



# Adopted Budget

Fiscal Year  
2022-2023



Racine, Wisconsin | [www.RUSD.org](http://www.RUSD.org)

# Message from the Superintendent



Dear Racine Unified School District Community,

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

The landscape of education nationally, statewide and locally has changed a great deal since we have experienced the impact of a world-wide pandemic. Continuously, our staff have stepped to the challenge of supporting and educating our students, families and community. In this budget we have worked to show our staff how much we value their tireless work and ensure successful outcomes for students. Highlights of this year's budget include dollars to support initiatives that address learning loss and priorities detailed in our strategic planning refresh such as:

- RUSD's early literacy initiative focuses on the reading proficiency of the Pre-Kindergarten through first-grade students.
- STEAM initiatives in RUSD will entail the creation of integrated curricular experiences rooted in the key elements found within project and inquiry-based learning.
- The District has affirmed its commitment to staff and will offer a 4.7% Consumer Price Index (CPI) increase to salaries.
- New school building and major improvements in line with our Long-Range Facilities Master Plan funded by our successful Spring 2020 referendum.
- RUSD Middle School Academies will help students find purpose and meaning in their middle school learning through project-based, hands-on experiences.
- Improving our students' SEL competencies to a level that is proficient or better is an absolute necessity.
- The District has focused on producing staffing efficiencies utilizing the closing of schools to keep our staffing level with our declining enrollment.
- Ensure students and educators have broadband access to the internet and adequate wireless connectivity, with a special focus on equity of access outside of school.

Ensure that every student and educator has at least one internet access device and appropriate software and resources for research, communication, multimedia content creation, and collaboration for use in and out of school.

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

#ForwardTogether

Sincerely,

A handwritten signature in black ink, appearing to read "Eric Gallien". The signature is fluid and cursive, written over a light blue background.

Eric Gallien, Ph.D.  
Superintendent

Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Racine Unified School District  
Wisconsin**

For the Fiscal year Beginning

July 01, 2021

*Christopher P. Morill*

Executive Director

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# Administration



Dr. Eric Gallien, Superintendent  
of Schools



Peter Reynolds,  
Chief of Operations



Jeff Serak,  
Chief Financial Officer



Jody Bloyer,  
Chief of Schools



Soren Gajewski,  
Chief Academic Officer



Stacy Tapp, Chief of  
Communication &  
Community Engagement



Tim Peltz, Chief  
Information Officer



Kimberly Walker,  
Chief Legal Officer



Emily DeBaker,  
Chief of Staff

# Organizational Chart

**Community**  
**Board of Education**  
**Superintendent of School**

## **Chief Financial Office**

Finance  
Budgets & Grants  
Payroll  
Purchasing  
Food Service  
Human Resources

## **Chief Operations Office**

Facilities & Maintenance  
Capital Projects  
Safety & Security

## **Chief of Schools Office**

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

## **Chief Academic Office**

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

## **Chief of Staff**

Executive Team Collaboration  
Superintendent Liaison  
Manages Special Assignments  
Strategic Communications Counsel

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

Communication  
News Media  
Website & Social Media  
Community & Family Engagement

## **Chief Information Office**

Technology  
Systems & Applications  
Network  
School Data  
Instructional Materials Center  
Warehouse

## **Chief Legal Office**

Employee Relations  
Legal Services  
Risk Management

# Board of Education



Ms. Auntavia Jackson



Mr. Scott Coey  
Board Clerk



Ms. Jane Barbian  
Board President



Ms. Dulce Cervantes  
Canteras



Ms. Julie McKenna  
Board Vice President



Ms. Allyson Docksey  
Board Treasurer



Mr. Brian O'Connell,



Mr. Matthew Hanser



Ms. Theresa Villar

# Governance—Budget Policies

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

OE – 5 states the Superintendent will:

Develop an annual budget that:

- Follows a systematic budget development process with regular updates to the Board;
- Includes input from stakeholders;
- Reflects the District's Strategic Plan and priorities; and
- Maintains the General Fund (Fund 10) balance in a range of 15% to 20% of the annual General Fund (Fund 10) and Special Education Fund (Fund 27) budgeted expenditures.

Develop an annual budget document that:

- Is in an understandable summary format and highlights the relationship between the budget and Strategic Plan goals;
- Credibly describes revenues, expenditures and transfers between funds;
- Shows the amount spent in each budget category for the most recently completed fiscal year and the amount budgeted for the next fiscal year;
- Reports the anticipated impact on staffing allocations; and
- Discloses budget planning assumptions.
- Forecast fiscal conditions for future years.
- Maintain a stable property tax rate for levies related to approved referenda, building construction and maintenance separate from the main budget.
- The property tax mill rate for these expenditures was \$2.31 in the 2019-2020 budget.
- The \$2.31 property tax mill rate will be the maximum for such levies during the term of the referendum approved by voters on April 7, 2020.
- The Superintendent may propose an associated levy that is lower than the maximum but may not levy above the maximum.
- If expenditures for scheduled projects would exceed the revenue from the maximum property tax mill rate, projects will be delayed or modified to meet the associated funding available.
- Annual property tax levy rate approval by the Board under the Referendum approved on April 7, 2020, will be publicly noticed.
- Annual property tax levy rates under the Referendum approved on April 7, 2020, will be approved by separate Board vote.
- Any proposed modifications to (OE-5.4) must be announced at a Board meeting at least 4 weeks prior to the vote.
- Any modifications to OE-5.4) require a three-fourth majority vote of the full Board.
- The annual monitoring report for OE-5 must include the history of levies under the 2020 Referendum.



# Strategic Plan Overview

## District Vision:

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

## District Mission:

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

### • Core Values:

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

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



# Strategic Plan 2027

## Racine Unified Strategic Priorities:

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

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

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

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

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

# Strategic Plan 2027 Goals

## **Racine Unified 2027 District Goals:**

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

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

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

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

# Community At-A-Glance

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

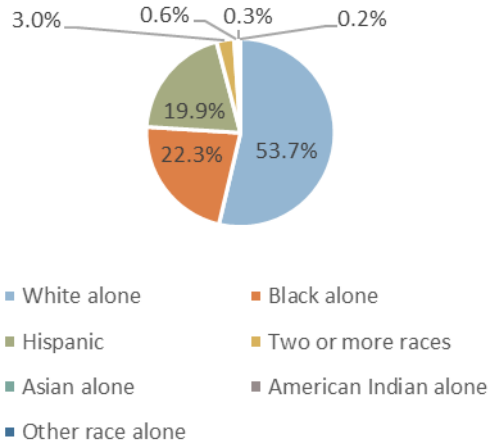
Information sourced from census.gov & city-data.com.



Population: 77,127

Median income: \$44,346

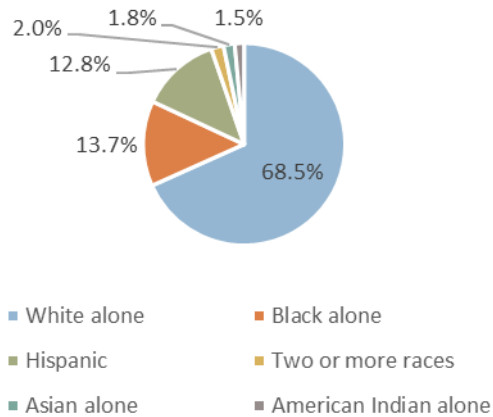
Racine Demographic Information



Population: 6,995

Median income: \$73,175

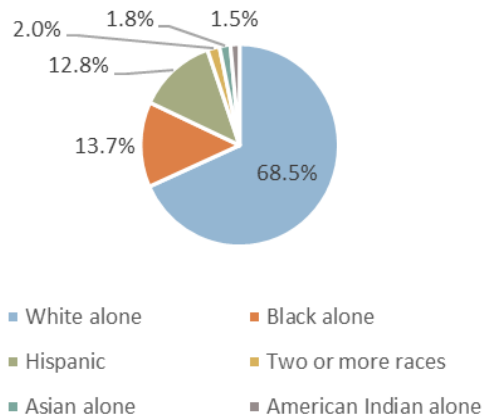
Sturtevant Race Demographics



Population: 27,732

Median income: \$72,309

Sturtevant Race Demographics

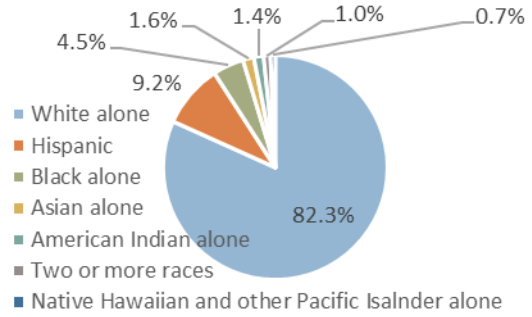


# Community At-A-Glance



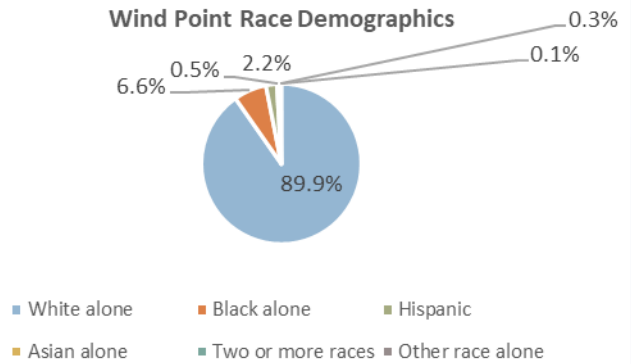
Population: 25,361  
Median income: \$81,722

**Caledonia Race Demographics**



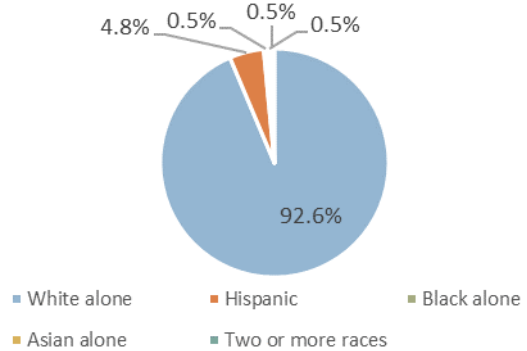
Population: 1,695  
Median income: \$111,633

**Wind Point Race Demographics**



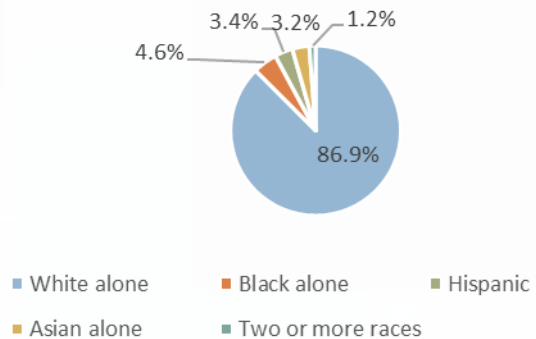
Population: 234  
Median income: \$90,421

**North Bay Race Demographics**



Population: 493  
Median income: \$76,487

**Elmwood Park Race Demographics**



# Community At-A-Glance

## Post-Secondary

**Education**— Several colleges and universities are located within commuting distance of the District:

- Alverno College
- Cardinal Stritch University
- Carroll University
- Carthage College
- Concordia University Wisconsin
- Gateway Technical College
- Marquette University
- Milwaukee Area Technical College
- Milwaukee School of Engineering
- Mount Mary University
- UW Milwaukee
- UW Parkside
- UW Whitewater
- Waukesha County Area Technical College

## Racine Area Employers

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

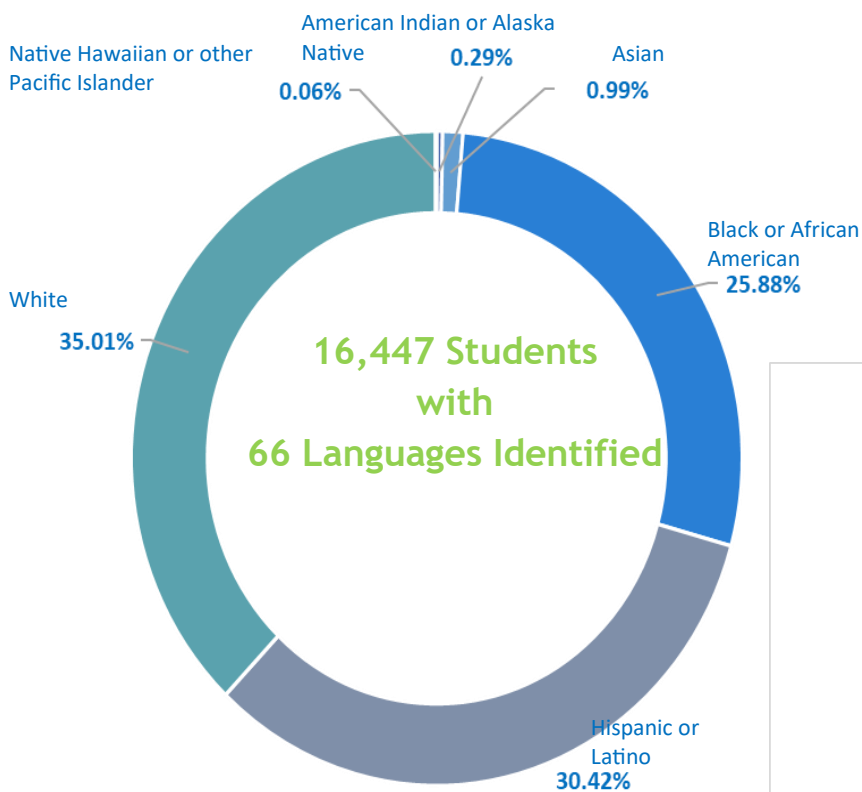
**Racine County Employers** Listed below are Racine County’s largest employers.

### Racine County Largest Employers

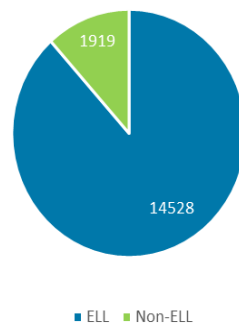
Employer	Type of Business	Number of Employees
Ascension All Saints Hospital	Healthcare	2800
S.C. Johnson & Son Inc.	Manufacturer - Cleaning products education	2500
Racine Unified School District	Education	2452
Advocate Aurora (Burlington & Greater Racine)	Healthcare	2050
CNH America LLC	Manufacturer - Heavy equipment	1600
In-Sink-Erator	Manufacturer - Disposals	1091
Cree Inc.	Manufacturer - Lighting Fixtures	1000
Racine County Largest Employers	Government	968
Gateway Technical College	Vocational education	827
City of Racine	Government	742

Data provided by Baird Financial, 2022.

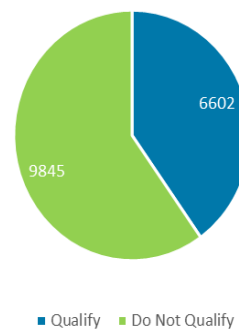
# RUSD At-A-Glance



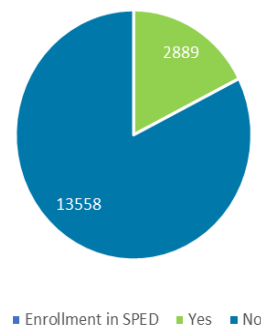
Enrollment by ELL Status



Enrollment by Free/Reduced Lunch



Enrollment in SPED



**1** Early Learning Center

**1** Alternative Learning Center

**1** Montessori School

**2,953** total staff members

**13** Elementary Schools

**1,529** teachers & professional staff

**4** K-8 Campuses

**419** educational assistants

**1** Middle School

**61%** of teachers have advanced degrees

**2** Middle/High School Campuses

**44%** of educational support staff have advanced degrees

**3** High Schools

# Schools

## Specialty Schools

Racine Alternative Learning  
Bull Early Education Center  
Virtual Learning

## Elementary Schools

Dr. Jones Elementary  
Fratt Elementary  
Jefferson Lighthouse Elementary  
Julian Thomas Elementary  
Knapp Elementary  
Goodland Montessori School

Olympia Brown Elementary  
Red Apple Elementary  
Roosevelt Elementary  
S.C. Johnson Elementary  
Schulte Elementary  
Wadewitz Elementary  
West Ridge Elementary

## K-8 Schools

Gifford School  
Gilmore Fine Arts  
Jerstad-Agerholm School  
Mitchell School

## Middle Schools

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

## High Schools

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





# Building the Budget—Calendar

## 2022-23 Racine Unified School District Budget Calendar

<u>Date Due</u>	<u>Budget Benchmarks</u>	<u>Key Tasks</u>
11/30/2021	Budget Planning Process (11/1/2021-11/30/2021)	<i>Development of Budget Calendar (11/12/2021) Evaluate Budget Process/Forms (11/30/2021) Update all budget worksheets (11/30/2021)</i>
1/26/2022	Financial Planning Forecast (12/1/2021-1/26/2022)	<i>Enrollment Projections (12/10/2021) Department Forecasts (1/14/2022) Projected Revenues/Expenditures (1/21/2022)</i>
1/31/2022	Present Financial Planning Forecast to Senior Leadership	
2/7/2022	Present Financial Planning Forecast to BOE	
4/4/2022	Present Updated Financial Planning Forecast to BOE	
4/29/2022	School & Department Budget Development (1/1/2022-4/29/2022)	<i>Set School &amp; Department Allocations (1/21/2022) Distribute Budget Worksheets (2/14/2022) School &amp; Department Budgets Due (4/15//2022)</i>
4/29/2022	School & Department Staffing (1/26/2022-4/29/2022)	<i>Distribute Staffing Rosters (1/26/2022) Staffing Meetings (2/1/2022-4/29/2022)</i>
5/13/2022	Staff presentations on budget (4/25/2022-5/13/2022)	
5/27/2022	2022-23 Interim Budget Finalized (12/1/2021-5/27/2022)	<i>School &amp; Department Budgets Finalized (5/20/2022) District Personnel Budget (5/1/2022-5/20/2022)</i>
6/1/2022	2022-23 Interim Budget Book Completed (3/31-6/1)	
6/6/2022	Present Interim Budget to BOE	
6/20/2022	Interim Budget Approved by BOE	
8/1/2022	Present Updated Financial Planning Forecast to BOE	
9/16/2022	Third Friday September Student Count	
9/26/2022	Budget Hearing	<i>Publish Notice in Journal Times (at least 15 days prior)</i>
9/30/2022	Budget Updates for Adopted Budget (6/21/2022-9/30/2022)	<i>Department Budget Updates (9/1/2022) Staffing Roster Finalized (9/2/2022) Personnel Budget Completion (9/30/2022)</i>
10/15/2022	State equalization aid certification released	
10/19/2022	2022-23 Adopted Budget Finalized (11/1/2021-10/19/2022)	
10/21/2022	2022-23 Adopted Budget Book Completed (10/1-10/21)	
10/24/2022	BOE approve 2022-23 Budget and Tax Levy	<i>Budget Book to BOE (10/21/2022)</i>
10/24/2022	Certify Tax Levy	
11/1/2022	Begin 2023-24 Budget Planning Process	
6/30/2023	2022-23 Budget adjustments/tracking (11/1/2022-6/30/2023)	<i>Budget tracking (monthly after 2/2022) Budget review w/schools &amp; departments (1/31/2023) Adjusted Budget to BOE – if needed (5/2/2023)</i>

# Building the Budget—Basis of Budgeting

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

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

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

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

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

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

**Basis of Accounting:** - The basis of budgeting is the same as the basis of accounting used in the financial statements. Governmental fund financial statements are reported using the modified accrual basis of accounting.

## Funding Allocations (Site based budgeting)

### School Funding Allocations

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

### Department Funding Allocations

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

### District Wide Operational Allocations

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

# Building the Budget—Challenges

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

Almost every budget planning year begins with an assumed structural deficit. This year was no different as the initial District forecast projected a funding shortfall of \$18.5 million. With no per-pupil increase to the revenue limit formula from the state the district would need to cover any funding shortfalls with Federal ESSER funds. The final budget uses over \$17.9 million in ESSER funds to cover the districts funding shortfall and balance the budget.

## Challenges that impacted the budget include:

**Declining Enrollment** – District revenue is linked to the number of students residing in RUSD boundaries, while district costs are driven by the number of students attending. The District's declining enrollment trend requires reducing expenses by \$10,672 per student lost. Since 2017-18 school year, student enrollment has declined by 2,599. Enrollment in RUSD schools for 2022-23 is down by 369 students from 2021-22.

**Staffing Costs** – Staff and benefit costs rose significantly as the District works to maintain compensation levels that retain and recruit employees. With the CPI rate of 4.7% increase given along with rung advancement (2.15%) With CPI at rates not seen in sometime staffing cost increases made up the largest portion of the cost increases to the district

**Operational Cost Increases**- With inflation rates high and supply chain issues still affecting the markets costs were expected to increase for operational (utilities, gas) costs, pupil transportation and other expenses.

**Academic Needs of Students** – The District continues to work to meet student learning goals, address student learning loss due to the pandemic and improve academic achievement in schools while meeting the special service needs of students.

**Referendum Ruling** – With the delayed affirmation of the 2020 referendum, many changes have occurred that will impact the scope of the work. The Facility Master Plan will be updated to address these changes.

**Uncertainty of Funds** – While the District has received federal CARES, GEER, and ESSER dollars to address learning loss, mental health, and school safety concerns, a significant portion of those funds are being used to cover operational expenses (\$17.9 million projected for 2022-23). As those funds are spent down we continue to face uncertainty with the future sustainability of funds to cover operational expenditures.

# Building the Budget—Strategies

## Strategic Plan 2027

Beginning in FY23, Strategic Plan 2027 embarked with new strategic goals to assure RUSD is the district of choice in southeastern Wisconsin. The year-long process began with District senior administration formulating goals before moving to community engagement. During these sessions, community leaders, parents, students, and other stakeholders provided feedback and developed final strategic goals. The goals were then accepted by the Board and the District began to implement the plan and track key performance indicators.

In order for the District to best provide transparency and assure that dollars are aligned to strategic goals, the District has developed a budget alignment tool that confirms the budget aligns to the goals and key performance indicators that are presented in Strategic Plan 2027. In addition to District leadership continuously monitoring progress toward these measurements, the finance team gathers the results and evaluates them against the dollars being spent. This process assures that dollars are being utilized in the best way to meet the goals of the District.

## Budget Strategies

With a significant funding shortfall, strategies were developed to move the District toward a balanced budget for 2022-23. To address structural deficits collaboration across all stakeholder groups is needed to find efficiencies while continuing to move the district forward towards achievement of its goals.

**Facilities Master Plan** – With the affirmation of the 2020 referendum, implementation of the Facility Master Plan can begin. This plan will help the District create schools that are more conducive to student learning and operate with greater efficiency.

**Reduce & Right Size Staff** – Since staff costs make up around 70% of the operations budget, staffing efficiencies are needed to address the district deficit. Strategic reductions in staff would be made by:

- Implementation of School & Department staffing allocation formulas to help adjust staffing in alignment with enrollment patterns
- Targeted reductions at schools that operate inefficiently
- Evaluate all District programming and staffing for operational efficiencies

**ESSER II & III Federal Funds**- With the current State budget awarding \$0 funding increase for schools all funding shortfalls need to be covered by Federal ESSER dollars. RUSD is projecting using over \$17.9 million in allocated ESSER dollars for 2022-23 to maintain operations and cover the cost increases of the district.

**Department programming and operations budget reductions**– The district set forth a target for Departments to meet a 10% spending reduction within their programming and operational budgets.

**ERP Upgrade**– The district has contracted with Tyler Munis to upgrade the ERP system. In 2022-23 \$750,000 of FY22 dedicated carryover (fund balance) is budgeted to cover parts of the implementation with the remainder expected to be expensed in 2023-24. This system will create efficiencies with district operations.

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

# Building the Budget—Forecast

As part of the budget development process in meeting the Board of Education’s Operation Expectation 5. A five-year forecast is developed to provide a picture of the financial situation of the district and help guide administration. The following scenario as presented in May 2022 highlights what is the most likely scenario moving forward.

Rolling Reductions Over 4 years (Est. \$6.9 million per year)							Scenario 2
	Historical	Current Year	Budget Year	Forecast			
	2020 - 2021	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Sept Membership (FTE)	17,611	17,688	17,570	17,298	17,114	16,819	16,544
Per Pupil Increase	\$179	\$0	\$0	\$200	\$200	\$150	\$150
Per-Pupil Categorical Aid \$	\$742	\$742	\$742	\$742	\$742	\$742	\$742
TIF Out Equalized Valuation Growth	7.27%	6.65%	2.00%	2.00%	2.00%	2.00%	2.00%
<b>Fund 10 Revenues</b>	\$291,806,072	\$297,410,758	\$296,920,053	\$286,641,629	\$284,872,650	\$289,228,322	\$290,334,908
<b>Fund 10 Expenditures</b>	\$276,388,896	\$303,601,477	\$307,273,504	\$303,546,838	\$306,845,570	\$309,779,374	\$312,127,712
<b>Surplus (Deficit)</b>	<b>\$15,417,176</b>	<b>(\$6,190,719)</b>	<b>(\$10,353,451)</b>	<b>(\$16,905,209)</b>	<b>(\$21,972,920)</b>	<b>(\$20,551,052)</b>	<b>(\$21,792,804)</b>
<b>Fund Balance</b>	\$60,172,087	\$53,981,368	\$43,627,917	\$26,722,709	\$4,749,788	(\$15,801,263)	(\$37,594,067)
<b>Fund Balance as % of Expenditures</b>	21.77%	17.78%	14.20%	8.80%	1.55%	-5.10%	-12.04%
<b>Total School-Based Tax Levy</b>	\$100,256,011	\$104,421,504	\$86,696,323	\$76,593,344	\$76,237,927	\$71,137,208	\$68,333,065
<b>Mill Rate (per \$1,000 EQ Value)</b>	\$9.49	\$9.27	\$7.55	\$6.54	\$6.38	\$5.84	\$5.50

\*Please note this information is as presented in May 2022 and has not been updated to reflect the final numbers of the 2023 Budget.

### This scenario contained the following assumptions:

- Assumes CPI given each year (4.7%, 2022-23, 5% 2023-24, gradual rate decline from there)
- Estimating state per pupil funding increases of \$200 in next biennial budget (2023-24), followed by \$150 in subsequent biennial budget (2025-26).
- Current (2022-23) projected reductions moving forward (Est. @ \$6.9 million each year)
- Includes Operational (Utilities/Gas/Transportation/Health benefit) cost increases
- Assumes using \$8 million in ESSER to cover funding shortfall in 2023-24

### Significant Fiscal Challenges in coming years

- Declining enrollment requires continued reductions to meet balanced budget
- For every student lost \$10,672 must be reduced in the subsequent year
- ESSER Expiration, September 2024, setting up significant fiscal cliff after funding expires
- Projected funding shortfalls exceed \$20 million in 3 years following expiration of ESSER funding unless action is taken.
- State, federal and local revenue for school districts does not keep up with inflationary costs
- Finance initially requested to utilize \$26 million in ESSER funding to cover projected shortfalls (\$4 mil yr. 1, \$10 mil yr. 2, \$12 mil yr. 3). Of the \$12 million in ESSER funding to cover the projected shortfall in FY24, currently only \$8 million available as FY22 need was almost double the initial \$4 million requested.
- CPI increases continue to climb for next year, project a gradual realignment to the norm over following 3 years.
- Utility, gas and health costs projected to increase over coming years.

# Building the Budget—Assumptions

Assumptions and impacts for building the 2022-23 budget projected cost increases and revenue adjustments to outweigh expected savings, which would lead to a significant funding shortfall.

## **Assumptions and impacts used to build the 2022-23 budget are as follows:**

### **Cost Increases & Revenue Impact Assumptions:**

- RUSD spending authority through the state revenue limit is expected to remain flat with a \$0 increase in per pupil spending.
- The District will use over \$17.9 million in Federal ESSER funds to cover the current funding shortfall.
- Enrollment for revenue limit purposes declined by 369 full time equivalency students which will require further reductions in subsequent fiscal years.
- Employee compensation was adjusted by the 4.7% consumer price index, as well as funding for staff rung advancement (est. at 2.15%). Overall costs for staff salaries increased by \$9.5 million
- Health and dental benefit costs are projected to increase \$2.29 million over the prior year.
- The approved April 2020 referendum will provide \$12.66 million in funding for school improvements. The amount of funding is limited utilizing the Board of Education tax rate control policy.
- State equalization aid (general aid used to reduce property taxes) increased by \$8.7 million.
- One-time revenues received in 2021-22 for FEMA COVID Aid, Federal E-rate Technology Aid, Federal Unemployment Aid and Wisconsin Governor's CRF Aid are not expected to be continued (\$3.9 million)
- Private school vouchers and open enrollment expenses increased by over \$2.27 million.
- Costs of goods and services, specifically utilities, gas and transportation are expected to increase.

### **Cost Savings & Revenue impact assumptions:**

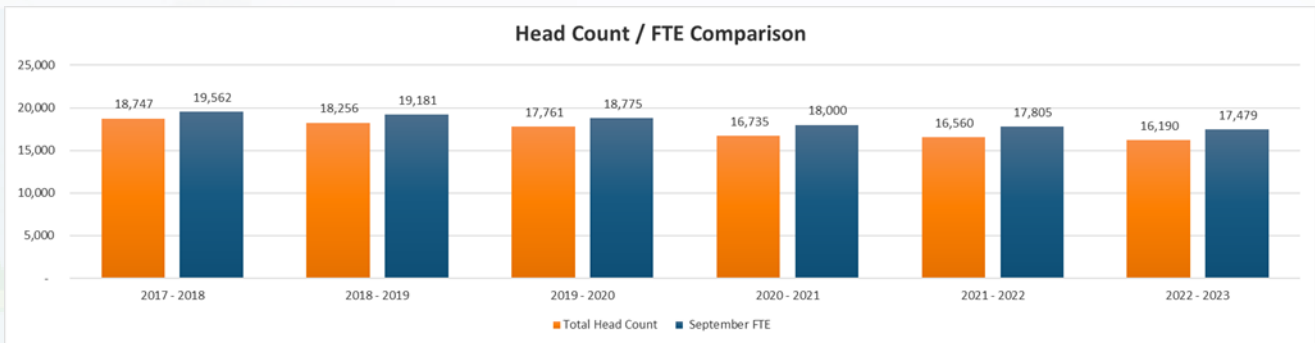
- Staffing targets of \$9.2 million in efficiencies, included the closure of Janes Elementary, School & Department formula-based targets, were not realized in full. Overall the salary increase of \$9.5 million including the savings from realized efficiencies.
- District department programming and operational budgets were to be reduced by 10%.
- Utilize \$17.9 million in Federal ESSER funds to cover projected deficit.
- Utilize ESSER funding to cover the \$5.9 million cost of the staff technology refresh.

# Enrollment

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



Racine Unified School District is projected to continue the trend of declining enrollment over the next several fiscal years. As part of the state revenue limit calculation for every student lost RUSD must reduce expenditures by over \$10,672. As our enrollment FTE drops, this is largely due to student enrollment in RUSD dropping, as voucher and open enrollment out of the district continue to increase.

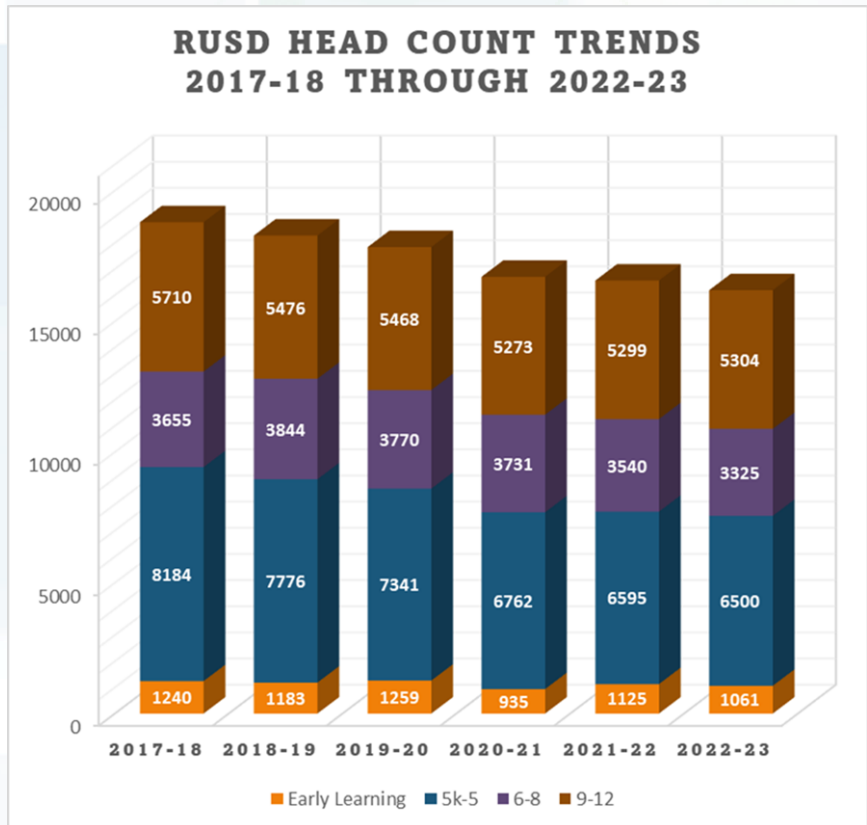


Enrollment in RUSD schools declined by 369 students in 2022-23.

Students who open enrolled out of RUSD to other Districts increased by 67.5.

2022-23 Enrollment decline/increase by grade level:

- Early Learning: -64
- 5K-5: -95
- 6-8: -215
- 9-12: +5



# Staffing

Staffing makes up the largest percentage of RUSD expenditures, thus shifts in staffing costs significantly impact the district budget. Overall district General and Special Education funded staffing costs increased by over \$9.5 million dollars from the prior year. This was largely due to the elevated CPI rate of 4.7% and the rung advancement given to staff.

## Changes/Impacts to staffing:

Salary/Benefit cost increases

- \$9.5 million and \$2.29 million for salary, health and dental benefits respectively

Closure of Janes Elementary School

Continued declining enrollment

- Majority of schools seeing enrollment declines

Increase in district staff FTE

- District FTE up 16.35 FTE from last year

Comparison of Staff by Employee Group Fiscal Year 2019-20 through 2022-23					
Employee Group	2019-20	2020-21	2021-22	2022-23 Final	FY22-23 Change
<b>Certified Administrators</b>					
- Gen or Non-Grant Funds	84.10	83.30	89.30	84.30	-5.00
- Federal Grant Funded	11.70	10.50	7.70	8.50	0.80
<b>TOTAL</b>	<b>95.80</b>	<b>93.80</b>	<b>97.00</b>	<b>92.80</b>	<b>-4.20</b>
<b>Teaching Staff</b>					0.00
- Gen or Non-Grant Funds	1,551.62	1,528.18	1,462.66	1,370.49	-92.17
- Federal Grant Funded	120.15	108.24	126.75	188.70	61.95
<b>TOTAL</b>	<b>1,671.77</b>	<b>1,636.42</b>	<b>1,589.41</b>	<b>1,559.19</b>	<b>-30.22</b>
<b>Educational Assistants</b>					0.00
- Gen or Non-Grant Funds	370.76	362.57	347.95	364.84	16.89
- Federal Grant Funded	11.00	8.00	13.00	47.03	34.03
<b>TOTAL</b>	<b>381.76</b>	<b>370.57</b>	<b>360.95</b>	<b>411.87</b>	<b>50.92</b>
<b>Secretaries &amp; Clerical</b>					0.00
- Gen or Non-Grant Funds	109.30	103.10	98.35	90.25	-8.10
- Federal Grant Funded	6.60	7.60	5.60	5.60	0.00
<b>TOTAL</b>	<b>115.90</b>	<b>110.70</b>	<b>103.95</b>	<b>95.85</b>	<b>-8.10</b>
<b>Buildings and Grounds</b>					0.00
- Gen or Non-Grant Funds	187.18	187.46	185.08	178.28	-6.80
- Federal Grant Funded	0.00	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>187.18</b>	<b>187.46</b>	<b>185.08</b>	<b>178.28</b>	<b>-6.80</b>
<b>Professional Support</b>					0.00
- Gen or Non-Grant Funds	87.35	90.13	92.66	104.00	11.34
- Federal Grant Funded	6.50	7.12	6.59	10.00	3.41
<b>TOTAL</b>	<b>93.85</b>	<b>97.25</b>	<b>99.25</b>	<b>114.00</b>	<b>14.75</b>
<b>GRAND TOTAL</b>	<b>2,546.26</b>	<b>2,496.20</b>	<b>2,435.64</b>	<b>2,451.99</b>	<b>16.35</b>

Federal funded staff FTE grew with continued implementation of ESSER funded strategies including:

- Early Literacy EAs
- Positions shifted to address funding shortfall

Reduction in Teaching staff in large due to planned closing of Janes Elementary.

General fund EA FTE increases attributed to additional Special Education Assistants.

Administrator increase attributed to:

- Reclass of confidential secretaries
- Addition of 3 FTE general fund plus 3 FTE ESSER funded.



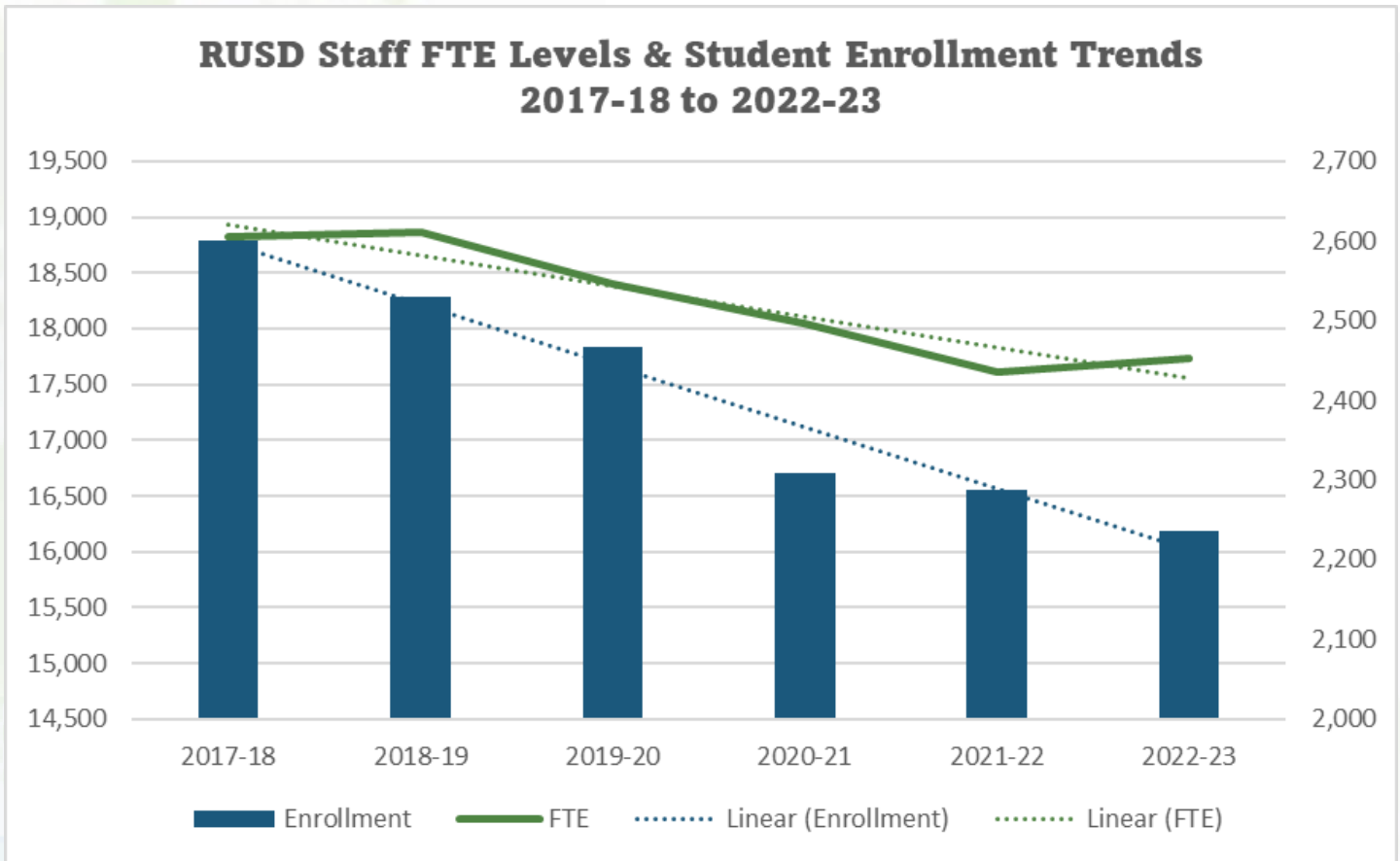
# Staffing

## School-Based Staffing Levels and Budget Stabilization

As enrollment in RUSD has declined over the past decade, it is understandable that certain staffing reductions have had to take place in order to ensure the district's financial position remains strong.

As enrollment drives district revenues and expenditures, and staffing making up close to 70% of the districts operations costs the correlation between the two is a key factor in addressing the district deficit. With the current challenge declining enrollment presents at RUSD to maintain a balanced budget, adjustments to staffing need to reflect the changes in enrollment.

The chart below shows the relationship between student enrollment and staff FTE from 2015-16 through 2022-23. As it highlights the trend of student enrollment is declining at a much greater rate than staff FTE. This gap is one of the factors in the district's significant funding shortfall.



As staffing and benefit plan costs continue to climb, they make up the largest cost increase to the 2022-23 budget and are outpacing state and federal funding increases. State and Federal funding increases for schools have not kept up with the costs of inflation over the years, which in turn forces districts to continue to find additional efficiencies with how they operate.

# 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.

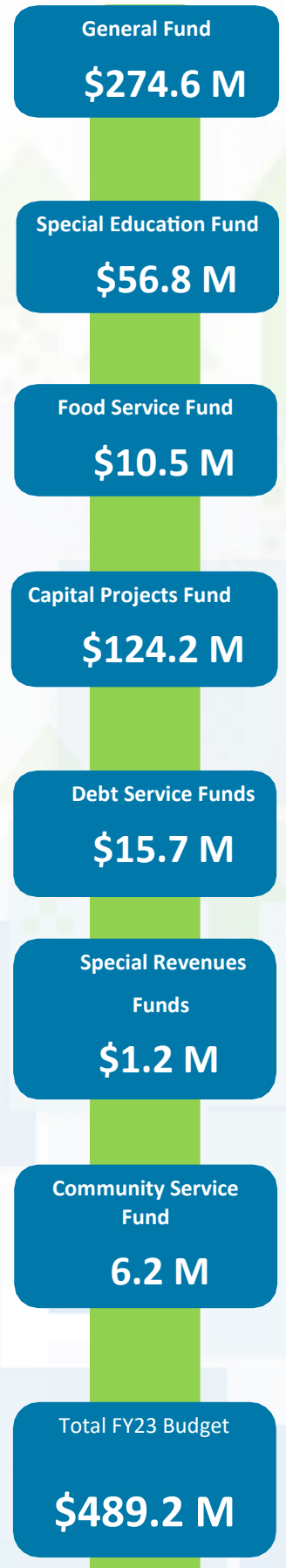
All revenues, expenditures and changes in fund balance for each fund are accounted for separately and reported to DPI.

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

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

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

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

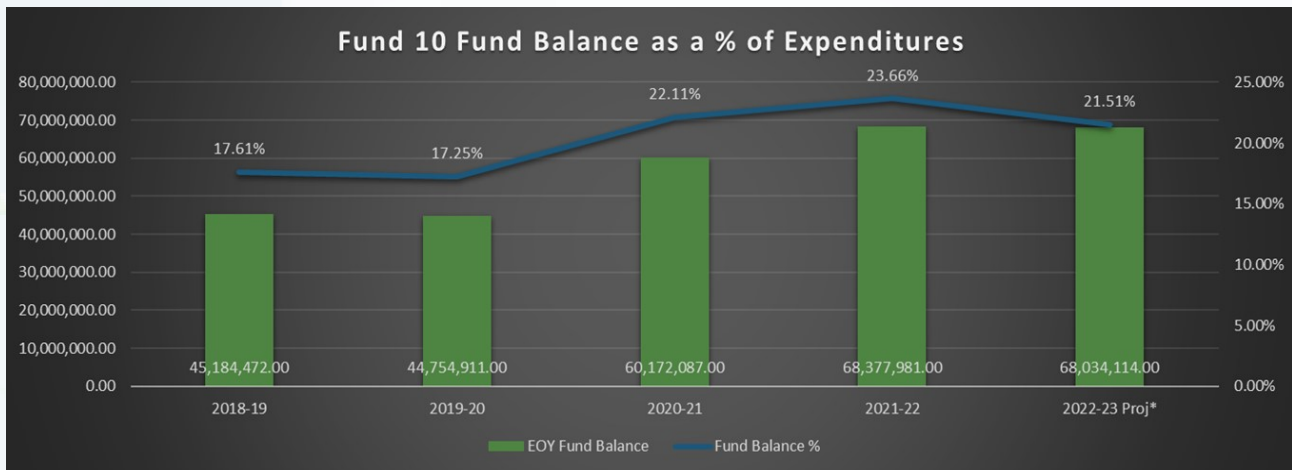


# District Fund Balance

The following chart shows the changes to fund balance in each fund, 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 \$97 million, which is attributed to an increase in capital project funds for the borrowing proceeds of the Starbuck Middle School and Jertad-Agerholm Campus projects.

Change in Fund Balance For fiscal year 2022-23	Revenues and Other Financing Sources		Expenditures and Other Financing Uses		Change	Ending
	Beginning					
General fund	68,377,982	318,917,439	319,261,306	(343,867)	68,034,115	
Special revenue trust fund	1,794,624	1,233,253	1,963,923	(730,670)	1,063,954	
Special education fund	-	56,867,099	56,867,099	-	-	
Special revenue fund	66,426	-	-	-	66,426	
Debt service funds	1,146,175	15,772,980	15,715,513	57,467	1,203,642	
Capital projects funds	25,899,822	124,228,403	26,081,000	98,147,403	124,047,225	
Food service fund	5,720,644	10,508,379	10,586,288	(77,909)	5,642,735	
Community service fund	1,268,194	8,208,641	8,208,641	-	1,268,194	
<b>Totals</b>	<b>104,273,868</b>	<b>535,736,194</b>	<b>438,683,770</b>	<b>97,052,424</b>	<b>201,326,292</b>	
<b>Overall change in fund balance</b>				<b>97,052,424</b>		
<b>Change in operating* fund balance</b>				<b>(1,152,446)</b>		

The chart below shows the trend of the general fund balance over the last 5 years.



The projected 2022-23 ending balance for the General Fund (Fund 10) is 21.51%. The increase to the fund balance in 2021-22 was in large caused by the referendum funding strategy of building up cash to fund future construction projects.

The general fund balance change of -\$343,867 breakdown includes the following:

- 2014 Referendum FY22 Carryover—\$1,085,586
- Facilities FY22 truck order - \$116,000
- Chief of Schools PD - \$40,000
- ERP Implementation - \$750,000
- Gov. Revenue - \$1,647,719

# Revenue

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

**Property taxes:** Revenue from taxable property located within the bounds of the school district.

**Local & intermediate sources:** Primarily student fees, earnings on investments, tuition for students from other districts, sales, donations and rental charges.

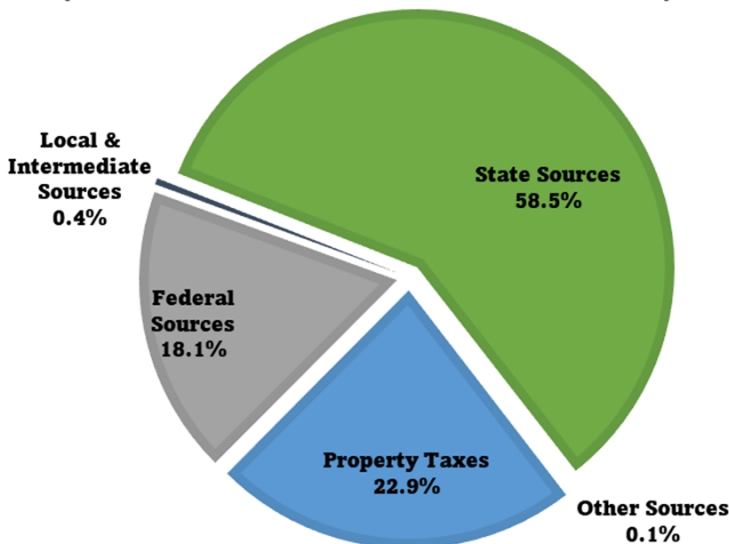
**State sources:** Equalization aid used to reduce school property taxes and categorical aid for targeted school programs.

**Federal sources:** Revenue for projects funded by the federal government, include federal grants and reimbursements for medical services provided to students.

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

ALL GOVERNMENTAL FUNDS Combined Statement of Revenues, Expenditures and Changes in Fund Balance ADOPTED BUDGET					
	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	Change	
				Amount	Percent
<b>Revenues by Source</b>					
Property Taxes	100,256,013	104,421,502	97,711,243	(6,710,259)	-6.4%
Local sources	1,174,285	2,519,306	3,003,066	483,760	19.2%
Intermediate sources	357,444	324,339	347,266	22,927	7.1%
State Sources	192,843,168	193,260,930	200,017,233	6,756,303	3.5%
Federal Sources	31,679,536	50,176,727	73,873,348	23,696,621	47.2%
Other Sources	4,739,694	1,441,630	332,270	(1,109,360)	-77.0%
<b>Total Revenues</b>	<b>331,050,140</b>	<b>352,144,434</b>	<b>375,284,426</b>	<b>23,139,992</b>	<b>6.6%</b>

**2022-2023 REVENUES BY SOURCE  
(GENERAL & SPECIAL EDUCATION FUNDS)**



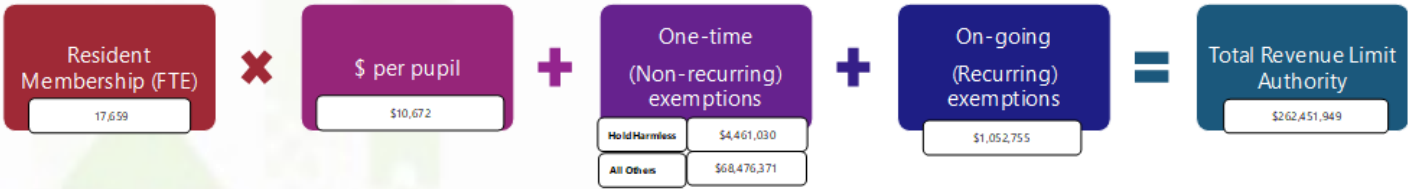
Property tax rate will drop, while revenues will increase due to the increase in equalized value and federal revenues.

State funding increases include state equalization aid.

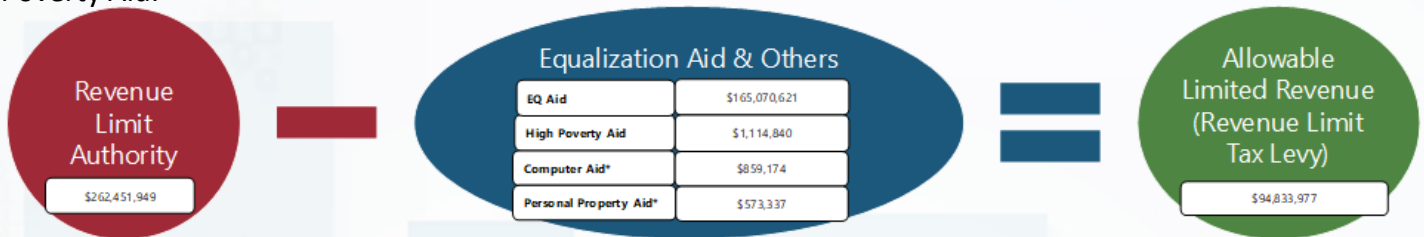
Federal revenue is higher due to the utilization of ESSER II & III dollars.

# 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 total revenue limit authority highlighted by the chart below is the amount of revenue the district can receive through a combination of property taxes and state general aid .



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

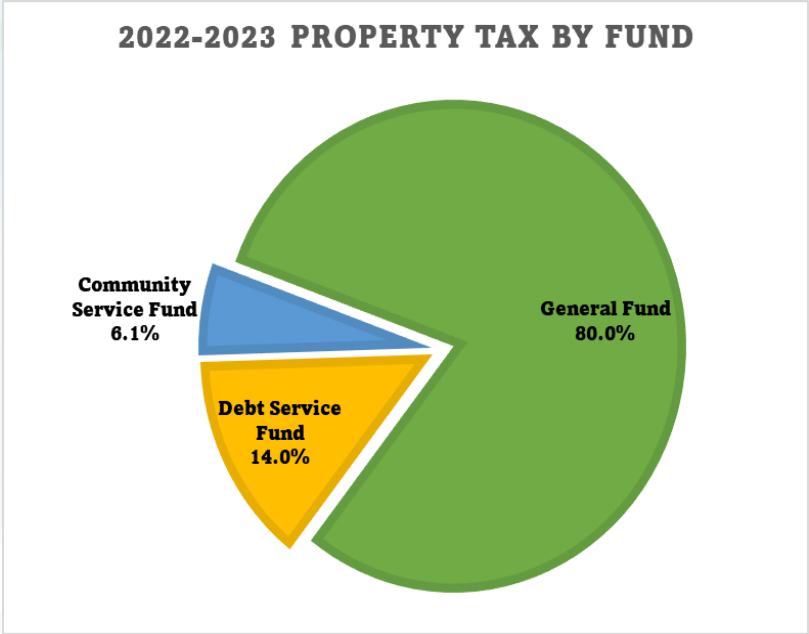


2022 - 2023 Total School Levy	\$97,711,243
Equalized Property Value	\$12,510,272,200
Mill Rate	\$7.81

The General Fund receives 80% of all property tax levy funds. This includes the tax levy for the voucher program.

The 2022-23 property tax rate of \$7.81 is over 15% lower than 2021-22 and incorporates the Board of Education Tax Rate Control policy.

The Community Service levy decreased due to completion of Aquatic Center construction, but includes the levy for the debt from the project. This amount is included as part of meeting the BOE tax rate policy.



## Expenditures—All Governmental Funds

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

Common categories of expenditures include:

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

<b>ALL GOVERNMENTAL FUNDS</b>					
<b>Combined Statement of Revenues, Expenditures and Changes in Fund Balance</b>					
<b>ADOPTED BUDGET</b>					
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>Change</b>	
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>Amount</b>	<b>Percent</b>
<b>Expenditures by Function</b>					
Instruction					
Regular Instruction	93,689,507	94,834,577	100,220,127	5,385,550	5.7%
Vocational Instruction	4,800,678	4,856,852	6,304,689	1,447,837	29.8%
Special Instruction	38,505,603	37,514,903	41,114,618	3,599,715	9.6%
Other Instruction	6,974,821	8,017,220	8,080,995	63,775	0.8%
<b>Total Instruction</b>	<b>143,970,608</b>	<b>145,223,553</b>	<b>155,720,429</b>	<b>10,496,876</b>	<b>7.2%</b>
Support Service					
Pupil Services	18,560,183	18,533,531	20,289,253	1,755,722	9.5%
Libraries & Instructional Support	18,915,349	17,755,036	25,727,072	7,972,036	44.9%
General administration	3,125,998	3,538,465	3,963,698	425,233	12.0%
Building administration	12,301,043	12,936,939	14,028,411	1,091,472	8.4%
Business & operations	56,899,509	43,494,569	73,569,819	30,075,250	69.1%
Central services	3,224,911	3,142,497	3,748,962	606,465	19.3%
Insurance	1,525,541	932,067	943,103	11,036	1.2%
Debt payments	48,830,855	18,118,235	18,067,289	(50,946)	-0.3%
Other support services	6,997,577	5,476,690	8,015,584	2,538,894	46.4%
Food service	5,051,153	8,069,495	10,586,288	2,516,793	31.2%
Community service	3,265,297	11,031,030	6,257,293	(4,773,737)	-43.3%
<b>Total Support Services</b>	<b>178,697,416</b>	<b>143,028,554</b>	<b>185,196,772</b>	<b>42,168,218</b>	<b>29.5%</b>
Non-program transactions	43,607,621	47,524,209	51,524,801	4,000,592	8.4%
<b>Gross Total Expenditures</b>	<b>366,275,644</b>	<b>335,776,316</b>	<b>392,442,002</b>	<b>56,665,686</b>	<b>16.9%</b>
Difference of revenues over expenditures	(35,225,505)	16,368,118	(17,157,576)	(33,525,694)	
Other financing rev (exp)	51,516,879	302,348	114,210,000	113,907,653	37674.4%
Net change in fund balance	16,291,374	16,670,466	97,052,424	80,381,958	
Fund Balance Beginning of Year	71,312,024	87,603,398	104,273,864	16,670,466	19.0%
<b>Fund Balance End of Year</b>	<b>87,603,398</b>	<b>104,273,864</b>	<b>201,326,288</b>	<b>97,052,424</b>	<b>93.1%</b>

# Expenditures—General & Special Education

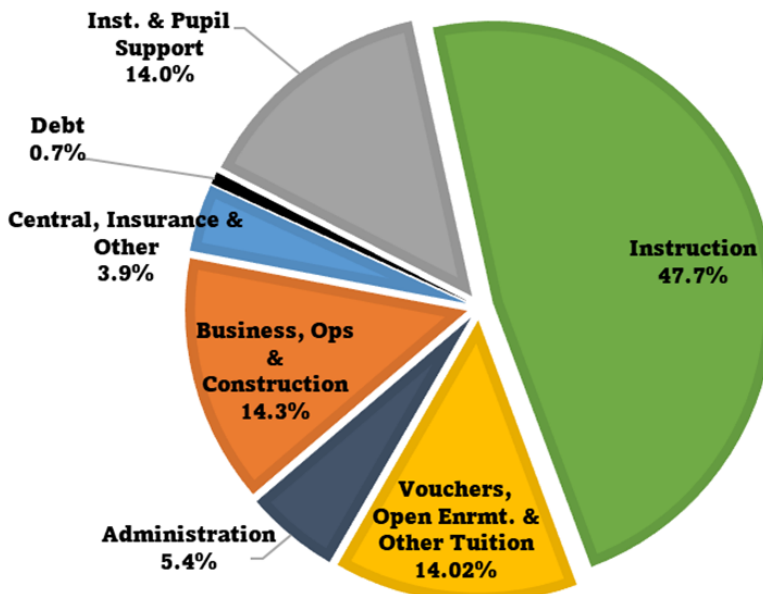
The District general fund (fund 10) and special Education fund (fund 27) make up over 90% of the district operating budget. The charts below highlight the expenditures in those funds broken out by the function or area of expense and object, which is the type of expense. For a more detailed breakout of revenue and expenses for these funds see pages 28 and 30 respectively.

Instruction and Pupil Support make up almost 62% of funds expended in the General and Special Education Fund. Up from 60% in 2021-22.

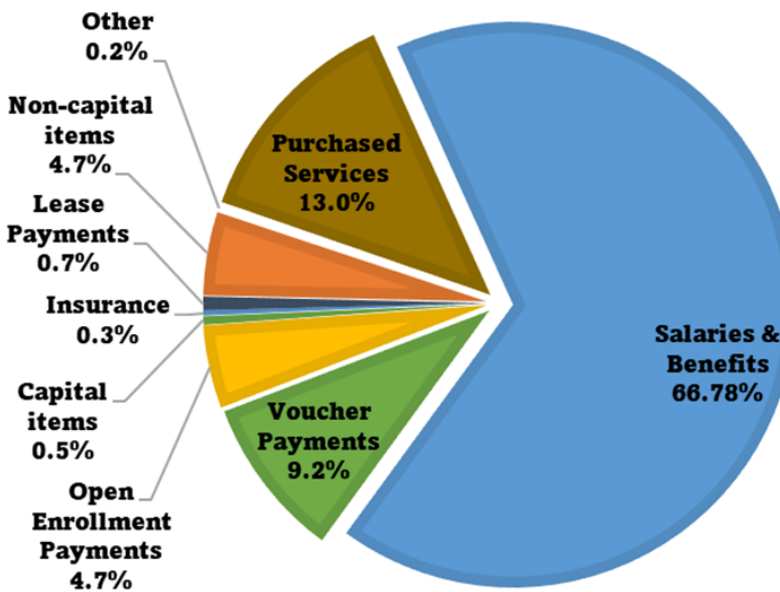
Business, operations, and construction make up 14% of all spending and is used to support students and schools through pupil transportation, school maintenance and improvements to buildings.

Vouchers, Open Enrollment & Other tuition make up over 14% of expenditures.

**2022-2023 EXPENDITURES BY FUNCTION  
(GENERAL & SPECIAL EDUCATION FUND)**



**2022-2023 EXPENDITURES BY OBJECT  
(GENERAL & SPECIAL EDUCATION FUND)**



Salaries and benefits make up 67% of budgeted expenditures in the General and Special Education budget. Up from 66% in 2021-22.

DPI reporting requires payments for private school vouchers to be recorded as an expense in the General Fund. Those payments make up over 9% of general operating fund expenses, up from 8.6% in 2021-22.

# 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.

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

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	PERCENT CHANGE
<b>Revenues by source</b>				
Property taxes	82,729,239	83,973,943	78,147,652	-6.94%
Local sources	382,408	1,187,762	1,066,250	-10.23%
Intermediate sources	336,008	314,000	347,266	10.59%
State sources	178,415,220	178,130,557	184,861,436	3.78%
Federal sources	20,245,265	31,912,302	53,892,436	68.88%
Other sources	3,825,128	1,441,630	272,000	-81.13%
<b>Total revenues</b>	<b>285,933,268</b>	<b>296,960,194</b>	<b>318,587,040</b>	<b>7.28%</b>
<b>Expenditures by function</b>				
Instruction				
Regular instruction	93,635,961	94,735,232	99,702,516	5.24%
Vocational instruction	4,790,185	4,758,168	6,249,360	31.34%
Special instruction	374,243	282,957	355,336	25.58%
Other instruction	6,577,590	7,140,582	7,573,030	6.06%
<b>Total instruction</b>	<b>105,377,979</b>	<b>106,916,939</b>	<b>113,880,242</b>	<b>6.51%</b>
Support service				
Pupil services	11,725,270	11,283,050	12,698,325	12.54%
Libraries & instructional support	16,165,745	15,141,382	22,683,305	49.81%
General administration	3,057,630	3,465,250	3,925,074	13.27%
Building administration	12,279,137	12,890,801	13,927,373	8.04%
Business & operations	35,075,920	36,777,062	43,429,109	18.09%
Central services	3,220,543	3,136,671	3,735,134	19.08%
Insurance	1,298,853	705,829	740,000	4.84%
Debt payments	2,080,302	2,359,818	2,351,776	-0.34%
Other support services	6,993,286	5,472,945	8,011,554	46.38%
<b>Total support services</b>	<b>91,896,687</b>	<b>91,232,808</b>	<b>111,501,650</b>	<b>22.22%</b>
Non-program transactions	41,743,944	45,551,924	49,588,994	8.86%
<b>Total expenditures</b>	<b>239,018,609</b>	<b>243,701,671</b>	<b>274,970,886</b>	<b>12.83%</b>
Excess (deficiency) of revenues over expenditures	46,914,659	53,258,523	43,616,154	-18.10%
Other financing sources (uses)				
Transfer from other funds	212,281	196,706	315,399	
Other financing sources	5,660,523	17,348	15,000	-13.53%
Transfers to other funds	(37,370,287)	(45,266,682)	(44,290,420)	-2.16%
<b>Total other financing sources (uses)</b>	<b>(31,497,483)</b>	<b>(45,052,628)</b>	<b>(43,960,021)</b>	
Net change in fund balance	15,417,176	8,205,895	(343,867)	-104.19%
Fund balance beginning of year	44,754,911	60,172,087	68,377,982	13.64%
<b>Fund balance end of year</b>	<b>60,172,087</b>	<b>68,377,982</b>	<b>68,034,115</b>	<b>-0.50%</b>

Property tax levy dropping due to decrease in revenue limit authority and increase in state equalization aid.

Increase in Federal Fund attributed to covering \$17.9 million funding shortfall and additional ESSER funded initiatives

Budget includes CPI increase of 4.7% plus rung advancement for staff. Increases across all functional groups largely attributed to staff cost increases.

Business & Operations increase attributed to \$5.9 million staff technology refresh.

Transfers to other funds include \$33.1 million to the special education fund and \$9.6 million of referendum for the Long-Term Capital Improvement Fund.



# Special Revenue Fund

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

## Special Revenue Trust Fund Revenues by Source, Expenditures by Function ADOPTED BUDGET

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	PERCENT CHANGE
<b>Revenues by source</b>				
Local & intermediate sources	488,136	1,228,175	1,233,253	0.41%
Other sources	212,269	0	0	
<b>Total revenues</b>	<b>700,405</b>	<b>1,228,175</b>	<b>1,233,253</b>	0.41%
<b>Expenditures by function</b>				
Regular instruction	53,546	99,345	517,611	421.02%
Vocational instruction	10,141	14,766	55,329	274.71%
Special Instruction	96	0	1,036	
Other instruction	89,054	449,939	507,965	12.90%
<b>Total Instruction</b>	<b>152,837</b>	<b>564,050</b>	<b>1,081,941</b>	<b>100.00%</b>
Pupil services	30,821	112,792	259,164	129.77%
Libraries & Instructional support	95,706	358	112,863	31425.98%
General administration	34,931	72,412	33,624	-53.57%
Building Administration	21,905	46,138	101,038	118.99%
Business & Operations	2,767	65,437	103,708	58.49%
Central Services	0	42	4,128	9728.57%
<b>Total support services</b>	<b>186,131</b>	<b>297,179</b>	<b>614,525</b>	106.79%
Non-Program Transactions	12,423	117,745	267,457	127.15%
<b>Total expenditures</b>	<b>351,391</b>	<b>978,974</b>	<b>1,963,923</b>	100.61%
Excess (deficiency) of revenues over expenditures	349,014	249,201	(730,670)	-393.21%
Transfer to other funds	(9,400)	0	0	
Total other financing sources (used)	<b>(9,400)</b>	<b>0</b>	<b>0</b>	
Net change in fund balance	339,614	249,201	(730,670)	-393.21%
Fund balance beginning of year	1,205,809	1,545,423	1,794,624	16.13%
<b>Fund balance end of year</b>	<b>1,545,423</b>	<b>1,794,624</b>	<b>1,063,954</b>	-40.71%

The local sources of revenue are funds from school fundraising and donations. Revenue amounts are estimates.

Fund 21 revenues carryover from year to year so expenses are driven by when schools decide to utilize the funds. This makes budgeting expenditures especially challenging.

# Special Education Fund

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

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

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

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

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

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

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

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	PERCENT CHANGE
<b>Revenues by source</b>				
Local & intermediate sources	21,511	13,452	0	-100.00%
State sources	14,288,585	15,130,374	14,770,797	-2.38%
Federal sources	5,817,048	6,289,817	7,888,818	25.42%
<b>Total revenues</b>	<b>20,127,144</b>	<b>21,433,643</b>	<b>22,659,615</b>	<b>5.72%</b>
<b>Expenditures by function</b>				
Regular instruction	0	0	0	
Vocational instruction	352	83,919	0	-100.00%
Special instruction	38,131,264	37,231,946	40,758,246	9.47%
<b>Total Instruction</b>	<b>38,131,615</b>	<b>37,315,865</b>	<b>40,758,246</b>	<b>9.22%</b>
Pupil services	6,804,092	6,962,315	7,331,764	5.31%
Instructional & staff support	2,487,654	2,613,162	2,930,904	12.16%
General administration	33,437	803	5,000	522.67%
Business & operations	3,476,026	3,778,387	3,956,002	4.70%
Central services	4,368	5,783	9,700	67.73%
Insurance	226,688	226,238	203,103	-10.23%
Other Support Services	4,291	3,745	4,030	7.61%
<b>Total support services</b>	<b>13,036,555</b>	<b>13,590,433</b>	<b>14,440,503</b>	<b>6.25%</b>
Non-program transactions	1,851,253	1,854,540	1,668,350	-10.04%
<b>Total expenditures</b>	<b>53,019,423</b>	<b>52,760,838</b>	<b>56,867,099</b>	<b>7.78%</b>
Excess (deficiency) of revenues over expenditures	(32,892,280)	(31,327,195)	(34,207,484)	
Transfer from general fund	33,075,958	31,453,267	34,395,435	9.35%
Transfers to other funds	(183,678)	(126,072)	(187,951)	
	32,892,280	31,327,195	34,207,484	9.19%
<b>Fund balance end of year</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## Other Special Projects

Special Revenue Fund was used at RUSD to track Federal grant revenues and expenditures related to the Extended Learning program. These 21<sup>st</sup> Century Learning Center grants are awarded to various program sites throughout the district. The District is moving the Special Revenue Fund revenues and expenditures for the Extended Learning program to Fund 80 to help better fiscally track all Extended Learning program costs.

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

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	PERCENT CHANGE
<b>Revenues by source</b>				
Local & intermediate sources	0	0	0	
State sources	0	0	0	
Federal sources	499,291	659,527	0	-100.00%
Other sources	0	0	0	
<b>Total revenues</b>	<b>499,291</b>	<b>659,527</b>	<b>0</b>	<b>-100.00%</b>
<b>Expenditures by function</b>				
Regular instruction	0	0	0	
Other Instruction	308,177	426,700	0	-100.00%
<b>Total Instruction</b>	<b>308,177</b>	<b>426,700</b>	<b>0</b>	<b>-100.00%</b>
Pupil services	0	175,374	0	-100.00%
Instructional & staff support	166,244	134	0	-100.00%
General administration	0	0	0	
Building administration	0	0	0	
Business & operations	5,667	42,996	0	-100.00%
Central services	0	0	0	
Other support services	0	0	0	
<b>Total support services</b>	<b>171,911</b>	<b>218,504</b>	<b>0</b>	<b>-100.00%</b>
Non-program transactions	0	0	0	
<b>Total expenditures</b>	<b>480,088</b>	<b>645,204</b>	<b>0</b>	<b>-100.00%</b>
Excess (deficiency) of revenues over expenditures	19,204	14,323	0	-100.00%
Transfer to other funds	(19,204)	(14,323)	0	
Net change in fund balance	0	0	0	
Fund balance beginning of year	66,426	66,426	66,426	0.00%
<b>Fund balance end of year</b>	<b>66,426</b>	<b>66,426</b>	<b>66,426</b>	<b>0.00%</b>

# Debt Service

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

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

**Debt Service Fund - Not Referendum Approved**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**ADOPTED BUDGET**

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	PERCENT CHANGE
<b>Revenues by source</b>				
Property taxes	13,626,774	13,539,573	13,651,728	0.83%
Earnings on investments	7,917	3,823	7,500	96.18%
Other sources	702,296	0	60,270	
<b>Total revenues</b>	<b>14,336,987</b>	<b>13,543,396</b>	<b>13,719,498</b>	<b>1.30%</b>
<b>Expenditures for debt payments</b>				
Principal	41,730,000	12,805,000	13,195,000	3.05%
Interest	4,698,188	2,949,029	2,517,513	-14.63%
Agent paying fees	322,365	4,388	3,000	-31.63%
<b>Total expenditures</b>	<b>46,750,552</b>	<b>15,758,417</b>	<b>15,715,513</b>	<b>-0.27%</b>
Excess (deficiency) of revenues over expenditures	(32,413,565)	(2,215,021)	(1,996,015)	
Transfers from other funds	4,669,767	1,617,000	2,053,482	
Other financing sources	27,908,404	0	0	
<b>Total other financing sources</b>	<b>32,578,171</b>	<b>1,617,000</b>	<b>2,053,482</b>	<b>26.99%</b>
Net change in fund balance	164,606	(598,021)	57,467	
Fund balance beginning of year	1,579,590	1,744,196	1,146,175	-34.29%
<b>Fund balance end of year</b>	<b>1,744,196</b>	<b>1,146,175</b>	<b>1,203,642</b>	<b>5.01%</b>

Revenues and expenditures remain stable in the debt service fund, but with implementation of Facility Master Plan and affirmation of 2020 referendum, debt is expected to increase in the coming years.

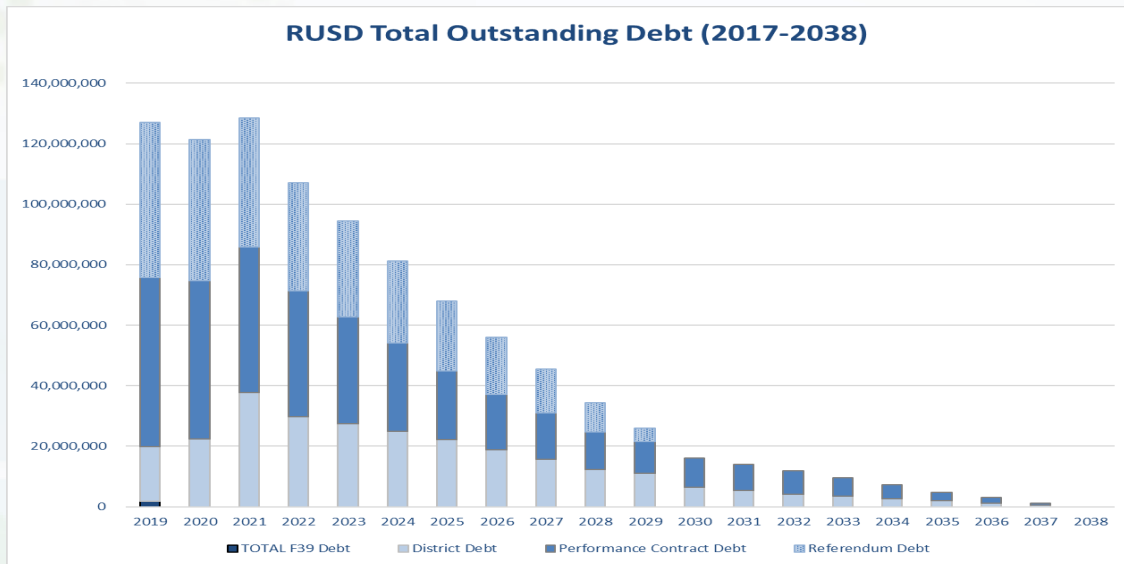
Transfer from other funds includes the Fund 80 levy for Aquatic Center debt.

The legal debt limit for a k-12 district is 10% of the equalized valuation (TID IN). With an equalized valuation of \$13.8 billion, the District has a legal debt limit of an estimated \$1.38 billion. The District's current bond rating Aa3.

# 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	29,810,000	27,380,000	(2,430,000)
Performance Contract Debt	41,580,000	35,465,000	(6,115,000)
Referendum Debt	35,805,000	31,545,000	(4,260,000)
<b>Total Outstanding Debt</b>	<b>107,195,000</b>	<b>94,390,000</b>	<b>(12,805,000)</b>



Note: This debt amount excludes lease financing of equipment.

Fund 38 - Existing Debt as of Model Build (Includes EEE Debt)									
Year	F/S	Principal	Interest	Total	Bid Premi-um*	Subsidy*	Net	CY Totals	FY Totals
2022 - 2023	Fall		\$1,648,500	\$1,648,500		-\$60,270	\$1,588,230		\$22,636,460
	Spring	\$19,460,000	\$1,648,500	\$21,108,500		-\$60,270	\$21,048,230	\$22,366,830	
2023 - 2024	Fall		\$1,378,870	\$1,378,870		-\$60,270	\$1,318,600		\$22,327,200
	Spring	\$19,690,000	\$1,378,870	\$21,068,870		-\$60,270	\$21,008,600	\$22,059,205	
2024 - 2025	Fall		\$1,110,875	\$1,110,875		-\$60,270	\$1,050,605		\$18,636,209
	Spring	\$16,535,000	\$1,110,875	\$17,645,875		-\$60,270	\$17,585,605	\$18,425,831	
2025 - 2026	Fall		\$900,497	\$900,497		-\$60,270	\$840,227		\$15,065,453
	Spring	\$13,385,000	\$900,497	\$14,285,497		-\$60,270	\$14,225,227	\$14,939,424	
2026 - 2027	Fall		\$774,468	\$774,468		-\$60,270	\$714,198		\$15,423,395
	Spring	\$13,995,000	\$774,468	\$14,769,468		-\$60,270	\$14,709,198	\$15,241,724	
2027 - 2028	Fall		\$532,526	\$532,526			\$532,526		\$11,460,053
	Spring	\$10,395,000	\$532,526	\$10,927,526			\$10,927,526	\$11,322,683	
2028 - 2029	Fall		\$395,157	\$395,157			\$395,157		\$11,585,314
	Spring	\$10,795,000	\$395,157	\$11,190,157			\$11,190,157		

# Capital Projects

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

RUSD has developed a Long-Range Facility Master Plan (LRFMP) to guide the work of all the planned capital projects withing the District. In alignment with the LRFMP, approximately \$26 million has been allocated for school improvements and maintenance projects for the upcoming fiscal year.

Capital Projects Funds					
Combined Statement of Revenues, Expenditures and Changes in Fund Balance					
ADOPTED BUDGET					
	2019-20	2020-21	2021-22	2022-23	PERCENT
	ACTUAL	ACTUAL	ACTUAL	ADOPTED	CHANGE
<b>Revenues by source</b>					
Earnings on investments	135,084	7,987	15,167	218,000	1337.33%
Other	0	0	0	150,000	
<b>Total revenues &amp; financing</b>	<b>135,084</b>	<b>7,987</b>	<b>15,167</b>	<b>368,000</b>	<b>2326.32%</b>
<b>Expenditures by function</b>					
Buildings & grounds	2,008,605	18,339,130	2,830,687	20,081,000	609.40%
Central services	0	0	0	0	
Other	0	0	0	6,000,000	
<b>Total capital project expenditures</b>	<b>2,008,605</b>	<b>18,339,130</b>	<b>2,830,687</b>	<b>26,081,000</b>	<b>821.37%</b>
<b>Excess (deficiency) of revenues over expenditures</b>					
	<b>(1,873,521)</b>	<b>(18,331,143)</b>	<b>(2,815,520)</b>	<b>(25,713,000)</b>	
Other financing sources	3,844,388	19,127,514	13,981,416	123,860,403	785.89%
Other financing uses	0	0	0	0	
<b>Total other financing sources</b>	<b>3,844,388</b>	<b>19,127,514</b>	<b>13,981,416</b>	<b>123,860,403</b>	<b>785.89%</b>
Net change in fund balance	1,970,867	796,371	11,165,896	98,147,403	778.99%
Fund balance beginning of year	11,966,688	13,937,555	14,733,926	25,899,822	75.78%
<b>Fund balance end of year</b>	<b>13,937,555</b>	<b>14,733,926</b>	<b>25,899,822</b>	<b>124,047,225</b>	<b>378.95%</b>

\* Note: FY20 Budget adjusted to reflect updated expenditures & fund balance

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

With affirmation of the April 2020 referendum the district will begin work to update the Facility Master Plan and implement phase 1.

Building up of fund balance is part of fiscal strategy for execution of 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, and providing lunchroom supervision.

RUSD will continue to participate in the Community Eligibility Provision (CEP) program for the 2022-23 school year. This will allow RUSD to continue to serve breakfast and lunch at no cost to all enrolled students, without the burden of establishing eligibility via an income application. The CEP program will provide us with full reimbursement for 87% of the meals served, and a partial reimbursement for 13% of the meals served. This is reflected in a slight decrease in revenues for the upcoming school year.

97% of the revenues are from federal funds through the National School Lunch and Breakfast Programs.

Payments to Aramark for food service management increased due to 7.7% CPI-food away from home cost as of 12/2021 and expected meal counts.

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

912,818 breakfasts and 1,372,195 lunches were served during the 21-22 school year.

## Food Service Fund Combined Statement of Revenues, Expenditures and Changes in Fund Balance INTERIM BUDGET

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	PERCENT CHANGE
<b>Revenues by source</b>				
Local sources	32,803	53,114	64,000	20.50%
State sources	139,364	0	385,000	0.00%
Federal sources	5,088,438	10,738,382	10,059,379	-6.32%
Other revenues	0	0	0	0.00%
<b>Total Revenues</b>	<b>5,260,604</b>	<b>10,791,496</b>	<b>10,508,379</b>	<b>-2.62%</b>
<b>Expenditures for food service</b>				
Salaries & benefits	1,011,714	1,025,543	1,121,991	9.40%
Purchased services	2,979,327	5,799,982	7,539,755	30.00%
Food & supplies	1,019,042	1,200,376	1,402,542	16.84%
Furniture & equipment	30,141	29,426	500,000	1599.18%
Other	10,930	14,168	22,000	55.28%
<b>Total expenditures</b>	<b>5,051,153</b>	<b>8,069,495</b>	<b>10,586,288</b>	<b>31.19%</b>
Excess (deficiency) of revenues over expenditures	209,451	2,722,001	(77,909)	-102.86%
Other financing sources	0	0	0	0.00%
Other financing uses	0	0	0	0.00%
<b>Total other financing sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
Net change in fund balance	209,451	2,722,001	(77,909)	-102.86%
Fund balance beginning of year	2,789,192	2,998,643	5,720,644	90.77%
<b>Fund balance end of year</b>	<b>2,998,643</b>	<b>5,720,644</b>	<b>5,642,735</b>	<b>-1.36%</b>

# Pension & 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 Brown & Brown Benefit Services. In-order-for the district to receive state or federal aid, on contributions to the fund, the District must allocate to the fund 105% of the actual expenses for post-employment benefits.

**Pension & Empl Benefit Tr Fd**  
**Combined Statement of Revenues, Expenditures and Changes Fund Balance**  
**Revenues by Source, Expenditures by Object**  
**ADOPTED BUDGET**

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	PERCENT CHANGE
<b>Revenues by source</b>				
Local Sources	65,816	13,159	10,000	-24.01%
Other Sources	5,130,909	4,029,551	5,254,277	30.39%
<b>Total revenues</b>	<b>5,196,725</b>	<b>4,042,710</b>	<b>5,264,277</b>	<b>30.22%</b>
<b>Expenditures for trust funds</b>	<b>4,897,659</b>	<b>3,848,335</b>	<b>4,965,777</b>	<b>29.04%</b>
Excess (deficiency) of revenues over expenditures	299,066	194,375	298,500	53.57%
Fund balance beginning of year	9,961,735	10,260,801	10,455,176	1.89%
<b>Fund balance end of year</b>	<b>10,260,801</b>	<b>10,455,176</b>	<b>10,753,676</b>	<b>2.86%</b>

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.



# 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.

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

Change in property taxes due to reduction of levy for Aquatic Center construction.

Increase in federal funds due to utilizing federal ESSER dollars and transfer of 21st Century CLC grants from Fund 29 for the Extended Learning programs.

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

Purchased service change reflects the completion of the Aquatic Center construction in 2021-22

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

	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 ADOPTED	PERCENT CHANGE
<b>Revenues by source</b>				
Property taxes	3,900,000	6,907,986	5,911,863	-14.42%
Local sources	254,960	28,153	264,063	837.96%
Federal revenues	29,494	576,700	2,032,715	252.47%
Other revenues	0	0	0	
<b>Total Revenues</b>	<b>4,184,454</b>	<b>7,512,839</b>	<b>8,208,641</b>	<b>9.26%</b>
<b>Expenditures for community service</b>				
Salaries & benefits	1,433,798	2,460,314	4,335,680	76.22%
Purchased services	1,811,004	8,249,351	1,395,576	-83.08%
Non-capital objects	17,422	293,703	459,525	56.46%
Capital objects	0	19,976	20,000	0.12%
Other	3,073	7,686	46,512	505.15%
<b>Total expenditures</b>	<b>3,265,297</b>	<b>11,031,030</b>	<b>6,257,293</b>	<b>-43.28%</b>
Excess (deficiency) of revenues over expenditures	919,156	(5,074,504)	0	
Transfer to other funds	1,555,000	1,556,313	1,951,348	25.38%
Fund balance beginning of year	6,978,542	6,342,698	1,268,194	-80.01%
<b>Fund balance end of year</b>	<b>6,342,698</b>	<b>1,268,194</b>	<b>1,268,194</b>	<b>0.00%</b>

# ESSER

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

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

## How is RUSD Using ESSER Funds?

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

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

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

## ESSER Funding moving forward

Entering the 2023 Fiscal year to date RUSD has spent the entirety of the ESSER I allocated funds.

ESSER II will be 100% expensed by the end of 2022-23. The district is budgeting \$10,130,861 for 2022-23.

ESSER III will be over 50% utilized by the end of 2022-23. The district is budgeting \$28,298,427 of the ESSER III allocation for 2022-23. This will leave a balance of \$24,756,076 for the 2023-24 fiscal year.

## 2022-23 ESSER Budget Highlights

- Staff Technology Refresh - \$5,915,927
- Designated Building Subs - \$4,000,000
- Interventionists (Contracted) - \$1,573,142
- Early Literacy EA's - \$1,348,854
- Ext. Learning Programs - \$881,986
- Literacy Licensure Program - \$750,000
- Competency Based Program - \$519,200
- Inst. Software Programs - \$440,888
- Floor Scrubbers - \$388,667
- SEL Training & Coordinators - \$336,440
- Deficit Coverage - \$17,971,903

## Energy Efficiency

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

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

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

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

Due to the COVID-19 pandemic, the district began implementing a 24/7 air refresh plan to increase the rate of fresh air return in every building as a pandemic mitigation strategy. This along with the use of higher-grade filters has resulted in lower energy efficiency.

Phase	Performance Year	Schools	Year	Annual Estimated Projected Benefits
I	July - June	Case, Horlick, Park, Gifford, Wadewitz, SC Johnson, Schulte, Goodland, Dr. Jones, Olympia Brown, Jefferson	8	\$296,184
II	July - June	Case, Horlick, Park & Jefferson	7	\$81,667

Phase	Performance Year	Schools	Year	Annual Estimated Projected Benefits
II	Dec - Nov	Bull Fine Arts, Fratt, Giese, Janes, Jerstad-Agerholm K-8, Julian Thomas, Knapp, Mitchell, North Park, Red Apple, Roosevelt, Walden III, West Ridge, Gilmore, McKinley, Mitchell, Starbuck	7	\$205,089
II	Oct - Sept	Fratt, Giese, Janes, Julian Thomas, Knapp, Mitchell, North Park, Red Apple, Roosevelt, West Ridge, Jerstad K-8, McKinley, Mitchell, Starbuck	8	\$46,814
III	Feb - Jan	Jerstad - Agerholm	4	\$29,621

Phase	Performance Year	Schools	Year	Operations & Maintenance Cost Avoidance	Annual Estimated Projected Benefits
IV	July - June	Community Pathways Campus	3	\$38,237	\$67,528
IV	July - June	Fratt, Mitchell	3	\$684,871	\$720,044

# Budget Adoption Table

2022-2023

## Recommended Format for Budget Adoption

Instructions: This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

### Racine Unified School District

<b>BUDGET ADOPTION 2022-23*</b>			
	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</b>
<b>GENERAL FUND (FUND 10)</b>			
Beginning Fund Balance (Account 930 000)	44,754,911.04	60,172,086.67	68,013,908.20
Ending Fund Balance, Nonspendable (Acct. 935 000)	3,838,282.93	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	7,870,667.72	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	1,600,000.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	46,863,136.02	0.00	0.00
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>60,172,086.67</b>	<b>68,013,908.20</b>	<b>67,670,041.20</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	212,281.18	196,706.32	315,399.00
<b>Local Sources</b>			
210 Taxes	82,729,239.00	83,973,943.00	78,147,652.00
240 Payments for Services	49,416.80	0.00	0.00
260 Non-Capital Sales	85,386.37	52,912.16	22,000.00
270 School Activity Income	3,217.80	147,054.12	144,000.00
280 Interest on Investments	25,734.13	100,593.18	75,000.00
290 Other Revenue, Local Sources	128,817.21	783,658.24	825,250.00
<b>Subtotal Local Sources</b>	<b>83,021,811.31</b>	<b>85,058,160.70</b>	<b>79,213,902.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	321,626.86	248,495.51	347,266.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>321,626.86</b>	<b>248,495.51</b>	<b>347,266.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	14,381.34	65,504.67	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>14,381.34</b>	<b>65,504.67</b>	<b>0.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	4,454,801.50	3,544,080.35	1,898,556.00
620 State Aid -- General	156,306,591.00	157,448,434.00	166,185,461.00
630 DPI Special Project Grants	472,404.67	367,044.11	322,920.00
640 Payments for Services	315,284.00	286,911.00	275,000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	1,229,275.05	1,627,946.57	1,642,165.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00
690 Other Revenue	15,636,863.40	14,856,140.70	14,537,334.00
<b>Subtotal State Sources</b>	<b>178,415,219.62</b>	<b>178,130,556.73</b>	<b>184,861,436.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	216,153.08	251,154.42	251,871.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	9,680,264.07	16,801,644.26	40,179,146.00

# Budget Adoption Table

<b>BUDGET ADOPTION 2022-23*</b>			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
750 IASA Grants	7,736,265.58	7,788,513.70	9,230,348.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	121,000.00
780 Other Federal Revenue Through State	2,583,732.28	6,776,215.68	4,048,071.00
790 Other Federal Revenue - Direct	28,849.74	294,773.61	62,000.00
<b>Subtotal Federal Sources</b>	<b>20,245,264.75</b>	<b>31,912,301.67</b>	<b>53,892,436.00</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	47,443.35	17,347.50	15,000.00
870 Long-Term Obligations	5,613,079.40	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>5,660,522.75</b>	<b>17,347.50</b>	<b>15,000.00</b>
<b>Other Revenues</b>			
960 Adjustments	3,504,512.21	577,979.21	2,000.00
970 Refund of Disbursement	208,798.42	782,443.73	200,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	201,653.57	184,751.81	70,000.00
<b>Subtotal Other Revenues</b>	<b>3,914,964.20</b>	<b>1,545,174.75</b>	<b>272,000.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>291,806,072.01</b>	<b>297,174,247.85</b>	<b>318,917,439.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	33,503,369.38	34,495,915.32	38,061,607.00
120 000 Regular Curriculum	60,132,591.40	60,603,389.12	61,640,909.00
130 000 Vocational Curriculum	4,790,184.87	4,758,167.58	6,249,360.00
140 000 Physical Curriculum	5,466,786.21	5,632,908.51	6,181,130.00
160 000 Co-Curricular Activities	1,110,803.84	1,507,673.33	1,391,900.00
170 000 Other Special Needs	374,242.92	282,957.24	355,336.00
<b>Subtotal Instruction</b>	<b>105,377,978.62</b>	<b>107,281,011.10</b>	<b>113,880,242.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	11,725,270.28	11,283,050.34	12,698,325.00
220 000 Instructional Staff Services	16,165,744.67	15,141,381.69	22,683,305.00
230 000 General Administration	3,057,629.73	3,465,250.25	3,925,074.00
240 000 School Building Administration	12,279,137.21	12,890,801.14	13,927,373.00
250 000 Business Administration	35,075,919.79	36,777,061.96	43,429,109.00
260 000 Central Services	3,220,543.42	3,136,671.40	3,735,134.00
270 000 Insurance & Judgments	1,298,853.03	705,828.83	740,000.00
280 000 Debt Services	2,080,302.46	2,359,818.48	2,351,776.00
290 000 Other Support Services	6,993,285.92	5,472,945.23	8,011,554.00
<b>Subtotal Support Sources</b>	<b>91,896,686.51</b>	<b>91,232,809.32</b>	<b>111,501,650.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	37,370,287.01	45,266,681.72	44,290,420.00
430 000 Instructional Service Payments	41,742,933.11	45,486,738.23	49,498,994.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	1,011.13	65,185.95	90,000.00
<b>Subtotal Non-Program Transactions</b>	<b>79,114,231.25</b>	<b>90,818,605.90</b>	<b>93,879,414.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>276,388,896.38</b>	<b>289,332,426.32</b>	<b>319,261,306.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>			
900 000 Beginning Fund Balance	1,272,234.77	1,611,849.02	1,861,051.40
<b>900 000 Ending Fund Balance</b>	<b>1,611,849.02</b>	<b>1,861,051.40</b>	<b>1,130,381.40</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,199,696.59</b>	<b>1,887,701.87</b>	<b>1,233,253.00</b>
100 000 Instruction	461,014.21	990,749.25	1,081,941.00

# Budget Adoption Table

<b>BUDGET ADOPTION 2022-23*</b>			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
200 000 Support Services	358,042.00	515,683.31	614,525.00
400 000 Non-Program Transactions	41,026.13	132,066.93	267,457.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>860,082.34</b>	<b>1,638,499.49</b>	<b>1,963,923.00</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	33,075,957.96	31,453,265.92	34,395,435.00
<b>Local Sources</b>			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	74.77	3,113.28	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
<b>Subtotal Local Sources</b>	<b>74.77</b>	<b>3,113.28</b>	<b>0.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	33.28	22.20	0.00
340 Payments for Services	21,403.00	10,317.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>21,436.28</b>	<b>10,339.20</b>	<b>0.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	13,475,301.00	13,930,498.00	13,735,797.00
620 State Aid -- General	551,803.00	856,016.00	750,000.00
630 DPI Special Project Grants	0.00	81,729.30	25,000.00
640 Payments for Services	186,481.00	189,442.00	185,000.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	75,000.00	72,688.30	75,000.00
<b>Subtotal State Sources</b>	<b>14,288,585.00</b>	<b>15,130,373.60</b>	<b>14,770,797.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	5,095,195.71	4,842,153.12	6,488,818.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	721,852.19	1,447,663.69	1,400,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>5,817,047.90</b>	<b>6,289,816.81</b>	<b>7,888,818.00</b>
<b>Other Financing Sources</b>			
860 Compensation, Fixed Assets	0.00	0.00	0.00

# Budget Adoption Table

<b>BUDGET ADOPTION 2022-23*</b>			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>53,203,101.91</b>	<b>52,886,908.81</b>	<b>57,055,050.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	351.73	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	38,048,314.23	37,231,503.84	40,668,384.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	82,949.41	84,360.97	89,862.00
<b>Subtotal Instruction</b>	<b>38,131,615.37</b>	<b>37,315,864.81</b>	<b>40,758,246.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	6,804,091.79	6,962,314.88	7,331,764.00
220 000 Instructional Staff Services	2,487,653.54	2,613,162.24	2,930,904.00
230 000 General Administration	33,437.00	802.50	5,000.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	3,476,026.08	3,778,386.59	3,956,002.00
260 000 Central Services	4,367.50	5,782.92	9,700.00
270 000 Insurance & Judgments	226,687.69	226,238.05	203,103.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	4,291.49	3,745.09	4,030.00
<b>Subtotal Support Sources</b>	<b>13,036,555.09</b>	<b>13,590,432.27</b>	<b>14,440,503.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	183,678.05	126,071.54	187,951.00
430 000 Instructional Service Payments	1,851,253.40	1,854,540.19	1,668,350.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
<b>Subtotal Non-Program Transactions</b>	<b>2,034,931.45</b>	<b>1,980,611.73</b>	<b>1,856,301.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>53,203,101.91</b>	<b>52,886,908.81</b>	<b>57,055,050.00</b>
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
900 000 Beginning Fund Balance	1,579,590.16	1,744,195.99	1,146,174.80
<b>900 000 ENDING FUND BALANCES</b>	<b>1,744,195.99</b>	<b>1,146,174.80</b>	<b>1,203,641.80</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>46,915,158.23</b>	<b>15,160,395.56</b>	<b>15,772,980.00</b>
281 000 Long-Term Capital Debt	18,842,148.40	15,758,416.75	15,715,513.00
282 000 Refinancing	27,908,404.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>46,750,552.40</b>	<b>15,758,416.75</b>	<b>15,715,513.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	13,937,554.55	14,733,926.35	25,899,821.34

# Budget Adoption Table

<b>BUDGET ADOPTION 2022-23*</b>			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
<b>900 000 Ending Fund Balance</b>	<b>14,733,926.35</b>	<b>25,899,821.34</b>	<b>124,047,224.34</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>19,135,501.21</b>	<b>13,996,582.08</b>	<b>124,228,403.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	18,339,129.41	2,830,687.09	26,081,000.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>18,339,129.41</b>	<b>2,830,687.09</b>	<b>26,081,000.00</b>

<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	2,789,192.32	2,998,643.34	5,720,943.11
<b>900 000 ENDING FUND BALANCE</b>	<b>2,998,643.34</b>	<b>5,720,943.11</b>	<b>5,643,034.11</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>5,260,604.03</b>	<b>10,791,795.05</b>	<b>10,508,379.00</b>
200 000 Support Services	5,051,153.00	8,069,495.28	10,586,288.00
400 000 Non-Program Transactions	0.01	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>5,051,153.01</b>	<b>8,069,495.28</b>	<b>10,586,288.00</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	6,978,541.62	6,342,698.08	1,268,194.83
<b>900 000 ENDING FUND BALANCE</b>	<b>6,342,698.08</b>	<b>1,268,194.83</b>	<b>1,268,194.83</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>4,184,453.66</b>	<b>7,512,839.08</b>	<b>8,208,641.00</b>
200 000 Support Services	241,982.12	7,913,711.93	1,706,728.00
300 000 Community Services	3,023,315.08	3,117,317.74	4,550,565.00
400 000 Non-Program Transactions	1,555,000.00	1,556,312.66	1,951,348.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>4,820,297.20</b>	<b>12,587,342.33</b>	<b>8,208,641.00</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.



# Revenue Limit Worksheet

## DEPARTMENT OF PUBLIC INSTRUCTION 2022-23 REVENUE LIMIT WORKSHEET

<b>DISTRICT:</b>	Racine	4620	
<b>DATA AS OF 10/13/2022 9:00 AM</b>			
<b>Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 21-22 Revenue Limit</b>			
2021-22 General Aid Certification (21-22 Line 12A, src 621)	+	157,452,620	
2021-22 Hi Pov Aid (21-22 Line 12B, Src 628)	+	1,114,840	
2021-22 Computer Aid Received (21-22 Line 12C, Src 691)	+	858,758	
2021-22 Aid for Exempt Personal Property (21-22 Line 12D, Src 691)	+	581,168	
2021-22 Fnd 10 Levy Cert (21-22 Line 14A, Levy 10 Src 211)	+	83,973,943	
2021-22 Fnd 38 Levy Cert (21-22 Line 14B, Levy 38 Src 211)	+	13,539,573	
2021-22 Fnd 41 Levy Cert (21-22 Line 14C, Levy 41 Src 211)	+	0	
2021-22 Aid Penalty for Over Levy (21-22 FINAL Rev Lim, June 2022)	-	0	
2021-22 Total Levy for All Levied Non-Recurring Exemptions*	-	64,598,079	
<b>NET 2022-23 Base Revenue Built from 2021-22 Data (Line 1)</b>	<b>=</b>	<b>192,922,823</b>	
<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 Expend, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)</p>			
<b><u>September &amp; Summer FTE Membership Averages</u></b>			
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%			
<b>Line 2:</b> Base Avg:((19+.4ss)+(20+.4ss)+(21+.4ss)) / 3 =			<b>18,077</b>
	<b>2019</b>	<b>2020</b>	<b>2021</b>
Summer FTE:	304	151	274
% (40,40,40)	122	60	110
Sept FTE:	18,643	17,611	17,686
New ICS - Independent Charter Schools FTE	0.00	0.00	0.00
Total FTE	18,765	17,671	17,796
<b>Line 6:</b> Curr Avg:((20+.4ss)+(21+.4ss)+(22+.4ss)) / 3 =			<b>17,659</b>
	<b>2020</b>	<b>2021</b>	<b>2022</b>
Summer FTE:	151	274	262
% (40,40,40)	60	110	105
Sept FTE:	17,611	17,686	17,403
New ICS - Independent Charter Schools FTE	0.00	0.00	2.00
Total FTE	17,671	17,796	17,510
<p>The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2022:</p>			
			<b>17,658</b>
<b>Line 10B: Declining Enrollment Exemption =</b>			<b>4,461,013</b>
Average FTE Loss (Line 2 - Line 6, if > 0)			418
	X	1.00	=
<b>X (Line 5, Maximum 2022-2023 Revenue per Memb) =</b>			10,672.28
<b>Non-Recurring Exemption Amount:</b>			4,461,013
<b><u>Fall 2022 Property Values</u></b>			
2022 TIF-Out Tax Apportionment Equalized Valuation			12,510,272,200
CELL COLOR KEY: Auto-Calc    DPI Data    District-Entered			
Worksheet is available at: <a href="http://dpi.wi.gov/sfs/limits/worksheets/revenue">http://dpi.wi.gov/sfs/limits/worksheets/revenue</a>			
Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.			

# Revenue Limit Worksheet

## DEPARTMENT OF PUBLIC INSTRUCTION 2022-23 REVENUE LIMIT WORKSHEET

2022-2023 Revenue Limit Worksheet		
1. 2022-23 Base Revenue (Funds 10, 38, 41)	(from left)	192,922,823
2. Base Sept Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	18,077
3. 2022-23 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,672.28
4. 2022-23 Per Member Change (A+B)		0.00
2022-23 Low Revenue Ceiling per s.121.905(1):		
A. Allowed Per-Member Change for 22-23	10,000.00	
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C. Value of the CCDEB (22-23 DPI Computed-CCDEB Dists only)	0.00	
5. 2022-23 Maximum Revenue / Member (Ln 3 + Ln 4)		10,672.28
6. Current Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	17,659
7. 2022-23 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	192,922,823
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	188,461,793	
B. Hold Harmless Non-Recurring Exemption	4,461,030	
8. Total 2022-23 Recurring Exemptions (A+B+C+D+E)	(rounded)	1,052,755
A. Prior Year Carryover	0	
B. Transfer of Service	1,052,755	
C. Transfer of Territory/Other Reorg (if negative, include sign)	0	
D. Federal Impact Aid Loss (2020-21 to 2021-22)	0	
E. Recurring Referenda to Exceed (If 2022-23 is first year)	0	
9. 2022-23 Limit with Recurring Exemptions (Ln 7 + Ln 8)		193,975,578
10. Total 2022-23 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		68,476,371
A. Non-Recurring Referenda to Exceed 2022-23 Limit	26,500,000	
B. Declining Enrollment Exemption for 2022-23 (from left)	4,461,013	
C. Energy Efficiency Net Exemption for 2022-23 (see pg 4 for details)	6,608,079	
D. Adjustment for Refunded or Rescinded Taxes, 2022-23	19,791	
E. Prior Year Open Enrollment (uncounted pupil[s])	399,540	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Other Adjustments (Fund 39 Bal Transfer)	0	
H. WPCP and RPCP Private School Voucher Aid Deduction	28,921,959	
I. SNSP Private School Voucher Aid Deduction	1,565,989	
11. 2022-23 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		262,451,949
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		167,617,972
A. 2022-23 <b>OCT 15 CERT OF GENERAL AID</b>	165,070,621	
B. State Aid to High Poverty Districts (not all districts)	1,114,840	
C. State Aid for Exempt Computers (Source 691)	859,174	
D. State Aid for Exempt Personal Property (Source 691)	573,337	
<b>DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.</b>		
<b>13. Allowable Limited Revenue:</b> (Line 11 - Line 12) (10, 38, 41 Levies)		<b>94,833,977</b>
<b>14. Total Limited Revenue To Be Used (A+B+C)</b>	<b>Not &gt;line 13</b>	<b>91,799,380</b>
<b>Entries Required Below:</b> Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	78,147,652	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	13,651,728	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
<b>15. Total Revenue from Other Levies (A+B+C+D)</b>		5,911,863
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	0	
B. Community Services (Fund 80 Src 211)	5,911,863	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
<b>16. Total Fall, 2022 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)</b>		<b>97,711,243</b>
<i>Line 16 is the total levy to be apportioned in the PI-401.</i>	Levy Rate =	0.00781048

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

# Certification of Aid

## WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION OCTOBER 15 CERTIFICATION OF 2022-23 GENERAL AID

USING 2021-22 PI-1506-AC REPORT DATA, 2021-22 AUDITED MEMBERSHIP

2021 TIFOUT SCHOOL AID VALUE (CERT MAY 2022) & 2016 COMPUTER VALUE (CERT MAY 2017)

### Racine 4620

<b>PART A: 2021-22 AUDITED MEMBERSHIP</b>	<b>FTE</b>
A1 3RD FRI SEPT 2021 MEMBERSHIP* (include Challenge Academy)	17,685.00
A2 2ND FRI JAN 2022 MEMBERSHIP* (include Challenge Academy)	17,642.00
A3 TOTAL (A1 + A2)	35,327.00
A4 AVERAGE (A3/2) (ROUNDED)	17,664.00
A5 SUMMER 2021 FTE EQUIVALENT* (ROUNDED)	274.00
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	-0.69
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.00
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER	3,223.00
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS	88.00
A6E INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS	0.00
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)	21,248.00
* Ch 220 Resident Inter FTE counts only 75%.	
<b>PART B: 2021-22 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC)</b>	
B1 TOTAL REVENUE & TRNSF IN	10R 000000 000 + 297,174,247.85
B2 PROP TAX + EXEMPT AID FROM DOR	10R 210 + 691 - 85,413,868.45
B3 GENERAL STATE AID	10R 000000 620 - 157,448,434.00
B4 IMPACT AID DIST: NON-DED IMPACT AID (DPI AMOUNT)	- 0.00
B5 REORG SETTLEMENT	10R 000000 850 - 0.00
B6 LONG TERM OP BORR, NOTE	10R 000000 873 - 0.00
B7 LONG TERM OP BORR, STF	10R 000000 874 - 0.00
B8 PROPERTY TAX/EQUAL AID REFUND	10R 000000 972 - 0.00
B9 DEDUCTIBLE RECEIPTS (TO LINE C6)	= 54,311,945.40
<b>PART C: 2021-22 NET COST OF GENERAL FUND (PI-1506-AC)</b>	
C1 TOTAL GF EXPENDITURES	10E 000000 000 + 288,968,353.97
C2 DEBT SRVC TRANSFER	10E 411000 838+839 - 117,000.00
C3 REORG SETTLEMENT	10E 491000 950 - 0.00
C4 REFUND PRIOR YEAR REV	10E 492000 972 - 61,512.54
C5 GROSS COST GEN FUND (C1 - C2 - C3 - C4)	+ 288,789,841.43
C6 DEDUCTIBLE RECEIPTS (FROM LINE B9)	- 54,311,945.40
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680 + 0.00
C8 NET COST GENERAL FUND (NOT LESS THAN 0)	= 234,477,896.03
<b>PART D: 2021-22 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC)</b>	
D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000 + 15,160,395.56
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839 - 117,000.00
D3 PROPERTY TAXES	38R + 39R 210 - 13,539,573.00
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220 - 0.00
D5 NON-REV RECEIPTS	38R + 39R 800 - 0.00
D6 DEDUCTIBLE RECEIPTS (D1-D2-D3-D4-D5)	- 1,503,822.56
D7 TOTAL EXPENDITURES	38E + 39E 000 + 15,758,416.75
D8 AIDABLE FUND 41 EXP (DPI AMOUNT)	+ 0.00
D9 REFINANCING	38E + 39E 282000 - 0.00
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000 - 0.00
D11 NET COST DEBT SERVICE FUNDS (CAN BE NEGATIVE)	= 14,254,594.19
<b>PART E: 2021-22 SHARED COST (PI-1506-AC)</b>	
E1 NET COSTS: GEN + DEBT SERV FUNDS (C8 + D11)	+ 248,732,490.22
E2 TRANSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER	- 0.00
E3 IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE REMOVED	- 0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID	= 248,732,490.22

# Certification of Aid

GUARANTEES FOR OCT 15 AID	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,722,650	5,167,950	2,583,975
TERTIARY (G11)	754,823	2,264,469	1,132,234

## 2022-2023 OCTOBER 15 CERTIFICATION GENERAL AID

### PART E: 2021-22 SHARED COST - CONTINUED

	E4 =	248,732,490.22
E6 PRIMARY COST CEILING PER MEMBER		1,000
E7 PRIMARY CEILING (A7 * E6)		21,248,000.00
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)		21,248,000.00
E9 SECONDARY COST CEILING PER MEMBER		10,832
E10 SECONDARY CEILING (A7 * E9)		230,158,336.00
E11 SECONDARY SHARED COST (LESSER OF E5 OR E10) - E8)		208,910,336.00
E12 TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)		18,574,154.22
SHARED COST PER MEMBER =	\$11,706	

### PART F: EQUALIZED PROPERTY VALUE

F1 2021 TIFOUT VALUE (CERT MAY 22) + EXEMPT COMPUTER VALUE (CERT MAY 17)		11,341,487,000
VALUE PER MEMBER =	533,767	

### PART G: 2022-23 EQUAL AID BY TIER - OCTOBER 15 CERTIFICATION

G1 PRIMARY GUARANTEED VALUE PER MEMBER		1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)		41,008,640,000
G3 PRIMARY REQUIRED RATE (E8 / G2)		0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)		29,667,153,000
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)		15,371,441.98
G6 SECONDARY GUARANTEED VALUE PER MEMB		1,722,650
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)		36,602,867,200
G8 SECONDARY REQUIRED RATE (E11 / G7)		0.00570749
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)		25,261,380,200
G10 SECONDARY EQUALIZATION AID (G8 * G9)		144,179,074.88
G11 TERTIARY GUARANTEED VALUE PER MEMB		754,823
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)		16,038,479,104
G13 TERTIARY REQUIRED RATE (E12 / G12)		0.00115810
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)		4,696,992,104
G15 TERTIARY EQUALIZATION AID (G13 * G14)		5,439,586.56

### PART H: 2022-23 EQUALIZATION AID - OCTOBER 15 CERTIFICATION

H1 2022-23 EQUALIZATION AID - OCT 15 CERT (G5+G10+G15) NOT< 0		164,990,103.42
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)		0.00
H2A PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE		0.00
H3 MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Revised to 0 by JFC, 6/2021)		0.00
H4A 2021-22 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID		80,518.00
H4B 2021-22 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)		0.00
H5 PRIOR YEAR (2021-22) DATA ERROR ADJ/OR FEE PENALTY		0.00
H6 2022-23 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)		165,070,621

### \*\*\* PART I: 2022-23 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - OCT 15 CERT \*\*\*

I1 2022-23 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - OCT 15 CERT	0.00
I2A PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)	0.00
I2B MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAP. 220 AID (Removed by JFC, 6/2021)	0.00
I2C 2021-22 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID	0.00
I3 2022-23 SPEC ADJ AID and/or CHAP 220 - OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)	0.00

<b>*I5 2022-23 OCT 15 CERTIFICATION OF GENERAL AID (H6+I3)</b>	<b>165,070,621</b>
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THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE I1 CAN BE FOUND IN THE "BREAKDOWN OF LINE 1" TAB IN THIS EXCEL WORKBOOK.  
 COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.

# 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. These funds are used to provide support to schools and fund district wide initiatives such as , special education, curriculum or student technology. However, a majority of school’s budgets are made up of funding amounts that are based on enrollment and per-pupil funding. These include school level staff budgets, school operations, co-curricular budgets, and Title IA funding.

## School Staffing Allocation

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

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

## School Operations & Co-Curricular Budget

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

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

Ranking Bands:	Grade Span	Poverty Ratio	Title I Per-Pupil Amt
1	All Schools	>=75%	\$ 1,030
2	KG-12	65-74%	\$ 795
3	Middle	55-64%	\$ 800

# Schools At-A-Glance

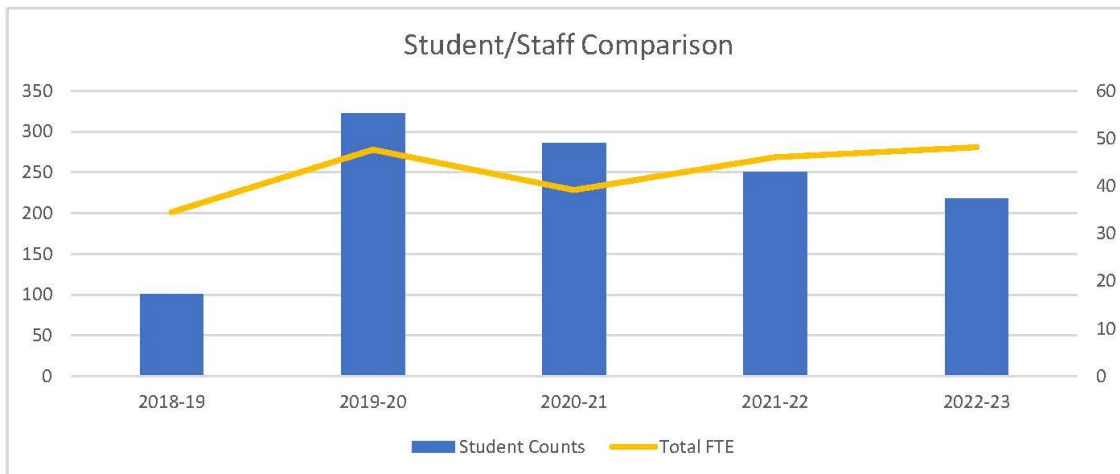


## SCHOOL PROFILE

### 114 - Bull EEC

OVERVIEW	
Principal	Yolanda Allen
Phone Number	(262) 664-8200
Address	815 DeKoven Ave.
Grades	K3-K4
Poverty Rate	76%
SPED Student %	29%
ELL Student %	0%
2022-23 3rd Friday Enrollment	218
2020-21 Report Card Score	#N/A
Report Card Rating	#N/A

2022-23 SCHOOL FINANCIAL DATA	
2022-23 School Allocation	\$ 25,097
2022-23 Title I Allocation	\$ 1,893
2022-23 ESSER Allocation	\$ -
2022-23 Per Pupil Spending	\$ 17,593
2022-23 Staff Salaries	\$ 3,808,312
2022-23 Staff FTE	\$ 48
2022-23 Student/Staff Ratio	\$ 5



ENROLLMENT AND STAFF DETAIL					
	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	101	322	286	250	218
General Fund FTE	20.81	23.47	18.39	23.03	25.67
SPED FTE	13.70	24.20	20.76	23.05	22.49
<b>Total FTE</b>	<b>34.51</b>	<b>47.67</b>	<b>39.15</b>	<b>46.08</b>	<b>48.16</b>

SCHOOL BUDGET & EXPENDITURE HISTORY					
Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	
Salaries	\$ 1,929,607.19	\$ 1,866,798.93	\$ 2,339,658.41	\$	2,613,879.00
Fringe Benefits	\$ 886,817.07	\$ 896,767.01	\$ 1,049,592.34	\$	1,194,433.00
Purchased Services	\$ 3,952.98	\$ 3,373.68	\$ 269,589.36	\$	111,700.00
Non-Capital Objects	\$ 5,614.05	\$ 4,117.27	\$ 32,609.70	\$	23,743.00
Capital Objects	\$ -	\$ -	\$ -	\$	-
Other Items	\$ 302.50	\$ -	\$ -	\$	3,915.00
<b>Totals</b>	<b>\$ 2,826,293.79</b>	<b>\$ 2,771,056.89</b>	<b>\$ 3,691,449.81</b>	<b>\$</b>	<b>3,947,670.00</b>

# Schools At-A-Glance

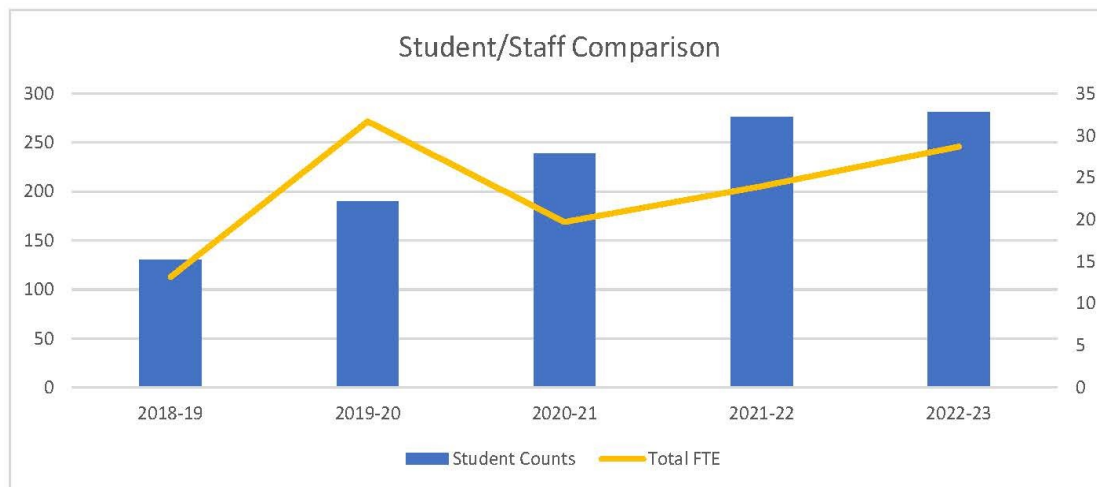


## SCHOOL PROFILE

### 101 - Montessori

OVERVIEW	
Principal	Lisa Johnson
Phone Number	(262) 631-6850
Address	4800 Graceland Blvd.
Grades	K3-5
Poverty Rate	28%
SPED Student %	16%
ELL Student %	2%
2022-23 3rd Friday Enrollment	281
2020-21 Report Card Score	AR
Report Card Rating	Alternate Rating - Satisfactory

2022-23 SCHOOL FINANCIAL DATA	
2022-23 School Allocation	\$ 20,761
2022-23 Title I Allocation	\$ -
2022-23 ESSER Allocation	\$ 5,184
2022-23 Per Pupil Spending	\$ 8,835
2022-23 Staff Salaries	\$ 2,456,792
2022-23 Staff FTE	29
2022-23 Student/Staff Ratio	10



ENROLLMENT AND STAFF DETAIL					
	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	130	190	239	276	281
General Fund FTE	10.16	24.70	16.12	19.57	23.83
SPED FTE	3.00	7.00	3.61	4.40	4.87
<b>Total FTE</b>	<b>13.16</b>	<b>31.70</b>	<b>19.73</b>	<b>23.97</b>	<b>28.70</b>

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 797,915.59	\$ 927,880.56	\$ 1,370,674.23	\$ 1,684,535.00
Fringe Benefits	\$ 359,716.62	\$ 453,241.42	\$ 588,369.09	\$ 772,257.00
Purchased Services	\$ 1,185.18	\$ 101,814.55	\$ 183,791.11	\$ 59,100.00
Non-Capital Objects	\$ 7,266.36	\$ 9,562.63	\$ 62,877.59	\$ 53,727.00
Capital Objects	\$ -	\$ -	\$ 6,946.49	\$ -
Other Items	\$ 288.00	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 1,166,371.75</b>	<b>\$ 1,492,499.16</b>	<b>\$ 2,212,658.51</b>	<b>\$ 2,569,619.00</b>

# Schools At-A-Glance



## SCHOOL PROFILE

**111 - Dr. Jones**

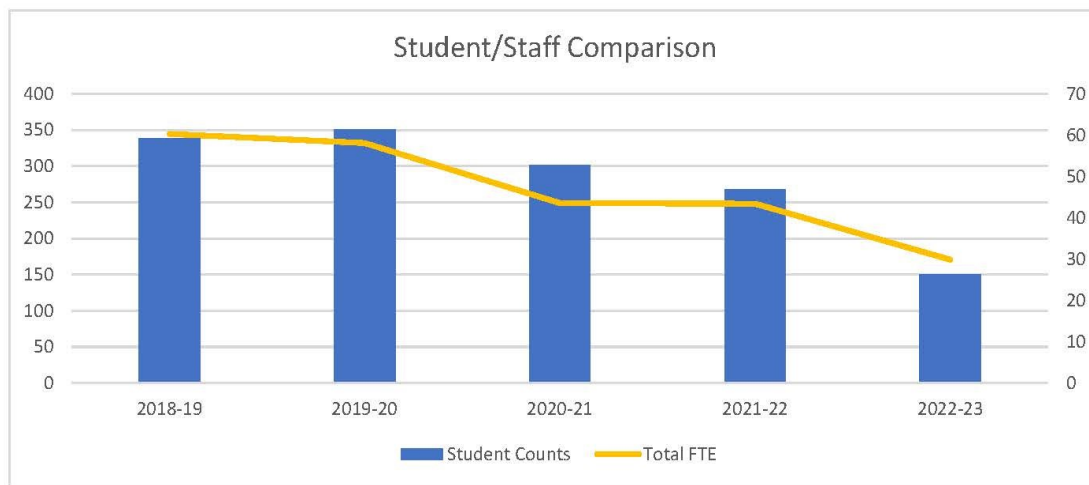
### OVERVIEW

Principal	Evelyn Resto
Phone Number	(262) 664-8050
Address	3300 Chickory Rd.
Grades	K-5
Poverty Rate	77%
SPED Student %	14%
ELL Student %	33%
2022-23 3rd Friday Enrollment	150
2020-21 Report Card Score	44
Report Card Rating	Fails to Meet Expectations

### 2022-23 SCHOOL FINANCIAL DATA

2022-23 School Allocation	\$	16,622
2022-23 Title I Allocation	\$	5,230
2022-23 ESSER Allocation	\$	4,024
2022-23 Per Pupil Spending	\$	15,283
2022-23 Staff Salaries	\$	2,266,558
2022-23 Staff FTE		30
2022-23 Student/Staff Ratio		5

Student/Staff Comparison



### ENROLLMENT AND STAFF DETAIL

	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	338	351	301	268	150
General Fund FTE	44.82	46.39	37.51	36.47	24.60
SPED FTE	15.50	11.70	6.04	6.99	5.27
<b>Total FTE</b>	<b>60.32</b>	<b>58.09</b>	<b>43.55</b>	<b>43.46</b>	<b>29.87</b>

### SCHOOL BUDGET & EXPENDITURE HISTORY

Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 2,041,385.41	\$ 1,975,039.01	\$ 2,509,525.23	\$ 1,709,412.00
Fringe Benefits	\$ 879,776.79	\$ 901,903.42	\$ 1,004,651.34	\$ 557,146.00
Purchased Services	\$ 5,538.16	\$ 3,594.33	\$ 72,920.26	\$ 19,776.00
Non-Capital Objects	\$ 14,687.35	\$ 13,517.61	\$ 80,500.81	\$ 45,303.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 260.00	\$ -	\$ -	\$ 500.00
<b>Totals</b>	<b>\$ 2,941,647.71</b>	<b>\$ 2,894,054.37</b>	<b>\$ 3,667,597.64</b>	<b>\$ 2,332,137.00</b>



# Schools At-A-Glance

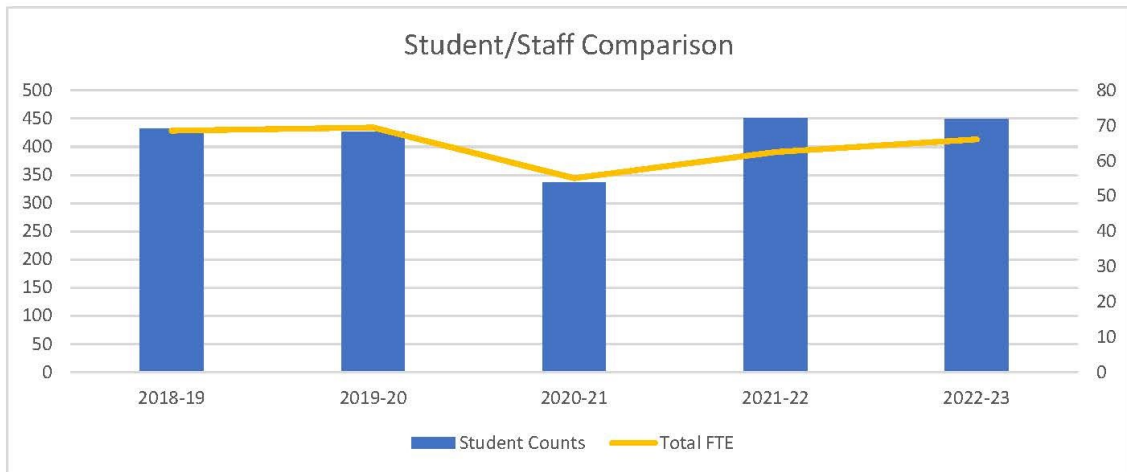


## SCHOOL PROFILE

### 118 - Fratt

OVERVIEW	
Principal	Steve Branson
Phone Number	(262) 664-8150
Address	3501 Kinzie Ave.
Grades	K-5
Poverty Rate	77%
SPED Student %	19%
ELL Student %	17%
2022-23 3rd Friday Enrollment	449
2020-21 Report Card Score	56.3
Report Card Rating	Meets Few Expectations

2022-23 SCHOOL FINANCIAL DATA	
2022-23 School Allocation	\$ 31,470
2022-23 Title I Allocation	\$ 3,462
2022-23 ESSER Allocation	\$ 1,417
2022-23 Per Pupil Spending	\$ 13,189
2022-23 Staff Salaries	\$ 5,885,494
2022-23 Staff FTE	\$ 66
2022-23 Student/Staff Ratio	\$ 7



ENROLLMENT AND STAFF DETAIL					
	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	432	426	337	450	449
General Fund FTE	49.78	48.78	42.04	48.89	53.86
SPED FTE	18.83	20.70	13.06	13.61	12.23
<b>Total FTE</b>	<b>68.61</b>	<b>69.48</b>	<b>55.10</b>	<b>62.50</b>	<b>66.09</b>

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 2,083,077.87	\$ 2,040,200.37	\$ 3,436,102.92	\$ 3,966,926.00
Fringe Benefits	\$ 947,989.21	\$ 1,004,871.83	\$ 1,685,437.63	\$ 1,918,568.00
Purchased Services	\$ 2,724.46	\$ 2,032.31	\$ 266,258.90	\$ 132,384.00
Non-Capital Objects	\$ 17,843.01	\$ 12,159.16	\$ 122,282.78	\$ 64,272.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 396.00	\$ -	\$ -	\$ 536.00
<b>Totals</b>	<b>\$ 3,052,030.55</b>	<b>\$ 3,059,263.67</b>	<b>\$ 5,510,082.23</b>	<b>\$ 6,082,686.00</b>

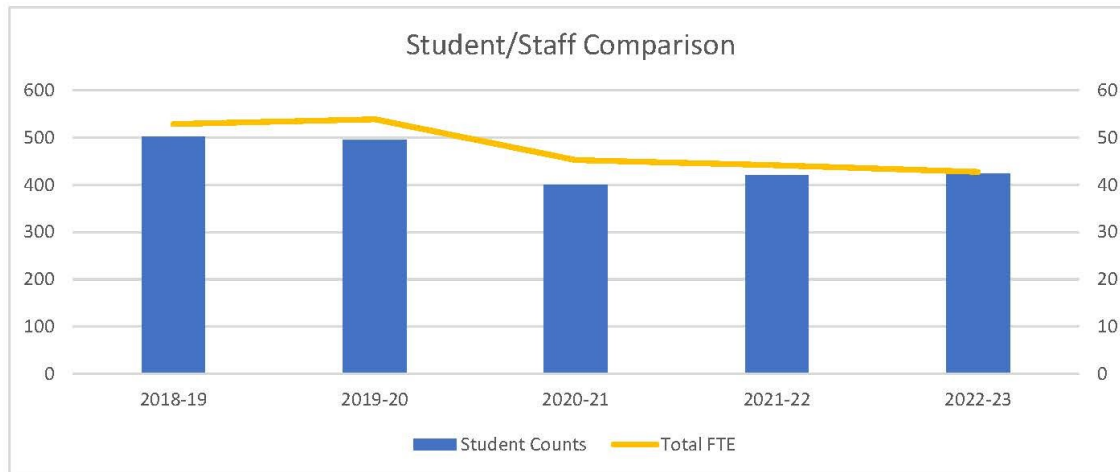
# Schools At-A-Glance



SCHOOL PROFILE
<b>132 - Jefferson Lighthouse</b>

OVERVIEW	
Principal	Dr. Jeremy Benishek
Phone Number	(262) 664-6900
Address	1722 W. Sixth St.
Grades	K-5
Poverty Rate	48%
SPED Student %	5%
ELL Student %	9%
2022-23 3rd Friday Enrollment	424
2020-21 Report Card Score	78.1
Report Card Rating	Exceeds Expectations

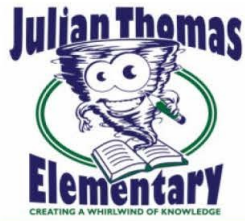
2022-23 SCHOOL FINANCIAL DATA	
2022-23 School Allocation	\$ 68,856
2022-23 Title I Allocation	\$ -
2022-23 ESSER Allocation	\$ 6,362
2022-23 Per Pupil Spending	\$ 9,225
2022-23 Staff Salaries	\$ 3,836,162
2022-23 Staff FTE	43
2022-23 Student/Staff Ratio	10



ENROLLMENT AND STAFF DETAIL					
	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	502	496	400	421	424
General Fund FTE	46.00	46.00	39.84	38.78	36.82
SPED FTE	6.90	7.90	5.42	5.40	5.95
<b>Total FTE</b>	<b>52.90</b>	<b>53.90</b>	<b>45.26</b>	<b>44.18</b>	<b>42.77</b>

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 2,553,165.54	\$ 2,507,418.73	\$ 2,657,444.26	\$ 2,689,631.00
Fringe Benefits	\$ 1,110,150.68	\$ 1,187,815.06	\$ 1,175,381.60	\$ 1,146,531.00
Purchased Services	\$ 22,735.10	\$ 14,643.29	\$ 97,830.45	\$ 16,667.00
Non-Capital Objects	\$ 14,252.53	\$ 17,388.73	\$ 52,609.51	\$ 43,186.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 13,896.00	\$ 8,520.00	\$ 9,388.50	\$ 9,440.00
<b>Totals</b>	<b>\$ 3,714,199.85</b>	<b>\$ 3,735,785.81</b>	<b>\$ 3,992,654.32</b>	<b>\$ 3,905,455.00</b>

# Schools At-A-Glance



## SCHOOL PROFILE

**120 - Julian Thomas**

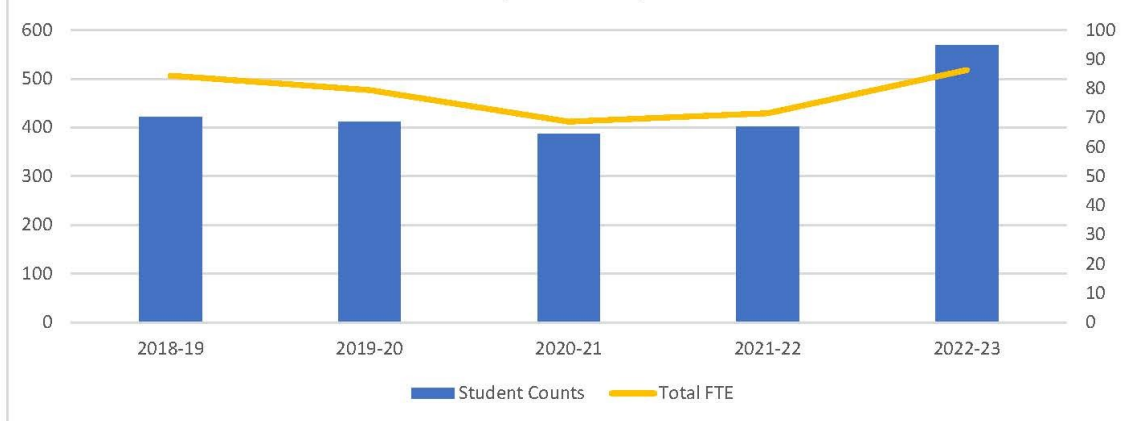
### OVERVIEW

Principal	Danielle Dekker Shircel
Phone Number	(262) 664-8400
Address	930 Martin Luther King Dr.
Grades	K-5
Poverty Rate	92%
SPED Student %	20%
ELL Student %	27%
2022-23 3rd Friday Enrollment	569
2020-21 Report Card Score	49.8
Report Card Rating	Meets Few Expectations

### 2022-23 SCHOOL FINANCIAL DATA

2022-23 School Allocation	\$	37,121
2022-23 Title I Allocation	\$	4,620
2022-23 ESSER Allocation	\$	8,064
2022-23 Per Pupil Spending	\$	12,963
2022-23 Staff Salaries	\$	7,326,372
2022-23 Staff FTE		86
2022-23 Student/Staff Ratio		7

Student/Staff Comparison



### ENROLLMENT AND STAFF DETAIL

	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	422	411	387	401	569
General Fund FTE	60.28	55.66	48.06	52.24	62.87
SPED FTE	24.10	23.80	20.59	19.27	23.45
<b>Total FTE</b>	<b>84.38</b>	<b>79.46</b>	<b>68.65</b>	<b>71.51</b>	<b>86.32</b>

### SCHOOL BUDGET & EXPENDITURE HISTORY

Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 2,708,046.74	\$ 2,688,261.11	\$ 3,997,701.59	\$ 5,208,575.00
Fringe Benefits	\$ 1,177,953.98	\$ 1,226,920.58	\$ 1,715,005.00	\$ 2,117,797.00
Purchased Services	\$ 6,475.59	\$ 2,778.82	\$ 278,222.25	\$ 75,659.00
Non-Capital Objects	\$ 15,684.49	\$ 17,370.46	\$ 117,551.10	\$ 77,380.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 929.00	\$ -	\$ 393.53	\$ 752.00
<b>Totals</b>	<b>\$ 3,909,089.80</b>	<b>\$ 3,935,330.97</b>	<b>\$ 6,108,873.47</b>	<b>\$ 7,480,163.00</b>

# Schools At-A-Glance



## SCHOOL PROFILE

**138 - Knapp**

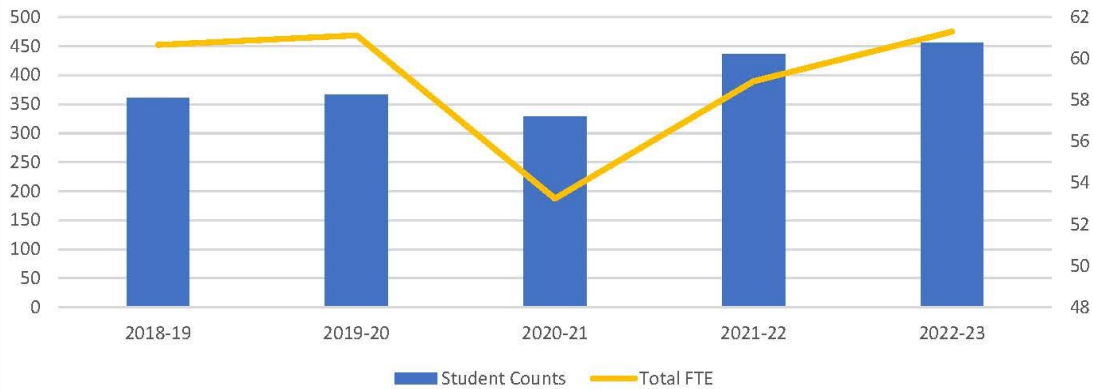
### OVERVIEW

Principal	Rich Wytonick
Phone Number	(262) 664-8000
Address	2701 17th St.
Grades	K-5
Poverty Rate	86%
SPED Student %	16%
ELL Student %	6%
2022-23 3rd Friday Enrollment	456
2020-21 Report Card Score	52.6
Report Card Rating	Meets Few Expectations

### 2022-23 SCHOOL FINANCIAL DATA

2022-23 School Allocation	\$	29,631
2022-23 Title I Allocation	\$	7,043
2022-23 ESSER Allocation	\$	1
2022-23 Per Pupil Spending	\$	11,488
2022-23 Staff Salaries	\$	5,201,944
2022-23 Staff FTE		61
2022-23 Student/Staff Ratio		7

Student/Staff Comparison



### ENROLLMENT AND STAFF DETAIL

	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	361	366	328	436	456
General Fund FTE	46.06	46.53	41.48	46.96	48.19
SPED FTE	14.60	14.60	11.77	11.95	13.12
<b>Total FTE</b>	<b>60.66</b>	<b>61.13</b>	<b>53.25</b>	<b>58.91</b>	<b>61.31</b>

### SCHOOL BUDGET & EXPENDITURE HISTORY

Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 2,209,274.53	\$ 2,303,930.41	\$ 3,169,615.74	\$ 3,648,833.00
Fringe Benefits	\$ 944,893.79	\$ 1,100,862.53	\$ 1,388,327.45	\$ 1,553,111.00
Purchased Services	\$ 6,344.69	\$ 2,382.84	\$ 262,175.30	\$ 208,671.00
Non-Capital Objects	\$ 18,498.83	\$ 15,268.27	\$ 75,321.45	\$ 64,938.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 562.00	\$ -	\$ -	\$ 14,598.00
<b>Totals</b>	<b>\$ 3,179,573.84</b>	<b>\$ 3,422,444.05</b>	<b>\$ 4,895,439.94</b>	<b>\$ 5,490,151.00</b>

# Schools At-A-Glance

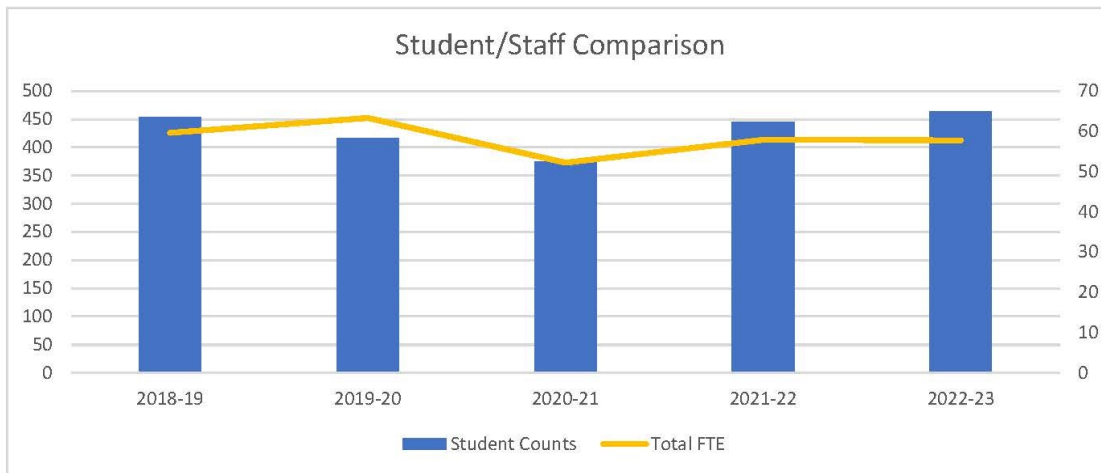


## SCHOOL PROFILE

### 112 - Olympia Brown

OVERVIEW	
Principal	Kerry Goggins
Phone Number	(262) 664-6650
Address	2115 51/2 Mile Rd.
Grades	K-5
Poverty Rate	45%
SPED Student %	19%
ELL Student %	5%
2022-23 3rd Friday Enrollment	464
2020-21 Report Card Score	49.6
Report Card Rating	Meets Few Expectations

2022-23 SCHOOL FINANCIAL DATA	
2022-23 School Allocation	\$ 30,353
2022-23 Title I Allocation	\$ -
2022-23 ESSER Allocation	\$ 9
2022-23 Per Pupil Spending	\$ 11,063
2022-23 Staff Salaries	\$ 5,102,654
2022-23 Staff FTE	\$ 58
2022-23 Student/Staff Ratio	\$ 8



ENROLLMENT AND STAFF DETAIL					
	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	454	417	375	445	464
General Fund FTE	43.12	43.12	37.83	41.58	43.18
SPED FTE	16.50	20.20	14.38	16.29	14.55
<b>Total FTE</b>	<b>59.62</b>	<b>63.32</b>	<b>52.21</b>	<b>57.87</b>	<b>57.73</b>

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 2,846,851.91	\$ 2,846,437.52	\$ 3,294,615.51	\$ 3,498,943.00
Fringe Benefits	\$ 1,348,868.99	\$ 1,417,751.09	\$ 1,501,453.33	\$ 1,603,711.00
Purchased Services	\$ 6,560.63	\$ 5,202.44	\$ 131,650.52	\$ 16,523.00
Non-Capital Objects	\$ 16,619.82	\$ 11,048.13	\$ 85,585.80	\$ 58,136.00
Capital Objects	\$ -	\$ -	\$ -	\$ 22,883.00
Other Items	\$ 1,602.00	\$ -	\$ 3,102.00	\$ 1,331.00
<b>Totals</b>	<b>\$ 4,220,503.35</b>	<b>\$ 4,280,439.18</b>	<b>\$ 5,016,407.16</b>	<b>\$ 5,201,527.00</b>

# Schools At-A-Glance

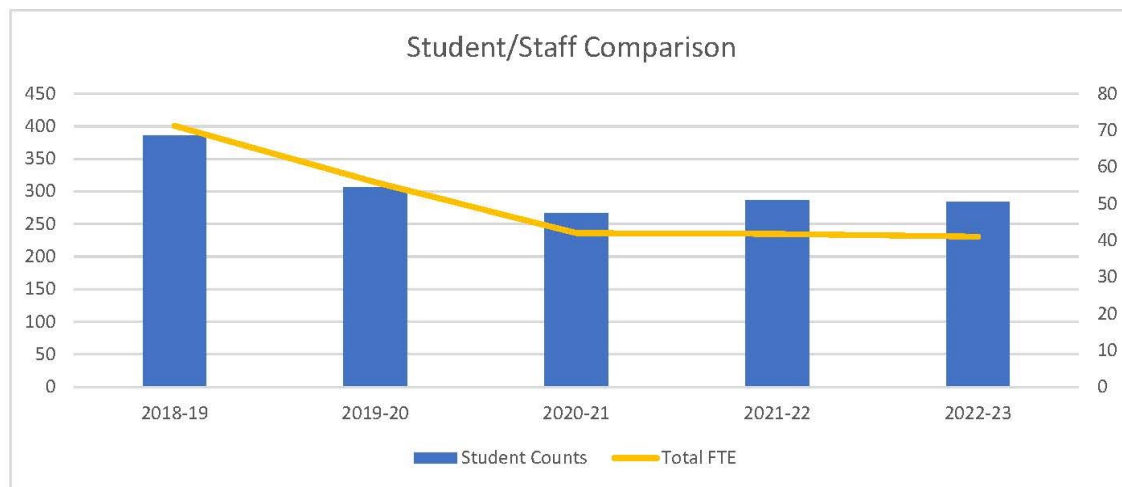


## SCHOOL PROFILE

**174 - Red Apple**

OVERVIEW	
Principal	Scott Campbell
Phone Number	(262) 619-4527
Address	914 St. Patrick St.
Grades	K-5
Poverty Rate	62%
SPED Student %	27%
ELL Student %	4%
2022-23 3rd Friday Enrollment	284
2020-21 Report Card Score	57.6
Report Card Rating	Meets Few Expectations

2022-23 SCHOOL FINANCIAL DATA	
2022-23 School Allocation	\$ 18,002
2022-23 Title I Allocation	\$ -
2022-23 ESSER Allocation	\$ 5,571
2022-23 Per Pupil Spending	\$ 11,959
2022-23 Staff Salaries	\$ 3,372,788
2022-23 Staff FTE	41
2022-23 Student/Staff Ratio	7



ENROLLMENT AND STAFF DETAIL					
	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	386	306	267	287	284
General Fund FTE	41.55	33.70	26.64	25.46	29.28
SPED FTE	29.70	22.10	15.38	16.31	11.73
<b>Total FTE</b>	<b>71.25</b>	<b>55.80</b>	<b>42.02</b>	<b>41.77</b>	<b>41.01</b>

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 2,132,907.53	\$ 2,032,299.53	\$ 2,168,737.21	\$ 2,340,810.00
Fringe Benefits	\$ 966,287.46	\$ 987,101.44	\$ 1,000,274.29	\$ 1,031,978.00
Purchased Services	\$ 8,563.14	\$ 8,386.45	\$ 187,806.87	\$ 77,798.00
Non-Capital Objects	\$ 9,258.94	\$ 13,235.11	\$ 54,126.87	\$ 43,661.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ -	\$ -	\$ 18,506.15	\$ 827.00
<b>Totals</b>	<b>\$ 3,117,017.07</b>	<b>\$ 3,041,022.53</b>	<b>\$ 3,429,451.39</b>	<b>\$ 3,495,074.00</b>

# Schools At-A-Glance

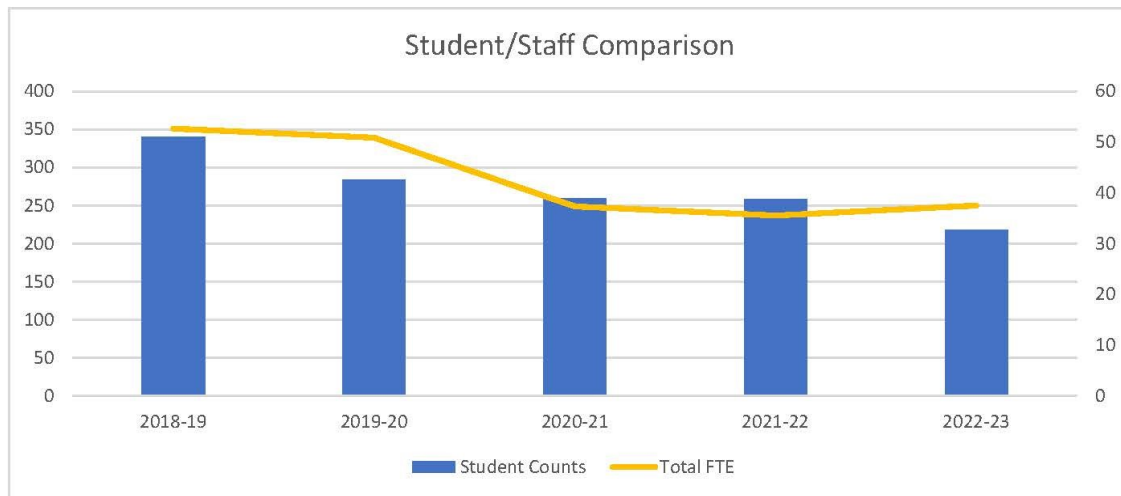


## SCHOOL PROFILE

**154 - Roosevelt**

OVERVIEW	
Principal	Lori Nasci
Phone Number	(262) 664-8300
Address	915 Romaine Ave.
Grades	K-5
Poverty Rate	85%
SPED Student %	15%
ELL Student %	7%
2022-23 3rd Friday Enrollment	218
2020-21 Report Card Score	53
Report Card Rating	Meets Few Expectations

2022-23 SCHOOL FINANCIAL DATA	
2022-23 School Allocation	\$ 15,834
2022-23 Title I Allocation	\$ 9,029
2022-23 ESSER Allocation	\$ 3,192
2022-23 Per Pupil Spending	\$ 15,355
2022-23 Staff Salaries	\$ 3,319,335
2022-23 Staff FTE	38
2022-23 Student/Staff Ratio	6



ENROLLMENT AND STAFF DETAIL					
	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	340	284	260	259	218
General Fund FTE	39.10	37.20	28.89	28.70	30.10
SPED FTE	13.60	13.70	8.47	6.87	7.43
<b>Total FTE</b>	<b>52.70</b>	<b>50.90</b>	<b>37.36</b>	<b>35.57</b>	<b>37.53</b>

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 1,824,445.15	\$ 1,820,017.28	\$ 2,032,425.34	\$ 2,346,388.00
Fringe Benefits	\$ 839,900.72	\$ 871,844.17	\$ 822,561.19	\$ 972,947.00
Purchased Services	\$ 2,786.89	\$ 6,497.77	\$ 152,666.93	\$ 59,685.00
Non-Capital Objects	\$ 7,831.40	\$ 6,388.12	\$ 74,965.95	\$ 46,015.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 100.00	\$ -	\$ 121.53	\$ 2,750.00
<b>Totals</b>	<b>\$ 2,675,064.16</b>	<b>\$ 2,704,747.34</b>	<b>\$ 3,082,740.94</b>	<b>\$ 3,427,785.00</b>

# Schools At-A-Glance

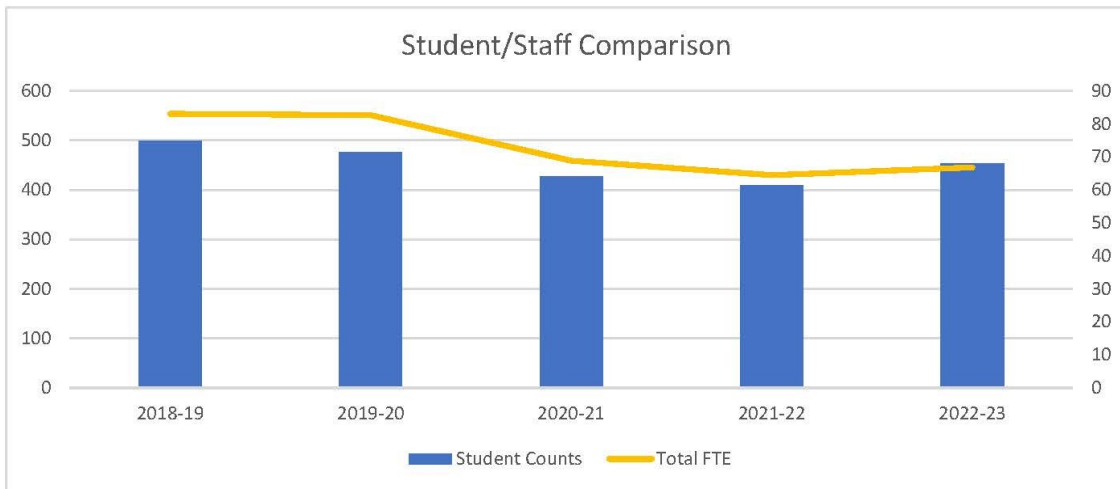


## SCHOOL PROFILE

### 136 - Johnson

OVERVIEW	
Principal	Kathleen Hofmann
Phone Number	(262) 664-6950
Address	2420 Kentucky St.
Grades	K-5
Poverty Rate	79%
SPED Student %	15%
ELL Student %	23%
2022-23 3rd Friday Enrollment	454
2020-21 Report Card Score	44.2
Report Card Rating	Fails to Meet Expectations

2022-23 SCHOOL FINANCIAL DATA	
2022-23 School Allocation	\$ 25,886
2022-23 Title I Allocation	\$ 10,236
2022-23 ESSER Allocation	\$ -
2022-23 Per Pupil Spending	\$ 12,266
2022-23 Staff Salaries	\$ 5,532,854
2022-23 Staff FTE	\$ 67
2022-23 Student/Staff Ratio	\$ 7



ENROLLMENT AND STAFF DETAIL					
	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	499	477	427	409	454
General Fund FTE	55.60	54.21	45.51	44.30	48.04
SPED FTE	27.50	28.50	23.36	20.20	18.82
<b>Total FTE</b>	<b>83.10</b>	<b>82.71</b>	<b>68.87</b>	<b>64.50</b>	<b>66.86</b>

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 3,054,829.29	\$ 2,850,133.30	\$ 3,419,627.60	\$ 3,733,405.00
Fringe Benefits	\$ 1,401,470.65	\$ 1,432,069.32	\$ 1,646,281.27	\$ 1,799,449.00
Purchased Services	\$ 5,457.38	\$ 4,645.08	\$ 260,477.17	\$ 222,289.00
Non-Capital Objects	\$ 10,768.29	\$ 12,933.87	\$ 84,248.97	\$ 67,784.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 4,472,525.61</b>	<b>\$ 4,299,781.57</b>	<b>\$ 5,410,635.01</b>	<b>\$ 5,822,927.00</b>



# Schools At-A-Glance



## SCHOOL PROFILE

**166 - Schulte**

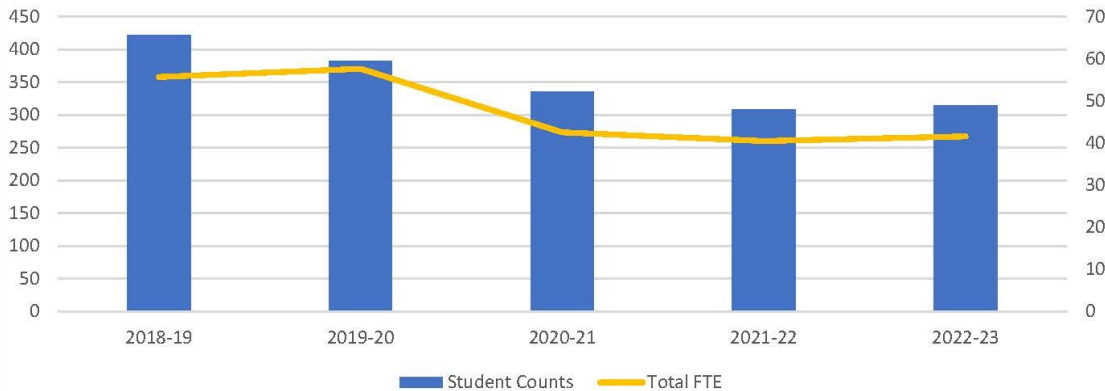
### OVERVIEW

Principal	Matthew Geiger
Phone Number	(262) 664-6300
Address	8515 Westminster Dr.
Grades	K-5
Poverty Rate	55%
SPED Student %	13%
ELL Student %	4%
2022-23 3rd Friday Enrollment	314
2020-21 Report Card Score	48
Report Card Rating	Meets Few Expectations

### 2022-23 SCHOOL FINANCIAL DATA

2022-23 School Allocation	\$	20,893
2022-23 Title I Allocation	\$	-
2022-23 ESSER Allocation	\$	8,912
2022-23 Per Pupil Spending	\$	11,830
2022-23 Staff Salaries	\$	3,684,788
2022-23 Staff FTE		42
2022-23 Student/Staff Ratio		8

Student/Staff Comparison



### ENROLLMENT AND STAFF DETAIL

	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	422	382	335	308	314
General Fund FTE	40.05	39.58	31.35	31.35	30.64
SPED FTE	15.60	18.04	11.2	9.11	10.90
<b>Total FTE</b>	<b>55.65</b>	<b>57.62</b>	<b>42.55</b>	<b>40.46</b>	<b>41.54</b>

### SCHOOL BUDGET & EXPENDITURE HISTORY

Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 2,518,345.68	\$ 2,441,237.31	\$ 2,382,942.02	\$ 2,492,664.00
Fringe Benefits	\$ 1,108,814.45	\$ 1,155,035.15	\$ 1,113,989.26	\$ 1,192,124.00
Purchased Services	\$ 7,273.89	\$ 2,463.02	\$ 87,879.78	\$ 5,450.00
Non-Capital Objects	\$ 15,184.97	\$ 6,329.83	\$ 55,106.13	\$ 48,636.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 3,029.00	\$ 863.00	\$ 1,506.17	\$ 5,892.00
<b>Totals</b>	<b>\$ 3,652,647.99</b>	<b>\$ 3,605,928.31</b>	<b>\$ 3,641,423.36</b>	<b>\$ 3,744,766.00</b>

# Schools At-A-Glance



## SCHOOL PROFILE

**162 - Wadewitz**

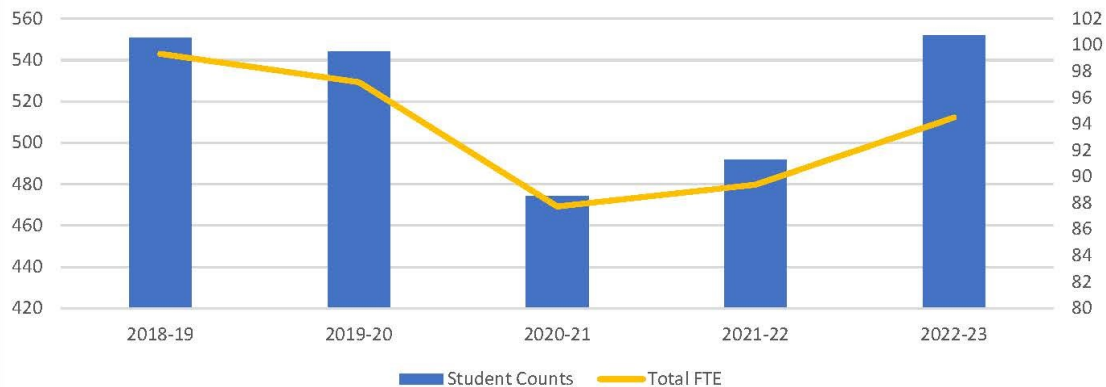
### OVERVIEW

Principal	Donald Katzer
Phone Number	(262) 664-6000
Address	2700 Yout St.
Grades	K-5
Poverty Rate	80%
SPED Student %	26%
ELL Student %	20%
2022-23 3rd Friday Enrollment	552
2020-21 Report Card Score	64.9
Report Card Rating	Meets Expectations

### 2022-23 SCHOOL FINANCIAL DATA

2022-23 School Allocation	\$	32,390
2022-23 Title I Allocation	\$	5,475
2022-23 ESSER Allocation	\$	10,099
2022-23 Per Pupil Spending	\$	14,150
2022-23 Staff Salaries	\$	7,762,683
2022-23 Staff FTE		95
2022-23 Student/Staff Ratio		6

Student/Staff Comparison



### ENROLLMENT AND STAFF DETAIL

	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	551	544	474	492	552
General Fund FTE	58.54	58.08	51.81	51.37	52.57
SPED FTE	40.80	39.10	35.92	38.02	41.94
<b>Total FTE</b>	<b>99.34</b>	<b>97.18</b>	<b>87.73</b>	<b>89.39</b>	<b>94.51</b>

### SCHOOL BUDGET & EXPENDITURE HISTORY

Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 3,837,919.46	\$ 3,770,888.55	\$ 4,725,623.90	\$ 5,204,550.00
Fringe Benefits	\$ 1,916,943.54	\$ 1,944,929.50	\$ 2,335,093.04	\$ 2,558,133.00
Purchased Services	\$ 9,022.28	\$ 5,439.86	\$ 211,239.41	\$ 69,189.00
Non-Capital Objects	\$ 19,971.12	\$ 16,093.83	\$ 75,586.62	\$ 77,174.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ -	\$ -	\$ 1,449.25	\$ 404.00
<b>Totals</b>	<b>\$ 5,783,856.40</b>	<b>\$ 5,737,351.74</b>	<b>\$ 7,348,992.22</b>	<b>\$ 7,909,450.00</b>

# Schools At-A-Glance



## SCHOOL PROFILE

**164 - West Ridge**

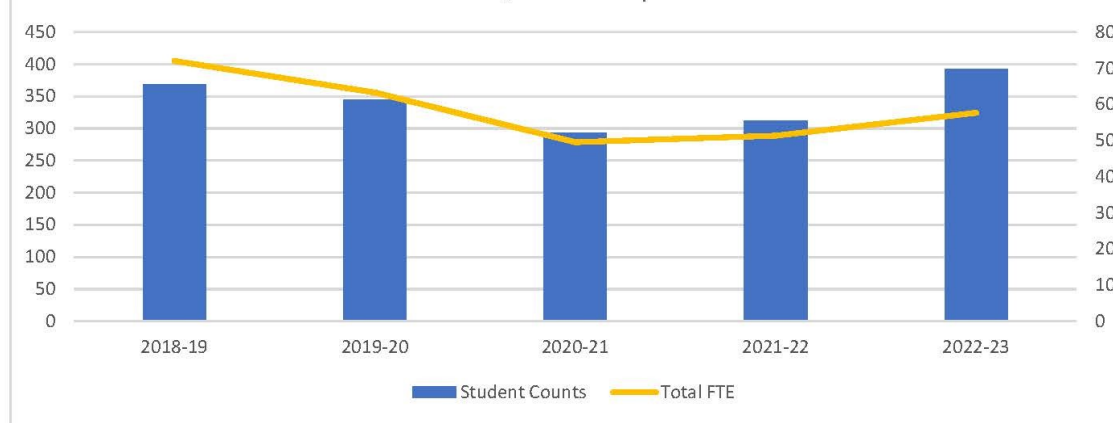
### OVERVIEW

Principal	Thomas George
Phone Number	(262) 664-6200
Address	1347 S. Emmertsen Rd.
Grades	K-5
Poverty Rate	85%
SPED Student %	20%
ELL Student %	8%
2022-23 3rd Friday Enrollment	393
2020-21 Report Card Score	54.6
Report Card Rating	Meets Few Expectations

### 2022-23 SCHOOL FINANCIAL DATA

2022-23 School Allocation	\$	26,280
2022-23 Title I Allocation	\$	8,162
2022-23 ESSER Allocation	\$	8,345
2022-23 Per Pupil Spending	\$	12,474
2022-23 Staff Salaries	\$	4,859,575
2022-23 Staff FTE		58
2022-23 Student/Staff Ratio		7

Student/Staff Comparison



### ENROLLMENT AND STAFF DETAIL

	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	369	345	293	312	393
General Fund FTE	49.24	45.24	33.68	34.78	39.92
SPED FTE	22.80	18.10	15.88	16.56	17.78
<b>Total FTE</b>	<b>72.04</b>	<b>63.34</b>	<b>49.56</b>	<b>51.34</b>	<b>57.70</b>

### SCHOOL BUDGET & EXPENDITURE HISTORY

Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 2,601,607.56	\$ 2,445,133.69	\$ 2,788,033.62	\$ 3,440,626.00
Fringe Benefits	\$ 1,198,647.59	\$ 1,216,715.33	\$ 1,207,805.49	\$ 1,418,949.00
Purchased Services	\$ 10,740.29	\$ 9,391.79	\$ 105,504.67	\$ 29,605.00
Non-Capital Objects	\$ 13,400.19	\$ 15,805.28	\$ 64,771.76	\$ 71,811.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 10,140.00	\$ 8,720.00	\$ 8,813.53	\$ 9,720.00
<b>Totals</b>	<b>\$ 3,834,535.63</b>	<b>\$ 3,695,766.09</b>	<b>\$ 4,174,929.07</b>	<b>\$ 4,970,711.00</b>

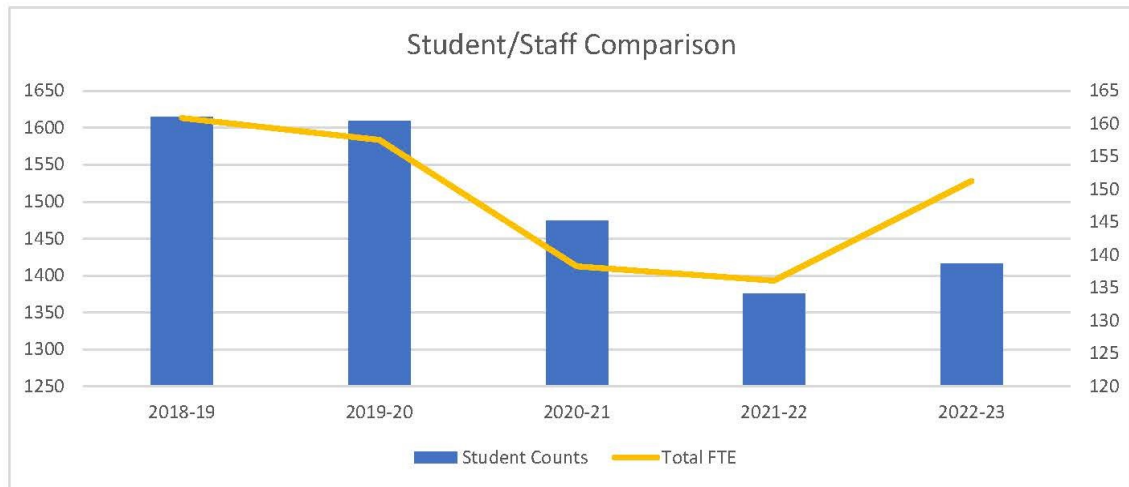
# Schools At-A-Glance



SCHOOL PROFILE
<b>119 - Gifford</b>

OVERVIEW	
Principal	Susan Milder
Phone Number	(262) 619-4550
Address	8332 Northwestern Ave.
Grades	K-8
Poverty Rate	28%
SPED Student %	12%
ELL Student %	3%
2022-23 3rd Friday Enrollment	1,416
2020-21 Report Card Score	62.2
Report Card Rating	Meets Expectations

2022-23 SCHOOL FINANCIAL DATA	
2022-23 School Allocation	\$ 100,330
2022-23 Title I Allocation	\$ -
2022-23 ESSER Allocation	\$ 21,321
2022-23 Per Pupil Spending	\$ 9,542
2022-23 Staff Salaries	\$ 13,389,790
2022-23 Staff FTE	151
2022-23 Student/Staff Ratio	9



ENROLLMENT AND STAFF DETAIL					
	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	1,615	1,609	1,474	1,375	1,416
General Fund FTE	131.57	127.24	114.37	111.20	110.31
SPED FTE	29.30	30.30	23.91	24.91	40.98
<b>Total FTE</b>	<b>160.87</b>	<b>157.54</b>	<b>138.28</b>	<b>136.11</b>	<b>151.29</b>

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 7,502,980.33	\$ 7,485,477.28	\$ 7,810,218.47	\$ 9,076,135.00
Fringe Benefits	\$ 3,373,391.97	\$ 3,624,160.21	\$ 3,689,032.28	\$ 4,313,655.00
Purchased Services	\$ 27,131.96	\$ 88,948.21	\$ 488,544.34	\$ 20,267.00
Non-Capital Objects	\$ 81,974.04	\$ 61,874.22	\$ 176,392.36	\$ 155,542.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 14,050.00	\$ 250.00	\$ 46,312.52	\$ 6,818.00
<b>Totals</b>	<b>\$ 10,999,528.30</b>	<b>\$ 11,260,709.92</b>	<b>\$ 12,210,499.97</b>	<b>\$ 13,572,417.00</b>

# Schools At-A-Glance



## SCHOOL PROFILE

### 106 - Gilmore Fine Arts

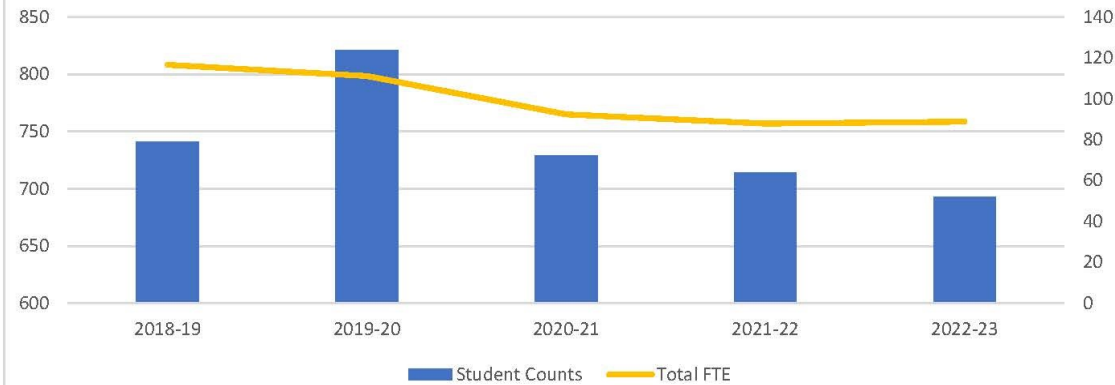
#### OVERVIEW

Principal	Zachary Jacobsmeier
Phone Number	(262) 664-6800
Address	2330 Northwestern Ave.
Grades	K-8
Poverty Rate	51%
SPED Student %	10%
ELL Student %	8%
2022-23 3rd Friday Enrollment	693
2020-21 Report Card Score	58.7
Report Card Rating	Meets Expectations

#### 2022-23 SCHOOL FINANCIAL DATA

2022-23 School Allocation	\$	54,094
2022-23 Title I Allocation	\$	-
2022-23 ESSER Allocation	\$	1,141
2022-23 Per Pupil Spending	\$	11,068.08
2022-23 Staff Salaries	\$	7,614,945.00
2022-23 Staff FTE	\$	89
2022-23 Student/Staff Ratio	\$	8

Student/Staff Comparison



#### ENROLLMENT AND STAFF DETAIL

	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	741	821	729	714	693
General Fund FTE	86.43	79.90	68.96	67.79	65.56
SPED FTE	30.27	31.30	23.53	20.15	23.37
<b>Total FTE</b>	<b>116.70</b>	<b>111.20</b>	<b>92.49</b>	<b>87.94</b>	<b>88.93</b>

#### SCHOOL BUDGET & EXPENDITURE HISTORY

Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 5,232,665.81	\$ 5,038,516.45	\$ 5,049,841.48	\$ 5,201,959.00
Fringe Benefits	\$ 2,338,204.72	\$ 2,406,679.99	\$ 2,308,119.82	\$ 2,412,986.00
Purchased Services	\$ 16,478.14	\$ 6,217.12	\$ 395,588.62	\$ 39,878.00
Non-Capital Objects	\$ 43,215.05	\$ 31,882.72	\$ 111,388.83	\$ 95,065.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 568.00	\$ 400.00	\$ 4,673.92	\$ 148.00
<b>Totals</b>	<b>\$ 7,631,131.72</b>	<b>\$ 7,483,696.28</b>	<b>\$ 7,869,612.67</b>	<b>\$ 7,750,036.00</b>

# Schools At-A-Glance



## SCHOOL PROFILE

**134 - Jerstad K8**

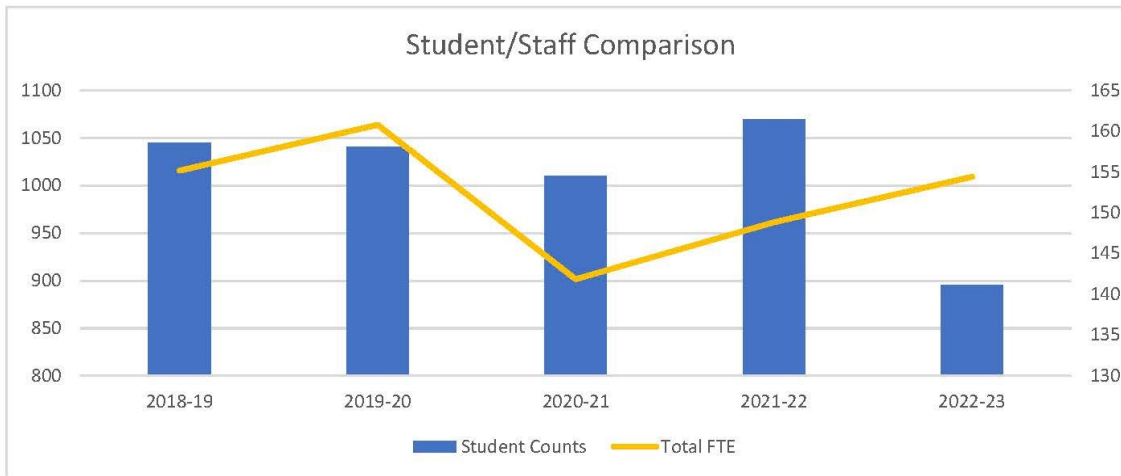
### OVERVIEW

Principal	Danny Hernandez
Phone Number	(262) 664-6075
Address	3601 LaSalle St.
Grades	K-8
Poverty Rate	80%
SPED Student %	24%
ELL Student %	12%
2022-23 3rd Friday Enrollment	895
2020-21 Report Card Score	35.1
Report Card Rating	Fails to Meet Expectations

### 2022-23 SCHOOL FINANCIAL DATA

2022-23 School Allocation	\$	86,794
2022-23 Title I Allocation	\$	11,086
2022-23 ESSER Allocation	\$	20,721
2022-23 Per Pupil Spending	\$	13,641
2022-23 Staff Salaries	\$	12,089,863
2022-23 Staff FTE		154
2022-23 Student/Staff Ratio		6

Student/Staff Comparison



### ENROLLMENT AND STAFF DETAIL

	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	1,045	1,041	1,010	1,070	895
General Fund FTE	108.31	112.78	99.33	102.61	106.82
SPED FTE	46.85	48.02	42.52	46.22	47.60
<b>Total FTE</b>	<b>155.16</b>	<b>160.80</b>	<b>141.85</b>	<b>148.83</b>	<b>154.42</b>

### SCHOOL BUDGET & EXPENDITURE HISTORY

Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 6,553,502.78	\$ 6,778,548.46	\$ 7,789,264.82	\$ 8,467,739.00
Fringe Benefits	\$ 2,854,560.86	\$ 3,121,602.88	\$ 3,469,259.22	\$ 3,622,124.00
Purchased Services	\$ 16,355.21	\$ 21,842.45	\$ 392,105.79	\$ 149,450.00
Non-Capital Objects	\$ 44,976.25	\$ 47,068.81	\$ 148,001.33	\$ 149,056.00
Capital Objects	\$ -	\$ -	\$ 24,255.00	\$ -
Other Items	\$ 977.00	\$ 60.00	\$ 1,954.00	\$ -
<b>Totals</b>	<b>\$ 9,470,372.10</b>	<b>\$ 9,969,122.60</b>	<b>\$ 11,824,840.16</b>	<b>\$ 12,388,369.00</b>

# Schools At-A-Glance



## SCHOOL PROFILE

**148 - Mitchell K8**

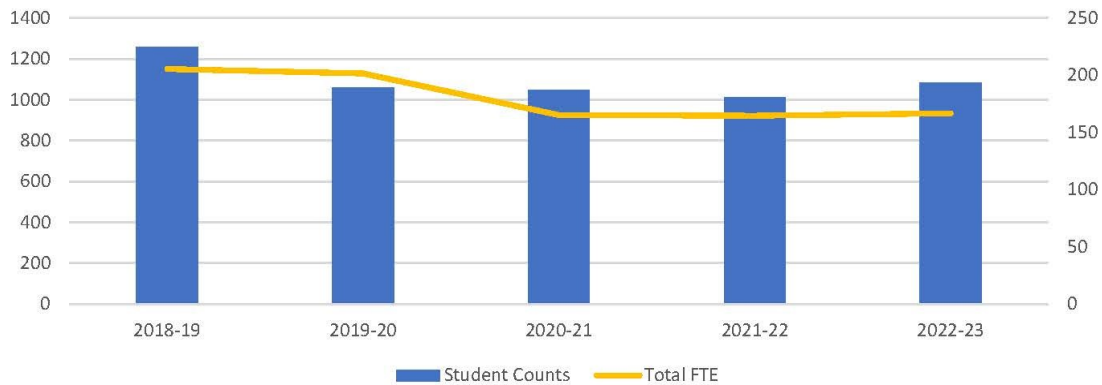
### OVERVIEW

Principal	Priscilla Marquez
Phone Number	(262) 664-6400
Address	2701 Drexel Ave.
Grades	K-8
Poverty Rate	81%
SPED Student %	20%
ELL Student %	26%
2022-23 3rd Friday Enrollment	1,084
2020-21 Report Card Score	42.5
Report Card Rating	Fails to Meet Expectations

### 2022-23 SCHOOL FINANCIAL DATA

2022-23 School Allocation	\$	83,483
2022-23 Title I Allocation	\$	15,592
2022-23 ESSER Allocation	\$	14,510
2022-23 Per Pupil Spending	\$	12,679
2022-23 Staff Salaries	\$	13,629,909
2022-23 Staff FTE		167
2022-23 Student/Staff Ratio		6

Student/Staff Comparison



### ENROLLMENT AND STAFF DETAIL

	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	1,260	1,061	1,048	1,013	1,084
General Fund FTE	141.14	136.84	106.43	104.67	119.20
SPED FTE	64.37	64.74	58.89	60.01	47.68
<b>Total FTE</b>	<b>205.51</b>	<b>201.58</b>	<b>165.32</b>	<b>164.68</b>	<b>166.88</b>

### SCHOOL BUDGET & EXPENDITURE HISTORY

Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 7,012,205.26	\$ 7,138,758.51	\$ 8,425,666.42	\$ 9,300,798.00
Fringe Benefits	\$ 3,137,936.38	\$ 3,487,226.56	\$ 3,863,946.25	\$ 4,329,111.00
Purchased Services	\$ 13,831.06	\$ 108,285.57	\$ 471,155.09	\$ 94,206.00
Non-Capital Objects	\$ 33,397.37	\$ 17,472.54	\$ 121,797.13	\$ 133,646.00
Capital Objects	\$ -	\$ -	\$ 41,459.49	\$ -
Other Items	\$ 2,360.00	\$ -	\$ 505.53	\$ 2,990.00
<b>Totals</b>	<b>\$ 10,199,730.07</b>	<b>\$ 10,751,743.18</b>	<b>\$ 12,924,529.91</b>	<b>\$ 13,860,751.00</b>

# Schools At-A-Glance



## SCHOOL PROFILE

**288 - Starbuck IB**

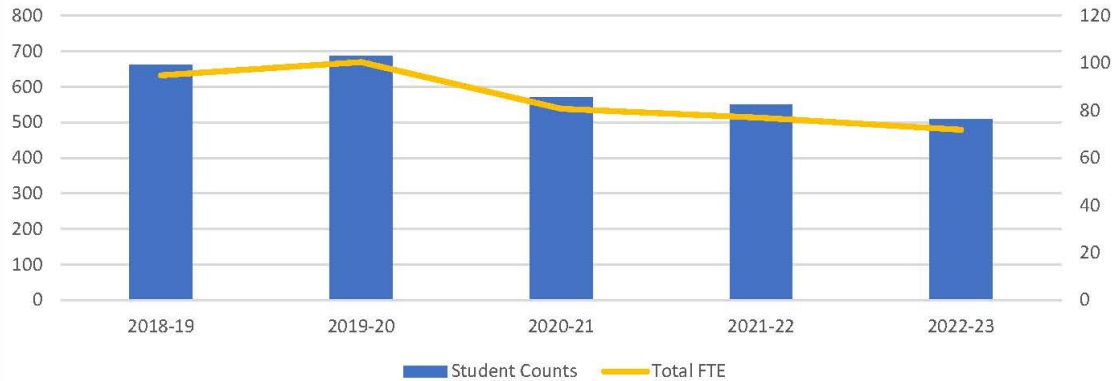
### OVERVIEW

Principal	Ellis Turrentine
Phone Number	(262) 664-6500
Address	1516 Ohio St.
Grades	6-8
Poverty Rate	60%
SPED Student %	12%
ELL Student %	14%
2022-23 3rd Friday Enrollment	509
2020-21 Report Card Score	41.7
Report Card Rating	Fails to Meet Expectations

### 2022-23 SCHOOL FINANCIAL DATA

2022-23 School Allocation	\$	45,652
2022-23 Title I Allocation	\$	7,343
2022-23 ESSER Allocation	\$	13,357
2022-23 Per Pupil Spending	\$	12,688
2022-23 Staff Salaries	\$	6,391,676
2022-23 Staff FTE		72
2022-23 Student/Staff Ratio		7

Student/Staff Comparison



### ENROLLMENT AND STAFF DETAIL

	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	662	687	570	551	509
General Fund FTE	68.43	73.00	62.49	62.07	55.57
SPED FTE	26.44	27.44	18.32	14.83	16.32
<b>Total FTE</b>	<b>94.87</b>	<b>100.44</b>	<b>80.81</b>	<b>76.90</b>	<b>71.89</b>

### SCHOOL BUDGET & EXPENDITURE HISTORY

Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 3,949,159.01	\$ 3,782,424.74	\$ 4,358,255.31	\$ 4,423,724.00
Fringe Benefits	\$ 1,742,325.06	\$ 1,741,199.40	\$ 1,890,637.60	\$ 1,967,952.00
Purchased Services	\$ 25,691.95	\$ 11,615.13	\$ 404,439.31	\$ 59,935.00
Non-Capital Objects	\$ 40,816.11	\$ 40,106.19	\$ 92,176.28	\$ 128,596.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 19,615.00	\$ 10,255.00	\$ 24,531.47	\$ 21,528.00
<b>Totals</b>	<b>\$ 5,777,607.13</b>	<b>\$ 5,585,600.46</b>	<b>\$ 6,770,039.97</b>	<b>\$ 6,601,735.00</b>



# Schools At-A-Glance



## SCHOOL PROFILE

**491 - J.I. Case**

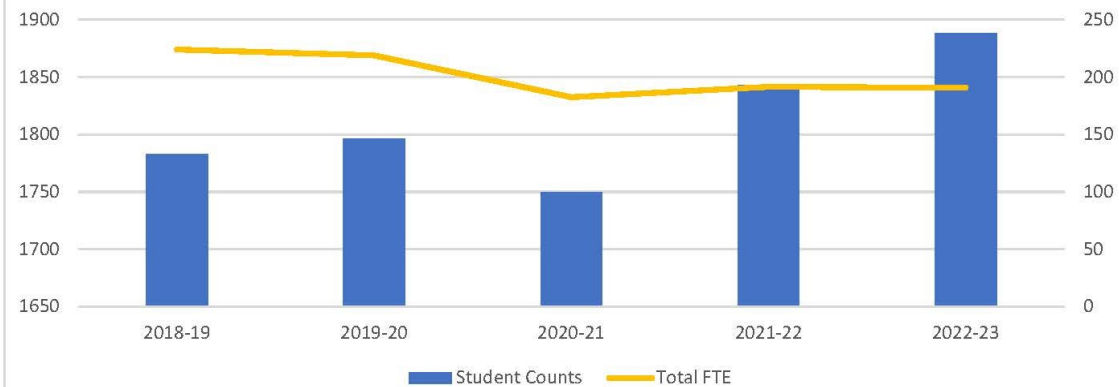
### OVERVIEW

Principal	Cassie Kuranz
Phone Number	(262) 619-4200
Address	7345 Washington Ave
Grades	9-12
Poverty Rate	49%
SPED Student %	13%
ELL Student %	8%
2022-23 3rd Friday Enrollment	1,888.00
2020-21 Report Card Score	62.2
Report Card Rating	Meets Expectations

### 2022-23 SCHOOL FINANCIAL DATA

2022-23 School Allocation	\$	383,986
2022-23 Title I Allocation	\$	-
2022-23 ESSER Allocation	\$	46,021
2022-23 Per Pupil Spending	\$	9,395
2022-23 Staff Salaries	\$	17,307,102
2022-23 Staff FTE		191
2022-23 Student/Staff Ratio		10

Student/Staff Comparison



### ENROLLMENT AND STAFF DETAIL

	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	1,783	1,796	1,750	1,843	1,888
General Fund FTE	173.58	167.36	141.2	147.38	151.49
SPED FTE	50.46	51.53	41.3	44.16	39.20
<b>Total FTE</b>	<b>224.04</b>	<b>218.89</b>	<b>182.50</b>	<b>191.54</b>	<b>190.69</b>

### SCHOOL BUDGET & EXPENDITURE HISTORY

Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 10,710,645.14	\$ 10,358,217.13	\$ 10,827,603.83	\$ 12,157,339.00
Fringe Benefits	\$ 4,640,667.20	\$ 4,696,396.51	\$ 4,631,265.98	\$ 5,149,763.00
Purchased Services	\$ 116,784.89	\$ 66,117.30	\$ 639,167.72	\$ 188,917.00
Non-Capital Objects	\$ 185,605.47	\$ 82,762.71	\$ 392,476.54	\$ 593,260.00
Capital Objects	\$ 8,500.00	\$ -	\$ 20,619.00	\$ -
Other Items	\$ 31,324.12	\$ 22,626.04	\$ 110,461.35	\$ 65,667.00
<b>Totals</b>	<b>\$ 15,693,526.82</b>	<b>\$ 15,226,119.69</b>	<b>\$ 16,621,594.42</b>	<b>\$ 18,154,946.00</b>

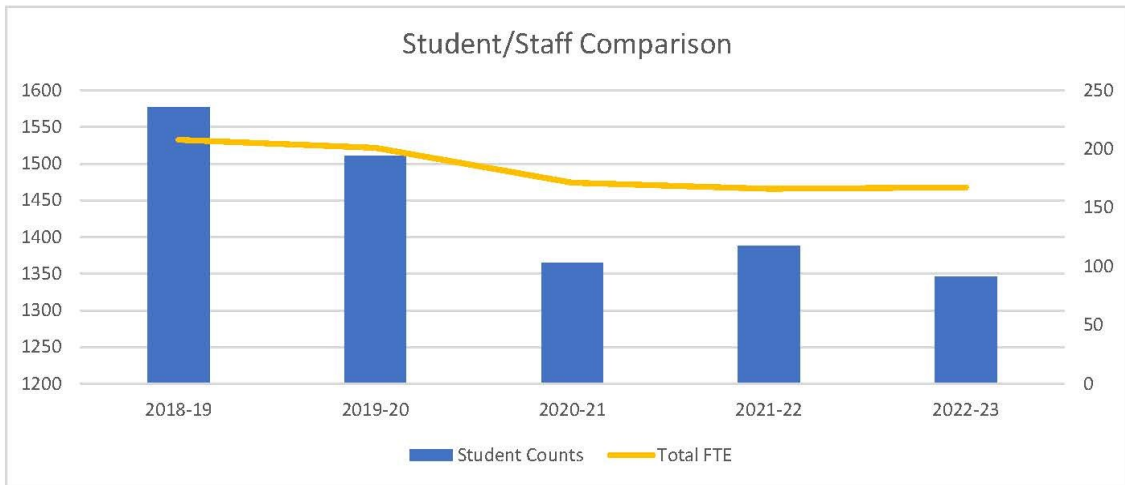
# Schools At-A-Glance



SCHOOL PROFILE
<b>492 - Horlick</b>

OVERVIEW	
Principal	Angela Apmann
Phone Number	(262) 619-4300
Address	2119 Rapids Dr.
Grades	9-12
Poverty Rate	65%
SPED Student %	19%
ELL Student %	13%
2022-23 3rd Friday Enrollment	1,346.00
2020-21 Report Card Score	61.6
Report Card Rating	Meets Expectations

2022-23 SCHOOL FINANCIAL DATA	
2022-23 School Allocation	\$ 286,603
2022-23 Title I Allocation	\$ -
2022-23 ESSER Allocation	\$ 25,365
2022-23 Per Pupil Spending	\$ 11,244
2022-23 Staff Salaries	\$ 14,822,794
2022-23 Staff FTE	167
2022-23 Student/Staff Ratio	8



ENROLLMENT AND STAFF DETAIL					
	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	1,577	1,511	1365	1,388	1,346
General Fund FTE	159.83	150.31	128.79	121.11	122.44
SPED FTE	48.00	50.72	42.42	45.02	44.89
<b>Total FTE</b>	<b>207.83</b>	<b>201.03</b>	<b>171.21</b>	<b>166.13</b>	<b>167.33</b>

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 9,507,056.74	\$ 9,523,682.82	\$ 9,696,266.94	\$ 10,356,742.00
Fringe Benefits	\$ 4,260,182.52	\$ 4,435,387.14	\$ 4,236,185.73	\$ 4,466,052.00
Purchased Services	\$ 109,685.20	\$ 145,731.53	\$ 816,715.72	\$ 321,038.00
Non-Capital Objects	\$ 99,614.08	\$ 79,243.69	\$ 323,477.92	\$ 395,114.00
Capital Objects	\$ -	\$ -	\$ 53,201.36	\$ -
Other Items	\$ 17,022.33	\$ 16,904.63	\$ 35,543.92	\$ 24,835.00
<b>Totals</b>	<b>\$ 13,993,560.87</b>	<b>\$ 14,200,949.81</b>	<b>\$ 15,161,391.59</b>	<b>\$ 15,563,781.00</b>

# Schools At-A-Glance



## SCHOOL PROFILE

**494 - Washington Park**

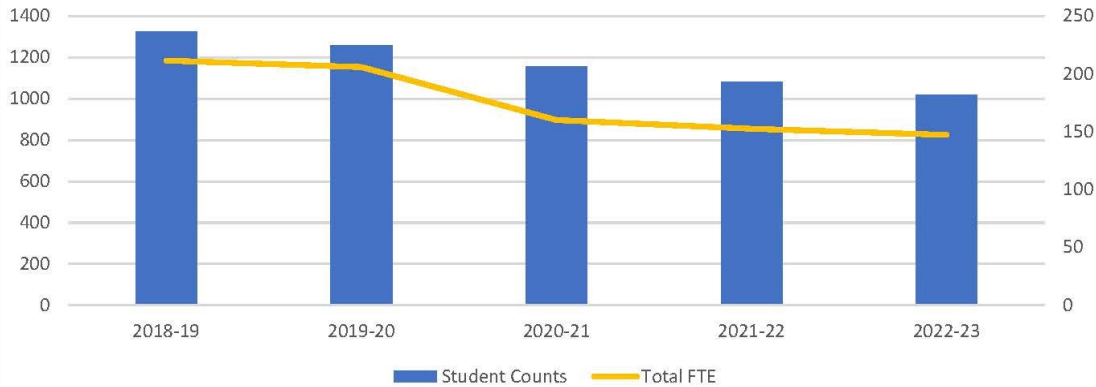
### OVERVIEW

Principal	William O'Malley
Phone Number	(262) 619-4400
Address	1901 12th Street
Grades	9-12
Poverty Rate	71%
SPED Student %	24%
ELL Student %	17%
2022-23 3rd Friday Enrollment	1,020.00
2020-21 Report Card Score	72
Report Card Rating	Exceeds Expectations

### 2022-23 SCHOOL FINANCIAL DATA

2022-23 School Allocation	\$	213,257
2022-23 Title I Allocation	\$	-
2022-23 ESSER Allocation	\$	16,637
2022-23 Per Pupil Spending	\$	13,116
2022-23 Staff Salaries	\$	13,148,928
2022-23 Staff FTE		147
2022-23 Student/Staff Ratio		7

Student/Staff Comparison



### ENROLLMENT AND STAFF DETAIL

	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	1,324	1,257	1,158	1,083	1,020
General Fund FTE	149.00	142.42	118.91	112.83	109.48
SPED FTE	62.58	63.44	41.12	39.82	37.77
<b>Total FTE</b>	<b>211.58</b>	<b>205.86</b>	<b>160.03</b>	<b>152.65</b>	<b>147.25</b>

### SCHOOL BUDGET & EXPENDITURE HISTORY

Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 9,316,156.35	\$ 8,780,575.95	\$ 8,651,873.52	\$ 9,165,217.00
Fringe Benefits	\$ 4,098,521.40	\$ 3,924,069.15	\$ 3,728,662.11	\$ 3,983,711.00
Purchased Services	\$ 99,145.24	\$ 212,245.42	\$ 967,209.19	\$ 427,348.00
Non-Capital Objects	\$ 90,756.88	\$ 89,648.95	\$ 240,467.54	\$ 283,520.00
Capital Objects	\$ 14,258.00	\$ 7,300.00	\$ 5,100.55	\$ -
Other Items	\$ 15,056.05	\$ 6,648.53	\$ 29,680.23	\$ 18,150.00
<b>Totals</b>	<b>\$ 13,633,893.92</b>	<b>\$ 13,020,488.00</b>	<b>\$ 13,622,993.14</b>	<b>\$ 13,877,946.00</b>

# Schools At-A-Glance



## SCHOOL PROFILE

**375 - REAL School**

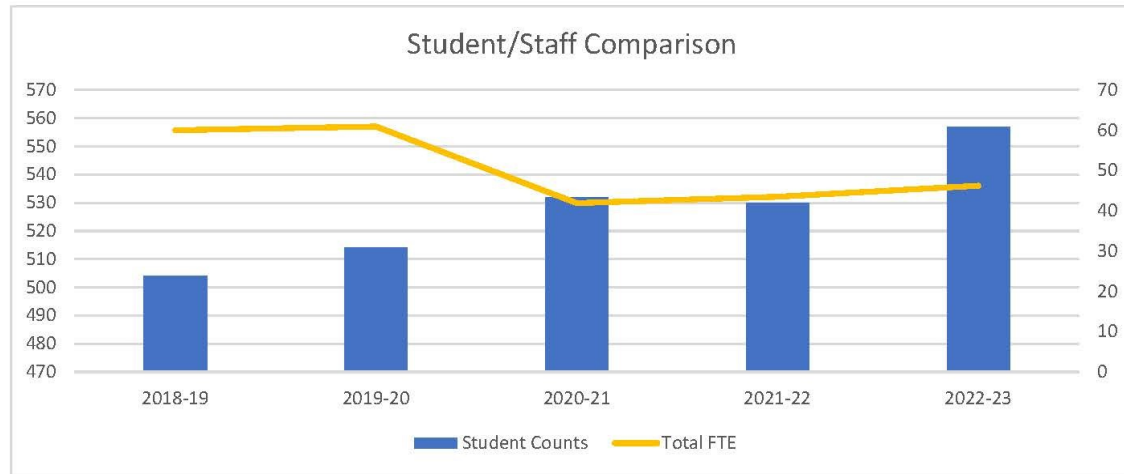
### OVERVIEW

Principal	Curt Shircel
Phone Number	(262) 664-8100
Address	10116 Stellar Ave.
Grades	6-12
Poverty Rate	43%
SPED Student %	13%
ELL Student %	5%
2022-23 3rd Friday Enrollment	557
2020-21 Report Card Score	63.6
Report Card Rating	Meets Expectations

### 2022-23 SCHOOL FINANCIAL DATA

2022-23 School Allocation	\$	52,677
2022-23 Title I Allocation	\$	-
2022-23 ESSER Allocation	\$	1,814
2022-23 Per Pupil Spending	\$	8,001
2022-23 Staff Salaries	\$	4,402,159
2022-23 Staff FTE		46
2022-23 Student/Staff Ratio		12

Student/Staff Comparison



### ENROLLMENT AND STAFF DETAIL

	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	504	514	532	530	557
General Fund FTE	47.40	47.00	33.45	34.90	35.42
SPED FTE	12.60	13.93	8.47	8.61	10.81
<b>Total FTE</b>	<b>60.00</b>	<b>60.93</b>	<b>41.92</b>	<b>43.51</b>	<b>46.23</b>

### SCHOOL BUDGET & EXPENDITURE HISTORY

Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 2,431,232.76	\$ 2,572,441.54	\$ 2,702,486.63	\$ 3,025,209.00
Fringe Benefits	\$ 1,109,998.14	\$ 1,170,180.37	\$ 1,218,406.86	\$ 1,376,950.00
Purchased Services	\$ 9,041.15	\$ 242,583.40	\$ 749,138.19	\$ 542,468.00
Non-Capital Objects	\$ 36,851.32	\$ 25,646.25	\$ 79,019.94	\$ 58,925.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 160.00	\$ -	\$ 27,870.17	\$ 1,000.00
<b>Totals</b>	<b>\$ 3,587,283.37</b>	<b>\$ 4,010,851.56</b>	<b>\$ 4,776,921.79</b>	<b>\$ 5,004,552.00</b>

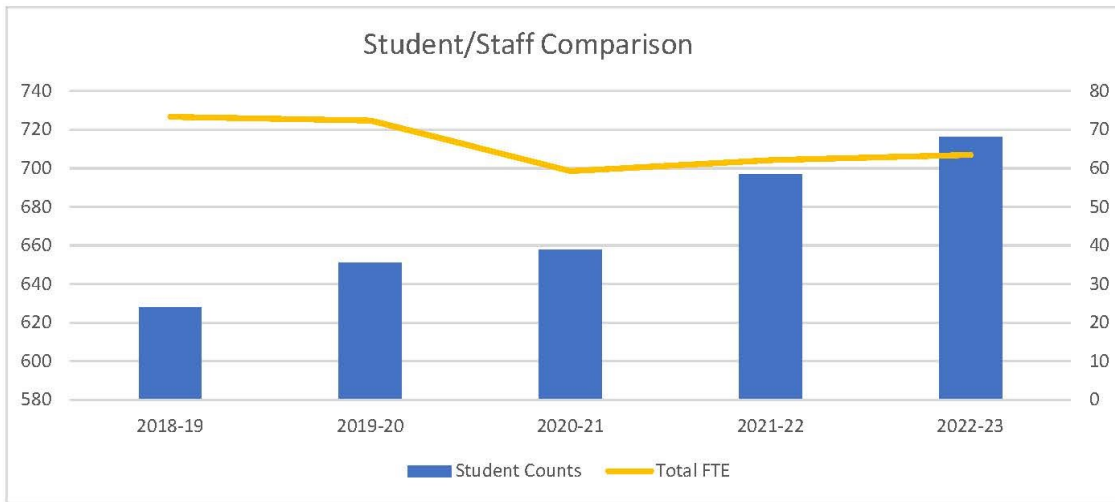
# Schools At-A-Glance



SCHOOL PROFILE
<b>499 - Walden III</b>

OVERVIEW	
Principal	Jeff Sturdevant
Phone Number	(262) 664-6250
Address	2340 Mohr Ave.
Grades	6-12
Poverty Rate	37%
SPED Student %	8%
ELL Student %	5%
2022-23 3rd Friday Enrollment	716
2020-21 Report Card Score	69.2
Report Card Rating	Meets Expectations

2022-23 SCHOOL FINANCIAL DATA	
2022-23 School Allocation	\$ 70,431
2022-23 Title I Allocation	\$ -
2022-23 ESSER Allocation	\$ 10,174
2022-23 Per Pupil Spending	\$ 8,531
2022-23 Staff Salaries	\$ 6,027,412
2022-23 Staff FTE	63
2022-23 Student/Staff Ratio	11



ENROLLMENT AND STAFF DETAIL					
	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	628	651	658	697	716
General Fund FTE	59.40	57.80	48.23	49.96	49.21
SPED FTE	13.93	14.53	11.04	12.18	14.24
<b>Total FTE</b>	<b>73.33</b>	<b>72.33</b>	<b>59.27</b>	<b>62.14</b>	<b>63.45</b>

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 3,454,030.25	\$ 3,566,285.94	\$ 3,836,634.21	\$ 4,093,284.00
Fringe Benefits	\$ 1,533,397.06	\$ 1,677,932.37	\$ 1,782,288.43	\$ 1,934,128.00
Purchased Services	\$ 11,540.30	\$ 5,767.19	\$ 211,469.39	\$ 36,400.00
Non-Capital Objects	\$ 53,160.01	\$ 31,412.20	\$ 113,757.36	\$ 140,486.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 920.00	\$ -	\$ 16,931.76	\$ 6,756.00
<b>Totals</b>	<b>\$ 5,053,047.62</b>	<b>\$ 5,281,397.70</b>	<b>\$ 5,961,081.15</b>	<b>\$ 6,211,054.00</b>

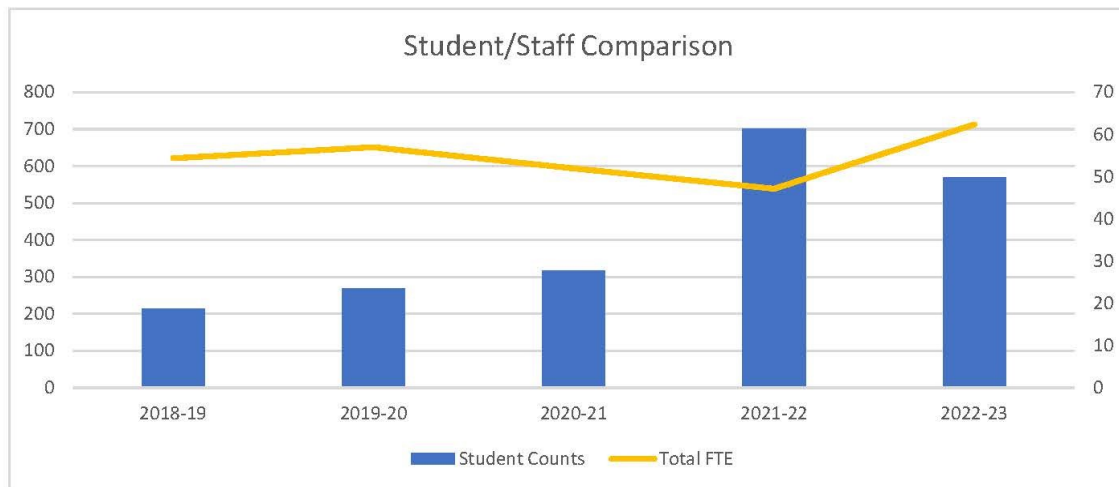
# Schools At-A-Glance



SCHOOL PROFILE
<b>390 - Racine Alternative</b>

OVERVIEW	
Principal	Andre Bennett
Phone Number	(262) 664-6600
Address	2333 Northwestern Ave.
Grades	9-12
Poverty Rate	73%
SPED Student %	29%
ELL Student %	7%
2022-23 3rd Friday Enrollment	570
2020-21 Report Card Score	47.8
Report Card Rating	Fails to Meet Expectations

2022-23 SCHOOL FINANCIAL DATA	
2022-23 School Allocation	\$ 60,676
2022-23 Title I Allocation	\$ 4,605
2022-23 ESSER Allocation	\$ 6,974
2022-23 Per Pupil Spending	\$ 8,096
2022-23 Staff Salaries	\$ 4,542,256
2022-23 Staff FTE	62
2022-23 Student/Staff Ratio	9



ENROLLMENT AND STAFF DETAIL					
	2018-19	2019-20	2020-21	2021-22	2022-23
Student Counts	213	268	318	701	570
General Fund FTE	26.00	27.00	18.12	17.82	21.54
SPED FTE	28.35	29.98	33.81	29.33	40.85
<b>Total FTE</b>	<b>54.35</b>	<b>56.98</b>	<b>51.93</b>	<b>47.15</b>	<b>62.39</b>

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget
Salaries	\$ 1,966,202.63	\$ 2,322,556.98	\$ 2,410,379.65	\$ 3,121,010.00
Fringe Benefits	\$ 910,765.28	\$ 1,168,348.06	\$ 1,099,203.91	\$ 1,421,246.00
Purchased Services	\$ 6,962.29	\$ 24,300.75	\$ 36,258.52	\$ 15,150.00
Non-Capital Objects	\$ 18,076.37	\$ 19,867.13	\$ 53,876.28	\$ 54,189.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ -	\$ -	\$ -	\$ -
<b>Totals</b>	<b>\$ 2,902,006.57</b>	<b>\$ 3,535,072.92</b>	<b>\$ 3,599,718.36</b>	<b>\$ 4,611,595.00</b>

## Department Budgets & Strategic Plan Key Performance Indicators

District Chief Office information including departmental leadership and budget summaries are provided as well as a listing of key performance indicators from the newly Board approved Strategic Plan 2027. Departments have established or are establishing baseline data and which will be used monitor and measure progress toward goals and to ensure that department budgets align to strategic goals.

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

Office of Continuous Improvement Strategic Plan 2027 Key Performance Indicators				
KPI Code	Chief	Department	Key Performance Indicator	Baseline Measure
CEO.1	CEO	Office of Continuous Improvement	Increase participation for state and federal assessments in order to foster data accuracy.	
CEO.2	CEO	Office of Continuous Improvement	95% of RUSD staff will have completed the DEI learning series and earned their credential for DEI in order to build cultural competence	
CEO.3	CEO	Office of Continuous Improvement	Increase the percent of staff who are identified as demonstrating proficiency in the belief that our students can succeed academically.	

# Department Budgets & Strategic Plan Key Performance Indicators

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

## Chief Financial Office Strategic Plan 2027 Key Performance Indicators

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



# Department Budgets & Strategic Plan Key Performance Indicators

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

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

## Department Budgets & Strategic Plan Key Performance Indicators

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

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

# Department Budgets & Strategic Plan Key Performance Indicators

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

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

# Department Budgets & Strategic Plan Key Performance Indicators

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

Chief Information Office Strategic Plan 2027 Key Performance Indicators				
KPI Code	Department	Key Performance Indicator	Baseline Measure	Goal Language
CIO.1	Chief Information Office (All Departments within)	Percent of support tickets resolved within the District-approved time-frame (#of days - 3 days)		90% closed within 3 business days of submission
CIO.2	Network Infrastructure and Operations	Measuring the percentage of time, the network is online, by device, building, and District		99.99% online, not to drop below 99%
CIO.3	Network Infrastructure and Operations	Success rate of data back-ups by server - percentage of time the back-up was successful.		100%
CIO.4	Projects and Logistics	Percentage of students meeting 1:1 technology District requirement as measured by the asset management report		Less than 5% variance between enrollment and the District asset management system
CIO.5	Chief Information Office (All Departments within)	Percentage of classrooms with required technology that supports a high-quality learning environment		100% of classrooms have required technology
CIO.6	Technical Services	School-based student devices ready (freshly imaged and updated) for instruction by the first day students return		95% School-based student devices ready (freshly imaged and updated) for instruction by the first day students return
CIO.7	Chief Information Office (All Departments within)	Percentage of customers who provide positive feedback (agree or strongly agree) on post ticket completion survey focused on professionalism, courteous behavior, and providing helpful service		2% increase from baseline each year
CIO.8	Technology Integration	Percentage of classrooms (based on a random selection across levels) who are utilizing technology in their instruction		70-80% of classrooms
CIO.9	Technology Integration	Students' application usage time, broken down by time on task/appropriate application v. non-District approved usage, (minutes or number of times the app is opened)		Non-approved usage not to exceed xx percentage of unapproved usage (TBD)

# Department Budgets & Strategic Plan Key Performance Indicators

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

Chief Academic Office Strategic Plan 2027 Key Performance Indicators				
KPI Code	Department	Key Performance Indicator	Goal Language	Baseline Measure
CAO.1	Curriculum and Instruction	Based on required Project Based Learning (PBL) and Early Literacy professional learning sessions, staff are implementing practices in the classroom.	A minimum of 90% of teachers are implementing PBL practices in the classroom by 2027. Annual/monthly growth will be calculated to reach 90% after baseline year is measured. 90% of classrooms implementing PL practices with fidelity (OE 10.7)	2022-2023 school year is baseline
CAO.2	Curriculum and Instruction	Create a system of guaranteed viable curriculum whereby 90% of classrooms are consistently using District adopted resources and interventions.	Less than 10% of classrooms are utilizing non-District approved curricular resources or interventions. Fidelity of implementation of classroom curriculum and PL to ensure use of curricular resources for the success of students	2022-2023 school year is baseline
CAO.3	Early Learning	Create a professional learning system resulting in 95% of early learning teachers who reach fidelity of implementation of Pyramid Model.	95% of teachers will reach fidelity as measured by the Teaching Preschool Observation Tool (TPOT)	TPOT will be used to measure fidelity of implementation (SEL focus)
CAO.4	Early Learning	90% of early childhood teachers will meet District requirement for quality family interactions, during designated family engagement time within the teacher contract day/week.	90%	
CAO.5	Professional Learning	Using the RUSD mentorship model and rubric, all mentors/mentees who finish through the end of the school year will complete the program with fidelity.	100% fidelity based on rubric annually	Percent of 1st year teachers (new to the profession) who are retained (in good standing) and are in place at the beginning of the following school year; percent retained after 2 years, and percent retained after 3 years
CAO.6	Special Education	Percent of IEPs that are being implemented with fidelity based on the identified plan, as measured by spot observations per semester	100% with fidelity and in compliance	2022-2023 school year 2nd semester
CAO.7	Special Education	Reduction in the disproportionality of Black students identified as EBD using internal audit practices and resulting in targeted professional learning to decrease future overidentification.	Reduce overidentification to 1.99% or below (less than 2 times likely to be identified) to be in compliance with DPI and the state.	3.67%
CAO.8	Language Services	Language allocation is being performed daily in Dual Language classrooms (reading and writing in both languages) as measured by the bi-literacy development walkthrough tool.	80% of students attending dual language schools (K-8) who are growing annually and meeting targets in their bi-literacy proficiency (ENIL/IRLA) by grade level	Walkthrough data will be baseline for 2022-2023 year. Grade level goals will be developed based on this year as baseline. ENIL/IRLA data will be baseline for 2022-2023.

# Department Budgets & Strategic Plan Key Performance Indicators

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

## Chief of School Office Strategic Plan 2027 Key Performance Indicators

KPI Code	Department	Key Performance Indicator	Baseline Measure	Goal Language
COS.1	Office of Academies & Transformation	Increase enrollment and success of students enrolling in TC/DC by launching new classes and supporting those that are already in place. See 5% growth in TC/DC success, annually.	Case:495/587 Park:193/248 Horlick: 90%	The Academies of Racine will give ALL students access to Dual Credit, IRC's, WBL, and CTSO's by spring of '27
COS.2	Office of Academies & Transformation	Youth apprenticeship enrollment will increase annually '23-230   '24-245   '25-260   '26-275   '27-290	2022: 185 YA's	The Academies of Racine will give ALL students access to Dual Credit, IRC's, WBL, and CTSO's by spring of '27
COS.3	Office of Academies & Transformation	Every semester we there will be a 3% reduction in failure per level one pathway courses	Baseline Data to come Fall of 22-23 school year	Level 1 pathways will have the success rate of 86%
COS.4	Office of Academies & Transformation	Academies that go for NCAC certification will have the opportunity to attain model status with distinction	6/6 in 2022	All Academies that go forth for NCAC Certification will earn model status or higher
COS.5	Middle School Academies	Upon completion of 8th grade, students will demonstrate growth or show proficiency of specifically identified skills in ELA/Math.		86% of middle school students will be high school ready upon completion of 8th grade

# Department Budgets & Strategic Plan Key Performance Indicators

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

# Glossary

## 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.



# Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

# Glossary

**Wisconsin 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.
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