



# Adopted Budget

Fiscal Year  
2020-21



# Message from the Superintendent

Dear Racine Community,



Throughout the last year Racine, like many communities across the country has faced unprecedented challenges with the COVID-19 health emergency. While we work to address many emotions and uncertainty brought on by this situation, our community expects the District to commit its resources first and foremost to advancing student learning, social-emotional supports and achieving academic success.

The Racine Unified School District (RUSD) annual budget development and approval process is an important focus of the Superintendent and the Board of Education.

This budget is aligned to RUSD's five-year strategic plan, Raising Racine 2022, which supports five priorities: 1) Be the educational choice for families in the southeast region of Wisconsin; 2) Accelerate higher levels of student performance; 3) Close student achievement gaps; 4) Ensure positive, engaging environment; and, 5) Endorse learning paths for post-secondary training, college and career readiness for every student.

Racine wants and deserves an excellent public-school system. We are proud to continue to deliver a budget that is intentional and focused on priorities for improving student achievement and social-emotional learning, expanding successful programs and accomplishing strategic priorities, especially during this unprecedented time. We have been able to accomplish this while continuing to maintain a stable tax rate. Together, we will continue to Raise Racine.

Sincerely,

# Table of Contents

Administration	4	Addenda: DPI budget Adoption Table	41
Board of Education	5		
Governance – Budget Policies	6	Addenda: Revenue Limit Worksheet	46
Schools	7	Addenda: Certification of General Aid	47
Raising Racine 2022	8	Addenda: Schools At-A-Glance	48
Pillars of Excellence & Budget Initiatives	9	Addenda: Department Budgets	77
Building the Budget - Challenges	11	Addenda: Glossary Terms	82
Building the Budget - Challenges & Strategies	12		
Building the Budget - Process	13		
Building the Budget – Assumptions	14		
District Funds	15		
Revenues & Expenditures	16		
Revenue Property Tax Information	18		
Expenditures	21		
Staffing	22		
Enrollment	23		
General Fund	24		
Special Projects Fund	30		
Special Education Fund	31		
Debt Service Fund	34		
Outstanding Debt	35		
Capital Projects Fund	36		
Food Service Fund	37		
Community Service Fund	38		
OPEB Trust Fund	39		
Energy & Efficiency Levy Report	40		

# Administration



Dr. Eric Gallien,  
Superintendent of Schools



Marc Duff,  
Chief Financial Officer



Jody Bloyer,  
Chief of Schools



Rosalie Daca,  
Chief Academic Officer



Shannon Gordon,  
Chief Operating Officer



Stacy Tapp, Chief of  
Communications &  
Community Engagement



Tim Peltz, Chief  
Information Officer



Melissa Abel,  
Executive Director  
of Human  
Resources



Keri Handsted,  
Executive Director  
of Employee  
Relations

# Board of Education



Ms. Amy Cimbalnik



Mr. Scott Coey



Dr. Michael Frontier



Ms. Julie McKenna



Ms. Jane Barbian,  
Board Vice President



Mr. John Heckenlively,  
Board Clerk



Mr. Brian O'Connell,  
Board President



Mr. Matthew Hanser



Ms. Kimberly Hoover,  
Board Treasurer

# 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.

## **Operational Expectation (OE-5) Financial Planning**

To summarize this expectation related to budgeting, the Superintendent will develop and present to the Board of Education an annual budget utilizing best practices that includes stakeholder input and aligns to the District's strategic plan and priorities. The budget document is expected to provide an understanding to the public as to revenue, expenditure and staffing allocations to departments, programs and schools as well as assumptions used to develop such allocations. The proposed budget is required to assure a fund balance of between 15% and 20% of general operating expenditures. In addition, the budget proposal must maintain a stable property tax rate for levies related to April 2020 approved referenda.

The Board of Education also provides guidance to the administration through *Guiding Change Documents*. As part of the Board adopted Long-Range Budget and Fiscal Planning Guiding Change Document, they outlined the recognized challenges, methods to achieve results, and unacceptable means to achieve change.

Challenges include declining enrollment, insufficient state and federal resources, increased competition from outside schools, inefficient infrastructure, and ability to retain and recruit staff.

Methods for results include funding a capital projects plan, scrutinize expenditures for effectiveness and connection to strategic goals, tax rate stability, and utilize proven instructional programs.

Unacceptable methods include exceeding class size limits, spending below a 15% fund balance, and failing to adequately fund facilities maintenance.

# Schools

## Specialty Schools

Racine Alternative Learning  
Bull Early Education Center  
RUSD Montessori at Goodland

## Elementary Schools

Dr. Jones Elementary  
Fratt Elementary  
Giese Elementary  
Janes Elementary  
Jefferson Lighthouse Elementary  
Julian Thomas Elementary  
Knapp Elementary  
North Park Elementary  
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)



# Raising Racine 2022

*Raising Racine 2022* is the new strategic plan that promises to serve as the basis for the leadership and instructional work of the District for the next five years. This plan builds upon the District's vision, mission, core values, priorities and guiding change frameworks.



- **North Star Mission and Vision:** All students will graduate career and/or college ready
- **Core Values:** Student-Centered Decisions, High Expectations, Strong Relationships, Unity, Diversity, Equity and Respect

## District Priorities:

- Be the educational choice for families in the southeast region of Wisconsin
- Accelerate higher levels of student performance
- Close achievement gaps
- Ensure positive, engaging environments
- Endorse learning paths for post-secondary training, college and career readiness for every student

## Pillars of Excellence:

- Student Learning
- Culture and Environment
- Partnerships & Community
- Financial & Operational Excellence

The key to the strategic plan is a commitment to continuous improvement practices and monitoring progress toward goals. A critical component of *Raising Racine 2022* is to assure financial resources and annual budgets are student - centered and aligned to District priorities identified through the strategic planning processes.

# Pillars of Excellence & Budget Initiatives



## Student Learning

Ensure experiences, opportunities and choice so every RUSD student is academically, socially and emotionally successful and ready for career and/or college



## Culture & Environment

Consistently demonstrate our core values so that RUSD is a great place to learn, work and succeed



## Partnerships & Community

Create strong family, community and business partnerships to accelerate our collective impact on student success



## Financial & Operational Excellence

Ensure fiscal decisions and infrastructure planning align to student-centered District priorities



## Partnerships & Community

- Continue expansion of Parent University which provides families and community members with monthly workshops, informational sessions and resources focused on supporting families with knowledge, skills and confidence to support their child's learning experience.
- Growth and expansion of Parent Leadership Network which serves as the District hub for all parent groups. PLN encourages and prepares parents to become partners and advocates and to serve as school leaders who support the District in promoting student and school achievement.
- Financial and other support of county and municipal community partnerships, including the field at Pritchard Park, soccer fields, initial plans for a new natatorium and community health clinic at Julian Thomas.

# Budget Initiatives by Pillar



## Financial & Operational Excellence

- District fund balance is sustained at more than 15% for financial stability
- Completion of Long-Term Facilities Master Plan and initial implementation
- Updated operations implemented in response to the COVID-19 pandemic



## Student Learning

- Development and implementation of Smart Start 2020 plan in response to the COVID-19 pandemic
- Approval of new elementary science and social studies curriculum
- Student technology purchase for Smart Start 2020 to support student remote learning



## Culture & Environment

- All RUSD Schools have been accepted into the Community Eligibility Provision (CEP) program which allows the district to serve breakfast and lunch at no cost to all enrolled students without the need to establish eligibility through an income application.
- Construction of Aquatic Center is underway

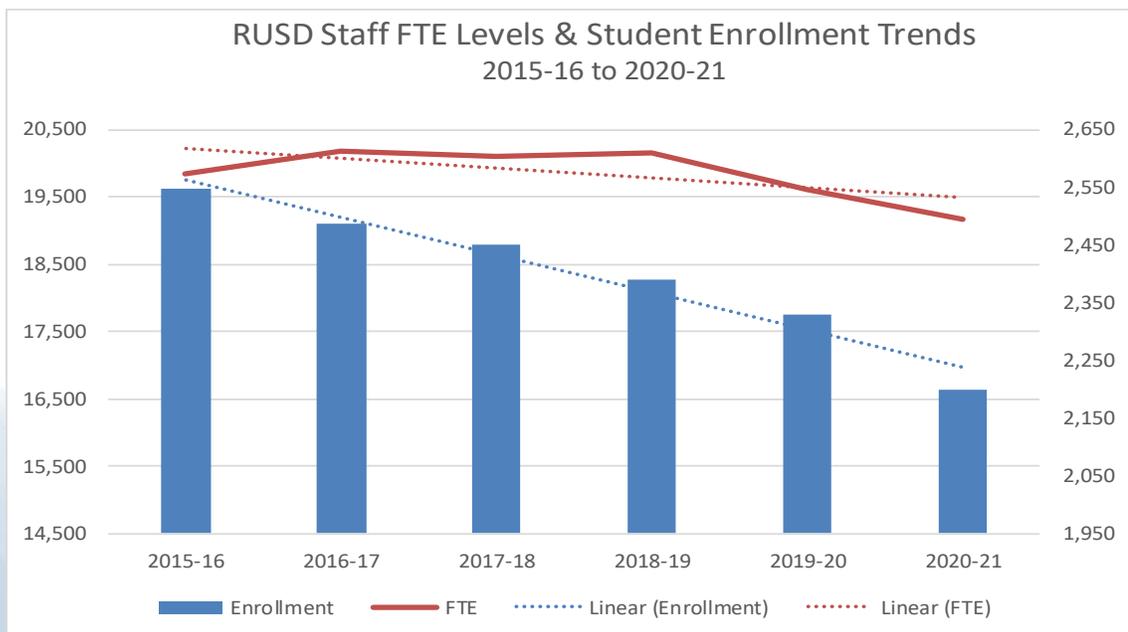
# Building the Budget – Challenges

As with most school districts in Wisconsin, Racine Unified School District has been faced with several challenges which impact financial operations. 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.

## Challenges That Shaped Budget Development

Almost every budget planning year begins with an assumed structural deficit. When work was completed to resolve a large deficit for the 2019-20 budget, the expected shortfall for the 2020-21 budget, while smaller, would be just as challenging. Estimates for 2020-21 indicated the budget shortfall estimated to exceed \$6.4 million. Contributing factors to the funding challenge include:

- **COVID-19 Pandemic** – The District faces challenges in response to the COVID-19 pandemic which significantly impacts student enrollment, instructional programming, staffing, and operational costs. Following the initial suspension of school operations in March 2020, extensive work was required to quickly develop a plan for restructuring district instructional structures and operations in a COVID-19 pandemic environment. Impacts due to the pandemic remain fluid which may cause significant variations in operations and finances.
- **Uncertainty of Funds** – The COVID-19 pandemic introduced funding uncertainty into the budget process. Initial estimates were that federal funds were expected to be lower which added to the funding shortfall and there were reports funding levels from the state would change. RUSD receives over 69% of its funding from the state and federal government.
- **Staffing Costs** – Staff and benefit costs were expected to increase as the District works to maintain compensation levels that retain and recruit employees. Funding the inflationary costs of compensation to staff adds millions to the budget.



# Building the Budget – Challenges & Strategies

- **Academic Needs of Students** – The District continues to work to meet student learning goals, improve academic achievement in schools, and meet the special service needs of students. The District will also continue the Academies of Racine structures in high schools.
  - **Declining enrollment** – Funding is linked to the number of students enrolled and the District's declining enrollment trend requires reducing expenses by about \$10,500 per student. Enrollment was estimated to decline by 470 students which will require an estimated reduction of expenses by \$4.9 million.
  - **Operational Cost Increases** – Costs were expected to increase to fund ongoing operational costs, pupil transportation and other expenses.
  - **Technology** – District copy machine technology was scheduled for replacement. Student technology was needed to meet remote learning plans due to the COVID 19 pandemic.
  - **Curriculum Updates** – The schedule for updating curriculum required acquiring new reading, math and social studies instructional materials.
- Facility Maintenance** – Last April a referendum was approved by the voters to authorize funding to implement the Long-Term Facility Master Plan. The result of the referendum was subject to a recount and appeals in the courts.

## Strategies to Alleviate Structural Deficit

Due to the size of the deficit, strategies were developed by the administration to move the District toward a balanced budget for 2020-21. Those budget strategies included:

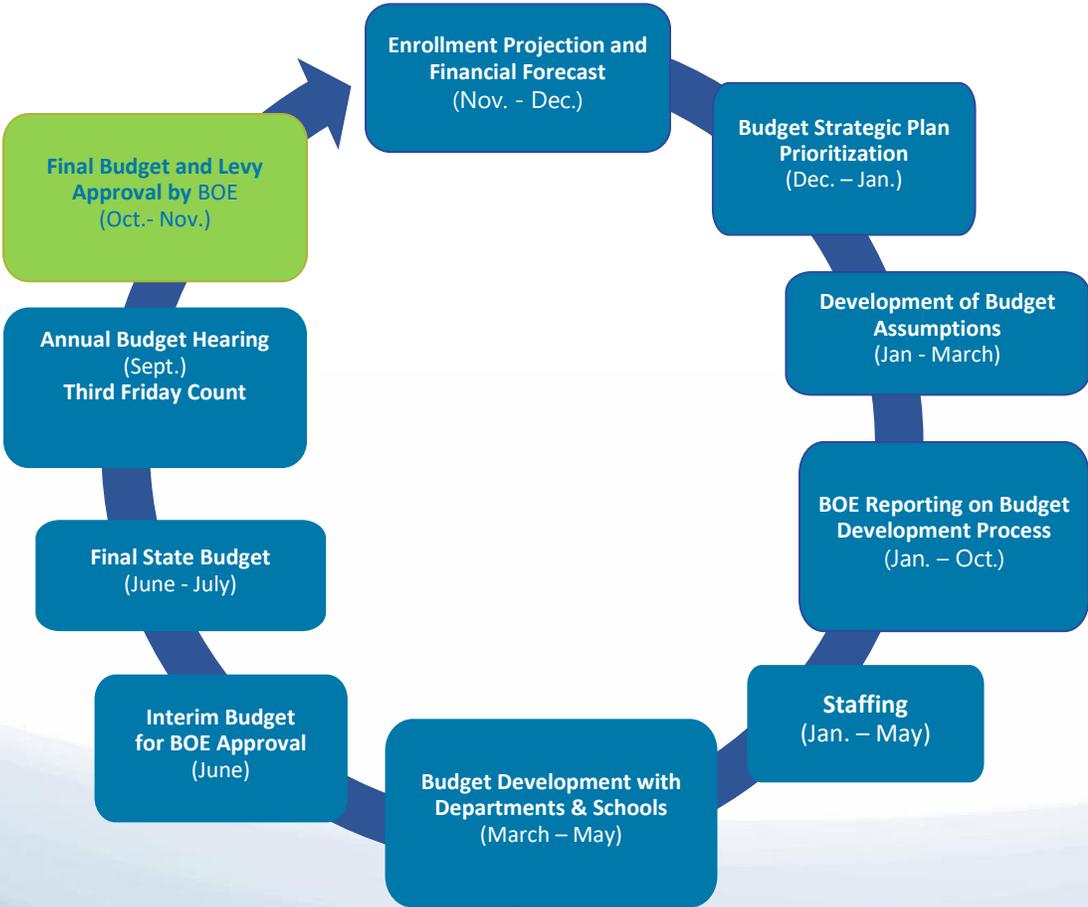
- **Reduce & Right Size Staff** – Since staff costs make up almost 70% of the operations budget, staffing efficiencies were needed. Strategic reductions in staff would be made by:
  - Targeted reductions at schools that operate inefficiently when compared to other District and peer district schools
  - Adjusted staff at schools based on enrollment patterns
- **Generate Federal Funding Carryover** – Make available federal funds in 2019-20 to carry over to the 2020-21 budget in order to have funds available to meet District needs.
- **Target Efficiency Focus on Comparable Expenditures** – Seek efficiencies in functional areas that show District expenditures exceed averages of peer districts.
- **Continued Reduction of Departmental Budgets** – Seek efficiencies in departmental budgets in order to save \$800,000 to reallocate to District priorities.
- **Recognize Savings Due to Remote Learning** – As part of Smart Start 2020 plan, remote learning during the first quarter allowed for recognized savings of \$850,000. Federal pandemic relief funds also were used to address funding needs.
- **Referendum Funding of Student Technology** – Utilize \$500,000 of referendum technology funds to cover expenses for the student technology refresh.
- **Facilities Master Plan** – Begin implementation of long-term facilities master plan and strategies to make funds available for moving forward with the plan.

# Building the Budget - Process

The process for developing the budget followed a year-long cycle which utilized input from the Board of Education, District Leadership, principals, staff and the community. In addition, the RUSD Strategic Plan provides a framework for prioritizing funding allocations during the budget process.

## Budget Tracking

Monthly budget tracking was provided to the Board of Education during scheduled work sessions. Budget targets, strategies, and funding status updates related to addressing the \$6.4 million budget deficit were shared, reviewed and discussed. These meetings provided an opportunity for input from the Board of Education and the public. As the budget process continued, staffing efficiencies and targeted budget reductions were achieved. In addition, plans were implemented in response to the COVID-19 pandemic. The coordinated work ultimately led to a proposed budget that is balanced.



# Building the Budget – Assumptions

The budget is prepared in conformance with laws and regulations applicable to local governments within the State of Wisconsin. This document is accurate as of the date of preparation. Outside actions by the School Board or other regulatory agencies could impact the accuracy of this document.

Initial assumptions for the 2020-21 budget estimated budget deficit of over \$6.4 million. Building the budget began with an expectation for continued spending reductions. The COVID-19 pandemic introduced further revenue and expense budgetary challenges.

## Revenue Impacts:

- RUSD spending authority through the state revenue limit is expected to increase by \$3.4 million due to an authorized per pupil spending increase of \$179 per student and an exemption for declining enrollment.
- Enrollment for Revenue Limit purposes is expected to decline by 606 full time equivalency students which will require further reductions in subsequent fiscal years.
- The approved April 2020 referendum will provide \$7,666,717 in funding for school improvements as well as student technology. The amount of funding is limited utilizing the Board of Education tax rate control policy.
- Under current law, an additional \$1.14 million of state special education aid is expected. General aid used to reduce property taxes increased by \$3.4 million.
- \$7.3 million in Federal funds is available to support District COVID-19 pandemic efforts.

## Expenses and Efficiencies:

- Savings of \$2.1 million are assumed from operational changes related to the COVID-19 pandemic.
- Staffing expenses were decreased by approximately \$4.16 million due to adjustments and savings due to attrition.
- Enrollment in private voucher schools was increased causing expenses for private school vouchers to increase by more than \$3.4 million. Open enrollment expenses are projected to increase by \$1.7 million.
- Over \$3.8 million of technology for students will be authorized using lease financing with an annual cost of \$900,000 over the next four years. The lease of \$2.29 million of copy machines was also renewed.
- Departmental budgets were reduced by \$1,250,000, some of which are one-time savings due to operational changes as part of COVID-19 response.
- The budget includes over \$5 million of funding for building maintenance and repairs as part of initial implementation of the Long-Term Facility Master Plan. In addition, \$18 million for construction of an Aquatic Center.

## Compensation:

- Employee compensation was adjusted by the 1.81% consumer price index, as outlined by state law, as well as funding for educator lane advancement.
- Employee health and other benefits costs are projected to increase by \$2.5 million.

# District Funds

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 & 29)
- 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.

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 two trust 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.

*Note: Expenditure totals exclude interfund transfers of funds.*



# Revenues & Expenditures Effect on Fund Balance

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 an increase of fund balance of approximately \$3 million, which can partly be attributed to anticipated funds allocated for capital projects and building improvements. The fund balance for operating funds decreased by over \$2.25 million, due to a reduced balance in the food service, special revenue and community service funds.

The capital projects fund balance will increase as a result of referendum funding allocated for future building construction and maintenance to implement the Long-Term Facility Master Plan.

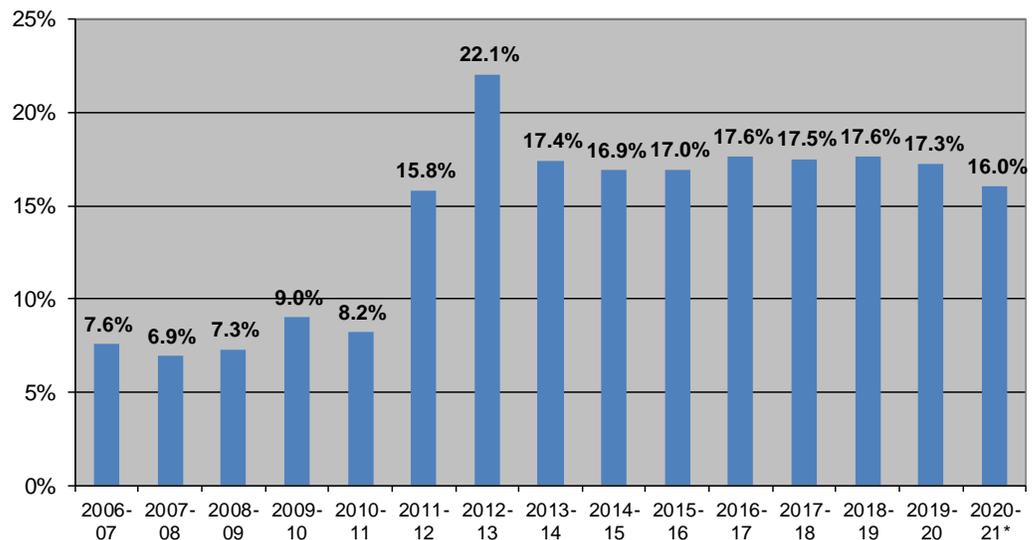
The fund balance in the Community Service Fund will be reduced due to the Aquatic Center project set to be completed in 2021.

The projected 2020-21 ending balance for the General Fund (Fund 10) is projected to exceed 16% which is within the Board of Education guidelines.

Change in Fund Balance For fiscal year 2020-21	Revenues and Other Financing Sources		Expenditures and Other Financing Uses		Change	Ending
	Beginning					
General fund	\$44,754,911	\$289,578,027	\$289,578,027	\$0	\$44,754,911	
Special revenue trust fund	1,205,809	737,419	1,343,006	(\$605,587)	600,222	
Special education fund	0	54,640,266	54,640,266	\$0	0	
Special revenue fund	66,426	1,098,154	1,098,154	\$0	66,426	
Debt service funds	1,579,590	28,600,848	28,414,513	\$186,335	1,765,925	
Capital project funds	13,937,555	26,882,158	21,778,762	\$5,103,396	19,040,951	
Food service fund	2,789,192	6,550,334	6,975,115	(\$424,781)	2,364,411	
Community service fund	6,978,542	3,950,000	5,175,981	(\$1,225,981)	5,752,561	
<b>Totals</b>	<b>\$71,312,025</b>	<b>\$412,037,206</b>	<b>\$409,003,824</b>	<b>\$3,033,382</b>	<b>\$74,345,407</b>	
<b>Overall change in fund balance</b>				<b>\$3,033,382</b>		
<b>Change in operating* fund balance</b>				<b>(\$2,256,349)</b>		

\* All funds except capital projects and debt service.

**RUSD General Fund Balance  
FY07 through FY21**



# Revenue – Where It Comes From

**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.

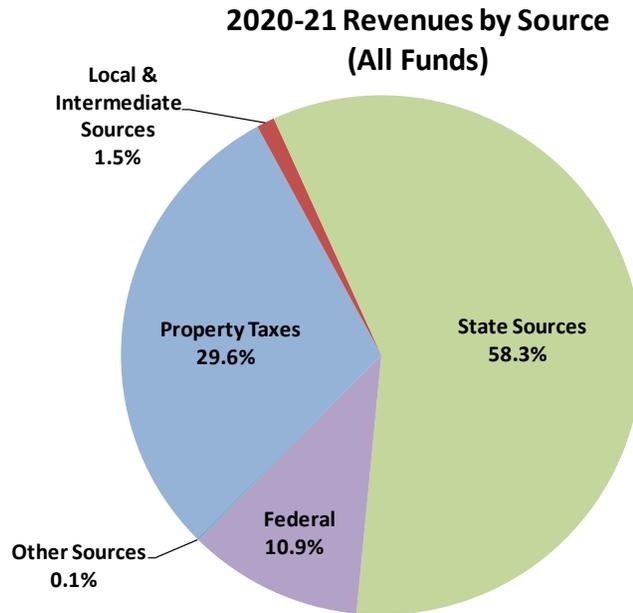
**Other revenue:** Miscellaneous revenues, including refunds, premiums and sales of assets.

Property tax revenues will increase to fund additional voucher payments and referendum approved funding.

State funding increases include state general aid and an increase in special education funds.

The reduction in local sources of revenue reflects anticipated lower investment earnings and student fee collections.

Federal revenue is 26% higher due to \$7.3 million in anticipated federal COVID-19 response funds.



**ALL GOVERNMENTAL FUNDS**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**ANNUAL BUDGET**

	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	CHANGE	
				Amount	Percent
<b>Revenues by Source</b>					
Property taxes	\$91,284,553	\$93,465,547	\$100,256,013	\$6,790,466	7.3%
Local & intermediate sources	4,716,521	3,993,096	2,046,589	(\$1,946,507)	-48.7%
State sources	184,692,075	189,813,254	192,061,383	\$2,248,129	1.2%
Federal sources	27,297,870	28,279,662	35,847,680	\$7,568,018	26.8%
Other sources	490,825	186,015	895,177	\$709,162	381.2%
<b>Total revenues</b>	<b>308,481,844</b>	<b>315,737,574</b>	<b>331,106,842</b>	<b>15,369,268</b>	<b>4.9%</b>

# Revenue Property Tax Information

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.

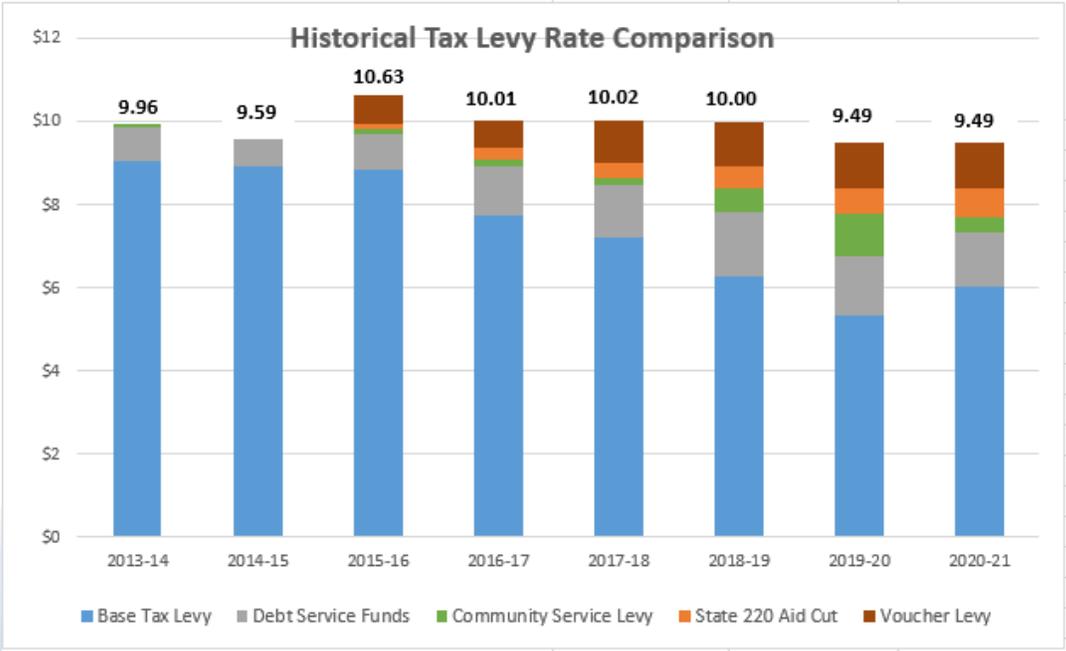
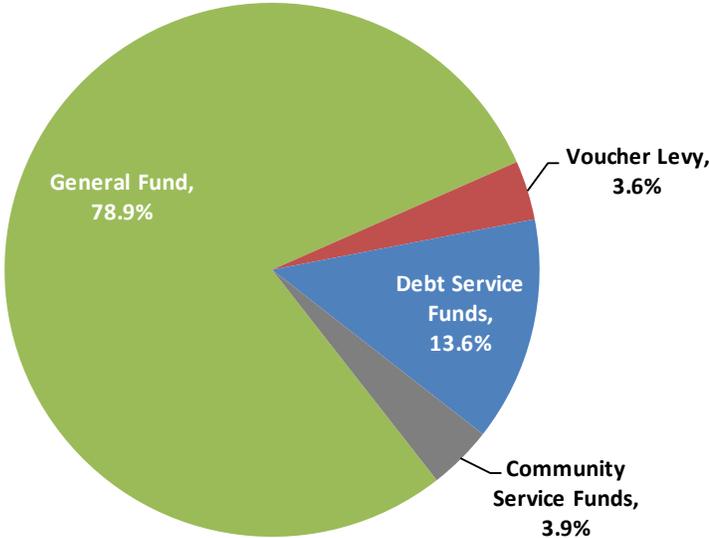
The General Fund receives over 78.9% of all property tax levy funds. The voucher levy is estimated to make up over 3.5% of the total levy.

The 2020-21 property tax rate of \$9.49 is equal to the 2019-20 rate and incorporates the Board of Education Tax Rate Control policy.

The Community Service levy decreased as planned projects and expenses for the Aquatic Center construction utilize reserves.

A portion of debt service funding is from referendum approved funds for school repairs and construction.

**2020-21 Property Tax Levy by Fund**



# Expenditures

**ALL GOVERNMENTAL FUNDS**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**ANNUAL BUDGET**

	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	CHANGE		NOTES
				Amount	Percent	
<b>Expenditures by Function</b>						
Regular instruction	90,399,883	90,032,066	95,738,944	\$5,706,878	6.3%	1
Vocational instruction	5,132,171	4,780,419	5,144,777	\$364,358	7.6%	2
Special instruction	38,379,159	39,020,323	39,447,454	\$427,131	1.1%	
Other instruction	7,634,203	7,559,172	7,987,853	\$428,681	5.7%	2
<b>Total instruction</b>	<b>141,545,416</b>	<b>141,391,980</b>	<b>148,319,028</b>	<b>6,927,048</b>	<b>4.9%</b>	
Pupil services	18,106,536	18,182,162	19,283,492	\$1,101,330	6.1%	2
Libraries & instructional supj	17,968,385	17,391,966	19,389,297	\$1,997,331	11.5%	3
General administration	3,201,753	3,244,826	3,146,507	(\$98,319)	-3.0%	4
Building administration	13,035,828	12,256,523	12,469,683	\$213,160	1.7%	
Business, Facilities & ops	52,909,202	38,256,269	62,011,355	\$23,755,085	62.1%	5
Central services	6,096,367	4,499,655	3,764,369	(\$735,286)	-16.3%	6
Insurance	879,447	1,210,015	1,501,575	\$291,560	24.1%	7
Debt payments	16,464,722	21,832,531	30,898,835	\$9,066,304	41.5%	8
Other support services	4,503,010	4,411,023	9,502,844	\$5,091,821	115.4%	9
Food service	8,682,957	7,575,797	6,975,115	(\$600,682)	-7.9%	10
Community service	2,440,216	6,438,359	5,175,981	(\$1,262,378)	-19.6%	11
<b>Total support services</b>	<b>144,288,425</b>	<b>135,299,126</b>	<b>174,119,053</b>	<b>38,819,927</b>	<b>28.7%</b>	
Non-program transactions	32,543,777	39,106,487	42,452,740	\$3,346,253	8.6%	12
<b>Gross total expenditures</b>	<b>356,012,443</b>	<b>354,640,191</b>	<b>410,746,826</b>	<b>48,926,635</b>	<b>13.8%</b>	
Total Fund Transfers	37,634,826	38,842,598	45,856,005	\$7,013,407	18.1%	13
Debt refinancing	0	(5,390,000)	(12,570,000)	(\$7,180,000)	133.2%	14
<b>Total net expenditures</b>	<b>318,377,617</b>	<b>310,407,593</b>	<b>352,320,821</b>	<b>41,913,228</b>	<b>13.5%</b>	
Difference of revenues over expenditures	(9,895,773)	5,329,981	(21,213,979)	(\$26,543,960)	-498.0%	
Other financing rev (exp)	517,461	5,392,972	35,262,361	\$29,869,389	553.9%	15
Net change in fund balance	(9,378,312)	5,332,953	1,478,382	(\$3,854,571)	-72.3%	
Fund Balance Beginning of Y	75,355,723	65,977,411	71,310,364	\$5,332,953	8.1%	
<b>Fund Balance End of Year</b>	<b>\$65,977,411</b>	<b>\$71,310,364</b>	<b>\$72,788,747</b>	<b>\$1,478,382</b>	<b>2.1%</b>	

1. Increase over prior year due to lower than expected spending resulting from the COVID-19 closure. Amount includes new online instructional resources and booking the \$3.8 million student technology equipment funded through lease financing.
2. Increase over prior year due to lower than expected spending due to the COVID-19 closure.

# All Funds Expenditures – NOTES

The number corresponds to the note column on the Expenditure Detail Table on the previous page.

3. Increase over prior year is due to lower than expected spending resulting from the COVID-19 and staff professional learning as part of Start Smart 2020.
4. Reduction reflects administrative efficiencies and lower assumed legal expenses.
5. Business and operations include over \$16.5 million for the construction of the Aquatic Center and over \$5 million of initial costs for implementation of the Long-Term Facility Master Plan. Additional costs are also allocated for pupil transportation and a reassignment of school security costs from central services.
6. Decrease includes a reassignment of school security costs to business and operations.
7. Increased unemployment compensation insurance costs due the voluntary furlough of staff due to COVID-19 operational changes.
8. Higher cost due to debt refinancing and student technology and copy machine leases added during the fiscal year.
9. Increased cost due to the refresh of copy machine equipment, student internet access, and other technology initiatives. In addition, funding for non-public school federal COVID-19 relief funds are also included in this category. Accounting standards require booking the entire cost of the equipment lease in one year.
10. Lower operational costs for food service due to student remote learning and not accessing meals in a school setting.
11. The amount includes construction costs for the Aquatic Center and payments to toward the Pritchard Park and Horlick field partnerships.
12. Increase is due to an additional \$3.6 million in costs for private school vouchers and \$1.7 million for open enrollment tuition payments to other school districts.
13. Fund transfers include the \$10 million transfer to capital projects funds largely from new referendum funds, \$1.55 million in community service funds to cover debt costs related to the construction of the Aquatic Center, and a \$33.6 million transfer from the General Fund to the Special Education fund.
14. The amount reflects the refinancing of \$12.57 million of debt.
15. Other financing revenue reflects the \$2 million lease financing of the copy machine replacement and \$3.8 million to acquire new student computers. In addition, the amount includes \$16.5 million of bond proceeds to finance construction of the Aquatic Center.

# Expenditures

While Instruction and Instructional support makes up 50.9% of all funds expended, business/operations and construction support students and schools through pupil transportation, school maintenance and improvements to buildings.

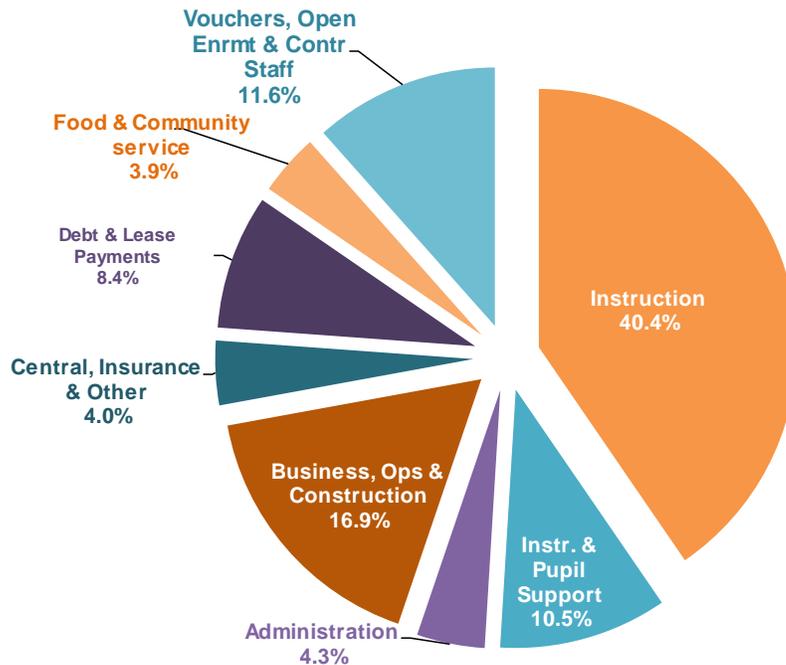
Administrative costs decreased from 5.3% of total expenditures in 2019-20 to 4.3% in 2020-21.

DPI reporting requires payments for private school vouchers to be recorded as an expense in the General Fund. They make up 8.6% of general operating fund expenses.

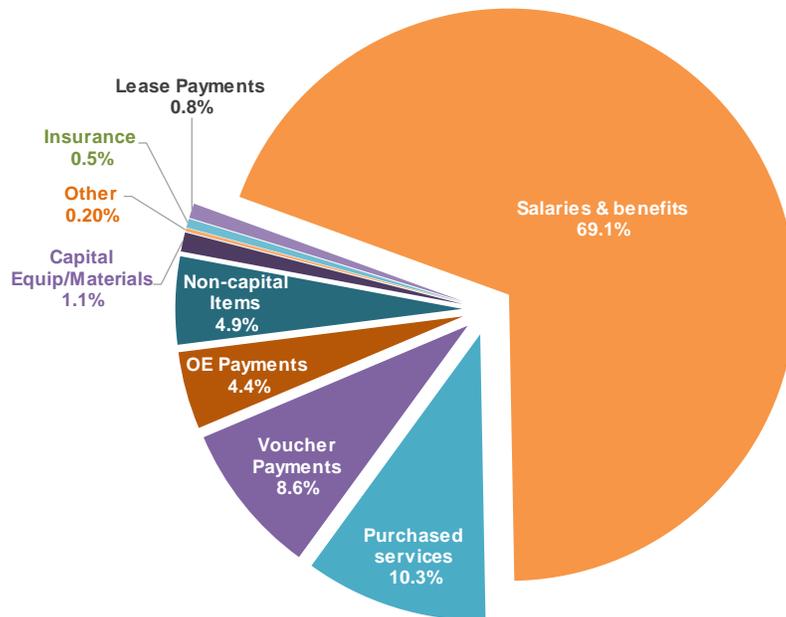
Salaries and benefits make up 69.1% of budgeted expenditures in the General and Special Education budget.

Materials and equipment increased over 2019-20 due to purchasing student technology and replacing copy machine equipment.

2020-21 - EXPENDITURES BY FUNCTION  
(ALL FUNDS)



2020-21 - EXPENDITURES BY OBJECT  
General & Special Education Fund



# Staffing

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. The table breaks down the information by employee group and whether the positions are funded by general or federal funds. The total FTE includes counts for teacher overloads and contracted employees. The costs associated with the staff are reflected in the budget.

The staffing process generated an overall decrease in staff of 50.06 FTE.

Federal funds were used to maintain school instructional support staff for FY20 and were subsequently absorbed by the General Fund.

Staff adjustments were made based on impacts due to student enrollment decline.

FTE amounts include contracted staff as well as additional assignments.

## Comparison of Staff by Employee Group Fiscal Year 2017-18 through 2020-21

	2017-18	2018-19	2019-20	Proposed 2020-21	FY20-21 Change	FY21 % Chg
<b>Certified Administrators</b>						
- Gen or Non-Grant Funds	94.40	97.50	84.10	83.30	-0.80	-1.0%
- Federal Grant Funded	8.50	6.00	11.70	10.50	-1.20	-10.3%
<b>TOTAL</b>	<b>102.90</b>	<b>103.50</b>	<b>95.80</b>	<b>93.80</b>	<b>-2.00</b>	<b>-2.1%</b>
<b>Teaching Staff</b>						
- Gen or Non-Grant Funds	1,592.41	1,587.61	1,551.62	1,528.18	-23.44	-1.5%
- Federal Grant Funded	104.30	110.65	120.15	108.24	-11.91	-9.9%
<b>TOTAL</b>	<b>1,696.71</b>	<b>1,698.26</b>	<b>1,671.77</b>	<b>1,636.42</b>	<b>-35.35</b>	<b>-2.1%</b>
<b>Educational Assistants</b>						
- Gen or Non-Grant Funds	385.34	387.51	370.76	362.57	-8.19	-2.2%
- Federal Grant Funded	10.74	11.80	11.00	8.00	-3.00	-27.3%
<b>TOTAL</b>	<b>396.08</b>	<b>399.31</b>	<b>381.76</b>	<b>370.57</b>	<b>-11.19</b>	<b>-2.9%</b>
<b>Secretaries &amp; Clerical</b>						
- Gen or Non-Grant Funds	117.73	118.60	109.30	103.10	-6.20	-5.7%
- Federal Grant Funded	8.45	6.00	6.60	7.60	1.00	15.2%
<b>TOTAL</b>	<b>126.18</b>	<b>124.60</b>	<b>115.90</b>	<b>110.70</b>	<b>-5.20</b>	<b>-4.5%</b>
<b>Buildings and Grounds</b>						
- Gen or Non-Grant Funds	186.40	184.73	187.18	187.46	0.28	0.1%
- Federal Grant Funded	0.00	0.00	0.00	0.00	0.00	-
<b>TOTAL</b>	<b>186.40</b>	<b>184.73</b>	<b>187.18</b>	<b>187.46</b>	<b>0.28</b>	<b>0.1%</b>
<b>Professional Support</b>						
- Gen or Non-Grant Funds	86.90	91.50	87.35	90.13	2.78	3.2%
- Federal Grant Funded	9.50	8.75	6.50	7.12	0.62	9.5%
<b>TOTAL</b>	<b>96.40</b>	<b>100.25</b>	<b>93.85</b>	<b>97.25</b>	<b>3.40</b>	<b>3.6%</b>
<b>GRAND TOTAL</b>	<b>2,604.67</b>	<b>2,610.65</b>	<b>2,546.26</b>	<b>2,496.20</b>	<b>-50.06</b>	<b>-2.0%</b>

# Enrollment

School district revenues and costs are directly related to the number of pupils served as well as the curriculum and support programs offered. The number of staff a school district needs is directly related to the number of students served. Long-term facility needs are also based on projected enrollment. Consequently, enrollment constitutes the beginning point for the calculation of budgets.

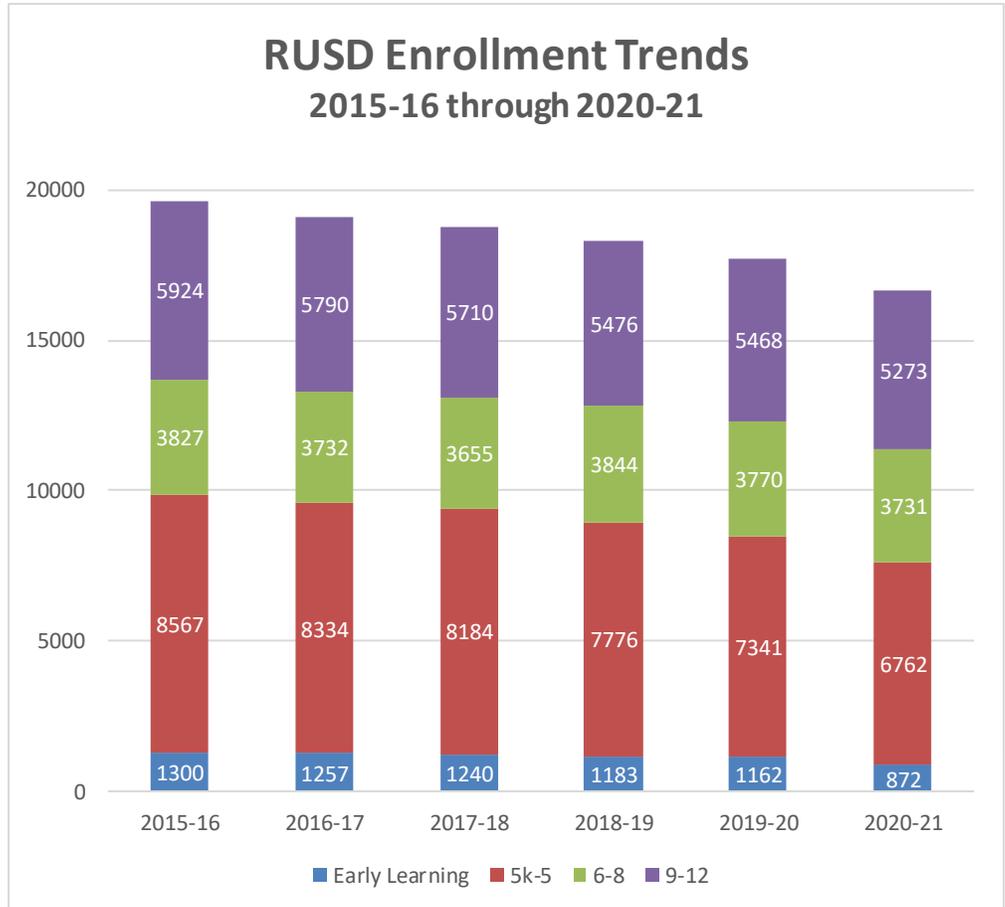
Total student enrollment in RUSD is projected to decline by 1,103 students.

The September 3<sup>rd</sup> Friday count is lower by 878 students which impacts District funding. Summer school enrollment declined by 50%.

Students who open enrolled to other districts increased by 124 to 1,582 at a cost of over \$13.1 million.

FY21 Enrollment decline/increase by grade level over last year:

Grades 9-12	-3.6%
Grades 6-8	-1.0%
Grades K-5	-7.5%
3YR & 4 YR	-25%



The COVID-19 pandemic caused an adverse impact on RUSD enrollment especially at the early learning and elementary school levels. The impact of the pandemic on the District and the uncertainty it causes creates numerous challenges on district operations and finances.

# General Fund

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

An additional \$2 million of general aid is allocated to reduce the property tax levy.

The increase in Federal funds will cover expenses related to the district COVID-19 response plan.

\$3.8 million of student technology and \$2.3 million in copy machines will be provided through a four-year lease.

Transfers to other funds includes almost \$33.67 million to the special education fund and \$10.2 million of referendum and district funds for the Long-Term Capital Improvement Fund.

## General Fund Combined Statement of Revenues, Expenditures and Changes in Fund Balance ORIGINAL BUDGET

	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	PERCENT CHANGE
<b>Revenues by source</b>				
Property Taxes	72,101,999	69,398,082	82,729,239	19.21%
Local sources	2,083,494	1,523,511	607,500	-60.12%
Intermediate sources	218,443	243,981	332,634	36.34%
State sources	172,209,894	177,092,934	177,981,639	0.50%
Federal sources	12,370,777	14,590,153	21,315,317	46.09%
Fund Transfers and other revenues	959,220	112,891	6,611,698	5756.73%
<b>Total Revenues</b>	<b>259,943,827</b>	<b>262,961,552</b>	<b>289,578,027</b>	<b>10.12%</b>
<b>Expenditures by functional area</b>				
Instruction	102,512,730	101,838,231	107,856,467	5.91%
Pupil Services	12,066,698	11,714,612	12,408,262	5.92%
Libraries and instructional support	14,735,597	14,678,609	16,066,314	9.45%
General and Building Administration	16,078,040	15,364,211	15,489,189	0.81%
Business, operations & other	44,182,324	41,970,135	49,952,882	19.02%
Debt payments	1,489,727	1,566,500	2,484,322	58.59%
<b>Total support services</b>	<b>191,065,116</b>	<b>187,132,298</b>	<b>204,257,436</b>	<b>9.15%</b>
Non-program transactions (Voucher & OE)	30,999,010	37,446,826	41,245,820	10.15%
Transfers to other funds	37,593,844	38,813,649	44,074,771	13.55%
<b>Total expenditures and other financing</b>	<b>259,657,970</b>	<b>263,392,773</b>	<b>289,578,027</b>	<b>9.94%</b>
Difference of revenues over expenditures	285,858	(431,222)	0	
Fund balance beginning of year	44,900,275	45,186,133	44,754,911	-0.95%
<b>Fund balance end of year</b>	<b>45,186,133</b>	<b>44,754,911</b>	<b>44,754,911</b>	<b>0.00%</b>

More than two-thirds of District operations are accounted for in the General Fund budget. Initiatives included in the General Fund budget are:

- Federal Title funds used for supplemental programming provide instructional support for students, families, and many eligible private schools.
- Support staff and programs for students, teaching staff, and families.
- Funding for building maintenance, security, technology, and regular pupil transportation for public and private school students.

# General Fund Detailed Revenues

GENERAL FUND 10			Change over FY20	
REVENUES	2019 -20 Audited Actual	2020-21 Budget	Amount	Percent
<b>Local Sources</b>				
1211 - Current Property Tax Levy	69,398,082.00	82,729,239.00	13,331,157.00	19.2%
2219 - Other Taxes (TIF Close-out)	23,445.00	0.00	-23,445.00	-100.0%
2240 - Payments for Services by Distr	4,117.60	4,200.00	82.40	2.0%
2262 - Supply Resale	43,212.81	0.00	-43,212.81	-100.0%
2264 - Non-Capital Surplus Property	67,251.30	10,000.00	-57,251.30	-85.1%
2271 - School Co-Curricular Admission	126,369.83	0.00	-126,369.83	-100.0%
2279 - Other School Activity Income	15,945.44	1,750.00	-14,195.44	-89.0%
2280 - Earnings - Investments	381,630.33	100,000.00	-281,630.33	-73.8%
2291 - Gifts	1,990.00	0.00	-1,990.00	-100.0%
2292 - Student Fees	328,663.51	150,000.00	-178,663.51	-54.4%
2293 - Rentals	292,870.28	150,000.00	-142,870.28	-48.8%
2294 - Textbook Revenue	147,914.53	112,500.00	-35,414.53	-23.9%
2297 - Student Fines	18,145.25	12,900.00	-5,245.25	-28.9%
2990 - Other Miscellaneous Revenues	71,954.91	66,150.00	-5,804.91	-8.1%
<b>Total Local Sources</b>	<b>70,921,592.79</b>	<b>83,336,739.00</b>	<b>12,415,146.21</b>	<b>17.5%</b>
<b>Intermediate Sources</b>				
3343 - Charges for Co-Curricular Activity	4,644.28	0.00	-4,644.28	0.0%
3345 - Open Enrollment Tuition	239,337.11	332,634.00	93,296.89	39.0%
<b>Total Intermediate Sources</b>	<b>243,981.39</b>	<b>332,634.00</b>	<b>88,652.61</b>	<b>36.3%</b>
<b>State Sources</b>				
6612 - Transportation State Aid	401,547.83	380,000.00	-21,547.83	-5.4%
6613 - Library State Aid	1,040,822.00	915,000.00	-125,822.00	-12.1%
6615 - Integration Aid - Resident	3,303,678.00	2,201,857.00	-1,101,821.00	-33.4%
6618 - Bilingual State Aid	371,399.36	350,000.00	-21,399.36	-5.8%
6619 - Other State Categorical Aid	318,576.90	253,000.00	-65,576.90	-20.6%
6621 - State Equalization Aid	152,021,979.00	154,871,699.00	2,849,720.00	1.9%
6628 - State High Poverty Aid	1,434,892.00	1,434,892.00	0.00	0.0%
6630 - State Special Project Grants	397,031.86	229,872.00	-167,159.86	-42.1%
6641 - General Tuition - State Paid	182,634.00	182,650.00	16.00	0.0%
6650 - State SAGE Aid	1,375,512.32	1,400,000.00	24,487.68	1.8%
6691 - State Tax Exempt Computer Aid	1,427,240.67	1,418,242.00	-8,998.67	-0.6%
6695 - State Per Pupil Aid	14,250,852.00	13,801,200.00	-449,652.00	-3.2%
6699 - Other State Revenue	566,768.03	543,227.00	-23,541.03	-4.2%
<b>Total State Sources</b>	<b>177,092,933.97</b>	<b>177,981,639.00</b>	<b>888,705.03</b>	<b>0.5%</b>
<b>Federal Sources</b>				
7713 - Federal Vocational Ed Aid	153,420.17	252,120.00	98,699.83	64.3%
7730 - Federal Special Projects	3,268,192.96	10,294,996.00	7,026,803.04	215.0%
7751 - IASA Title I	8,932,732.49	8,335,801.00	-596,931.49	-6.7%
7780 - Fed Aid thru nonDPI St Agency	2,197,194.72	2,150,000.00	-294,344.13	-16.2%
7799 - Other Federal Revenue	38,612.43	282,400.00	243,787.57	631.4%
<b>Total Federal Sources</b>	<b>14,590,152.77</b>	<b>21,315,317.00</b>	<b>6,725,164.23</b>	<b>46.1%</b>

# General Fund Detailed Revenues

<b>Other Sources</b>				
8961 - Cash Balance Adjustment	0.00	0.00	0.00	#DIV/0!
8961 - Cash Balance Adjustment	26.37	5,500.00	5,473.63	20757%
8964 - Insurance Dividends & Payments	16,511.23	0.00	-16,511.23	-100.0%
8968 - Premium on Debt Issuance	0.00	0.00	0.00	#DIV/0!
8969 - Other Adjustment	90.85	0.00	-90.85	-100.0%
8971 - Refund Receipt	47,328.67	170,603.00	123,274.33	260.5%
8972 - Non-Deductible Refund Receipt	0.00	0.00	0.00	100.0%
8990 - Other Miscellaneous Revenues	17,012.69	17,000.00	-12.69	100.0%
<b>Total Other Sources</b>	<b>80,969.81</b>	<b>193,103.00</b>	<b>112,133.19</b>	<b>138.5%</b>
<b>Other Financing Sources</b>				
9127 - Transfer From Special Ed Fund	0.00	188,002.00	188,002.00	100.0%
9129 - Transfer - Other Special Proj	28,948.67	38,232.00	9,283.33	32.1%
9860 - Rev from Sale or Asset Loss	0.00	0.00	0.00	-
9861 - Rev from Sale of Equipment	2,972.16	10,000.00	7,027.84	236.5%
9862 - Rev from Sale of Land or Prop	0.00	50,000.00	50,000.00	100.0%
9878 - Long-Term Debt-Capital Leases	0.00	6,132,361.00	6,132,361.00	100.0%
<b>Total Other Financing Sources</b>	<b>31,920.83</b>	<b>6,418,595.00</b>	<b>6,386,674.17</b>	<b>20007.9%</b>
<b>Total Revenues and Other Financing Sources</b>	<b>262,961,551.56</b>	<b>289,578,027.00</b>	<b>26,616,475.44</b>	<b>10.1%</b>

# General Fund Detailed Expenses

GENERAL FUND 10				Change over FY20	
EXPENDITURES		2019 -20 Audited Actual	2020-21 Budget	Amount	Percent
<b>Undifferentiated Curriculum</b>					
11XXXX	01XX - Salaries	23,410,810	23,151,839	-258,971	-1.1%
11XXXX	02XX - Benefits	9,943,877	9,812,184	-131,693	-1.3%
11XXXX	03XX - Purchased Services	4,456	25,500	21,044	472.3%
11XXXX	04XX - Non-Capital Expense	252,224	671,588	419,364	166.3%
11XXXX	09XX - Other	37	1,000	964	2639.7%
11XXXX	<b>Subtotal</b>	<b>33,611,403</b>	<b>33,662,111</b>	<b>50,708</b>	<b>0.2%</b>
<b>Differentiated Curriculum</b>					
12XXXX	01XX - Salaries	36,455,003	36,513,795	58,792	0.2%
12XXXX	02XX - Benefits	15,095,116	15,478,212	383,096	2.5%
12XXXX	03XX - Purchased Services	2,278,228	2,227,499	-50,729	-2.2%
12XXXX	04XX - Non-Capital Expense	2,500,162	7,386,292	4,886,130	195.4%
12XXXX	09XX - Other	22,554	33,536	10,982	48.7%
12XXXX	<b>Subtotal</b>	<b>56,351,062</b>	<b>61,639,334</b>	<b>5,288,272</b>	<b>9.4%</b>
<b>Vocational Curriculum</b>					
13XXXX	01XX - Salaries	3,114,360	3,275,845	161,485	5.2%
13XXXX	02XX - Benefits	1,278,472	1,355,423	76,951	6.0%
13XXXX	03XX - Purchased Services	16,128	71,750	55,622	344.9%
13XXXX	04XX - Non-Capital Expense	311,502	403,315	91,814	29.5%
13XXXX	05XX - Capital Expenditures	5,249	5,250	1	-
13XXXX	09XX - Other	21,960	7,500	-14,460	-65.8%
13XXXX	<b>Subtotal</b>	<b>4,747,671</b>	<b>5,119,083</b>	<b>371,412</b>	<b>7.8%</b>
<b>Health and Physical Curriculum</b>					
14XXXX	01XX - Salaries	3,773,867	3,795,823	21,956	0.6%
14XXXX	02XX - Benefits	1,585,966	1,673,619	87,653	5.5%
14XXXX	03XX - Purchased Services	5,660	9,400	3,740	-
14XXXX	04XX - Non-Capital Expense	100,465	88,693	-11,772	-11.7%
14XXXX	09XX - Other	0	4,000	4,000	100.0%
14XXXX	<b>Subtotal</b>	<b>5,465,958</b>	<b>5,571,535</b>	<b>105,577</b>	<b>1.9%</b>
<b>Cocurricular Activities</b>					
16XXXX	01XX - Salaries	804,564	891,778	87,214	10.8%
16XXXX	02XX - Benefits	113,078	126,374	13,296	11.8%
16XXXX	03XX - Purchased Services	125,231	145,825	20,594	16.4%
16XXXX	04XX - Non-Capital Expense	175,442	116,954	-58,488	-33.3%
16XXXX	05XX - Capital Expenditures	22,758	0	-22,758	-
16XXXX	09XX - Other	90,146	95,008	4,862	5.4%
16XXXX	<b>Subtotal</b>	<b>1,331,219</b>	<b>1,375,939</b>	<b>44,720</b>	<b>3.4%</b>

# General Fund Detailed Expenses

GENERAL FUND 10				Change over FY20	
EXPENDITURES		2019 -20 Audited Actual	2020-21 Budget	Amount	Percent
<b>Other Special Needs</b>					
17XXXX	01XX - Salaries	166,229	166,276	47	0.0%
17XXXX	02XX - Benefits	48,402	48,633	231	0.5%
17XXXX	03XX - Purchased Services	0	0	0	-
17XXXX	04XX - Non-Capital Expense	26,005	143,056	117,051	450.1%
17XXXX	09XX - Other	90,281	130,500	40,219	44.5%
17XXXX	<b>Subtotal</b>	<b>330,917</b>	<b>488,465</b>	<b>157,548</b>	<b>47.6%</b>
<b>Total Instructional</b>		<b>101,838,231</b>	<b>107,856,467</b>	<b>6,018,236</b>	<b>5.9%</b>
<b>Pupil Services</b>					
21XXXX	01XX - Salaries	7,811,781	7,813,233	1,452	0.0%
21XXXX	02XX - Benefits	3,680,172	3,811,840	131,668	3.6%
21XXXX	03XX - Purchased Services	132,275	107,230	-25,045	-18.9%
21XXXX	04XX - Non-Capital Expense	88,384	675,959	587,575	664.8%
21XXXX	09XX - Other	2,000	0	-2,000	-100.0%
21XXXX	<b>Subtotal</b>	<b>11,714,612</b>	<b>12,408,262</b>	<b>693,650</b>	<b>5.9%</b>
<b>Libraries &amp; Instructional Support</b>					
22XXXX	01XX - Salaries	8,821,396	9,375,997	554,601	6.3%
22XXXX	02XX - Benefits	3,369,753	3,552,957	183,204	5.4%
22XXXX	03XX - Purchased Services	1,310,102	1,697,980	387,878	29.6%
22XXXX	04XX - Non-Capital Expense	1,112,703	1,374,795	262,092	23.6%
22XXXX	05XX - Capital Expenditures	7,955	0	-7,955	-100.0%
22XXXX	09XX - Other	56,699	64,585	7,886	13.9%
22XXXX	<b>Subtotal</b>	<b>14,678,609</b>	<b>16,066,314</b>	<b>1,387,705</b>	<b>9.5%</b>
<b>General Administration</b>					
23XXXX	01XX - Salaries	1,549,619	1,663,392	113,773	7.3%
23XXXX	02XX - Benefits	475,944	579,738	103,794	21.8%
23XXXX	03XX - Purchased Services	959,328	685,914	-273,414	-28.5%
23XXXX	04XX - Non-Capital Expense	82,717	102,033	19,316	23.4%
23XXXX	09XX - Other	76,531	85,004	8,473	11.1%
23XXXX	<b>Subtotal</b>	<b>3,144,139</b>	<b>3,116,081</b>	<b>-28,058</b>	<b>-0.9%</b>
<b>Building Administration</b>					
24XXXX	01XX - Salaries	8,548,239	8,573,603	25,364	0.3%
24XXXX	02XX - Benefits	3,401,781	3,506,042	104,261	3.1%
24XXXX	03XX - Purchased Services	58,548	73,957	15,409	26.3%
24XXXX	04XX - Non-Capital Expense	206,709	219,506	12,797	6.2%
24XXXX	09XX - Other	4,796	0	-4,796	-100.0%
24XXXX	<b>Subtotal</b>	<b>12,220,072</b>	<b>12,373,108</b>	<b>153,036</b>	<b>1.3%</b>

# General Fund Detailed Expenses

	<b>Business, Facilities and Operations</b>				
25XXXX	01XX - Salaries	12,027,792	13,149,427	1,121,635	9.3%
25XXXX	02XX - Benefits	6,047,871	6,374,438	326,567	5.4%
25XXXX	03XX - Purchased Services	11,419,375	12,414,179	994,804	8.7%
25XXXX	04XX - Non-Capital Expense	2,309,364	3,332,573	1,023,209	44.3%
25XXXX	05XX - Capital Expenditures	290,818	139,000	-151,818	-52.2%
25XXXX	09XX - Other	78,947	50,395	-28,552	-36.2%
25XXXX	<b>Subtotal</b>	<b>32,174,167</b>	<b>35,460,012</b>	<b>3,285,845</b>	<b>10.2%</b>
	<b>Central Services</b>				
26XXXX	01XX - Salaries	1,665,782	1,267,817	-397,965	-23.9%
26XXXX	02XX - Benefits	1,485,105	1,297,409	-187,696	-12.6%
26XXXX	03XX - Purchased Services	1,080,870	1,057,111	-23,759	-2.2%
26XXXX	04XX - Non-Capital Expense	225,136	66,750	-158,386	-70.4%
26XXXX	09XX - Other	8,904	40,850	31,946	358.8%
26XXXX	<b>Subtotal</b>	<b>4,465,797</b>	<b>3,729,937</b>	<b>-735,860</b>	<b>-16.5%</b>
	<b>Insurance &amp; Judgements</b>				
27XXXX	01XX - Salaries	3,250	0	-3,250	100.0%
27XXXX	02XX - Benefits	1,249	1,000	-249	-100.0%
27XXXX	07XX - Insurance	918,855	1,259,109	340,254	37.0%
27XXXX	<b>Subtotal</b>	<b>923,354</b>	<b>1,260,109</b>	<b>336,755</b>	<b>36.5%</b>
	<b>Debt Services</b>				
28XXXX	06XX - Debt Service	1,566,500	2,484,322	917,822	58.6%
28XXXX	<b>Subtotal</b>	<b>1,566,500</b>	<b>2,484,322</b>	<b>917,822</b>	<b>58.6%</b>
	<b>Other Support Services</b>				
29XXXX	01XX - Salaries	1,302,382	1,333,531	31,149	2.4%
29XXXX	02XX - Benefits	718,380	764,989	46,609	6.5%
29XXXX	03XX - Purchased Services	2,002,066	4,202,009	2,199,943	109.9%
29XXXX	04XX - Non-Capital Expense	82,366	90,500	8,134	9.9%
29XXXX	05XX - Capital Expenditures	301,623	3,110,763	2,809,140	931.3%
29XXXX	09XX - Other	0	1,032	1,032	#DIV/0!
29XXXX	<b>Subtotal</b>	<b>4,406,817</b>	<b>9,502,824</b>	<b>5,096,007</b>	<b>115.6%</b>
	<b>Total Support Services</b>	<b>85,294,067</b>	<b>96,400,969</b>	<b>11,106,902</b>	<b>13.0%</b>
	<b>Non-program Transactions</b>				
41XXXX	08XX - Interfund Transfers	38,813,649	44,074,771	5,261,122	13.6%
43XXXX	03XX - Purchased Instr. Services	35,683,010	41,182,820	5,499,810	15.4%
49XXXX	09XX - Other	1,763,816	63,000	-1,700,816	-96.4%
4XXXXX	<b>Subtotal</b>	<b>76,260,475</b>	<b>85,320,591</b>	<b>9,060,116</b>	<b>11.9%</b>
	<b>Total General Fund Expenditures</b>	<b>263,392,773</b>	<b>289,578,027</b>	<b>26,185,254</b>	<b>9.9%</b>

# Special Projects Funds

Special Projects Funds are used to account for transactions funded by distinct funds or for operations the Department of Public Instruction requires to be segregated from the General Fund. RUSD utilizes the following Special Projects Funds:

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.

Fund 29: Special projects fund which accounts for federal and other revenues received for Extended Day programs.

The local sources of revenue are funds from school fundraising and donations to allocated to a special revenue trust fund.

The Extended Learning Program operates in the Special Projects Fund using almost \$1,098,154 in federal grants funding for programs at schools.

## Special Projects Funds Combined Statement of Revenues, Expenditures and Changes in Fund Balance ORIGINAL BUDGET

	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	PERCENT CHANGE
<b>Revenues by source</b>				
Local & intermediate sources	\$994,762	\$1,319,913	\$737,419	-44.13%
State sources	0	0	0	
Federal sources	891,589	603,327	1,098,154	82.02%
<b>Total revenues</b>	<b>1,886,351</b>	<b>1,923,240</b>	<b>1,835,573</b>	<b>-4.56%</b>
<b>Expenditures by functional area</b>				
Instruction	1,179,336	857,909	1,504,608	75.38%
Pupil services	46,701	36,819	140,662	282.04%
Instructional & staff support	184,527	261,233	555,217	112.54%
Administration	94,093	104,018	107,001	2.87%
Facilities, Transportation & Other	163,101	127,952	133,672	4.47%
<b>Total expenditures</b>	<b>1,667,758</b>	<b>1,387,930</b>	<b>2,441,160</b>	<b>75.88%</b>
Difference of revenues over expenditures	218,593	535,310	(605,587)	-213.13%
Fund balance beginning of year	518,333	736,925	1,272,235	72.64%
<b>Fund balance end of year</b>	<b>\$736,925</b>	<b>\$1,272,235</b>	<b>\$666,648</b>	<b>-47.60%</b>

The largest of these funds is the special revenue trust Fund 21. Implementation of new accounting standards (GASB 84) require school transactions using monies from fundraisers to flow through special project fund accounts. The 2020-21 budget breakdown for each fund's revenues and expenses are as follows:

	Fund 21	Fund 29
Total Revenues	737,419	1,098,154
Total Expenses	1,343,006	1,098,154

# Special Education Fund

This fund is used to account for special education and related services funded wholly or in part with state or federal special education aid. Fund transfers includes \$33.7 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 CARES Act funds received to support special education.

The increase in business operations reflects assumed higher pupil transportation costs.

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

## Special Education Fund Combined Statement of Revenues, Expenditures and Changes in Fund Balance ORIGINAL BUDGET

	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	PERCENT CHANGE
<b>Revenues by source</b>				
Local & intermediate sources	\$15,819	\$15,517	\$0	-100.00%
State sources	\$12,324,196	\$12,554,147	\$14,019,838	11.67%
Federal sources	\$5,791,609	\$6,148,770	\$7,137,804	16.09%
Fund Transfers and other revenues	\$34,476,844	\$34,852,261	\$33,670,626	-3.39%
<b>Total Revenues</b>	<b>52,608,468</b>	<b>53,570,695</b>	<b>54,828,268</b>	<b>2.35%</b>
<b>Expenditures by functional area</b>				
Instruction	37,853,349	38,695,840	38,957,953	0.68%
Pupil Services	5,993,137	6,430,731	6,734,568	4.72%
Instructional support	3,048,261	2,452,124	2,767,766	12.87%
General and Building Administration	65,448	33,120	20,000	-39.61%
Business, operations & other	3,826,139	4,001,938	4,683,593	17.03%
Central Services	23,199	31,302	28,000	-10.55%
Insurance	251,248	286,661	241,466	-15.77%
<b>Total support services</b>	<b>51,060,782</b>	<b>51,931,716</b>	<b>53,433,346</b>	<b>2.89%</b>
Non-program transactions	1,539,496	1,638,979	1,206,920	-26.36%
Transfers to other funds	8,190	0	188,002	
<b>Total expenditures</b>	<b>52,608,468</b>	<b>53,570,695</b>	<b>54,828,268</b>	<b>2.35%</b>
Difference of revenues over expenditures	(0)	0	0	

- Over 25.4% of instructional costs for the District are accounted for in the Special Education Fund budget. During the 2019-20 school year, students with disabilities made up 17.2% of the total student population.
- Initiatives included in the Special Education Fund budget include restructure of SPED administrative and support staff, the Lexia Reading Intervention program, Unique Learning Systems Curriculum for students on alternative achievement standards and Project Search on job training, for Transition Program students.

# Special Education Fund Detailed Revenues and Expenses

SPECIAL EDUCATION FUND 27				Change over FY20	
REVENUES		2019 -20	2020-21		
		Audited Actual	Budget	Amount	Percent
<b>Local Sources</b>					
2263 - Educational Program Sales		15,516.61	0.00	-15,516.61	-100.0%
<b>Total Local Sources</b>		<b>15,516.61</b>	<b>0.00</b>	<b>-15,516.61</b>	<b>0.0%</b>
<b>State Sources</b>					
6611 - Special Education State Aid		11,963,898.00	13,439,823.00	1,475,925.00	12.3%
6625 - State High Cost Special Ed Aid		378,234.00	378,000.00	-234.00	-0.1%
6642 - Gen Tuition (Spec Ed) State Pd		119,015.00	119,015.00	0.00	0.0%
6697 - Aid for Spec Ed Trns Grant BBL		93,000.00	83,000.00	-10,000.00	-10.8%
<b>Total State Sources</b>		<b>12,554,147.00</b>	<b>14,019,838.00</b>	<b>1,465,691.00</b>	<b>11.7%</b>
<b>Federal Sources</b>					
7730 - Federal Special Projects		4,714,173.54	6,037,804.00	1,323,630.46	28.1%
7780 - Fed Aid thru nonDPI St Agency		1,434,596.47	1,100,000.00	-334,596.47	-23.3%
<b>Total Federal Sources</b>		<b>6,148,770.01</b>	<b>7,137,804.00</b>	<b>989,033.99</b>	<b>16.1%</b>
<b>Other Financing Sources</b>					
9110 - Transfer From General Fund		34,852,260.97	33,670,626.00	-1,181,634.97	-3.4%
<b>Total Other Financing Sources</b>		<b>34,852,260.97</b>	<b>33,670,626.00</b>	<b>-1,181,634.97</b>	<b>-3.4%</b>
<b>Total Revenues and Other Financing Sources</b>		<b>53,570,694.59</b>	<b>54,828,268.00</b>	<b>1,257,573.41</b>	<b>2.3%</b>

SPECIAL EDUCATION FUND 27				Change over FY20	
EXPENDITURES		2019 -20	2020-21		
		Audited Actual	Budget	Amount	Percent
<b>Vocational Instruction</b>					
13XXXX	04XX - Non-Capital Expense	6,434	0	-6,434	-100.0%
13XXXX	<b>Subtotal</b>	<b>6,434</b>	<b>0</b>	<b>-6,434</b>	<b>100.0%</b>
<b>Special Education Curriculum</b>					
15XXXX	01XX - Salaries	25,861,346	25,564,791	-296,555	-1.1%
15XXXX	02XX - Benefits	12,565,312	13,109,723	544,411	4.3%
15XXXX	03XX - Purchased Services	94,554	93,102	-1,452	-1.5%
15XXXX	04XX - Non-Capital Expense	77,462	97,854	20,392	26.3%
15XXXX	09XX - Other	10,108	10,125	17	0.2%
15XXXX	<b>Subtotal</b>	<b>38,608,782</b>	<b>38,875,595</b>	<b>266,813</b>	<b>0.7%</b>
<b>Other Special Needs</b>					
17XXXX	01XX - Salaries	61,405	62,519	1,114	1.8%
17XXXX	02XX - Benefits	19,219	19,839	620	3.2%
17XXXX	<b>Subtotal</b>	<b>80,623</b>	<b>82,358</b>	<b>1,735</b>	<b>100.0%</b>
<b>Total Instructional</b>		<b>38,695,840</b>	<b>38,957,953</b>	<b>262,113</b>	<b>0.7%</b>

# Special Education Fund Detailed Revenues and Expenses

SPECIAL EDUCATION FUND 27				Change over FY20	
EXPENDITURES		2019 -20 Audited Actual	2020-21 Budget	Amount	Percent
<b>Pupil Services</b>					
21XXXX	01XX - Salaries	4,573,769	4,715,861	142,092	3.1%
21XXXX	02XX - Benefits	1,803,485	1,941,518	138,033	7.7%
21XXXX	03XX - Purchased Services	8,802	11,200	2,398	27.2%
21XXXX	04XX - Non-Capital Expense	44,465	65,769	21,304	47.9%
21XXXX	05XX - Capital Expenditures	0	0	0	0.0%
21XXXX	09XX - Other	210	220	10	4.8%
21XXXX	<b>Subtotal</b>	<b>6,430,731</b>	<b>6,734,568</b>	<b>303,837</b>	<b>4.7%</b>
<b>Instructional Staff Services</b>					
22XXXX	01XX - Salaries	1,750,683	1,952,467	201,784	11.5%
22XXXX	02XX - Benefits	652,393	735,515	83,122	12.7%
22XXXX	03XX - Purchased Services	41,370	67,069	25,699	62.1%
22XXXX	04XX - Non-Capital Expense	7,358	11,915	4,557	61.9%
22XXXX	09XX - Other	319	800	481	150.8%
22XXXX	<b>Subtotal</b>	<b>2,452,124</b>	<b>2,767,766</b>	<b>315,642</b>	<b>12.9%</b>
<b>General Administration</b>					
23XXXX	03XX - Purchased Services	33,120	20,000	-13,120	-39.6%
23XXXX	<b>Subtotal</b>	<b>33,120</b>	<b>20,000</b>	<b>-13,120</b>	<b>-39.6%</b>
<b>Business Admin, Fac, Trans &amp; Ops</b>					
25XXXX	01XX - Salaries	59,441	60,590	1,149	1.9%
25XXXX	02XX - Benefits	26,666	19,301	-7,365	-27.6%
25XXXX	03XX - Purchased Services	3,911,624	4,594,682	683,058	17.5%
25XXXX	04XX - Non-Capital Expense	0	9,000	9,000	100.0%
25XXXX	<b>Subtotal</b>	<b>3,997,732</b>	<b>4,683,573</b>	<b>685,841</b>	<b>17.2%</b>
<b>Central Services</b>					
26XXXX	03XX - Purchased Services	30,426	28,000	-2,426	-8.0%
26XXXX	04XX - Non-Capital Expense	876	0	-876	0.0%
26XXXX	<b>Subtotal</b>	<b>31,302</b>	<b>28,000</b>	<b>-3,302</b>	<b>-10.5%</b>
<b>Insurance</b>					
270000	07XX - Insurance	286,661	241,466	-45,195	-15.8%
270000	<b>Subtotal</b>	<b>286,661</b>	<b>241,466</b>	<b>-45,195</b>	<b>-15.8%</b>
<b>Other Support Services</b>					
29XXXX	03XX - Purchased Services	4,188	0	-4,188	-100.0%
29XXXX	04XX - Non-Capital Expense	18	20	2	11.1%
29XXXX	<b>Subtotal</b>	<b>4,206</b>	<b>20</b>	<b>-4,186</b>	<b>0.0%</b>
<b>Total Support Services</b>		<b>13,235,875</b>	<b>14,475,393</b>	<b>1,239,518</b>	<b>9.4%</b>
<b>Non-Program Transactions</b>					
41XXXX	08XX - Interfund Transfers	0	188,002	188,002	100.0%
43XXXX	03XX - Contractred Services	1,638,979	1,206,920	-432,059	-26.4%
4XXXXX	<b>Subtotal</b>	<b>1,638,979</b>	<b>1,394,922</b>	<b>-244,057</b>	<b>-14.9%</b>
<b>Total Spec Ed Expenditures</b>		<b>53,570,695</b>	<b>54,828,268</b>	<b>1,257,573</b>	<b>2.3%</b>

# Debt Service Funds

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 as long as related debt remains. The debt payment amounts are established at the time the school board approves a resolution to borrow.

Revenues from the REAL Fieldhouse and the Community Service Fund continue to be used to help offset debt costs for acquisition of the Aquatic Center and the REAL Fieldhouse building.

Referendum funds are budgeted to pay for \$5.4 M of debt costs related to school construction and improvements.

Debt principal and interest payments are higher this year due to refinancing \$12.57 M of debt this year which will save \$332,537 over the life of remaining payments.

## Debt Service Funds Combined Statement of Revenues, Expenditures and Changes in Fund Balance ORIGINAL BUDGET

	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	PERCENT CHANGE
<b>Revenues by source</b>				
Property taxes	\$14,182,554	\$14,067,465	\$13,626,774	-3.13%
Investment Earnings and Other	148,109	141,031	732,074	419.09%
Other financing sources	117,000	5,507,000	14,242,000	158.62%
<b>Total revenues</b>	<b>14,447,663</b>	<b>19,715,496</b>	<b>28,600,848</b>	<b>45.07%</b>
<b>Expenditures for debt payments</b>				
Principal & Interest	14,968,954	20,207,256	28,181,293	39.46%
Other fees and expenses	6,042	58,775	233,220	296.80%
<b>Total expenditures</b>	<b>14,974,995</b>	<b>20,266,031</b>	<b>28,414,513</b>	<b>40.21%</b>
Difference of revenues over expenditures	-527,332	-550,535	186,335	
Fund balance beginning of year	2,657,457	2,130,125	1,579,590	-25.85%
<b>Fund balance end of year</b>	<b>2,130,125</b>	<b>1,579,590</b>	<b>1,765,925</b>	<b>11.80%</b>

The budget anticipates \$12.57 million in debt refinancing and acquiring debt for construction of the Aquatic Center. Community Service funds support \$1.55 million in debt service payments related to the Aquatic Center.

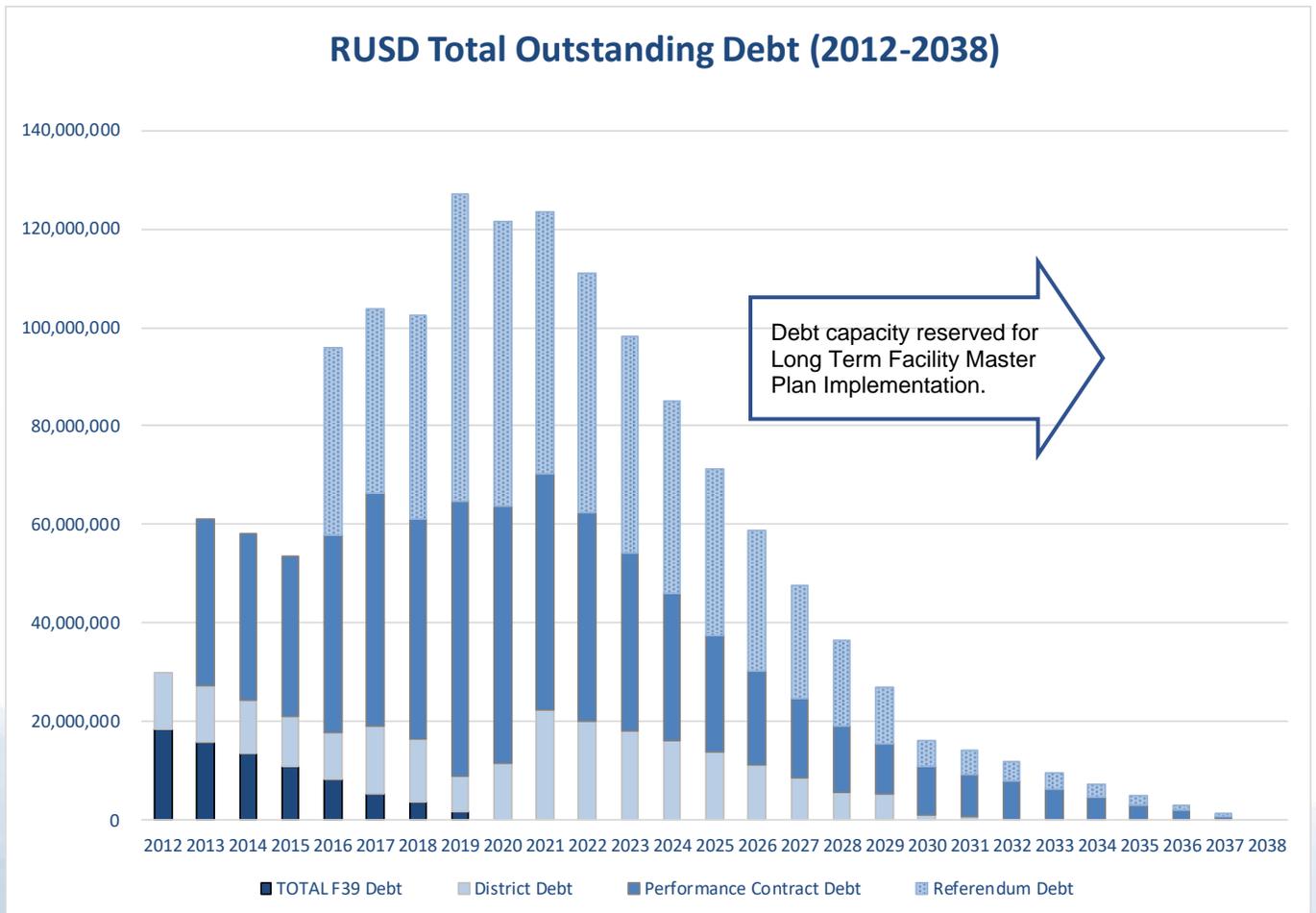
The District's bond rating as determined by Moody's Investors Service remains at Aa3 which is considered a very strong credit worthiness. The District is using less than 12.5% of the legal debt limit which is based on the total equalized property values.

# Outstanding Debt

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's referendum debt, issued in 2008, was fully paid in 2019. Changes to outstanding debt depend upon principal amounts paid and whether additional debt is acquired. Outstanding debt amounts by category are as follows:

	<u>Start of Fiscal Year</u>	<u>End of Fiscal Year</u>	<u>Change</u>
District Debt	11,575,000	22,215,000	10,640,000
Performance Contract Debt	52,280,000	48,130,000	(4,150,000)
Referendum Debt	57,550,000	53,100,000	(4,450,000)
<b>Total Outstanding Debt</b>	<b>121,405,000</b>	<b>123,445,000</b>	<b>2,040,000</b>

District debt is expected to increase due to \$16.5 million in anticipated new debt for Aquatic Center construction. Overall debt will increase by over \$2 million bond principal is paid.



# Capital Projects Funds

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.

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

The District is completed a Long-Term Facility Master Plan that will provide comprehensive information as to meeting our facility needs. This extensive plan has been shared with the public and will be continuously updated.

**Capital Projects Funds**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**ORIGINAL BUDGET**

	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	PERCENT CHANGE
<b>Revenues by source</b>				
Earnings on investments	307,220	135,085	95,013	-29.66%
Other financing sources	9,750,000	3,844,388	26,787,145	596.79%
Total revenues & financing	10,057,220	3,979,473	26,882,158	575.52%
<b>Expenditures by function</b>				
Total capital project expenditures	15,980,080	2,008,605	21,778,762	984.27%
<b>Difference of revenues over Expenditure:</b>	<b>(5,922,860)</b>	<b>1,970,868</b>	<b>5,103,396</b>	<b>158.94%</b>
Fund balance beginning of year	24,579,346	18,656,486	20,627,354	10.56%
<b>Fund balance end of year</b>	<b>\$18,656,486</b>	<b>\$20,627,354</b>	<b>\$25,730,751</b>	<b>24.74%</b>

During 2020-21 \$16.5 million of capital projects funds are dedicated for the construction of the Aquatic Center. Another \$5 million has been allocated for school improvements and maintenance projects to reflect initial implementation of the Long-Term Facility Master Plan.

# Food Service Fund

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, providing lunchroom supervision, and processing free and reduced-price meal applications.

Over 96% of revenues are from federal funds through the National School Lunch Program.

Payments to Aramark for food service management represent over 65% of all expenses in the fund.

During the COVID-19 pandemic period from March to the end of July, over 160,000 breakfasts and 166,000 lunches were provided to the community.

Due to remote learning of students at the start of the 2020-21 school year, revenues and expenses are lower due to reduced food service operations.

**Food Service Fund**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**ORIGINAL BUDGET**

	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	PERCENT CHANGE
<b>Revenues by source</b>				
Local sources	\$801,423	\$615,366	\$194,023	-68.47%
State sources	157,985	\$166,173	\$59,906	-63.95%
Federal sources	8,243,896	\$6,937,412	\$6,296,405	-9.24%
<b>Total Revenues</b>	<b>9,203,304</b>	<b>7,718,951</b>	<b>6,550,334</b>	<b>-15.14%</b>
<b>Expenditures for food service</b>				
Salaries & benefits	1,054,268	1,008,008	667,842	-33.75%
Purchased services	6,632,290	5,322,268	5,004,191	-5.98%
Food & supplies	721,612	908,461	980,082	7.88%
Furniture & equipment	259,285	306,121	296,000	-3.31%
Other	15,501	30,940	27,000	-12.73%
<b>Total food service expenditures</b>	<b>8,682,957</b>	<b>7,575,797</b>	<b>6,975,115</b>	<b>-7.93%</b>
Difference of revenues over expenditures	520,348	143,154	(424,781)	-396.73%
Fund balance beginning of year	2,125,690	2,646,038	2,789,192	5.41%
<b>Fund balance end of year</b>	<b>\$2,646,038</b>	<b>\$2,789,192</b>	<b>\$2,364,411</b>	<b>-15.23%</b>

Beginning in the 2020-21 School year, all RUSD schools will participate in the Community Eligibility Provision (CEP) program which will allow RUSD to serve breakfast and lunch at no cost to all enrolled students, without the burden of establishing eligibility via an income application.

# Community Service Fund

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.

Salaries and benefits include funds for staff for after-school programs for youths throughout the Racine area.

The budget includes \$1.7 million in expenses to support the construction of municipal community fields at Pritchard Park and Horlick Field.

Community Service Fund includes expenditures for the construction of the new community Aquatic Center with \$4 million in reserves for completion in Fall of 2021.

## Community Service Fund Combined Statement of Revenues, Expenditures and Changes in Fund Balance ORIGINAL BUDGET

	2018-19 ACTUAL	2019-20 ACTUAL	2020-21 BUDGET	PERCENT CHANGE
<b>Revenues by source</b>				
Property taxes	\$5,000,000	\$10,000,000	\$3,900,000	-61.00%
Local sources & Other	\$177,097	\$103,737	\$50,000	-51.80%
<b>Total Revenues</b>	<b>5,177,097</b>	<b>10,103,737</b>	<b>3,950,000</b>	<b>-60.91%</b>
<b>Expenditures</b>				
Salaries & benefits	1,952,992	1,751,138	1,623,826	-7.27%
Other Community Service Expenditures	487,225	4,687,221	5,552,155	18.45%
<b>Total expenditures</b>	<b>2,440,216</b>	<b>6,438,359</b>	<b>7,175,981</b>	<b>11.46%</b>
Transfers to other funds	0	0	1,555,000	
<b>Total expenditures and other financing</b>	<b>2,440,216</b>	<b>6,438,359</b>	<b>8,730,981</b>	<b>35.61%</b>
Difference of revenues over expenditures	2,736,881	3,665,378	(4,780,981)	-230.44%
Fund balance beginning of year	576,283	3,313,164	6,978,542	110.63%
<b>Fund balance end of year</b>	<b>\$3,313,164</b>	<b>\$6,978,542</b>	<b>\$2,197,561</b>	<b>-68.51%</b>

The community service fund currently provides for:

1. Costs for Extended Learning and summer youth programs that are not paid with federal funds.
2. Programs such as Parent University, family engagement, and community mental health initiatives.
3. Construction and costs of the community Aquatic Center.
4. The Montessori program for 3-year-old students.
5. The cost of custodial service costs related to community use of facilities and not paid by rental charges assessed to the user, such as scout troops, parent-teacher organizations, etc.
6. Community information and outreach.
7. Support for the Lighthouse Brigade marching band.
8. Community use of the R.E.A.L. School Fieldhouse.
9. Parent-Child Oriented Classroom program for 3-year-old students and parents
10. County & Municipal recreational community program initiatives, including support for Pritchard Park and Horlick Field.

# OPEB Trust Fund

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 Hays 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-employment benefits.

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.

**Employee Benefit Trust Fund  
Statement in Change in Net Assets  
ORIGINAL BUDGET**

	<b>2018-19 ACTUAL</b>	<b>2019-20 ACTUAL</b>	<b>2020-21 BUDGET</b>	<b>PERCENT CHANGE</b>
Total Revenues	4,951,000	5,121,453	5,372,810	4.91%
Expenditures for trust funds	4,597,847	4,758,493	5,079,407	6.74%
<b>Difference of revenues over Expenditures</b>	<b>353,153</b>	<b>362,960</b>	<b>293,403</b>	<b>-19.16%</b>
Fund balance beginning of year	9,245,623	9,598,776	9,961,736	3.78%
<b>Fund balance end of year</b>	<b>\$9,598,776</b>	<b>\$9,961,736</b>	<b>\$10,255,139</b>	<b>2.95%</b>

# Energy & Efficiency Levy Report

## Facility improvements (projects completed by Trane Performance Contract):

**PHASE 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

**PHASE II:** Fratt, Giese, Janes, Julian Thomas, Knapp, Mitchell ES., North Park, Red Apple, Roosevelt, West Ridge, Jerstad MS, McKinley, Mitchell MS, Starbuck

**PHASE III:** Jerstad-Agerholm

**PHASE IV:** Mitchell School & Fratt Elementary

The following table summarizes the savings to date:

	Performance Year	Current performance year	Annual guarantee	Verified annual savings	Total estimated savings
<b>PHASE I</b>	Dec - Nov	5	\$166,944	\$192,640	\$1,120,552
<b>PHASE II</b>	Oct - Sept	6	\$42,043	\$44,127	\$251,470
<b>PHASE III</b>	Feb - Jan	2	\$25,363	\$27,921	\$63,691
<b>PHASE IV</b>	Aug - July	1	\$34,149	\$42,859	\$68,319 (est)

## Facility improvements (projects completed by Johnson Controls, Inc. Performance Contract):

**PHASE I:** Case HS, Horlick HS, Park HS, Gifford, Wadewitz, SC Johnson, Schulte, Goodland, Dr. Jones, Olympia Brown, Jefferson LH

**PHASE II:** Case HS, Horlick HS, Park HS, Jefferson LH

**PHASE IV:** Community Pathways Campus building.

The following table summarizes the savings to date:

	Performance Year	Current performance year	Annual guaranteed savings	Total annual measured savings
<b>PHASE I</b>	July 2017- June 2018	6	\$287,557	\$2,686,049
<b>PHASE II</b>	July 2017- June 2018	5	\$79,289	\$374,016
<b>PHASE IV</b>	July 2019 – June 2020	1	\$63,652	\$63,652

# Addenda: DPI Budget Adoption Table

Wisconsin school districts operate under provisions outlined in the state constitution and state law. DPI provides guidance and specific financial reports that are important aspects of the process of building the budget and managing District finances. The financial reports are included in the addendum.

**DPI Format for Budget Adoption** – The Department of Public Instruction provides a recommended budget format for adoption by the Board of Education. That format is included in this section.

**2020-21 Revenue Limit Worksheet** – The revenue limit was enacted by the state 1993 to restrict revenues school districts can raise from local property taxes and state aid. DPI provides a worksheet to calculate the revenue limit for a school district and the final figures are released by October 15th.

**2020-21 Certified General Aid** – The state provides General Aid funds that school districts use to reduce property taxes. DPI certifies a school district's aid amount by October 15th based on prior year spending.

**RACINE UNIFIED SCHOOL DISTRICT  
Budget Summary for the School Year 2020-21  
ORIGINAL BUDGET**

**BUDGET ADOPTION 2020-21**

<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2018-19</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>	<b>Difference</b>
Beginning Fund Balance (Account 930 000)	44,900,275.11	45,186,132.61	44,754,911.07	-431,222
Ending Fund Balance, Nonspendable (Acct. 935 000)	3,457,481.94	1,409,074.00	1,400,000.00	-9,074
Ending Fund Balance, Restricted (Acct. 936 000)	24,051.51	7,669.85	0.00	-7,670
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00	0
Ending Fund Balance, Assigned (Acct. 938 000)	41,704,599.16	0.00	0.00	0
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	43,769,388.76	43,354,911.07	-414,478
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>45,186,132.61</b>	<b>44,754,911.07</b>	<b>44,754,911.07</b>	<b>0</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
100 Transfers-in	40,981.74	28,948.67	226,234.00	197,285
<b>Local Sources</b>				
210 Taxes	72,324,218.00	69,421,527.00	82,729,239.00	13,307,712
240 Payments for Services	3,722.79	4,117.60	4,200.00	82
260 Non-Capital Sales	211,244.10	110,464.11	10,000.00	-100,464
270 School Activity Income	173,241.69	142,315.27	1,750.00	-140,565
280 Interest on Investments	499,273.58	381,630.33	100,000.00	-281,630
290 Other Revenue, Local Sources	904,424.66	861,538.48	491,550.00	-369,988
<b>Subtotal Local Sources</b>	<b>74,116,124.82</b>	<b>70,921,592.79</b>	<b>83,336,739.00</b>	<b>12,415,146</b>
<b>Other School Districts Within Wisconsin</b>				
310 Transit of Aids	0.00	0.00	0.00	0
340 Payments for Services	218,443.12	243,981.39	332,634.00	88,653
<b>Subtotal Other School Districts within Wisconsin</b>	<b>218,443.12</b>	<b>243,981.39</b>	<b>332,634.00</b>	<b>88,653</b>
<b>State Sources</b>				
610 State Aid -- Categorical	6,119,359.27	5,436,024.09	4,099,857.00	-1,336,167
620 State Aid -- General	148,883,173.00	153,456,871.00	156,306,591.00	2,849,720
630 DPI Special Project Grants	624,978.93	397,031.86	229,872.00	-167,160
640 Payments for Services	226,452.00	182,634.00	182,650.00	16
650 Student Achievement Guarantee in Education (SAGE Grant)	1,428,450.52	1,375,512.32	1,400,000.00	24,488
690 Other Revenue	14,927,480.46	16,244,860.70	15,762,669.00	-482,192
<b>Subtotal State Sources</b>	<b>172,209,894.18</b>	<b>177,092,933.97</b>	<b>177,981,639.00</b>	<b>888,705</b>

# Addenda: DPI Budget Adoption Table

GENERAL FUND (FUND 10)	Audited 2018-19	Audited 2019-20	Budget 2020-21	Difference
<b>Federal Sources</b>				
710 Federal Aid - Categorical	327,386.04	153,420.17	252,120.00	98,700
730 DPI Special Project Grants	2,393,873.59	3,268,192.96	10,294,996.00	7,026,803
750 IASA Grants	6,519,184.27	8,932,732.49	8,335,801.00	-596,931
780 Other Federal Revenue Through State	3,027,992.50	2,197,194.72	2,150,000.00	-47,195
790 Other Federal Revenue - Direct	102,340.35	38,612.43	282,400.00	243,788
<b>Subtotal Federal Sources</b>	<b>12,370,776.75</b>	<b>14,590,152.77</b>	<b>21,315,317.00</b>	<b>6,725,164</b>
<b>Other Financing Sources</b>				
850 Reorganization Settlement	0.00	0.00	0.00	0
860 Compensation, Fixed Assets	34,860.61	2,972.16	60,000.00	57,028
870 Long-Term Obligations	422,400.00	0.00	6,132,361.00	6,132,361
<b>Subtotal Other Financing Sources</b>	<b>457,260.61</b>	<b>2,972.16</b>	<b>6,192,361.00</b>	<b>6,189,389</b>
<b>Other Revenues</b>				
960 Adjustments	347,594.48	16,628.45	5,500.00	-11,128
970 Refund of Disbursement	74,761.34	47,328.67	170,603.00	123,274
980 Medical Service Reimbursement	0.00	0.00	0.00	0
990 Miscellaneous	107,990.13	17,012.69	17,000.00	-13
<b>Subtotal Other Revenues</b>	<b>530,345.95</b>	<b>80,969.81</b>	<b>193,103.00</b>	<b>112,133</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>259,943,827.17</b>	<b>262,961,551.56</b>	<b>289,578,027.00</b>	<b>26,616,475</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
<b>Instruction</b>				
110 000 Undifferentiated Curriculum	35,499,792.18	33,611,403.48	33,662,111.00	50,708
120 000 Regular Curriculum	54,754,550.94	56,351,062.20	61,639,334.00	5,288,272
130 000 Vocational Curriculum	5,100,573.95	4,747,671.17	5,119,083.00	371,412
140 000 Physical Curriculum	5,285,389.92	5,465,958.00	5,571,535.00	105,577
160 000 Co-Curricular Activities	1,341,858.44	1,331,219.39	1,375,939.00	44,720
170 000 Other Special Needs	530,564.55	330,916.93	488,465.00	157,548
<b>Subtotal Instruction</b>	<b>102,512,729.98</b>	<b>101,838,231.17</b>	<b>107,856,467.00</b>	<b>6,018,236</b>
<b>Support Sources</b>				
210 000 Pupil Services	12,066,697.78	11,714,612.14	12,408,262.00	693,650
220 000 Instructional Staff Services	14,735,597.25	14,678,608.52	16,066,314.00	1,387,705
230 000 General Administration	3,059,585.61	3,144,138.77	3,116,081.00	-28,058
240 000 School Building Administration	13,018,454.45	12,220,072.25	12,373,108.00	153,036
250 000 Business Administration	32,980,678.52	32,174,166.65	35,460,012.00	3,285,845
260 000 Central Services	6,070,628.46	4,465,797.17	3,729,937.00	-735,860
270 000 Insurance & Judgments	628,198.86	923,354.05	1,260,109.00	336,755
280 000 Debt Services	1,489,727.29	1,566,499.80	2,484,322.00	917,822
290 000 Other Support Services	4,502,818.23	4,406,817.27	9,502,824.00	5,096,007
<b>Subtotal Support Sources</b>	<b>88,552,386.45</b>	<b>85,294,066.62</b>	<b>96,400,969.00</b>	<b>11,106,902</b>
<b>Non-Program Transactions</b>				
410 000 Inter-fund Transfers	37,593,843.64	38,813,648.97	44,074,771.00	5,261,122
430 000 Instructional Service Payments	30,807,167.82	35,683,010.07	41,182,820.00	5,499,810
490 000 Other Non-Program Transactions	191,841.78	1,763,816.27	63,000.00	-1,700,816
<b>Subtotal Non-Program Transactions</b>	<b>68,592,853.24</b>	<b>76,260,475.31</b>	<b>85,320,591.00</b>	<b>9,060,116</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>259,657,969.67</b>	<b>263,392,773.10</b>	<b>289,578,027.00</b>	<b>26,185,254</b>

# Addenda: DPI Budget Adoption Table

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>	<b>Audited 2018-19</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>	<b>Difference</b>
900 000 Beginning Fund Balance	518,332.07	736,924.77	1,083,607.14	346,682
<b>900 000 Ending Fund Balance</b>	<b>736,924.77</b>	<b>1,083,607.14</b>	<b>1,067,905.67</b>	<b>-15,701</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,886,351.19</b>	<b>1,923,240.37</b>	<b>1,835,573.00</b>	<b>-87,667</b>
100 000 Instruction	1,179,336.16	1,046,536.09	914,722.47	-131,814
200 000 Support Services	450,359.16	480,391.30	898,320.00	417,929
400 000 Non-Program Transactions	38,063.17	49,630.61	38,232.00	-11,399
<b>TOTAL EXPENDTURES &amp; OTHER FINANCING USES</b>	<b>1,667,758.49</b>	<b>1,576,558.00</b>	<b>1,851,274.47</b>	<b>274,716</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2018-19</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>	<b>Difference</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00	0
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				<b>0</b>
100 Transfers-in	34,476,843.64	34,852,260.97	33,670,626.00	-1,181,635
<b>Local Sources</b>				
240 Payments for Services	0.00	0.00	0.00	0
260 Non-Capital Sales	14,318.78	15,516.61	0.00	-15,517
270 School Activity Income	0.00	0.00	0.00	0
290 Other Revenue, Local Sources	0.00	0.00	0.00	0
<b>Subtotal Local Sources</b>	<b>14,318.78</b>	<b>15,516.61</b>	<b>0.00</b>	<b>-15,517</b>
<b>Intermediate Sources</b>				
510 Transit of Aids	1,500.00	0.00	0.00	0
<b>Subtotal Intermediate Sources</b>	<b>1,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>State Sources</b>				
610 State Aid -- Categorical	11,573,589.00	11,963,898.00	13,439,823.00	1,475,925
620 State Aid -- General	548,484.00	378,234.00	378,000.00	-234
630 DPI Special Project Grants	52,000.00	0.00	0.00	0
640 Payments for Services	112,123.00	119,015.00	119,015.00	0
690 Other Revenue	38,000.00	93,000.00	83,000.00	-10,000
<b>Subtotal State Sources</b>	<b>12,324,196.00</b>	<b>12,554,147.00</b>	<b>14,019,838.00</b>	<b>1,465,691</b>
<b>Federal Sources</b>				
710 Federal Aid - Categorical	51,348.00	0.00	0.00	0
730 DPI Special Project Grants	3,908,686.11	4,714,173.54	6,037,804.00	1,323,630
750 IASA Grants	0.00	0.00	0.00	0
760 JTPA	0.00	0.00	0.00	0
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00	0
780 Other Federal Revenue Through State	1,831,574.47	1,434,596.47	1,100,000.00	-334,596
<b>Subtotal Federal Sources</b>	<b>5,791,608.58</b>	<b>6,148,770.01</b>	<b>7,137,804.00</b>	<b>989,034</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>52,608,467.00</b>	<b>53,570,694.59</b>	<b>54,828,268.00</b>	<b>1,257,573</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
<b>Instruction</b>				
110 000 Undifferentiated Curriculum	0.00	0.00	0.00	0
130 000 Vocational Curriculum	4,754.83	6,434.37	0.00	-6,434
150 000 Special Education Curriculum	37,759,636.51	38,608,782.33	38,875,595.00	266,813
170 000 Other Special Needs	88,957.15	80,623.44	82,358.00	1,735
<b>Subtotal Instruction</b>	<b>37,853,348.49</b>	<b>38,695,840.14</b>	<b>38,957,953.00</b>	<b>262,113</b>

# Addenda: DPI Budget Adoption Table

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2018-19</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>	<b>Difference</b>
<b>Support Sources</b>				
210 000 Pupil Services	5,993,136.82	6,430,730.78	6,734,568.00	303,837
220 000 Instructional Staff Services	3,062,806.41	2,452,123.73	2,767,766.00	315,642
230 000 General Administration	65,448.16	33,120.09	20,000.00	-13,120
250 000 Business Administration	3,811,956.35	3,997,731.75	4,683,573.00	685,841
260 000 Central Services	6,053.99	31,302.10	28,000.00	-3,302
270 000 Insurance & Judgments	251,247.91	286,661.32	241,466.00	-45,195
290 000 Other Support Services	16,783.25	4,205.72	20.00	-4,186
<b>Subtotal Support Sources</b>	<b>13,207,432.89</b>	<b>13,235,875.49</b>	<b>14,475,393.00</b>	<b>1,239,518</b>
<b>Non-Program Transactions</b>				
410 000 Inter-fund Transfers	8,189.71	0.00	188,002.00	188,002
430 000 Instructional Service Payments	1,539,495.91	1,638,978.96	1,206,920.00	-432,059
<b>Subtotal Non-Program Transactions</b>	<b>1,547,685.62</b>	<b>1,638,978.96</b>	<b>1,394,922.00</b>	<b>-244,057</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>52,608,467.00</b>	<b>53,570,694.59</b>	<b>54,828,268.00</b>	<b>1,257,573</b>
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>				
900 000 Beginning Fund Balance	2,657,457.60	2,130,125.17	6,414,981.17	4,284,856
<b>900 000 ENDING FUND BALANCES</b>	<b>2,130,125.17</b>	<b>6,414,981.17</b>	<b>6,601,316.17</b>	<b>186,335</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>14,447,662.63</b>	<b>19,715,496.00</b>	<b>28,600,848.00</b>	<b>8,885,352</b>
281 000 Long-Term Capital Debt	14,968,953.42	8,321,388.00	19,771,861.00	11,450,473
282 000 Refinancing	0.00	5,225,000.00	6,750,000.00	1,525,000
289 000 Other Long-Term General Obligation Debt	6,041.64	1,884,252.00	1,892,652.00	8,400
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>14,974,995.06</b>	<b>15,430,640.00</b>	<b>28,414,513.00</b>	<b>12,983,873</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>120,004,504.67</b>	<b>107,478,304.86</b>	<b>119,120,000.00</b>	<b>11,641,695</b>
<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>				
900 000 Beginning Fund Balance	24,579,346.06	11,966,687.24	13,937,554.64	1,970,867
<b>900 000 Ending Fund Balance</b>	<b>11,966,687.24</b>	<b>13,937,554.64</b>	<b>19,040,950.99</b>	<b>5,103,396</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>3,367,420.21</b>	<b>3,979,472.40</b>	<b>26,882,158.00</b>	<b>22,902,686</b>
100 000 Instructional Services	12,099.50	0.00	0.00	0
200 000 Support Services	15,967,979.53	2,008,605.00	21,778,761.65	19,770,157
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>15,980,079.03</b>	<b>2,008,605.00</b>	<b>21,778,761.65</b>	<b>19,770,157</b>
<b>FOOD SERVICE FUND (FUND 50)</b>				
900 000 Beginning Fund Balance	2,125,690.39	2,646,038.13	2,789,192.32	143,154
<b>900 000 ENDING FUND BALANCE</b>	<b>2,646,038.13</b>	<b>2,789,192.32</b>	<b>2,364,411.32</b>	<b>-424,781</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>9,203,304.34</b>	<b>7,718,951.27</b>	<b>6,550,334.00</b>	<b>-1,168,617</b>
200 000 Support Services	8,682,709.72	7,574,157.96	6,975,115.00	-599,043
400 000 Non-Program Transactions	246.88	1,639.12	0.00	-1,639
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>8,682,956.60</b>	<b>7,575,797.08</b>	<b>6,975,115.00</b>	<b>-600,682</b>

# Addenda: DPI Budget Adoption Table

<b>COMMUNITY SERVICE FUND (FUND 80)</b>				
900 000 Beginning Fund Balance	576,282.84	3,313,163.67	6,978,541.72	3,665,378
<b>900 000 ENDING FUND BALANCE</b>	<b>3,313,163.67</b>	<b>6,978,541.72</b>	<b>2,197,560.72</b>	<b>-4,780,981</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>5,177,097.14</b>	<b>10,103,737.00</b>	<b>3,950,000.00</b>	<b>-6,153,737</b>
200 000 Support Services	336,775.87	2,981,835.25	5,290,795.00	2,308,960
300 000 Community Services	2,103,440.44	3,456,523.70	3,440,186.00	-16,338
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,440,216.31</b>	<b>6,438,358.95</b>	<b>8,730,981.00</b>	<b>2,292,622</b>

\* 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.

# Addenda: Revenue Limit Worksheet

DISTRICT:	Racine	4620	2020-2021 Revenue Limit Worksheet	(from left) (with cents)	198,955,551 19,206 10,359,03 179,00																								
<p><b>Line 1 Amount May Not Exceed Line 11 - (Line 7B+Line 10) of Final 19-20 Revenue Limit</b></p> <p>2019-20 General Aid Certification (19-20 Line 12A, Src 621) 155,325,657</p> <p>2019-20 Computer Aid Received (19-20 Line 12C, Src 691) 858,758</p> <p>2019-20 HI Pov Aid (19-20 Line 12B, Src 628) 1,434,892</p> <p>2019-20 Aid for Exempt Personal Property (19-20 Line 12D, Src 691) 588,483</p> <p>2019-20 Fnd 10 Levy Cert (19-20 Line 14A, Levy 10 Src 211) 69,398,082</p> <p>2019-20 Fnd 38 Levy Cert (19-20 Line 14B, Levy 38 Src 211) 14,067,465</p> <p>2019-20 Fnd 41 Levy Cert (19-20 Line 14C, Levy 41 Src 211) 0</p> <p>2019-20 Aid Penalty for Over Levy (19-20 FINAL Rev Limit Wksht) 42,697,785</p> <p>2019-20 Total Levy for All Levied Non-Recurring Exemptions* 198,955,551</p> <p><b>NET 2020-21 Base Revenue Built from 2019-20 Data (Line 1)</b></p>																													
<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 Expendts, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)</p>																													
<p><b>September &amp; Summer FTE Membership Averages</b></p> <p>Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.</p>																													
<p><b>Line 2: Base Avg: ((17+45s)+(18+45s)+(19+45s)) / 3 =</b></p> <table border="1"> <tr> <td>2017</td> <td>2018</td> <td>2019</td> <td>2020</td> </tr> <tr> <td>370</td> <td>272</td> <td>304</td> <td>304</td> </tr> <tr> <td>148</td> <td>109</td> <td>122</td> <td>122</td> </tr> <tr> <td>19,495</td> <td>19,101</td> <td>18,643</td> <td>18,643</td> </tr> <tr> <td>0</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>19,643</td> <td>19,210</td> <td>18,765</td> <td>18,765</td> </tr> </table>						2017	2018	2019	2020	370	272	304	304	148	109	122	122	19,495	19,101	18,643	18,643	0	0	0	0	19,643	19,210	18,765	18,765
2017	2018	2019	2020																										
370	272	304	304																										
148	109	122	122																										
19,495	19,101	18,643	18,643																										
0	0	0	0																										
19,643	19,210	18,765	18,765																										
<p><b>Line 6: Curr Avg: ((18+45s)+(19+45s)+(20+45s)) / 3 =</b></p> <table border="1"> <tr> <td>2018</td> <td>2019</td> <td>2020</td> </tr> <tr> <td>272</td> <td>304</td> <td>151</td> </tr> <tr> <td>109</td> <td>122</td> <td>60</td> </tr> <tr> <td>19,101</td> <td>18,643</td> <td>17,765</td> </tr> <tr> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>19,210</td> <td>18,765</td> <td>17,825</td> </tr> </table>						2018	2019	2020	272	304	151	109	122	60	19,101	18,643	17,765	0	0	0	19,210	18,765	17,825						
2018	2019	2020																											
272	304	151																											
109	122	60																											
19,101	18,643	17,765																											
0	0	0																											
19,210	18,765	17,825																											
<p>Summer FTE: 370 % (40,40,40): 148 Sept FTE: 19,495 New ICS - Independent Charter Schools FTE: 0 Total FTE: 19,643</p> <p>Summer FTE: 272 % (40,40,40): 109 Sept FTE: 19,101 New ICS - Independent Charter Schools FTE: 0 Total FTE: 19,210</p> <p>Summer FTE: 304 % (40,40,40): 60 Sept FTE: 18,643 New ICS - Independent Charter Schools FTE: 0 Total FTE: 18,765</p>																													
<p><b>Line 10B: Declining Enrollment Exemption =</b></p> <p>Average FTE Loss (Line 2 - Line 6, if &gt; 0) X 1.00 =</p> <p><b>X (Line 5, Maximum 2020-2021 Revenue per Memb) =</b></p> <p>Non-Recurring Exemption Amount:</p>																													
<p>Full 2020 Property Values: 18,600</p> <p>2020 TIF-Out Tax Apportionment Equalized Valuation: 6,386,046</p>																													
<p>CELL COLOR KEY: Auto-Calc District-Entered</p> <p>Worksheet is available at: <a href="http://dpi.wi.gov/sfs/limits/worksheets/revenue">http://dpi.wi.gov/sfs/limits/worksheets/revenue</a></p> <p>Calculation Revised: 8/5/2020, Rounding in Total FTE buckets.</p>																													
<p><b>1. 2019-20 Base Revenue (Funds 10, 38, 41)</b> (from left) 198,955,551</p> <p><b>2. Base Sept Membership Avg (2017+45s, 2018+45s, 2019+45s)/3</b> (from left) 19,206</p> <p><b>3. 2019-20 Base Revenue Per Member (Ln 1 / Ln2)</b> (with cents) 10,359.03</p> <p><b>4. 2020-21 Per Member Change (A+B)</b> 179.00</p> <p>2020-21 Low Revenue Ceiling per s.121.905(1): 10,000</p> <p><b>A. Allowed Per-Member Change for 20-21 (\$179, all districts)</b> 179.00</p> <p><b>B. Low Rev Incr (Low Rev Ceiling:(3+4A)-4C) NOT&lt;0</b> 0.00</p> <p><b>C. Value of the CCDEB (DPI Computed-CCDEB Dists only)</b> 0.00</p> <p><b>5. 2020-21 Maximum Revenue / Member (Ln 3 + Ln 4)</b> 10,538.03</p> <p><b>6. Current Membership Avg (2018+45s, 2019+45s, 2020+45s)/3</b> (from left) 18,600</p> <p><b>7. 2020-21 Rev Limit, No Exemptions (Ln7A + Ln 7B) (rounded)</b> 198,955,551</p> <p><b>A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)</b> 196,007,358</p> <p><b>B. Hold Harmless Non-Recurring Exemption (rounded)</b> 2,948,193</p> <p><b>8. Total 2020-21 Recurring Exemptions (A+B+C+D+E)</b> 1,267,564</p> <p><b>A. Prior Year Carryover</b> 0</p> <p><b>B. Transfer of Service</b> 1,267,564</p> <p><b>C. Transfer of Territory/Other Reorg. (if negative, include sign)</b> 0</p> <p><b>D. Federal Impact Aid Loss (2018-19 to 2019-20)</b> 0</p> <p><b>E. Recurring Referenda to Exceed (if 2020-21 is first year)</b> 0</p> <p><b>9. 2020-21 Limit with Recurring Exemptions (Ln 7 + Ln 8)</b> 200,223,115</p> <p><b>10. Total 2020-21 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)</b> 66,201,028</p> <p><b>A. Non-Recurring Referenda to Exceed 2020-21 Limit</b> 26,500,000</p> <p><b>B. Declining Enrollment Exemption for 2020-21 (from left)</b> 6,386,046</p> <p><b>C. Energy Efficiency Net Exemption for 2020-21 (see pg 4 for details)</b> 6,481,509</p> <p><b>D. Adjustment for Refunded or Rescinded Taxes, 2020-21</b> 26,656</p> <p><b>E. Prior Year Open Enrollment (uncounted pupils)</b> 422,996</p> <p><b>F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)</b> 0</p> <p><b>G. Other Adjustments (Environmental Rem + Fund 39 Bal Transfer)</b> 0</p> <p><b>H. WP/CP and RP/CP Private School Voucher Aid Deduction</b> 25,705,394</p> <p><b>I. SNSP Private School Voucher Aid Deduction</b> 678,427</p> <p><b>11. 2020-21 Revenue Limit With All Exemptions (Ln 9 + Ln 10)</b> 266,424,143</p> <p><b>12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)</b> 159,926,690</p> <p><b>A. 2020-21 October 15 Certification of General Aid</b> 157,073,556</p> <p><b>B. State Aid to High Poverty Districts (not all districts)</b> 1,434,892</p> <p><b>C. State Aid for Exempt Computers (Source 691)</b> 858,758</p> <p><b>D. State Aid for Exempt Personal Property (Source 691)</b> 559,484</p> <p><b>13. Allowable Limited Revenue: (Line 11 - Line 12)</b> 106,497,453</p> <p>(10, 38, 41 Levies)</p> <p><b>14. Total Limited Revenue To Be Used (A+B+C)</b> Not &gt;line 13</p> <p><b>Entries Required Below:</b> Enter amnts needed by purpose and fund:</p> <p><b>A. Gen Operations: Fnd 10 Src 211</b> 82,729,239 (Proposed Fund 10)</p> <p><b>B. Non-Referendum Debt (inside limit) Fund 38 Src 211</b> 13,626,774 (to Budget Rpt)</p> <p><b>C. Capital Exp. Annual Meeting Approved: Fund 41 Src 211</b> 0 (to Budget Rpt)</p> <p><b>15. Total Revenue from Other Levies (A+B+C+D)</b> 3,900,000</p> <p><b>A. Referendum Apprd Debt (Fund 39 Debt-Src 211)</b> 0</p> <p><b>B. Community Services (Fund 80 Src 211)</b> 3,900,000 (to Budget Rpt)</p> <p><b>C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)</b> 0 (to Budget Rpt)</p> <p><b>D. Other Levy Revenue - Milwaukee &amp; Kenosha Only</b> 0 (to Budget Rpt)</p> <p><b>16. Total Fall, 2020 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)</b> 100,256,013</p> <p>Line 16 is the total levy to be apportioned in the PI-01. Levy Rate = 0.00949337</p>																													

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

# Addenda: Certification of General Aid

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION		Racine 4620		Racine		FTE		GUARANTEES FOR OCTOBER 15 CERTIFICATION		K-12	UHS	K-8
OCTOBER 15 CERTIFICATION OF PUBLIC INSTRUCTION		2019-20 TIFOUT SCHOOL AID VALUE (CERT MAY 2020) & 2016 COMPUTER VALUE (CERT MAY 2017)		2019-20 TIFOUT VALUE (CERT MAY 20) + EXEMPT COMPUTER VALUE (CERT MAY 17)		2019-20 TIFOUT VALUE (CERT MAY 20) + EXEMPT COMPUTER VALUE (CERT MAY 17)		PRIMARY (G1) SECONDARY (G6) TERTIARY (G11)		1,930,000 4,354,542 1,969,302	5,790,000 4,354,542 1,969,302	2,895,000 2,177,271 984,651
PART A: 2019-20 AUDITED MEMBERSHIP		PART B: 2019-20 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC)		PART C: 2019-20 NET COST OF GENERAL FUND (PI-1506-AC)		PART D: 2019-20 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC)		PART E: 2019-20 SHARED COST - CONTINUED		2020-2021 OCTOBER 15 CERT		
A1	3RD FRI SEPT 19 MEMBERSHIP* (include Challenge Academy)							E6	PRIMARY COST CEILING PER MEMBER		ES =	239,328,777.51
A2	2ND FRI JAN 20 MEMBERSHIP* (include Challenge Academy)							E7	PRIMARY CEILING (A7 * E6)			1,000
A3	TOTAL (A1 + A2)							E8	PRIMARY SHARED COST (LESSER OF E5 OR E7)			21,710,000.00
A4	AVERAGE (A3/2) (ROUNDED)							E9	SECONDARY COST CEILING PER MEMBER			21,710,000.00
A5	SUMMER 19 FTE EQUIVALENT* (ROUNDED)							E10	SECONDARY CEILING (A7 * E9)			10,030
A6A	FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT-JAN)							E11	SECONDARY SHARED COST (LESSER OF E5 OR E10) - E8)			196,041,300.00
A6B	PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT-JAN)							E12	TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)			21,577,477.51
A6C	STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER								SHARED COST PER MEMBER =		\$11.024	
A6D	STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS											
A6E	INDEPENDENT CHARTER SCHOOLS (CS) NEW AUTHORIZERS STUDENTS											
A7	AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED) * Ch. 220 Resident Inter. FTE counts only 75%.											
B1	TOTAL REVENUE & TRNSF IN	10R 000000 000					262,961,551.56	F1	2019 TIFOUT VALUE (CERT MAY 20) + EXEMPT COMPUTER VALUE (CERT MAY 17)			9,927,795.200
B2	PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691					70,848,767.67		VALUE PER MEMBER =		457.291	
B3	GENERAL STATE AID	10R 000000 620					153,456,871.00					
B4	IMPACT AID DIST: NON-DED IMPACT AID	(DPA AMOUNT)					0.00					
B5	REG SETTLEMENT	10R 000000 850					0.00	G1	PRIMARY GUARANTEED VALUE PER MEMBER			1,930,000
B6	LONG TERM OP BORR, NOTE	10R 000000 873					0.00	G2	PRIMARY GUARANTEED VALUATION (A7 * G1)			41,900,300,000
B7	LONG TERM OP BORR, STIF	10R 000000 874					0.00	G3	PRIMARY REQUIRED RATE (E8 / G2)			0.00051813
B8	PROPERTY TAX/EQUAL AID REFUND	10R 000000 972					0.00	G4	PRIMARY NET GUARANTEED VALUE (G2 - F1)			31,972,504,800
B9	DEDUCTIBLE RECEIPTS	(TO LINE C6)					38,655,912.89	G5	PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)			16,565,913.91
C1	TOTAL GF EXPENDITURES	10E 000000 000					263,392,773.13	G6	SECONDARY GUARANTEED VALUE PER MEMB			1,451,514
C2	DEBT SRVC TRANSFER	10E 41000 838+839					117,000.00	G7	SECONDARY GUARANTEED VALUATION (A7 * G6)			31,512,368,940
C3	REG SETTLEMENT	10E 491000 950					0.00	G8	SECONDARY REQUIRED RATE (E11 / G7)			0.00622109
C4	REFUND PRIOR YEAR REV	10E 492000 972					26,656,98	G9	SECONDARY NET GUARANTEED VALUE (G7 - F1)			21,584,573,740
C5	GROSS COST GEN FUND	(C1 - C2 - C3 - C4)					263,249,116.15	G10	SECONDARY EQUALIZATION AID (G8 * G9)			134,279,575.85
C6	DEDUCTIBLE RECEIPTS	(FROM LINE B9)					38,655,912.89	G11	TERTIARY GUARANTEED VALUE PER MEMB			656,434
C7	OPERATIONAL DEBT INTEREST	38E+39E 283000 680					0.00	G12	TERTIARY GUARANTEED VALUATION (A7 * G11)			14,251,182,140
C8	NET COST GENERAL FUND	(NOT LESS THAN 0)					224,593,203.26	G13	TERTIARY REQUIRED RATE (E12 / G12)			0.00151408
D1	TOTAL REVENUE & TRNSF IN	38R + 39R 000					19,715,495.81	G14	TERTIARY NET GUARANTEED VALUE (G12 - F1)			4,323,386,940
D2	TRNSF FROM GEN FUND	10E 41000 838 + 839					117,000.00	G15	TERTIARY EQUALIZATION AID (G13 * G14)			6,545,953.70
D3	PROPERTY TAXES	38R + 39R 210					14,067,465.00					157,391,443.46
D4	PAYMENT IN LIEU OF TAX	38R + 39R 220					0.00	H1	2020-21 EQUALIZATION AID OCT 15 CERT (G5+G10+G15) NOT<0			0.00
D5	NON-REV RECEIPTS	38R + 39R 800					5,390,000.00	H2	PARENTAL CHOICE DEDUCT. EQUALIZATION AID (MPS only)			0.00
D6	DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)					141,030.81	H2A	PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE			0.00
D7	TOTAL EXPENDITURES	38E + 39E 000					20,266,030.82	H3	MILWAUKEE CHARTER PGM DEDUCT. EQUALIZATION AID (Line H1 * -0.0161729997)			-2,545,492.00
D8	ADABLE FUND 41 EXP	(DPA AMOUNT)					574.24	H4	2019-20 OCT-TO-FINAL ADJ. CHOICE/CHARTER DEDUCTION (previously Line H4)			26,165.00
D9	REFINANCING	38E + 39E 282000					5,390,000.00	H4B	2019-20 OCT-TO-FINAL ADJ. CHOICE/CHARTER DEDUCTION (previously Line H4)			-417.00
D10	OPERATIONAL DEBT PAYMENT	38E + 39E 283000					0.00	H5	PRIOR YEAR (2019-20) DATA ERROR ADJ/OOR FEE PENALTY			0.00
D11	NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)					14,735,574.25	H6	2020-21 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H3+H4+H4B+H5)			154,871,689
E1	NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)					239,328,777.51					
E2	TRNSP OF INDGNT PUPILS, REG 3K PGMS, AND/OR OTHER						0.00					
E3	IMPACT AID DIST: IMPACT AD NON-DEDUCTIBLE						0.00					
E4	TOTAL SHARED COST FOR EQUALIZATION AID						239,328,777.51					
<b>*** PART I: 2020-21 OCTOBER 15 CERT - SPECIAL ADJUSTMENT, INTER. AND INTRA AID SUMMARY ***</b>												
I1	2020-21 SPECIAL ADJUSTMENT AID and/or CHA PTER 220 OCT 15 CERT						2,238,052.60					
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 CHAPTER 220 AID (Line H1 * -0.0161729997)						-38,196.00					
I2C	2019-20 OCT-TO-FINAL ADJUSTMENT. SPEC ADJ AID and/or CHAPTER 220 AID						0.00					
I3	2020-21 SPEC ADJ AID and/or CHA P 220-OCT 15 CERT (ROUND) (H1+H2+H3+H4+H4B+H5)						2,201,857.00					
<b>*15 2020-21 OCTOBER 15 CERTIFICATION GENERAL AID (H6+H3)</b>												

# Addenda: RUSD Schools At-A-Glance

Funding is allocated to RUSD schools through multiple channels. For certain expenditures schools are given funding support based on building or student need. For example, Facilities & Maintenance staff or Special Education staff are allocated depending on the age/size of the facility or the students IEP needs while department funds are used to provide support to schools and fund district wide initiatives such as 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 an initiative that the District piloted this year. Collaborating with the Chief of Schools office and Human Resources, the Finance office worked to develop a per-pupil allocation formula to provide building leaders with funding targets as part of the staffing process.

<b>Elementary School Staffing</b>	<b>Student/Staff Ratio</b>	<b>Per Pupil Amt</b>
Teaching Staff (Gen Ed)	22/1	\$ 4,002.00
Specialist Staff - (Art, PE, Music)	105/1	\$ 817.00
EA	650/1	\$ 64.00
<b>Middle School Staffing</b>	<b>Student/Staff Ratio</b>	<b>Per Pupil Amt</b>
Teaching Staff (Gen Ed)	24/1	\$ 3,682.00
Specialist Staff - (Art, PE, Music)	110/1	\$ 803.00
EA	230/1	\$ 187.00
<b>K8 Campus School Staffing</b>	<b>Student/Staff Ratio</b>	<b>Per Pupil Amt</b>
Teaching Staff (EL)	22/1	\$ 4,002.00
Teaching Staff (MS)	24/1	\$ 3,682.00
Specialist Staff - (Art, PE, Music)	110/1	\$ 702.00
EA	400/1	\$ 105.00
<b>High School Staffing</b>	<b>Student/Staff Ratio</b>	<b>Per Pupil Amt</b>
Teaching Staff (Gen Ed)	21/1	\$ 4,207.00
Specialist Staff - (Art, PE, Music)	160/1	\$ 552.00
EA	170/1	\$ 253.00

## 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.

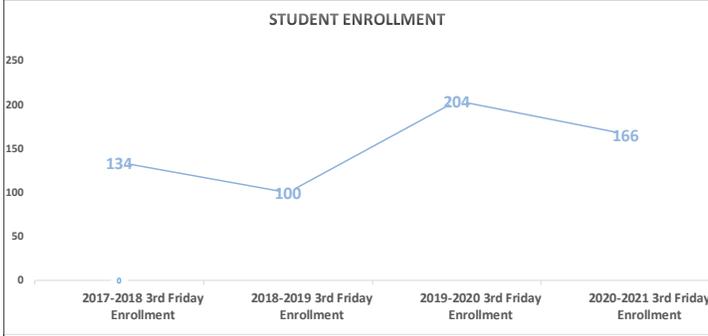
<b>Instructional Allocation Detail</b>	<b>Elementary School</b>	<b>Middle School</b>	<b>Alternative School</b>	<b>High School</b>	<b>K-8 School</b>
<b>Total-Instructional Allocation Detail</b>	<b>39.45</b>	<b>42.60</b>	<b>45.60</b>	<b>45.30</b>	<b>41.03</b>
<b>Total-Non-Instructional Allocation Detail</b>	<b>26.25</b>	<b>38.85</b>	<b>34.95</b>	<b>60.05</b>	<b>32.55</b>
<b>Total-Co-Curricular Allocation Detail</b>	<b>-</b>	<b>12.10</b>	<b>17.00</b>	<b>96.10</b>	<b>6.05</b>
<b>Total School Level Per-Pupil Amount</b>	<b>65.70</b>	<b>93.55</b>	<b>97.55</b>	<b>201.45</b>	<b>79.63</b>

## 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.

# Bull Early Education Center

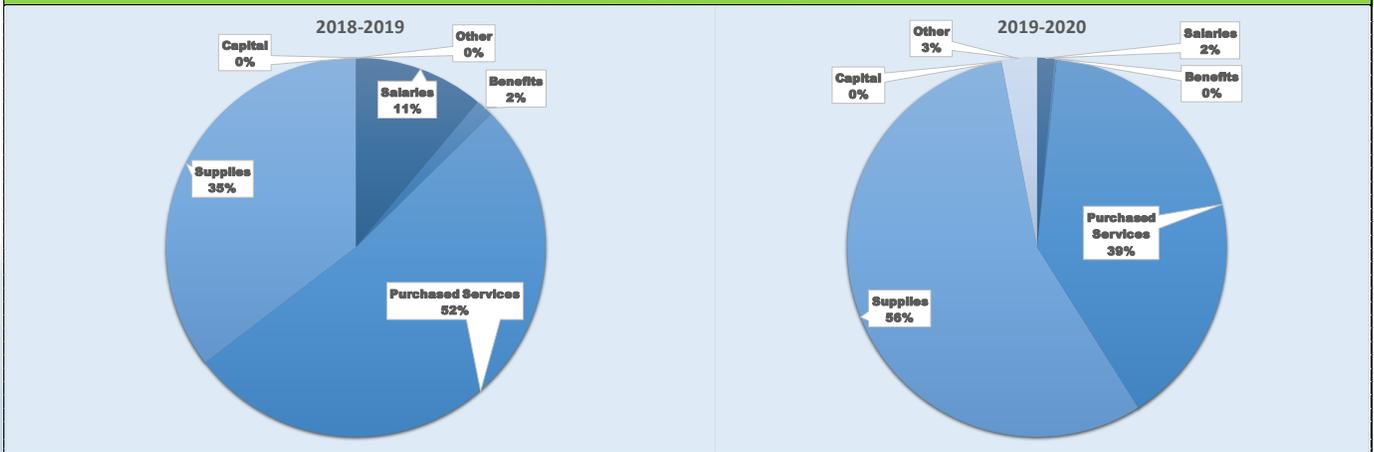
<b>SCHOOL INFORMATION</b>		<b>114 - Bull EEC</b>	SELECT SCHOOL FROM DROP-DOWN MENU
Principal	Jeannine Bombien		
Phone Number	(262) 664-8200		
Address	815 DeKoven Ave.		
Grades	K3-K4		
2020-2021 Projected Enrollment	166		
2018-2019 Report Card Score	#N/A		
2018-2019 Report Card Rating	#N/A		
2019-2020 Building Poverty Rate	71.93%		



ENROLLMENT DATA		REPORT CARD DATA		ATTENDANCE DATA		
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	134	2016-2017	#N/A	#N/A	2016-2017	88.71
2018-2019 3rd Friday Enrollment	100	2017-2018	#N/A	#N/A	2017-2018	88.25
2019-2020 3rd Friday Enrollment	204	2018-2019	#N/A	#N/A	2018-2019	85
2020-2021 Projected Enrollment	204					
2020-2021 3rd Friday Enrollment	166					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 2,873,864.16	404 - Project Lead the Way	-
2020-2021 Staffing Budget	\$ 2,854,659.00	714 - SC Johnson Donation	-
2019-2020 Staff FTE	39.44	715 - Board Training - SC Johnson Fd	-
2020-2021 Staff FTE	39.70	720 - PPG Industries Foundation	\$ 16.00
2020-2021 Per Pupil Allocation	\$ 65.70	725 - West ED	-
2020-2021 School Allocation (District Funds)	\$ 10,906.00	730 - Kohl's Cares	-
2020-2021 Title IA Allocation	\$ 30,135.00	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 6,615.00
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	-
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	-

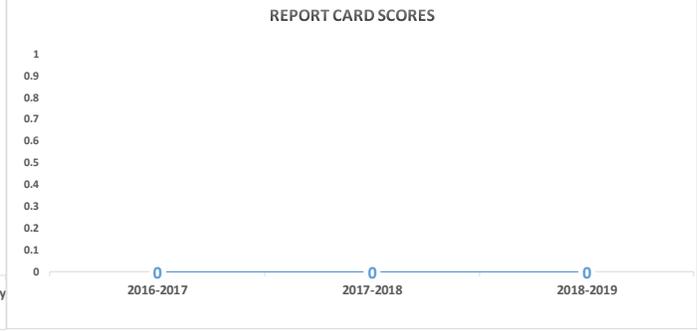
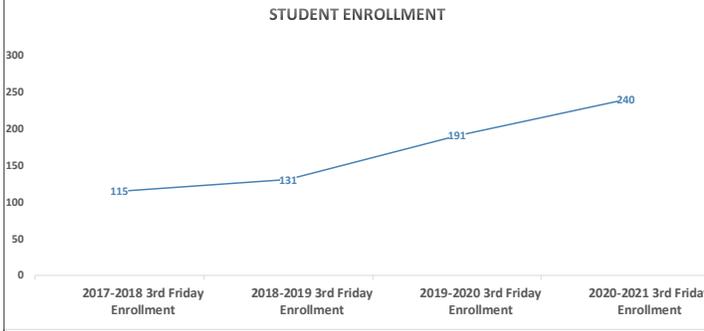
## SPENDING BREAKDOWN



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 532.54	\$ 2,959.54	\$ 781.68	\$ 144.81
Benefits	\$ 80.52	\$ 451.45	\$ 106.24	\$ 22.08
Purchased Services	\$ 4,496.61	\$ 4,240.20	\$ 3,656.50	\$ 3,952.98
Supplies	\$ 3,255.67	\$ 2,364.93	\$ 2,492.01	\$ 5,614.05
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ 302.50
<b>Total Expenditures</b>	<b>\$ 8,365.34</b>	<b>\$ 10,016.12</b>	<b>\$ 7,036.43</b>	<b>\$ 10,036.42</b>

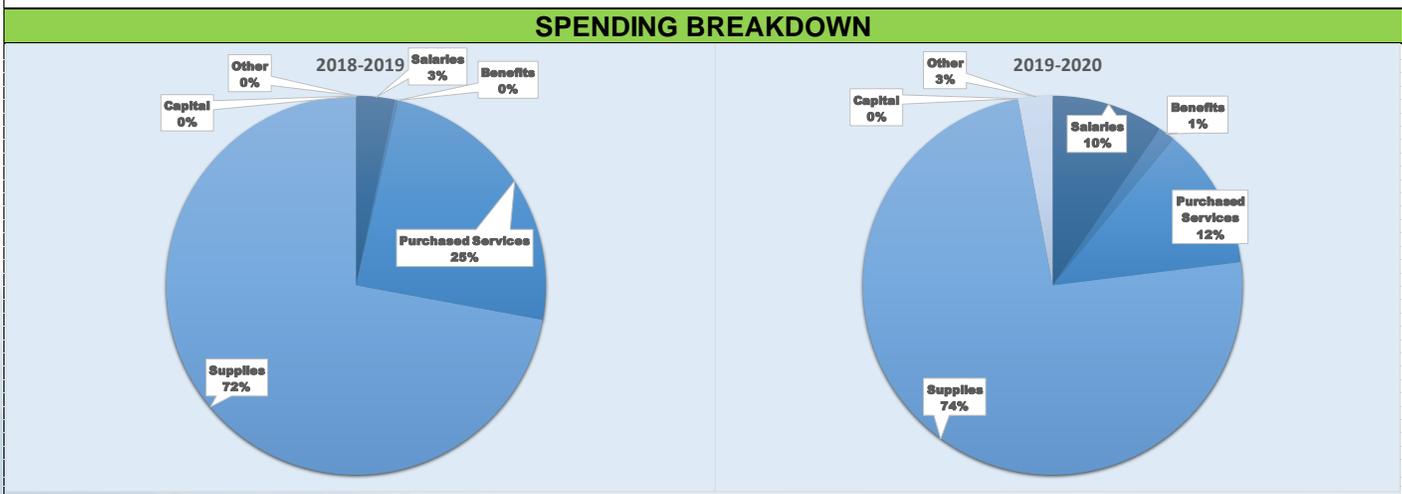
# Montessori at Goodland

SCHOOL INFORMATION		101 - Montessori
Principal	Lisa Johnson	
Phone Number	(262) 631-6850	
Address	4800 Graceland Blvd.	
Grades	K3-3	
2020-2021 3rd Friday Enrollment	240	
2018-2019 Report Card Score	AR	
2018-2019 Report Card Rating	Alternate Rating - Satisfactory Progress	
2019-2020 Building Poverty Rate	34.21%	



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	115	2016-2017	AR	Alternate Rating - Satisfactory Progress	2016-2017	100
2018-2019 3rd Friday Enrollment	131	2017-2018	AR	Alternate Rating - Satisfactory Progress	2017-2018	99.99
2019-2020 3rd Friday Enrollment	191	2018-2019	AR	Alternate Rating - Satisfactory Progress	2018-2019	92.01
2020-2021 Projected Enrollment	217					
2020-2021 3rd Friday Enrollment	240					

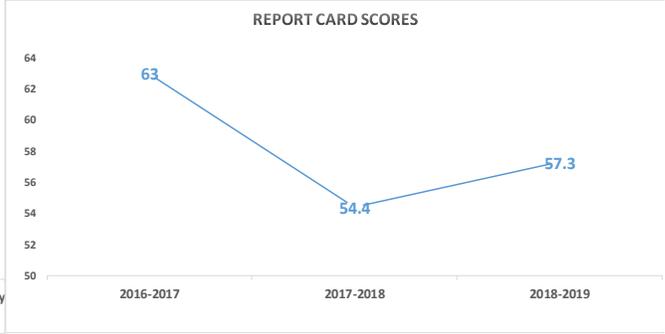
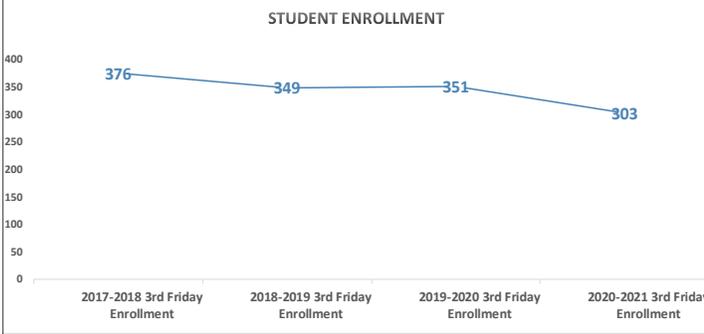
SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 1,404,673.43	404 - Project Lead the Way	-
2020-2021 Staffing Budget	\$ 1,604,054.00	714 - SC Johnson Donation	-
2019-2020 Staff FTE	17.27	715 - Board Training - SC Johnson Fd	-
2020-2021 Staff FTE	23.16	720 - PPG Industries Foundation	-
2020-2021 Per Pupil Allocation	\$ 65.70	725 - West ED	-
2020-2021 School Allocation (District Funds)	\$ 15,768.00	730 - Kohl's Cares	-
2020-2021 Title IA School Managed Allocation	\$ -	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 697.00
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 500.00
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	-



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ -	\$ 1,486.07	\$ 281.61	\$ 937.62
Benefits	\$ -	\$ 126.20	\$ 23.93	\$ 137.64
Purchased Services	\$ -	\$ -	\$ 2,082.66	\$ 1,185.18
Supplies	\$ -	\$ -	\$ 6,165.97	\$ 7,266.36
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ 288.00
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 1,612.27</b>	<b>\$ 8,554.17</b>	<b>\$ 9,814.80</b>

# Dr. Jones Elementary

SCHOOL INFORMATION		111 - Dr. Jones
Principal	Sherrie Hopkins	
Phone Number	(262) 664-8050	
Address	3300 Chickory Rd.	
Grades	K-5	
2020-2021 3rd Friday Enrollment	303	
2018-2019 Report Card Score	57.3	
2018-2019 Report Card Rating	Meets Few Expectations	
2019-2020 Building Poverty Rate	83.88%	



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	376	2016-2017	63	Meets Expectations	2016-2017	92.5
2018-2019 3rd Friday Enrollment	349	2017-2018	54.4	Meets Few Expectations	2017-2018	92.97
2019-2020 3rd Friday Enrollment	351	2018-2019	57.3	Meets Few Expectations	2018-2019	92.9
2020-2021 Projected Enrollment	344					
2020-2021 3rd Friday Enrollment	303					

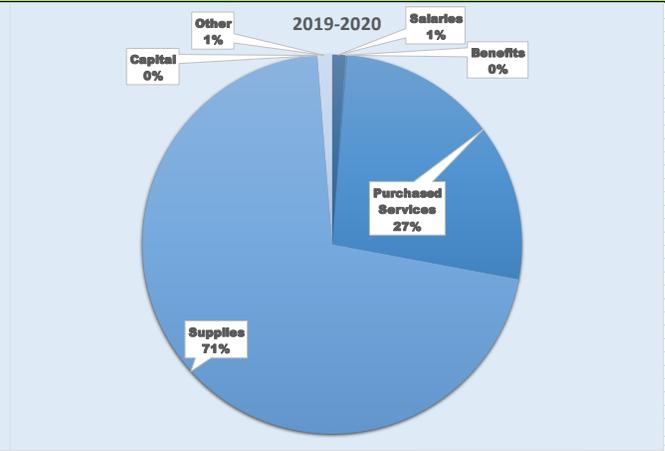
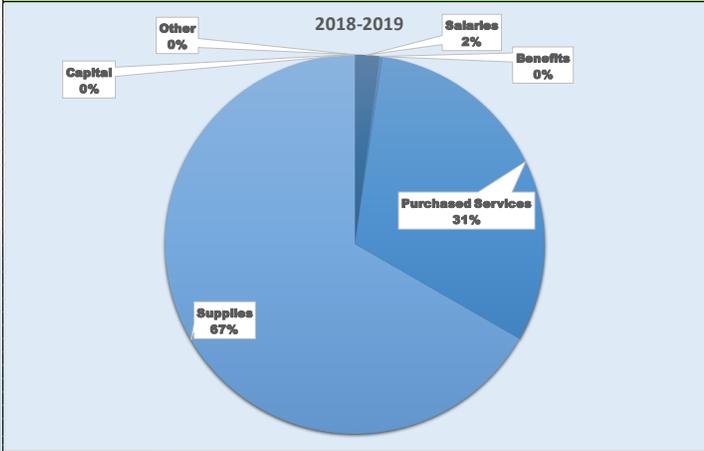
**SCHOOL FINANCIAL DATA**

2019-2020 Building Staffing Costs	\$ 3,820,543.79
2020-2021 Staffing Budget	\$ 3,648,795.00
2019-2020 Staff FTE	48.31
2020-2021 Staff FTE	44.79
2020-2021 Per Pupil Allocation	\$ 65.70
2020-2021 School Allocation (District Funds)	\$ 19,907.00
2020-2021 Title IA Allocation	\$ 233,230.00
Previous Year IB Allocation	\$ -
2020-2021 IB Allocation	\$ -
2020-2021 School Technology Allocation	\$ -

**Fund 21 Balances**

404 - Project Lead the Way	-
714 - SC Johnson Donation	-
715 - Board Training - SC Johnson Fd	-
720 - PPG Industries Foundation	\$ 11.00
725 - West ED	-
730 - Kohl's Cares	\$ 1,076.00
750 - BUG Grant	-
799 - Fund Raising	\$ 3,988.00
899 - Other Donations/Gifts	\$ 478.00
950 - PTA/PTO Gifts	-

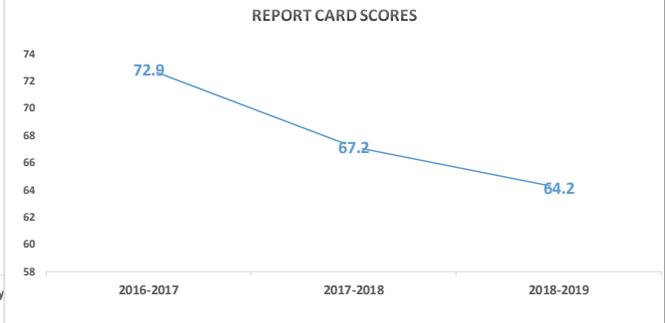
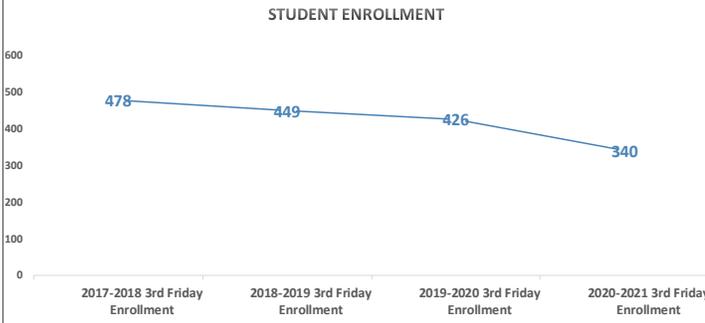
## SPENDING BREAKDOWN



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 1,374.92	\$ 491.38	\$ 536.49	\$ 228.15
Benefits	\$ 181.49	\$ 65.20	\$ 67.70	\$ 33.73
Purchased Services	\$ 6,537.00	\$ 7,852.92	\$ 8,025.57	\$ 5,538.16
Supplies	\$ 11,076.95	\$ 9,672.53	\$ 17,278.05	\$ 14,687.35
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ 260.00
<b>Total Expenditures</b>	<b>\$ 19,170.36</b>	<b>\$ 18,082.03</b>	<b>\$ 25,907.81</b>	<b>\$ 20,747.39</b>

# Fratt Elementary

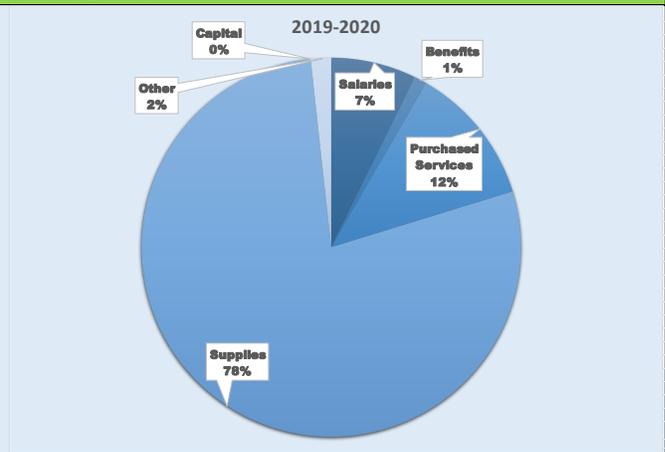
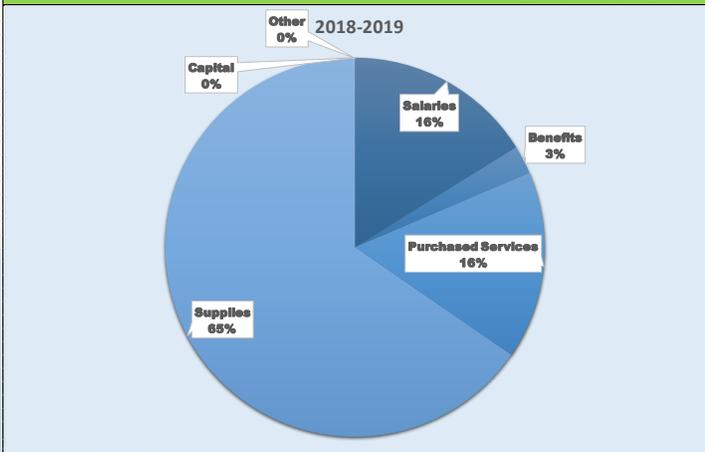
SCHOOL INFORMATION		118 - Fratt
Principal	Steve Branson	
Phone Number	(262) 664-8150	
Address	3501 Kinzie Ave.	
Grades	K-5	
2020-2021 3rd Friday Enrollment	340	
2018-2019 Report Card Score	64.2	
2018-2019 Report Card Rating	Meets Expectations	
2019-2020 Building Poverty Rate	79.11%	



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	478	2016-2017	72.9	Meets Expectations	2016-2017	91.87
2018-2019 3rd Friday Enrollment	449	2017-2018	67.2	Meets Expectations	2017-2018	92.43
2019-2020 3rd Friday Enrollment	426	2018-2019	64.2	Meets Expectations	2018-2019	92.05
2020-2021 Projected Enrollment	378					
2020-2021 3rd Friday Enrollment	340					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 4,340,698.67	404 - Project Lead the Way	-
2020-2021 Staffing Budget	\$ 4,341,456.00	714 - SC Johnson Donation	-
2019-2020 Staff FTE	57.72	715 - Board Training - SC Johnson Fd	-
2020-2021 Staff FTE	57.18	720 - PPG Industries Foundation	\$ 1,960.00
2020-2021 Per Pupil Allocation	\$ 65.70	725 - West ED	\$ 27.00
2020-2021 School Allocation (District Funds)	\$ 22,338.00	730 - Kohl's Cares	\$ 2,480.00
2020-2021 Title IA Allocation	\$ 251,490.00	750 - BUG Grant	\$ 1,759.00
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 12,377.09
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	-
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	-

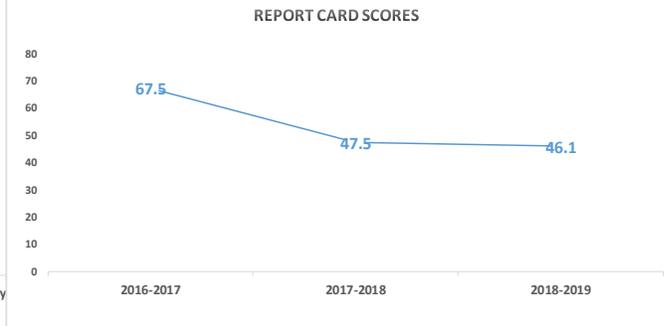
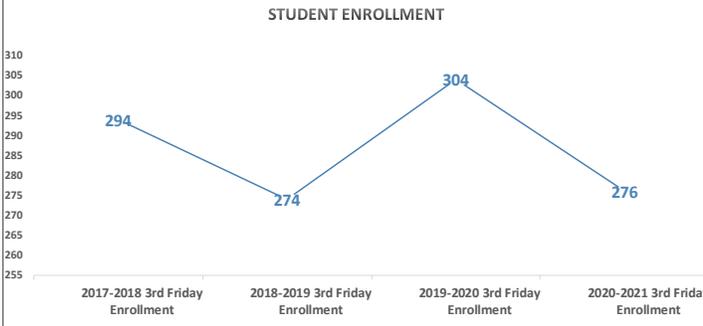
## SPENDING BREAKDOWN



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 2,422.49	\$ 4,538.60	\$ 5,221.63	\$ 1,659.86
Benefits	\$ 270.64	\$ 612.35	\$ 782.17	\$ 243.92
Purchased Services	\$ 5,393.43	\$ 4,808.06	\$ 5,180.43	\$ 2,724.46
Supplies	\$ 14,196.54	\$ 13,238.30	\$ 21,141.15	\$ 17,843.01
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ 396.00
<b>Total Expenditures</b>	<b>\$ 22,283.10</b>	<b>\$ 23,197.31</b>	<b>\$ 32,325.38</b>	<b>\$ 22,867.25</b>

# Giese Elementary

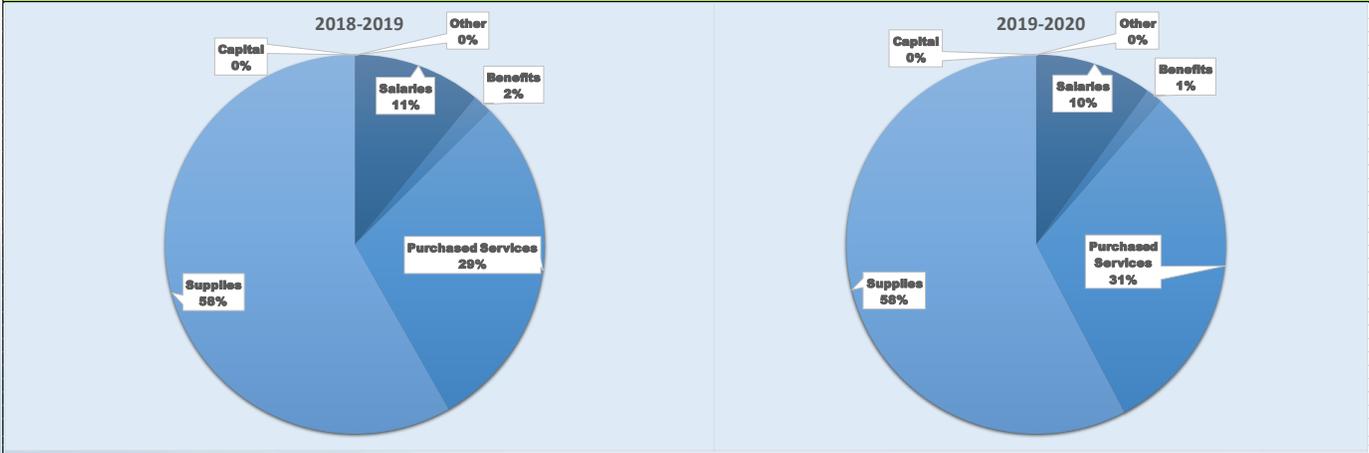
SCHOOL INFORMATION		121 - Giese
Principal	Tangella King	
Phone Number	(262) 664-8250	
Address	5120 Byrd Ave.	
Grades	K-5	
2020-2021 3rd Friday Enrollment	276	
2018-2019 Report Card Score	46.1	
2018-2019 Report Card Rating	Fails to Meet Expectations	
2019-2020 Building Poverty Rate	82.81%	



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	294	2016-2017	67.5	Meets Expectations	2016-2017	92.51
2018-2019 3rd Friday Enrollment	274	2017-2018	47.5	Fails to Meet Expectations	2017-2018	92.06
2019-2020 3rd Friday Enrollment	304	2018-2019	46.1	Fails to Meet Expectations	2018-2019	91.43
2020-2021 Projected Enrollment	303					
2020-2021 3rd Friday Enrollment	276					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 3,518,262.58	404 - Project Lead the Way	-
2020-2021 Staffing Budget	\$ 3,404,746.00	714 - SC Johnson Donation	\$ 17.00
2019-2020 Staff FTE	44.07	715 - Board Training - SC Johnson Fd	-
2020-2021 Staff FTE	43.93	720 - PPG Industries Foundation	-
2020-2021 Per Pupil Allocation	\$ 65.70	725 - West ED	-
2020-2021 School Allocation (District Funds)	\$ 18,133.00	730 - Kohl's Cares	-
2020-2021 Title IA Allocation	\$ 195,880.00	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 12,926.00
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 4,470.00
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	-

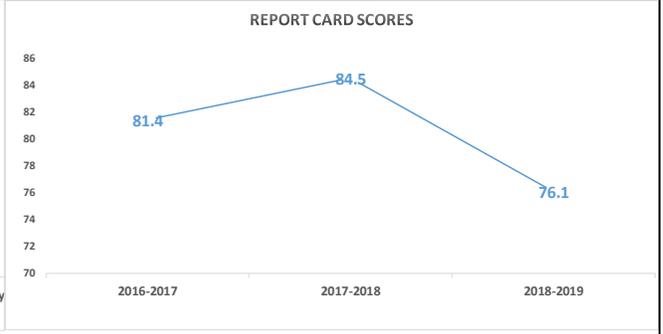
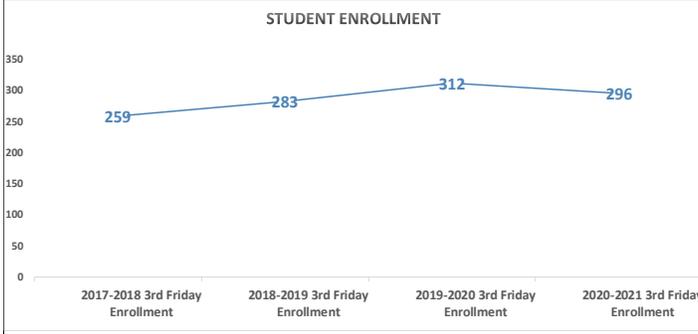
## SPENDING BREAKDOWN



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 2,070.21	\$ 1,427.96	\$ 2,281.80	\$ 1,718.83
Benefits	\$ 226.87	\$ 199.14	\$ 343.51	\$ 239.16
Purchased Services	\$ 4,164.51	\$ 4,099.99	\$ 6,106.50	\$ 5,328.75
Supplies	\$ 6,973.46	\$ 4,769.73	\$ 12,168.78	\$ 9,937.23
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 13,435.05</b>	<b>\$ 10,496.82</b>	<b>\$ 20,900.59</b>	<b>\$ 17,223.97</b>

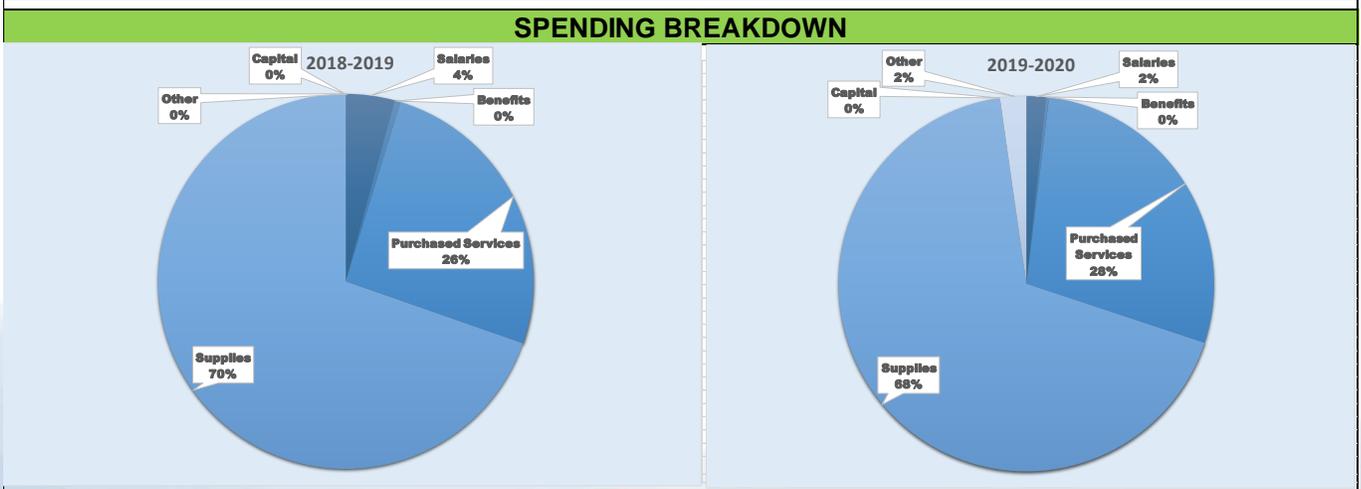
# Janes Elementary

SCHOOL INFORMATION		130 - Janes
Principal	Dr. Evelyn Resto	
Phone Number	(262) 664-6550	
Address	1425 N. Wisconsin St.	
Grades	K-5	
2020-2021 3rd Friday Enrollment	296	
2018-2019 Report Card Score	76.1	
2018-2019 Report Card Rating	Exceeds Expectations	
2019-2020 Building Poverty Rate	92.73%	



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	259	2016-2017	81.4	Exceeds Expectations^	2016-2017	91.65
2018-2019 3rd Friday Enrollment	283	2017-2018	84.5	Significantly Exceeds Expectations	2017-2018	91.27
2019-2020 3rd Friday Enrollment	312	2018-2019	76.1	Exceeds Expectations	2018-2019	90.31
2020-2021 Projected Enrollment	309					
2020-2021 3rd Friday Enrollment	296					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 3,293,044.49	404 - Project Lead the Way	-
2020-2021 Staffing Budget	\$ 3,272,718.00	714 - SC Johnson Donation	\$ 3.00
2019-2020 Staff FTE	46.23	715 - Board Training - SC Johnson Fd	-
2020-2021 Staff FTE	44.07	720 - PPG Industries Foundation	-
2020-2021 Per Pupil Allocation	\$ 65.70	725 - West ED	-
2020-2021 School Allocation (District Funds)	\$ 19,447.00	730 - Kohl's Cares	\$ 262.00
2020-2021 Title IA Allocation	\$ 222,440.00	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 4,192.00
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 1,503.00
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	\$ 5,925.00

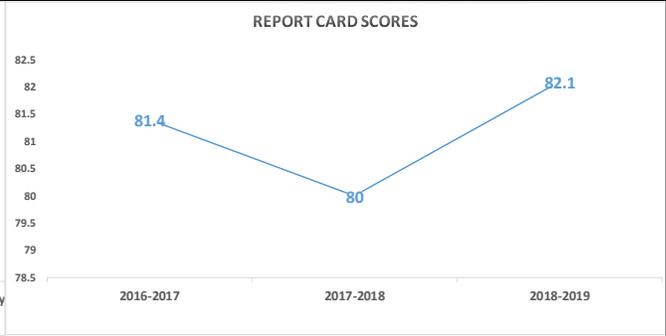
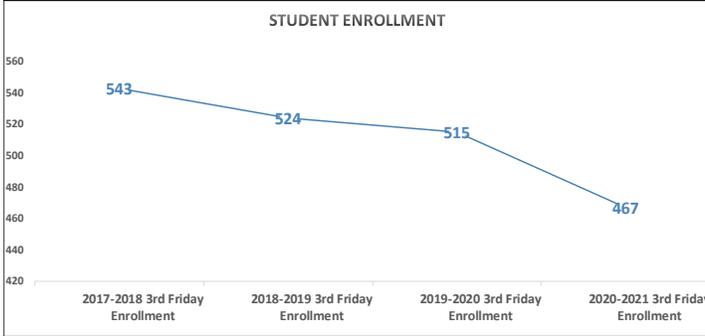


Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 1,016.76	\$ 970.63	\$ 862.83	\$ 313.95
Benefits	\$ 128.90	\$ 133.52	\$ 106.23	\$ 47.97
Purchased Services	\$ 6,856.51	\$ 5,569.89	\$ 5,269.01	\$ 5,294.03
Supplies	\$ 11,339.29	\$ 5,634.76	\$ 14,311.15	\$ 12,710.09
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ 424.00
<b>Total Expenditures</b>	<b>\$ 19,341.46</b>	<b>\$ 12,308.80</b>	<b>\$ 20,549.22</b>	<b>\$ 18,790.04</b>

# Jefferson Lighthouse Elementary

## SCHOOL INFORMATION 132 - Jefferson Lighthouse

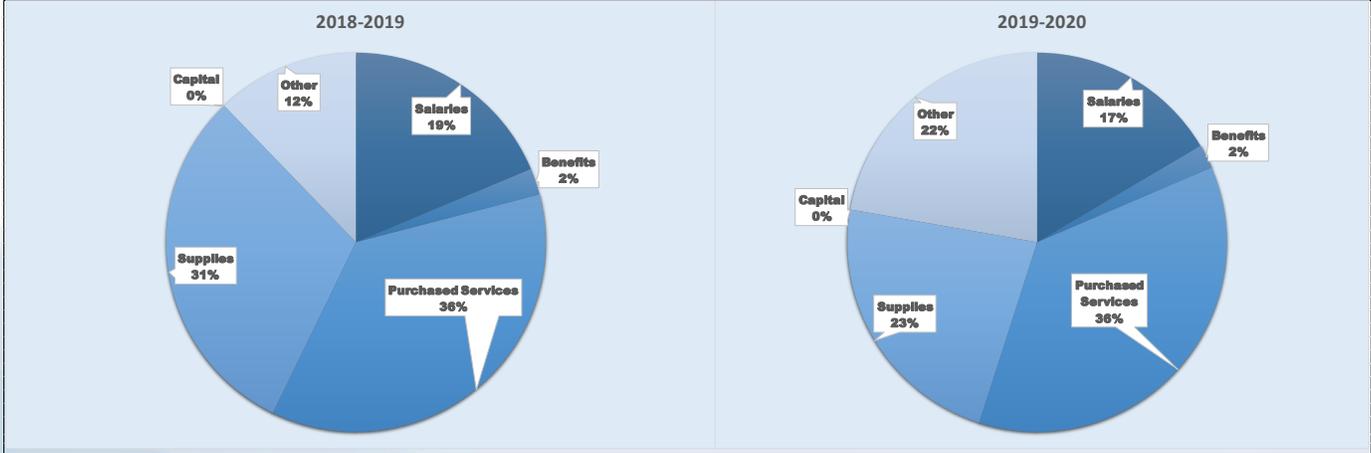
Principal *Dr. Jeremy Benishek*  
 Phone Number *(262) 664-6900*  
 Address *1722 W. Sixth St.*  
 Grades *K-5*  
 2020-2021 3rd Friday Enrollment *467*  
 2018-2019 Report Card Score *82.1*  
 2018-2019 Report Card Rating *Exceeds Expectations*  
 2019-2020 Building Poverty Rate *39.80%*



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	543	2016-2017	81.4	Exceeds Expectations	2016-2017	95.56
2018-2019 3rd Friday Enrollment	524	2017-2018	80	Exceeds Expectations	2017-2018	95.76
2019-2020 3rd Friday Enrollment	515	2018-2019	82.1	Exceeds Expectations	2018-2019	95.15
2020-2021 Projected Enrollment	495					
2020-2021 3rd Friday Enrollment	467					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 3,747,121.75	404 - Project Lead the Way	-
2020-2021 Staffing Budget	\$ 3,773,538.00	714 - SC Johnson Donation	-
2019-2020 Staff FTE	45.87	715 - Board Training - SC Johnson Fd	-
2020-2021 Staff FTE	44.30	720 - PPG Industries Foundation	-
2020-2021 Per Pupil Allocation	\$ 65.70	725 - West ED	\$ 10.00
2020-2021 School Allocation (District Funds)	\$ 30,682.00	730 - Kohl's Cares	\$ 1,373.00
2020-2021 Title IA Allocation	\$ -	750 - BUG Grant	-
Previous Year IB Allocation	\$ 31,256.00	799 - Fund Raising	\$ 7,396.00
2020-2021 IB Allocation	\$ 35,095.00	899 - Other Donations/Gifts	\$ 7,538.00
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	-

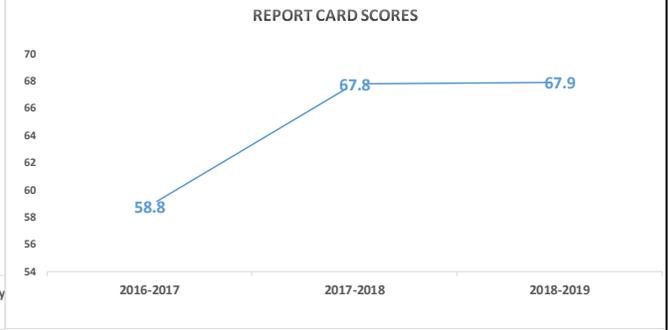
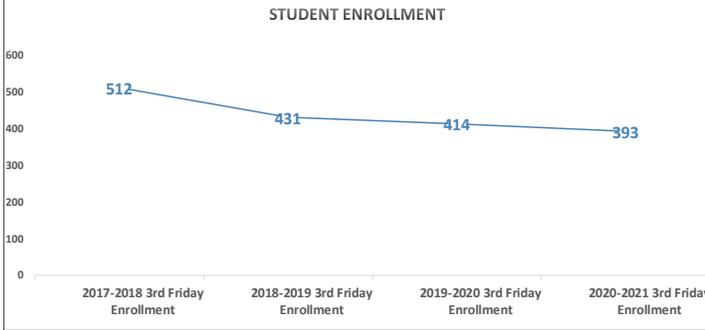
## SPENDING BREAKDOWN



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 9,417.02	\$ 17,116.57	\$ 13,697.10	\$ 10,312.92
Benefits	\$ 1,012.22	\$ 1,864.78	\$ 1,657.64	\$ 1,284.21
Purchased Services	\$ 25,626.34	\$ 11,551.06	\$ 26,569.45	\$ 22,735.10
Supplies	\$ 13,672.74	\$ 13,157.59	\$ 22,422.37	\$ 14,252.53
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ 7,074.97	\$ 9,885.00	\$ 8,946.53	\$ 13,896.00
<b>Total Expenditures</b>	<b>\$ 56,803.29</b>	<b>\$ 53,575.00</b>	<b>\$ 73,293.09</b>	<b>\$ 62,480.76</b>

# Julian Thomas Elementary

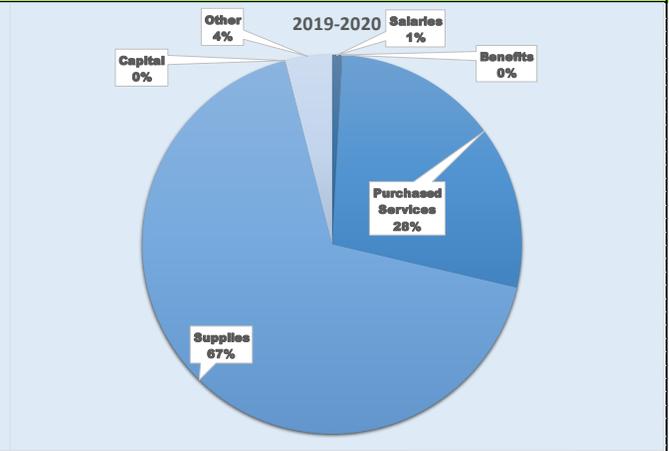
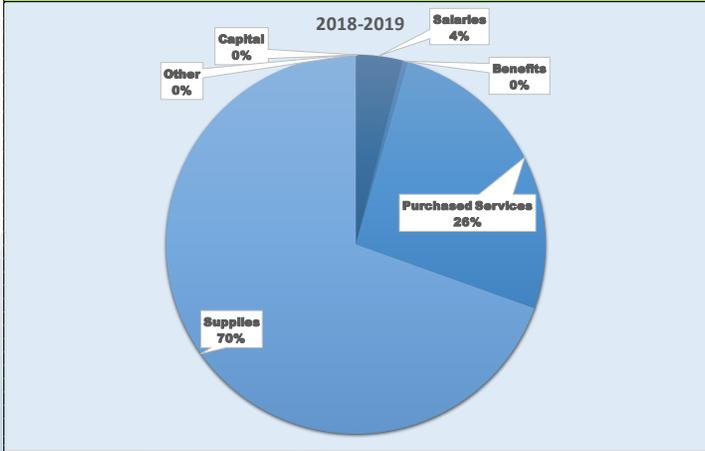
SCHOOL INFORMATION		120 - Julian Thomas
Principal	Danielle Dekker	
Phone Number	(262) 664-8400	
Address	930 Martin Luther King Dr.	
Grades	K-5	
2020-2021 3rd Friday Enrollment	393	
2018-2019 Report Card Score	67.9	
2018-2019 Report Card Rating	Meets Expectations	
2019-2020 Building Poverty Rate	89.90%	



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	512	2016-2017	58.8	Meets Few Expectations	2016-2017	91.16
2018-2019 3rd Friday Enrollment	431	2017-2018	67.8	Meets Expectations	2017-2018	92.65
2019-2020 3rd Friday Enrollment	414	2018-2019	67.9	Meets Expectations	2018-2019	92.29
2020-2021 Projected Enrollment	395					
2020-2021 3rd Friday Enrollment	393					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 5,441,608.21	404 - Project Lead the Way	-
2020-2021 Staffing Budget	\$ 5,388,300.00	714 - SC Johnson Donation	\$ 10,000.00
2019-2020 Staff FTE	69.5	715 - Board Training - SC Johnson Fd	-
2020-2021 Staff FTE	69.85	720 - PPG Industries Foundation	-
2020-2021 Per Pupil Allocation	\$ 65.70	725 - West ED	-
2020-2021 School Allocation (District Funds)	\$ 25,820.00	730 - Kohl's Cares	\$ 809.00
2020-2021 Title IA Allocation	\$ 302,950.00	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 3,093.00
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 1,650.00
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	-

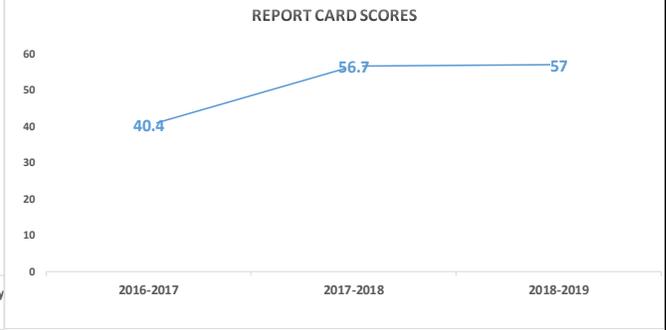
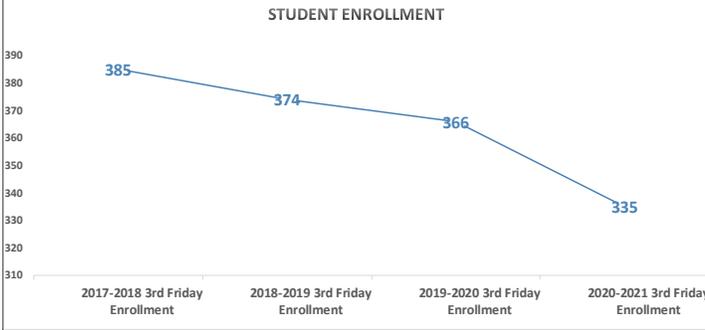
## SPENDING BREAKDOWN



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 71.12	\$ 2,321.88	\$ 1,239.59	\$ 184.31
Benefits	\$ 5.89	\$ 307.41	\$ 137.79	\$ 19.35
Purchased Services	\$ 9,678.44	\$ 9,241.41	\$ 8,168.05	\$ 6,475.59
Supplies	\$ 14,778.86	\$ 15,304.52	\$ 21,770.28	\$ 15,684.49
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 235.00	\$ -	\$ 929.00
<b>Total Expenditures</b>	<b>\$ 24,534.31</b>	<b>\$ 27,410.22</b>	<b>\$ 31,315.71</b>	<b>\$ 23,292.74</b>

# Knapp Elementary

SCHOOL INFORMATION		138 - Knapp
Principal	Rich Wytonick	
Phone Number	(262) 664-8000	
Address	2701 17th St.	
Grades	K-5	
2020-2021 3rd Friday Enrollment	335	
2018-2019 Report Card Score	57	
2018-2019 Report Card Rating	Meets Few Expectations	
2019-2020 Building Poverty Rate	87.22%	



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	385	2016-2017	40.4	Fails to Meet Expectations	2016-2017	91.86
2018-2019 3rd Friday Enrollment	374	2017-2018	56.7	Meets Few Expectations	2017-2018	90.79
2019-2020 3rd Friday Enrollment	366	2018-2019	57	Meets Few Expectations	2018-2019	91.64
2020-2021 Projected Enrollment	362					
2020-2021 3rd Friday Enrollment	335					

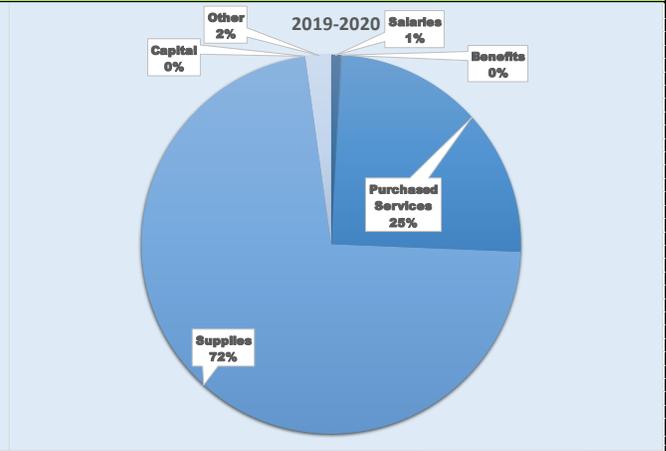
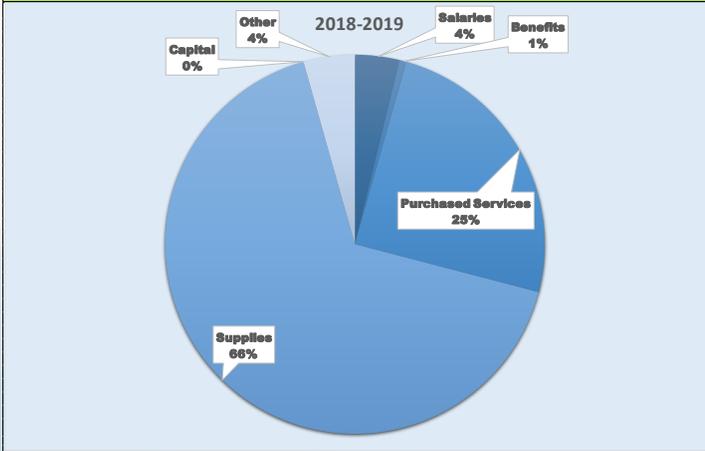
**SCHOOL FINANCIAL DATA**

2019-2020 Building Staffing Costs	\$ 3,789,898.50
2020-2021 Staffing Budget	\$ 4,155,897.00
2019-2020 Staff FTE	50.41
2020-2021 Staff FTE	54.66
2020-2021 Per Pupil Allocation	\$ 65.70
2020-2021 School Allocation (District Funds)	\$ 22,010.00
2020-2021 Title IA Allocation	\$ 254,810.00
Previous Year IB Allocation	\$ -
2020-2021 IB Allocation	\$ -
2020-2021 School Technology Allocation	\$ -

**Fund 21 Balances**

404 - Project Lead the Way	-
714 - SC Johnson Donation	\$ 8.00
715 - Board Training - SC Johnson Fd	-
720 - PPG Industries Foundation	-
725 - West ED	-
730 - Kohl's Cares	\$ 2,321.00
750 - BUG Grant	-
799 - Fund Raising	\$ 9,359.00
899 - Other Donations/Gifts	\$ 208.00
950 - PTA/PTO Gifts	-

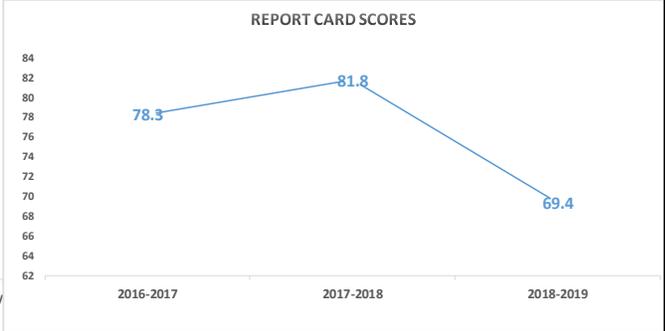
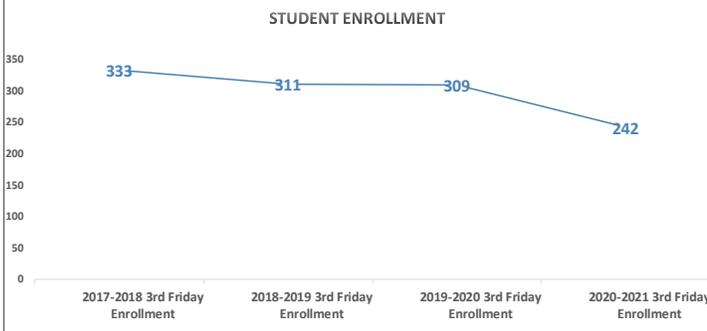
## SPENDING BREAKDOWN



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 1,083.73	\$ 1,197.00	\$ 1,037.44	\$ 198.90
Benefits	\$ 164.12	\$ 181.25	\$ 155.51	\$ 30.41
Purchased Services	\$ 5,945.66	\$ 5,684.10	\$ 6,745.91	\$ 6,344.69
Supplies	\$ 6,421.56	\$ 8,987.58	\$ 18,179.50	\$ 18,498.83
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ 1,195.00	\$ 562.00
<b>Total Expenditures</b>	<b>\$ 13,615.07</b>	<b>\$ 16,049.93</b>	<b>\$ 27,313.36</b>	<b>\$ 25,634.83</b>

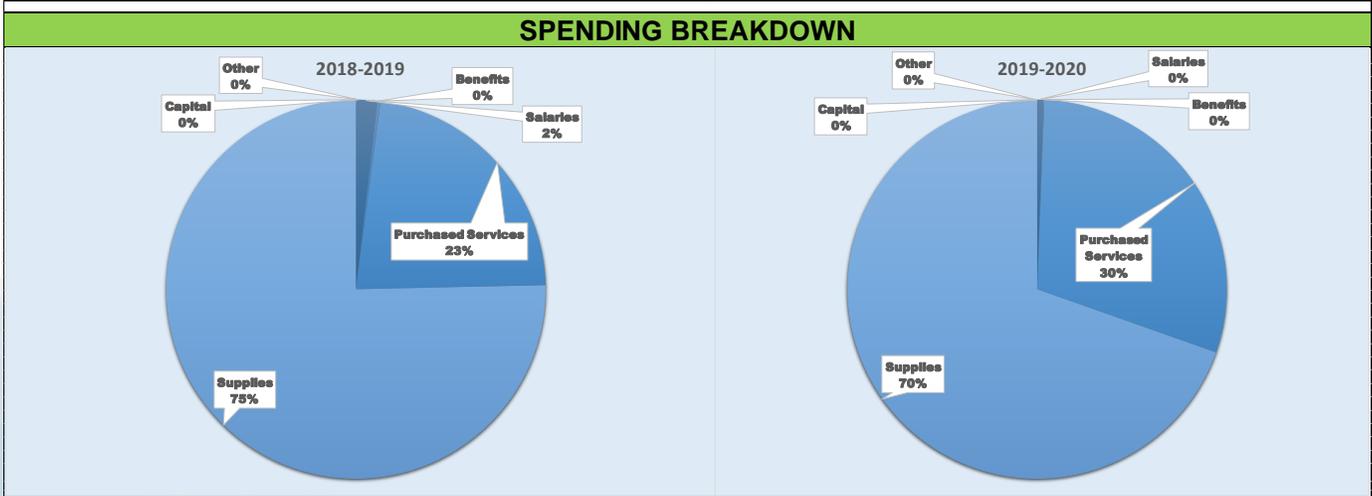
# North Park Elementary

SCHOOL INFORMATION		150 - North Park
Principal	Les Hunt	
Phone Number	(262) 664-6450	
Address	4748 Elizabeth St.	
Grades	K-5	
2020-2021 3rd Friday Enrollment	242	
2018-2019 Report Card Score	69.4	
2018-2019 Report Card Rating	Meets Expectations <sup>^</sup>	
2019-2020 Building Poverty Rate	76.79%	



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	333	2016-2017	78.3	Exceeds Expectations <sup>^</sup>	2016-2017	93.48
2018-2019 3rd Friday Enrollment	311	2017-2018	81.8	Exceeds Expectations	2017-2018	93.41
2019-2020 3rd Friday Enrollment	309	2018-2019	69.4	Meets Expectations <sup>^</sup>	2018-2019	92.62
2020-2021 Projected Enrollment	289					
2020-2021 3rd Friday Enrollment	242					

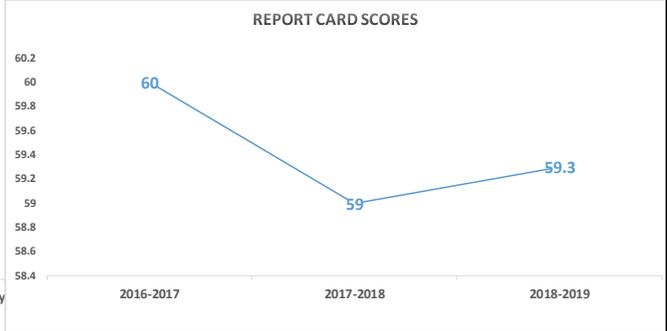
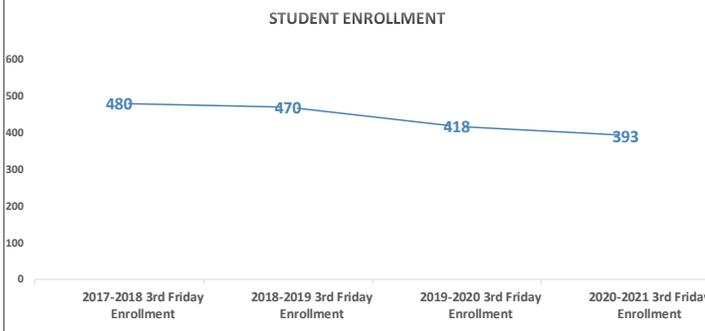
SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 2,714,913.78	404 - Project Lead the Way	-
2020-2021 Staffing Budget	\$ 2,686,551.00	714 - SC Johnson Donation	-
2019-2020 Staff FTE	35.42	715 - Board Training - SC Johnson Fd	-
2020-2021 Staff FTE	34.88	720 - PPG Industries Foundation	\$ 353.00
2020-2021 Per Pupil Allocation	\$ 65.70	725 - West ED	-
2020-2021 School Allocation (District Funds)	\$ 15,899.00	730 - Kohl's Cares	-
2020-2021 Title IA Allocation	\$ 178,450.00	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 8,093.00
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 7,275.00
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	-



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 1,002.64	\$ 715.24	\$ 333.45	\$ 58.50
Benefits	\$ 145.48	\$ 104.64	\$ 50.10	\$ 8.87
Purchased Services	\$ 5,481.99	\$ 3,787.79	\$ 4,164.26	\$ 3,303.39
Supplies	\$ 10,672.98	\$ 5,043.87	\$ 13,896.96	\$ 7,715.75
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 17,303.09</b>	<b>\$ 9,651.54</b>	<b>\$ 18,444.77</b>	<b>\$ 11,086.51</b>

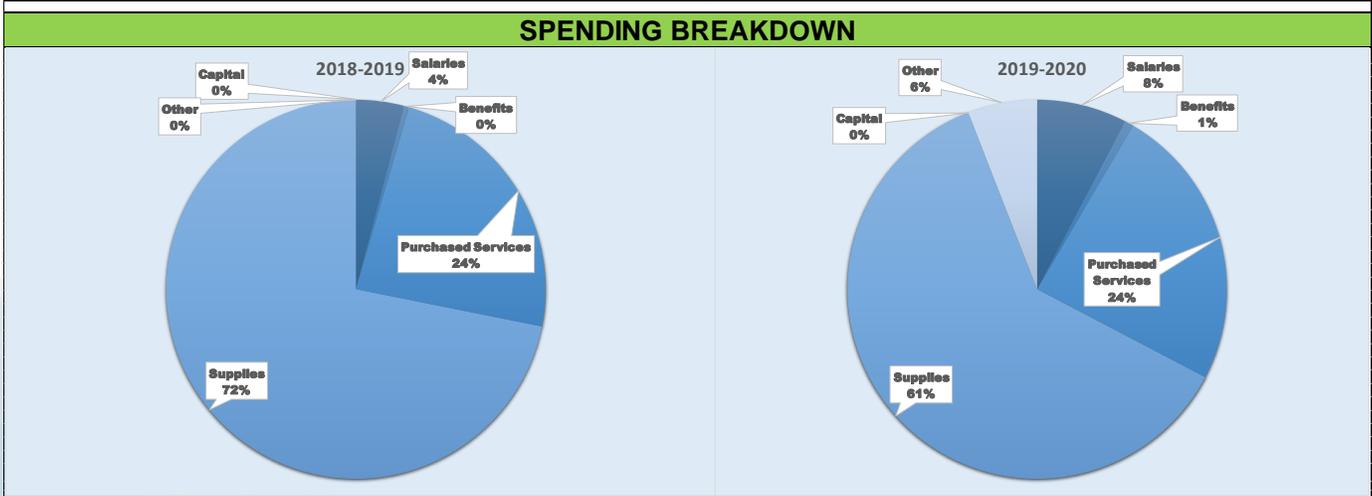
# Olympia Brown Elementary

SCHOOL INFORMATION		112 - Olympia Brown
Principal	Kerry Goggins	
Phone Number	(262) 664-6650	
Address	2115 51/2 Mile Rd.	
Grades	K-5	
2020-2021 3rd Friday Enrollment	393	
2018-2019 Report Card Score	59.3	
2018-2019 Report Card Rating	Meets Few Expectations	
2019-2020 Building Poverty Rate	41.56%	



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	480	2016-2017	60	Meets Few Expectations	2016-2017	93.8
2018-2019 3rd Friday Enrollment	470	2017-2018	59	Meets Few Expectations	2017-2018	94.49
2019-2020 3rd Friday Enrollment	418	2018-2019	59.3	Meets Few Expectations	2018-2019	94.24
2020-2021 Projected Enrollment	395					
2020-2021 3rd Friday Enrollment	393					

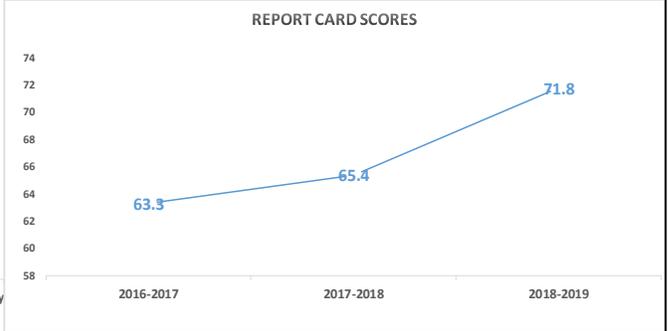
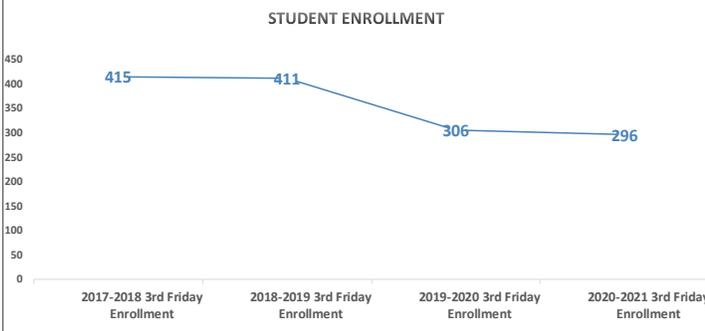
SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 4,303,172.65	404 - Project Lead the Way	-
2020-2021 Staffing Budget	\$ 4,381,318.00	714 - SC Johnson Donation	-
2019-2020 Staff FTE	54.09	715 - Board Training - SC Johnson Fd	-
2020-2021 Staff FTE	53.30	720 - PPG Industries Foundation	\$ 171.00
2020-2021 Per Pupil Allocation	\$ 65.70	725 - West ED	-
2020-2021 School Allocation (District Funds)	\$ 25,820.00	730 - Kohl's Cares	\$ 1,023.00
2020-2021 Title IA Allocation	\$ -	750 - BUG Grant	\$ 408.00
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 5,825.90
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 25,992.00
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	-



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 2,056.38	\$ 1,685.61	\$ 1,169.60	\$ 2,075.30
Benefits	\$ 246.62	\$ 215.63	\$ 127.48	\$ 210.93
Purchased Services	\$ 6,597.81	\$ 8,416.47	\$ 6,768.59	\$ 6,560.63
Supplies	\$ 12,076.57	\$ 10,662.66	\$ 20,582.52	\$ 16,619.82
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ 1,602.00
<b>Total Expenditures</b>	<b>\$ 20,977.38</b>	<b>\$ 20,980.37</b>	<b>\$ 28,648.19</b>	<b>\$ 27,068.68</b>

# Red Apple Elementary

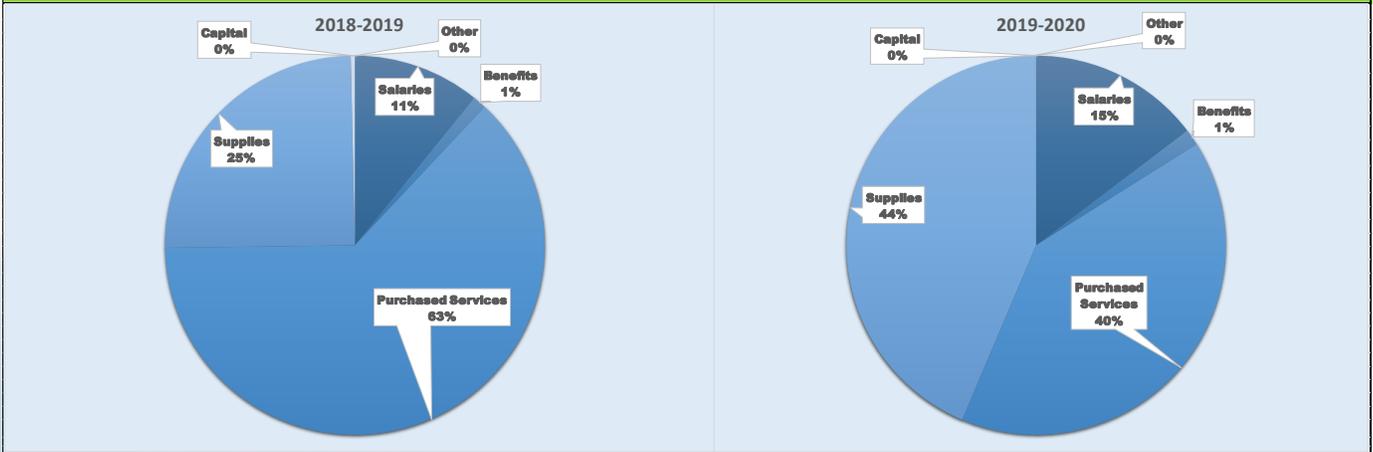
SCHOOL INFORMATION		174 - Red Apple
Principal	Scott Campbell	
Phone Number	(262) 619-4527	
Address	914 St. Patrick St.	
Grades	K-5	
2020-2021 3rd Friday Enrollment	296	
2018-2019 Report Card Score	71.8	
2018-2019 Report Card Rating	Meets Expectations	
2019-2020 Building Poverty Rate	55.05%	



ENROLLMENT DATA		REPORT CARD DATA		ATTENDANCE DATA		
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	415	2016-2017	63.3	Meets Expectations	2016-2017	94.32
2018-2019 3rd Friday Enrollment	411	2017-2018	65.4	Meets Expectations	2017-2018	94.5
2019-2020 3rd Friday Enrollment	306	2018-2019	71.8	Meets Expectations	2018-2019	94.16
2020-2021 Projected Enrollment	316					
2020-2021 3rd Friday Enrollment	296					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 3,204,058.71	404 - Project Lead the Way	\$ 277.00
2020-2021 Staffing Budget	\$ 3,238,922.00	714 - SC Johnson Donation	-
2019-2020 Staff FTE	42.9	715 - Board Training - SC Johnson Fd	-
2020-2021 Staff FTE	43.8	720 - PPG Industries Foundation	\$ 3,078.00
2020-2021 Per Pupil Allocation	\$ 65.70	725 - West ED	\$ 1,351.00
2020-2021 School Allocation (District Funds)	\$ 19,447.00	730 - Kohl's Cares	\$ 846.00
2020-2021 Title IA Allocation	\$ -	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 9,397.00
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 222.00
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	-

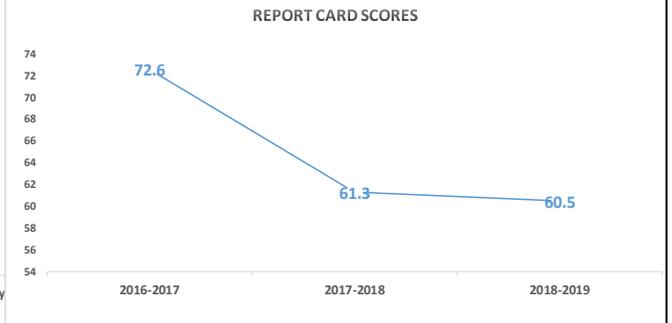
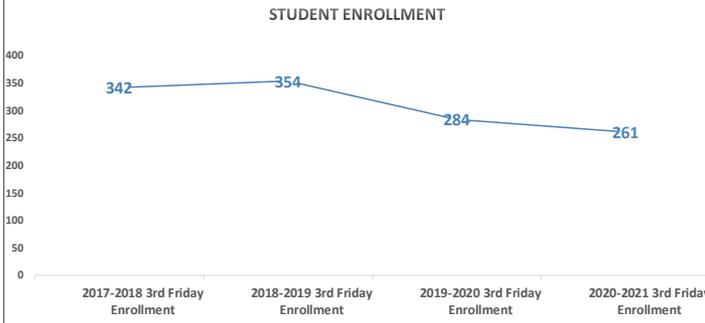
## SPENDING BREAKDOWN



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 1,555.94	\$ 1,551.91	\$ 5,223.51	\$ 3,113.67
Benefits	\$ 193.88	\$ 184.36	\$ 564.35	\$ 294.25
Purchased Services	\$ 7,138.47	\$ 6,684.10	\$ 30,305.71	\$ 8,563.14
Supplies	\$ 10,558.74	\$ 7,024.04	\$ 12,001.20	\$ 9,258.94
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ 169.00	\$ -
<b>Total Expenditures</b>	<b>\$ 19,447.03</b>	<b>\$ 15,444.41</b>	<b>\$ 48,263.77</b>	<b>\$ 21,230.00</b>

# Roosevelt Elementary

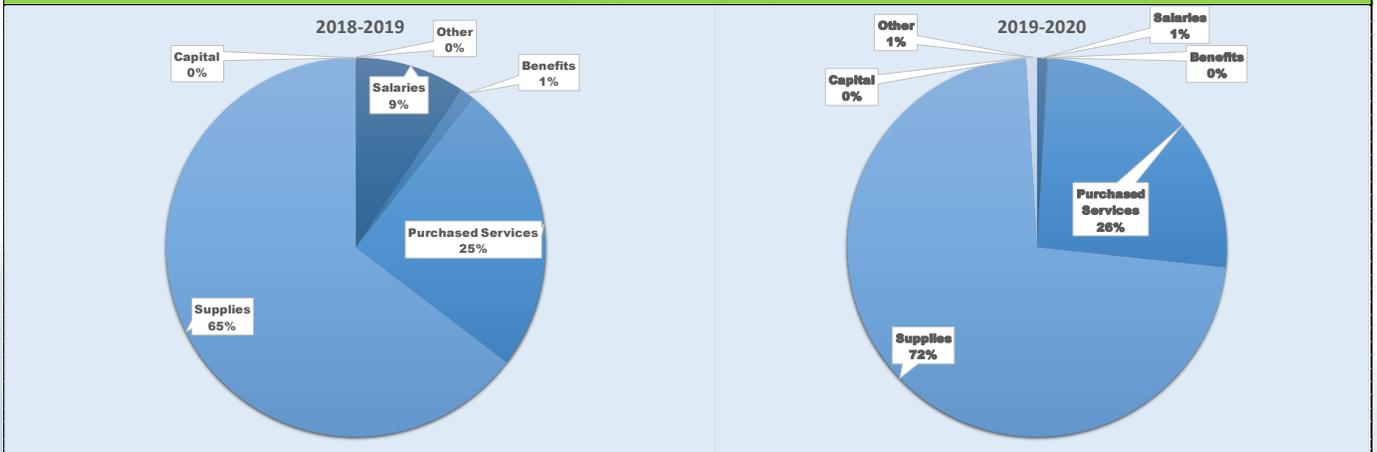
SCHOOL INFORMATION		154 - Roosevelt
Principal	Lori Nasci	
Phone Number	(262) 664-8300	
Address	915 Romayne Ave.	
Grades	K-5	
2020-2021 3rd Friday Enrollment	261	
2018-2019 Report Card Score	60.5	
2018-2019 Report Card Rating	Meets Few Expectations	
2019-2020 Building Poverty Rate	82.85%	



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	342	2016-2017	72.6	Meets Expectations	2016-2017	92.51
2018-2019 3rd Friday Enrollment	354	2017-2018	61.3	Meets Few Expectations	2017-2018	92.07
2019-2020 3rd Friday Enrollment	284	2018-2019	60.5	Meets Few Expectations	2018-2019	90.78
2020-2021 Projected Enrollment	272					
2020-2021 3rd Friday Enrollment	261					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 2,946,771.69	404 - Project Lead the Way	-
2020-2021 Staffing Budget	\$ 2,919,092.00	714 - SC Johnson Donation	\$ 9.00
2019-2020 Staff FTE	39.88	715 - Board Training - SC Johnson Fd	-
2020-2021 Staff FTE	36.65	720 - PPG Industries Foundation	-
2020-2021 Per Pupil Allocation	\$ 65.70	725 - West ED	-
2020-2021 School Allocation (District Funds)	\$ 17,148.00	730 - Kohl's Cares	-
2020-2021 Title IA Allocation	\$ 188,410.00	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 4,634.00
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 974.00
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	-

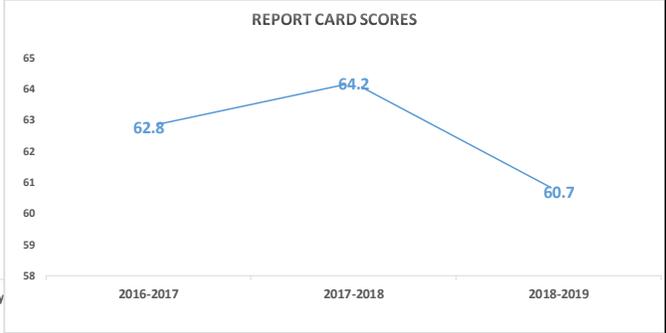
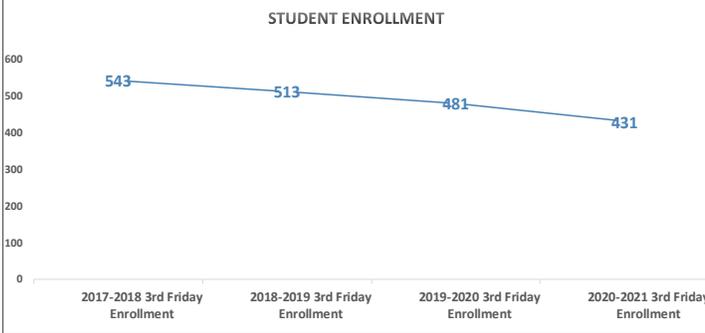
## SPENDING BREAKDOWN



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 1,190.54	\$ 2,112.15	\$ 1,250.16	\$ 87.75
Benefits	\$ 126.58	\$ 251.18	\$ 160.75	\$ 13.25
Purchased Services	\$ 5,179.58	\$ 4,041.74	\$ 3,305.35	\$ 2,786.89
Supplies	\$ 8,685.25	\$ 10,719.13	\$ 8,612.36	\$ 7,831.40
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ 100.00
<b>Total Expenditures</b>	<b>\$ 15,181.95</b>	<b>\$ 17,124.20</b>	<b>\$ 13,328.62</b>	<b>\$ 10,819.29</b>

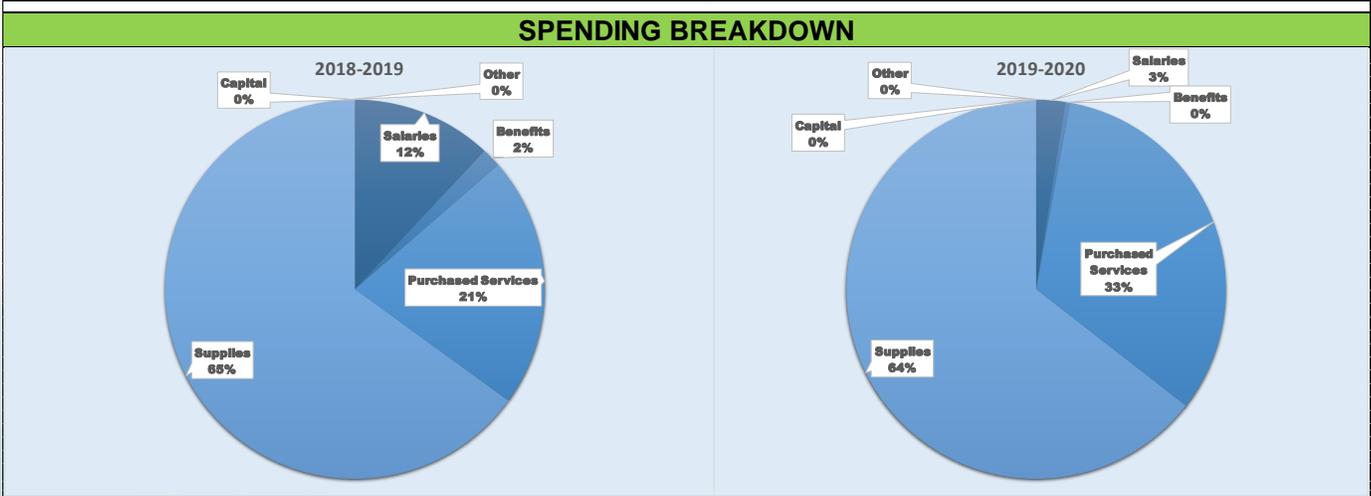
# S.C. Johnson Elementary

SCHOOL INFORMATION		136 - Johnson
Principal	Ryan Samz	
Phone Number	(262) 664-6950	
Address	2420 Kentucky St.	
Grades	K-5	
2020-2021 3rd Friday Enrollment	431	
2018-2019 Report Card Score	60.7	
2018-2019 Report Card Rating	Meets Few Expectations	
2019-2020 Building Poverty Rate	81.62%	



ENROLLMENT DATA		REPORT CARD DATA		ATTENDANCE DATA		
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	543	2016-2017	62.8	Meets Few Expectations <sup>A</sup>	2016-2017	91.4
2018-2019 3rd Friday Enrollment	513	2017-2018	64.2	Meets Expectations	2017-2018	91.77
2019-2020 3rd Friday Enrollment	481	2018-2019	60.7	Meets Few Expectations	2018-2019	91.58
2020-2021 Projected Enrollment	459					
2020-2021 3rd Friday Enrollment	431					

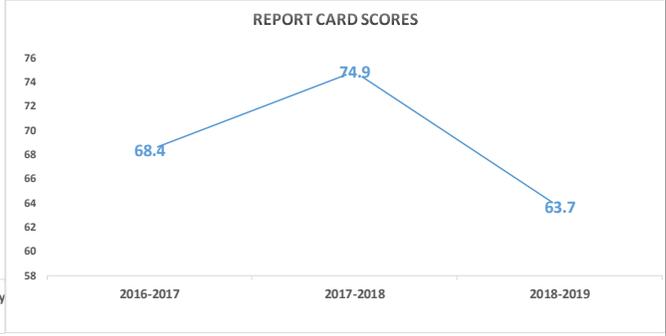
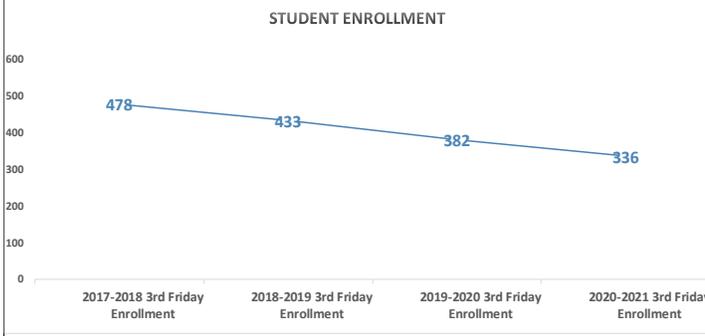
SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 5,309,925.27	404 - Project Lead the Way	-
2020-2021 Staffing Budget	\$ 5,239,867.00	714 - SC Johnson Donation	-
2019-2020 Staff FTE	73.13	715 - Board Training - SC Johnson Fd	-
2020-2021 Staff FTE	68.53	720 - PPG Industries Foundation	-
2020-2021 Per Pupil Allocation	\$ 65.70	725 - West ED	\$ 12.00
2020-2021 School Allocation (District Funds)	\$ 28,317.00	730 - Kohl's Cares	\$ 1,647.00
2020-2021 Title IA Allocation	\$ 309,590.00	750 - BUG Grant	\$ 2,910.00
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 6,090.00
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	-
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	-



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 2,109.12	\$ 2,103.43	\$ 4,028.07	\$ 413.40
Benefits	\$ 258.34	\$ 220.76	\$ 551.27	\$ 63.01
Purchased Services	\$ 8,178.44	\$ 8,088.06	\$ 7,192.63	\$ 5,457.38
Supplies	\$ 11,426.03	\$ 12,924.29	\$ 21,853.20	\$ 10,768.29
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ 300.00	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 22,271.93</b>	<b>\$ 23,336.54</b>	<b>\$ 33,625.17</b>	<b>\$ 16,702.08</b>

# Schulte Elementary

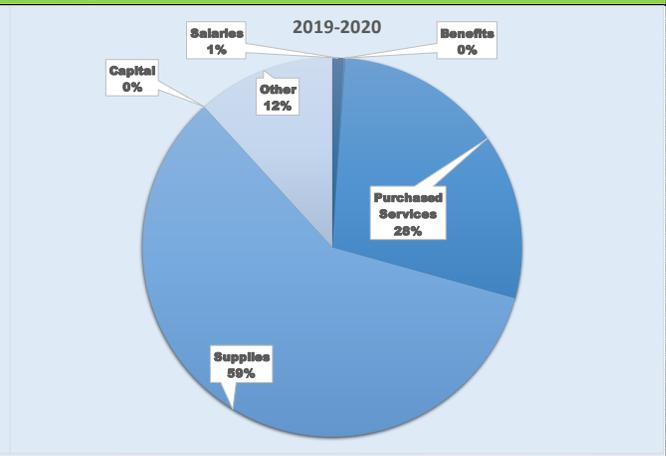
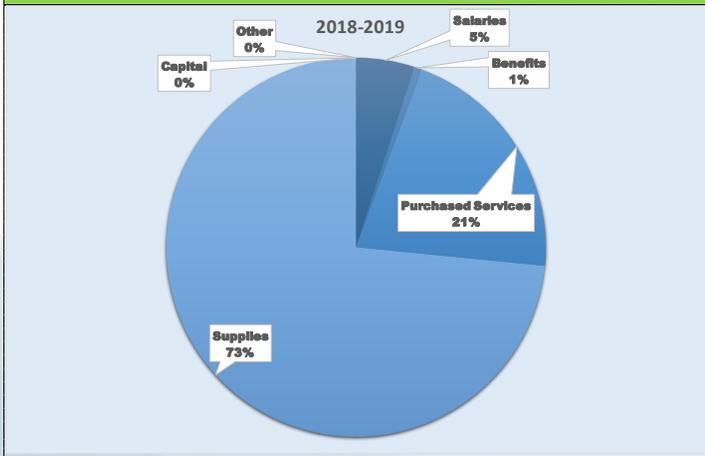
SCHOOL INFORMATION		166 - Schulte
Principal	Damon Jackson	
Phone Number	(262) 664-6300	
Address	8515 Westminster Dr.	
Grades	K-5	
2020-2021 3rd Friday Enrollment	336	
2018-2019 Report Card Score	63.7	
2018-2019 Report Card Rating	Meets Expectations <sup>A</sup>	
2019-2020 Building Poverty Rate	50.00%	



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	478	2016-2017	68.4	Meets Expectations	2016-2017	94.68
2018-2019 3rd Friday Enrollment	433	2017-2018	74.9	Exceeds Expectations	2017-2018	94.65
2019-2020 3rd Friday Enrollment	382	2018-2019	63.7	Meets Expectations <sup>A</sup>	2018-2019	93.81
2020-2021 Projected Enrollment	369					
2020-2021 3rd Friday Enrollment	336					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 3,735,581.38	404 - Project Lead the Way	-
2020-2021 Staffing Budget	\$ 3,619,390.00	714 - SC Johnson Donation	-
2019-2020 Staff FTE	46.19	715 - Board Training - SC Johnson Fd	-
2020-2021 Staff FTE	43.38	720 - PPG Industries Foundation	-
2020-2021 Per Pupil Allocation	\$ 65.70	725 - West ED	-
2020-2021 School Allocation (District Funds)	\$ 22,075.00	730 - Kohl's Cares	-
2020-2021 Title IA Allocation	\$ -	750 - BUG Grant	\$ 1,591.00
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 18,429.00
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	-
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	-

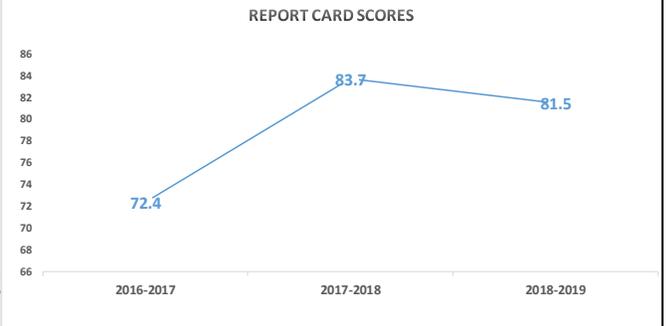
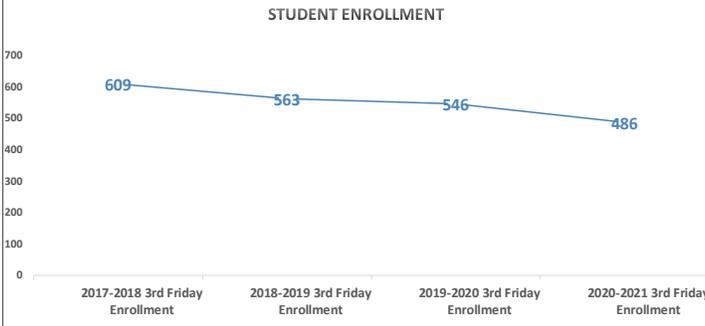
## SPENDING BREAKDOWN



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 1,424.84	\$ 1,085.84	\$ 1,663.74	\$ 248.06
Benefits	\$ 144.43	\$ 109.35	\$ 214.83	\$ 37.89
Purchased Services	\$ 7,086.28	\$ 6,252.30	\$ 6,993.25	\$ 7,273.89
Supplies	\$ 14,278.34	\$ 8,336.15	\$ 24,513.65	\$ 15,184.97
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ 3,029.00
<b>Total Expenditures</b>	<b>\$ 22,933.89</b>	<b>\$ 15,783.64</b>	<b>\$ 33,385.47</b>	<b>\$ 25,773.81</b>

# Wadewitz Elementary

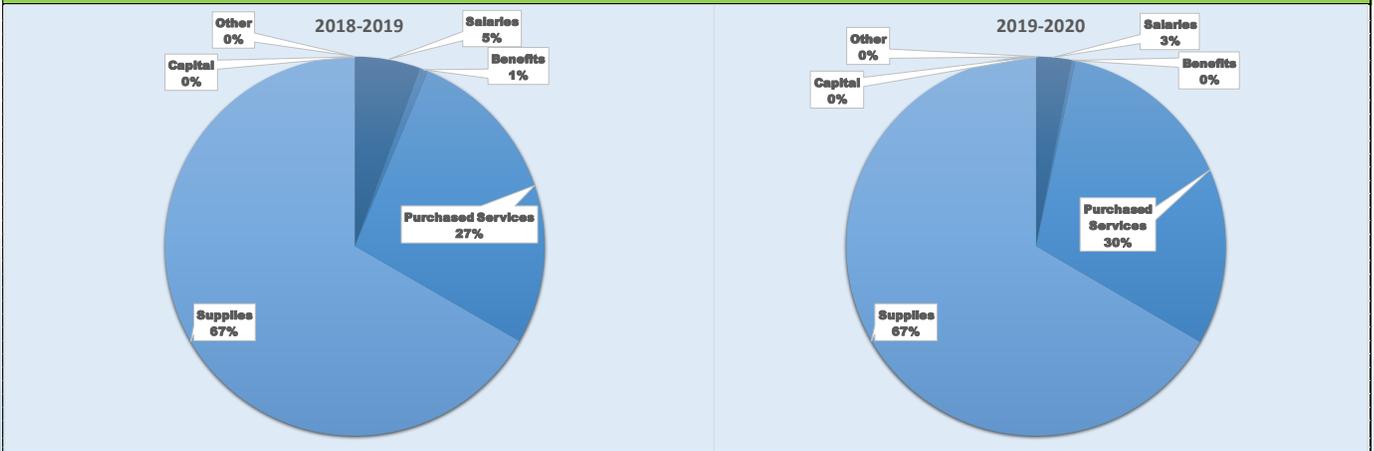
SCHOOL INFORMATION		162 - Wadewitz
Principal	Lee Waechter	
Phone Number	(262) 664-6000	
Address	2700 Yout St.	
Grades	K-5	
2020-2021 3rd Friday Enrollment	486	
2018-2019 Report Card Score	81.5	
2018-2019 Report Card Rating	Exceeds Expectations	
2019-2020 Building Poverty Rate	82.60%	



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	609	2016-2017	72.4	Meets Expectations	2016-2017	90.64
2018-2019 3rd Friday Enrollment	563	2017-2018	83.7	Significantly Exceeds Expectations	2017-2018	92.32
2019-2020 3rd Friday Enrollment	546	2018-2019	81.5	Exceeds Expectations	2018-2019	92.39
2020-2021 Projected Enrollment	514					
2020-2021 3rd Friday Enrollment	486					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 6,701,457.26	404 - Project Lead the Way	-
2020-2021 Staffing Budget	\$ 6,670,986.00	714 - SC Johnson Donation	-
2019-2020 Staff FTE	90.13	715 - Board Training - SC Johnson Fd	-
2020-2021 Staff FTE	86.96	720 - PPG Industries Foundation	\$ 12.00
2020-2021 Per Pupil Allocation	\$ 65.70	725 - West ED	-
2020-2021 School Allocation (District Funds)	\$ 31,930.00	730 - Kohl's Cares	-
2020-2021 Title IA Allocation	\$ 342,790.00	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 14,045.60
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 13,702.00
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	-

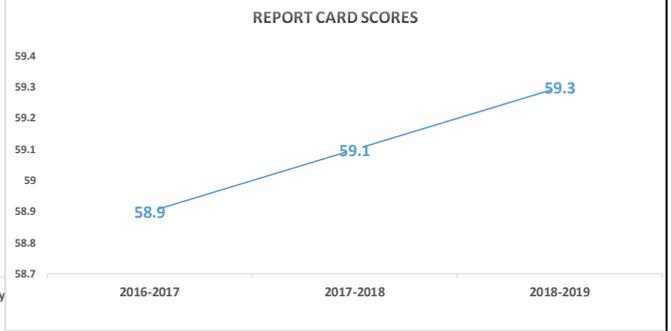
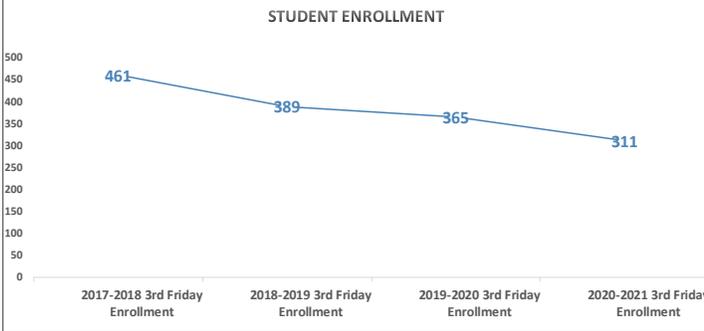
## SPENDING BREAKDOWN



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 2,226.04	\$ 2,122.13	\$ 2,422.62	\$ 907.98
Benefits	\$ 243.15	\$ 212.66	\$ 306.20	\$ 92.37
Purchased Services	\$ 12,125.71	\$ 11,582.24	\$ 11,727.18	\$ 9,022.28
Supplies	\$ 14,285.13	\$ 13,835.78	\$ 28,911.28	\$ 19,971.12
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 28,880.03</b>	<b>\$ 27,752.81</b>	<b>\$ 43,367.28</b>	<b>\$ 29,993.75</b>

# West Ridge Elementary

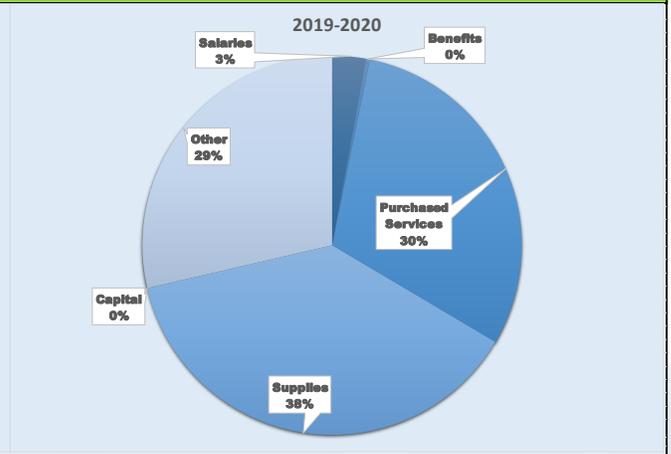
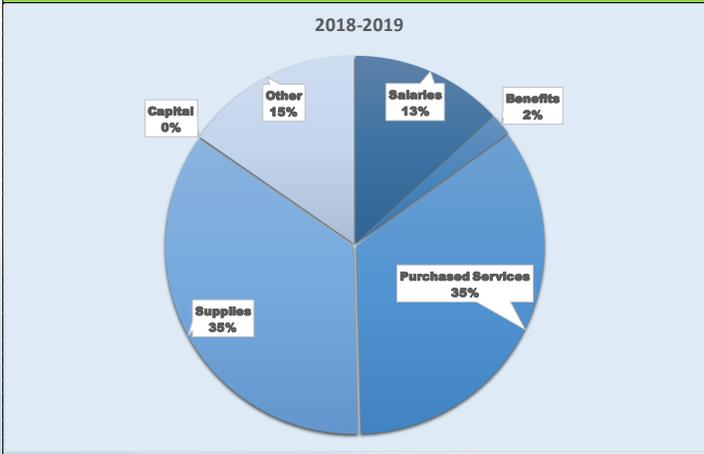
SCHOOL INFORMATION		164 - West Ridge
Principal	Thomas George	
Phone Number	(262) 664-6200	
Address	1347 S. Emmertsen Rd.	
Grades	K-5	
2020-2021 3rd Friday Enrollment	311	
2018-2019 Report Card Score	59.3	
2018-2019 Report Card Rating	Meets Few Expectations	
2019-2020 Building Poverty Rate	78.01%	



ENROLLMENT DATA		REPORT CARD DATA		ATTENDANCE DATA		
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	461	2016-2017	58.9	Meets Few Expectations	2016-2017	91.97
2018-2019 3rd Friday Enrollment	389	2017-2018	59.1	Meets Few Expectations	2017-2018	92.09
2019-2020 3rd Friday Enrollment	365	2018-2019	59.3	Meets Few Expectations	2018-2019	91.1
2020-2021 Projected Enrollment	345					
2020-2021 3rd Friday Enrollment	311					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 4,142,579.27	404 - Project Lead the Way	-
2020-2021 Staffing Budget	\$ 3,948,828.00	714 - SC Johnson Donation	-
2019-2020 Staff FTE	54.26	715 - Board Training - SC Johnson Fd	-
2020-2021 Staff FTE	49.01	720 - PPG Industries Foundation	\$ 1,436.00
2020-2021 Per Pupil Allocation	\$ 65.70	725 - West ED	\$ 331.00
2020-2021 School Allocation (District Funds)	\$ 20,433.00	730 - Kohl's Cares	-
2020-2021 Title IA Allocation	\$ 214,970.00	750 - BUG Grant	-
Previous Year IB Allocation	\$ 32,753.00	799 - Fund Raising	\$ 7,676.00
2020-2021 IB Allocation	\$ 32,822.00	899 - Other Donations/Gifts	\$ 5,300.00
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	-

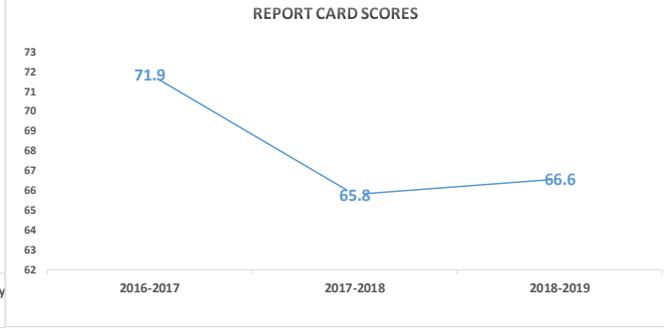
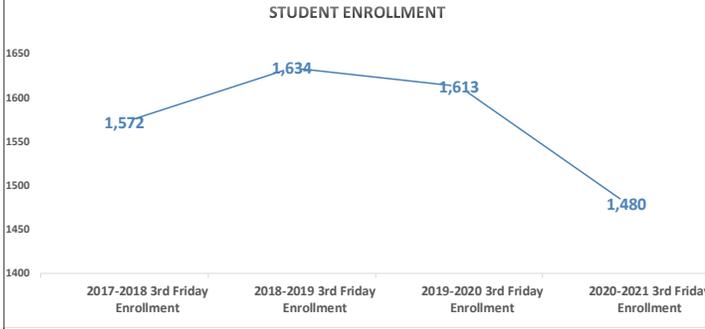
## SPENDING BREAKDOWN



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 4,281.84	\$ 1,068.94	\$ 7,258.31	\$ 1,014.49
Benefits	\$ 491.43	\$ 143.21	\$ 1,047.28	\$ 113.82
Purchased Services	\$ 13,600.71	\$ 26,209.14	\$ 19,234.21	\$ 10,740.29
Supplies	\$ 15,482.65	\$ 17,722.83	\$ 19,438.59	\$ 13,400.19
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ 7,916.64	\$ 8,833.33	\$ 8,520.03	\$ 10,140.00
<b>Total Expenditures</b>	<b>\$ 41,773.27</b>	<b>\$ 53,977.45</b>	<b>\$ 55,498.42</b>	<b>\$ 35,408.79</b>

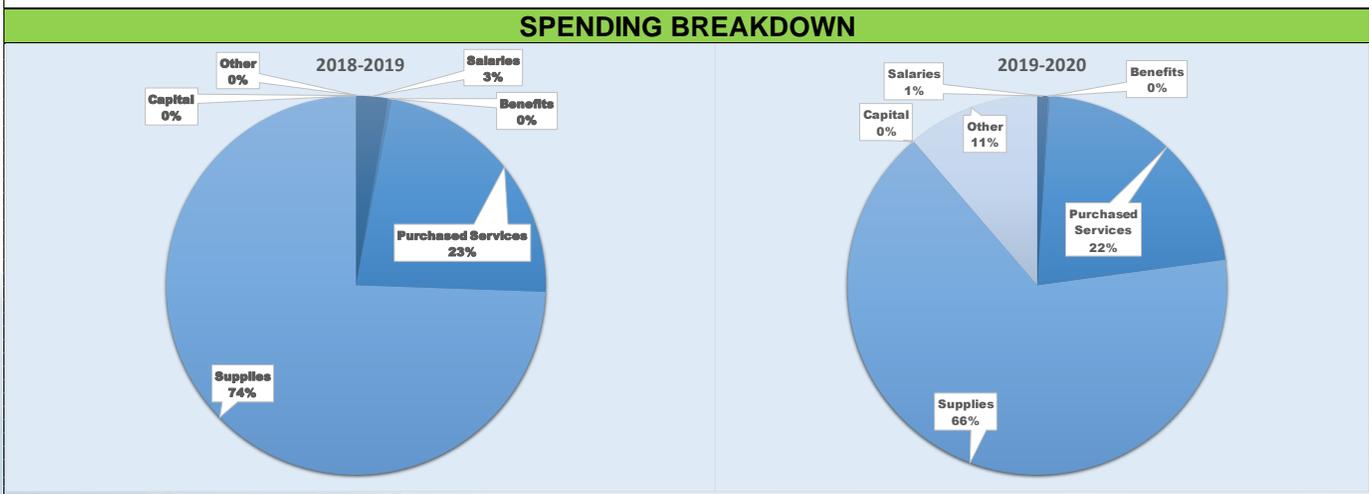
# Gifford K-8

SCHOOL INFORMATION	119 - Gifford
<b>PRINCIPAL</b>	<i>Bret Olson</i>
<b>Phone Number</b>	(262) 619-4550
<b>Address</b>	8332 Northwestern Ave.
<b>Grades</b>	K-8
<b>2020-2021 3rd Friday Enrollment</b>	1480
<b>2018-2019 Report Card Score</b>	66.6
<b>2018-2019 Report Card Rating</b>	Meets Expectations
<b>2019-2020 Building Poverty Rate</b>	30.05%



ENROLLMENT DATA		REPORT CARD DATA		ATTENDANCE DATA		
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	1,572	2016-2017	71.9	Meets Expectations	2016-2017	95.11
2018-2019 3rd Friday Enrollment	1,634	2017-2018	65.8	Meets Expectations	2017-2018	95.18
2019-2020 3rd Friday Enrollment	1,613	2018-2019	66.6	Meets Expectations	2018-2019	95.11
2020-2021 Projected Enrollment	1,615					
2020-2021 3rd Friday Enrollment	1,480					

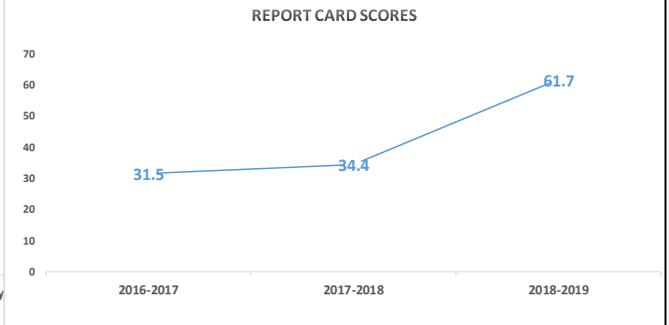
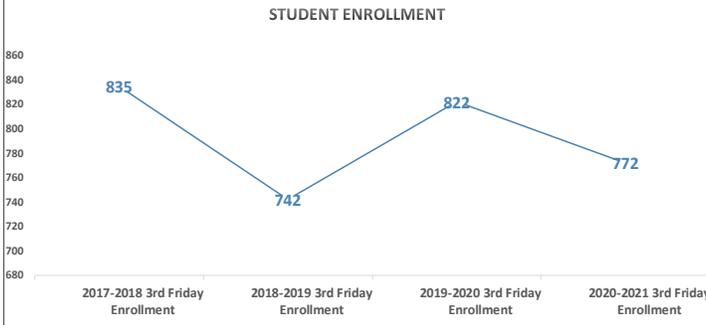
SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 11,058,490.41	404 - Project Lead the Way	-
2020-2021 Staffing Budget	\$ 11,628,307.00	714 - SC Johnson Donation	-
2019-2020 Staff FTE	135.08	715 - Board Training - SC Johnson Fd	-
2020-2021 Staff FTE	139.42	720 - PPG Industries Foundation	-
2020-2021 Per Pupil Allocation	\$ 79.63	725 - West ED	-
2020-2021 School Allocation (District Funds)	\$ 117,845.00	730 - Kohl's Cares	\$ 418.00
2020-2021 Title IA Allocation	\$ -	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 42,106.00
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 2,330.00
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	-



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 2,674.81	\$ 2,875.57	\$ 2,946.47	\$ 1,125.03
Benefits	\$ 442.60	\$ 384.57	\$ 314.32	\$ 170.25
Purchased Services	\$ 20,861.37	\$ 20,579.58	\$ 24,322.14	\$ 27,131.96
Supplies	\$ 58,213.83	\$ 64,004.51	\$ 80,373.72	\$ 81,974.04
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ 14,050.00
Total Expenditures	\$ 82,192.61	\$ 87,844.23	\$ 107,956.65	\$ 124,451.28

# Gilmore Fine Arts K-8

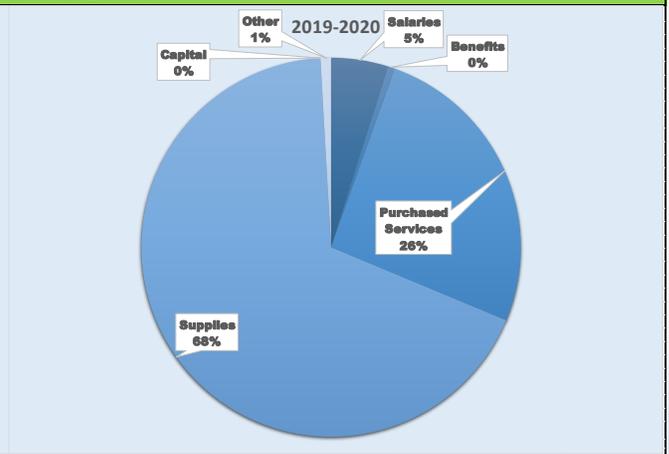
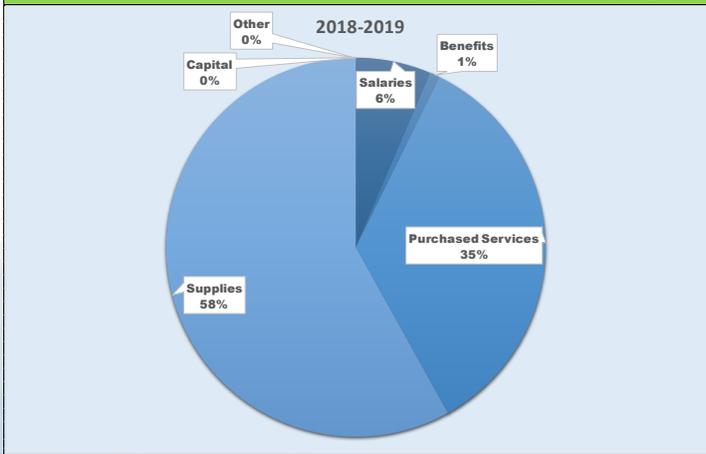
SCHOOL INFORMATION 106 - Gilmore Fine Arts	
PRINCIPAL	Zachary Jacobsmeier
Phone Number	(262) 664-6800
Address	2330 Northwestern Ave.
Grades	K-8
2020-2021 3rd Friday Enrollment	772
2018-2019 Report Card Score	61.7
2018-2019 Report Card Rating	Meets Few Expectations <sup>A</sup>
2019-2020 Building Poverty Rate	52.27%



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	835	2016-2017	31.5	Fails to Meet Expectations	2016-2017	90.09
2018-2019 3rd Friday Enrollment	742	2017-2018	34.4	Fails to Meet Expectations	2017-2018	90.16
2019-2020 3rd Friday Enrollment	822	2018-2019	61.7	Meets Few Expectations <sup>A</sup>	2018-2019	93.1
2020-2021 Projected Enrollment	822					
2020-2021 3rd Friday Enrollment	772					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 7,677,898.45	404 - Project Lead the Way	\$ 10,985.00
2020-2021 Staffing Budget	\$ 7,733,745.00	714 - SC Johnson Donation	\$ 10,132.37
2019-2020 Staff FTE	94.35	715 - Board Training - SC Johnson Fd	\$ 859.00
2020-2021 Staff FTE	93.79	720 - PPG Industries Foundation	\$ 8,633.00
2020-2021 Per Pupil Allocation	\$ 79.63	725 - West ED	-
2020-2021 School Allocation (District Funds)	\$ 61,554.00	730 - Kohl's Cares	\$ 3,595.00
2020-2021 Title IA Allocation	\$ -	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 19,475.00
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 7,911.00
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	-

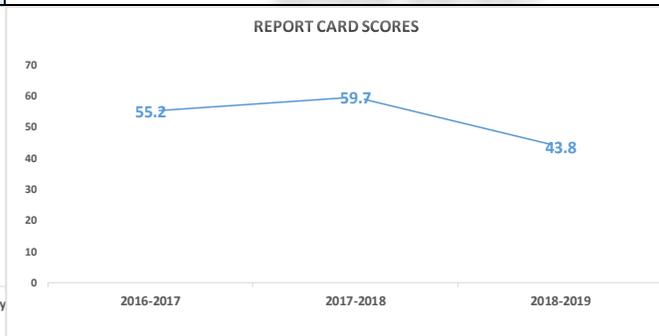
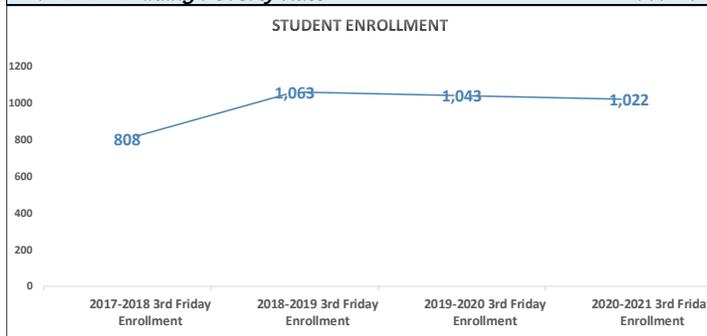
## SPENDING BREAKDOWN



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 5,307.27	\$ 6,310.76	\$ 4,208.39	\$ 3,101.26
Benefits	\$ 780.68	\$ 841.05	\$ 573.54	\$ 361.16
Purchased Services	\$ 21,738.91	\$ 16,246.72	\$ 22,772.28	\$ 16,478.14
Supplies	\$ 29,140.89	\$ 21,749.44	\$ 38,161.49	\$ 43,215.05
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ 568.00
<b>Total Expenditures</b>	<b>\$ 56,967.75</b>	<b>\$ 45,147.97</b>	<b>\$ 65,715.70</b>	<b>\$ 63,723.61</b>

# Jerstad-Agerholm K-8

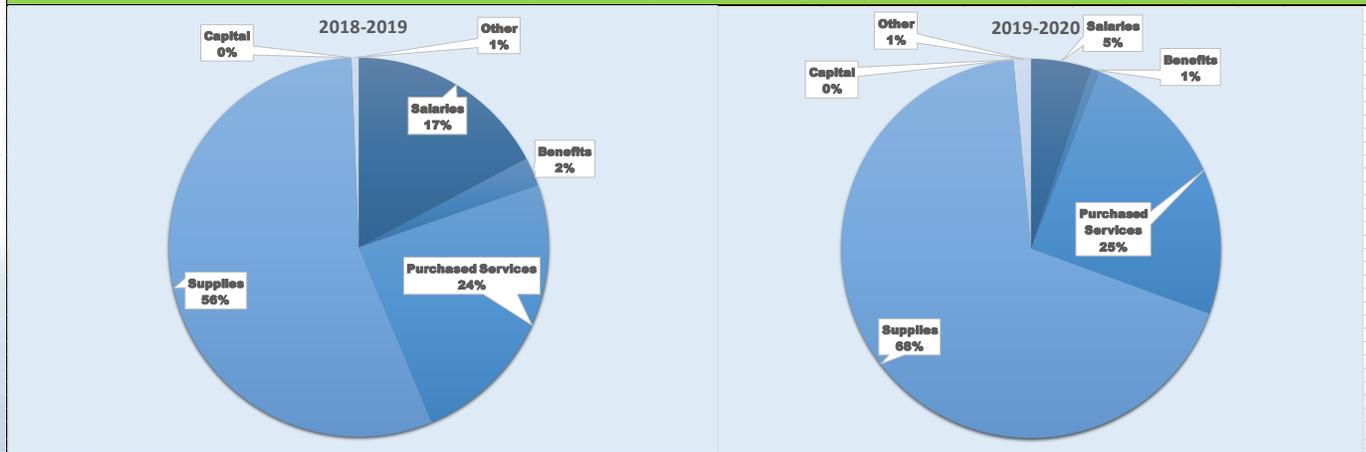
<b>SCHOOL INFORMATION</b>		<b>134 - Jerstad K8</b>	
<b>PRINCIPAL</b>	Kristen Reed		
<b>Phone Number</b>	(262) 664-6075		
<b>Address</b>	3601 LaSalle St.		
<b>Grades</b>	K-8		
<b>2020-2021 3rd Friday Enrollment</b>	1022		
<b>2018-2019 Report Card Score</b>	43.8		
<b>2018-2019 Report Card Rating</b>	Fails to Meet Expectations^		
<b>2019-2020 Building Poverty Rate</b>	77.90%		



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	808	2016-2017	55.2	Meets Few Expectations	2016-2017	92.47
2018-2019 3rd Friday Enrollment	1,063	2017-2018	59.7	Meets Few Expectations	2017-2018	92.44
2019-2020 3rd Friday Enrollment	1,043	2018-2019	43.8	Fails to Meet Expectations^	2018-2019	89.58
2020-2021 Projected Enrollment	1,042					
2020-2021 3rd Friday Enrollment	1,022					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 10,324,005.02	404 - Project Lead the Way	-
2020-2021 Staffing Budget	\$ 10,817,003.00	714 - SC Johnson Donation	\$ 500.00
2019-2020 Staff FTE	140.14	715 - Board Training - SC Johnson Fd	-
2020-2021 Staff FTE	136.53	720 - PPG Industries Foundation	\$ 11.00
2020-2021 Per Pupil Allocation	\$ 79.63	725 - West ED	-
2020-2021 School Allocation (District Funds)	\$ 89,899.00	730 - Kohl's Cares	-
2020-2021 Title IA Allocation	\$ 669,810.00	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 5,120.00
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 17,594.00
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	-

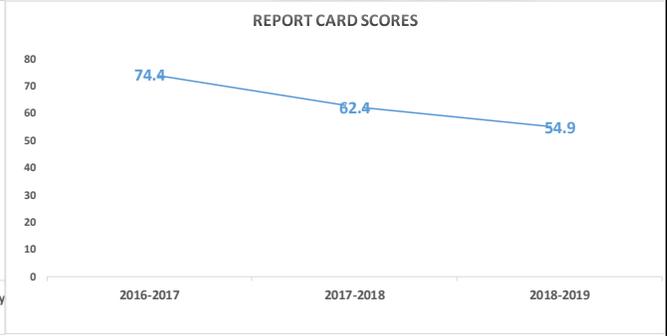
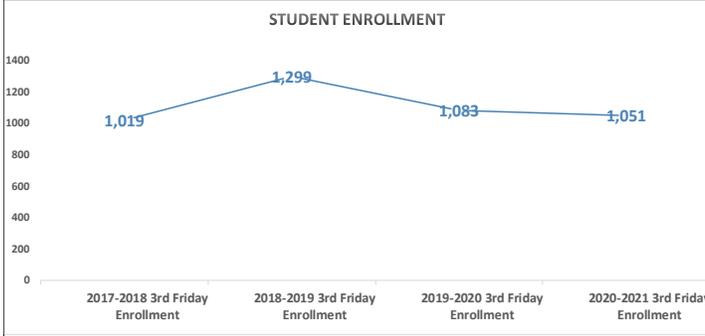
## SPENDING BREAKDOWN



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 6,694.51	\$ 7,380.34	\$ 14,064.95	\$ 3,397.06
Benefits	\$ 920.41	\$ 1,044.25	\$ 1,997.42	\$ 488.80
Purchased Services	\$ 20,403.45	\$ 15,061.44	\$ 19,601.84	\$ 16,355.21
Supplies	\$ 38,989.04	\$ 57,273.34	\$ 45,408.15	\$ 44,976.25
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ 500.00	\$ 977.00
<b>Total Expenditures</b>	<b>\$ 67,007.41</b>	<b>\$ 80,759.37</b>	<b>\$ 81,572.36</b>	<b>\$ 66,194.32</b>

# Mitchell K-8

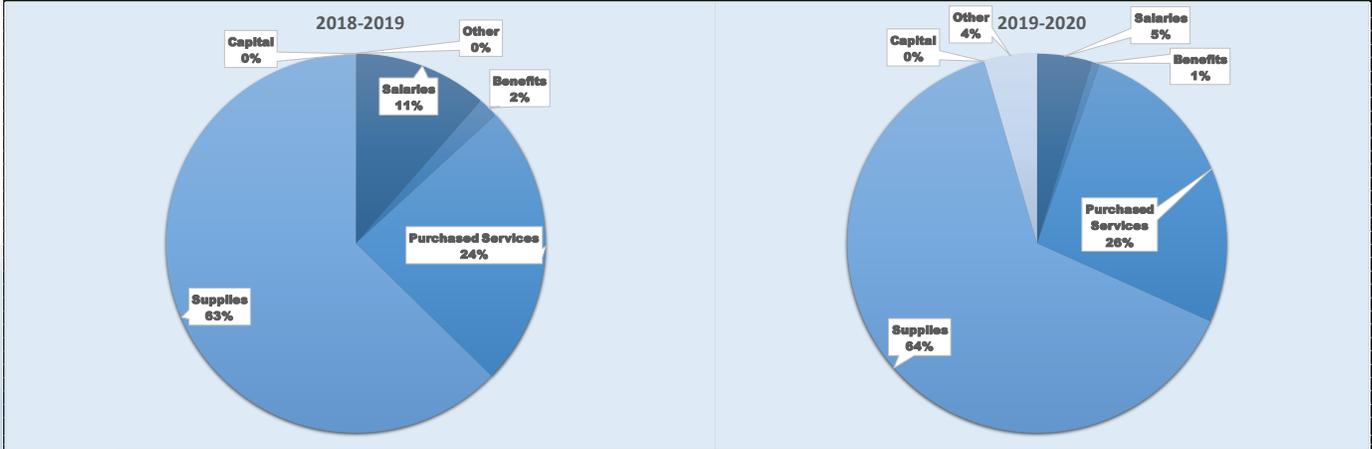
SCHOOL INFORMATION		148 - Mitchell K8
<b>PRINCIPAL</b>	Priscilla Marquez	
<b>Phone Number</b>	(262) 664-6400	
<b>Address</b>	2701 Drexel Ave.	
<b>Grades</b>	K-8	
<b>2020-2021 3rd Friday Enrollment</b>	1,051	
<b>2018-2019 Report Card Score</b>	54.9	
<b>2018-2019 Report Card Rating</b>	Meets Few Expectations	
<b>2019-2020 Building Poverty Rate</b>	81.02%	



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	1,019	2016-2017	74.4	Exceeds Expectations^	2016-2017	91.07
2018-2019 3rd Friday Enrollment	1,299	2017-2018	62.4	Meets Few Expectations	2017-2018	91.88
2019-2020 3rd Friday Enrollment	1,083	2018-2019	54.9	Meets Few Expectations	2018-2019	89.03
2020-2021 Projected Enrollment	992					
2020-2021 3rd Friday Enrollment	1,051					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 12,023,788.67	404 - Project Lead the Way	-
2020-2021 Staffing Budget	\$ 12,537,974.00	714 - SC Johnson Donation	-
2019-2020 Staff FTE	168.89	715 - Board Training - SC Johnson Fd	\$ 1,075.00
2020-2021 Staff FTE	161.59	720 - PPG Industries Foundation	\$ 5,874.00
2020-2021 Per Pupil Allocation	\$ 79.63	725 - West ED	-
2020-2021 School Allocation (District Funds)	\$ 89,409.00	730 - Kohl's Cares	\$ 1,056.00
2020-2021 Title IA Allocation	\$ 722,930.00	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 12,959.00
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 11,911.00
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	-

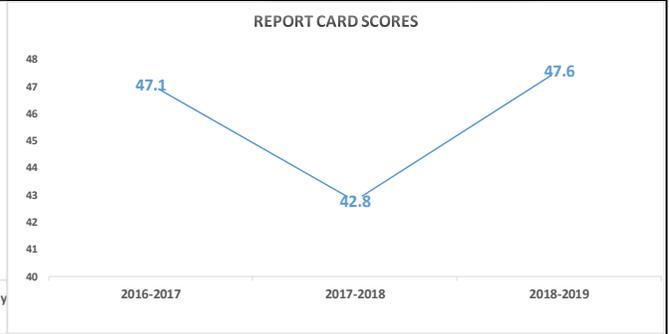
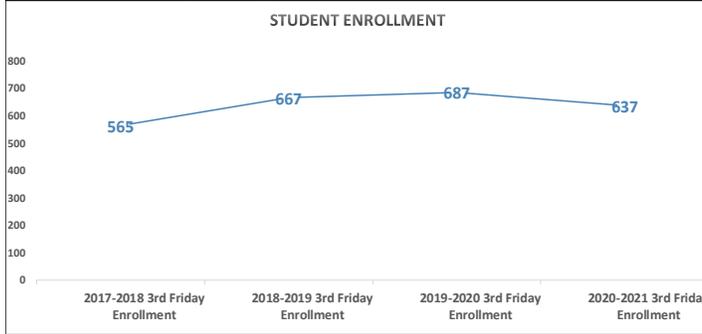
## SPENDING BREAKDOWN



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 11,254.01	\$ 13,004.97	\$ 12,137.86	\$ 2,462.02
Benefits	\$ 1,401.45	\$ 1,875.78	\$ 1,815.69	\$ 333.39
Purchased Services	\$ 27,024.18	\$ 23,898.25	\$ 25,614.25	\$ 13,831.06
Supplies	\$ 43,869.66	\$ 26,477.71	\$ 66,384.08	\$ 33,397.37
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ 45.00	\$ 2,360.00
<b>Total Expenditures</b>	<b>\$ 83,549.30</b>	<b>\$ 65,256.71</b>	<b>\$ 105,996.88</b>	<b>\$ 52,383.84</b>

# Starbuck Middle School

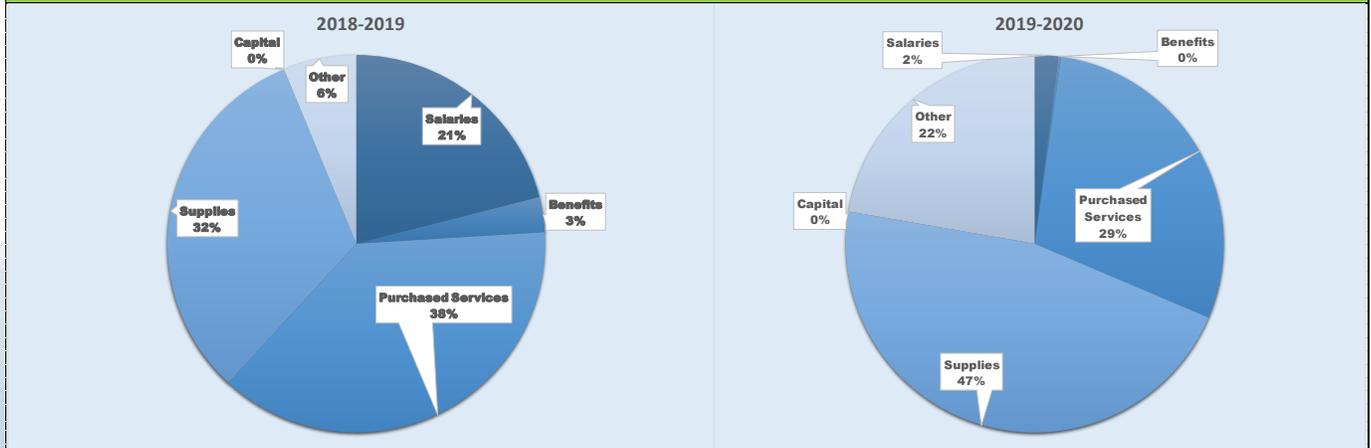
SCHOOL INFORMATION		288 - Starbuck IB
<b>PRINCIPAL</b>	Ellis Turrentine	
<b>Phone Number</b>	(262) 664-6500	
<b>Address</b>	1516 Ohio St.	
<b>Grades</b>	6-8	
<b>2020-2021 3rd Friday Enrollment</b>	637	
<b>2018-2019 Report Card Score</b>	47.6	
<b>2018-2019 Report Card Rating</b>	Fails to Meet Expectations	
<b>2019-2020 Building Poverty Rate</b>	65.84%	



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	565	2016-2017	47.1	Fails to Meet Expectations <sup>A</sup>	2016-2017	90.68
2018-2019 3rd Friday Enrollment	667	2017-2018	42.8	Fails to Meet Expectations	2017-2018	89.9
2019-2020 3rd Friday Enrollment	687	2018-2019	47.6	Fails to Meet Expectations	2018-2019	92.8
2020-2021 Projected Enrollment	684					
2020-2021 3rd Friday Enrollment	637					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 6,285,577.01	404 - Project Lead the Way	\$ 860.00
2020-2021 Staffing Budget	\$ 6,291,764.00	714 - SC Johnson Donation	\$ 1,100.00
2019-2020 Staff FTE	83.05	715 - Board Training - SC Johnson Fd	\$ -
2020-2021 Staff FTE	78.13	720 - PPG Industries Foundation	\$ 1,063.00
2020-2021 Per Pupil Allocation	\$ 93.55	725 - West ED	\$ -
2020-2021 School Allocation (District Funds)	\$ 59,591.00	730 - Kohl's Cares	\$ 1,645.00
2020-2021 Title IA Allocation	\$ 329,230.00	750 - BUG Grant	\$ -
Previous Year IB Allocation	\$ 70,753.00	799 - Fund Raising	\$ 11,071.00
2020-2021 IB Allocation	\$ 52,253.00	899 - Other Donations/Gifts	\$ 24,336.00
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	\$ -

## SPENDING BREAKDOWN

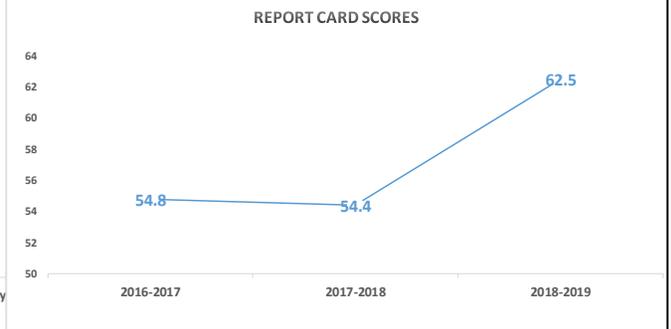
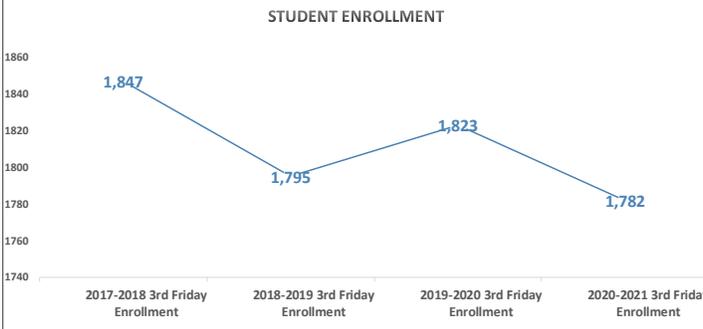


Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 2,229.75	\$ 1,619.24	\$ 34,272.94	\$ 1,780.20
Benefits	\$ 265.32	\$ 228.10	\$ 4,905.17	\$ 187.91
Purchased Services	\$ 24,050.01	\$ 29,091.04	\$ 61,629.02	\$ 25,691.95
Supplies	\$ 35,594.98	\$ 18,785.60	\$ 52,037.23	\$ 40,816.11
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ 10,205.03	\$ 19,615.00
<b>Total Expenditures</b>	<b>\$ 62,140.06</b>	<b>\$ 49,723.98</b>	<b>\$ 163,049.39</b>	<b>\$ 88,091.17</b>

# Case High School



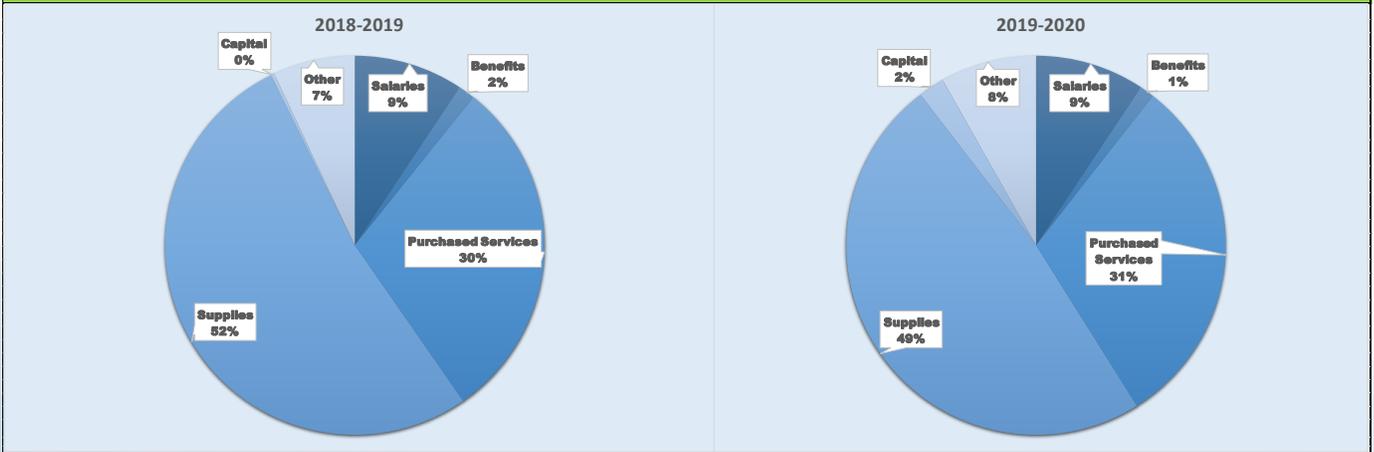
SCHOOL INFORMATION		491 - J.I. Case
PRINCIPAL	Cassie Kuranz	
Phone Number	(262) 619-4200	
Address	7345 Washington Ave	
Grades	9-12	
2020-2021 3rd Friday Enrollment	1782	
2018-2019 Report Card Score	62.5	
2018-2019 Report Card Rating	Meets Few Expectations	
2019-2020 Building Poverty Rate	49.88%	



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	1,847	2016-2017	54.8	Meets Few Expectations	2016-2017	88.46
2018-2019 3rd Friday Enrollment	1,795	2017-2018	54.4	Meets Few Expectations	2017-2018	89.56
2019-2020 3rd Friday Enrollment	1,823	2018-2019	62.5	Meets Few Expectations	2018-2019	83.59
2020-2021 Projected Enrollment	1,759					
2020-2021 3rd Friday Enrollment	1,782					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 15,574,920.39	404 - Project Lead the Way	\$ -
2020-2021 Staffing Budget	\$ 15,447,616.00	714 - SC Johnson Donation	\$ 3,848.00
2019-2020 Staff FTE	187.48	715 - Board Training - SC Johnson Fd	\$ -
2020-2021 Staff FTE	189.41	720 - PPG Industries Foundation	\$ 2,512.00
2020-2021 Per Pupil Allocation	\$ 201.45	725 - West ED	\$ -
2020-2021 School Allocation (District Funds)	\$ 358,984.00	730 - Kohl's Cares	\$ -
2020-2021 Title IA Allocation	\$ -	750 - BUG Grant	\$ -
Previous Year IB Allocation	\$ 55,716.00	799 - Fund Raising	\$ 132,213.60
2020-2021 IB Allocation	\$ 52,794.00	899 - Other Donations/Gifts	\$ 29,867.01
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	\$ -

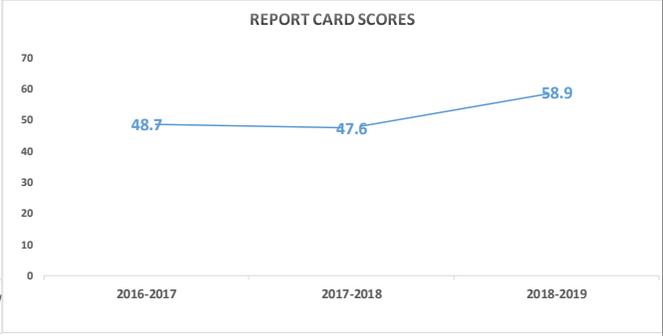
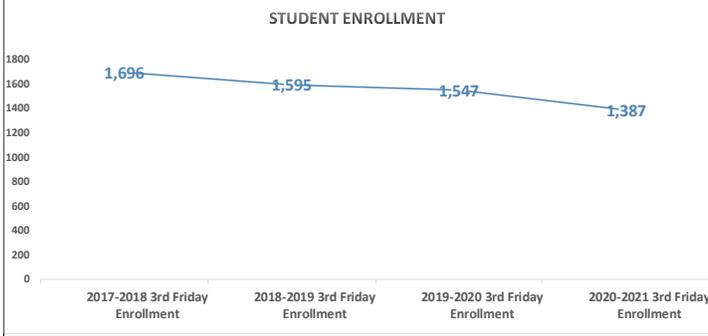
## SPENDING BREAKDOWN



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 44,467.24	\$ 42,396.18	\$ 47,320.17	\$ 35,629.52
Benefits	\$ 6,077.41	\$ 6,264.68	\$ 7,216.29	\$ 4,784.32
Purchased Services	\$ 153,387.97	\$ 147,425.92	\$ 150,041.83	\$ 116,784.89
Supplies	\$ 230,635.24	\$ 215,319.68	\$ 265,725.51	\$ 185,605.47
Capital	\$ -	\$ -	\$ 1,472.35	\$ 8,500.00
Other	\$ 40,922.68	\$ -	\$ 35,461.31	\$ 31,324.12
<b>Total Expenditures</b>	<b>\$ 475,490.54</b>	<b>\$ 411,406.46</b>	<b>\$ 507,237.46</b>	<b>\$ 382,628.32</b>

# Horlick High School

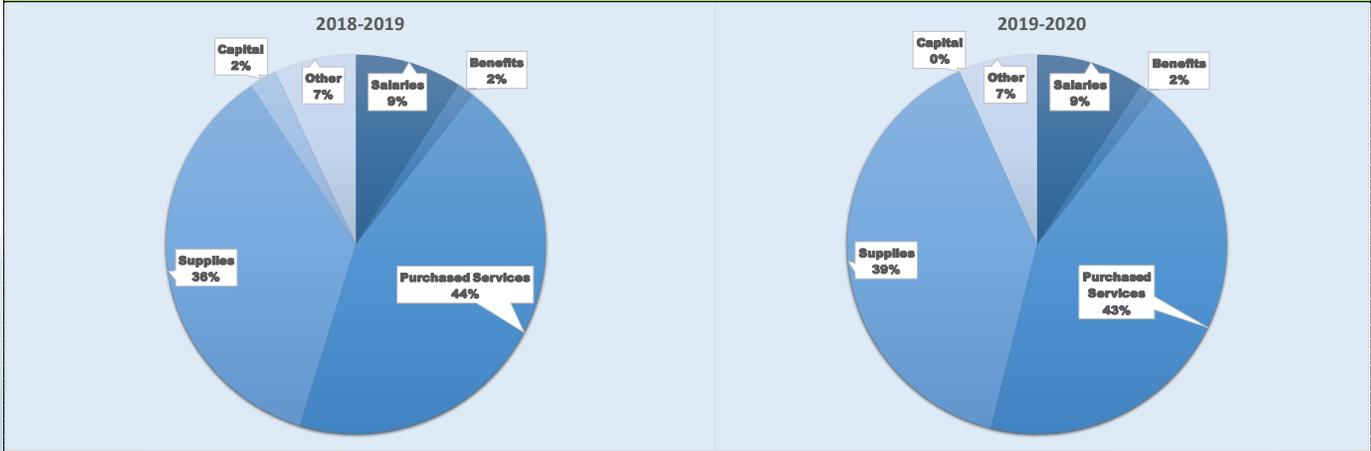
<b>SCHOOL INFORMATION</b>	<b>492 - Horlick</b>
<b>PRINCIPAL</b>	Angela Apmann
<b>Phone Number</b>	(262) 619-4300
<b>Address</b>	2119 Rapids Dr.
<b>Grades</b>	9-12
<b>2020-2021 3rd Friday Enrollment</b>	1387
<b>2018-2019 Report Card Score</b>	58.9
<b>2018-2019 Report Card Rating</b>	Meets Few Expectations^
<b>2019-2020 Building Poverty Rate</b>	63.75%



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	1,696	2016-2017	48.7	Fails to Meet Expectations	2016-2017	83.59
2018-2019 3rd Friday Enrollment	1,595	2017-2018	47.6	Fails to Meet Expectations	2017-2018	84.01
2019-2020 3rd Friday Enrollment	1,547	2018-2019	58.9	Meets Few Expectations^	2018-2019	77.27
2020-2021 Projected Enrollment	1,470					
2020-2021 3rd Friday Enrollment	1,387					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 14,041,012.85	404 - Project Lead the Way	\$ -
2020-2021 Staffing Budget	\$ 14,558,732.00	714 - SC Johnson Donation	\$ 13,688.00
2019-2020 Staff FTE	174.3	715 - Board Training - SC Johnson Fd	\$ -
2020-2021 Staff FTE	170.5	720 - PPG Industries Foundation	\$ 1,500.00
2020-2021 Per Pupil Allocation	\$ 201.45	725 - West ED	\$ -
2020-2021 School Allocation (District Funds)	\$ 279,411.00	730 - Kohl's Cares	\$ -
2020-2021 Title IA Allocation	\$ -	750 - BUG Grant	\$ -
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 138,886.25
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 12,030.00
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	\$ -

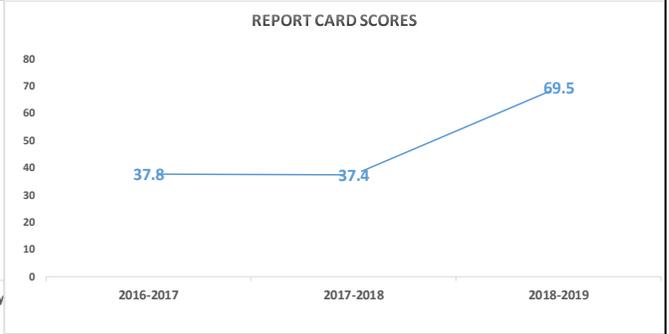
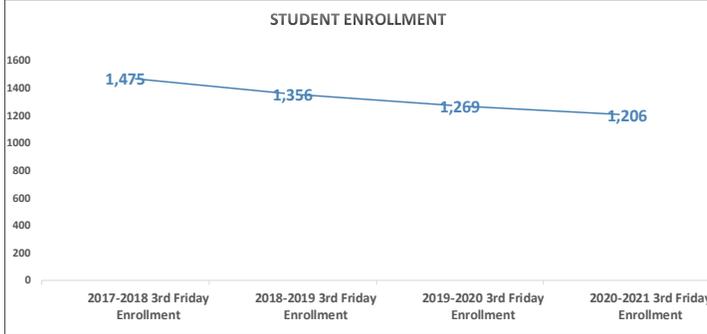
## SPENDING BREAKDOWN



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 24,670.09	\$ 39,519.06	\$ 31,249.33	\$ 23,237.99
Benefits	\$ 3,307.40	\$ 5,313.33	\$ 5,085.10	\$ 3,618.12
Purchased Services	\$ 150,268.15	\$ 135,531.59	\$ 152,259.82	\$ 109,685.20
Supplies	\$ 113,882.66	\$ 116,420.58	\$ 123,806.13	\$ 99,614.08
Capital	\$ -	\$ -	\$ 8,040.00	\$ -
Other	\$ 25,547.53	\$ 24,179.51	\$ 23,929.64	\$ 17,022.33
<b>Total Expenditures</b>	<b>\$ 317,675.83</b>	<b>\$ 320,964.07</b>	<b>\$ 344,370.02</b>	<b>\$ 253,177.72</b>

# Park High School

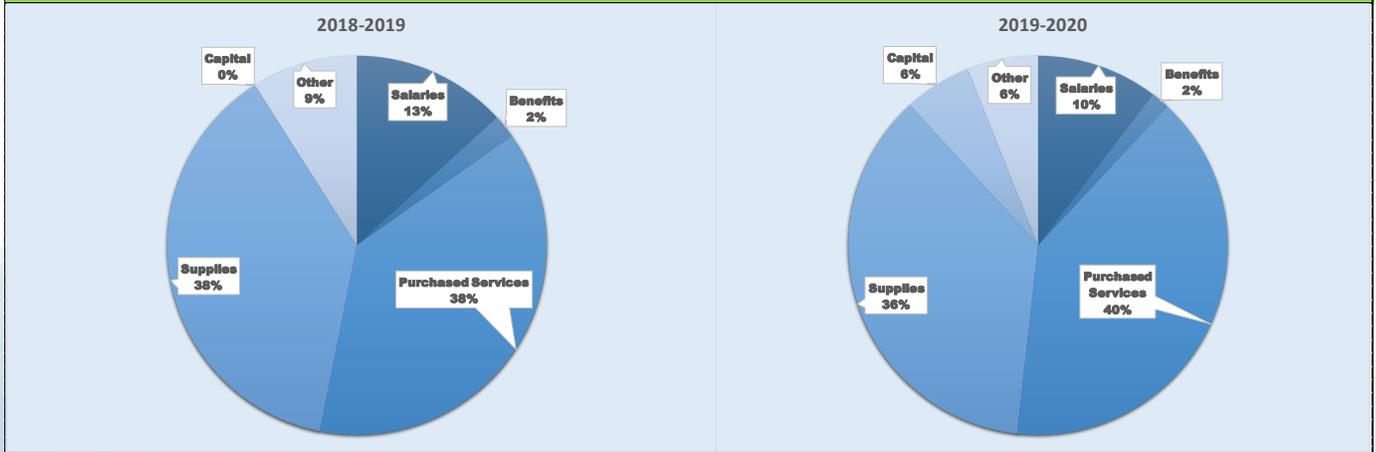
SCHOOL INFORMATION		494 - Washington Park	
PRINCIPAL		Jeffrey Miller	
Phone Number		(262) 619-4400	
Address		1901 12th Street	
Grades		9-12	
2020-2021 3rd Friday Enrollment		1206	
2018-2019 Report Card Score		69.5	
2018-2019 Report Card Rating		Meets Expectations <sup>A</sup>	
2019-2020 Building Poverty Rate		71.81%	



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	1,475	2016-2017	37.8	Fails to Meet Expectations	2016-2017	83.17
2018-2019 3rd Friday Enrollment	1,356	2017-2018	37.4	Fails to Meet Expectations	2017-2018	82.64
2019-2020 3rd Friday Enrollment	1,269	2018-2019	69.5	Meets Expectations <sup>A</sup>	2018-2019	77.63
2020-2021 Projected Enrollment	1,184					
2020-2021 3rd Friday Enrollment	1,206					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 13,980,944.07	404 - Project Lead the Way	\$ -
2020-2021 Staffing Budget	\$ 13,168,642.00	714 - SC Johnson Donation	\$ 2,488.00
2019-2020 Staff FTE	179.34	715 - Board Training - SC Johnson Fd	\$ -
2020-2021 Staff FTE	172.28	720 - PPG Industries Foundation	\$ 2,897.00
2020-2021 Per Pupil Allocation	\$ 201.45	725 - West ED	\$ -
2020-2021 School Allocation (District Funds)	\$ 242,949.00	730 - Kohl's Cares	\$ 393.00
2020-2021 Title IA Allocation	\$ -	750 - BUG Grant	\$ -
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 98,261.74
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 21,627.10
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	\$ -

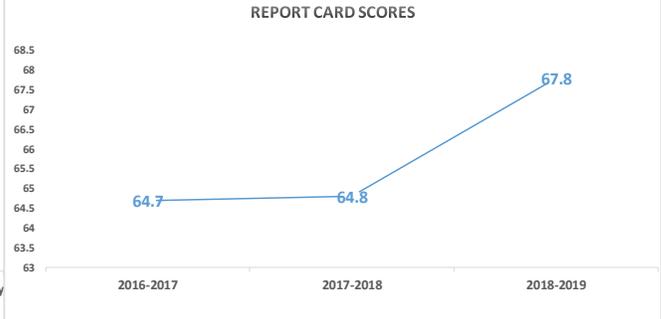
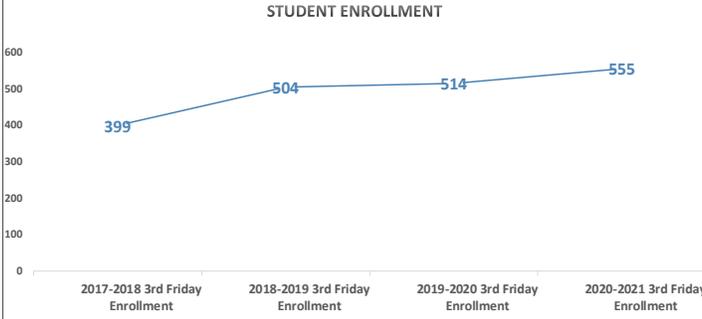
## SPENDING BREAKDOWN



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 33,529.30	\$ 38,429.21	\$ 38,500.72	\$ 25,762.01
Benefits	\$ 4,890.31	\$ 5,654.35	\$ 5,881.99	\$ 3,952.08
Purchased Services	\$ 130,380.86	\$ 135,200.45	\$ 110,407.05	\$ 99,145.24
Supplies	\$ 125,669.76	\$ 103,872.75	\$ 110,219.41	\$ 90,756.88
Capital	\$ -	\$ -	\$ -	\$ 14,258.00
Other	\$ 19,055.76	\$ 17,373.41	\$ 26,253.28	\$ 15,056.05
<b>Total Expenditures</b>	<b>\$ 313,525.99</b>	<b>\$ 300,530.17</b>	<b>\$ 291,262.45</b>	<b>\$ 248,930.26</b>

# R.E.A.L. School

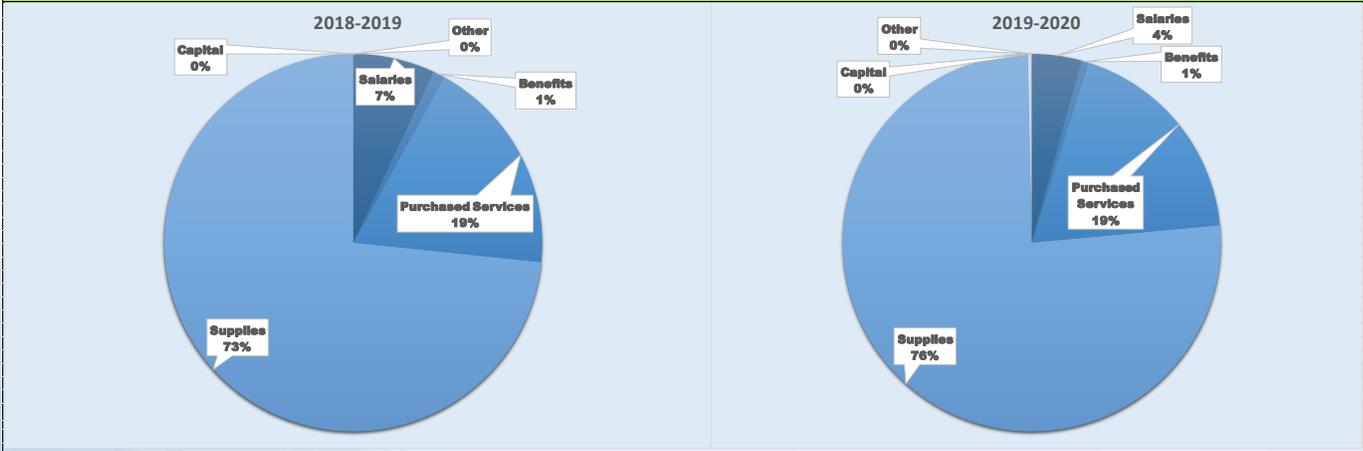
SCHOOL INFORMATION		375 - REAL School
PRINCIPAL		Curt Shircel
Phone Number		(262) 664-8100
Address		10116 Stellar Ave.
Grades		6-12
2020-2021 3rd Friday Enrollment		555
2018-2019 Report Card Score		67.8
2018-2019 Report Card Rating		Meets Expectations
2019-2020 Building Poverty Rate		41.31%



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	399	2016-2017	64.7	Meets Expectations	2016-2017	94
2018-2019 3rd Friday Enrollment	504	2017-2018	64.8	Meets Expectations	2017-2018	93.98
2019-2020 3rd Friday Enrollment	514	2018-2019	67.8	Meets Expectations	2018-2019	93.77
2020-2021 Projected Enrollment	546					
2020-2021 3rd Friday Enrollment	555					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 3,578,667.76	404 - Project Lead the Way	\$ -
2020-2021 Staffing Budget	\$ 3,770,980.00	714 - SC Johnson Donation	\$ -
2019-2020 Staff FTE	42.80	715 - Board Training - SC Johnson Fd	\$ -
2020-2021 Staff FTE	42.13	720 - PPG Industries Foundation	\$ -
2020-2021 Per Pupil Allocation	\$ 97.55	725 - West ED	\$ -
2020-2021 School Allocation (District Funds)	\$ 54,140.00	730 - Kohl's Cares	\$ 1,000.00
2020-2021 Title IA Allocation	\$ -	750 - BUG Grant	\$ -
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 16,109.41
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 4,106.00
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	\$ -

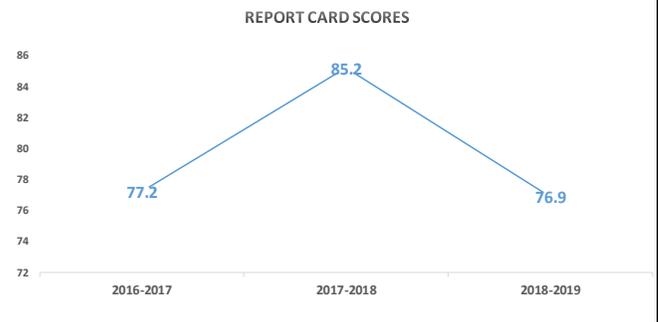
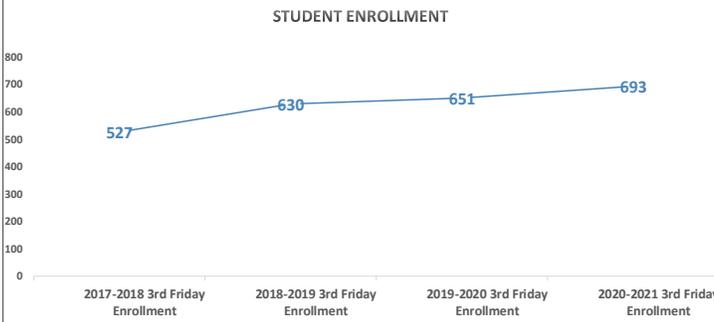
## SPENDING BREAKDOWN



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 3,485.14	\$ 3,719.58	\$ 3,199.43	\$ 2,049.87
Benefits	\$ 459.45	\$ 461.72	\$ 462.59	\$ 295.12
Purchased Services	\$ 8,956.64	\$ 7,109.81	\$ 8,577.06	\$ 9,041.15
Supplies	\$ 9,655.19	\$ 15,471.84	\$ 33,674.51	\$ 36,851.32
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ 160.00
<b>Total Expenditures</b>	<b>\$ 22,556.42</b>	<b>\$ 26,762.95</b>	<b>\$ 45,913.59</b>	<b>\$ 48,397.46</b>

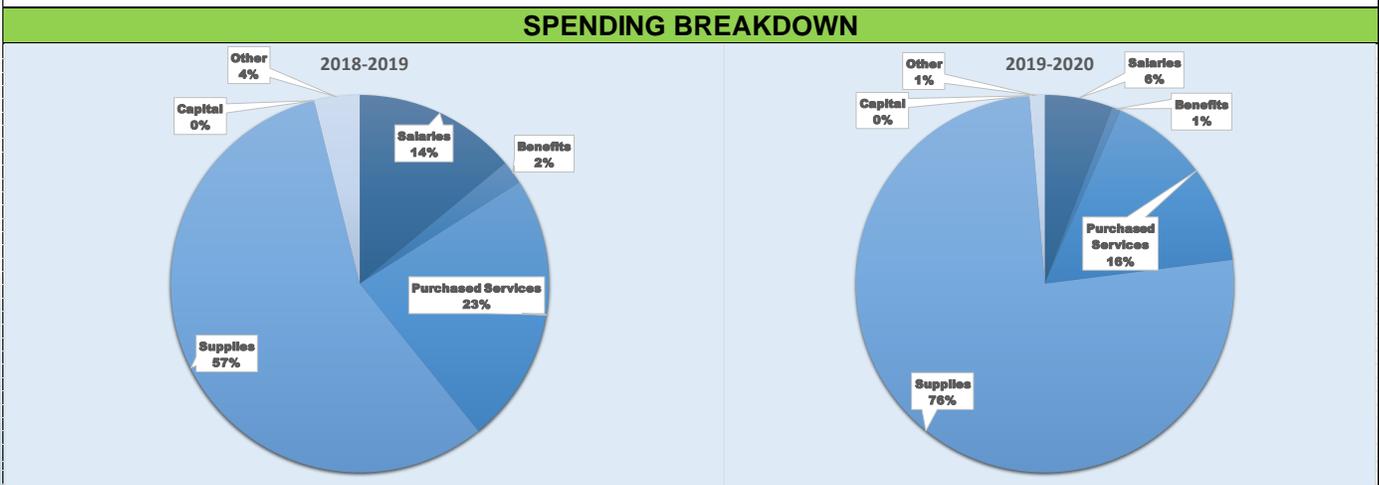
# Walden III School

SCHOOL INFORMATION		499 - Walden III	
<b>PRINCIPAL</b>		Rob Kreil	
Phone Number		(262) 664-6250	
Address		2340 Mohr Ave.	
Grades		6-12	
2020-2021 3rd Friday Enrollment		693	
2018-2019 Report Card Score		76.9	
2018-2019 Report Card Rating		Exceeds Expectations	
2019-2020 Building Poverty Rate		37.06%	



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	527	2016-2017	77.2	Exceeds Expectations	2016-2017	94.56
2018-2019 3rd Friday Enrollment	630	2017-2018	85.2	Significantly Exceeds Expectations	2017-2018	95.37
2019-2020 3rd Friday Enrollment	651	2018-2019	76.9	Exceeds Expectations	2018-2019	94.92
2020-2021 Projected Enrollment	682					
2020-2021 3rd Friday Enrollment	693					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 5,018,441.23	404 - Project Lead the Way	\$ -
2020-2021 Staffing Budget	\$ 5,194,705.00	714 - SC Johnson Donation	\$ -
2019-2020 Staff FTE	57.90	715 - Board Training - SC Johnson Fd	\$ -
2020-2021 Staff FTE	59.06	720 - PPG Industries Foundation	\$ 276.00
2020-2021 Per Pupil Allocation	\$ 97.55	725 - West ED	\$ -
2020-2021 School Allocation (District Funds)	\$ 67,602.00	730 - Kohl's Cares	\$ 1,335.00
2020-2021 Title IA Allocation	\$ -	750 - BUG Grant	\$ -
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 46,411.16
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 8,045.00
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	\$ -

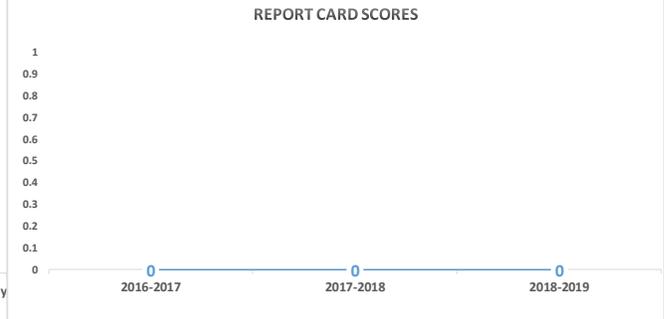
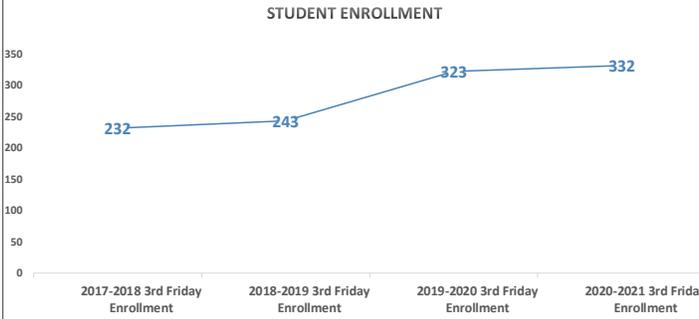


Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 6,823.91	\$ 7,782.18	\$ 9,957.48	\$ 4,081.12
Benefits	\$ 881.89	\$ 957.80	\$ 1,441.81	\$ 510.24
Purchased Services	\$ 8,136.86	\$ 8,472.61	\$ 16,568.05	\$ 11,540.30
Supplies	\$ 37,769.67	\$ 27,185.03	\$ 40,554.11	\$ 53,160.01
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ 2,774.86	\$ 920.00
<b>Total Expenditures</b>	<b>\$ 53,612.33</b>	<b>\$ 44,397.62</b>	<b>\$ 71,296.31</b>	<b>\$ 70,211.67</b>

# Racine Alternative Learning

## SCHOOL INFORMATION 390 - Racine Alternative

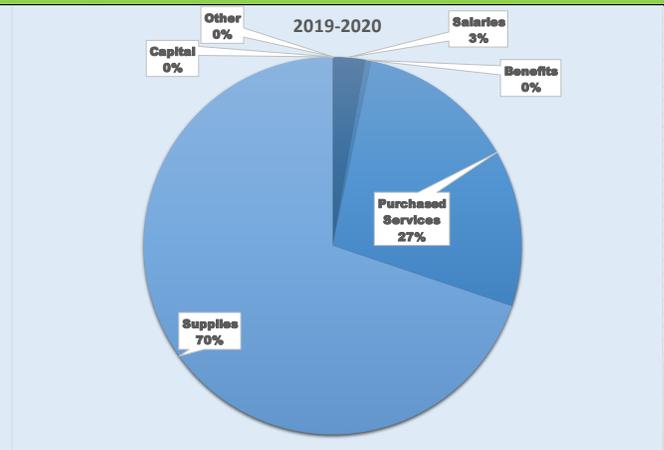
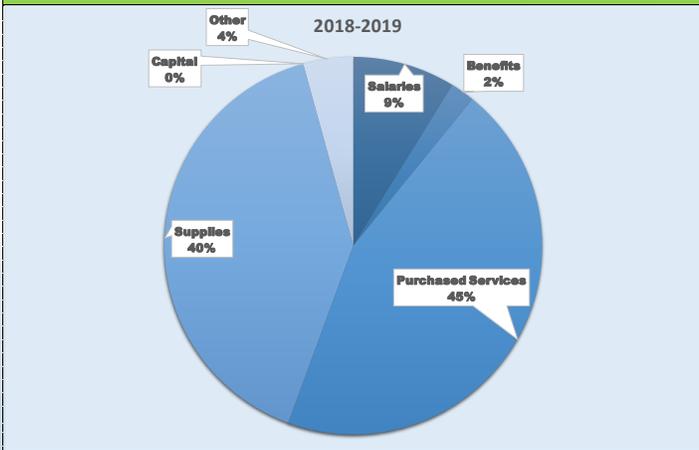
**PRINCIPAL** Andre Bennett  
**Phone Number** (262) 664-6600  
**Address** 2333 Northwestern Ave.  
**Grades** 9-12  
**2020-2021 3rd Friday Enrollment** 332  
**2018-2019 Report Card Score** AR  
**2018-2019 Report Card Rating Alternate Rating - Satisfactory Progress**  
**2019-2020 Building Poverty Rate** 75.61%



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2017-2018 3rd Friday Enrollment	232	2016-2017	AR	Alternate Rating - Satisfactory Progress	2016-2017	73.71
2018-2019 3rd Friday Enrollment	243	2017-2018	AR	Alternate Rating - Satisfactory Progress	2017-2018	70.65
2019-2020 3rd Friday Enrollment	323	2018-2019	AR	Alternate Rating - Satisfactory Progress	2018-2019	55.39
2020-2021 Projected Enrollment	302					
2020-2021 3rd Friday Enrollment	332					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2019-2020 Building Staffing Costs	\$ 3,110,592.40	404 - Project Lead the Way	\$ -
2020-2021 Staffing Budget	\$ 3,698,600.00	714 - SC Johnson Donation	\$ -
2019-2020 Staff FTE	44.30	715 - Board Training - SC Johnson Fd	\$ -
2020-2021 Staff FTE	43.49	720 - PPG Industries Foundation	\$ -
2020-2021 Per Pupil Allocation	\$ 97.55	725 - West ED	\$ -
2020-2021 School Allocation (District Funds)	\$ 32,387.00	730 - Kohl's Cares	\$ -
2020-2021 Title IA Allocation	\$ 154,380.00	750 - BUG Grant	\$ -
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 495.00
2020-2021 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 591.00
2020-2021 School Technology Allocation	\$ -	950 - PTA/PTO Gifts	\$ -

## SPENDING BREAKDOWN



Expenditures	2016-2017	2017-2018	2018-2019	2019-2020
Salaries	\$ 519.24	\$ 446.25	\$ 1,787.11	\$ 715.15
Benefits	\$ 46.28	\$ 46.04	\$ 419.74	\$ 135.35
Purchased Services	\$ 4,644.32	\$ 7,335.73	\$ 9,098.06	\$ 6,962.29
Supplies	\$ 5,988.97	\$ 9,369.71	\$ 8,155.97	\$ 18,076.37
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ 870.00	\$ -
<b>Total Expenditures</b>	<b>\$ 11,198.81</b>	<b>\$ 17,197.73</b>	<b>\$ 20,330.88</b>	<b>\$ 25,889.16</b>

# RUSD Department Budgets

## Office of the Superintendent and the Board of Education

Mission
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.

LEADERSHIP
Dr. Eric Gallien, Superintendent Mr. Peter Reynolds, Chief of Staff
Ms. Jane Barbian, Vice President, Board of Education Dr. Michael Frontier, Board of Education Ms. Julie McKenna, Board of Education Mr. Scott Coey, Board of Education Mr. Matthew Hanser, Board of Education Mr. John Heckenlively, Clerk, Board of Education Mr. Brian O'Connell, President, Board of Education Ms. Kimberly Hoover, Treasurer, Board of Education Ms. Amy Cimbalnik, Board of Education

Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Board of Education	1.00	\$135,271.00	\$184,997.00	\$320,268.00
Superintendent's Office	3.00	\$484,584.00	\$309,957.00	\$794,541.00
<b>Department Totals</b>	<b>4.00</b>	<b>619,855.00</b>	<b>\$494,954.00</b>	<b>\$1,114,809.00</b>

## Human Resources Office

OVERVIEW
The Office of Human Resources is dedicated to supporting the District's mission of student advancement while furthering employee interests through staffing, employee relations, and benefits. Our actions exemplify the best interests of students and staff by approaching every situation with respect, providing high-quality service through expert consultation, and inspiring excellence.

LEADERSHIP
Keri Hanstedt, Executive Director, Employee Relations Melissa Abel, Executive Director, Human Resources

Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Human Resources Office	14.00	\$1,389,376.00	\$576,271.00	\$1,965,647.00
<b>Department Totals</b>	<b>14.00</b>	<b>1,389,376.00</b>	<b>\$576,271.00</b>	<b>\$1,965,647.00</b>

## Chief Financial Office

Mission
To provide financial stability and budget management in a manner that supports educational excellence and demonstrates responsible stewardship of District resources.

LEADERSHIP
Marc Duff, Chief Financial Officer
Julie Schattner, Executive Director of Finance
Diane Knoll, Purchasing Manager
Joanne Klawinski, Payroll Manager
Jackson Parker, Budget Manager
Cheryl Herman, Food Service Coordinator

Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Chief Financial Office	18.25	\$1,719,060.00	\$117,708.00	\$1,888,312.00
Food Service	1.50	\$107,589.00	\$6,271,918.00	\$6,379,507.00
<b>Department Totals</b>	<b>20.75</b>	<b>\$1,826,649</b>	<b>\$6,389,626.00</b>	<b>\$8,267,819.00</b>

## Chief Operations Office

Mission
The RUSD Facilities & Maintenance Department maintains all District facilities to help create quality learning environments for students and staff.

LEADERSHIP
Shannon Gordon, Chief Operations Officer
Vacant, Director, Dept of Facilities
Jim Hooper, Director, Dept of Facility Planning
David Gallo, Facilities Manager
Tabitha Miller, Underfill Safety & Risk Mgmt. Specialist

Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Chief Operations Office	2.00	\$263,036.00	\$2,870,176.00	\$3,133,212.00
Facilities & Maintenance	180.64	\$15,553,623.00	\$7,273,837.00	\$22,827,460.00
<b>Department Totals</b>	<b>182.64</b>	<b>15,816,659.00</b>	<b>\$10,144,013.00</b>	<b>\$25,960,672.00</b>

## **Chief of Communications & Community Engagement Office**

### **Mission**

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).

### **LEADERSHIP**

Stacy Tapp, Chief of Communication & Community Engagement  
 Dr. Chrishirella Sutton, Director of Family & Community Engagement  
 Emily Debaker, Communication Manager

Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Communications Office	3.00	\$371,635.00	\$160,042.00	\$531,677.00
Family & Community Engagement	3.00	\$277,696.00	\$70,367.00	\$348,063.00
<b>Department Totals</b>	<b>6.00</b>	<b>649,331.00</b>	<b>\$230,409.00</b>	<b>\$879,740.00</b>

## **Chief Information Office**

### **Mission**

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.

### **LEADERSHIP**

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	32.90	\$3,106,025.00	\$4,691,172.00	\$7,745,653.00
<b>Department Totals</b>	<b>30.90</b>	<b>\$3,106,025.00</b>	<b>\$4,691,172.00</b>	<b>\$7,745,653.00</b>

## Chief Academic Office

Mission
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.

LEADERSHIP
Rosalie Daca, Chief Academic Officer
Janell Decker, Executive Director of Curriculum & Instruction
Lorie Karls, Director of Professional Learning
Amy Shepherd, Director of Early Learning
James O'Hagan, Director of Digital and Virtual Learning
Dr. Maria Barreras, Executive Director of Language Acquisition
Rachel Schuler, Executive Director of Special Education
Jenelle Williams, System and Program Evaluation Manager

Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Chief Academic Office	1.50	\$218,536.00	\$53,350.00	\$271,886.00
Special Education (ASC/Support Staff)	68.28	\$7,305,472.00	\$302,000.00	\$7,607,472.00
Curriculum & Instruction	31.20	\$3,481,137.00	\$3,433,150.00	\$6,914,287.00
Professional Learning	2.00	\$218,391.00	\$197,390.00	\$415,781.00
Early Learning	3.00	\$334,519.00	\$487,298.00	\$821,817.00
Bilingual/ELL	3.67	\$382,941.00	\$34,000.00	\$416,941.00
Virtual Learning	5.00	\$500,163.00	\$116,930.00	\$617,093.00
<b>Department Totals</b>	<b>114.65</b>	<b>12,441,159.00</b>	<b>\$4,624,118.00</b>	<b>\$17,065,277.00</b>

## Chief of Schools Office

### Mission

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

### LEADERSHIP

Jody Bloyer, Chief of Schools  
 Daryl Burns, Deputy Chief, Cluster III  
 Soren Gajewski, Deputy Chief, Cluster I  
 Chad Chapin, Deputy Chief, Cluster II  
 Dr. Christopher Neff, Executive Director Academies  
 Dr. Jill Reis, 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	Dept. Budget	Total Budget
Chief of Schools Office	17.40	\$2,049,985.00	\$93,300.00	\$2,143,285.00
Student Services	16.90	\$1,501,866.00	\$480,532.00	\$1,982,398.00
Transportation/Enrollment	7.00	\$512,937.00	\$9,659,300.00	\$10,172,237.00
CTE/Academies	3.00	\$343,156.00	\$656,303.00	\$999,459.00
Alt. Ed	2.00	\$267,334.00	\$671,332.00	\$938,666.00
School Security	0.50	\$0.00	\$372,023.00	\$372,023.00
Extended Learning	3.40	\$243,842.00	\$1,611,986.00	\$1,855,828.00
Performance & Data	2.00	\$234,092.00	\$371,062.00	\$605,154.00
Assessment	1.00	\$141,492.00	\$171,780.00	\$313,272.00
<b>Department Totals</b>	<b>53.20</b>	<b>5,294,704.00</b>	<b>\$14,087,618.00</b>	<b>\$19,382,322.00</b>

# Addenda: Glossary of Terms

## Acronyms

3K – Three-Year-Old Kindergarten  
4K – Four-Year-Old Kindergarten  
5K – Five-Year-Old Kindergarten  
DPI – Department of Public Instruction  
FTE – Full Time Equivalency  
GASB – Governmental Accounting Standards Board  
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.

# Addenda: Glossary of Terms

**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.

**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.

**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.

**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.

# Addenda: Glossary of Terms

**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, `

Wisconsin Association of School Business Officials, Accounting Committee

Wisconsin Department of Public Instruction, [www.dpi.wi.gov](http://www.dpi.wi.gov)