,673.92	\$ 25,755.64	\$ 6,709.00
Totals	\$ 7,483,696.28	\$ 7,869,612.67	\$ 8,039,124.36	\$ 8,190,291.00

Schools At-A-Glance

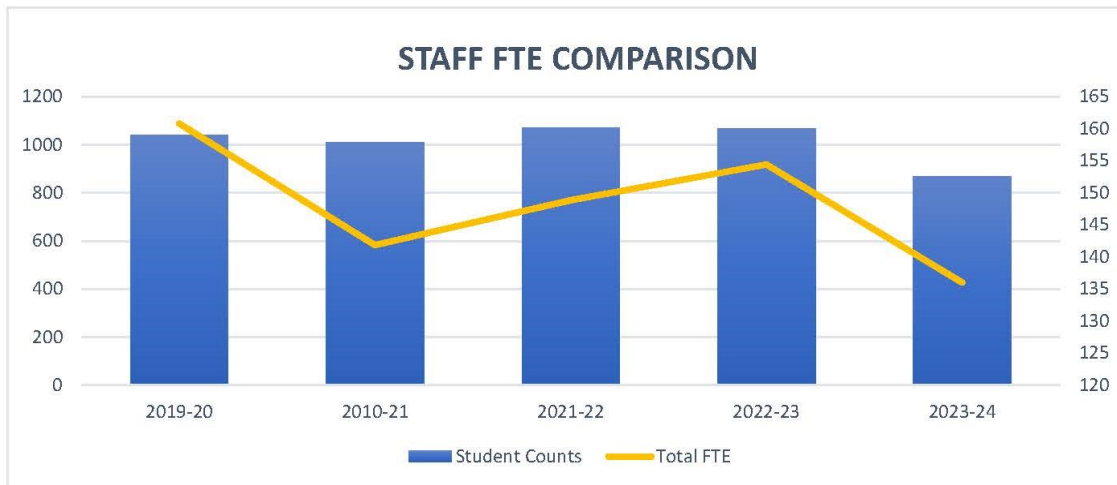
Back to [TOC](#)



SCHOOL PROFILE

134 - Jerstad K8

OVERVIEW		2023-24 SCHOOL FINANCIAL DATA	
Principal	Danny Hernandez	2023-24 School Allocation	\$ 73,561
Phone Number	(262) 664-6075	2023-24 Title I Allocation	\$ 9,172
Address	3601 LaSalle St.	2023-24 ESSER Allocation	\$ -
Grades	K-8	2023-24 Per Pupil Spending	\$ 11,816.04
Poverty Rate	79%	2023-24 Staff Salaries	\$ 10,161,775
SPED Student %	19.36%	2023-24 Staff FTE	\$ 136
ELL Student %	11.90%	2023-24 Student/Staff Ratio	\$ 6
2023-24 3rd Friday Enrollment	867		
2020-21 Report Card Score	35.1		
Report Card Rating	Fails to Meet Expectations		



ENROLLMENT AND STAFF DETAIL

	2019-20	2010-21	2021-22	2022-23	2023-24
Student Counts	1,041	1,010	1,070	1,067	867
General Fund FTE	112.78	99.33	102.61	106.82	100.50
SPED FTE	48.02	42.52	46.22	47.60	35.51
Total FTE	160.80	141.85	148.83	154.42	136.01

SCHOOL BUDGET & EXPENDITURE HISTORY

Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 6,778,548.46	\$ 7,789,264.82	\$ 7,767,690.58	\$ 7,051,862.00
Fringe Benefits	\$ 3,121,602.88	\$ 3,469,259.22	\$ 3,364,905.36	\$ 3,109,913.00
Purchased Services	\$ 21,842.45	\$ 392,105.79	\$ 4,511,278.10	\$ 44,348,297.00
Non-Capital Objects	\$ 47,068.81	\$ 148,001.33	\$ 234,191.15	\$ 53,264.00
Capital Objects	\$ -	\$ 24,255.00	\$ -	\$ -
Other Items	\$ 60.00	\$ 1,954.00	\$ 396,494.60	\$ -
Totals	\$ 9,969,122.60	\$ 11,824,840.16	\$ 16,274,559.79	\$ 54,563,336.00

Schools At-A-Glance

[Back to TOC](#)

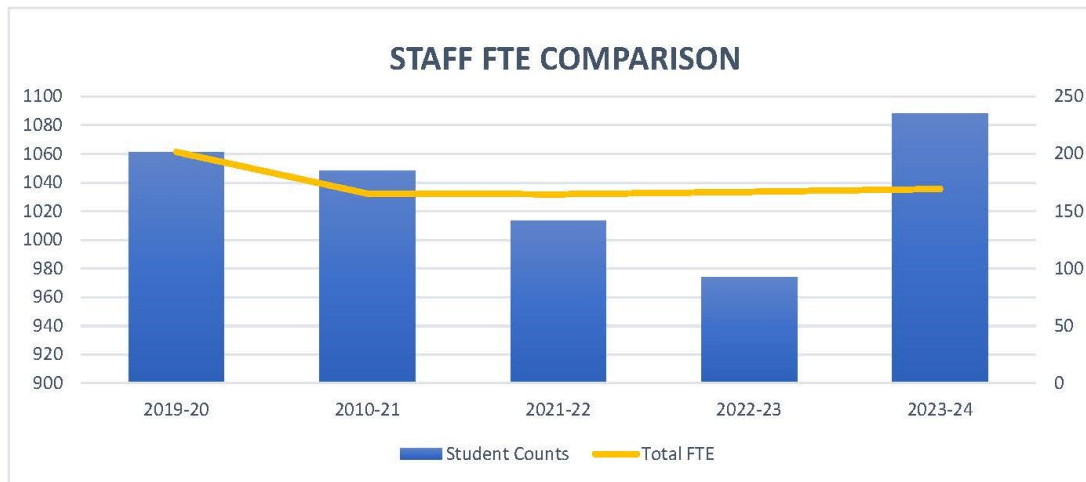


SCHOOL PROFILE

148 - Mitchell K8

OVERVIEW	
Principal	Priscilla Marquez
Phone Number	(262) 664-6400
Address	2701 Drexel Ave.
Grades	K-8
Poverty Rate	79%
SPED Student %	16.71%
ELL Student %	27.61%
2023-24 3rd Friday Enrollment	1088
2020-21 Report Card Score	42.5
Report Card Rating	Fails to Meet Expectations

2023-24 SCHOOL FINANCIAL DATA		
2023-24 School Allocation	\$	89,361
2023-24 Title I Allocation	\$	14,014
2023-24 ESSER Allocation	\$	-
2023-24 Per Pupil Spending	\$	10,919.37
2023-24 Staff Salaries	\$	11,776,897
2023-24 Staff FTE	\$	169
2023-24 Student/Staff Ratio	\$	6



ENROLLMENT AND STAFF DETAIL					
	2019-20	2010-21	2021-22	2022-23	2023-24
Student Counts	1,061	1,048	1,013	974	1,088
General Fund FTE	136.84	106.43	104.67	119.20	127.62
SPED FTE	64.74	58.89	60.01	47.68	41.68
Total FTE	201.58	165.32	164.68	166.88	169.30

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 7,138,758.51	\$ 8,425,666.42	\$ 8,621,112.69	\$ 8,072,978.00
Fringe Benefits	\$ 3,487,226.56	\$ 3,863,946.25	\$ 3,966,831.79	\$ 3,703,919.00
Purchased Services	\$ 108,285.57	\$ 471,155.09	\$ 794,625.06	\$ 523,200.00
Non-Capital Objects	\$ 17,472.54	\$ 121,797.13	\$ 218,121.24	\$ 70,545.00
Capital Objects	\$ -	\$ 41,459.49	\$ -	\$ -
Other Items	\$ -	\$ 505.53	\$ 6,988.57	\$ -
Totals	\$ 10,751,743.18	\$ 12,924,529.91	\$ 13,607,679.35	\$ 12,370,642.00

Schools At-A-Glance

Back to [TOC](#)

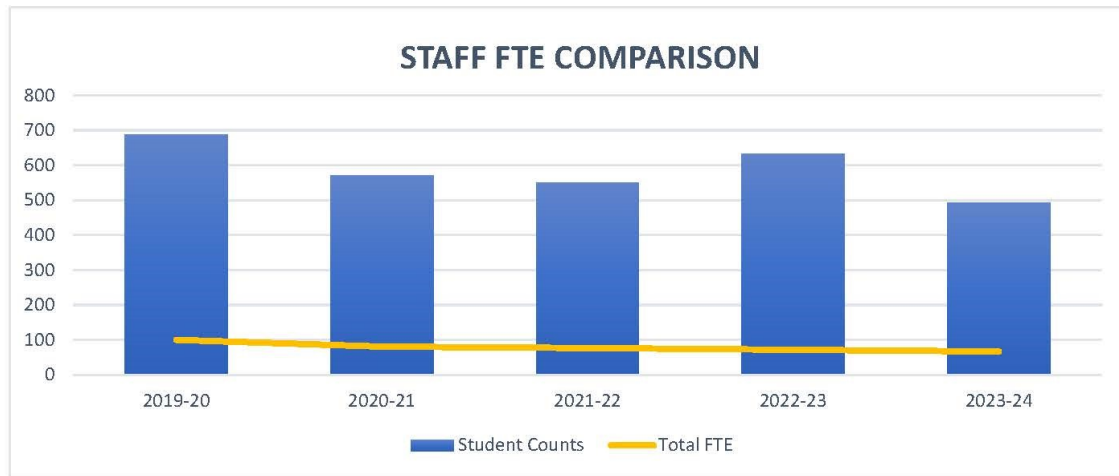


SCHOOL PROFILE

288 - Starbuck IB

OVERVIEW	
Principal	Ellis Turrentine
Phone Number	(262) 664-6500
Address	1516 Ohio St.
Grades	6-8
Poverty Rate	62%
2022-23 SPED Student %	10.02%
2022-23 EL Student %	15.72%
2023-24 3rd Friday Enrollment	493
2020-21 Report Card Score	41.7
Report Card Rating	Fails to Meet Expectations

2023-24 SCHOOL FINANCIAL DATA	
2023-24 School Allocation	\$ 46,120
2023-24 Title I Allocation	\$ 2,947
2023-24 ESSER Allocation	\$ -
2023-24 Per Pupil Spending	\$ 12,518.49
2023-24 Staff Salaries	\$ 6,122,550
2023-24 Staff FTE	\$ 67
2023-24 Student/Staff Ratio	7



ENROLLMENT AND STAFF DETAIL					
	2019-20	2020-21	2021-22	2022-23	2023-24
Student Counts	687	570	551	633	493
General Fund FTE	73.00	62.49	62.07	55.57	55.33
SPED FTE	27.44	18.32	14.83	16.32	11.75
Total FTE	100.44	80.81	76.90	71.89	67.08

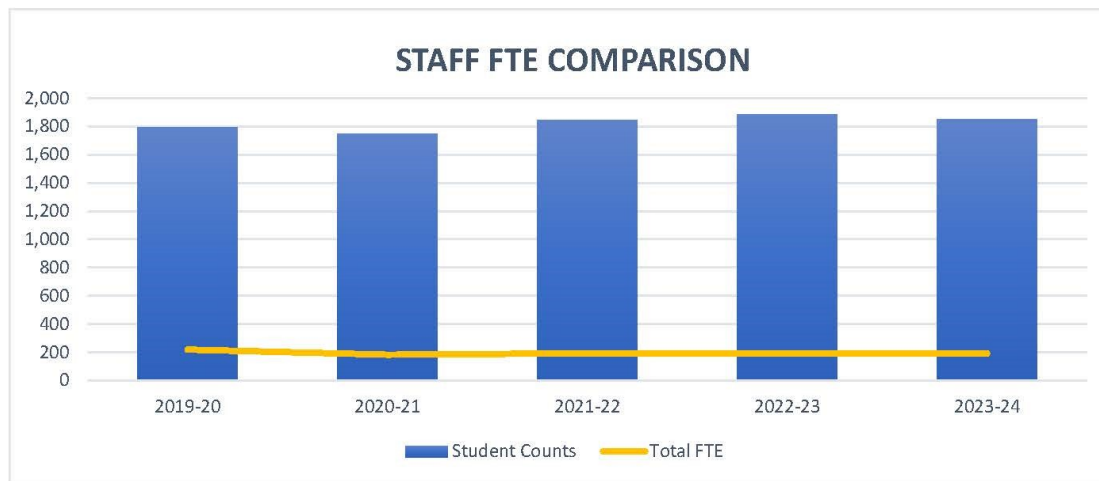
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 3,782,424.74	\$ 4,358,255.31	\$ 4,245,120.17	\$ 4,197,221.00
Fringe Benefits	\$ 1,741,199.40	\$ 1,890,637.60	\$ 1,904,681.05	\$ 1,925,329.00
Purchased Services	\$ 11,615.13	\$ 404,439.31	\$ 1,728,744.24	\$ 41,448,438.00
Non-Capital Objects	\$ 40,106.19	\$ 92,176.28	\$ 121,397.63	\$ 5,040,120.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 10,255.00	\$ 24,531.47	\$ 52,488.00	\$ -
Totals	\$ 5,585,600.46	\$ 6,770,039.97	\$ 8,052,431.09	\$ 52,611,108.00



SCHOOL PROFILE
491 - J.I. Case

OVERVIEW	
Principal	Cassie Kuranz
Phone Number	(262) 619-4200
Address	7345 Washington Ave
Grades	9-12
Poverty Rate	51%
SPED Student %	11.72%
EL Student %	10.40%
2023-24 3rd Friday Enrollment	1,848
2020-21 Report Card Score	62.2
Report Card Rating	Meets Expectations

2023-24 SCHOOL FINANCIAL DATA		
2023-24 School Allocation	\$	379,672
2023-24 Title I Allocation	\$	-
2023-24 ESSER Allocation	\$	-
2023-24 Per Pupil Spending	\$	10,302.27
2023-24 Staff Salaries	\$	18,658,918
2023-24 Staff FTE	\$	191
2023-24 Student/Staff Ratio	\$	10



ENROLLMENT AND STAFF DETAIL					
	2019-20	2020-21	2021-22	2022-23	2023-24
Student Counts	1,796	1,750	1,843	1,888	1,848
General Fund FTE	167.36	141.20	147.38	151.49	153.91
SPED FTE	51.53	41.30	44.16	39.20	36.63
Total FTE	218.89	182.50	191.54	190.69	190.54

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 10,358,217.13	\$ 10,827,603.83	\$ 11,756,603.25	\$ 13,033,637.00
Fringe Benefits	\$ 4,696,396.51	\$ 4,631,265.98	\$ 5,013,967.33	\$ 5,625,281.00
Purchased Services	\$ 66,117.30	\$ 639,167.72	\$ 1,158,747.54	\$ 10,173,800.00
Non-Capital Objects	\$ 82,762.71	\$ 392,476.54	\$ 505,474.33	\$ 510,519.00
Capital Objects	\$ -	\$ 20,619.00	\$ 60,873.00	\$ -
Other Items	\$ 22,626.04	\$ 110,461.35	\$ 185,683.57	\$ 56,490.00
Totals	\$ 15,226,119.69	\$ 16,621,594.42	\$ 18,681,349.02	\$ 29,399,727.00

Schools At-A-Glance

Back to [TOC](#)

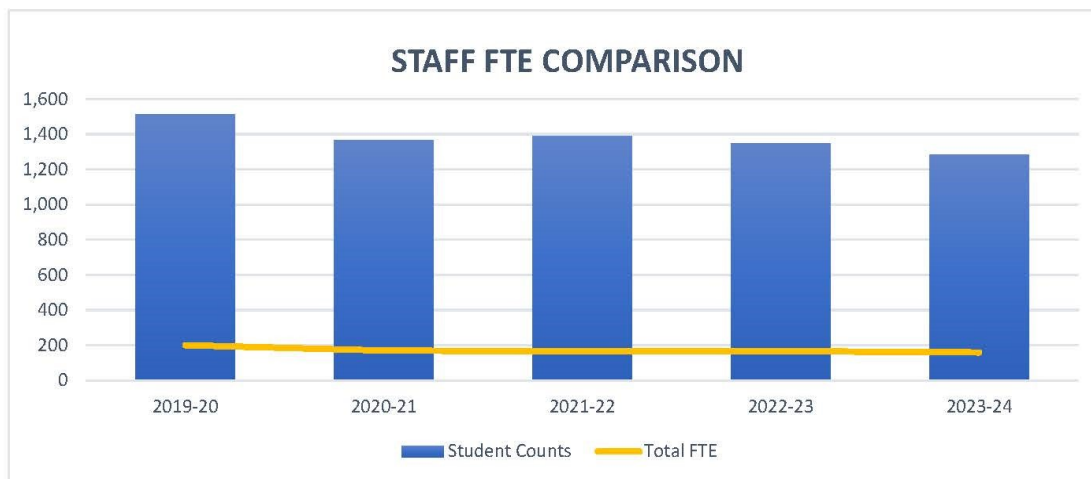


SCHOOL PROFILE

492 - Horlick

OVERVIEW	
Principal	Tangella King
Phone Number	(262) 619-4300
Address	2119 Rapids Dr.
Grades	9-12
Poverty Rate	67%
SPED Student %	17.31%
EL Student %	13.51%
2023-24 3rd Friday Enrollment	1,284
2020-21 Report Card Score	61.6
Report Card Rating	Meets Expectations

2023-24 SCHOOL FINANCIAL DATA	
2023-24 School Allocation	\$ 263,798
2023-24 Title I Allocation	\$ -
2023-24 ESSER Allocation	\$ -
2023-24 Per Pupil Spending	\$ 11,708.67
2023-24 Staff Salaries	\$ 14,770,132
2023-24 Staff FTE	\$ 160
2023-24 Student/Staff Ratio	\$ 8



ENROLLMENT AND STAFF DETAIL					
	2019-20	2020-21	2021-22	2022-23	2023-24
Student Counts	1,511	1,365	1,388	1,346	1,284
General Fund FTE	150.31	128.79	121.11	122.44	114.72
SPED FTE	50.72	42.42	45.02	44.89	45.06
Total FTE	201.03	171.21	166.13	167.33	159.78

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 9,523,682.82	\$ 9,696,266.94	\$ 10,003,091.80	\$ 10,264,529.00
Fringe Benefits	\$ 4,435,387.14	\$ 4,236,185.73	\$ 4,278,740.19	\$ 4,505,603.00
Purchased Services	\$ 145,731.53	\$ 816,715.72	\$ 1,738,448.38	\$ 10,671,461.00
Non-Capital Objects	\$ 79,243.69	\$ 323,477.92	\$ 316,805.56	\$ 146,245.00
Capital Objects	\$ -	\$ 53,201.36	\$ -	\$ -
Other Items	\$ 16,904.63	\$ 35,543.92	\$ 49,444.87	\$ 22,604.00

Schools At-A-Glance

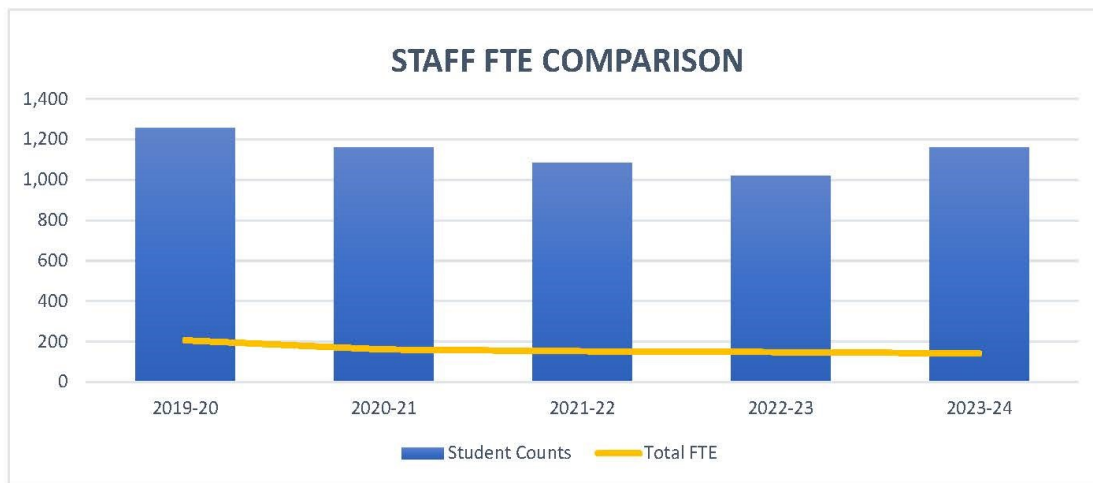
[Back to TOC](#)



SCHOOL PROFILE

494 - Washington Park

OVERVIEW		2023-24 SCHOOL FINANCIAL DATA	
Principal	William O'Malley	2023-24 School Allocation	\$ 238,117
Phone Number	(262) 619-4400	2023-24 Title I Allocation	\$ -
Address	1901 12th Street	2023-24 ESSER Allocation	\$ -
Grades	9-12	2023-24 Per Pupil Spending	\$ 11,851.00
Poverty Rate	71%	2023-24 Staff Salaries	\$ 13,497,195
SPED Student %	19.28%	2023-24 Staff FTE	\$ 141
EL Student %	21.00%	2023-24 Student/Staff Ratio	\$ 8
2023-24 3rd Friday Enrollment	1,159		
2020-21 Report Card Score	72		
Report Card Rating	Exceeds Expectations		



ENROLLMENT AND STAFF DETAIL

	2019-20	2020-21	2021-22	2022-23	2023-24
Student Counts	1,257	1,158	1,083	1,020	1,159
General Fund FTE	142.42	118.91	112.83	109.48	104.55
SPED FTE	63.44	41.12	39.82	37.77	36.70
Total FTE	205.86	160.03	152.65	147.25	141.25

SCHOOL BUDGET & EXPENDITURE HISTORY

Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 8,780,575.95	\$ 8,651,873.52	\$ 9,015,208.63	\$ 9,316,446.00
Fringe Benefits	\$ 3,924,069.15	\$ 3,728,662.11	\$ 3,886,436.92	\$ 4,180,749.00
Purchased Services	\$ 212,245.42	\$ 967,209.19	\$ 865,720.88	\$ 82,751.00
Non-Capital Objects	\$ 89,648.95	\$ 240,467.54	\$ 341,910.88	\$ 130,546.00
Capital Objects	\$ 7,300.00	\$ 5,100.55	\$ -	\$ -
Other Items	\$ 6,648.53	\$ 29,680.23	\$ 56,198.11	\$ 14,000.00
Totals	\$ 13,020,488.00	\$ 13,622,993.14	\$ 14,165,475.42	\$ 13,724,492.00

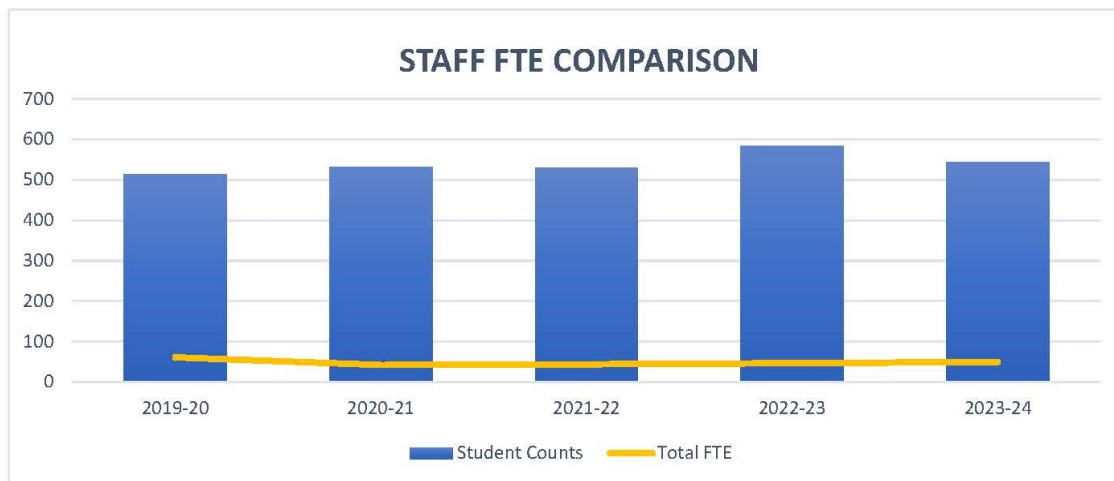


SCHOOL PROFILE

375 - REAL School

OVERVIEW	
Principal	Curt Shircel
Phone Number	(262) 664-8100
Address	10116 Stellar Ave.
Grades	6-12
Poverty Rate	46%
2022-23 SPED Student %	10.23%
2022-23 EL Student %	6.64%
2023-24 3rd Friday Enrollment	543
2020-21 Report Card Score	63.6
Report Card Rating	Meets Expectations

2023-24 SCHOOL FINANCIAL DATA	
2023-24 School Allocation	\$ 52,970
2023-24 Title I Allocation	\$ -
2023-24 ESSER Allocation	\$ -
2023-24 Per Pupil Spending	\$ 8,943.53
2023-24 Staff Salaries	\$ 4,803,369
2023-24 Staff FTE	\$ 50
2023-24 Student/Staff Ratio	11



ENROLLMENT AND STAFF DETAIL					
	2019-20	2020-21	2021-22	2022-23	2023-24
Student Counts	514	532	530	584	543
General Fund FTE	47.00	33.45	34.90	35.42	37.73
SPED FTE	13.93	8.47	8.61	10.81	11.91
Total FTE	60.93	41.92	43.51	46.23	49.64

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 2,572,441.54	\$ 2,702,486.63	\$ 2,962,038.56	\$ 3,284,445.00
Fringe Benefits	\$ 1,170,180.37	\$ 1,218,406.86	\$ 1,341,410.61	\$ 1,518,924.00
Purchased Services	\$ 242,583.40	\$ 749,138.19	\$ 535,908.27	\$ 537,200.00
Non-Capital Objects	\$ 25,646.25	\$ 79,019.94	\$ 96,074.79	\$ 34,104.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ -	\$ 27,870.17	\$ 23,696.97	\$ -
Totals	\$ 4,010,851.56	\$ 4,776,921.79	\$ 4,959,129.20	\$ 5,374,673.00

Schools At-A-Glance

Back to [TOC](#)

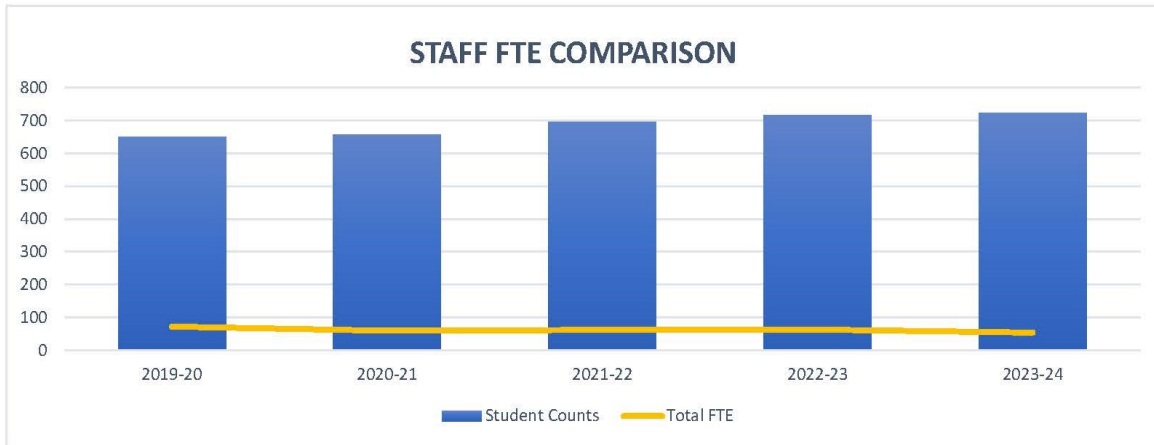


SCHOOL PROFILE

499 - Walden III

OVERVIEW	
Principal	Jeff Sturdevant
Phone Number	(262) 664-6250
Address	2340 Mohr Ave.
Grades	6-12
Poverty Rate	39%
2022-23 SPED Student %	8.82%
2022-23 EL Student %	6.15%
2023-24 3rd Friday Enrollment	724
2021-22 Report Card Score	63
2020-21 Report Card Score	69.2
Report Card Rating	Meets Expectations

2023-24 SCHOOL FINANCIAL DATA	
2023-24 School Allocation	\$ 70,626
2023-24 Title I Allocation	\$ -
2023-24 ESSER Allocation	\$ -
2023-24 Per Pupil Spending	\$ 9,189.00
2023-24 Staff Salaries	\$ 6,582,209
2023-24 Staff FTE	\$ 54
2023-24 Student/Staff Ratio	13



ENROLLMENT AND STAFF DETAIL					
	2019-20	2020-21	2021-22	2022-23	2023-24
Student Counts	651	658	697	716	724
General Fund FTE	57.80	48.23	49.96	49.21	40.60
SPED FTE	14.53	11.04	12.18	14.24	13.30
Total FTE	72.33	59.27	62.14	63.45	53.90

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 3,566,285.94	\$ 3,836,634.21	\$ 4,135,737.72	\$ 4,450,469.00
Fringe Benefits	\$ 1,677,932.37	\$ 1,782,288.43	\$ 1,922,932.56	\$ 2,131,740.00
Purchased Services	\$ 5,767.19	\$ 211,469.39	\$ 168,792.49	\$ 105,300.00
Non-Capital Objects	\$ 31,412.20	\$ 113,757.36	\$ 146,178.21	\$ 50,997.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ -	\$ 16,931.76	\$ 27,036.50	\$ -
Totals	\$ 5,281,397.70	\$ 5,961,081.15	\$ 6,400,677.48	\$ 6,738,506.00



SCHOOL PROFILE

390 - Racine Alternative

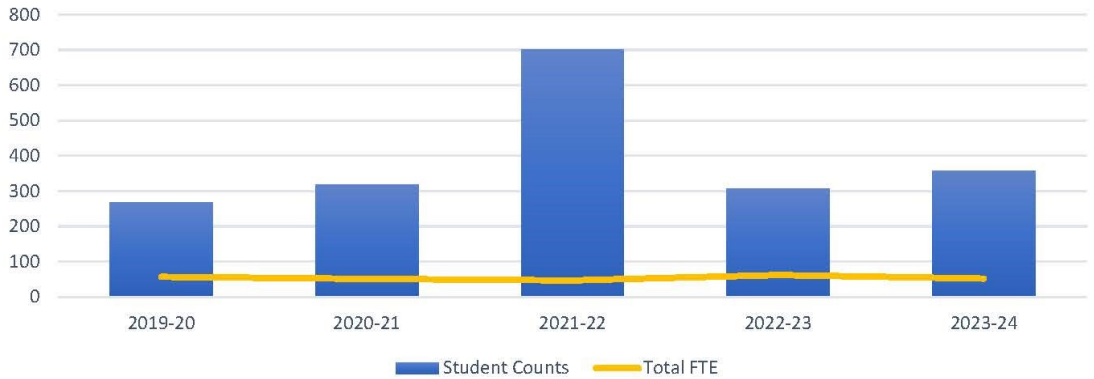
OVERVIEW

Principal	Andre Bennett
Phone Number	(262) 664-6600
Address	2333 Northwestern Ave.
Grades	9-12
Poverty Rate	74%
2022-23 SPED Student %	29.09%
2022-23 EL Student %	5.71%
2023-24 3rd Friday Enrollment	358
2020-21 Report Card Score	47.8
Report Card Rating	Fails to Meet Expectations

2023-24 SCHOOL FINANCIAL DATA

2023-24 School Allocation	\$	34,923
2023-24 Title I Allocation	\$	4,288
2023-24 ESSER Allocation	\$	-
2023-24 Per Pupil Spending	\$	15,036.68
2023-24 Staff Salaries	\$	5,343,920
2023-24 Staff FTE	\$	53
2023-24 Student/Staff Ratio		7

STAFF FTE COMPARISON



ENROLLMENT AND STAFF DETAIL

	2019-20	2020-21	2021-22	2022-23	2023-24
Student Counts	268	318	701	307	358
General Fund FTE	27.00	18.12	17.82	21.54	20.24
SPED FTE	29.98	33.81	29.33	40.85	32.46
Total FTE	56.98	51.93	47.15	62.39	52.70

SCHOOL BUDGET & EXPENDITURE HISTORY

Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
Salaries	\$ 2,322,556.98	\$ 2,410,379.65	\$ 2,885,940.28	\$ 2,671,960.00
Fringe Benefits	\$ 1,168,348.06	\$ 1,099,203.91	\$ 1,378,672.42	\$ 2,671,960.00
Purchased Services	\$ 24,300.75	\$ 36,258.52	\$ 166,735.55	\$ 8,500.00
Non-Capital Objects	\$ 19,867.13	\$ 53,876.28	\$ 41,607.91	\$ 23,500.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ -	\$ -	\$ 1,968.00	\$ -
Totals	\$ 3,535,072.92	\$ 3,599,718.36	\$ 4,474,924.16	\$ 5,375,920.00

Department Budgets & Strategic Plan Key Performance Indicators

District Chief Office information including departmental leadership and budget summaries are provided as well as a listing of key performance indicators from the newly Board approved Strategic Plan 2027. Departments have established or are establishing baseline data and which will be used monitor and measure progress toward goals and to ensure that department budgets align to strategic goals. More details about the Strategic Plan can be viewed on the District website at the following link: <https://rusd.org/about/strategic-plan-2027>.

Office of the Superintendent and the Board of Education				
Mission		LEADERSHIP		
North Star Vision – that all students graduate career and/or college ready – guides our highly qualified educators in providing rigorous and engaging learning experiences for our students. We offer a wide variety of choices and programs that create opportunities for all students to excel, including 3- and 4-year-old programs, International Baccalaureate, Advanced Placement, dual language, more than 300 virtual courses, award-winning fine arts, after-school programs, nationally recognized Career and Technical Education programs, and more.		Dr. Eric Gallien, Superintendent Mrs. Emily Debaker, Chief of Staff Ms. Jane Barbian, President Ms. Julie Mckenna, Vice President Ms. Allyson Docksey, Treasurer Mr. Scott Coey, Clerk Ms. Dulce Cervantes Contreras Mr. Brian O'Connell Mr. Matthew Hanser Ms. Auntavia Jackson Ms. Theresa Villar		
Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Board of Education	1	\$36,162.00	\$184,495.00	\$220,657.00
Superintendent's Office	1	\$453,111.00	\$130,160.00	\$583,271.00
Office of Continuous Improvement	5	\$775,925.00	\$218,500.00	\$994,425.00
Department Totals	7	1,265,198.00	\$533,155.00	\$1,798,353.00

Office of Continuous Improvement Strategic Plan 2027 Key Performance Indicators					
KPI Code	Chief	Department	Key Performance Indicator	Baseline Measure	Goal Language
CEO.1	CEO	Office of Continuous Improvement	Increase participation to 95% for state and federal assessments in order to foster data accuracy.	90% ACCESS	
CEO.2	CEO	Office of Continuous Improvement	95% of RUSD staff will have completed the DEI learning series and earned their credential for DEI in order to build cultural competence.	Baseline Year	
CEO.3	CEO	Office of Continuous Improvement	Increase the percent of staff who are identified as demonstrating proficiency in the belief that our students can succeed academically.	Panorama Survey	
CEO.4	CEO	Office of Continuous Improvement	Increase parent satisfaction with the IEP meeting process.	Baseline Year	
CEO.5	CEO	Office of Continuous Improvement	Using the Continuous Improvement framework, 10% of CI projects were initiated or completed annually with results including; (but not limited to) standardization, reduction in defects, hard cost savings or soft cost savings.	Baseline Year	
CEO.6	CEO	Office of Continuous Improvement	100% of new staff will receive continuous improvement professional learning, training, and certification as a part of onboarding to increase culture of continuous improvement. A minimum of 100 students will receive continuous improvement training and certification annually in the HS academy model structure.	Baseline Year White Belt Certification PDSA	

Department Budgets & Strategic Plan Key Performance Indicators

Chief Financial Office				
Mission		LEADERSHIP		
To provide financial stability and budget management in a manner that supports educational excellence and demonstrates responsible stewardship of District resources.		Jeffrey Serak, Chief Financial Officer Julie Schattner, Deputy Chief of Finance Melissa Abel, Deputy Chief of Human Resources Diane Knoll, Purchasing Manager Jackson Parker, Director of Budgets and Grants Cynthia Furu, Payroll Manager Cheryl Herman, Food Service Coordinator		
Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Finance Office	17.25	\$1,814,897.00	\$74,860.00	\$1,889,757.00
Human Resources	11	\$1,164,445.00	\$1,262,900.00	\$2,427,345.00
Food Service	2.94	\$184,079.00	\$9,389,965.00	\$9,574,044.00
Department Totals	31.19	\$3,163,421	\$10,727,725.00	\$13,891,146.00

Chief Financial Office Strategic Plan 2027 Key Performance Indicators

KPI Code	Department	Key Performance Indicator	Baseline Measure	Goal Language
CFO.1	Finance, Budget, Purchasing, Accounting	Change to, Each Fiscal year, monitor the monthly budget and annually evaluate the actual variance to be within 3% of actuals by department and school locations.		Within 3% of actuals by department and school locations.
CFO.2	Finance, Budget, Purchasing, Accounting	Each fiscal year, maintain a healthy fund balance to allow for District operations in case of emergency	16%	No less than 16%
CFO.3	Finance, Budget, Purchasing, Accounting	Each fiscal year, the District will receive an acceptable annual audit rating	2022 Audit - Unmodified	Audit goal - unmodified opinion
CFO.4	Finance, Budget, Purchasing, Accounting	Each fiscal year, the District will earn GFOA awards for performance	2022 GFOA Award	GFOA - Recognition (TBD)
CFO.5	Human Resources	Decrease in the percentage of vacant positions in the District at the beginning of school year		25% decrease annually
CFO.6	Human Resources	Increase in the percentage of the substitute teacher fill-rate, by quarter		Increase fill rate by 10% by quarter
CFO.7	Human Resources	Percent of hired and retained "highly qualified / fully-licensed" staff; Increase in the diversification of all staff in relation to the percentage of demographics of students		Percent hired - TBD (less the GYO candidates) Percent retained - TBD Diversification - TBD
CFO.8	Human Resources	Compensation package (salary, benefits, wellness, fringe) will be in the top 10% of comparable (as determined by the District)		Hold steady in Top 10%

Department Budgets & Strategic Plan Key Performance Indicators

Chief Operations Office				
Mission		LEADERSHIP		
The RUSD Facilities & Maintenance Department maintains all District facilities to help create quality learning environments for students and staff.		Peter Reynolds, Chief Operations Officer Andrew Tschumper, Director of Maintenance Jim Hooper, Director of Facilities and Operations Marc Eisch, Facilities Supervisor Tabitha Miller, Director of Building Operations		
Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Chief Operations Office	181.91	\$15,929,560.00	\$4,199,478.00	\$20,129,038.00
Department Totals	181.91	\$15,929,560	\$4,199,478.00	\$20,129,038.00

Chief Operations Office Strategic Plan 2027 Key Performance Indicators					
KPI Code	Chief	Department	Key Performance Indicator	Baseline Measure	Goal Language
COO.1	Operations	Facilities and Maintenance	Percentage of monthly audits reviews of custodial and maintenance actions (based on a District rubric) that meet District requirements in creating environments conducive to learning		100% meeting standard
COO.2	Operations	Facilities and Maintenance	Monthly incidents taking place in the District: (1) slips, trips and falls, (2) auto accidents, (3) workers compensation claims, and (4) assaults		Reduction of incidents in each category by TBD %

Department Budgets & Strategic Plan Key Performance Indicators

Chief of Communications & Community Engagement Office				
Mission		LEADERSHIP		
Our overarching goal is to be the educational choice for families in the southeast region of Wisconsin. Our work to implement strategic marketing and communications campaigns aims to maintain and/or increase RUSD enrollment and retain and regain resident students (and beyond).		Stacy Tapp, Chief of Communication & Community Engagement Nicole McDowell, Executive Director of Family & Community Engagement Jonalee Kuhn, Manager Communications		
Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Communication Office	4	\$498,065.00	\$150,729.00	\$648,794.00
Family & Community Engagement	4.85	\$500,412.00	\$41,350.00	\$541,762.00
Department Totals	8.85	\$998,477.00	\$192,079.00	\$1,190,556.00

Chief of Communications and Community Engagement Office Strategic Plan 2027 Key Performance Indicators				
KPI Code	Department	Key Performance Indicator	Baseline Measure	Goal Language
COM.1	Communications and Family Community Engagement	Percent positive response rate (A/B, or agree/strongly agree) on annual poll on the direction of the District (working toward mission)		70% (A-B)
COM.2	Communications and Family Community Engagement	Percent increase of enrollment year-to-year, measured by enrollment count at the beginning of the second grading period	16,383	1% annual growth (170-200 students)
COM.3	Communications and Family Community Engagement	Percentage of schools meeting District expectation for percent positive responses on annual parent survey, specifically focusing on welcoming environment questions (school is welcoming to parents, sense of belonging in school community)		75% of schools meeting threshold

Department Budgets & Strategic Plan Key Performance Indicators

Chief Legal Services Office				
Mission		LEADERSHIP		
Work to foster a more positive and productive culture, and reduce legal risk to the Racine Unified School District. Ensure legal compliance and supportive workplace relationships.		Kimberly R. Walker, Chief Legal Officer Keri A. Hanstedt, Deputy Chief, Employee Relations		
Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Legal Services	5	\$795,255.00	\$247,050.00	\$1,042,305.00
Department Totals	5	\$795,255.00	\$247,050.00	\$1,042,305.00

Chief Legal Office Strategic Plan 2027 Key Performance Indicators				
KPI Code	Department	Key Performance Indicator	Baseline Measure	Goal Language
LEG.1	Employee Relations	Percentage of employee performance plans that are successfully closed out per the requirements of the performance improvement plan	67%	3% annual increase
LEG.2	Employee Relations	Percentage of staff attendance based on contract/position requirements	89%	90%
LEG.3	Employee Relations	Percentage of misconduct Incidents that include the “excessive use of force” within the District	12	Decrease 3% annually
LEG.4	Employee Relations	Reduce the number of employee incidents of misconduct as measured as a percentage of incidents out of total number of staff	2021-22: 160 Incidents	Decrease 5% annually
LEG.5	Risk Management	Facilitate legally compliant operations which protect and mitigate risk as measured by the number of decisions which are unfavorable to the District.	100%	1% Annual Reduction

Department Budgets & Strategic Plan Key Performance Indicators

Chief Information Office				
Mission		LEADERSHIP		
The technology department creates and delivers innovative and effective technology solutions and services for students and staff. The department implements and integrates technology to facilitate learning so our students have the knowledge and skills to be productive members of our global society.		Timothy Peltz, Chief Information Officer Michael Van Laningham, Supervisor of Technical Projects Paul Jude, Supervisor of Technical Services Group Brandon Jones, Supervisor of School Data Michael Hyland, Supervisor of Technology Integration		
Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Chief Information Office	38.37	\$4,134,915.00	\$3,044,814.00	\$7,179,729.00
Department Totals	38.37	\$4,134,915.00	\$3,044,814.00	\$7,179,729.00

Chief Information Office Strategic Plan 2027 Key Performance Indicators

KPI Code	Department	Key Performance Indicator	Baseline Measure	Goal Language
CIO.1	Chief Information Office (All Departments within)	Percent of support tickets resolved within the District-approved time-frame (#of days - 3 days)		90% closed within 3 business days of submission
CIO.2	Network Infrastructure and Operations	Measuring the percentage of time, the network is online, by device, building, and District		99.99% online, not to drop below 99%
CIO.3	Network Infrastructure and Operations	Success rate of data back-ups by server - percentage of time the back-up was successful.		100%
CIO.4	Projects and Logistics	Percentage of students meeting 1:1 technology District requirement as measured by the asset management report		Less than 5% variance between enrollment and the District asset management system
CIO.5	Chief Information Office (All Departments within)	Percentage of classrooms with required technology that supports a high-quality learning environment		100% of classrooms have required technology
CIO.6	Technical Services	School-based student devices ready (freshly imaged and updated) for instruction by the first day students return		95% School-based student devices ready (freshly imaged and updated) for instruction by the first day students return
CIO.7	Chief Information Office (All Departments within)	Percentage of customers who provide positive feedback (agree or strongly agree) on post ticket completion survey focused on professionalism, courteous behavior, and providing helpful service		2% increase from baseline each year
CIO.8	Technology Integration	Percentage of classrooms (based on a random selection across levels) who are utilizing technology in their instruction		70-80% of classrooms
CIO.9	Technology Integration	Students' application usage time, broken down by time on task/appropriate application v. non-District approved usage, (minutes or number of times the app is opened)		Non-approved usage not to exceed xx percentage of unapproved usage (TBD)

Department Budgets & Strategic Plan Key Performance Indicators

Chief Academic Office				
Mission		LEADERSHIP		
To provide a framework for culturally-relevant resources, instructional support, and professional learning necessary to guide teaching and learning for all students to be college and/or career ready. Vision: All students receive an equitable, rigorous, and engaging education.		Soren Gajewski, Chief Academic Officer Janell Decker, Deputy Chief Academic Officer Amy Shepherd, Director of Early Learning Dr. Maria Bararas, Exec. Director of Languages Atandare Adedara, Deputy Chief of Special Ed Lorie Ann Karls, Director of Professional Learning		
Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Chief Academic Office	3	\$346,340.00	\$266,350.00	\$612,690.00
Special Education (ASC/Support Staff)	58.95	\$17,719,279.00	\$726,787.00	\$18,446,066.00
Curriculum & Instruction	39.6	\$4,620,712.00	\$3,175,015.00	\$7,795,727.00
Professional Learning	2	\$253,635.00	\$248,659.00	\$502,294.00
Early Learning	2.5	\$295,465.00	\$474,688.00	\$770,153.00
Language Acquisition	5	\$492,919.00	\$38,888.00	\$531,807.00
Department Totals	111.05	\$23,728,350.00	\$4,930,387.00	\$28,658,737.00

Chief Academic Office Strategic Plan 2027 Key Performance Indicators			
KPI Code	Baseline Data	Key Performance Indicator	Goal Language
CAO.1	2022-2023 school year is baseline	Based on required Early Literacy professional learning sessions, staff are implementing practices in the classroom.	A minimum of 90% of teachers are implementing PBL practices in the classroom by 2027. Annual/monthly growth will be calculated to reach 90% after baseline year is measured. 90% of classrooms implementing PL practices with fidelity (OE 10.7)
CAO.2	2022-2023 school year is baseline	Create a system of guaranteed viable curriculum whereby 90% of classrooms are consistently using District adopted resources and interventions.	Less than 10% of classrooms are utilizing non-District approved curricular resources or interventions. Fidelity of implementation of classroom curriculum and PL to ensure use of curricular resources for the success of students
CAO.9	2023-2024 school year is baseline	Create professional learning and system that includes both short and extended writing opportunities to be tracked and measured for middle school student district-wide.	Teacher practice outcome: 90% teachers incorporating writing time intentionally based on the structured system as a common practice. Student outcome: (86) percent of middle school students will attain proficiency for the district writing assessment (see appendix) and short write items on the ELA portion of the Wisconsin Forward Exam.
CAO.3	TPOT will be used to measure fidelity of implementation (SEL focus)	Create a professional learning system resulting in 95% of early learning teachers who reach fidelity of implementation of Pyramid Model.	95% of teachers will reach fidelity as measured by the Teaching Preschool Observation Tool (TPOT)
CAO.4		90% of early childhood teachers will meet District requirement for quality family interactions, during designated family engagement time within the teacher contract day/week.	90%

Department Budgets & Strategic Plan Key Performance Indicators

Chief Academic Office Strategic Plan 2027 Key Performance Indicators			
KPI Code	Baseline Data	Key Performance Indicator	Goal Language
CAO.5	Percent of 1st year teachers (new to the profession) who are retained (in good standing) and are in place at the beginning of the following school year; percent retained after 2 years, and percent retained after 3 years	Using the RUSD mentorship model and rubric, all mentors/mentees who finish through the end of the school year will complete the program with fidelity.	100% fidelity based on rubric annually
CAO.6	2022-2023 school year 2nd semester	Percent of IEPs that are being implemented with fidelity based on the identified plan, as measured by spot observations per semester	100% with fidelity and in compliance
CAO.7	3.67%	Reduction in the disproportionality of Black students identified as EBD using internal audit practices and resulting in targeted professional learning to decrease future overidentification.	Reduce overidentification to 1.99% or below (less than 2 times likely to be identified) to be in compliance with DPI and the state.
CAO.8	Walkthrough data will be baseline for 2022-2023 year. Grade level goals will be developed based on this year as baseline. ENIL/IRLA data will be baseline for 2022-	Language allocation is being performed daily in Dual Language classrooms (reading and writing in both languages) as measured by the bi-literacy development walkthrough tool.	80% of students attending dual language schools (K-8) who are growing annually and meeting targets in their bi-literacy proficiency (ENIL/IRLA) by grade level

Department Budgets & Strategic Plan Key Performance Indicators

Chief of Schools Office				
Mission		LEADERSHIP		
Our Mission is to transform our school communities through Our Vision to create a network of systematic structures through equitable practices in leadership, learning, service, and research		Jody Bloyer, Chief of Schools Daryl Burns, Deputy Chief, Cluster III Jeff Miller, Deputy Chief, Cluster II Chad Chapin, Deputy Chief, Cluster I Alex DeBaker, Executive Director Academies Phillip Rhymes, Director Performance Management Andrea Rittgers, Director Student Services John Strack, Supervisor Transportation Andre Bennett, Director Alternative Learning Antonio Crane, Director Extended Learning		
		Department	FTE	Staffing Cost
Chief of Schools Office	7	\$1,042,928.00	\$581,407.00	\$1,624,335.00
Student Services	151.93	\$13,985,759.00	\$429,313.00	\$14,415,072.00
Transportation/Enrollment	7	\$563,224.00	\$10,495,416.00	\$11,058,640.00
CTE/Academies	6	\$647,389.00	\$596,774.00	\$1,244,163.00
Alt. Ed	25.6	\$2,290,710.00	\$511,490.00	\$2,802,200.00
Extended Learning	10	\$846,272.00	\$1,056,829.00	\$1,903,101.00
Performance & Data	1	\$146,659.00	\$158,580.00	\$305,239.00
Virtual Learning	22.3	\$2,150,691.00	\$17,895.00	\$2,168,586.00
Department Totals	230.83	\$21,673,632.00	\$13,847,704.00	\$35,521,336.00

Chief of Schools Office Strategic Plan 2027 Key Performance Indicators

KPICode	KeyPerformance Indicator	Baseline Measure	Goal Language
COS.1	Increase enrollment and success of students enrolling in TC/DC by launching new classes and supporting those that are already in place. See 5% growth in TC/DC success, annually.	Case:495/587 Park:193/248 Horlick: 212/235	The Academies of Racine will give ALL students access to Dual Credit, IRC's, WBL, and CTSO's by spring of '27
COS.2	Youth apprenticeship enrollment will increase annually '23-230 '24-245 '25-260 '26-275 '27-290	2022: 185 YA's	The Academies of Racine will give ALL students access to Dual Credit, IRC's, WBL, and CTSO's by spring of '27
COS.3	Every semester we there will be a 3% reduction in failure per level one pathway courses	Baseline Data to come Fall of 22-23 school year	Level 1 pathways will have the success rate of 86%
COS.4	Academies that go for NCAC certification will have the opportunity to attain model status with distinction	6/6 in 2022	All Academies that go forth for NCAC Certification will earn model status or higher
COS.5	Upon completion of 8th grade, students will demonstrate growth or show proficiency of specifically identified skills in ELA/Math.		86% of middle school students will be high school ready upon completion of 8th grade

Department Budgets & Strategic Plan Key Performance Indicators

Chief of Schools Office Strategic Plan 2027 Key Performance Indicators			
KPI Code	Key Performance Indicator	Baseline Measure	Goal Language
COS.6	Upon completion of 8th grade, students will have reflected upon academic progress and career choices which will be demonstrated through their ACP (Academic Career Plan) portfolio	Baseline to come spring of 23'	86% of middle school students will be high school ready upon completion of 8th grade
COS.7	Percentage of positive responses (agree/strongly agree) 2x a year on student SEL survey	Spring 2022 scores: Self-Management–62% Social Awareness–61% Growth Mindset–54% Grit–49% Self-Efficacy–48% Emotion Regulation–42%	65% positive
COS.8	Equitable availability of school-based mental health clinics within the District, as defined by a mental health index		5 additional clinics over 5 years, in the highest need index locations
COS.9	Percentage of school-based audit scores (monthly classroom audit) that reflect a positive usage of District-provided resources and curriculum, related to SEL and mental well-being		80% of classrooms by school (and in aggregate) have positive responses
COS.10	Principals will create and cascade the vision for school using the School Improvement Plan (SIP) and facilitating schoolwide continuous improvement processes, using multiple sources of relevant school, staff or student data; develops and monitors school improvement strategies and adjusts as needed.	Survey of teaching staff on SIP goals and vision.	Increase in the percentage of principals who are proficient or above on the Principal EE Rubric - Mission and Vision (1.2.1) –As effective instructional leaders, principals work with the school community to articulate a vision of improvement that is shared by all. Effective principals focus on results by setting clear staff and student expectations, and facilitating the use of data for student growth.
COS.11	Principals will select 4 evaluations/progress monitoring visits a month to calibrate with and report to Deputy Chiefs key evidence and feedback indicators in order to identify and provide necessary supports and resources to inform Principal and teacher professional learning.		Increase in percentage of principals who are proficient or above on the Principal EE Rubric - Observation and Feedback (1.1.3) Regularly observes teaching using feedback and different modalities (walkthroughs, classroom and team-level observations); regularly gives staff clear feedback based on observations, other evidence sources, and evaluation criteria; appropriately documents and addresses weak performance, while consistently using evaluation results to inform individual growth.
COS.12	Principals will build common agenda templates and structures to focus Professional Learning Communities (PLCs), academy meetings, and leadership team meetings around School Improvement Plan (SIP) progress monitoring and strategic plan goals/key performance indicator monitoring.	Monthly DC meeting with individual principals includes agenda item - plus/deltas, feedback, and action plans. Resources and needs discussed inform PLA's. DC's will collect principal > teacher feedback.	Increase in percentage of principals proficient or above on annual Principal EE appraisal rubric School Climate (2.2.1) Effective principals establish a climate of trust and collaboration among school staff, students and the community while creating conditions that foster an inclusive, culturally responsive and learning focused school environment; while building positive relationships and a shared commitment to change through communication and collaborative decision making
COS.13	With the implementation of SEL curriculum and activities, students participating for the full year will be at or below the District average for disciplinary incidents.		At or below District average
COS.14	With the administration of a parent satisfaction survey, 80% of parents will indicate that extended learning programs satisfactorily meets the needs of their students and families.		80%

Glossary

Acronyms

3K – Three-Year-Old Kindergarten
 4K – Four-Year-Old Kindergarten
 5K – Five-Year-Old Kindergarten
 BOE—Board of Education
 CPI—Consumer Price Index
 DPI – Department of Public Instruction
 ERP—Enterprise Resource Planning
 FTE – Full Time Equivalency
 GASB – Governmental Accounting Standards Board
 LRFMP—Long Range Facilities Master Plan
 OPEB – Other Post-Employment Benefits
 WUFAR – Wisconsin Uniform Financial Accounting Requirements

Definitions

Audit – An examination of records and documents, and the securing of other evidence, for one or more of the following purposes. (a) To attest to the fairness of management’s assertion in financial statements, (b) Evaluate whether management has efficiently and effectively carried out its responsibilities, (c) Determining the propriety of transactions, (d) ascertaining whether all transactions have been recorded, and determining whether transactions are accurately recorded in the accounts and in the statements drawn from the accounts.

Budget – a plan of financial operation embodying an estimate of proposed revenues and expenditures for a given accounting period.

Categorical Aid – State or federal aid which is intended to finance or reimburse some specific category of instructional or supporting program or to aid a particular target group of pupils. The district may use the aid only for the purpose for which it is paid. (Also see general aid) Wisconsin categorical aids include special education, library (Common School Fund), driver education aid, integration aid, food service, bilingual/bicultural and other state aids. Federal categorical aids include No Child left Behind, IDEA (special education), vocational education, food service, and other programs.

Capital Projects – These funds are used to account for financial resources used for the acquisition or construction of capital facilities. These include land, improvements to land, buildings and building improvements and infrastructure.

Debt Service – Expenditures for the retirement of principal and payment of interest on a debt.

Deficit – Occurs when budgeted spending exceeds budgeted income.

DPI - Wisconsin Department of Public Instruction. This state agency oversees public education and libraries in Wisconsin, as prescribed by the state constitution and state law.

Equalization –

- The process by which the Wisconsin Department of Revenue converts all local assessor determined property values, by municipality, to a uniform level. (also see property valuation).
- The process of ensuring a minimum tax base (the guaranteed valuation) for the support of education for each pupil in Wisconsin, so that school districts which spend at the same level will tax at the same rate.

Glossary

Equalized Aid – a component of general state aids distributed to school districts based on a formula that takes into consideration each individual district's equalized valuation, membership ad costs.

ERP System—Enterprise Resource Planning refers to a type of software that organizations use to manage day-to-day business activities such as accounting, procurement, project management, compliance and supply chain operations.

ESSER—Elementary and Secondary School Emergency Relief Fund— In response to the COVID-19 pandemic, the federal government passed three relief packages that provided support for K-12 schools.

Expenditure—The outflow of funds paid for an asset or service obtained. This term applies to all funds.

Fiscal year – A 12-month accounting period at the end of which a school district determines its financial condition and the results of its operations and closes its books. Wisconsin school districts have a July 1 through June 30 fiscal year.

FTE (Full-Time Equivalency) – The number of total hours worked divided by the maximum number of compensable hours in a full-time schedule.

Fund Balance – Represents the cumulative of surpluses and deficits over the years. The fund balance is often equated with the financial condition of a school district, however, it does not take into consideration long-term obligations (see Net Assets). Fund Balance contracts with cash balance in that it includes certain amounts that are owed to or owed by the school district.

GEER—Governor's Emergency Education Relief Grant Program— part of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, provided funds to help local education agencies (LEAs) respond to changes in student needs due to COVID-19.

Levy – (verb) to impose taxes or special assessments. (noun) The total of taxes or special imposed by a governmental unit.

Levy Rate – In property taxation, the amount of tax to be raised divided by the value of property to be taxed; often expressed in mills of the tax per dollar of property value, hence the term 'mill rate.' (also see Property Valuation)

Open Enrollment – A school enrollment program that allows parents to apply for their children to attend school in a school district other than the one in which they reside.

Other Post-Employment Benefits (OPEB)– Benefits that an employee will begin to receive at the start of retirement but excludes pension benefits paid to the retired employee. Examples of other post-employment benefits that a retiree can receive are health and dental insurance premiums, life insurance premiums and deferred compensation arrangements.

Property Valuation – The dollar value placed on land and buildings for purposes of administering property taxes. There are two commonly used methods of describing property valuation: assessed and equalized valuation may either include or exclude a TIF increment.

Referendum— A general vote by the electorate on a single political question which has been referred to them for a direct decision.

Revenue Limit – The maximum amount of revenue that may be raised through state general aid and property tax for the General, Non-Referendum Debt (authorized after August 12, 1993), and Capital Expansion funds, also referred to as Funds 10,38 and 41 respectively.

Glossary

Wisconsin Department of Public Instruction (WDPI) - Is the state agency that advances public education and libraries in Wisconsin.

Wisconsin Uniform Financial Accounting Requirement (WUFAR) – A system of classification of financial transactions using uniform definitions and code numbers, as prescribed by the DPI for school districts under Statute 115.28 (13). The dimensions common to all school districts in Wisconsin are:

- Fund – An independent fiscal and accounting entity, with its own set of assets, liabilities, revenues and expenditures, used to account for financial transactions in accordance with laws, regulations, or restrictions.
- The DPI requires reporting of various revenues and expenditures within specified funds.
- Function – an account designation that categorizes a reason or purpose served by a particular expenditure or made possible by a particular receipt.
- Location – an account designation that categorizes financial transactions by the building, department or operating unit given cause for the transaction.
- Object – an account designation that categorizes an article or service obtained from a specific expenditure.
- Source – an account designation that classifies revenues and other receipts according to their origin, such as local, state, or federal.
- Project – An account designation that categorizes the funding source of an expenditure or receipt. This coding is most often associated with projects that are funded with state or federal grants.

References:

About.com

Public Business Consulting Group, LLC (January 2003)

Glossary of School Finance Terms: Wisconsin Association of School Business Officials (WASBO) and Wisconsin Association of School District Administrators (WASDA)

Wikipedia, The Free Encyclopedia, www.wikipedia.org

Wisconsin Association of School Business Officials, Accounting Committee

Wisconsin Department of Public Instruction, www.dpi.wi.gov

Oracle.com

GFOA.org