



Adopted Budget

Fiscal Year
2021-22



Message from the Superintendent



Dear Racine Unified School District Community,

The development and approval of an annual budget that prioritizes the advancement of student achievement and District success is an important focus for the Superintendent and Board of Education. We remain resolute in this focus as we make progress in our battle against the pandemic. Despite the challenges, RUSD staff, families and community partners dedicated themselves to putting our students first.

I am proud to share with you a fiscal year 2021-2022 budget that is intentional and focused on our strategic goals as outlined in the District's five-year strategic plan, *Raising Racine 2022*. The key to this strategic plan is our commitment to continuous improvement practices and monitoring progress toward our goals.

A critical component of *Raising Racine 2022* is to assure financial resources and annual budgets are student-centered and aligned to District priorities identified through the strategic planning processes. To that end, a few key highlights of our budget include:

- Dedicated core subject staff to support students in grades 6-12 virtual courses
- Funding support for our nationally recognized high school Scholastic Esports Program
- Modernization of our credit recovery platform
- All RUSD schools will continue to participate in the Community Eligibility Provision (CEP) program. This program allows the District to serve breakfast and lunch at no cost to all enrolled students without the need to establish eligibility through an income application.
- Growth and expansion of the Title I Parent & Family Resource Center sites to increase access for families to acquire at-home learning materials to support their child's academic success, family literacy and education, parent education, community resources and referrals.
- Coordination and collaboration with local municipalities, community stakeholder groups, staff, students and families on the implementation of the District's long-range facilities master plan.

We continue to maintain our flat property tax levy rate (\$9.27) as promised in the District's successful 2020 referendum. The new school buildings and the major improvements we're making in line with our [Long-Range Facilities Master Plan](#) are all thanks to the referendum endorsement we received from our community. We are grateful every day for your ongoing support.

RUSD leadership is committed to continuing to develop and adopt fiscally sound, student-centered budgets closely aligned to the priorities and goals of our strategic plan, mission and vision.

Racine Unified Schools are the best educational choice in Southeastern Wisconsin. This is our top priority and goal as we continue to move our District forward. #UnifiedTogether with you.

Eric Gallien, Ph.D.
Superintendent



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Racine Unified School District
Wisconsin**

For the Fiscal year Beginning

July 01, 2020

Christopher P. Morill

Executive Director

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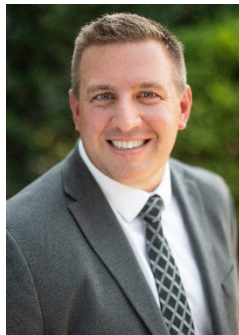
Administration



Dr. Eric Gallien,
Superintendent of Schools



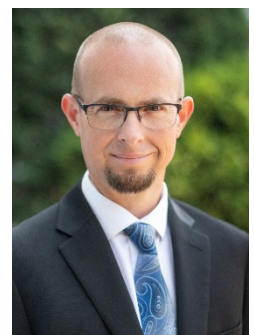
Peter Reynolds,
Chief of Staff



Jeff Serak,
Chief Financial Officer



Jody Bloyer,
Chief of Schools



Soren Gajewski,
Chief Academic Officer



Shannon Gordon,
Chief Operating Officer



Stacy Tapp, Chief of
Communication &
Community Engagement



Tim Peltz, Chief
Information Officer



Kimberly Walker,
Chief Legal Officer

Summarized Organizational Chart



Chief Financial Office

- Finance
- Budgets & Grants
- Payroll
- Purchasing
- Food Service
- Human Resources

Chief Operations Office

- Facilities & Maintenance
- Risk Management
- Buildings & Grounds

Chief of Schools Office

- Safety & Security
- 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

Board of Education



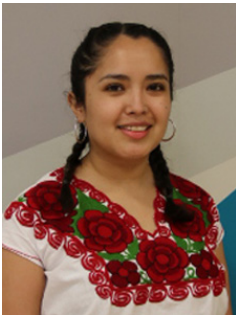
Ms. Auntavia Jackson



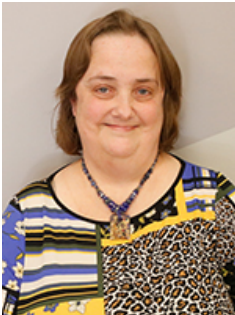
Mr. Scott Coey,
Board Clerk



Ms. Amy Cimbalnik



Ms. Dulce Cervantes
Canteras



Ms. Julie McKenna



Ms Allyson Docksey



Mr. Brian O'Connell,
Board President



Mr. Matthew Hanser,
Board Vice President



Ms. Kimberly Hoover,
Board Treasurer

Governance – Budget Polices

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

The Board of Education's policies for budgeting and financial planning exist in Operational Expectation 5 – Financial Planning.

Operational Expectation (OE-5) Financial Planning

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

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

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

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

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

Schools

Specialty Schools

Racine Alternative Learning
Bull Early Education Center
Virtual Learning

Elementary Schools

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

K-8 Schools

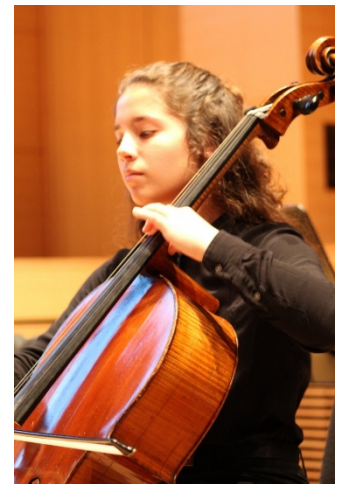
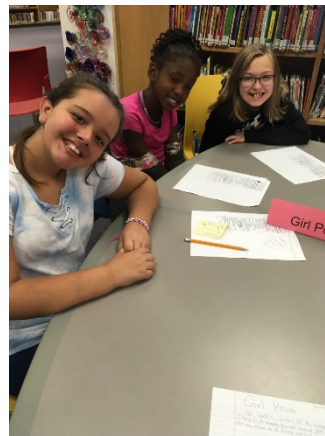
Gifford School
Gilmore Fine Arts
Jerstad-Agerholm School
Mitchell School

Middle Schools

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

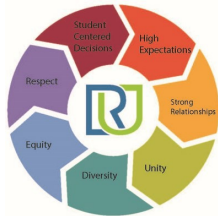
High Schools

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



Raising Racine 2022

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



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

District Priorities:

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

Pillars of Excellence:

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

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

Pillars of Excellence & Budget Initiatives



Student Learning

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



Culture & Environment

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



Partnerships & Community

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



Financial & Operational Excellence

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



Partnerships & Community

- Growth and expansion of the Title I Parent & Family Resource Center sites to increase access for families to acquire at-home learning materials to support their child's academic success, family literacy & education, parent education, community resources and referrals.
- Family Empowerment Series: Increase community stakeholder partnership and collaboration to strengthen outreach capacity and impact to address hardships such as food insecurity, promote families learning together and family bonding.
- Coordination and collaboration with local municipalities, community stakeholder groups, staff, students and families on the implementation of the District's long-range facilities master plan.



Financial & Operational Excellence

- Reduction of property tax rate from \$9.49 to \$9.27 per \$1,000 of property valuation
- District fund balance sustained at more than 15% for financial stability
- Completion of Long-Term Facilities Master Plan and initial implementation

Budget Initiatives by Pillar



Student Learning

- Dedicated Core Subject Staff to Support Students in Grades 6-12 Virtual Courses
- Funding Support for our Nationally Recognized High School Scholastic Esports Program
- Modernization of our credit recovery platform as we transfer to a new vendor
- Prioritizing diverse materials in early learning classroom, starting with the purchase of books for classrooms



Culture & Environment

- All RUSD Schools will continue to participate in the Community Eligibility Provision (CEP) program. This program allows the District to serve breakfast and lunch at no cost to all enrolled students without the need to establish eligibility through an income application.

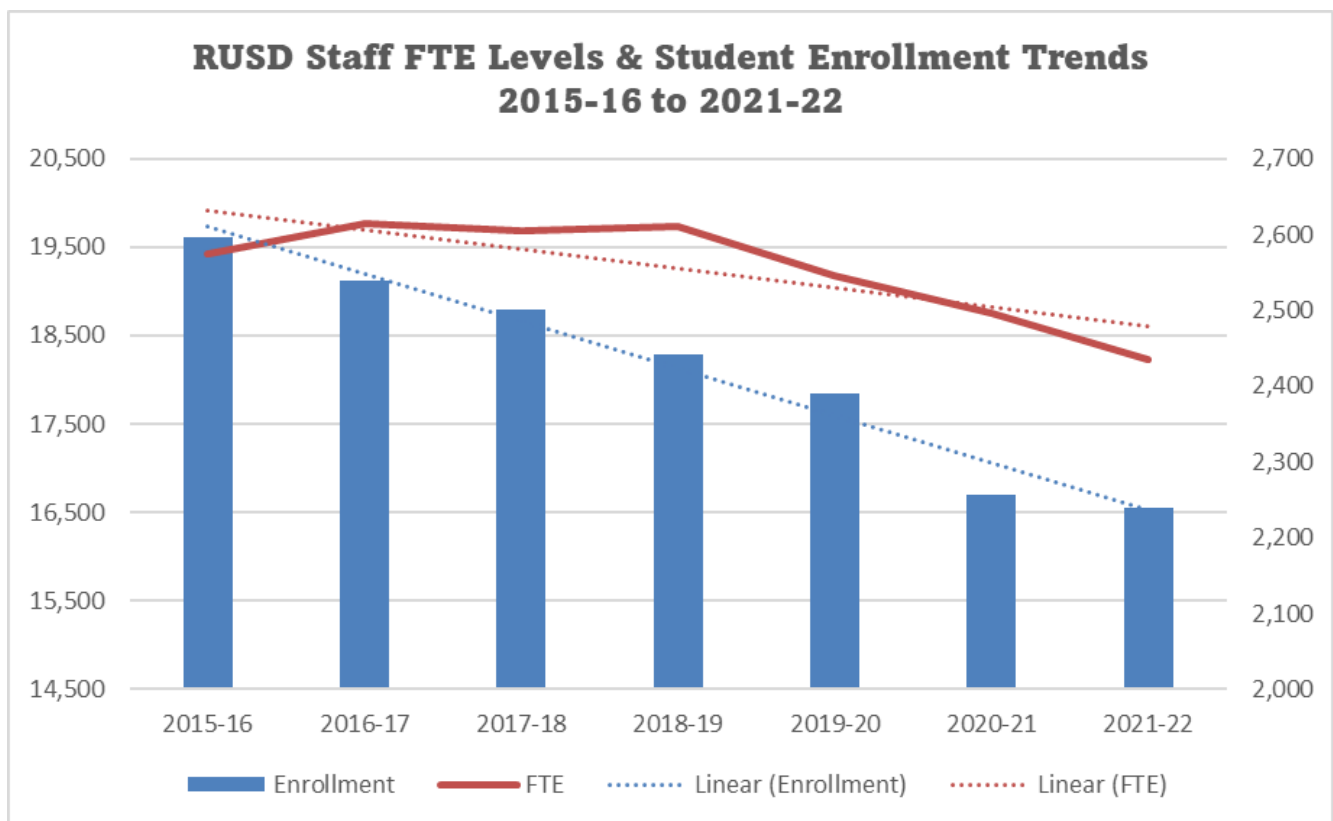
Building the Budget - Challenges

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

Challenges That Shaped Budget Development

Almost every budget planning year begins with an assumed structural deficit. This year was no different as the District began the year estimating a \$9.5 million deficit. Contributing factors to the funding challenge include:

- **COVID-19 Pandemic** – The District continues to face challenges in response to the COVID-19 pandemic. As the district returned to a more normal capacity, a significant amount of time was invested into the planning and implementation of measures to ensure the safety and success of our students and staff.
- **Academic Needs of Students** – The District continues to work to meet student learning goals, improve academic achievement in schools and meet the special service needs of students. The District will also continue the Academies of Racine structures in high schools.
- **Declining Enrollment** – District funding is linked to the number of students enrolled. The District's declining enrollment trend requires reducing expenses by about \$10,600 per student. Since 2015-16, student enrollment has declined by more than 10%.



Building the Budget – Challenges & Strategies

- **Staffing Costs** – Staff and benefit costs were expected to increase as the District works to maintain compensation levels that retain and recruit employees.
- **Operational Cost Increases**- Costs were expected to increase for operational costs, pupil transportation and other expenses.
- **Referendum Ruling** – As the referendum continues through the appeal process, determining the availability of funds has provided challenges.
- **Uncertainty of Funds** – While the District has received federal CARES, GEER, and ESSER dollars to address learning loss, mental health, and school safety concerns, we continue to face uncertainty in the future sustainability of funds to cover operational expenditures.

Strategies to Alleviate Structural Deficit

Strategies were developed by the administration to move the District toward a balanced budget for 2021-22. Those budget strategies included:

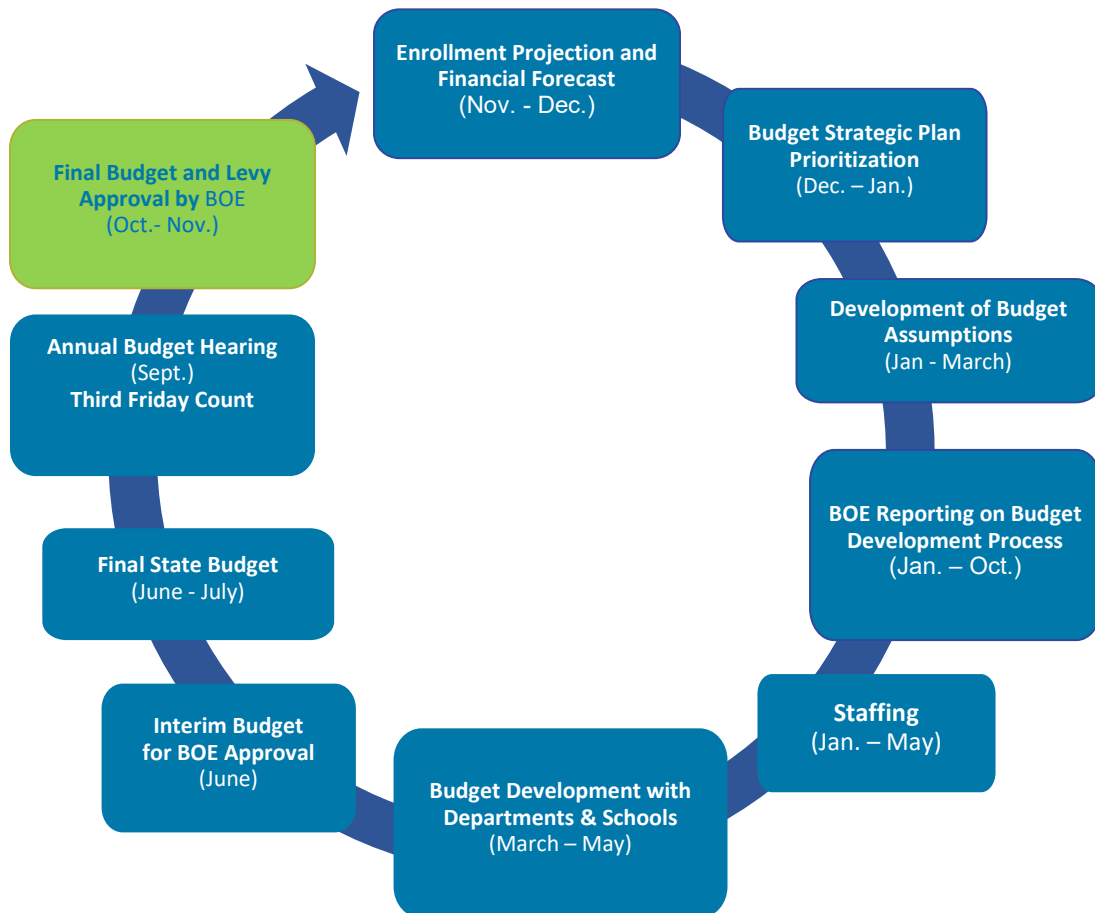
- **Reduce & Right Size Staff** – Since staff costs make up more than 69% of the operations budget, staffing efficiencies were needed. Strategic reductions in staff would be made by:
 - Targeted reductions at schools that operate inefficiently
 - Adjusted staff at schools based on enrollment patterns
 - Evaluate all District staffing for operational efficiencies
- **Target Efficiency Focus on Comparable Expenditures** – Seek efficiencies in functional areas that show District expenditures exceed averages of peer Districts.
- **ERP Upgrade**- Allocated \$1,000,000 of FY21 savings to fund a District initiative to upgrade our ERP software to a DPI approved system.
- **Facilities Master Plan** – Continuous review and implementation of long-term facilities master plan.
- **ESSER I & II Federal Funds**- District allocated ESSER dollars can be used to maintain the operation of and continuity of services in LEA's and continuing to employ existing staff of the LEA.

Building the Budget – Process

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

Budget Tracking

Monthly budget tracking was provided to the Board of Education during scheduled work sessions. Budget targets, strategies, and funding status updates related to addressing the budget deficit were shared, reviewed, and discussed. These meetings provided an opportunity for input from the Board of Education and the public.



Building the Budget – Assumptions

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

Initial assumptions for building the 2021-22 budget included continued declining student enrollment, increased employee costs, higher pupil transportation costs, technology needs and increased federal funding through ESSER dollars. This led to an estimated budget deficit of \$9.5 million dollars.

Revenue Impacts:

- RUSD spending authority through the state revenue limit is expected to remain flat with a \$0 increase in per pupil spending.
- Enrollment for Revenue Limit purposes declined by 471 full time equivalency students which will require further reductions in subsequent fiscal years.
- The approved April 2020 referendum will provide \$9,832,842 in funding for school improvements as well as student technology. The amount of funding is limited utilizing the Board of Education tax rate control policy.
- Under current law, an additional \$382,318 of state special education aid is expected as the reimbursement rate is estimated at 28.97%.
- General aid used to reduce property taxes increased by \$2.58 million.
- The District currently has \$18.1 million of CARES, GEER, and ESSER II funds allocated to staffing and programming for the 2021-22 school year. The spending of ESSER II & III funds is expected to grow as input from community stakeholders is received and plans are implemented.
- Increased Federal IDEA funds through ARRA

Expenses and Efficiencies:

- Private school vouchers costs increased by over \$2.7 million. Open enrollment expenses increased by over \$800,000.
- The total lease cost for technology including student technology and copy machines is \$2.36 million in Fund 10.
- Departmental budgets will continue to be analyzed for cost savings.

Compensation:

- Employee compensation was adjusted by the 1.23% consumer price index, as outlined by state law, as well as funding for staff rung advancement.
- Employee health benefit expenses are projected to remain flat.

District Funds

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

- General Fund (Fund 10)
- Special Education Fund (Fund 27)
- Special Revenue Fund (Funds 21 & 29)
- Debt Service Funds (Funds 38 & 39)
- Capital Project Funds (Funds 41, 42, 43, 44, 45, 46 & 49)
- Food Service Fund (Fund 50)
- Community Service Fund (Fund 80)

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

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

The community service fund allows for the segregation of financial transactions related to community use of facilities and programs operated for the benefit of the entire community.

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

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

- Private Purpose Trust Fund (Fund 72) - Intended to account for donations to benefit private individuals. Scholarships are accounted for in this fund.
- Employee Benefit Trust Fund (Fund 73) - The OPEB Trust Fund accounts for resources held in trust for post-employment benefit plans legally established as an irrevocable trust.



Revenue – Property Tax Information

The following statement combines all funds, providing an overall picture of the District’s financial operation in a single table. Overall, the District will have an increase of fund balance of approximately \$2.7 million attributed to an increase in capital project funds.

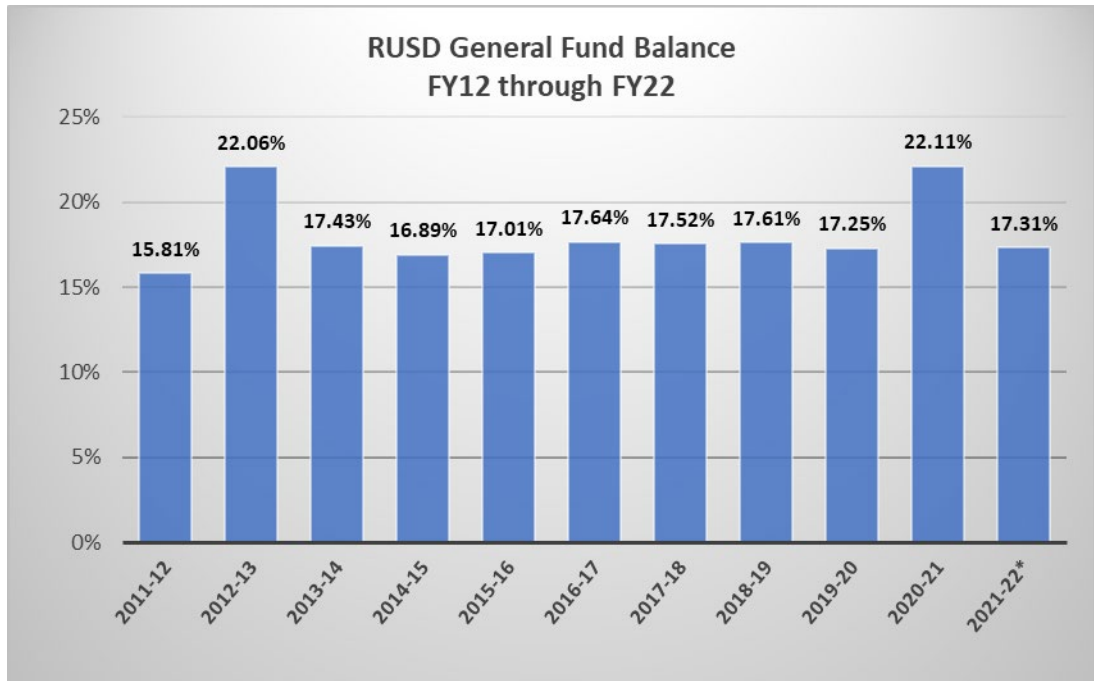
The projected 2021-22 ending balance for the General Fund (Fund 10) is projected to exceed 17% which is within the Board of Education guidelines.

The decrease in fund balance is due to budgeting for the 2020 referendum costs unallocated from FY21.

The District has set aside \$1M in savings from FY21 for the implementation of a new ERP system.

Change in Fund Balance For fiscal year 2021-22	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	Change	Ending
General fund	\$298,188,438	\$307,046,995	(\$8,858,557)	\$51,313,530
Special revenue trust fund	1,165,169	1,711,752	(\$546,583)	998,838
Special education fund	55,392,241	55,392,241	\$0	0
Special revenue fund	1,060,913	1,060,913	\$0	66,426
Debt service funds	17,069,692	17,612,336	(\$542,644)	1,252,473
Capital project funds	3,800	9,102,685	(\$9,098,885)	5,635,040
Food service fund	10,025,419	10,212,134	(\$186,715)	1,859,697
Community service fund	1,198,260	1,693,445	(\$495,185)	335,546
Totals	\$384,103,932	\$403,832,501	(\$19,728,569)	\$61,461,550
Change in operating* fund balance			(\$10,087,041)	

* All funds except capital projects and debt service.



Revenue – Property Tax Information

Property taxes:

Revenue from taxable property located within the bounds of the school district.

Local & intermediate sources:

Primarily student fees, earnings on investments, tuition for students from other districts, sales, donations and rental charges.

State sources:

Equalization aid used to reduce school property taxes and categorical aid for targeted school programs.

Federal sources:

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

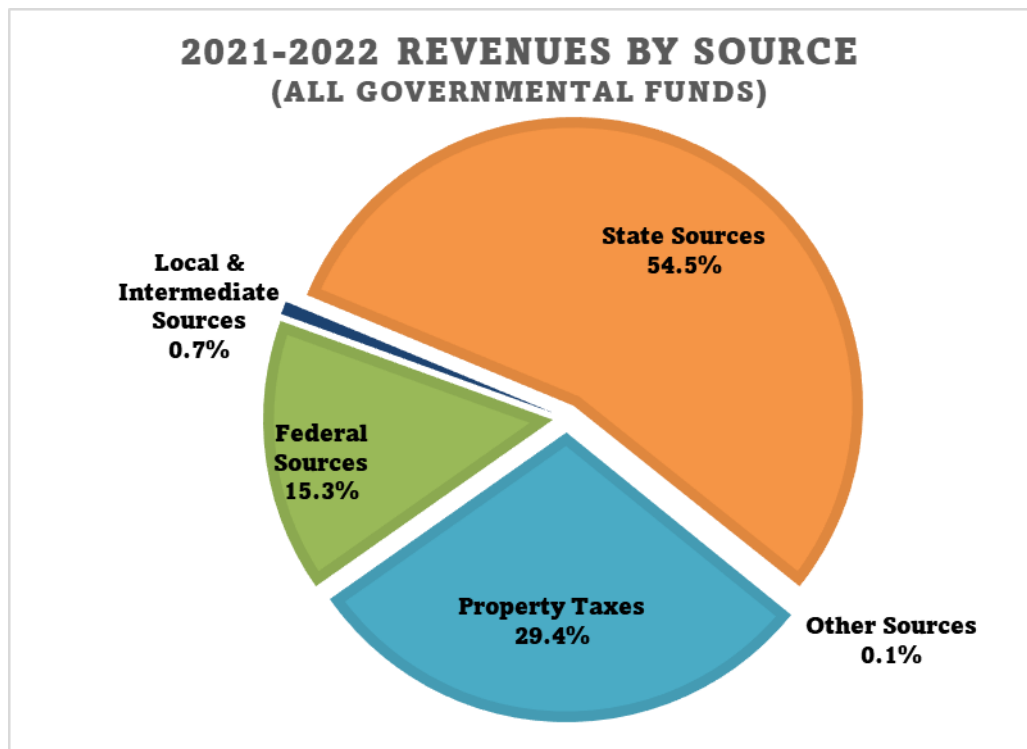
Other revenue: Miscellaneous revenues, including refunds, premiums, and sales of assets.

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

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

The increase in local sources of revenue reflects student fee collections.

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



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

	ADOPTED BUDGET			CHANGE	
	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	Amount	Percent
Revenues by Source					
Property taxes	\$93,465,547	\$100,256,013	\$104,421,502	\$4,165,489	4.2%
Local & intermediate sources	3,993,095	1,531,729	2,568,732	\$1,037,003	67.7%
State sources	189,813,254	192,843,169	193,405,537	\$562,368	0.3%
Federal sources	28,279,662	31,679,536	54,373,044	\$22,693,508	71.6%
Other sources	186,015	4,739,694	350,565	(\$4,389,129)	-92.6%
Total revenues	315,737,573	331,050,141	355,119,380	24,069,239	7.3%

Revenue – Property Tax Information

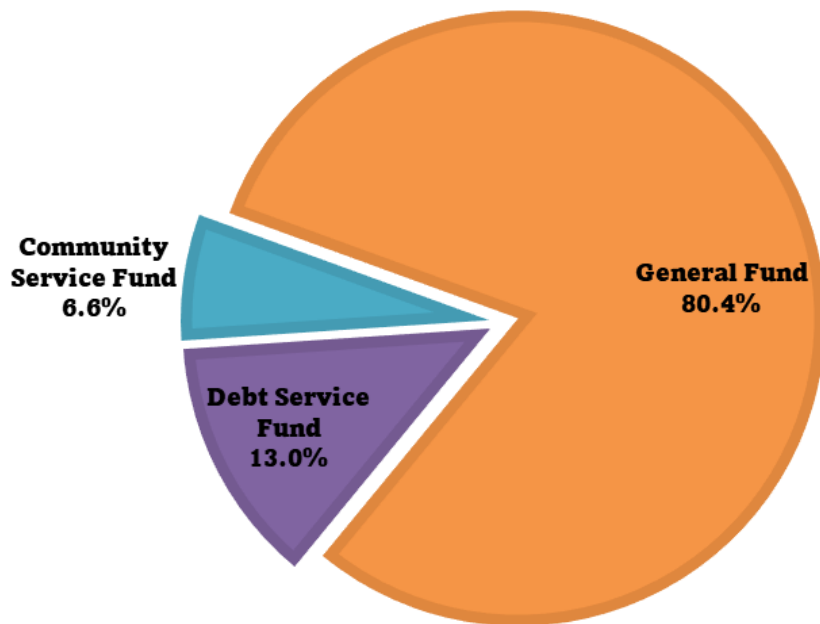
Property taxes are levied into the General Fund, Debt Service Funds, Capital Expansion Fund and Community Service Fund. The amount of property taxes a school district is permitted to raise in the general and debt service funds is controlled by state-imposed revenue limits.

The General Fund receives over 80% of all property tax levy funds. The voucher levy is estimated to increase by 3% of the total levy.

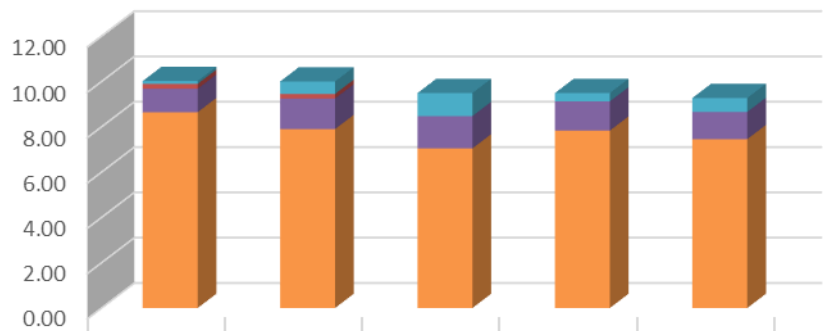
The estimated 2021-22 property tax rate of \$9.27 is lower than the 2020-21 rate and incorporates the Board of Education Tax Rate Control policy.

The Community Service levy increased due to Aquatic Center construction and operational expenses. This increase is included as part of the Board of Education tax rate control policy.

2021-2022 PROPERTY TAX BY FUND



Historical Tax Levy Comparison



	2017-18	2018-19	2019-20	2020-21	2021-22
■ Sum of Fund 80	0.13	0.55	1.02	0.37	0.61
■ Sum of Fund 39	0.21	0.20	0.00	0.00	0.00
■ Sum of Fund 38	1.04	1.35	1.43	1.29	1.20
■ Sum of Fund 10	8.64	7.90	7.05	7.83	7.45

All Governmental Funds

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

	2019-20	2020-21	2021-22	CHANGE		NOTES
	ACTUAL	ACTUAL	BUDGET	Amount	Percent	
Revenues by Source						
Property taxes	\$93,465,547	\$100,256,013	\$104,421,502	\$4,165,489	4.2%	1
Local & intermediate sources	3,993,095	1,531,729	2,568,732	\$1,037,003	67.7%	2
State sources	189,813,254	192,843,169	193,405,537	\$562,368	0.3%	
Federal sources	28,279,662	31,679,536	54,373,044	\$22,693,508	71.6%	3
Other sources	186,015	4,739,694	350,565	(\$4,389,129)	-92.6%	4
Total revenues	315,737,573	331,050,141	355,119,380	24,069,239	7.3%	
Expenditures by Function						
Instruction						
Regular instruction	90,032,066	93,689,507	99,198,062	\$5,508,555	5.9%	5
Vocational instruction	4,780,419	4,800,678	5,920,993	\$1,120,315	23.3%	5
Special instruction	39,020,323	38,505,603	38,552,911	\$47,308	0.1%	5
Other instruction	7,559,172	6,974,821	8,440,222	\$1,465,401	21.0%	5
Total instruction	141,391,980	143,970,609	152,112,188	8,141,579	5.7%	
Pupil services	18,182,162	18,560,183	20,089,161	\$1,528,978	8.2%	5
Libraries & instructional suppt	17,391,967	18,915,348	20,882,037	\$1,966,689	10.4%	5
General administration	3,244,827	3,125,998	3,518,963	\$392,965	12.6%	5
Building administration	12,256,522	12,301,043	13,085,988	\$784,945	6.4%	5
Business, Facilities & ops	38,256,270	56,899,509	58,150,667	\$1,251,158	2.2%	6
Central services	4,499,654	3,224,910	3,377,840	\$152,930	4.7%	
Insurance	1,210,015	1,525,541	1,364,505	(\$161,036)	-10.6%	
Debt payments	21,832,531	48,830,855	18,080,141	(\$30,750,714)	-63.0%	7
Other support services	4,411,023	6,997,577	7,628,948	\$631,371	9.0%	
Food service	7,575,797	5,051,153	10,675,886	\$5,624,733	111.4%	8
Community service	6,438,359	3,265,297	11,840,570	\$8,575,273	262.6%	9
Total support services	135,299,127	178,697,414	168,694,706	(10,002,708)	-5.6%	
Non-program transactions	39,106,487	43,607,621	47,962,652	\$4,355,031	10.0%	10
Gross total expenditures	354,640,192	366,275,644	368,769,546	8,862,896	2.4%	
Total Fund Transfers	38,842,598	39,137,568	45,506,562	\$6,368,994	16.3%	11
Debt refinancing				\$0		
Total net expenditures	315,797,594	366,275,644	368,769,546	2,493,902	0.7%	
Difference of revenues over expenditures	(60,021)	(35,225,503)	(13,650,166)	\$21,575,337	-61.2%	
Other financing rev (exp)	5,392,972	51,516,879	806	(\$51,516,073)	-100.0%	7
Net change in fund balance	5,332,951	16,291,376	(13,649,360)	(\$29,940,736)	-183.8%	
Fund Balance Beginning of Yr	65,979,072	71,312,023	87,603,399	\$16,291,376	22.8%	
Fund Balance End of Year	\$71,312,023	\$87,603,399	\$73,954,039	(\$13,649,360)	-15.6%	12

All Governmental Funds Expenditures - NOTES

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

1. The property tax rate is expected to decrease over prior year and the funding increase is expected due to a rise in property value across the District.
2. An increase over the prior year is due to resuming the collection of dues and fees as the District returns to normal operations.
3. Federal revenue increase is due to spending of federal ESSER I & II dollars.
4. Adjustment is due to larger than expected inventory adjustment in FY21.
5. Increase in expenditures attributed to several factors including:
 - a. return to normal District operations
 - b. approval of staff CPI and rung wage & benefit increase
 - c. implementation of ESSER funded initiatives
6. A decrease is largely attributed to construction costs that occurred in 2020-21 (Aquatic Center).
7. Change reflects the District's strategy to refinance debt in 2020-21.
8. Food Service cost increases are attributed to a return to in-person learning as well as increases in the number of meals served.
9. Community service costs include the costs of construction and operation of the Aquatic Center.
10. Increase attributed to increased costs for voucher students attending non-public schools as well as increased open enrollment costs.
11. Fund Transfer increase is due to the 2020 referendum transfer from 2020-21 being put on hold until referendum appeal decision is made.
12. The end of year fund balance changes are due in large part to 2020 referendum funds transfer from 2020-21 being put on hold until referendum appeal decision is made; 2021-22 budget assumes this transfer will occur during the current fiscal year.

Expenditures

Instruction and instructional and pupil support make up 60% of funds expended.

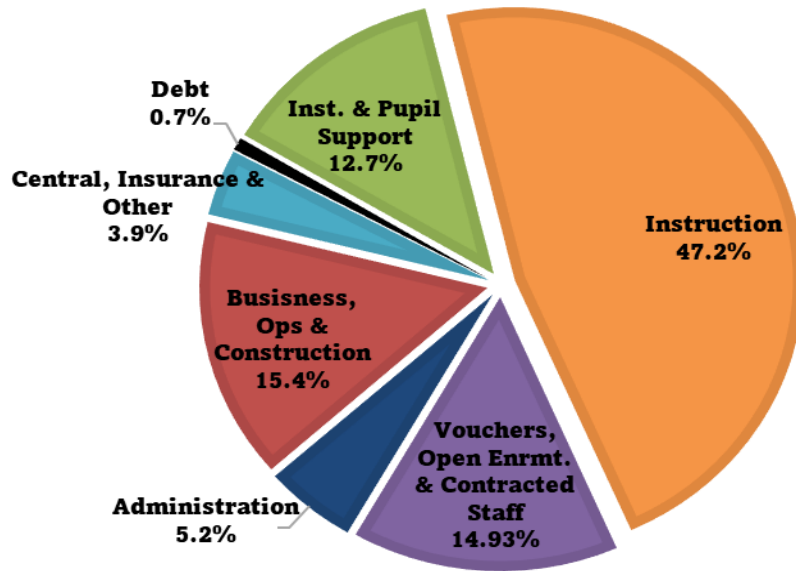
Business, operations, and construction makes up 15% of all spending and is used to support students and schools through pupil transportation, school maintenance and improvements to buildings.

Vouchers, Open Enrollment & Contracted Staff make up 15% of expenditures, up from 11.6% in 2020-21.

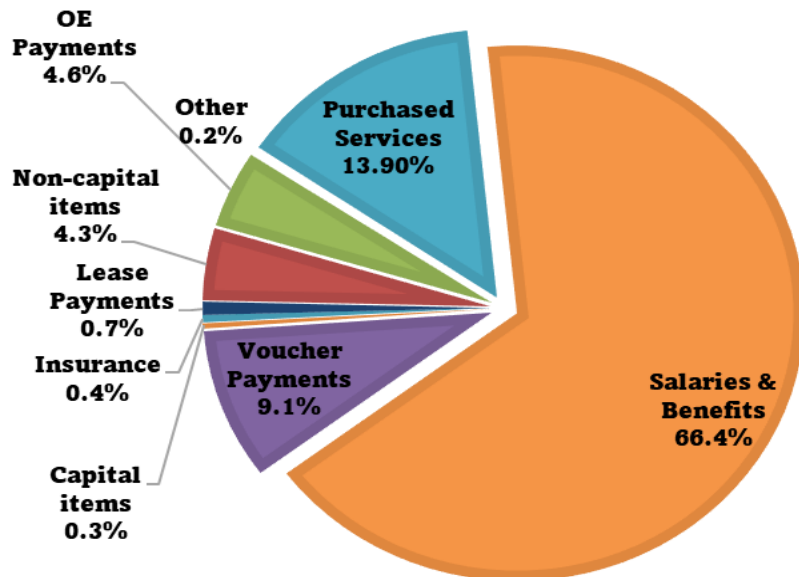
Salaries and benefits make up 66.4% of budgeted expenditures in the General and Special Education budget.

DPI reporting requires payments for private school vouchers to be recorded as an expense in the General Fund. They make up 9% of general operating fund expenses, up from 8.6% in 2020-21.

**2021-2022 EXPENDITURES BY FUNCTION
(GENERAL & SPECIAL EDUCATION FUND)**



**2021-2022 EXPENDITURES BY OBJECT
(GENERAL & SPECIAL EDUCATION FUND)**



Staffing

The following table compares Full Time Equivalency (FTE) staff changes over the FTE levels reported in the original budget document last October. Staffing levels from prior years are also provided. The table breaks down the information by employee group and whether the positions are funded by general or federal funds. The total FTE includes counts for teacher overloads and contracted employees. The costs associated with the staff are reflected in the budget

The staffing process generated an overall decrease in FTE of 60.56. The decrease is largely in part due to the planned closures of Giese and North Park Elementary schools after the 2020-21 school year as part of the Facility Master Plan.

Comparison of Staff by Employee Group Fiscal Year 2018-19 through 2021-22

	2018-19	2019-20	2020-21	2021-22	FY21-22 Change	FY21 % Chg
Certified Administrators						
- Gen or Non-Grant Funds	97.50	84.10	83.30	89.30	6.00	7.2%
- Federal Grant Funded	6.00	11.70	10.50	7.70	-2.80	-26.7%
TOTAL	103.50	95.80	93.80	97.00	3.20	3.4%
Teaching Staff						
- Gen or Non-Grant Funds	1,587.61	1,551.62	1,528.18	1,462.66	-65.52	-4.3%
- Federal Grant Funded	110.65	120.15	108.24	126.75	18.51	17.1%
TOTAL	1,698.26	1,671.77	1,636.42	1,589.41	-47.01	-2.9%
Educational Assistants						
- Gen or Non-Grant Funds	387.51	370.76	362.57	347.95	-14.62	-4.0%
- Federal Grant Funded	11.80	11.00	8.00	13.00	5.00	62.5%
TOTAL	399.31	381.76	370.57	360.95	-9.62	-2.6%
Secretaries & Clerical						
- Gen or Non-Grant Funds	118.60	109.30	103.10	98.35	-4.75	-4.6%
- Federal Grant Funded	6.00	6.60	7.60	5.60	-2.00	-26.3%
TOTAL	124.60	115.90	110.70	103.95	-6.75	-6.1%
Buildings and Grounds						
- Gen or Non-Grant Funds	184.73	187.18	187.46	185.08	-2.38	-1.3%
- Federal Grant Funded	0.00	0.00	0.00	0.00	0.00	-
TOTAL	184.73	187.18	187.46	185.08	-2.38	-1.3%
Professional Support						
- Gen or Non-Grant Funds	91.50	87.35	90.13	92.66	2.53	2.8%
- Federal Grant Funded	8.75	6.50	7.12	6.59	-0.53	-7.4%
TOTAL	100.25	93.85	97.25	99.25	2.00	2.1%
GRAND TOTAL	2,610.65	2,546.26	2,496.20	2,435.64	-60.56	-2.4%

Federal funds will be used to maintain school instructional support staff for FY22.

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

Reduction in Teaching and EA staff in large attributed to closing of Giese and North Park Elementary Schools after the 2020-21 school year.

Enrollment

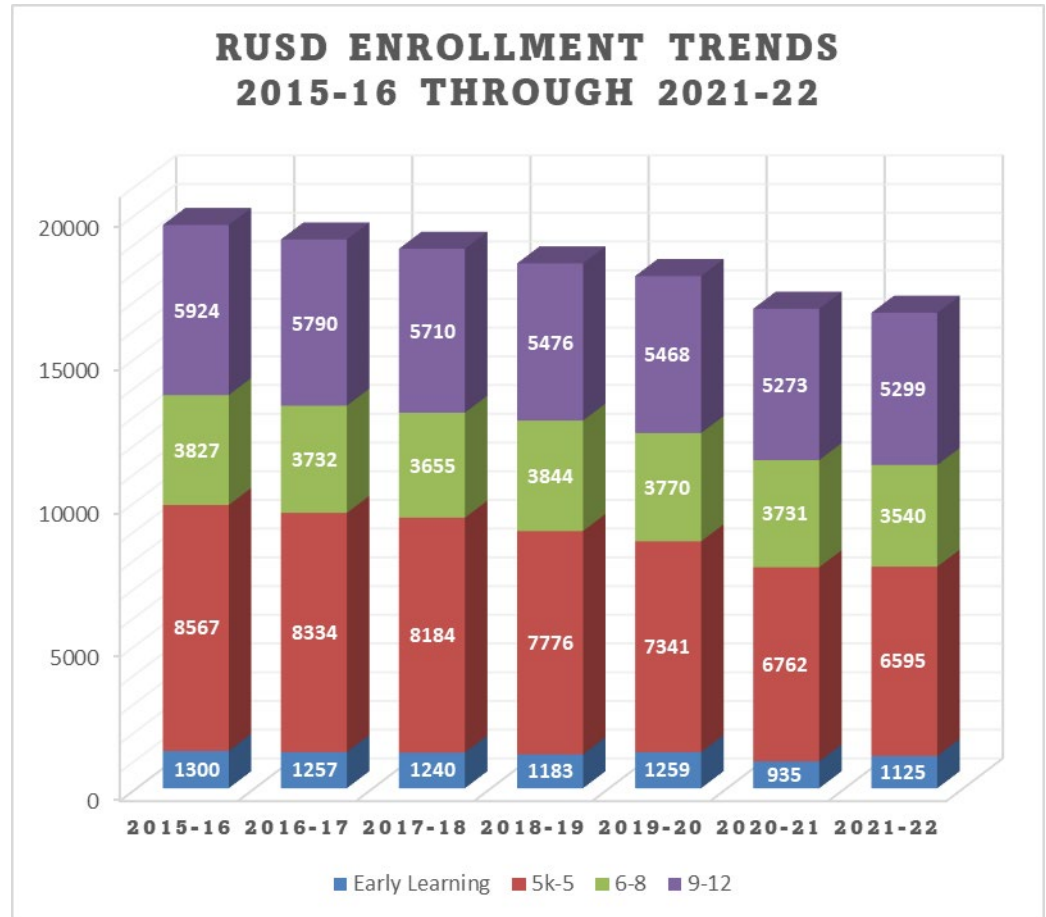
School District revenues and costs are directly related to the number of pupils served as well as the curriculum and support programs offered. The number of staff a school District needs is directly related to the number of students served. Long-term facility needs are also based on projected enrollment.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

While initially projected to increase, total student enrollment in RUSD declined by 142 from 2020-21 to 2021-22.

Students who open enrolled out of RUSD to other Districts increased by 30 to 1,741.

FY22 Enrollment decline/increase by grade level over last year:

Grades 9-12	.5%
Grades 6-8	-5.2%
Grades K-5	-2.5%
3YR & 4YR	20.3%



The COVID-19 pandemic caused an adverse impact on RUSD enrollment especially at the early learning and elementary school levels for the 2020-21 school year. The impact of the pandemic on District enrollment continues to affect enrollment for the 2021-22 school year. The District projected an enrollment increase for the first time in years, largely due to the projected return of students at the 4K and Kindergarten levels. While the increase at the early learning level boosted enrollment, reductions among the K-8 population resulted in a net decline for the district of 142 students.

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

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	PERCENT CHANGE
Revenues by source				
Property Taxes	69,398,082	82,729,239	83,973,943	1.50%
Local sources	1,523,511	382,408	860,950	125.14%
Intermediate sources	243,981	336,008	282,713	-15.86%
State sources	177,092,934	178,415,220	178,764,415	0.20%
Federal sources	14,590,153	20,245,265	33,767,404	66.79%
Fund Transfers and other revenues	112,891	9,697,932	539,013	-94.44%
Total Revenues	262,961,552	291,806,072	298,188,438	2.19%
Expenditures by functional area				
Instruction	101,838,231	105,377,979	112,036,745	6.32%
Pupil Services	11,714,612	11,725,270	12,702,438	8.33%
Libraries and instructional support	14,678,609	16,165,745	17,707,321	9.54%
General and Building Administration	15,364,211	15,336,767	16,451,226	7.27%
Business, operations & other	41,970,135	46,588,602	56,086,093	20.39%
Debt payments	1,566,500	2,080,302	2,362,318	13.56%
Total support services	187,132,298	197,274,665	217,346,141	10.17%
Non-program transactions (Voucher & OE)	37,446,826	41,743,944	45,944,368	10.06%
Transfers to other funds	38,813,649	37,370,287	43,756,486	17.09%
Total expenditures and other financing	263,392,773	276,388,896	307,046,995	11.09%
Difference of revenues over expenditures	(431,221)	15,417,176	(8,858,557)	-157.46%
Fund balance beginning of year	45,186,133	44,754,912	60,172,088	34.45%
Fund balance end of year	44,754,912	60,172,088	51,313,531	-14.72%

An additional \$2.58 million of general aid is used to reduce the property tax levy.

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

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

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

Increase in instruction include \$2.3M purchase of ELA curriculum.

Budget includes CPI increase of 1.23% and rung advancement for staff.

General Fund Detailed Revenues

GENERAL FUND 10			Change over FY21	
REVENUES	2020-21 Audited Actual	2021-22 Budget	Amount	Percent
Local Sources				
1211 - Current Property Tax Levy	82,729,239.00	83,973,943.00	1,244,704.00	1.5%
2240 - Payments for Services by Distr	7,205.80	7,200.00	-5.80	-0.1%
2242 - General Tuition - Private Agency	42,211.00	0.00	-42,211.00	-100.0%
2262 - Supply Resale	30,099.37	0.00	-30,099.37	-100.0%
2264 - Non-Capital Surplus Property	55,287.00	53,500.00	-1,787.00	-3.2%
2271 - School Co-Curricular Admission	0.00	100,000.00	100,000.00	0.0%
2279 - Other School Activity Income	3,217.80	2,000.00	-1,217.80	-37.8%
2280 - Earnings - Investments	25,734.13	25,000.00	-734.13	-2.9%
2291 - Gifts	200.00	0.00	-200.00	-100.0%
2292 - Student Fees	51,980.66	195,000.00	143,019.34	275.1%
2293 - Rentals	27,921.80	248,000.00	220,078.20	788.2%
2294 - Textbook Revenue	27,945.18	125,000.00	97,054.82	347.3%
2297 - Student Fines	20,769.57	20,000.00	-769.57	-3.7%
2990 - Other Miscellaneous Revenues	89,835.79	85,250.00	-4,585.79	-5.1%
Total Local Sources	83,111,647.10	84,834,893.00	1,723,245.90	2.1%
Intermediate Sources				
3341 - Tuition - Wisc Dist (Not OE)	925.00	0.00	-925.00	0.0%
3343 - Charges for Co-Curric Activity	0.00	4,500.00	4,500.00	100.0%
3345 - Open Enrollment Tuition	320,701.86	243,068.00	-77,633.86	-24.2%
5517 - Federal through CESAS	14,381.34	35,145.00	20,763.66	144.4%
Total Intermediate Sources	336,008.20	282,713.00	-53,295.20	-15.9%
State Sources				
6612 - Transportation State Aid	439,518.00	404,000.00	-35,518.00	-8.1%
6613 - Library State Aid	937,137.00	930,000.00	-7,137.00	-0.8%
6615 - Integration Aid - Resident	2,201,857.00	1,100,928.00	-1,100,929.00	-50.0%
6618 - Bilingual State Aid	349,150.86	350,000.00	849.14	0.2%
6619 - Other State Categorical Aid	527,138.64	400,000.00	-127,138.64	-24.1%
6621 - State Equalization Aid	154,871,699.00	157,452,620.00	2,580,921.00	1.7%
6628 - State High Poverty Aid	1,434,892.00	1,114,840.00	-320,052.00	-22.3%
6630 - State Special Project Grants	472,404.67	379,670.00	-92,734.67	-19.6%
6641 - General Tuition - State Paid	315,284.00	275,000.00	-40,284.00	-12.8%
6650 - State SAGE Aid	1,229,275.05	1,203,552.00	-25,723.05	-2.1%
6691 - State Tax Exempt Computer Aid	1,418,242.21	1,439,926.00	21,683.79	1.5%
6695 - State Per Pupil Aid	13,800,458.00	13,413,876.00	-386,582.00	-2.8%
6699 - Other State Revenue	418,163.19	300,000.00	-118,163.19	-28.3%
Total State Sources	178,415,219.62	178,764,412.00	349,192.38	0.2%

General Fund Detailed Revenues

GENERAL FUND 10			Change over FY21	
REVENUES	2020-21 Audited Actual	2021-22 Budget	Amount	Percent
Federal Sources				
7713 - Federal Vocational Ed Aid	216,153.08	251,000.00	34,846.92	16.1%
7730 - Federal Special Projects	9,680,264.07	22,457,115.00	12,776,850.93	132.0%
7751 - IASA Title I	7,736,265.58	8,847,289.00	1,111,023.42	14.4%
7780 - Fed Aid thru nonDPI St Agency	2,583,732.28	2,150,000.00	-294,344.13	-11.4%
7799 - Other Federal Revenue	28,849.74	62,000.00	33,150.26	114.9%
Total Federal Sources	20,245,264.75	33,767,404.00	13,522,139.25	66.8%
Other Sources				
8961 - Cash Balance Adjustment	1,632.69	2,000.00	367.31	22.5%
8962 - Inventory Adjustments	3,501,512.80	0.00	-3,501,512.80	-100.0%
8969 - Other Adjustment	1,366.72	0.00	-1,366.72	-100.0%
8971 - Refund Receipt	308,798.42	288,840.00	-19,958.42	-6.5%
8990 - Other Miscellaneous Revenues	11,817.78	0.00	-11,817.78	-100.0%
Total Other Sources	3,825,128.41	290,840.00	-3,534,288.41	-92.4%
Other Financing Sources				
9121 - Transfer From Special Proj Fund	9,399.61	0.00	-9,399.61	-100.0%
9127 - Transfer From Special Ed Fund	183,678.05	225,340.00	41,661.95	22.7%
9129 - Transfer - Other Special Proj	19,203.52	22,833.00	3,629.48	18.9%
9861 - Rev from Sale of Equipment	47,443.35	0.00	-47,443.35	-100.0%
9878 - Long-Term Debt-Capital Leases	5,613,079.40	0.00	-5,613,079.40	-100.0%
Total Other Financing Sources	5,872,803.93	248,173.00	-5,624,630.93	-95.8%
Total Revenues and Other Financing So	291,806,072.01	298,188,435.00	6,382,362.99	2.2%

General Fund Detailed Expenses

GENERAL FUND 10				Change over FY21	
EXPENDITURES		2020-21 Audited Actual	2021-22 Budget	Amount	Percent
Undifferentiated Curriculum					
11XXXX	01XX - Salaries	22,659,395	24,197,710	1,538,315	6.8%
11XXXX	02XX - Benefits	10,152,005	9,982,908	-169,097	-1.7%
11XXXX	03XX - Purchased Services	30,778	11,168	-19,610	-63.7%
11XXXX	04XX - Non-Capital Expense	661,032	604,139	-56,893	-8.6%
11XXXX	09XX - Other	160	1,500	1,340	837.5%
11XXXX	Subtotal	33,503,369	34,797,425	1,294,056	3.9%
Differentiated Curriculum					
12XXXX	01XX - Salaries	35,633,213	36,945,308	1,312,095	3.7%
12XXXX	02XX - Benefits	15,603,400	15,971,889	368,489	2.4%
12XXXX	03XX - Purchased Services	2,827,782	4,220,561	1,392,779	49.3%
12XXXX	04XX - Non-Capital Expense	6,058,761	6,768,712	709,951	11.7%
12XXXX	09XX - Other	9,436	27,000	17,564	186.1%
12XXXX	Subtotal	60,132,591	63,933,470	3,800,879	6.3%
Vocational Curriculum					
13XXXX	01XX - Salaries	3,056,758	3,171,172	114,414	3.7%
13XXXX	02XX - Benefits	1,309,026	1,311,150	2,124	0.2%
13XXXX	03XX - Purchased Services	131,273	5,000	-126,273	-96.2%
13XXXX	04XX - Non-Capital Expense	211,304	1,252,467	1,041,163	492.7%
13XXXX	05XX - Capital Expenditures	54,857	46,145	-8,712	-15.9%
13XXXX	09XX - Other	26,967	21,900	-5,067	-18.8%
13XXXX	Subtotal	4,790,185	5,807,834	1,017,649	21.2%
Health and Physical Curriculum					
14XXXX	01XX - Salaries	3,680,431	3,985,056	304,625	8.3%
14XXXX	02XX - Benefits	1,686,284	1,783,064	96,780	5.7%
14XXXX	03XX - Purchased Services	4,200	9,700	5,500	131.0%
14XXXX	04XX - Non-Capital Expense	95,871	101,207	5,336	5.6%
14XXXX	09XX - Other	0	3,255	3,255	0.0%
14XXXX	Subtotal	5,466,786	5,882,282	415,496	7.6%
Cocurricular Activities					
16XXXX	01XX - Salaries	742,652	898,464	155,812	21.0%
16XXXX	02XX - Benefits	102,048	125,918	23,870	23.4%
16XXXX	03XX - Purchased Services	61,388	155,289	93,901	153.0%
16XXXX	04XX - Non-Capital Expense	158,710	97,407	-61,303	-38.6%
16XXXX	05XX - Capital Expenditures	7,300	0	-7,300	-100.0%
16XXXX	09XX - Other	38,706	85,159	46,453	120.0%
16XXXX	Subtotal	1,110,804	1,362,237	251,433	22.6%

General Fund Detailed Expenses

GENERAL FUND 10				Change over FY21	
EXPENDITURES		2020-21 Audited Actual	2021-22 Budget	Amount	Percent
Other Special Needs					
17XXXX	01XX - Salaries	159,975	0	-159,975	-100.0%
17XXXX	02XX - Benefits	49,117	0	-49,117	-100.0%
17XXXX	03XX - Purchased Services	0	31,830	31,830	0.0%
17XXXX	04XX - Non-Capital Expense	77,855	91,167	13,312	17.1%
17XXXX	09XX - Other	87,295	130,500	43,205	49.5%
17XXXX	Subtotal	374,243	253,497	-120,746	-32.3%
Total Instructional		105,377,979	112,036,745	6,658,766	6.3%
Pupil Services					
21XXXX	01XX - Salaries	7,610,208	8,048,262	438,054	5.8%
21XXXX	02XX - Benefits	3,888,437	3,992,214	103,777	2.7%
21XXXX	03XX - Purchased Services	114,834	538,657	423,823	369.1%
21XXXX	04XX - Non-Capital Expense	111,682	123,305	11,624	10.4%
21XXXX	09XX - Other	110	0	-110	-100.0%
21XXXX	Subtotal	11,725,270	12,702,438	977,168	8.3%
Libraries & Instructional Support					
22XXXX	01XX - Salaries	8,605,239	10,362,260	1,757,021	20.4%
22XXXX	02XX - Benefits	3,455,932	3,672,878	216,946	6.3%
22XXXX	03XX - Purchased Services	1,729,969	2,718,944	988,975	57.2%
22XXXX	04XX - Non-Capital Expense	2,309,462	857,499	-1,451,963	-62.9%
22XXXX	09XX - Other	65,143	95,740	30,597	47.0%
22XXXX	Subtotal	16,165,745	17,707,321	1,541,576	9.5%
General Administration					
23XXXX	01XX - Salaries	1,671,037	1,947,647	276,610	16.6%
23XXXX	02XX - Benefits	572,675	713,565	140,890	24.6%
23XXXX	03XX - Purchased Services	659,276	588,040	-71,236	-10.8%
23XXXX	04XX - Non-Capital Expense	72,165	122,603	50,438	69.9%
23XXXX	09XX - Other	82,476	85,314	2,838	3.4%
23XXXX	Subtotal	3,057,630	3,457,169	399,539	13.1%
Building Administration					
24XXXX	01XX - Salaries	8,513,615	8,878,203	364,588	4.3%
24XXXX	02XX - Benefits	3,548,894	3,808,214	259,320	7.3%
24XXXX	03XX - Purchased Services	61,051	80,764	19,713	32.3%
24XXXX	04XX - Non-Capital Expense	150,223	226,876	76,653	51.0%
24XXXX	09XX -Other	5,354	0	-5,354	-100.0%
24XXXX	Subtotal	12,279,137	12,994,057	714,920	5.8%

General Fund Detailed Expenses

GENERAL FUND 10				Change over FY21	
EXPENDITURES		2020-21 Audited Actual	2021-22 Budget	Amount	Percent
Business, Facilities and Operations					
25XXXX	01XX - Salaries	12,015,971	12,561,529	545,558	4.5%
25XXXX	02XX - Benefits	5,934,912	6,538,330	603,418	10.2%
25XXXX	03XX - Purchased Services	13,354,250	21,829,122	8,474,872	63.5%
25XXXX	04XX - Non-Capital Expense	3,247,191	2,911,667	-335,524	-10.3%
25XXXX	05XX - Capital Expenditures	440,786	340,000	-100,786	-22.9%
25XXXX	09XX - Other	82,810	59,118	-23,692	-28.6%
25XXXX	Subtotal	35,075,920	44,239,766	9,163,846	26.1%
Central Services					
26XXXX	01XX - Salaries	1,188,806	763,704	-425,102	-35.8%
26XXXX	02XX - Benefits	1,066,908	1,181,761	114,853	10.8%
26XXXX	03XX - Purchased Services	890,023	1,189,613	299,590	33.7%
26XXXX	04XX - Non-Capital Expense	60,320	136,800	76,480	126.8%
26XXXX	05XX - Capital Expenditures	0	10,000	10,000	0.0%
26XXXX	09XX - Other	14,486	41,950	27,464	189.6%
26XXXX	Subtotal	3,220,543	3,323,828	103,285	3.2%
Insurance & Judgements					
27XXXX	02XX - Benefits	1,000	0	-1,000	-100.0%
27XXXX	07XX - Insurance	1,297,853	898,586	-399,267	-30.8%
27XXXX	Subtotal	1,298,853	898,586	-400,267	-30.8%
Debt Services					
28XXXX	06XX - Debt Service	2,080,302	2,362,318	282,016	13.6%
28XXXX	Subtotal	2,080,302	2,362,318	282,016	13.6%
Other Support Services					
29XXXX	01XX - Salaries	1,560,160	1,966,685	406,525	26.1%
29XXXX	02XX - Benefits	849,985	1,106,316	256,331	30.2%
29XXXX	03XX - Purchased Services	2,064,909	3,853,717	1,788,808	86.6%
29XXXX	04XX - Non-Capital Expense	116,079	135,795	19,716	17.0%
29XXXX	05XX - Capital Expenditures	2,390,756	550,000	-1,840,756	-77.0%
29XXXX	09XX - Other	11,397	11,400	3	0.0%
29XXXX	Subtotal	6,993,286	7,623,913	630,627	9.0%
Total Support Services		91,896,687	105,309,396	13,412,709	14.6%
Non-program Transactions					
41XXXX	08XX - Interfund Transfers	37,370,287	43,756,486	6,386,199	17.1%
43XXXX	03XX - Purchased Instr. Services	41,742,933	45,881,368	4,138,435	9.9%
49XXXX	09XX - Other	1,011	63,000	61,989	6130.7%
4XXXXX	Subtotal	79,114,231	89,700,854	10,586,623	13.4%
Total General Fund Expenditures		276,388,896	307,046,995	30,658,099	11.1%

Special Projects Funds

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

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

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

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

The Extended Learning Program operates in the Special Projects Fund using \$1.06M in federal grants funding for programs at schools.

Federal funding carry-over from FY21 is the reason for the increased FY22 federal revenue.

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

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	PERCENT CHANGE
Revenues by source				
Local & intermediate sources	\$1,319,913	\$488,136	\$1,165,169	138.70%
State sources	0	0	0	
Federal sources	603,327	711,560	1,060,913	49.10%
Total revenues	1,923,240	1,199,696	2,226,082	85.55%
Expenditures by functional area				
Instruction	857,908	461,014	1,696,009	267.89%
Pupil services	36,819	30,821	228,746	642.18%
Instructional & staff support	261,234	261,950	270,395	3.22%
Administration	104,018	56,836	133,725	135.28%
Business, operations & other	99,003	20,857	420,957	1918.30%
Total expenditures	1,358,982	831,478	2,749,832	230.72%
Difference of revenues over expenditures	564,258	368,218	(22,833)	-106.20%
Transfers to Other Funds	(28,949)	(28,604)		
Fund balance beginning of year	736,925	1,272,234	1,611,848	26.69%
Fund balance end of year	\$1,272,234	\$1,611,848	\$1,065,265	-33.91%

The largest of these funds is the special revenue trust Fund 21. Implementation of new accounting standards (GASB 84) require school transactions using monies from fundraisers to flow through special project fund accounts. The 2021-22 budget breakdown for each fund's revenues and expenses are as follows:

	Fund 21	Fund 29
Total Revenues	1,165,169	1,060,913
Total Expenses	1,711,752	1,060,913

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.

State revenue increase attributed to additional state funding for special education.

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

The increased expenses in instruction, pupil services and inst. support reflect spending related to ESSER II.

The increased cost for business and operations reflects assumed higher pupil transportation costs due to social distancing requirements.

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

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

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	PERCENT CHANGE
Revenues by source				
Local & intermediate sources	\$15,517	\$21,511	\$0	-100.00%
State sources	\$12,554,147	\$14,288,585	\$14,641,122	2.47%
Federal sources	\$6,148,770	\$5,817,048	\$7,828,447	34.58%
Fund Transfers and other revenues	\$34,852,261	\$33,075,958	\$33,148,012	0.22%
Total Revenues	53,570,695	53,203,102	55,617,581	4.54%
Expenditures by functional area				
Instruction	38,695,840	38,131,616	38,379,434	0.65%
Pupil Services	6,430,731	6,804,092	7,157,977	5.20%
Instructional support	2,452,124	2,487,654	2,904,321	16.75%
General and Building Administration	33,120	33,437	20,000	-40.19%
Business, operations & other	4,001,938	3,480,317	4,704,699	35.18%
Central Services	31,302	4,367	50,800	1063.27%
Insurance	286,661	226,688	465,919	105.53%
Total support services	51,931,716	51,168,171	53,683,150	4.92%
Non-program transactions	1,638,979	1,851,253	1,709,091	-7.68%
Transfers to other funds	0	183,678	225,340	22.68%
Total expenditures	53,570,695	53,203,102	55,617,581	4.54%
Difference of revenues over expenditures	0	0	0	
Fund balance beginning of year	0	0	0	
Fund balance end of year	0	0	0	

Over 25.2% of instructional costs for the District are accounted for in the Special Education Fund budget. During the 2020-21 school year, students with disabilities made up 18.76% of the total student population.

Special Education Fund Detailed Revenues

SPECIAL EDUCATION FUND 27 REVENUES	2020-21 Audited Actual	2021-22 Budget	Change over FY21	
			Amount	Percent
Local Sources				
2263 - Educational Program Sales	74.77	0.00	-74.77	-100.0%
2291 - Gifts	0.00	0.00	0.00	0.0%
Total Local Sources	74.77	0.00	-74.77	0.0%
Intermediate Sources				
3316 - Transit of State Aid (OE related)	33.28	0.00	-33.28	-100.0%
3347 - Special Ed Open Enroll Tution	21,403.00	0.00	-21,403.00	-100.0%
Total Intermediate Sources	21,436.28	0.00	-21,436.28	100.0%
State Sources				
6611 - Special Education State Aid	13,475,301.00	13,741,840.00	266,539.00	2.0%
6625 - State High Cost Special Ed Aid	551,803.00	555,000.00	3,197.00	0.6%
6630 - State Special Project Grants	0.00	82,782.00	82,782.00	0.0%
6642 - Gen Tuition (Spec Ed) State Pd	186,481.00	186,500.00	19.00	0.0%
6697 - Aid for Spec Ed Trns Grant BBL	75,000.00	75,000.00	0.00	0.0%
Total State Sources	14,288,585.00	14,641,122.00	352,537.00	2.5%
Federal Sources				
7730 - Federal Special Projects	5,095,195.71	6,728,447.00	1,633,251.29	32.1%
7780 - Fed Aid thru nonDPI St Agency	721,852.19	1,100,000.00	378,147.81	52.4%
Total Federal Sources	5,817,047.90	7,828,447.00	2,011,399.10	34.6%
Other Financing Sources				
9110 - Transfer From General Fund	33,075,957.96	33,148,012.00	72,054.04	0.2%
Total Other Financing Sources	33,075,957.96	33,148,012.00	72,054.04	0.2%
Total Revenues and Other Financing So	53,203,101.91	55,617,581.00	2,414,479.09	4.5%

Special Education Fund Detailed Expenses

SPECIAL EDUCATION FUND 27				Change over FY21	
EXPENDITURES		2020-21 Audited Actual	2021-22 Budget	Amount	Percent
Vocational Curriculum					
13XXXX	01XX - Salaries	0	50,929	50,929	0.0%
13XXXX	02XX - Benefits	0	31,853	31,853	0.0%
13XXXX	04XX - Non-Capital Expense	352	0	-352	-100.0%
13XXXX	Subtotal	352	82,782	82,430	100.0%
Special Education Curriculum					
15XXXX	01XX - Salaries	24,915,006	25,153,641	238,635	1.0%
15XXXX	02XX - Benefits	12,986,511	12,812,397	-174,114	-1.3%
15XXXX	03XX - Purchased Services	80,345	117,009	36,664	45.6%
15XXXX	04XX - Non-Capital Expense	57,555	119,920	62,365	108.4%
15XXXX	09XX - Other	8,896	8,650	-246	-2.8%
15XXXX	Subtotal	38,048,314	38,211,617	163,303	0.4%
Other Special Needs					
17XXXX	01XX - Salaries	62,519	64,240	1,722	2.8%
17XXXX	02XX - Benefits	20,431	20,795	364	1.8%
17XXXX	Subtotal	82,949	85,035	2,086	100.0%
Total Instructional		38,131,615	38,379,434	247,819	0.6%
Pupil Services					
21XXXX	01XX - Salaries	4,723,917	4,786,380	62,463	1.3%
21XXXX	02XX - Benefits	1,991,536	2,014,430	22,894	1.1%
21XXXX	03XX - Purchased Services	39,828	271,145	231,317	580.8%
21XXXX	04XX - Non-Capital Expense	48,590	85,707	37,117	76.4%
21XXXX	09XX - Other	220	315	95	43.2%
21XXXX	Subtotal	6,804,092	7,157,977	353,885	5.2%
Instructional Staff Services					
22XXXX	01XX - Salaries	1,718,952	2,006,088	287,136	16.7%
22XXXX	02XX - Benefits	706,801	785,079	78,278	11.1%
22XXXX	03XX - Purchased Services	53,721	101,754	48,033	89.4%
22XXXX	04XX - Non-Capital Expense	6,952	10,400	3,448	49.6%
22XXXX	09XX - Other	1,228	1,000	-228	-18.6%
22XXXX	Subtotal	2,487,654	2,904,321	416,667	16.7%
General Administration					
23XXXX	03XX - Purchased Services	33,437	20,000	-13,437	-40.2%
23XXXX	Subtotal	33,437	20,000	-13,437	-40.2%

Special Education Fund Detailed Expenses

SPECIAL EDUCATION FUND 27				Change over FY21	
EXPENDITURES		2020-21 Audited Actual	2021-22 Budget	Amount	Percent
Business Admin, Fac, Trans & Ops					
25XXXX	01XX - Salaries	60,578	62,729	2,151	3.6%
25XXXX	02XX - Benefits	21,232	20,327	-905	-4.3%
25XXXX	03XX - Purchased Services	3,368,006	4,616,608	1,248,602	37.1%
25XXXX	04XX - Non-Capital Expense	26,210	0	-26,210	-100.0%
25XXXX	Subtotal	3,476,026	4,699,664	1,223,638	35.2%
Central Services					
26XXXX	03XX - Purchased Services	4,368	50,800	46,433	1063.1%
26XXXX	Subtotal	4,368	50,800	46,433	1063.1%
Insurance					
270000	07XX - Insurance	226,688	465,919	239,231	105.5%
270000	Subtotal	226,688	465,919	239,231	105.5%
29XXXX - Other Support Services					
29XXXX	03XX - Purchased Services	4,272	5,000	728	17.0%
29XXXX	04XX - Non-Capital Expense	20	35	15	75.0%
29XXXX	Subtotal	4,292	5,035	743	0.0%
Total Support Services		13,036,555	15,303,716	2,267,161	17.4%
Non-Program Transactions					
41XXXX	08XX - Interfund Transfers	179,815	225,340	45,525	25.3%
41XXXX	09XX - Other	3,863	0	-3,863	-100.0%
43XXXX	03XX - Contractred Services	1,851,253	1,709,091	-142,162	-7.7%
4XXXXX	Subtotal	2,034,931	1,934,431	-100,500	-4.9%
Total Spec Ed Expenditures		53,203,102	55,617,581	2,414,479	4.5%

Debt Service Funds

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

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

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

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	PERCENT CHANGE
Revenues by source				
Property taxes	\$14,067,465	\$13,626,774	\$13,539,573	-0.64%
Investment Earnings and Other	\$37,461	\$7,917	\$7,900	-0.21%
Other financing sources	\$5,610,570	\$33,280,467	\$1,678,628	-94.96%
Total revenues	19,715,496	46,915,158	15,226,101	-67.55%
Expenditures for debt payments				
Principal & Interest	20,207,256	46,428,188	15,714,823	-66.15%
Other fees and expenses	58,775	322,365	3,000	-99.07%
Total expenditures	20,266,031	46,750,553	15,717,823	-66.38%
Difference of revenues over expenditures	(550,535)	164,605	(491,722)	-398.73%
Fund balance beginning of year	2,130,125	1,579,590	1,744,195	10.42%
Fund balance end of year	\$1,579,590	\$1,744,195	\$1,252,473	-28.19%

Reductions in revenues and expenditures attributed to district refinancing of debt in 2020-21.

Debt defeasance completed in 2020-21 saving the district \$246,000 in interest.

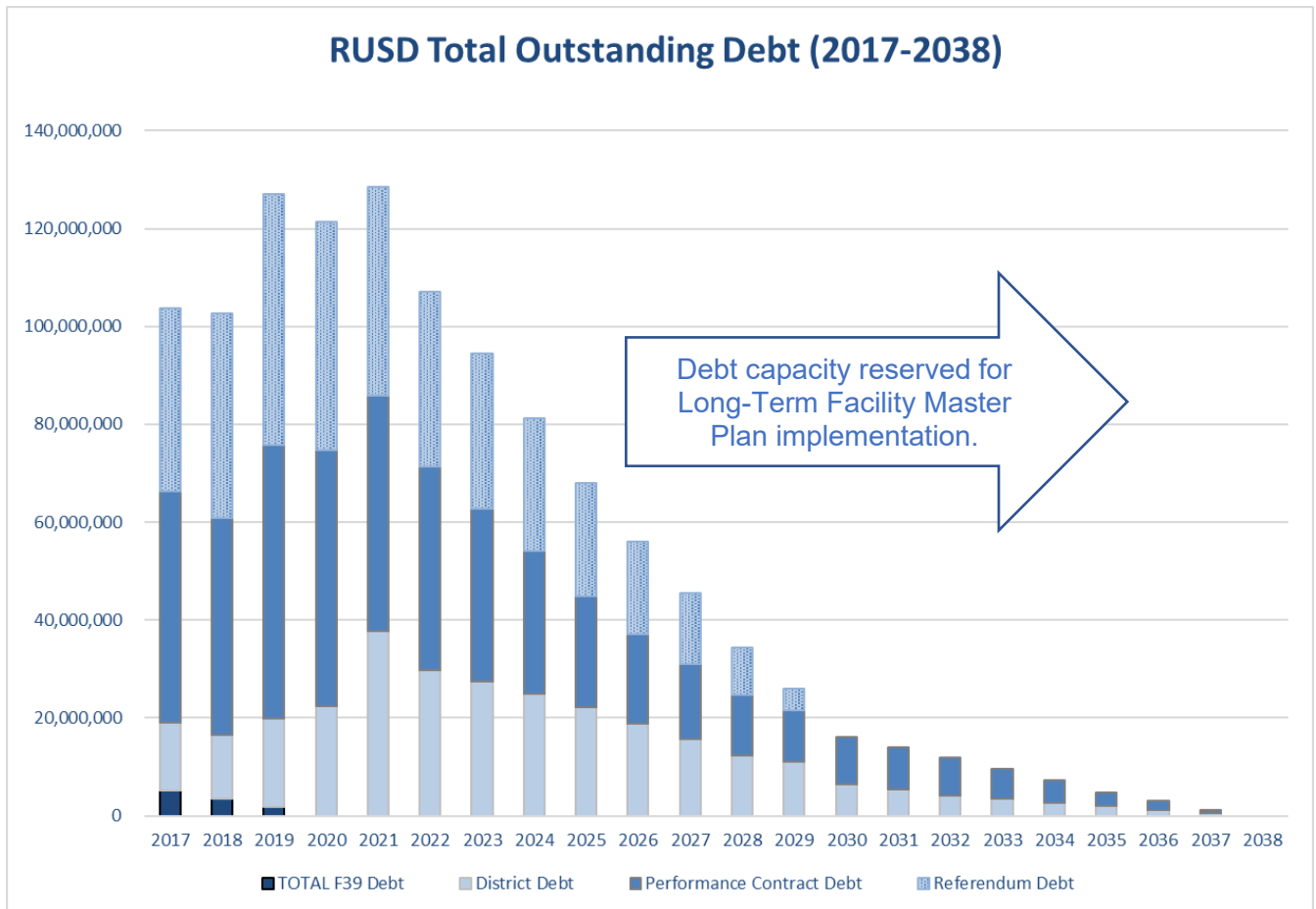
Community Service funds support \$1.5 million in debt service payments related to the Aquatic Center.

The District's bond rating as determined by Moody's Investors Service remains at Aa3 which is considered a very strong credit worthiness. The District is using just 10% of the legal debt limit which is based on the total equalized property values.

Outstanding Debt

District debt is categorized by funds used to pay for principal and interest: 1) debt paid directly through referendum authorized funds; 2) debt paid with District funds; 3) authorized tax levy debt for Performance Contract projects; and 4) debt paid with funds authorized through referendum. The District's referendum debt, issued in 2008, was fully paid in 2019. Changes to outstanding debt depend upon principal amounts paid and whether additional debt is acquired. Outstanding debt amounts by category are as follows:

	<u>Start of Fiscal Year</u>	<u>End of Fiscal Year</u>	<u>Change</u>
District Debt	37,675,000	29,810,000	(7,865,000)
Performance Contract Debt	48,130,000	41,580,000	(6,550,000)
Referendum Debt	42,755,000	35,805,000	(6,950,000)
Total Outstanding Debt	128,560,000	107,195,000	(21,365,000)



Note: This debt amount excludes lease financing of equipment.

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.

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

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

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

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	PERCENT CHANGE
Total revenues & financing	\$3,979,472	\$19,135,501	\$10,491,274	-45.17%
Total capital project expenditures	2,008,605	18,339,130	9,102,685	-50.36%
Difference of revenues over Expenditure	1,970,867	796,371	1,388,589	74.36%
Fund balance beginning of year	11,966,687	13,937,554	14,733,925	5.71%
Fund balance end of year	\$13,937,554	\$14,733,925	\$16,122,514	9.42%

Approximately \$9.1 million has been allocated for school improvements and maintenance projects to reflect initial implementation of the Long-Term Facility Master Plan.

Food Service Fund

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

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

98% of the revenues are from federal funds through the National School Lunch and Breakfast Programs.

Payments to Aramark for food service management represent 76% of the expense to food service funds.

7% of available funds have been designated for equipment purchases and facility improvements.

357,188 breakfasts and 360,008 lunches were served from July 2020 through February 2021 via curbside meal service for all children age 18 and younger.

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

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	PERCENT CHANGE
Revenues by source				
Local sources	\$615,366	\$32,803	\$148,200	351.79%
State sources	166,173	139,364	0	-100.00%
Federal sources	6,937,412	5,088,438	11,636,280	128.68%
Total Revenues	7,718,951	5,260,605	11,784,480	124.01%
Expenditures for food service				
Salaries & benefits	1,008,008	1,011,714	1,063,140	5.08%
Purchased services	5,322,268	2,979,327	8,040,200	169.87%
Food & supplies	908,461	1,019,042	857,546	-15.85%
Furniture & equipment	306,121	30,141	700,000	2222.42%
Other	30,940	10,930	15,000	37.24%
Total food service expenditures	7,575,798	5,051,154	10,675,886	111.36%
Difference of revenues over expenditures	143,153	209,451	1,108,594	429.29%
Fund balance beginning of year	2,646,038	2,789,191	2,998,642	7.51%
Fund balance end of year	\$2,789,191	\$2,998,642	\$4,107,236	36.97%

While all RUSD schools are eligible for the Community Eligibility Provision (CEP), due to the pandemic the District is currently eligible for the Seamless Summer Option Program through the 2021-22 school year. Our District will be utilizing the SSO rates due to them being greater than the CEP rates.

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.

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

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	PERCENT CHANGE
Revenues by source				
Property taxes	\$10,000,000	\$3,900,000	\$6,907,986	77.13%
Other sources	\$103,737	\$284,454	\$180,000	-36.72%
Total Revenues	10,103,737	4,184,454	7,087,986	69.39%
Expenditures				
Salaries & benefits	1,751,138	1,433,798	2,319,292	61.76%
Other Community Service Expenditures	4,687,221	1,831,499	9,521,278	419.86%
Total expenditures	6,438,359	3,265,297	11,840,570	262.62%
Transfers to other funds	0	1,555,000	1,501,093	-3.47%
Total expenditures and other financing expenditures	6,438,359	4,820,297	13,341,663	176.78%
	3,665,378	919,157	(4,752,584)	-617.06%
Fund balance beginning of year	3,313,164	6,978,542	6,342,699	-9.11%
Fund balance end of year	\$6,978,542	\$6,342,699	\$89,022	-98.60%

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

Community Service program expenditures includes \$7.2 million for construction of the new community Aquatic Center.

The community service fund currently provides for:

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

OPEB

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 though an analysis performed by Hays Benefit Services. In-order-for the district to receive state or federal aid, on contributions to the fund, the District must allocate to the fund 105% of the actual expenses for post-employment benefits.

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

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 BUDGET	PERCENT CHANGE
Total Revenues	5,121,453	5,196,725	5,732,901	10.32%
Expenditures for trust funds	4,758,494	4,897,659	5,220,270	6.59%
Difference of revenues over Expenditures	362,959	299,066	512,631	71.41%
Fund balance beginning of year	9,598,776	9,961,735	10,260,801	3.00%
Fund balance end of year	\$9,961,735	\$10,260,801	\$10,773,432	5.00%

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.

Energy Efficiency Levy Report

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 2011-12 through 2017-18. Projects included upgrades to lighting, controls, and boilers as well as envelope improvements.

Investments were designed to generate operating efficiencies, generate energy savings, create cost avoidance opportunities for operational and maintenance of obsolete equipment. \$34.4M of planned energy efficient measures and facility improvement projects were executed since the 2012-13 school year.

Performance contracts were executed in multiple phases with Trane and Johnson Controls that include 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. To off-set the lower energy efficiency, the District generated cost savings by buying gas through a third party with a reduced rate for 50% of the District's annual gas purchase.

The following table summarizes the savings to date:

Projects completed by Johnson Controls:

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

Performance Year	Year	Annual Estimated Project Benefits
Jul-Jun	7	\$287,557

PHASE II: Case, Horlick, Park and Jefferson

Performance Year	Year	Annual Estimated Project Benefits
Jul-Jun	6	\$79,289

PHASE IV: Community Pathways Campus

Year – July to June	Utility Cost Avoidance*	Operations & Maintenance Cost Avoidance***	Annual Estimated Project Benefits
2	\$17,729	\$667,592	\$684,871

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

Energy Efficiency Levy Report

Projects completed by Trane:

PHASE 1: Bull Fine Arts, Fratt, Giese, Janes, Jerstad-Agerholm ES/MS., Julian Thomas, Knapp, Mitchell ES., North Park, Red Apple, Roosevelt, Walden III, West Ridge, Gilmore, McKinley, Mitchel MS, Starbuck

Performance Year	Year	Annual Estimated Project Benefits
Dec-Nov	6	\$166,944

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

Performance Year	Year	Annual Estimated Project Benefits
Oct - Sept	7	\$42,043

PHASE III: Jestad-Agerholm

Performance Year	Year	Annual Estimated Project Benefits
Feb-Jan	3	\$25,363

PHASE IV: Fratt and Mitchell

Year Jul-Jun	Utility Cost Avoidance*	Operations & Maintenance Cost Avoidance***	Annual Estimated Project Benefits
2	\$17,729	\$667,592	\$684,871

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

Addenda: DPI Budget Adoption Table

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

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

2019-20 Revenue Limit Worksheet – The revenue limit was enacted by the state 1993 to restrict revenues school districts can raise from local property taxes and state aid. DPI provides a worksheet to calculate the revenue limit for a school district and the final figures are released by October 15th.

2019-20 Certified General Aid – The state provides General Aid funds that school districts use to reduce property taxes. DPI certifies a school district's aid amount by October 15th based on prior year spending.

Racine Unified School District Budget Summary of School Year 2021-22

BUDGET ADOPTION 2021-22*			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	45,186,132.61	44,754,911.04	60,172,088.04
Ending Fund Balance, Nonspendable (Acct. 935 000)	1,409,073.85	3,838,282.93	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	7,669.86	7,870,667.72	7,669.86
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	1,600,000.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	43,338,167.33	46,863,136.02	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	44,754,911.04	60,172,088.04	51,313,531.04
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	28,948.67	0.00	0.00
Local Sources			
210 Taxes	69,421,527.00	82,729,239.00	83,973,943.00
240 Payments for Services	4,117.60	7,206.00	7,200.00
260 Non-Capital Sales	110,464.11	30,099.00	0.00
270 School Activity Income	142,315.27	3,218.00	102,000.00
280 Interest on Investments	381,630.33	25,734.00	25,000.00
290 Other Revenue, Local Sources	789,583.57	316,151.00	726,750.00
Subtotal Local Sources	70,849,637.88	83,111,647.00	84,834,893.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	243,981.39	321,627.00	247,568.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	243,981.39	321,627.00	247,568.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	14,381.00	35,145.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	14,381.00	35,145.00

Addenda: DPI Budget Adoption Table

State Sources			
610 State Aid – Categorical	5,436,024.09	4,454,802.00	3,184,928.00
620 State Aid – General	153,456,871.00	156,306,591.00	158,567,460.00
630 DPI Special Project Grants	397,031.86	472,405.00	379,670.00
640 Payments for Services	182,634.00	315,284.00	275,000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	1,375,512.32	1,229,275.00	1,203,552.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00
690 Other Revenue	16,244,860.70	15,636,863.00	15,153,802.00
Subtotal State Sources	177,092,933.97	178,415,220.00	178,764,412.00
Federal Sources			
710 Federal Aid - Categorical	153,420.17	216,153.00	251,000.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	3,268,192.96	9,680,264.00	22,457,115.00
750 IASA Grants	8,932,732.49	7,736,266.00	8,847,289.00
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	2,197,194.72	2,583,732.00	2,150,000.00
790 Other Federal Revenue - Direct	38,612.43	28,850.00	62,000.00
Subtotal Federal Sources	14,590,152.77	20,245,265.00	33,767,404.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	2,972.16	0.00	0.00
870 Long-Term Obligations	0.00	5,660,523.00	0.00
Subtotal Other Financing Sources	2,972.16	5,660,523.00	0.00
Other Revenues			
960 Adjustments	16,628.45	3,504,512.00	2,000.00
970 Refund of Disbursement	47,328.67	308,798.00	288,840.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	88,967.60	11,818.00	0.00
Subtotal Other Revenues	152,924.72	3,825,128.00	290,840.00
TOTAL REVENUES & OTHER FINANCING SOURCES	262,961,551.56	291,593,791.00	297,940,262.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	33,611,403.48	33,503,369.00	34,797,425.00
120 000 Regular Curriculum	56,351,062.20	60,132,591.00	63,933,470.00
130 000 Vocational Curriculum	4,747,671.17	4,790,185.00	5,807,834.00
140 000 Physical Curriculum	5,465,958.03	5,466,786.00	5,882,282.00
160 000 Co-Curricular Activities	1,331,219.39	1,110,804.00	1,362,237.00
170 000 Other Special Needs	330,916.93	374,243.00	253,497.00
Subtotal Instruction	101,838,231.20	105,377,978.00	112,036,745.00
Support Sources			
210 000 Pupil Services	11,714,612.14	11,725,270.00	12,702,438.00
220 000 Instructional Staff Services	14,678,608.52	16,165,745.00	17,707,321.00
230 000 General Administration	3,144,138.77	3,057,630.00	3,457,169.00
240 000 School Building Administration	12,220,072.25	12,279,137.00	12,994,057.00
250 000 Business Administration	32,174,166.65	35,075,920.00	44,239,766.00
260 000 Central Services	4,465,797.17	3,220,543.00	3,323,828.00
270 000 Insurance & Judgments	923,354.05	1,298,853.00	898,586.00
280 000 Debt Services	1,566,499.80	2,080,302.00	2,362,318.00
290 000 Other Support Services	4,406,817.27	6,993,286.00	7,623,913.00
Subtotal Support Sources	85,294,066.62	91,896,686.00	105,309,396.00
Non-Program Transactions			
410 000 Inter-fund Transfers	38,813,648.97	37,158,006.00	43,508,310.00
430 000 Instructional Service Payments	35,683,010.07	41,742,933.00	45,881,368.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	1,763,816.27	1,011.00	63,000.00
Subtotal Non-Program Transactions	76,260,475.31	78,901,950.00	89,452,678.00
TOTAL EXPENDITURES & OTHER FINANCING USES	263,392,773.13	276,176,614.00	306,798,819.00

Addenda: DPI Budget Adoption Table

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	736,924.77	1,272,234.77	1,611,848.77
900 000 Ending Fund Balance	1,272,234.77	1,611,848.77	1,088,098.77
REVENUES & OTHER FINANCING SOURCES	1,902,558.56	1,199,696.00	2,226,082.00
100 000 Instruction	857,908.51	461,014.00	1,696,009.00
200 000 Support Services	480,391.38	370,464.00	1,053,823.00
400 000 Non-Program Transactions	28,948.67	28,604.00	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	1,367,248.56	860,082.00	2,749,832.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	34,852,260.97	33,075,958.00	33,148,012.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	15,516.61	75.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	15,516.61	75.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	33.00	0.00
340 Payments for Services	0.00	21,403.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	0.00	21,436.00	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	11,963,898.00	13,475,301.00	13,741,840.00
620 State Aid -- General	378,234.00	551,803.00	555,000.00
630 DPI Special Project Grants	0.00	0.00	82,782.00
640 Payments for Services	119,015.00	186,481.00	186,500.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	93,000.00	75,000.00	75,000.00
Subtotal State Sources	12,554,147.00	14,288,585.00	14,641,122.00

Addenda: DPI Budget Adoption Table

Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	4,714,173.54	5,095,196.00	6,728,447.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	1,434,596.47	721,852.00	1,100,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	6,148,770.01	5,817,048.00	7,828,447.00
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	53,570,694.59	53,203,102.00	55,617,581.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	6,434.37	352.00	82,782.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	38,608,782.33	38,048,314.00	38,211,617.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	80,623.44	82,949.00	85,035.00
Subtotal Instruction	38,695,840.14	38,131,615.00	38,379,434.00
Support Sources			
210 000 Pupil Services	6,430,730.78	6,804,092.00	7,157,977.00
220 000 Instructional Staff Services	2,452,123.73	2,487,654.00	2,904,321.00
230 000 General Administration	33,120.09	33,437.00	20,000.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	3,997,731.75	3,476,026.00	4,699,664.00
260 000 Central Services	31,302.10	4,368.00	50,800.00
270 000 Insurance & Judgments	286,661.32	226,688.00	465,919.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	4,205.72	4,291.00	5,035.00
Subtotal Support Sources	13,235,875.49	13,036,556.00	15,303,716.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	183,678.00	225,340.00
430 000 Instructional Service Payments	1,638,978.96	1,851,253.00	1,709,091.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	1,638,978.96	2,034,931.00	1,934,431.00
TOTAL EXPENDITURES & OTHER FINANCING USES	53,570,694.59	53,203,102.00	55,617,581.00
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	2,130,125.17	1,579,590.16	1,744,197.16
900 000 ENDING FUND BALANCES	1,579,590.16	1,744,197.16	1,252,475.16
TOTAL REVENUES & OTHER FINANCING SOURCES	19,715,495.81	42,245,392.00	13,607,198.00
281 000 Long-Term Capital Debt	14,876,030.82	18,842,148.00	15,717,823.00
282 000 Refinancing	5,390,000.00	27,908,404.00	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	(4,669,767.00)	(1,618,903.00)
TOTAL EXPENDITURES & OTHER FINANCING USES	20,266,030.82	42,080,785.00	14,098,920.00
842 000 INDEBTEDNESS, END OF YEAR	120,004,504.67	107,478,304.86	112,878,775.69

Addenda: DPI Budget Adoption Table

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	11,966,687.24	13,937,554.55	14,733,925.55
900 000 Ending Fund Balance	13,937,554.55	14,733,925.55	16,122,514.55
TOTAL REVENUES & OTHER FINANCING SOURCES	3,979,472.69	19,135,501.00	10,491,274.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	2,008,605.38	18,339,130.00	9,102,685.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,008,605.38	18,339,130.00	9,102,685.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	2,646,038.13	2,789,192.32	2,998,643.32
900 000 ENDING FUND BALANCE	2,789,192.32	2,998,643.32	4,107,237.32
TOTAL REVENUES & OTHER FINANCING SOURCES	7,718,951.27	5,260,605.00	11,784,480.00
200 000 Support Services	7,574,157.96	5,051,154.00	10,675,886.00
400 000 Non-Program Transactions	1,639.12	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	7,575,797.08	5,051,154.00	10,675,886.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	3,313,163.67	6,978,541.62	6,342,698.62
900 000 ENDING FUND BALANCE	6,978,541.62	6,342,698.62	89,021.62
TOTAL REVENUES & OTHER FINANCING SOURCES	10,103,736.90	4,184,454.00	7,087,986.00
200 000 Support Services	2,981,835.25	241,982.00	8,911,969.00
300 000 Community Services	3,456,523.70	3,023,315.00	2,928,601.00
400 000 Non-Program Transactions	0.00	1,555,000.00	1,501,093.00
TOTAL EXPENDITURES & OTHER FINANCING USES	6,438,358.95	4,820,297.00	13,341,663.00

Addenda: Revenue Limit Worksheet

DATA AS OF 10/15/2021, 12:00 PM			
Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 20-21 Revenue Limit			
2020-21 General Aid Certification (20-21 Line 12A, src 621)	+		157,073,556
2020-21 Computer Aid Received (20-21 Line 12C, Src 691)	+		858,758
2020-21 Hi Pov Aid (20-21 Line 12B, Src 628)	+		1,434,892
2020-21 Aid for Exempt Personal Property (20-21 Line 12D, Src 691)	+		559,484
2020-21 Fnd 10 Levy Cert (20-21 Line 14A, Levy 10 Src 211)	+		82,729,239
2020-21 Fnd 38 Levy Cert (20-21 Line 14B, Levy 38 Src 211)	+		13,626,774
2020-21 Fnd 41 Levy Cert (20-21 Line 14C, Levy 41 Src 211)	+		0
2020-21 Aid Penalty for Over Levy (20-21 FINAL Rev Lim, May 2021)	-		0
2020-21 Total Levy for All Levied Non-Recurring Exemptions*	-		59,545,221
NET 2021-22 Base Revenue Built from 2020-21 Data (Line 1)	=		196,737,482
<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>			
September & Summer FTE Membership Averages			
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.			
Line 2: Base Avg:((18+.4ss)+(19+.4ss)+(20+.4ss)) / 3 =			18,549
	2018	2019	2020
Summer FTE:	272	304	151
% (40,40,40)	109	122	60
Sept FTE:	19,101	18,643	17,611
New ICS - Independent Charter Schools FTE	0.00	0.00	0.00
Total FTE	19,210	18,765	17,671
Line 6: Curr Avg:((19+.4ss)+(20+.4ss)+(21+.4ss)) / 3 =			18,078
	2019	2020	2021
Summer FTE:	304	151	274
% (40,40,40)	122	60	110
Sept FTE:	18,643	17,611	17,688
New ICS - Independent Charter Schools FTE	0.00	0.00	0.00
Total FTE	18,765	17,671	17,798
			18,078
Line 10B: Declining Enrollment Exemption =			4,995,600
Average FTE Loss (Line 2 - Line 6, if > 0)			471
X 1.00 =			471
X (Line 5, Maximum 2020-2021 Revenue per Memb) =			10,606.37
Non-Recurring Exemption Amount:			4,995,600
Fall 2021 Property Values			
2021 TIF-Out Tax Apportionment Equalized Valuation(estimate until Oct, 2021)			11,262,483,600
CELL COLOR KEY: Auto-Calc DPI Data District-Entered			
Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue			

Addenda: Revenue Limit Worksheet

2021-2022 Revenue Limit Worksheet			
1.	2021-22 Base Revenue (Funds 10, 38, 41)	(from left)	196,737,482
2.	Base Sept Membership Avg (2018+.4ss, 2019+.4ss, 2020+.4ss)/3	(from left)	18,549
3.	2021-22 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,606.37
4.	2021-22 Per Member Change (A+B)		0.00
	2021-22 Low Revenue Ceiling per s.121.905(1):	10,000.00	
A.	Allowed Per-Member Change for 21-22	0.00	
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C.	Value of the CCDEB (21-22 DPI Computed-CCDEB Dists only)	0.00	
5.	2021-22 Maximum Revenue / Member (Ln 3 + Ln 4)		10,606.37
6.	Current Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	18,078
7.	2021-22 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	196,737,482
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	191,741,957	
B.	Hold Harmless Non-Recurring Exemption	4,995,525	
8.	Total 2021-22 Recurring Exemptions (A+B+C+D+E)	(rounded)	1,191,473
A.	Prior Year Carryover	0	
B.	Transfer of Service	1,191,473	
C.	Transfer of Territory/Other Reorg (if negative, include sign)	0	
D.	Federal Impact Aid Loss (2019-20 to 2020-21)	0	
E.	Recurring Referenda to Exceed (If 2021-22 is first year)	0	
9.	2021-22 Limit with Recurring Exemptions (Ln 7 + Ln 8)		197,928,955
10.	Total 2021-22 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		68,072,105
A.	Non-Recurring Referenda to Exceed 2021-22 Limit	26,500,000	
B.	Declining Enrollment Exemption for 2021-22 (from left)	4,995,600	
C.	Energy Efficiency Net Exemption for 2021-22 (see pg 4 for details)	6,597,753	
D.	Adjustment for Refunded or Rescinded Taxes, 2021-22	41,722	
E.	Prior Year Open Enrollment (uncounted pupil[s])	954,819	
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	27,868,771	
I.	SNSP Private School Voucher Aid Deduction	1,113,440	
11.	2021-22 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		266,001,060
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		160,007,386
A.	2021-22 OCTOBER 15 CERT OF GENERAL AID	157,452,620	
B.	State Aid to High Poverty Districts (not all districts)	1,114,840	
C.	State Aid for Exempt Computers (Source 691)	858,758	
D.	State Aid for Exempt Personal Property (Source 691)	581,168	
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			
13.	Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)		105,993,674
14.	Total Limited Revenue To Be Used (A+B+C)	Not >line 13	97,513,516
Entries Required Below: Enter amnts needed by purpose and fund:			
A.	Gen Operations: Fnd 10 Src 211	83,973,943	(Proposed Fund 10)
B.	Non-Referendum Debt (inside limit) Fund 38 Src 211	13,539,573	(to Budget Rpt)
C.	Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15.	Total Revenue from Other Levies (A+B+C+D)		6,907,986
A.	Referendum Apprvd Debt (Fund 39 Debt-Src 211)	0	
B.	Community Services (Fund 80 Src 211)	6,907,986	(to Budget Rpt)
C.	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16.	Total Fall, 2021 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15) <i>Line 16 is the total levy to be apportioned in the PI-401.</i>	Levy Rate =	104,421,502 0.00927162

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

Addenda: Certification of Aid

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION				
OCTOBER 15 CERTIFICATION OF 2021-22 GENERAL AID				
USING 2020-21 PI-1506-AC REPORT DATA, 2020-21 AUDITED MEMBERSHIP				
2020 TIFOUT SCHOOL AID VALUE (CERT MAY 2021) & 2016 COMPUTER VALUE (CERT MAY 2017)				
	Racine 4620		Racine	
PART A: 2020-21 AUDITED MEMBERSHIP				FTE
A1	3RD FRI SEPT 2020 MEMBERSHIP* (include Challenge Academy)			17,611.00
A2	2ND FRI JAN 2021 MEMBERSHIP* (include Challenge Academy)			17,569.00
A3	TOTAL (A1 + A2)			35,180.00
A4	AVERAGE (A3/2) (ROUNDED)			17,590.00
A5	SUMMER 2020 FTE EQUIVALENT* (ROUNDED)			151.00
A6A	FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)			-1.22
A6B	PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)			0.00
A6C	STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER			3,027.00
A6D	STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS			55.00
A6E	INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS			0.00
A7	AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)			20,822.00
	* Ch 220 Resident Inter FTE counts only 75%.			
PART B: 2020-21 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC DATA)				
B1	TOTAL REVENUE & TRNSF IN	10R 000000 000	+	291,806,072.01
B2	PROP TAX + EXEMPT AID FROM DOR	10R 210 + 691	-	84,147,481.21
B3	GENERAL STATE AID	10R 000000 620	-	156,306,591.00
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)		=	51,351,999.80
PART C: 2020-21 NET COST OF GENERAL FUND (PI-1506-AC DATA)				
C1	TOTAL GF EXPENDITURES	10E 000000 000	+	276,388,896.38
C2	DEBT SRVC TRANSFER	10E 411000 838+839	-	3,114,767.05
C3	REORG SETTLEMENT	10E 491000 950	-	0.00
C4	REFUND PRIOR YEAR REV	10E 492000 972	-	0.00
C5	GROSS COST GEN FUND (C1 - C2 - C3 - C4)		+	273,274,129.33
C6	DEDUCTIBLE RECEIPTS (FROM LINE B9)		-	51,351,999.80
C7	OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8	NET COST GENERAL FUND (NOT LESS THAN 0)		=	221,922,129.53
PART D: 2020-21 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC DATA)				
D1	TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	46,915,158.23
D2	TRNSF FROM GEN FUND	10E 411000 838 + 839	-	3,114,767.05
D3	PROPERTY TAXES	38R + 39R 210	-	13,626,774.00
D4	PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5	NON-REV RECEIPTS	38R + 39R 800	-	27,908,404.00
D6	DEDUCTIBLE RECEIPTS (D1-D2-D3-D4-D5)		-	2,265,213.18
D7	TOTAL EXPENDITURES	38E + 39E 000	+	46,750,552.40
D8	AIDABLE FUND 41 EXP (DPI AMOUNT)		+	574.24
D9	REFINANCING	38E + 39E 282000	-	27,908,404.00
D10	OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11	NET COST DEBT SERVICE FUNDS (CAN BE NEGATIVE)		=	16,577,509.46
PART E: 2020-21 SHARED COST (PI-1506-AC DATA)				
E1	NET COSTS: GEN + DEBT SERV FUNDS (C8 + D11)		+	238,499,638.99
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		=	238,499,638.99

Addenda: Certification of Aid

	PART E: 2020-21 SHARED COST - CONTINUED		E4 =	238,499,638.99
E6	PRIMARY COST CEILING PER MEMBER			1,000
E7	PRIMARY CEILING (A7 * E6)			20,822,000.00
E8	PRIMARY SHARED COST (LESSER OF E5 OR E7)			20,822,000.00
E9	SECONDARY COST CEILING PER MEMBER			10,771
E10	SECONDARY CEILING (A7 * E9)			224,273,762.00
E11	SECONDARY SHARED COST (LESSER OF E5 OR E10) - E8)			203,451,762.00
E12	TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)			14,225,876.99
	SHARED COST PER MEMBER =		\$11,454	
	PART F: EQUALIZED PROPERTY VALUE			
F1	2020 TIFOUT VALUE (CERT MAY 21) + EXEMPT COMPUTER VALUE (CERT MAY 17)			10,643,212,700
	VALUE PER MEMBER =		511,152	
	PART G: 2021-22 EQUAL AID BY TIER - OCT 15 CERT			
G1	PRIMARY GUARANTEED VALUE PER MEMBER			1,930,000
G2	PRIMARY GUARANTEED VALUATION (A7 * G1)			40,186,460,000
G3	PRIMARY REQUIRED RATE (E8 / G2)			0.00051813
G4	PRIMARY NET GUARANTEED VALUE (G2 - F1)			29,543,247,300
G5	PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)			15,307,242.72
G6	SECONDARY GUARANTEED VALUE PER MEMB			1,563,711
G7	SECONDARY GUARANTEED VALUATION (A7 * G6)			32,559,590,442
G8	SECONDARY REQUIRED RATE (E11 / G7)			0.00624860
G9	SECONDARY NET GUARANTEED VALUE (G7 - F1)			21,916,377,742
G10	SECONDARY EQUALIZATION AID (G8 * G9)			136,946,677.96
G11	TERTIARY GUARANTEED VALUE PER MEMB			715,267
G12	TERTIARY GUARANTEED VALUATION (A7 * G11)			14,893,289,474
G13	TERTIARY REQUIRED RATE (E12 / G12)			0.00095519
G14	TERTIARY NET GUARANTEED VALUE (G12 - F1)			4,250,076,774
G15	TERTIARY EQUALIZATION AID (G13 * G14)			4,059,630.83
	PART H: 2021-22 EQUALIZATION AID - OCT 15 CERT			
H1	2021-22 EQUALIZATION AID - OCT 15 CERT (G5+G10+G15) NOT< 0			156,313,551.51
H2	PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)			0.00
H2A	PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE			0.00
H3	MILW CHARTER PGM DEDUCT, EQUALIZATION AID (\$0 per Act 58)			0.00
H4A	2020-21 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID			20,370.00
H4B	2020-21 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)			-328.00
H5	PRIOR YEAR (2020-21) DATA ERROR ADJ/OR FEE PENALTY			0.00
H6	2021-22 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)			156,333,594
	*** PART I: 2021-22 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - OCT 15 CERT ***			
I1	2021-22 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - OCT 15 CERT			1,119,026.30
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 (\$0 per Act 58)			0.00
I2C	2020-21 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID			0.00
I3	2021-22 SPEC ADJ AID and/or CHAP 220 - OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)			1,119,026.00
	*15 2021-22 OCTOBER 15 CERTIFICATION OF GENERAL AID (H6+I3)			157,452,620

Addenda: RUSD Schools At-A-Glance

Funding is allocated to RUSD schools through multiple channels. For certain expenditures schools are given funding support based on building or student need. For example, Facilities & Maintenance staff or Special Education staff are allocated depending on the age/size of the facility or the students IEP needs while department funds are used to provide support to schools and fund district wide initiatives such as curriculum or student technology. However, a majority of school's budgets are made up of funding amounts that are based on enrollment and per-pupil funding. These include school level staff budgets, school operations, co-curricular budgets, and Title IA funding.

School Staffing Allocation

School Level staffing allocations are an initiative that the District piloted this year. Collaborating with the Chief of Schools office and Human Resources, the Finance office worked to develop a per-pupil allocation formula to provide building leaders with funding targets as part of the staffing process.

Elementary School Staff	Student/Staff Ratio	Per Pupil Amt
Teacher	21/1	\$4,133.00
Teacher Elective	150/1	\$545.00
Teacher Phy. Ed	325/1	\$271.00
Middle School Staffing	Student/Staff Ratio	Per Pupil Amt
Teacher	26/1	\$3,266.00
Teacher Elective	90/1	\$903.00
Teacher Phy. Ed	250/1	\$292.00
High School Staffing	Student/Staff Ratio	Per Pupil Amt
Teacher	32/1	\$2,792.00
Teacher Elective	65/1	\$1,324.00
Teacher Phy. Ed	350/1	\$251.00

School Operations & Co-Curricular Budget


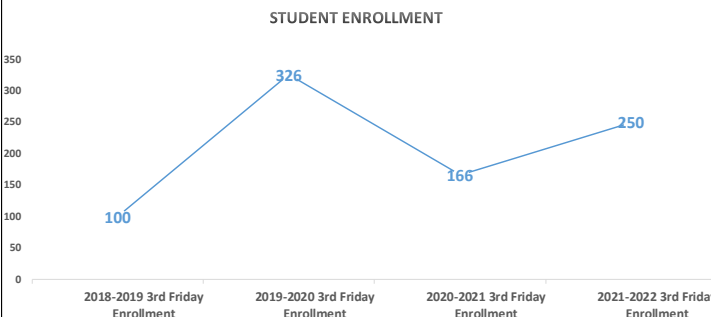
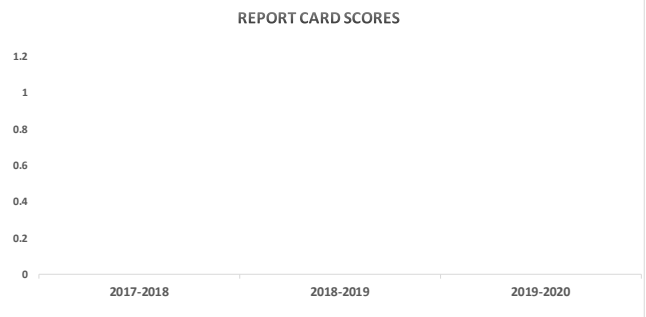
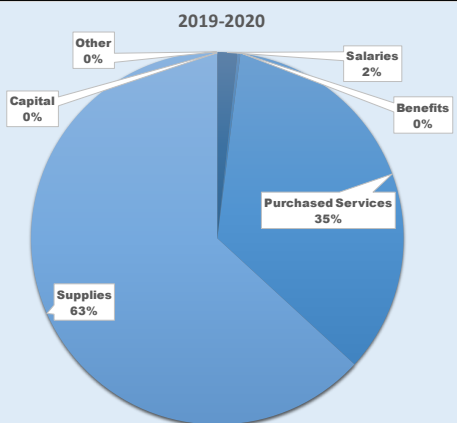
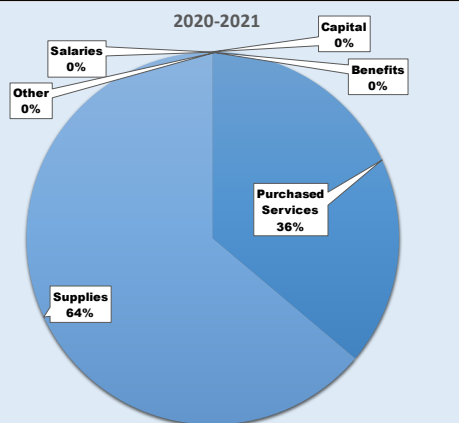
Funds are provided to schools to cover general classroom, operating and co-curricular costs. These include general classroom supplies, copy machine charges and co-curricular security and transportation. These funds are provided to schools on a per-pupil basis, by grade level and are budgeted by the building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

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


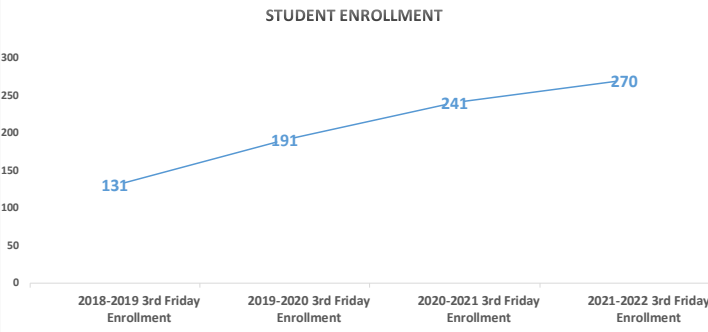
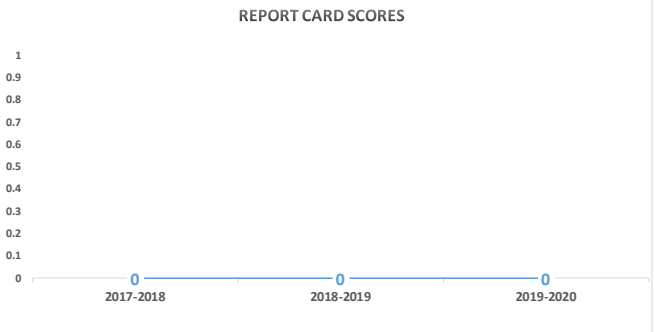
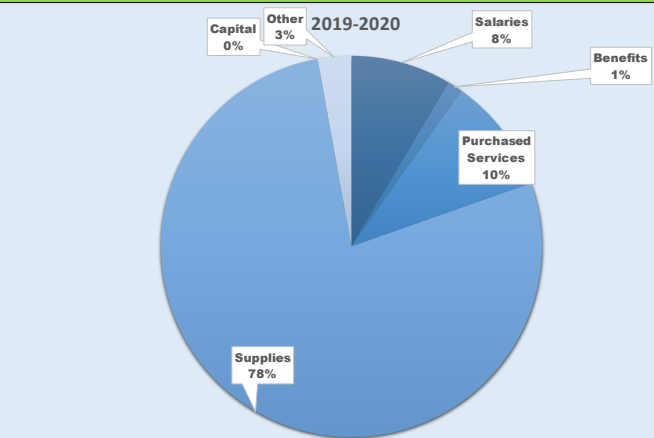
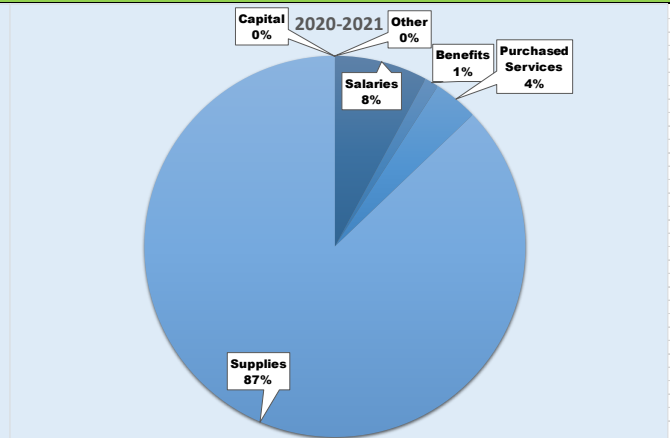
Title IA Allocations

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.


Addenda: RUSD Schools At-A-Glance

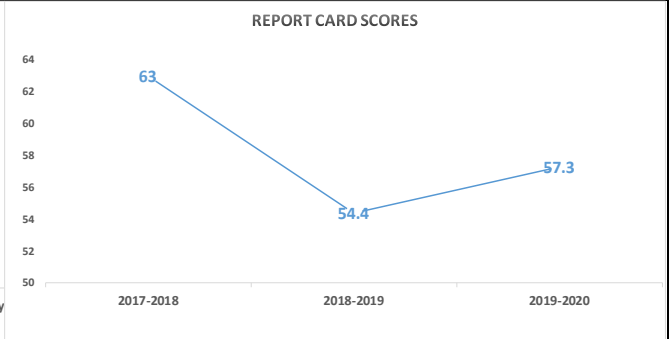
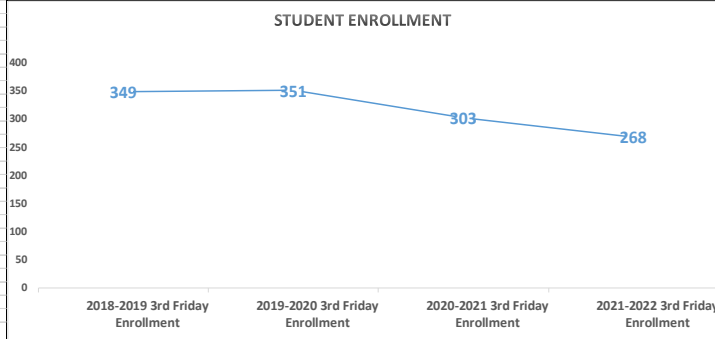
SCHOOL INFORMATION		114 - Bull EEC		SELECT SCHOOL FROM DROP-DOWN MENU		
Principal Phone Number Address Grades 2021-2022 3rd Friday Enrollment 2019-2020 Report Card Score 2019-2020 Report Card Rating 2021-2022 Building Poverty Rate		Jeannine Bombien (262) 664-8200 815 DeKoven Ave. K3-K4 250 #N/A #N/A 70.73%				
						
ENROLLMENT DATA		REPORT CARD DATA		ATTENDANCE DATA		
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	100	2017-2018	#N/A	#N/A	2016-2017	88.71
2019-2020 3rd Friday Enrollment	326	2018-2019	#N/A	#N/A	2017-2018	88.25
2020-2021 3rd Friday Enrollment	166	2019-2020	#N/A	#N/A	2018-2019	85.00
2021-2022 Projected Enrollment	202				2019-2020	88.94
2021-2022 3rd Friday Enrollment	250					
SCHOOL FINANCIAL DATA			Fund 21 Balances			
2020-2021 Actual Building Staff Costs			\$ 2,785,720.11	404 - Project Lead the Way		-
2021-2022 Projected Building Staff Costs			\$ 3,501,689.00	714 - SC Johnson Donation		-
2020-2021 Staff FTE			39.20	715 - Board Training - SC Johnson Fd		-
2021-2022 Staff FTE			46.13	720 - PPG Industries Foundation		\$ 16.00
2021-2022 Per Pupil Allocation			\$ 65.70	725 - West ED		-
2021-2022 School Allocation (District Funds)			\$ 16,425.00	730 - Kohl's Cares		-
2021-2022 Title IA School Managed Allocation			\$ -	750 - BUG Grant		-
Previous Year IB Allocation			\$ -	799 - Fund Raising		\$ 5,726.00
2021-2022 IB Allocation			\$ -	899 - Other Donations/Gifts		-
2021-2022 ESSER Allocation			\$ 551.00	950 - PTA/PTO Gifts		-
SPENDING BREAKDOWN						
						
Expenditures	2017-2018	2018-2019	2019-2020	2020-2021		
Salaries	\$ 2,959.54	\$ 781.68	\$ 144.81	\$ -		
Benefits	\$ 451.45	\$ 106.24	\$ 21.89	\$ -		
Purchased Services	\$ 4,240.20	\$ 3,656.50	\$ 2,921.29	\$ 3,373.68		
Supplies	\$ 2,364.93	\$ 2,492.01	\$ 5,297.51	\$ 5,958.18		
Capital	\$ -	\$ -	\$ -	\$ -		
Other	\$ -	\$ -	\$ -	\$ -		
Total Expenditures	\$ 10,016.12	\$ 7,036.43	\$ 8,385.50	\$ 9,331.86		

Addenda: RUSD Schools At-A-Glance

SCHOOL INFORMATION		101 - Montessori	SELECT SCHOOL FROM DROP-DOWN MENU			
Principal	Lisa Johnson					
Phone Number	(262) 631-6850					
Address	4800 Graceland Blvd.					
Grades	K3-K5					
2021-2022 3rd Friday Enrollment	270					
2019-2020 Report Card Score	AR					
2019-2020 Report Card Rating	Alternate Rating - Satisfactory Progress					
2020-2021 Building Poverty Rate	32.52%					
						
<p>STUDENT ENROLLMENT</p> 		<p>REPORT CARD SCORES</p> 				
ENROLLMENT DATA		REPORT CARD DATA		ATTENDANCE DATA		
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	131	2017-2018	AR	Alternate Rating - Satisfactory Progress	2016-2017	100
2019-2020 3rd Friday Enrollment	191	2018-2019	AR	Alternate Rating - Satisfactory Progress	2017-2018	99.99
2020-2021 3rd Friday Enrollment	241	2019-2020	AR	Alternate Rating - Satisfactory Progress	2018-2019	92.01
2021-2022 Projected Enrollment	287				2019-2020	92.33
2021-2022 3rd Friday Enrollment	270					
SCHOOL FINANCIAL DATA			Fund 21 Balances			
2020-2021 Actual Building Staff Costs	\$	1,561,566.32	404 - Project Lead the Way		-	
2021-2022 Projected Building Staff Costs	\$	1,977,637.00	714 - SC Johnson Donation		-	
2020-2021 Staff FTE		22.48	715 - Board Training - SC Johnson Fd		-	
2021-2022 Staff FTE		26.91	720 - PPG Industries Foundation		-	
2021-2022 Per Pupil Allocation	\$	65.70	725 - West ED		-	
2021-2022 School Allocation (District Funds)	\$	17,739.00	730 - Kohl's Cares		-	
2021-2022 Title IA School Managed Allocation	\$	-	750 - BUG Grant		-	
Previous Year IB Allocation	\$	-	799 - Fund Raising		\$	705.00
2021-2022 IB Allocation	\$	-	899 - Other Donations/Gifts		\$	520.00
2021-2022 ESSER II Allocation	\$	5,712.00	950 - PTA/PTO Gifts		-	
SPENDING BREAKDOWN						
						
Expenditures	2017-2018	2018-2019	2019-2020	2020-2021		
Salaries	\$ 1,486.07	\$ 281.61	\$ 863.97	\$ 866.74		
Benefits	\$ 126.20	\$ 23.93	\$ 130.20	\$ 130.73		
Purchased Services	\$ -	\$ 2,082.66	\$ 994.37	\$ 415.90		
Supplies	\$ -	\$ 6,165.97	\$ 7,862.96	\$ 9,562.63		
Capital	\$ -	\$ -	\$ -	\$ -		
Other	\$ -	\$ -	\$ 288.00	\$ -		
Total Expenditures	\$ 1,612.27	\$ 8,554.17	\$ 10,139.50	\$ 10,976.00		

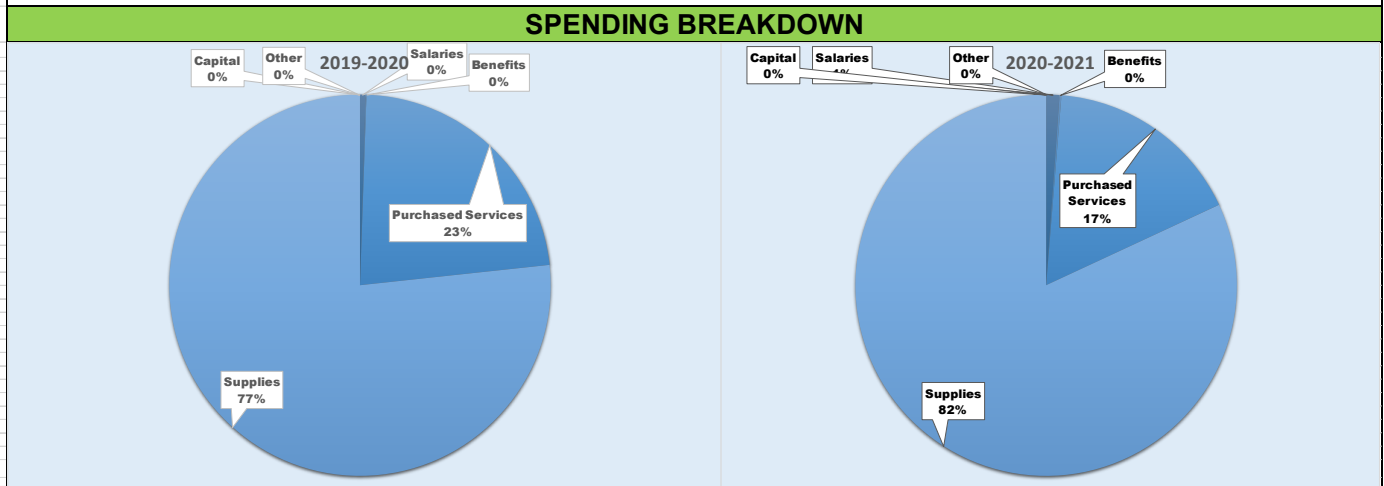
Addenda: RUSD Schools At-A-Glance

SCHOOL INFORMATION		111 - Dr. Jones	SELECT SCHOOL FROM DROP-DOWN MENU
Principal	Donald Katzer		
Phone Number	(262) 664-8050		
Address	3300 Chickory Rd.		
Grades	K-5		
2021-2022 3rd Friday Enrollment	268		
2019-2020 Report Card Score	57.3		
2019-2020 Report Card Rating	Meets Few Expectations		
2020-2021 Building Poverty Rate	87.20%		



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	349	2017-2018	63	Meets Expectations	2016-2017	92.50
2019-2020 3rd Friday Enrollment	351	2018-2019	54.4	Meets Few Expectations	2017-2018	92.97
2020-2021 3rd Friday Enrollment	303	2019-2020	57.3	Meets Few Expectations	2018-2019	92.90
2021-2022 Projected Enrollment	319				2019-2020	92.65
2021-2022 3rd Friday Enrollment	268					

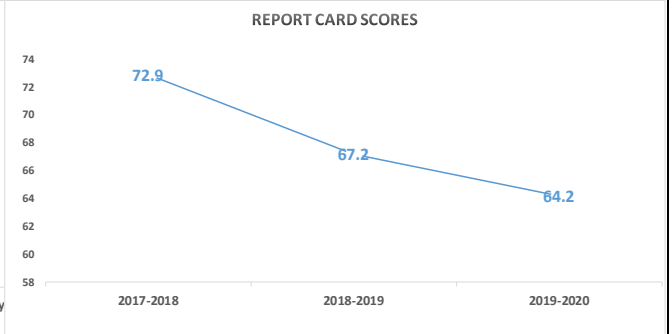
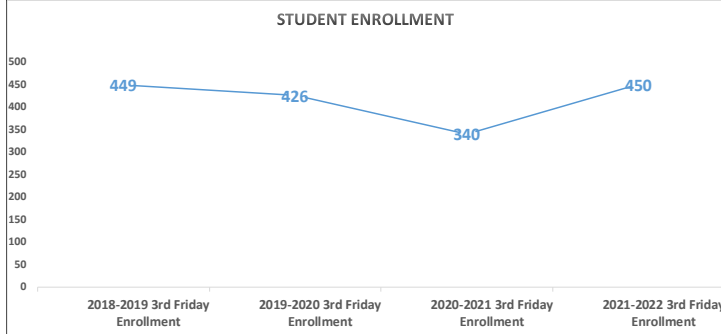
SCHOOL FINANCIAL DATA		Fund 21 Balances	
2020-2021 Actual Building Staff Costs	\$ 3,721,915.23	404 - Project Lead the Way	-
2021-2022 Projected Building Staff Costs	\$ 3,592,998.00	714 - SC Johnson Donation	-
2020-2021 Staff FTE	44.30	715 - Board Training - SC Johnson Fd	-
2021-2022 Staff FTE	43.62	720 - PPG Industries Foundation	\$ 11.00
2021-2022 Per Pupil Allocation	\$ 65.70	725 - West ED	-
2021-2022 School Allocation (District Funds)	\$ 17,608.00	730 - Kohl's Cares	\$ 1,076.00
2021-2022 Title IA School Managed Allocation	\$ 7,042.00	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	-
2021-2022 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 446.00
2021-2022 ESSER Allocation	\$ 9,468.00	950 - PTA/PTO Gifts	-



Expenditures	2017-2018	2018-2019	2019-2020	2020-2021
Salaries	\$ 491.38	\$ 536.49	\$ 87.75	\$ 239.85
Benefits	\$ 65.20	\$ 67.70	\$ 12.84	\$ 35.18
Purchased Services	\$ 7,852.92	\$ 8,025.57	\$ 4,217.83	\$ 3,594.33
Supplies	\$ 9,672.53	\$ 17,278.05	\$ 14,217.79	\$ 17,545.67
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 18,082.03	\$ 25,907.81	\$ 18,536.21	\$ 21,415.03

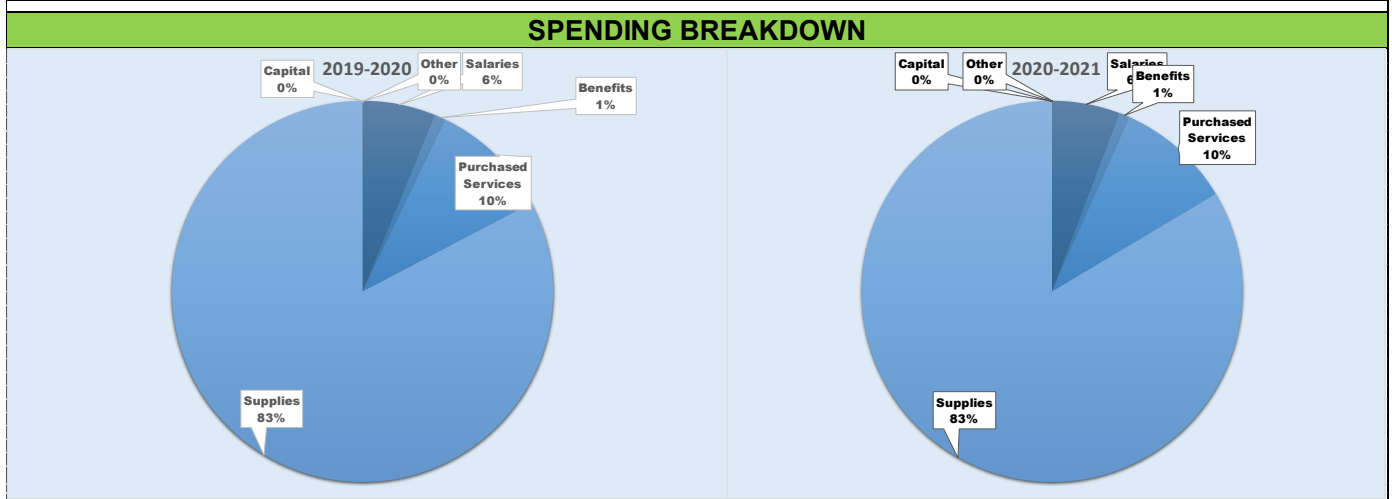
Addenda: RUSD Schools At-A-Glance

SCHOOL INFORMATION		118 - Fratt	SELECT SCHOOL FROM DROP-DOWN MENU
Principal	Steve Branson		
Phone Number	(262) 664-8150		
Address	3501 Kinzie Ave.		
Grades	K-5		
2021-2022 3rd Friday Enrollment	450		
2019-2020 Report Card Score	64.2		
2019-2020 Report Card Rating	Meets Expectations		
2020-2021 Building Poverty Rate	84.03%		



ENROLLMENT DATA		REPORT CARD DATA		ATTENDANCE DATA		
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	449	2017-2018	72.9	Meets Expectations	2016-2017	91.87
2019-2020 3rd Friday Enrollment	426	2018-2019	67.2	Meets Expectations	2017-2018	92.43
2020-2021 3rd Friday Enrollment	340	2019-2020	64.2	Meets Expectations	2018-2019	92.05
2021-2022 Projected Enrollment	513				2019-2020	93.62
2021-2022 3rd Friday Enrollment	450					

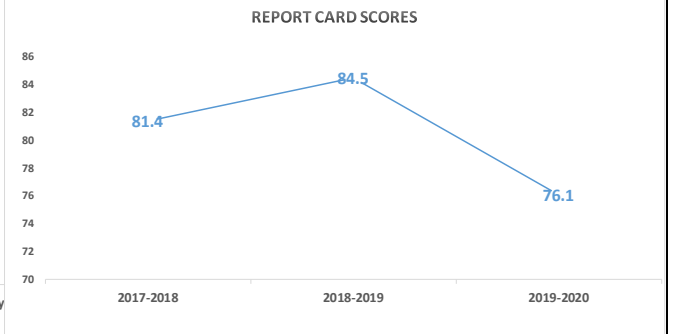
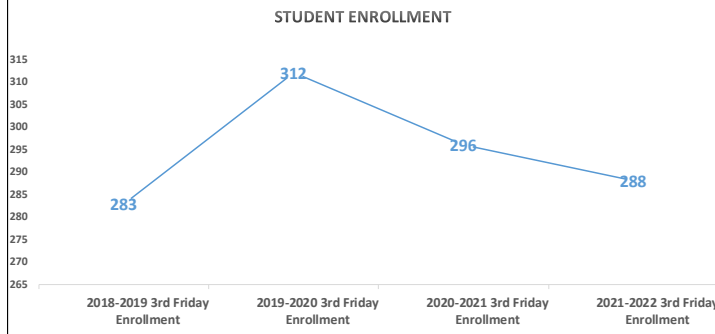
SCHOOL FINANCIAL DATA		Fund 21 Balances	
2020-2021 Actual Building Staff Costs	\$ 4,162,181.67	404 - Project Lead the Way	-
2021-2022 Projected Building Staff Costs	\$ 5,306,006.00	714 - SC Johnson Donation	-
2020-2021 Staff FTE	55.2	715 - Board Training - SC Johnson Fd	-
2021-2022 Staff FTE	62.6	720 - PPG Industries Foundation	\$ 1,960.00
2021-2022 Per Pupil Allocation	\$ 65.70	725 - West ED	\$ 27.00
2021-2022 School Allocation (District Funds)	\$ 29,565.00	730 - Kohl's Cares	\$ 2,480.00
2021-2022 Title IA School Managed Allocation	\$ 11,420.00	750 - BUG Grant	\$ 3.00
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 9,391.00
2021-2022 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 19.00
2021-2022 ESSER II Allocation	\$ 14,231.00	950 - PTA/PTO Gifts	-



Expenditures	2017-2018	2018-2019	2019-2020	2020-2021
Salaries	\$ 4,538.60	\$ 5,221.63	\$ 1,257.75	\$ 1,193.40
Benefits	\$ 612.35	\$ 782.17	\$ 189.26	\$ 179.53
Purchased Services	\$ 4,808.06	\$ 5,180.43	\$ 2,074.54	\$ 2,032.31
Supplies	\$ 13,238.30	\$ 21,141.15	\$ 16,811.15	\$ 17,301.64
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 23,197.31	\$ 32,325.38	\$ 20,332.70	\$ 20,706.88

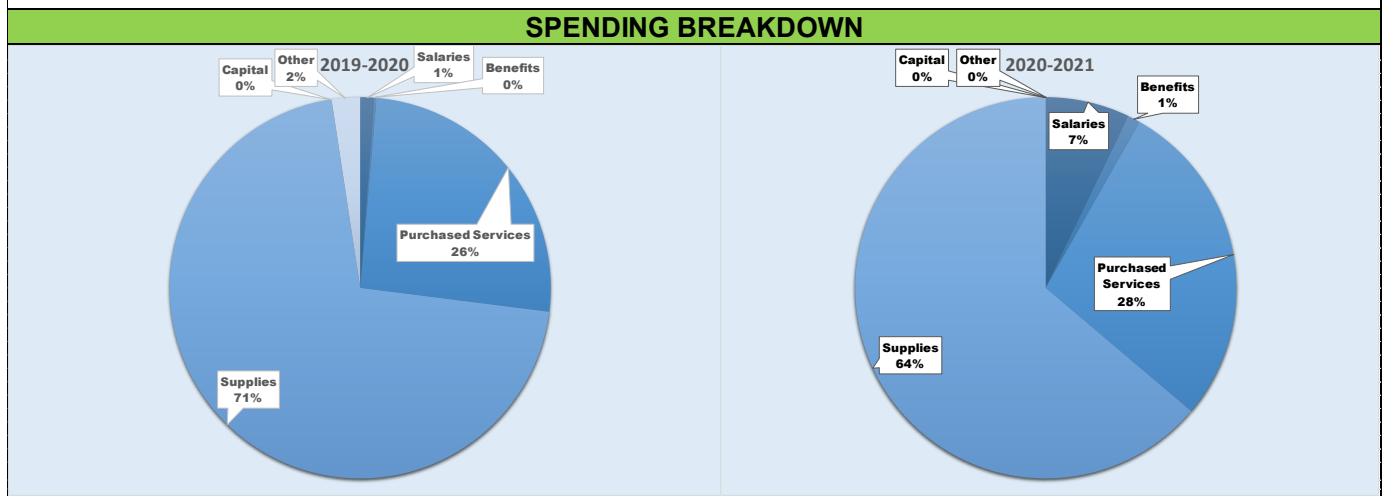
Addenda: RUSD Schools At-A-Glance

SCHOOL INFORMATION		130 - Janes	SELECT SCHOOL FROM DROP-DOWN MENU
Principal	Dr. Evelyn Resto		
Phone Number	(262) 664-6550		
Address	1425 N. Wisconsin St.		
Grades	K-5		
2021-2022 3rd Enrollment	288		
2019-2020 Report Card Score	76.1		
2019-2020 Report Card Rating	Exceeds Expectations		
2020-2021 Building Poverty Rate	95.02%		



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	283	2017-2018	81.4	Exceeds Expectations ^A	2016-2017	91.65
2019-2020 3rd Friday Enrollment	312	2018-2019	84.5	Significantly Exceeds Expectations	2017-2018	91.27
2020-2021 3rd Friday Enrollment	296	2019-2020	76.1	Exceeds Expectations	2018-2019	90.31
2021-2022 Projected Enrollment	321				2019-2020	92.03
2021-2022 3rd Friday Enrollment	288					

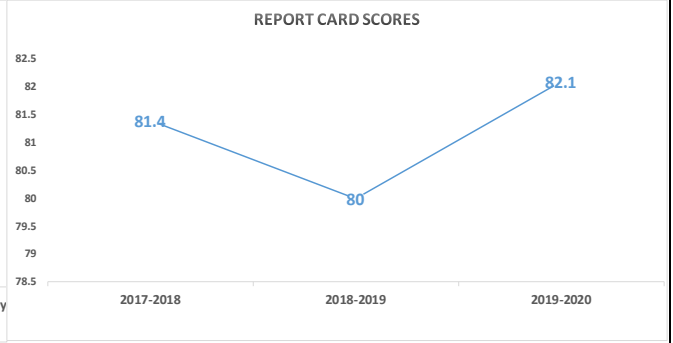
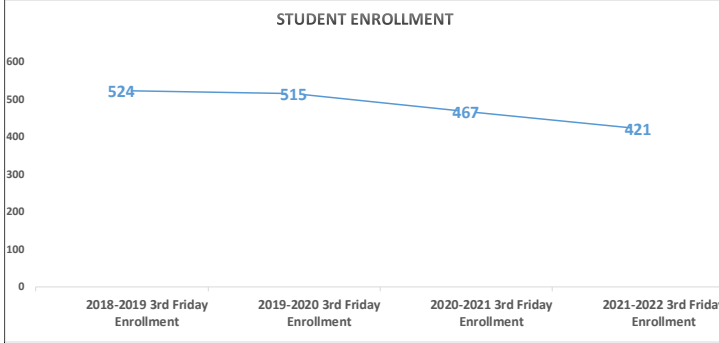
SCHOOL FINANCIAL DATA		Fund 21 Balances	
2020-2021 Actual Building Staff Costs	\$ 3,300,474.29	404 - Project Lead the Way	-
2021-2022 Projected Building Staff Costs	\$ 3,758,973.00	714 - SC Johnson Donation	\$ 3.00
2020-2021 Staff FTE	42.75	715 - Board Training - SC Johnson Fd	-
2021-2022 Staff FTE	45.07	720 - PPG Industries Foundation	-
2021-2022 Per Pupil Allocation	\$ 65.70	725 - West ED	-
2021-2022 School Allocation (District Funds)	\$ 18,922.00	730 - Kohl's Cares	\$ 262.00
2021-2022 Title IA School Managed Allocation	\$ 3,849.00	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 4,213.00
2021-2022 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 1,503.00
2021-2022 School ESSER Allocation	\$ 10,037.00	950 - PTA/PTO Gifts	\$ 4,809.50



Expenditures	2017-2018	2018-2019	2019-2020	2020-2021
Salaries	\$ 970.63	\$ 862.83	\$ 208.65	\$ 969.15
Benefits	\$ 133.52	\$ 106.23	\$ 31.61	\$ 145.11
Purchased Services	\$ 5,569.89	\$ 5,269.01	\$ 4,515.93	\$ 3,799.18
Supplies	\$ 5,634.76	\$ 14,311.15	\$ 12,432.77	\$ 8,666.25
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ 424.00	\$ -
Total Expenditures	\$ 12,308.80	\$ 20,549.22	\$ 17,612.96	\$ 13,579.69

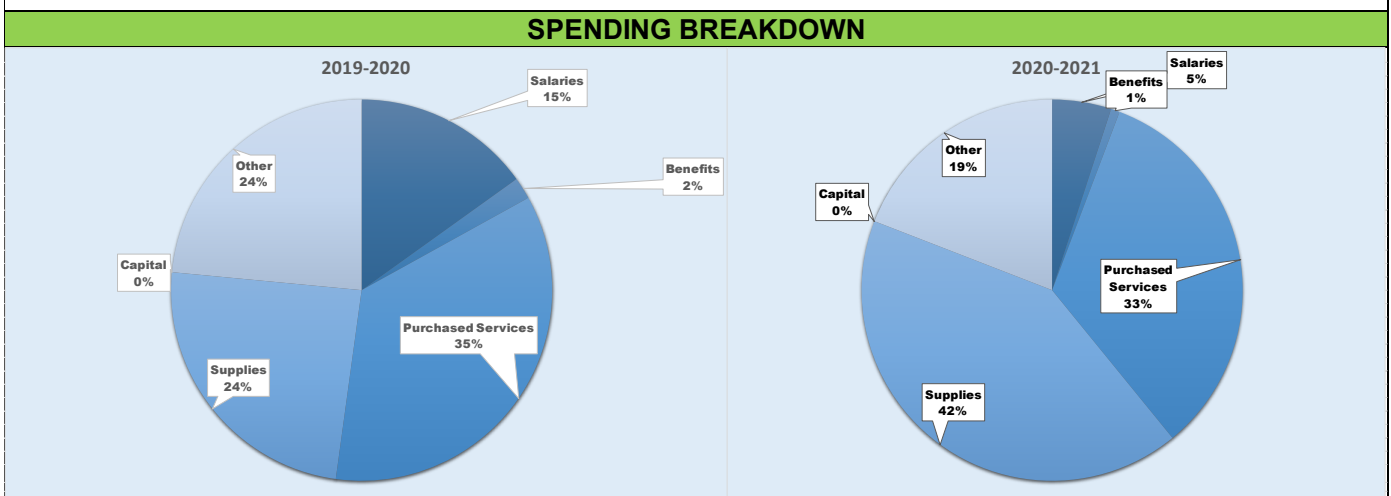
Addenda: RUSD Schools At-A-Glance

SCHOOL INFORMATION 132 - Jefferson Lighthouse		SELECT SCHOOL FROM DROP-DOWN MENU
Principal	Dr. Jeremy Benishek	
Phone Number	(262) 664-6900	
Address	1722 W. Sixth St.	
Grades	K-5	
2021-2022 3rd Friday Enrollment	421	
2019-2020 Report Card Score	82.1	
2019-2020 Report Card Rating	Exceeds Expectations	
2020-2021 Building Poverty Rate	45.81%	



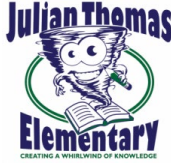
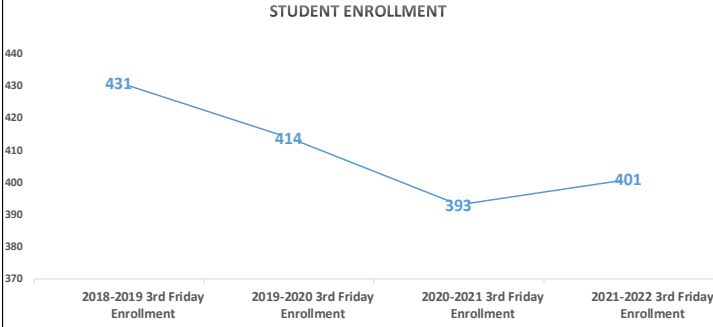
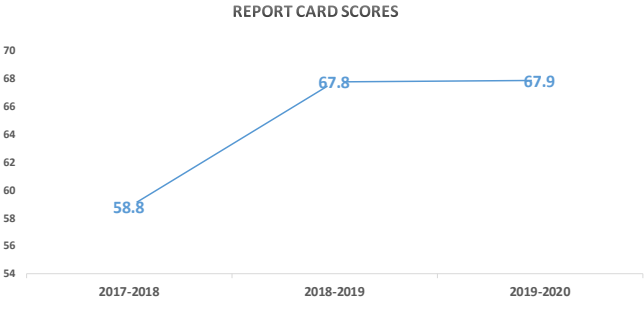
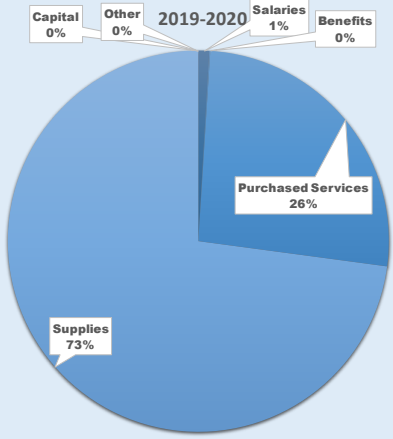
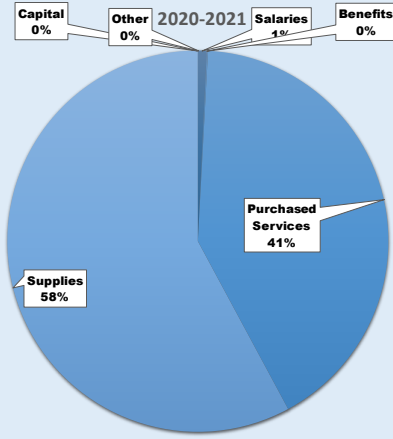
ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	524	2017-2018	81.4	Exceeds Expectations	2016-2017	95.56
2019-2020 3rd Friday Enrollment	515	2018-2019	80	Exceeds Expectations	2017-2018	95.76
2020-2021 3rd Friday Enrollment	467	2019-2020	82.1	Exceeds Expectations	2018-2019	95.15
2021-2022 Projected Enrollment	462				2019-2020	95.77
2021-2022 3rd Friday Enrollment	421					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2020-2021 Actual Building Staff Costs	\$ 3,728,005.39	404 - Project Lead the Way	-
2021-2022 Projected Building Staff Costs	\$ 3,878,023.00	714 - SC Johnson Donation	-
2020-2021 Staff FTE	45.41	715 - Board Training - SC Johnson Fd	-
2021-2022 Staff FTE	44.33	720 - PPG Industries Foundation	-
2021-2022 Per Pupil Allocation	\$ 65.70	725 - West ED	\$ 10.00
2021-2022 School Allocation (District Funds)	\$ 27,660.00	730 - Kohl's Cares	\$ 1,373.00
2021-2022 Title IA School Managed Allocation	\$ -	750 - BUG Grant	-
2021-2022 Interim IB Allocation	\$ 42,642.00	799 - Fund Raising	\$ 7,208.00
2021-2022 IB Allocation	\$ 42,642.00	899 - Other Donations/Gifts	\$ 6,880.41
2021-2022 School ESSER II Allocation	\$ 11,351.00	950 - PTA/PTO Gifts	-



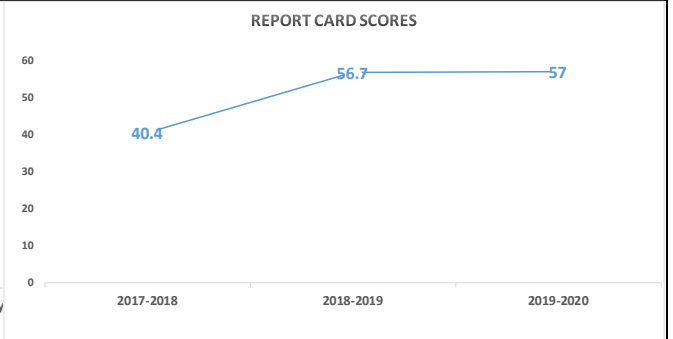
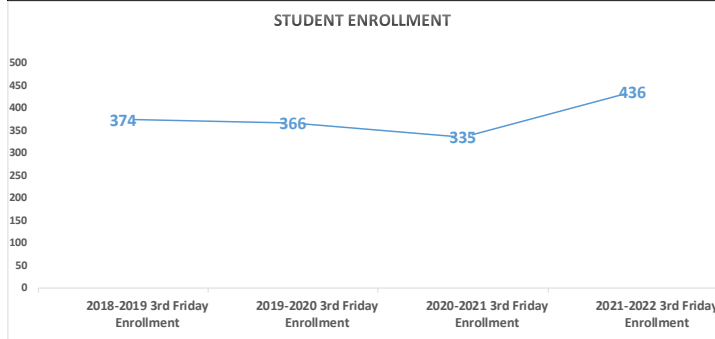
Expenditures	2017-2018	2018-2019	2019-2020	2020-2021
Salaries	\$ 17,116.57	\$ 13,697.10	\$ 8,378.70	\$ 2,234.27
Benefits	\$ 1,864.78	\$ 1,657.64	\$ 1,028.15	\$ 334.31
Purchased Services	\$ 11,551.06	\$ 26,569.45	\$ 19,537.91	\$ 14,868.29
Supplies	\$ 13,157.59	\$ 22,422.37	\$ 13,501.10	\$ 18,622.04
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ 9,885.00	\$ 8,946.53	\$ 13,037.00	\$ 8,520.00
Total Expenditures	\$ 53,575.00	\$ 73,293.09	\$ 55,482.86	\$ 44,578.91

Addenda: RUSD Schools At-A-Glance

SCHOOL INFORMATION		120 - Julian Thomas	SELECT SCHOOL FROM DROP-DOWN MENU			
Principal	Danielle Dekker Shircel					
Phone Number	(262) 664-8400					
Address	930 Martin Luther King Dr.					
Grades	K-5					
2021-2022 3rd Friday Enrollment	401					
2019-2020 Report Card Score	67.9					
2019-2020 Report Card Rating	Meets Expectations					
2020-2021 Building Poverty Rate	91.50%					
						
						
ENROLLMENT DATA		REPORT CARD DATA		ATTENDANCE DATA		
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	431	2017-2018	58.8	Meets Few Expectations	2016-2017	91.16
2019-2020 3rd Friday Enrollment	414	2018-2019	67.8	Meets Expectations	2017-2018	92.65
2020-2021 3rd Friday Enrollment	393	2019-2020	67.9	Meets Expectations	2018-2019	92.29
2021-2022 Projected Enrollment	449				2019-2020	92.25
2021-2022 3rd Friday Enrollment	401					
SCHOOL FINANCIAL DATA			Fund 21 Balances			
2020-2021 Actual Building Staff Costs	\$	5,452,712.41	404 - Project Lead the Way		-	
2021-2022 Projected Building Staff Costs	\$	6,072,370.00	714 - SC Johnson Donation	\$	4,560.00	
2020-2021 Staff FTE		70.27	715 - Board Training - SC Johnson Fd		-	
2021-2022 Staff FTE		71.77	720 - PPG Industries Foundation		-	
2021-2022 Per Pupil Allocation	\$	65.70	725 - West ED	\$	200.00	
2021-2022 School Allocation (District Funds)	\$	26,346.00	730 - Kohl's Cares	\$	809.00	
2021-2022 Title IA School Managed Allocation	\$	3,241.00	750 - BUG Grant		-	
Previous Year IB Allocation	\$	-	799 - Fund Raising	\$	2,533.00	
2021-2022 IB Allocation		-	899 - Other Donations/Gifts	\$	2,938.00	
2021-2022 ESSER Allocation	\$	16,582.00	950 - PTA/PTO Gifts		-	
SPENDING BREAKDOWN						
						
Expenditures	2017-2018	2018-2019	2019-2020	2020-2021		
Salaries	\$ 2,321.88	\$ 1,239.59	\$ 184.31	\$ 299.91		
Benefits	\$ 307.41	\$ 137.79	\$ 19.12	\$ 44.83		
Purchased Services	\$ 9,241.41	\$ 8,168.05	\$ 5,292.21	\$ 16,691.84		
Supplies	\$ 15,304.52	\$ 21,770.28	\$ 14,771.44	\$ 23,392.30		
Capital	\$ -	\$ -	\$ -	\$ -		
Other	\$ 235.00	\$ -	\$ -	\$ -		
Total Expenditures	\$ 27,410.22	\$ 31,315.71	\$ 20,267.08	\$ 40,428.88		

Addenda: RUSD Schools At-A-Glance

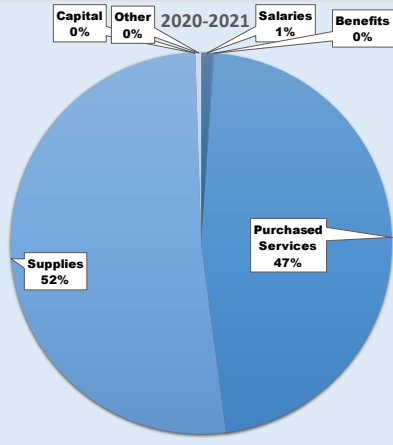
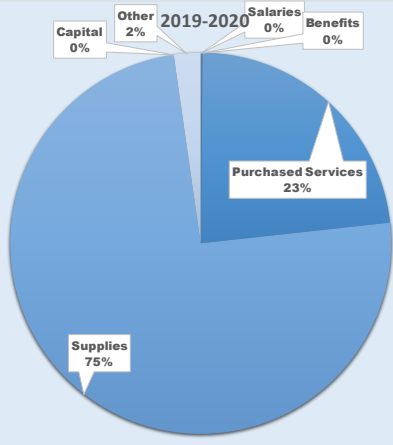
SCHOOL INFORMATION		138 - Knapp	SELECT SCHOOL FROM DROP-DOWN MENU
Principal	Rich Wytonick		
Phone Number	(262) 664-8000		
Address	2701 17th St.		
Grades	K-5		
2021-2022 3rd Friday Enrollment	436		
2019-2020 Report Card Score	57		
2019-2020 Report Card Rating	Meets Few Expectations		
2020-2021 Building Poverty Rate	86.40%		



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	374	2017-2018	40.4	Fails to Meet Expectations	2016-2017	91.86
2019-2020 3rd Friday Enrollment	366	2018-2019	56.7	Meets Few Expectations	2017-2018	90.79
2020-2021 3rd Friday Enrollment	335	2019-2020	57	Meets Few Expectations	2018-2019	91.64
2021-2022 Projected Enrollment	440				2019-2020	92.25
2021-2022 3rd Friday Enrollment	436					


SCHOOL FINANCIAL DATA		Fund 21 Balances	
2020-2021 Actual Building Staff Costs	\$ 4,099,078.43	404 - Project Lead the Way	-
2021-2022 Projected Building Staff Costs	\$ 4,752,177.00	714 - SC Johnson Donation	\$ 8.00
2020-2021 Staff FTE	53.55	715 - Board Training - SC Johnson Fd	-
2021-2022 Staff FTE	59.22	720 - PPG Industries Foundation	-
2021-2022 Per Pupil Allocation	\$ 65.70	725 - West ED	-
2021-2022 School Allocation (District Funds)	\$ 28,645.00	730 - Kohl's Cares	\$ 2,321.00
2021-2022 Title IA School Managed Allocation	\$ 4,258.00	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 8,847.80
2021-2022 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 1,286.65
2021-2022 School ESSER II Allocation	\$ 12,546.00	950 - PTA/PTO Gifts	-

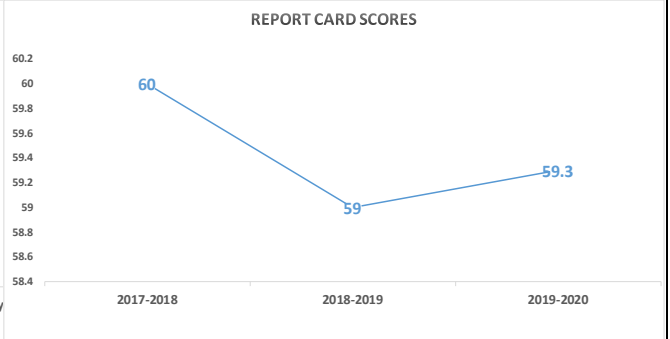
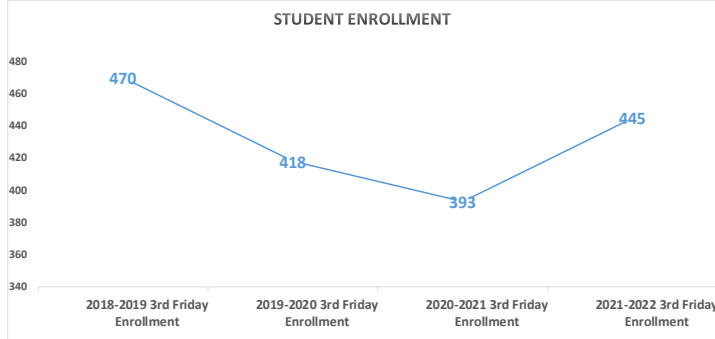
SPENDING BREAKDOWN



Expenditures	2017-2018	2018-2019	2019-2020	2020-2021
Salaries	\$ 1,197.00	\$ 1,037.44	\$ 35.10	\$ 315.90
Benefits	\$ 181.25	\$ 155.51	\$ 5.30	\$ 47.87
Purchased Services	\$ 5,684.10	\$ 6,745.91	\$ 5,740.18	\$ 15,445.86
Supplies	\$ 8,987.58	\$ 18,179.50	\$ 18,498.83	\$ 17,025.35
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 1,195.00	\$ 562.00	\$ 160.00
Total Expenditures	\$ 16,049.93	\$ 27,313.36	\$ 24,841.41	\$ 32,994.98

Addenda: RUSD Schools At-A-Glance

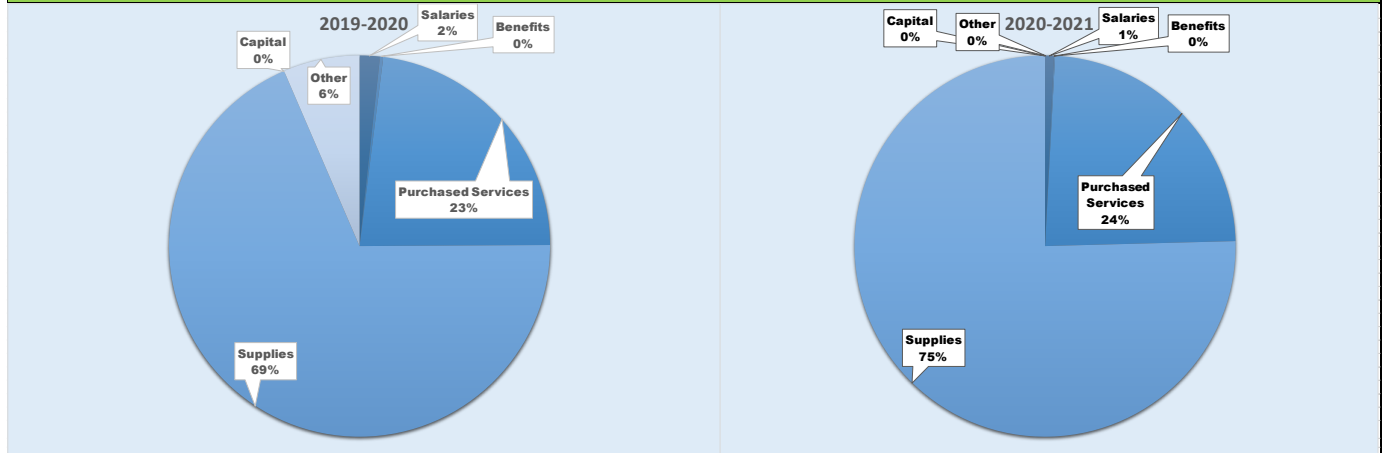
SCHOOL INFORMATION		112 - Olympia Brown	SELECT SCHOOL FROM DROP-DOWN MENU
Principal	Kerry Goggins		
Phone Number	(262) 664-6650		
Address	2115 51/2 Mile Rd.		
Grades	K-5		
2021-2022 3rd Friday Enrollment	445		
2019-2020 Report Card Score	59.3		
2019-2020 Report Card Rating	Meets Few Expectations		
2020-2021 Building Poverty Rate	52.25%		



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	470	2017-2018	60	Meets Few Expectations	2016-2017	93.80
2019-2020 3rd Friday Enrollment	418	2018-2019	59	Meets Few Expectations	2017-2018	94.49
2020-2021 3rd Friday Enrollment	393	2019-2020	59.3	Meets Few Expectations	2018-2019	94.24
2021-2022 Projected Enrollment	497				2019-2020	94.73
2021-2022 3rd Friday Enrollment	445					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2020-2021 Actual Building Staff Costs	\$ 4,322,347.84	404 - Project Lead the Way	-
2021-2022 Projected Building Staff Costs	\$ 4,930,739.00	714 - SC Johnson Donation	-
2020-2021 Staff FTE	52.41	715 - Board Training - SC Johnson Fd	-
2021-2022 Staff FTE	58.07	720 - PPG Industries Foundation	\$ 142.00
2021-2022 Per Pupil Allocation	65.7	725 - West ED	-
2021-2022 School Allocation (District Funds)	\$ 29,237.00	730 - Kohl's Cares	\$ 1,023.00
2021-2022 Title IA School Managed Allocation	\$ -	750 - BUG Grant	\$ 16.00
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 4,629.00
2021-2022 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 26,795.00
2021-2022 ESSER Allocation	\$ 13,607.00	950 - PTA/PTO Gifts	-

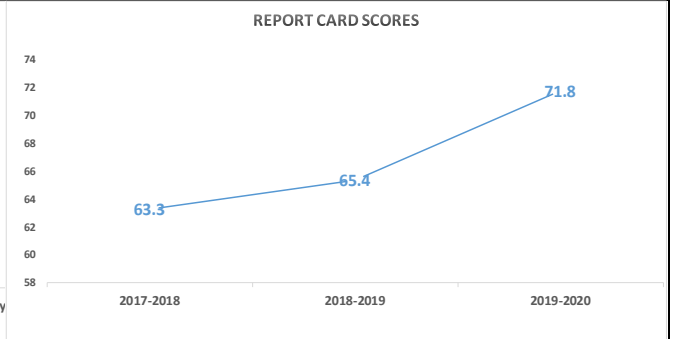
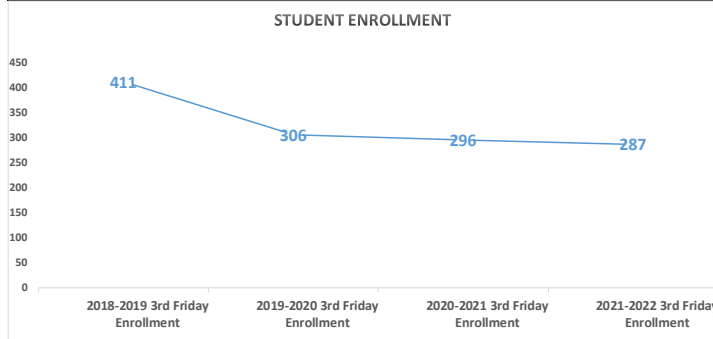
SPENDING BREAKDOWN



Expenditures	2017-2018	2018-2019	2019-2020	2020-2021
Salaries	\$ 1,685.61	\$ 1,169.60	\$ 424.59	\$ 164.64
Benefits	\$ 215.63	\$ 127.48	\$ 68.44	\$ 19.71
Purchased Services	\$ 8,416.47	\$ 6,768.59	\$ 5,663.37	\$ 5,202.44
Supplies	\$ 10,662.66	\$ 20,582.52	\$ 16,954.67	\$ 16,524.54
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ 1,602.00	\$ -
Total Expenditures	\$ 20,980.37	\$ 28,648.19	\$ 24,713.07	\$ 21,911.33

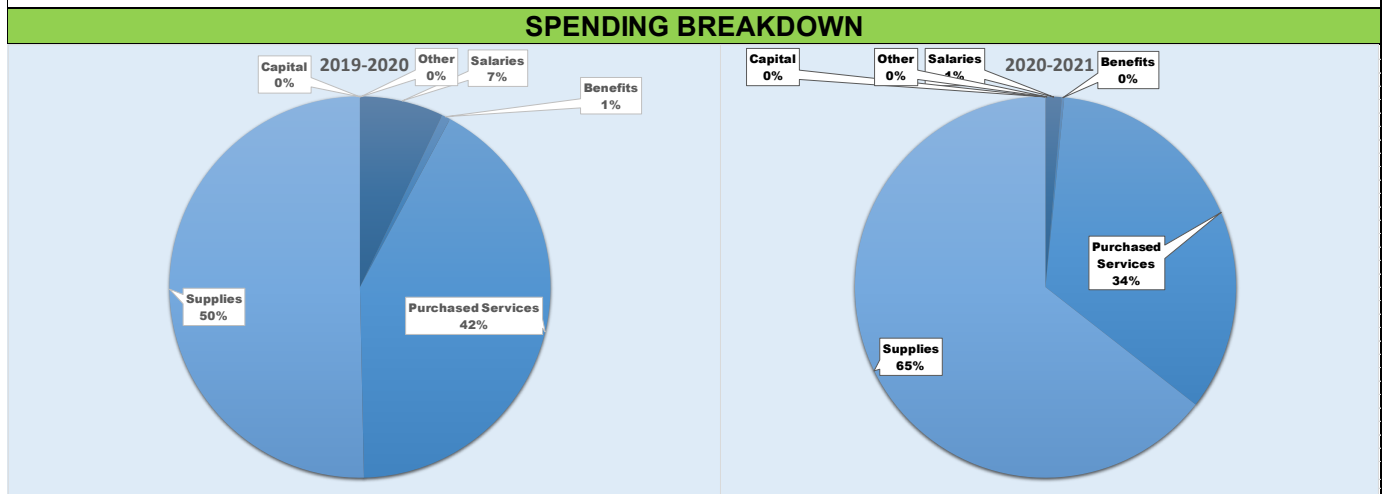
Addenda: RUSD Schools At-A-Glance

SCHOOL INFORMATION		174 - Red Apple	SELECT SCHOOL FROM DROP-DOWN MENU
Principal	Scott Campbell		
Phone Number	(262) 619-4527		
Address	914 St. Patrick St.		
Grades	K-5		
2021-2022 3rd Friday Enrollment	287		
2019-2020 Report Card Score	71.8		
2019-2020 Report Card Rating	Meets Expectations		
2020-2021 Building Poverty Rate	61.59%		




ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	411	2017-2018	63.3	Meets Expectations	2016-2017	94.32
2019-2020 3rd Friday Enrollment	306	2018-2019	65.4	Meets Expectations	2017-2018	94.50
2020-2021 3rd Friday Enrollment	296	2019-2020	71.8	Meets Expectations	2018-2019	94.16
2021-2022 Projected Enrollment	314				2019-2020	95.12
2021-2022 3rd Friday Enrollment	287					

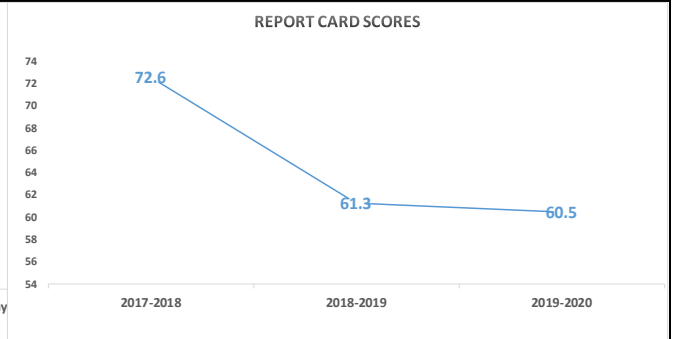
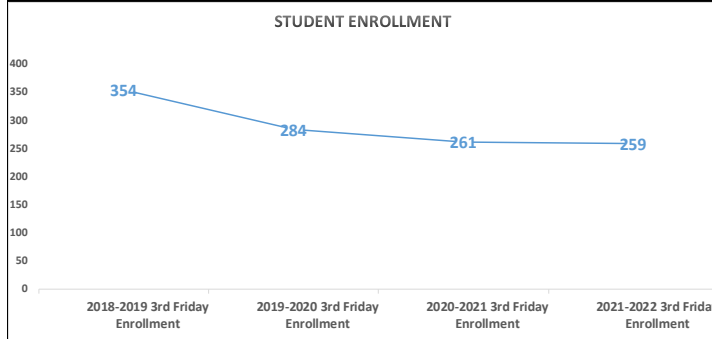
SCHOOL FINANCIAL DATA		Fund 21 Balances	
2020-2021 Actual Building Staff Costs	\$ 3,051,022.79	404 - Project Lead the Way	\$ 277.00
2021-2022 Projected Building Staff Costs	\$ 3,272,216.00	714 - SC Johnson Donation	-
2020-2021 Staff FTE	42.02	715 - Board Training - SC Johnson Fd	-
2021-2022 Staff FTE	41.92	720 - PPG Industries Foundation	\$ 3,078.00
2021-2022 Per Pupil Allocation	\$ 65.70	725 - West ED	\$ 1,351.00
2021-2022 School Allocation (District Funds)	\$ 18,856.00	730 - Kohl's Cares	\$ 846.00
2021-2022 Title IA School Managed Allocation	\$ -	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 7,702.00
2021-2022 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 92.00
2021-2022 ESSER II Allocation	\$ 10,265.00	950 - PTA/PTO Gifts	-



Expenditures	2017-2018	2018-2019	2019-2020	2020-2021
Salaries	\$ 1,551.91	\$ 5,223.51	\$ 988.99	\$ 315.90
Benefits	\$ 184.36	\$ 564.35	\$ 101.17	\$ 47.18
Purchased Services	\$ 6,684.10	\$ 30,305.71	\$ 5,814.96	\$ 7,802.70
Supplies	\$ 7,024.04	\$ 12,001.20	\$ 6,999.29	\$ 14,796.35
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 169.00	\$ -	\$ -
Total Expenditures	\$ 15,444.41	\$ 48,263.77	\$ 13,904.41	\$ 22,962.13

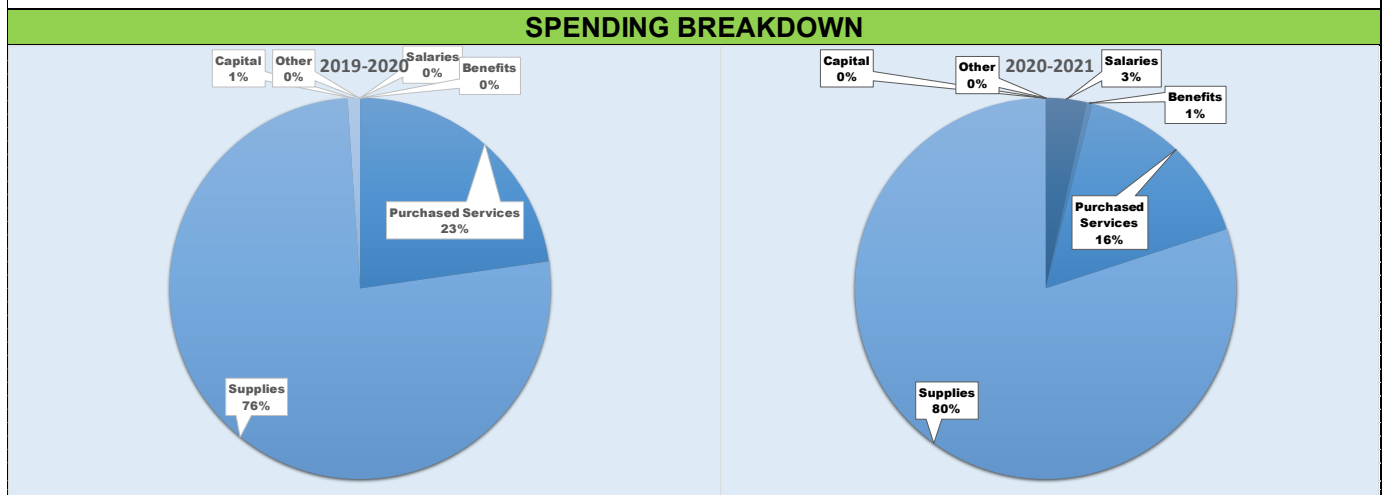
Addenda: RUSD Schools At-A-Glance

SCHOOL INFORMATION		154 - Roosevelt	SELECT SCHOOL FROM DROP-DOWN MENU
Principal	Lori Nasci		
Phone Number	(262) 664-8300		
Address	915 Romayne Ave.		
Grades	K-5		
2021-2022 3rd Friday Enrollment	259		
2019-2020 Report Card Score	60.5		
2019-2020 Report Card Rating	Meets Few Expectations		
2020-2021 Building Poverty Rate	83.01%		



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	354	2017-2018	72.6	Meets Expectations	2016-2017	92.51
2019-2020 3rd Friday Enrollment	284	2018-2019	61.3	Meets Few Expectations	2017-2018	92.07
2020-2021 3rd Friday Enrollment	261	2019-2020	60.5	Meets Few Expectations	2018-2019	90.78
2021-2022 Projected Enrollment	278				2019-2020	91.66
2021-2022 3rd Friday Enrollment	259					

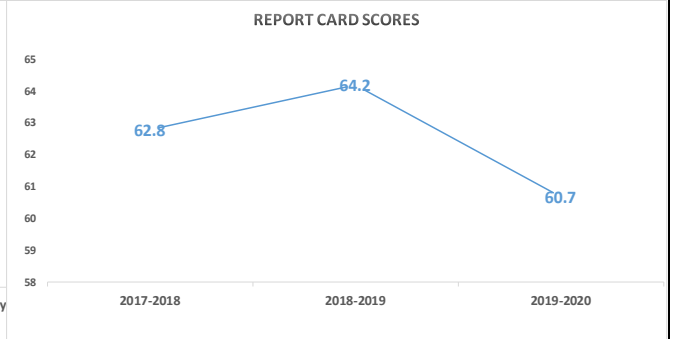
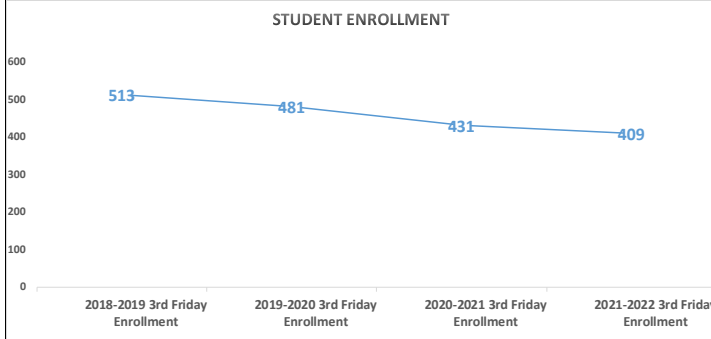
SCHOOL FINANCIAL DATA		Fund 21 Balances	
2020-2021 Actual Building Staff Costs	\$ 2,929,843.98	404 - Project Lead the Way	-
2021-2022 Projected Building Staff Costs	\$ 3,078,016.00	714 - SC Johnson Donation	\$ 9.00
2020-2021 Staff FTE	37.76	715 - Board Training - SC Johnson Fd	-
2021-2022 Staff FTE	35.78	720 - PPG Industries Foundation	\$ 722.00
2021-2022 Per Pupil Allocation	\$ 65.70	725 - West ED	-
2021-2022 School Allocation (District Funds)	\$ 17,016.00	730 - Kohl's Cares	-
2021-2022 Title IA School Managed Allocation	\$ 1,832.00	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 4,734.00
2021-2022 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 1,095.00
2021-2022 ESSER II Allocation	\$ 8,343.00	950 - PTA/PTO Gifts	-



Expenditures	2017-2018	2018-2019	2019-2020	2020-2021
Salaries	\$ 2,112.15	\$ 1,250.16	\$ -	\$ 276.21
Benefits	\$ 251.18	\$ 160.75	\$ -	\$ 39.63
Purchased Services	\$ 4,041.74	\$ 3,305.35	\$ 2,157.16	\$ 1,277.95
Supplies	\$ 10,719.13	\$ 8,612.36	\$ 7,234.92	\$ 6,388.12
Capital	\$ -	\$ -	\$ 100.00	\$ -
Other	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 17,124.20	\$ 13,328.62	\$ 9,492.08	\$ 7,981.91

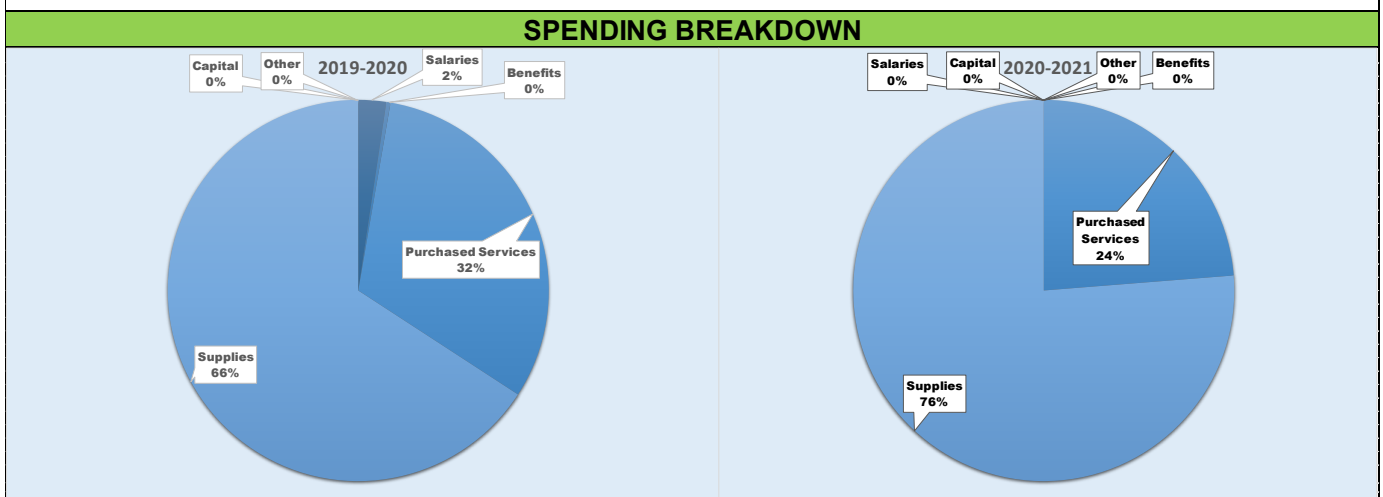
Addenda: RUSD Schools At-A-Glance

SCHOOL INFORMATION		136 - Johnson	SELECT SCHOOL FROM DROP-DOWN MENU
<i>Principal</i>	<i>Kathleen Hoffman</i>		
<i>Phone Number</i>	<i>(262) 664-6950</i>		
<i>Address</i>	<i>2420 Kentucky St.</i>		
<i>Grades</i>	<i>K-5</i>		
<i>2021-2022 3rd Friday Enrollment</i>	<i>409</i>		
<i>2019-2020 Report Card Score</i>	<i>60.7</i>		
<i>2019-2020 Report Card Rating</i>	<i>Meets Few Expectations</i>		
<i>2020-2021 Building Poverty Rate</i>	<i>83.41%</i>		



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	513	2017-2018	62.8	Meets Few Expectations [^]	2016-2017	91.40
2019-2020 3rd Friday Enrollment	481	2018-2019	64.2	Meets Expectations	2017-2018	91.77
2020-2021 3rd Friday Enrollment	431	2019-2020	60.7	Meets Few Expectations	2018-2019	91.58
2021-2022 Projected Enrollment	448				2019-2020	91.79
2021-2022 3rd Friday Enrollment	409					

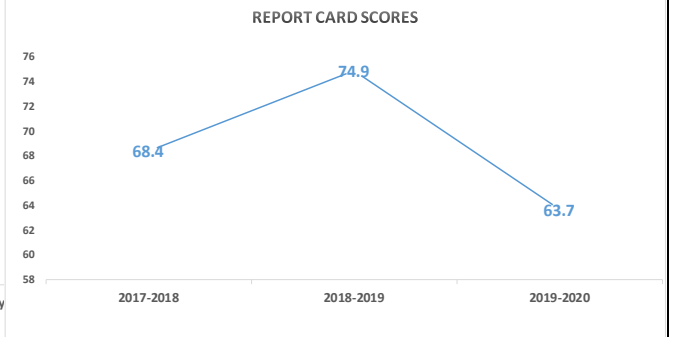
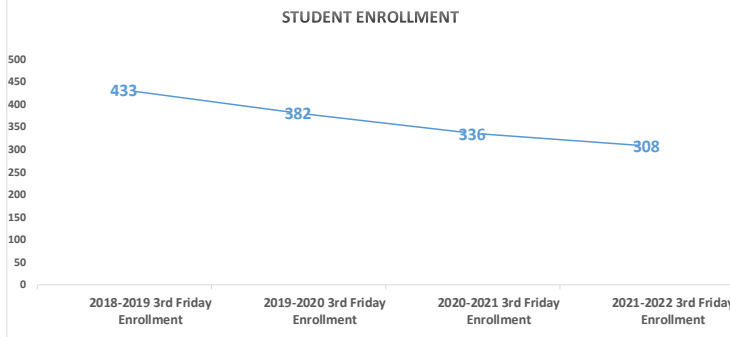
SCHOOL FINANCIAL DATA		Fund 21 Balances	
2020-2021 Actual Building Staff Costs	\$ 5,093,906.14	404 - Project Lead the Way	-
2021-2022 Projected Building Staff Costs	\$ 5,266,358.00	714 - SC Johnson Donation	-
2020-2021 Staff FTE	68.97	715 - Board Training - SC Johnson Fd	-
2021-2022 Staff FTE	64.60	720 - PPG Industries Foundation	-
2021-2022 Per Pupil Allocation	\$ 65.70	725 - West ED	\$ 12.00
2021-2022 School Allocation (District Funds)	\$ 26,871.00	730 - Kohl's Cares	\$ 1,647.00
2021-2022 Title IA School Managed Allocation	\$ 2,611.00	750 - BUG Grant	\$ 26.00
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 5,806.00
2021-2022 IB Allocation	\$ -	899 - Other Donations/Gifts	-
2021-2022 ESSER II Allocation	\$ 14,189.00	950 - PTA/PTO Gifts	-



Expenditures	2017-2018	2018-2019	2019-2020	2020-2021
Salaries	\$ 2,103.43	\$ 4,028.07	\$ 347.10	\$ -
Benefits	\$ 220.76	\$ 551.27	\$ 52.45	\$ -
Purchased Services	\$ 8,088.06	\$ 7,192.63	\$ 4,632.12	\$ 3,670.86
Supplies	\$ 12,924.29	\$ 21,853.20	\$ 9,688.65	\$ 11,789.17
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 23,336.54	\$ 33,625.17	\$ 14,720.32	\$ 15,460.03

Addenda: RUSD Schools At-A-Glance

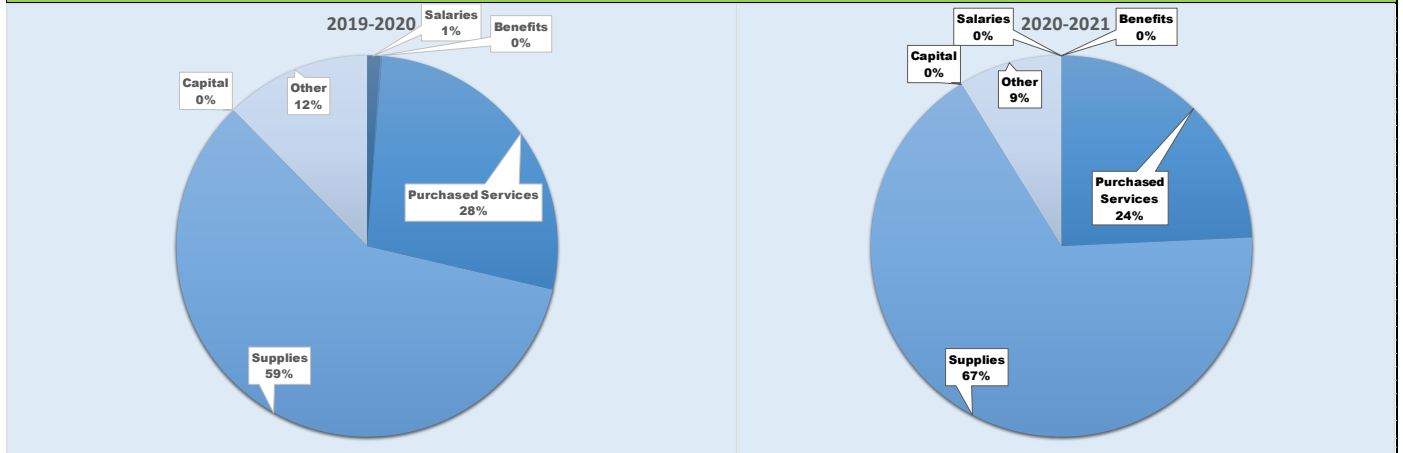
SCHOOL INFORMATION		166 - Schulte	SELECT SCHOOL FROM DROP-DOWN MENU
Principal	Lindsey Schmidt		
Phone Number	(262) 664-6300		
Address	8515 Westminster Dr.		
Grades	K-5		
2021-2022 3rd Friday Enrollment	308		
2019-2020 Report Card Score	63.7		
2019-2020 Report Card Rating	Meets Expectations ^A		
2020-2021 Building Poverty Rate	54.81%		



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	433	2017-2018	68.4	Meets Expectations	2016-2017	94.68
2019-2020 3rd Friday Enrollment	382	2018-2019	74.9	Exceeds Expectations	2017-2018	94.65
2020-2021 3rd Friday Enrollment	336	2019-2020	63.7	Meets Expectations ^A	2018-2019	93.81
2021-2022 Projected Enrollment	353				2019-2020	94.04
2021-2022 3rd Friday Enrollment	308					


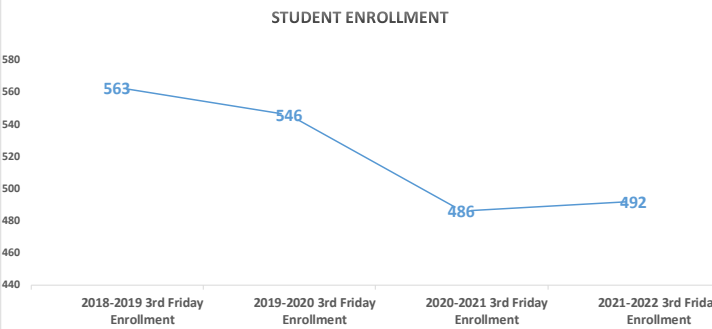
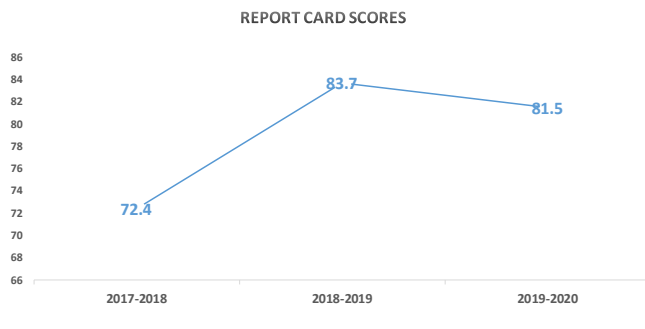
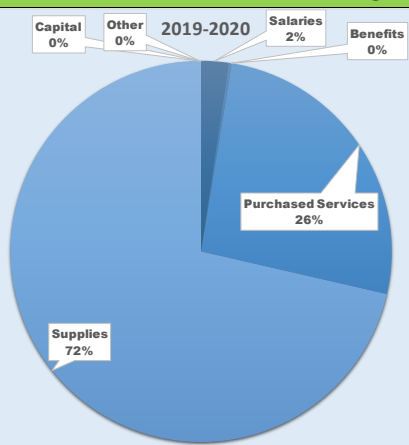
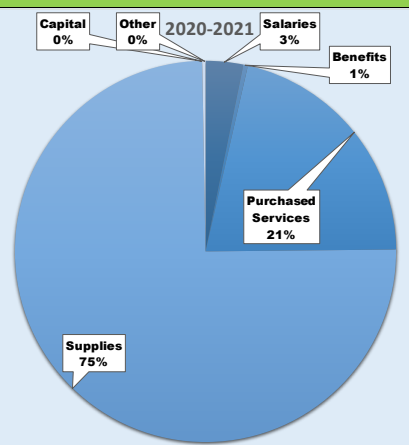
SCHOOL FINANCIAL DATA		Fund 21 Balances	
2020-2021 Actual Building Staff Costs	\$ 3,628,833.90	404 - Project Lead the Way	-
2021-2022 Projected Building Staff Costs	\$ 3,643,195.00	714 - SC Johnson Donation	-
2020-2021 Staff FTE	42.70	715 - Board Training - SC Johnson Fd	-
2021-2022 Staff FTE	40.61	720 - PPG Industries Foundation	-
2021-2022 Per Pupil Allocation	65.7	725 - West ED	-
2021-2022 School Allocation (District Funds)	\$ 20,236.00	730 - Kohl's Cares	-
2021-2022 Title IA School Managed Allocation	\$ -	750 - BUG Grant	\$ 1,591.00
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 17,343.53
2021-2022 IB Allocation	\$ -	899 - Other Donations/Gifts	-
2021-2022 ESSER II Allocation	\$ 9,774.00	950 - PTA/PTO Gifts	-

SPENDING BREAKDOWN




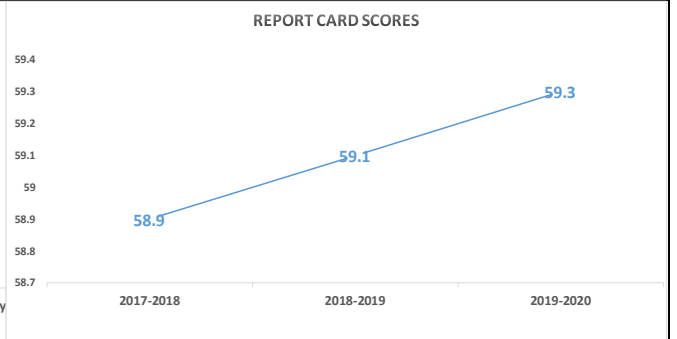
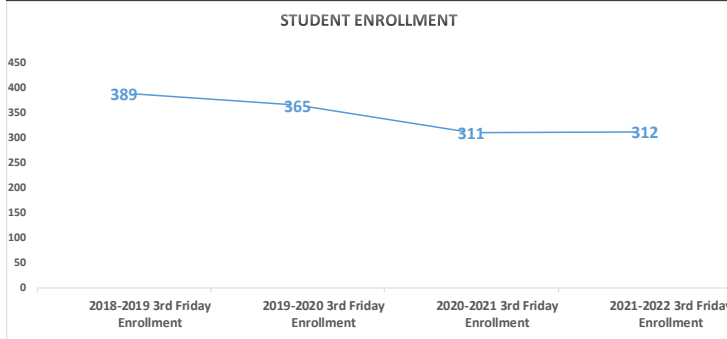
Expenditures	2017-2018	2018-2019	2019-2020	2020-2021
Salaries	\$ 1,085.84	\$ 1,663.74	\$ 248.06	\$ -
Benefits	\$ 109.35	\$ 214.83	\$ 37.52	\$ -
Purchased Services	\$ 6,252.30	\$ 6,993.25	\$ 6,248.26	\$ 2,463.02
Supplies	\$ 8,336.15	\$ 24,513.65	\$ 13,440.79	\$ 6,791.49
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ 2,819.00	\$ 893.00
Total Expenditures	\$ 15,783.64	\$ 33,385.47	\$ 22,793.63	\$ 10,147.51

Addenda: RUSD Schools At-A-Glance

SCHOOL INFORMATION		162 - Wadewitz	SELECT SCHOOL FROM DROP-DOWN MENU			
Principal	Lee Waechter					
Phone Number	(262) 664-6000					
Address	2700 Yout St.					
Grades	K-5					
2021-2022 3rd Friday Enrollment	492					
2019-2020 Report Card Score	81.5					
2019-2020 Report Card Rating	Exceeds Expectations					
2020-2021 Building Poverty Rate	87.94%					
						
STUDENT ENROLLMENT		REPORT CARD SCORES				
						
ENROLLMENT DATA		REPORT CARD DATA		ATTENDANCE DATA		
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	563	2017-2018	72.4	Meets Expectations	2016-2017	90.64
2019-2020 3rd Friday Enrollment	546	2018-2019	83.7	Significantly Exceeds Expectations	2017-2018	92.32
2020-2021 3rd Friday Enrollment	486	2019-2020	81.5	Exceeds Expectations	2018-2019	92.39
2021-2022 Projected Enrollment	486				2019-2020	91.98
2021-2022 3rd Friday Enrollment	492					
SCHOOL FINANCIAL DATA			Fund 21 Balances			
2020-2021 Actual Building Staff Costs	\$	6,565,372.37	404 - Project Lead the Way	-		
2021-2022 Projected Building Staff Costs	\$	7,254,614.00	714 - SC Johnson Donation	-		
2020-2021 Staff FTE		87.88	715 - Board Training - SC Johnson Fd	-		
2021-2022 Staff FTE		90.13	720 - PPG Industries Foundation	\$	24.00	
2021-2022 Per Pupil Allocation	\$	65.70	725 - West ED	-		
2021-2022 School Allocation (District Funds)	\$	32,324.00	730 - Kohl's Cares	-		
2021-2022 Title IA School Managed Allocation	\$	13,037.00	750 - BUG Grant	-		
Previous Year IB Allocation	\$	-	799 - Fund Raising	\$	11,948.00	
2021-2022 IB Allocation	\$	-	899 - Other Donations/Gifts	\$	13,702.00	
2021-2022 ESSER II Allocation	\$	17,198.00	950 - PTA/PTO Gifts	-		
SPENDING BREAKDOWN						
						
Expenditures	2017-2018	2018-2019	2019-2020	2020-2021		
Salaries	\$ 2,122.13	\$ 2,422.62	\$ 703.23	\$ 815.10		
Benefits	\$ 212.66	\$ 306.20	\$ 74.07	\$ 98.75		
Purchased Services	\$ 11,582.24	\$ 11,727.18	\$ 7,850.82	\$ 5,439.86		
Supplies	\$ 13,835.78	\$ 28,911.28	\$ 21,548.89	\$ 19,151.60		
Capital	\$ -	\$ -	\$ -	\$ -		
Other	\$ -	\$ -	\$ -	\$ 69.95		
Total Expenditures	\$ 27,752.81	\$ 43,367.28	\$ 30,177.01	\$ 25,575.26		

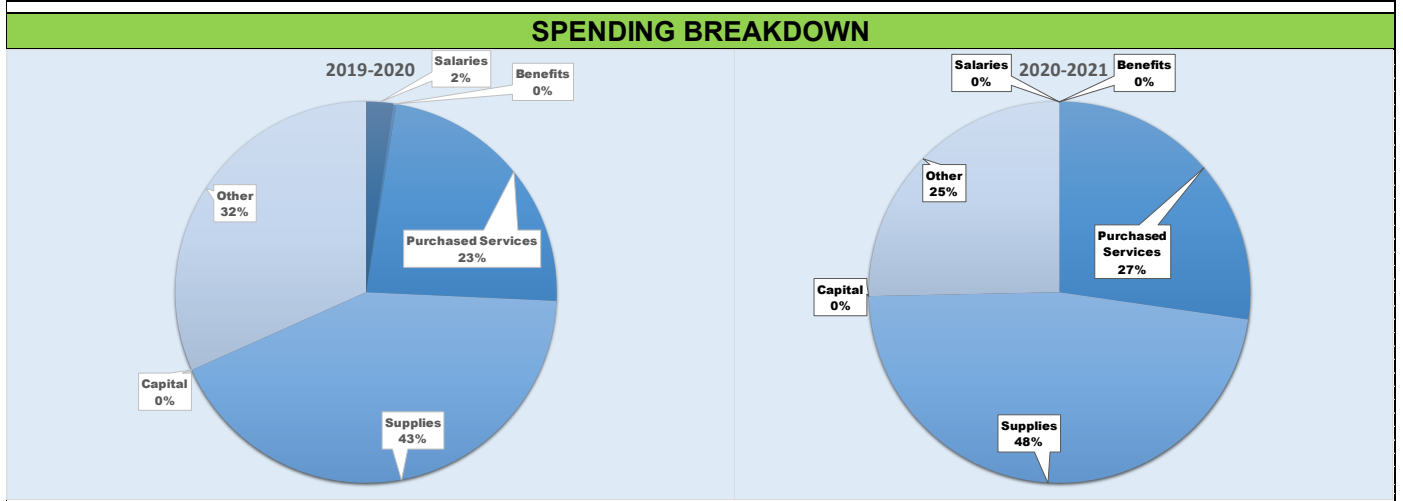
Addenda: RUSD Schools At-A-Glance

SCHOOL INFORMATION	164 - West Ridge	SELECT SCHOOL FROM DROP-DOWN MENU
Principal	Thomas George	
Phone Number	(262) 664-6200	
Address	1347 S. Emmertsen Rd.	
Grades	K-5	
2021-2022 3rd Friday Enrollment	312	
2019-2020 Report Card Score	59.3	
2019-2020 Report Card Rating	Meets Few Expectations	
2020-2021 Building Poverty Rate	82.75%	



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	389	2017-2018	58.9	Meets Few Expectations	2016-2017	91.97
2019-2020 3rd Friday Enrollment	365	2018-2019	59.1	Meets Few Expectations	2017-2018	92.09
2020-2021 3rd Friday Enrollment	311	2019-2020	59.3	Meets Few Expectations	2018-2019	91.10
2021-2022 Projected Enrollment	329				2019-2020	91.96
2021-2022 3rd Friday Enrollment	312					

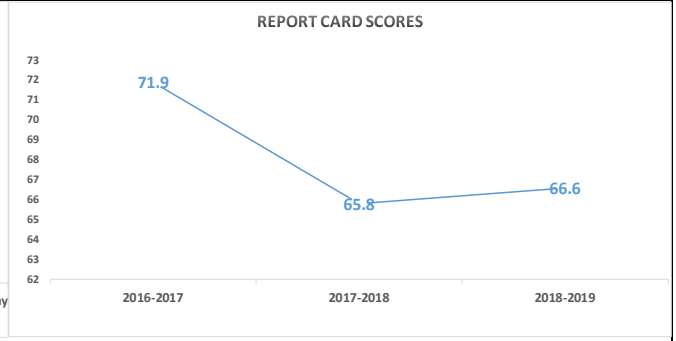
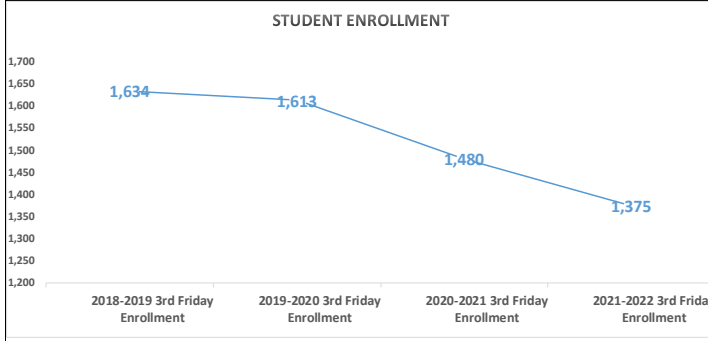
SCHOOL FINANCIAL DATA		Fund 21 Balances	
2020-2021 Actual Building Staff Costs	\$ 3,919,168.88	404 - Project Lead the Way	-
2021-2022 Projected Building Staff Costs	\$ 4,120,130.00	714 - SC Johnson Donation	-
2020-2021 Staff FTE	49.76	715 - Board Training - SC Johnson Fd	-
2021-2022 Staff FTE	51.55	720 - PPG Industries Foundation	\$ 2,872.00
2021-2022 Per Pupil Allocation	\$ 65.70	725 - West ED	\$ 331.00
2021-2022 School Allocation (District Funds)	\$ 20,498.00	730 - Kohl's Cares	-
2021-2022 Title IA School Managed Allocation	\$ 9,517.00	750 - BUG Grant	-
Previous Year IB Allocation	\$ 32,822.00	799 - Fund Raising	\$ 7,715.00
2021-2022 IB Allocation	\$ 32,822.00	899 - Other Donations/Gifts	\$ 4,791.00
2021-2022 School ESSER II Allocation	\$ 11,390.00	950 - PTA/PTO Gifts	-



Expenditures	2017-2018	2018-2019	2019-2020	2020-2021
Salaries	\$ 1,068.94	\$ 7,258.31	\$ 735.23	\$ -
Benefits	\$ 143.21	\$ 1,047.28	\$ 78.54	\$ -
Purchased Services	\$ 26,209.14	\$ 19,234.21	\$ 7,416.66	\$ 9,391.79
Supplies	\$ 17,722.83	\$ 19,438.59	\$ 13,627.39	\$ 16,314.27
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ 8,833.33	\$ 8,520.03	\$ 10,140.00	\$ 8,720.00
Total Expenditures	\$ 53,977.45	\$ 55,498.42	\$ 31,997.82	\$ 34,426.06

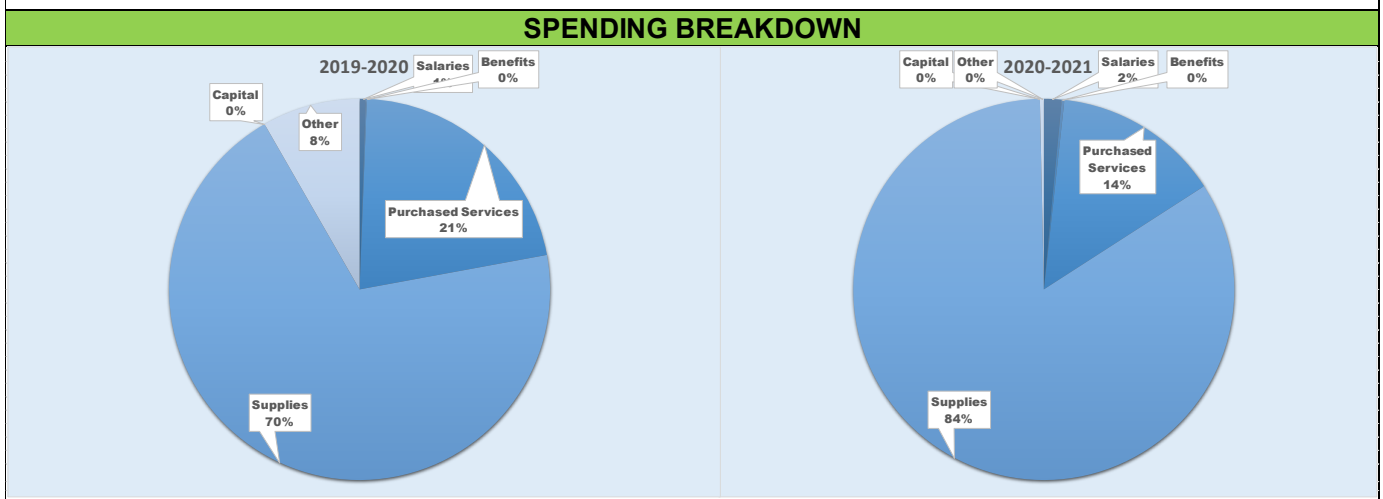
Addenda: RUSD Schools At-A-Glance

SCHOOL INFORMATION		119 - Gifford	SELECT SCHOOL FROM DROP-DOWN MENU
PRINCIPAL	Susan Milder		
Phone Number	(262) 619-4550		
Address	8332 Northwestern Ave.		
Grades	K-8		
2021-2022 3rd Friday Enrollment	1375		
2019-2020 Report Card Score	66.6		
2019-2020 Report Card Rating	Meets Expectations		
2020-2021 Building Poverty Rate	32.51%		



ENROLLMENT DATA		REPORT CARD DATA		ATTENDANCE DATA		
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	1,634	2016-2017	71.9	Meets Expectations	2016-2017	95.11
2019-2020 3rd Friday Enrollment	1,613	2017-2018	65.8	Meets Expectations	2017-2018	95.18
2020-2021 3rd Friday Enrollment	1,480	2018-2019	66.6	Meets Expectations	2018-2019	95.11
2021-2022 Projected Enrollment	1,546				2019-2020	95.51
2021-2022 3rd Friday Enrollment	1,375					

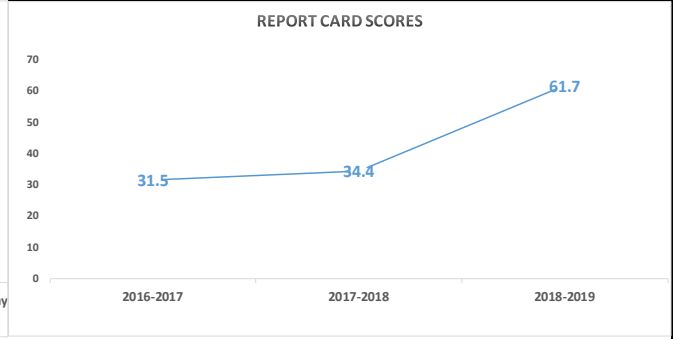
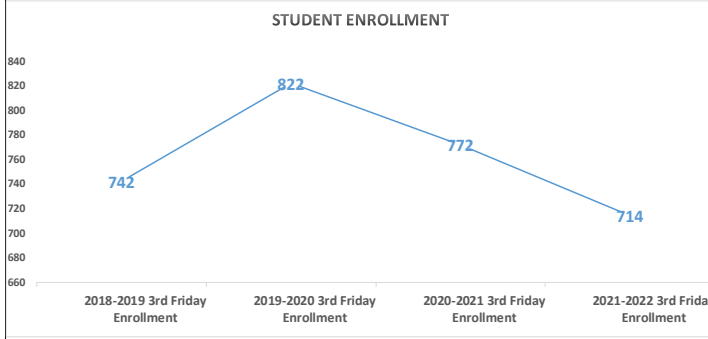
SCHOOL FINANCIAL DATA		Fund 21 Balances	
2020-2021 Actual Building Staff Costs	\$ 11,228,494.09	404 - Project Lead the Way	-
2021-2022 Projected Building Staff Costs	\$ 11,847,357.00	714 - SC Johnson Donation	\$ 1,000.00
2020-2021 Staff FTE	139.72	715 - Board Training - SC Johnson Fd	-
2021-2022 Staff FTE	137.55	720 - PPG Industries Foundation	-
2021-2022 Per Pupil Allocation	\$ 79.63	725 - West ED	-
2021-2022 School Allocation (District Funds)	\$ 103,566.00	730 - Kohl's Cares	\$ 418.00
2021-2022 Title IA School Managed Allocation	\$ -	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 40,847.00
2021-2022 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 2,830.00
2021-2022 ESSER Allocation	\$ 26,655.00	950 - PTA/PTO Gifts	-



Expenditures	2017-2018	2018-2019	2019-2020	2020-2021
Salaries	\$ 2,875.57	\$ 2,946.47	\$ 540.05	\$ 1,134.90
Benefits	\$ 384.57	\$ 314.32	\$ 87.79	\$ 171.81
Purchased Services	\$ 20,579.58	\$ 24,322.14	\$ 22,197.15	\$ 10,735.32
Supplies	\$ 64,004.51	\$ 80,373.72	\$ 71,858.97	\$ 63,467.24
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ 8,581.00	\$ 250.00
Total Expenditures	\$ 87,844.23	\$ 107,956.65	\$ 103,264.96	\$ 75,759.27

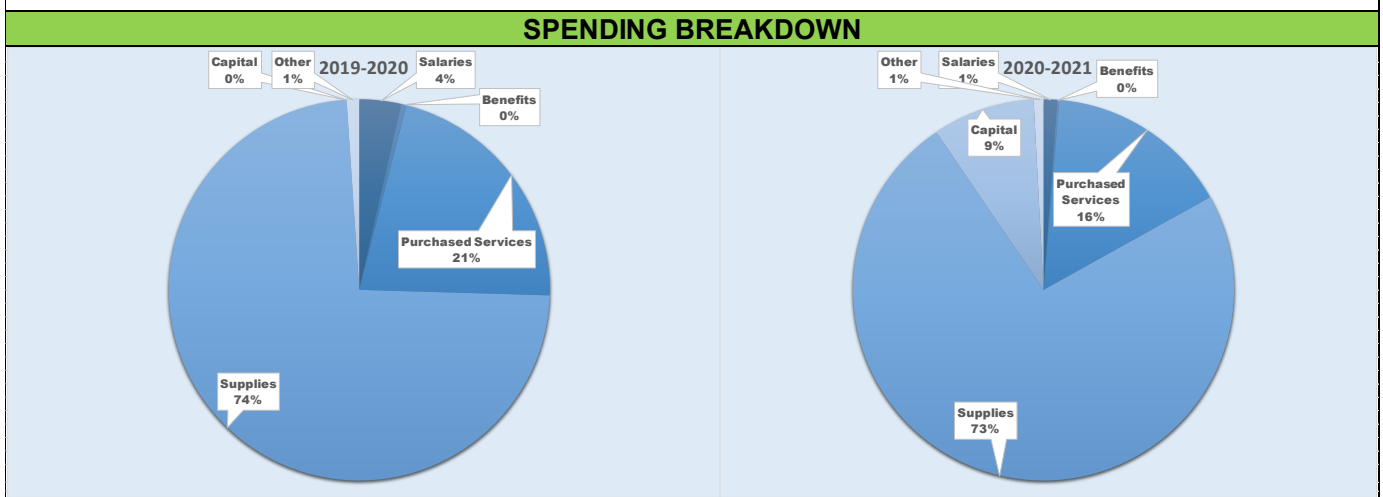
Addenda: RUSD Schools At-A-Glance

SCHOOL INFORMATION		106 - Gilmore Fine Arts	SELECT SCHOOL FROM DROP-DOWN MENU
PRINCIPAL	Zachary Jacobsmeier		
Phone Number	(262) 664-6800		
Address	2330 Northwestern Ave.		
Grades	K-8		
2021-2022 3rd Friday Enrollment	714		
2019-2020 Report Card Score	61.7		
2019-2020 Report Card Rating	Meets Few Expectations^		
2020-2021 Building Poverty Rate	55.02%		



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	742	2016-2017	31.5	Fails to Meet Expectations	2016-2017	90.09
2019-2020 3rd Friday Enrollment	822	2017-2018	34.4	Fails to Meet Expectations	2017-2018	90.16
2020-2021 3rd Friday Enrollment	772	2018-2019	61.7	Meets Few Expectations^	2018-2019	93.1
2021-2022 Projected Enrollment	743				2019-2020	93.94
2021-2022 3rd Friday Enrollment	714					

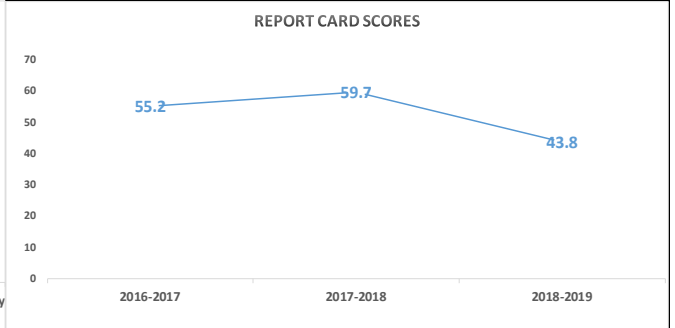
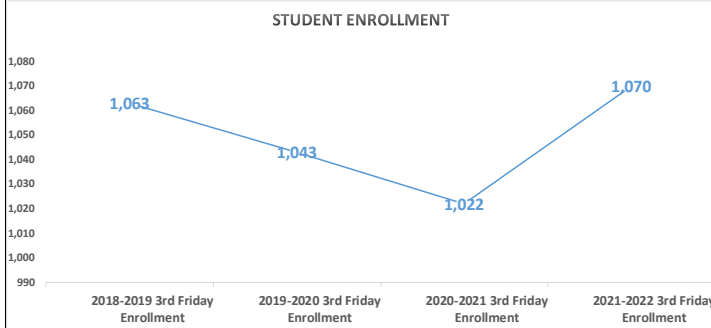
SCHOOL FINANCIAL DATA		Fund 21 Balances	
2020-2021 Actual Building Staff Costs	\$ 7,526,120.74	404 - Project Lead the Way	\$ 2,591.98
2021-2022 Projected Building Staff Costs	\$ 7,519,772.00	714 - SC Johnson Donation	\$ 6,046.64
2020-2021 Staff FTE	92.74	715 - Board Training - SC Johnson Fd	\$ 859.00
2021-2022 Staff FTE	88.19	720 - PPG Industries Foundation	\$ 9,633.00
2021-2022 Per Pupil Allocation	\$ 79.63	725 - West ED	-
2021-2022 School Allocation (District Funds)	\$ 56,435.00	730 - Kohl's Cares	\$ 3,595.00
2021-2022 Title IA School Managed Allocation	\$ -	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 11,920.41
2021-2022 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 7,605.00
2021-2022 ESSER Allocation	\$ 14,856.00	950 - PTA/PTO Gifts	-



Expenditures	2017-2018	2018-2019	2019-2020	2020-2021
Salaries	\$ 6,310.76	\$ 4,208.39	\$ 1,900.07	\$ 703.15
Benefits	\$ 841.05	\$ 573.54	\$ 238.96	\$ 105.80
Purchased Services	\$ 16,246.72	\$ 22,772.28	\$ 11,527.70	\$ 9,502.72
Supplies	\$ 21,749.44	\$ 38,161.49	\$ 39,437.25	\$ 44,835.93
Capital	\$ -	\$ -	\$ -	\$ 5,282.00
Other	\$ -	\$ -	\$ 568.00	\$ 505.40
Total Expenditures	\$ 45,147.97	\$ 65,715.70	\$ 53,671.98	\$ 60,935.00

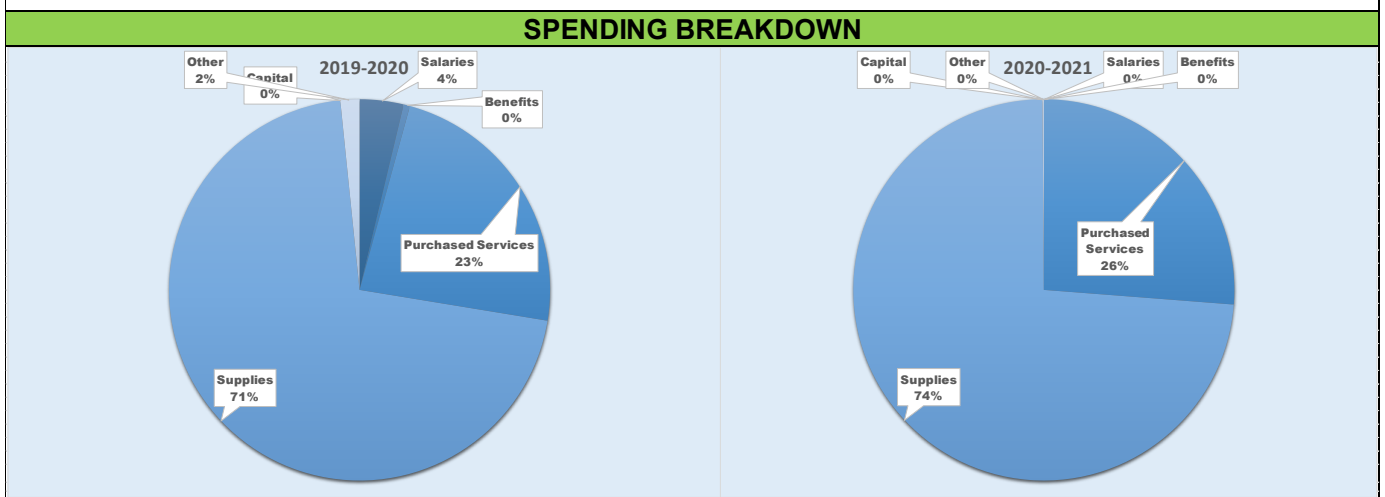
Addenda: RUSD Schools At-A-Glance

SCHOOL INFORMATION		134 - Jerstad K8	SELECT SCHOOL FROM DROP-DOWN MENU
PRINCIPAL	Kristen Roloff		
Phone Number	(262) 664-6075		
Address	3601 LaSalle St.		
Grades	K-8		
2021-2022 3rd Friday Enrollment	1070		
2019-2020 Report Card Score	43.8		
2019-2020 Report Card Rating	Fails to Meet Expectations^		
2020-2021 Building Poverty Rate	81.31%		



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	1,063	2016-2017	55.2	Meets Few Expectations	2016-2017	92.47
2019-2020 3rd Friday Enrollment	1,043	2017-2018	59.7	Meets Few Expectations	2017-2018	92.44
2020-2021 3rd Friday Enrollment	1,022	2018-2019	43.8	Fails to Meet Expectations^	2018-2019	89.58
2021-2022 Projected Enrollment	1,067				2019-2020	88.88
2021-2022 3rd Friday Enrollment	1,070					

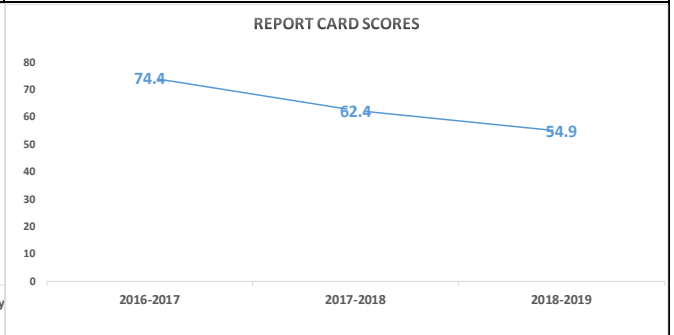
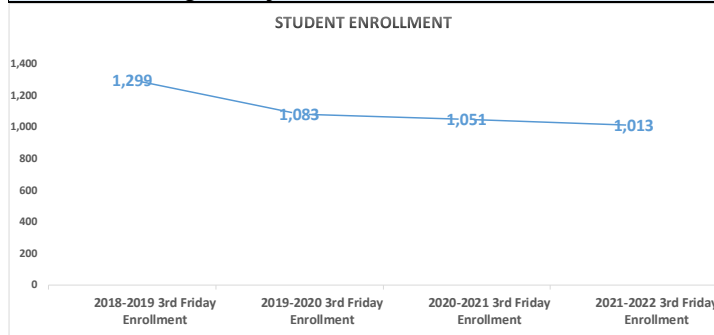
SCHOOL FINANCIAL DATA		Fund 21 Balances	
2020-2021 Actual Building Staff Costs	\$ 10,818,196.38	404 - Project Lead the Way	-
2021-2022 Projected Building Staff Costs	\$ 11,873,166.00	714 - SC Johnson Donation	-
2020-2021 Staff FTE	142.10	715 - Board Training - SC Johnson Fd	-
2021-2022 Staff FTE	149.08	720 - PPG Industries Foundation	\$ 11.00
2021-2022 Per Pupil Allocation	\$ 79.63	725 - West ED	-
2021-2022 School Allocation (District Funds)	\$ 91,075.00	730 - Kohl's Cares	-
2021-2022 Title IA School Managed Allocation	\$ 8,610.00	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 5,304.00
2021-2022 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 9,809.00
2021-2022 ESSER II Allocation	\$ 20,721.00	950 - PTA/PTO Gifts	-



Expenditures	2017-2018	2018-2019	2019-2020	2020-2021
Salaries	\$ 7,380.34	\$ 14,064.95	\$ 2,155.77	\$ -
Benefits	\$ 1,044.25	\$ 1,997.42	\$ 312.76	\$ -
Purchased Services	\$ 15,061.44	\$ 19,601.84	\$ 13,521.08	\$ 13,920.13
Supplies	\$ 57,273.34	\$ 45,408.15	\$ 41,034.62	\$ 39,094.62
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 500.00	\$ 937.00	\$ 60.00
Total Expenditures	\$ 80,759.37	\$ 81,572.36	\$ 57,961.23	\$ 53,074.75

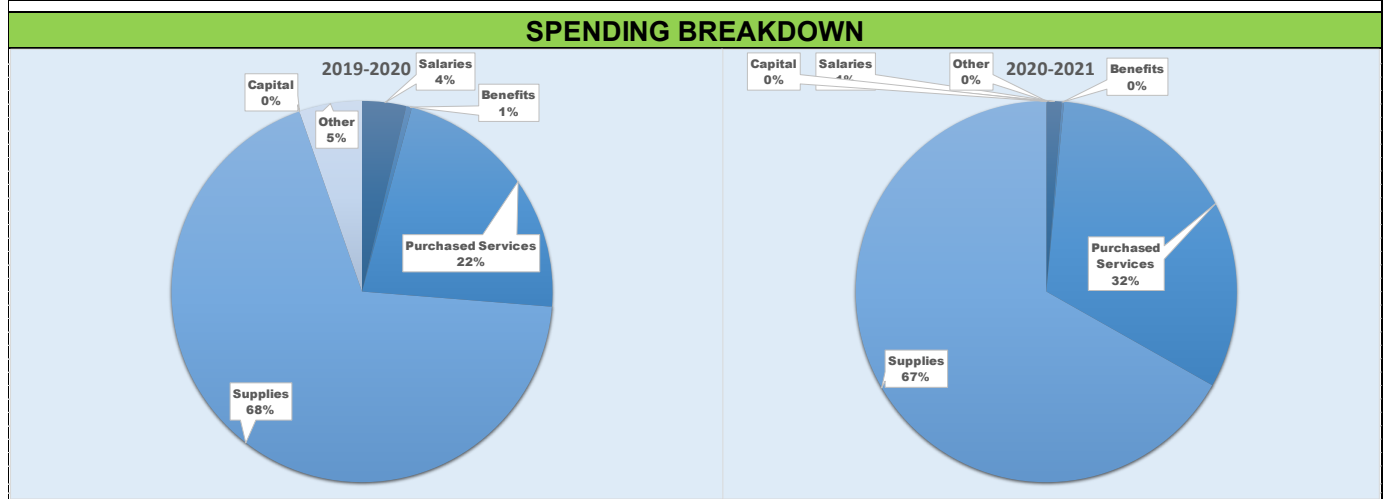
Addenda: RUSD Schools At-A-Glance

SCHOOL INFORMATION		148 - Mitchell K8	SELECT SCHOOL FROM DROP-DOWN MENU
PRINCIPAL	Priscilla Marquez		
Phone Number	(262) 664-6400		
Address	2701 Drexel Ave.		
Grades	K-8		
2021-2022 3rd Friday Enrollment	1013		
2019-2020 Report Card Score	54.9		
2019-2020 Report Card Rating	Meets Few Expectations		
2020-2021 Building Poverty Rate	84.77%		




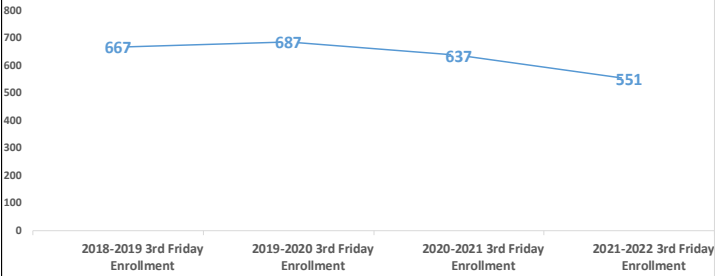
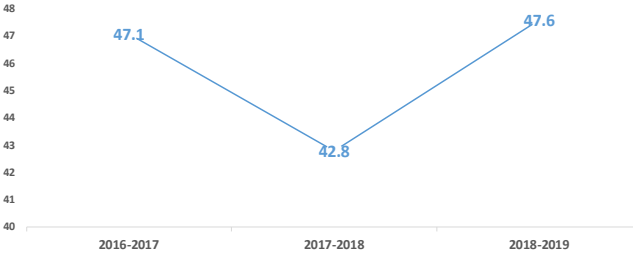
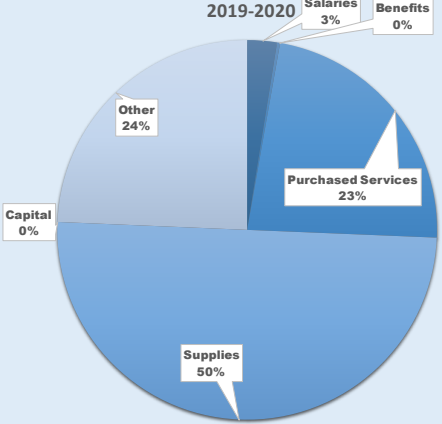
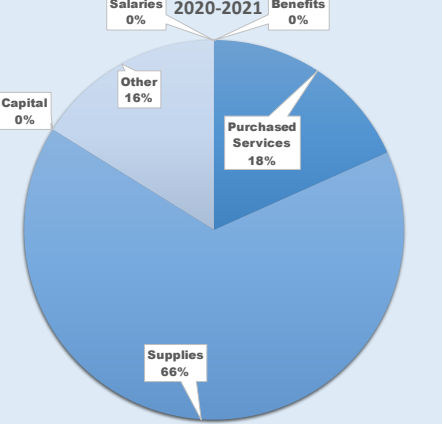
ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	1,299	2016-2017	74.4	Exceeds Expectations ^A	2016-2017	91.07
2019-2020 3rd Friday Enrollment	1,083	2017-2018	62.4	Meets Few Expectations	2017-2018	91.88
2020-2021 3rd Friday Enrollment	1,051	2018-2019	54.9	Meets Few Expectations	2018-2019	89.03
2021-2022 Projected Enrollment	974				2019-2020	90.00
2021-2022 3rd Friday Enrollment	1,013					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2020-2021 Actual Building Staff Costs	\$ 12,351,919.56	404 - Project Lead the Way	-
2021-2022 Projected Building Staff Costs	\$ 13,025,458.00	714 - SC Johnson Donation	-
2020-2021 Staff FTE	166.82	715 - Board Training - SC Johnson Fd	\$ 1,075.00
2021-2022 Staff FTE	165.99	720 - PPG Industries Foundation	\$ 5,874.00
2021-2022 Per Pupil Allocation	\$ 79.63	725 - West ED	-
2021-2022 School Allocation (District Funds)	\$ 80,660.00	730 - Kohl's Cares	\$ 1,056.00
2021-2022 Title IA School Managed Allocation	\$ 4,381.00	750 - BUG Grant	-
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 13,370.00
2021-2022 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 8,348.00
2021-2022 ESSER II Allocation	\$ 19,110.00	950 - PTA/PTO Gifts	-




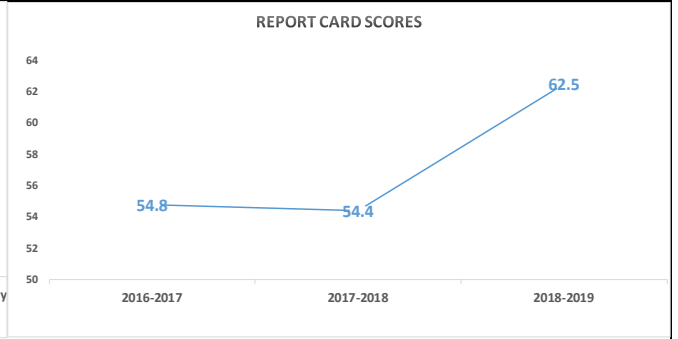
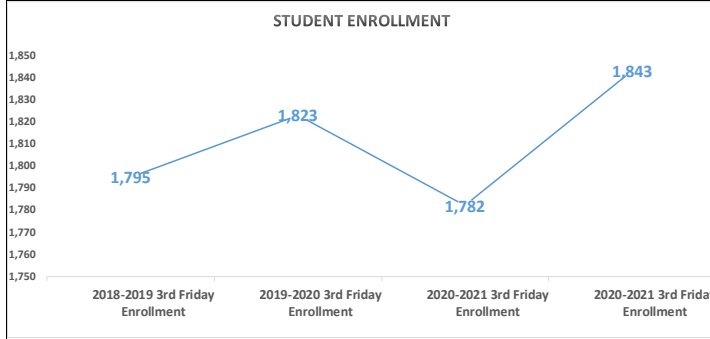
Expenditures	2017-2018	2018-2019	2019-2020	2020-2021
Salaries	\$ 13,004.97	\$ 12,137.86	\$ 1,651.04	\$ 403.38
Benefits	\$ 1,875.78	\$ 1,815.69	\$ 214.35	\$ 61.12
Purchased Services	\$ 23,898.25	\$ 25,614.25	\$ 9,750.57	\$ 9,880.38
Supplies	\$ 26,477.71	\$ 66,384.08	\$ 30,242.34	\$ 20,835.53
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 45.00	\$ 2,360.00	\$ -
Total Expenditures	\$ 65,256.71	\$ 105,996.88	\$ 44,218.30	\$ 31,180.41

Addenda: RUSD Schools At-A-Glance

SCHOOL INFORMATION		288 - Starbuck IB	SELECT SCHOOL FROM DROP-DOWN MENU			
PRINCIPAL <i>Ellis Turrentine</i> Phone Number <i>(262) 664-6500</i> Address <i>1516 Ohio St.</i> Grades <i>6-8</i> 2021-2022 3rd Friday Enrollment <i>551</i> 2019-2020 Report Card Score <i>47.6</i> 2019-2020 Report Card Rating <i>Fails to Meet Expectations</i> 2020-2021 Building Poverty Rate <i>67.89%</i>						
<p style="text-align: center;">STUDENT ENROLLMENT</p> 		<p style="text-align: center;">REPORT CARD SCORES</p> 				
ENROLLMENT DATA		REPORT CARD DATA		ATTENDANCE DATA		
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	667	2016-2017	47.1	Fails to Meet Expectations ^A	2016-2017	90.68
2019-2020 3rd Friday Enrollment	687	2017-2018	42.8	Fails to Meet Expectations	2017-2018	89.9
2020-2021 3rd Friday Enrollment	637	2018-2019	47.6	Fails to Meet Expectations	2018-2019	92.8
2021-2022 Projected Enrollment	633				2019-2020	92.79
2021-2022 3rd Friday Enrollment	551					
SCHOOL FINANCIAL DATA			Fund 21 Balances			
2020-2021 Actual Building Staff Costs	\$	6,091,607.06	404 - Project Lead the Way	\$	860.00	
2021-2022 Projected Building Staff Costs	\$	6,584,930.00	714 - SC Johnson Donation	\$	1,100.00	
2020-2021 Staff FTE		81.16	715 - Board Training - SC Johnson Fd	\$	-	
2021-2022 Staff FTE		77.26	720 - PPG Industries Foundation	\$	954.00	
2021-2022 Per Pupil Allocation	\$	93.55	725 - West ED	\$	-	
2021-2022 School Allocation (District Funds)	\$	51,546.00	730 - Kohl's Cares	\$	1,645.00	
2021-2022 Title IA School Managed Allocation	\$	3,006.00	750 - BUG Grant	\$	-	
Interim IB Allocation	\$	64,753.00	799 - Fund Raising	\$	10,787.20	
2021-2022 IB Allocation	\$	-	899 - Other Donations/Gifts	\$	24,336.06	
2021-2022 ESSER II Allocation	\$	13,357.00	950 - PTA/PTO Gifts	\$	-	
SPENDING BREAKDOWN						
<p>2019-2020</p> 			<p>2020-2021</p> 			
Expenditures	2017-2018	2018-2019	2019-2020	2020-2021		
Salaries	\$ 1,619.24	\$ 34,272.94	\$ 1,905.84	\$ -		
Benefits	\$ 228.10	\$ 4,905.17	\$ 196.34	\$ -		
Purchased Services	\$ 29,091.04	\$ 61,629.02	\$ 17,272.24	\$ 11,630.13		
Supplies	\$ 18,785.60	\$ 52,037.23	\$ 37,769.87	\$ 41,646.37		
Capital	\$ -	\$ -	\$ -	\$ -		
Other	\$ -	\$ 10,205.03	\$ 18,380.00	\$ 10,255.00		
Total Expenditures	\$ 49,723.98	\$ 163,049.39	\$ 75,524.29	\$ 63,531.50		

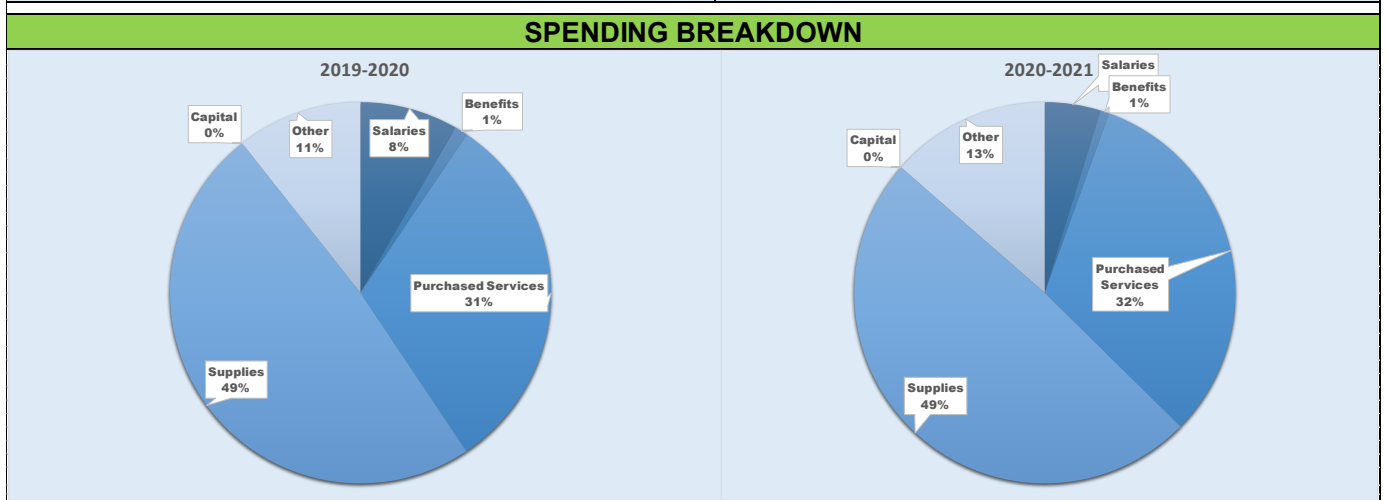
Addenda: RUSD Schools At-A-Glance

SCHOOL INFORMATION		491 - J.I. Case	SELECT SCHOOL FROM DROP-DOWN MENU
PRINCIPAL		Cassie Kuranz	
Phone Number		(262) 619-4200	
Address		7345 Washington Ave	
Grades		9-12	
2020-2021 3rd Friday Enrollment		1843	
2018-2019 Report Card Score		62.5	
2018-2019 Report Card Rating		Meets Few Expectations	
2019-2020 Building Poverty Rate		53.66%	



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	1,795	2016-2017	54.8	Meets Few Expectations	2016-2017	88.46
2019-2020 3rd Friday Enrollment	1,823	2017-2018	54.4	Meets Few Expectations	2017-2018	89.56
2020-2021 3rd Friday Enrollment	1,782	2018-2019	62.5	Meets Few Expectations	2018-2019	83.59
2021-2022 Projected Enrollment	1,873				2019-2020	84.77
2020-2021 3rd Friday Enrollment	1,843					

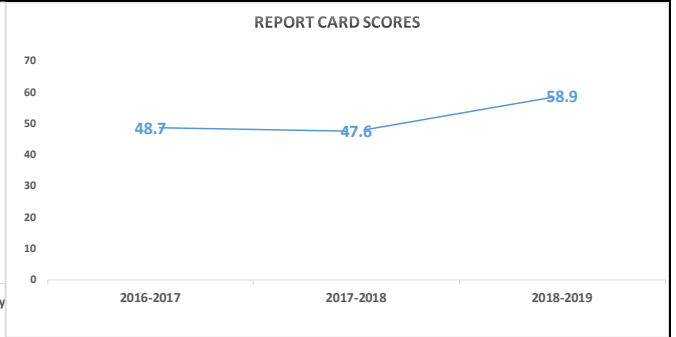
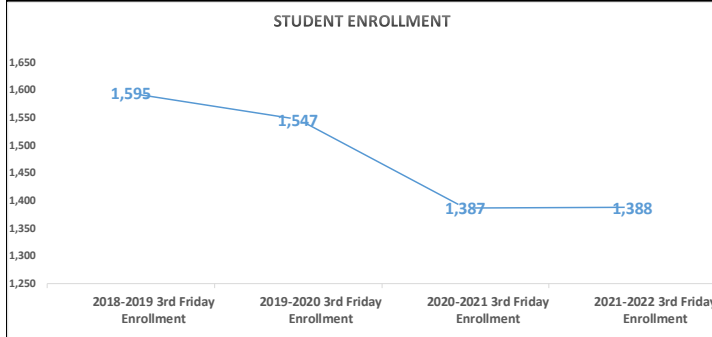
SCHOOL FINANCIAL DATA		Fund 21 Balances	
2020-2021 Actual Building Staff Costs	\$ 15,154,951.89	404 - Project Lead the Way	\$ -
2021-2022 Projected Building Staff Costs	\$ 16,408,535.00	714 - SC Johnson Donation	\$ 3,848.00
2020-2021 Staff FTE	183.45	715 - Board Training - SC Johnson Fd	\$ -
2021-2022 Staff FTE	192.09	720 - PPG Industries Foundation	\$ 2,512.00
2021-2022 Per Pupil Allocation	\$ 201.45	725 - West ED	\$ -
2021-2022 School Allocation (District Funds)	\$ 371,272.00	730 - Kohl's Cares	\$ -
2021-2022 Title IA School Managed Allocation	\$ -	750 - BUG Grant	\$ -
Previous Year IB Allocation	\$ 55,716.00	799 - Fund Raising	\$ 110,023.32
2021-2022 IB Allocation	\$ 55,716.00	899 - Other Donations/Gifts	\$ 71,351.65
2021-2022 ESSER II Allocation	\$ 46,771.00	950 - PTA/PTO Gifts	\$ -



Expenditures	2017-2018	2018-2019	2019-2020	2020-2021
Salaries	\$ 42,396.18	\$ 47,320.17	\$ 24,637.57	\$ 10,577.39
Benefits	\$ 6,264.68	\$ 7,216.29	\$ 3,319.67	\$ 1,660.28
Purchased Services	\$ 147,425.92	\$ 150,041.83	\$ 92,267.38	\$ 71,082.30
Supplies	\$ 215,319.68	\$ 265,725.51	\$ 144,241.02	\$ 109,302.41
Capital	\$ -	\$ 1,472.35	\$ -	\$ -
Other	\$ -	\$ 35,461.31	\$ 31,558.12	\$ 30,270.51
Total Expenditures	\$ 411,406.46	\$ 507,237.46	\$ 296,023.76	\$ 222,892.89

Addenda: RUSD Schools At-A-Glance

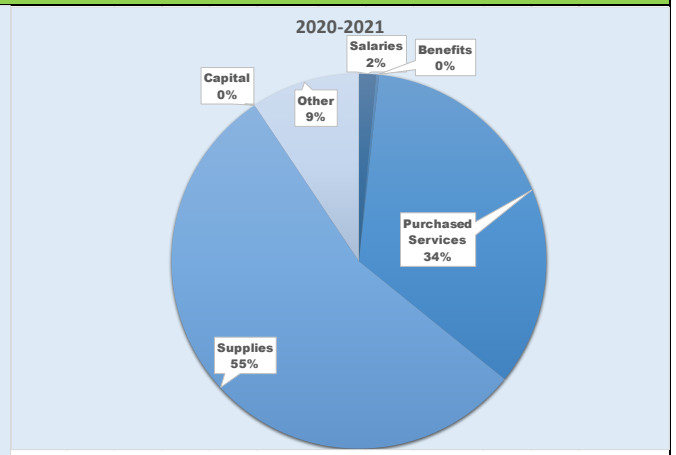
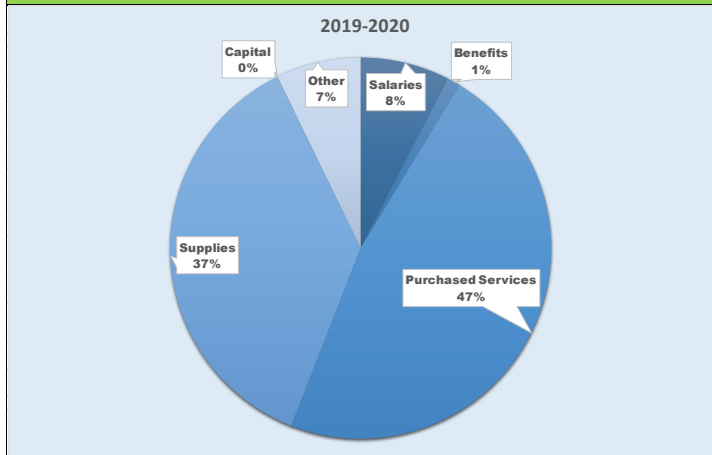
SCHOOL INFORMATION		492 - Horlick	SELECT SCHOOL FROM DROP-DOWN MENU
PRINCIPAL	Angela Apmann		
Phone Number	(262) 619-4300		
Address	2119 Rapids Dr.		
Grades	9-12		
2021-2022 3rd Friday Enrollment	1388		
2018-2019 Report Card Score	58.9		
2018-2019 Report Card Rating	Meets Few Expectations^		
2019-2020 Building Poverty Rate	69.12%		



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	1,595	2016-2017	48.7	Fails to Meet Expectations	2016-2017	83.59
2019-2020 3rd Friday Enrollment	1,547	2017-2018	47.6	Fails to Meet Expectations	2017-2018	84.01
2020-2021 3rd Friday Enrollment	1,387	2018-2019	58.9	Meets Few Expectations^	2018-2019	77.27
2021-2022 Projected Enrollment	1,386				2019-2020	80.16
2021-2022 3rd Friday Enrollment	1,388					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2020-2021 Actual Building Staff Costs	\$ 14,223,787.82	404 - Project Lead the Way	\$ -
2021-2022 Projected Building Staff Costs	\$ 14,567,930.00	714 - SC Johnson Donation	\$ 13,688.00
2020-2021 Staff FTE	171.76	715 - Board Training - SC Johnson Fd	\$ -
2021-2022 Staff FTE	166.68	720 - PPG Industries Foundation	\$ 2,448.00
2021-2022 Per Pupil Allocation	\$ 201.45	725 - West ED	\$ -
2021-2022 School Allocation (District Funds)	\$ 279,613.00	730 - Kohl's Cares	\$ -
2021-2022 Title IA School Managed Allocation	\$ -	750 - BUG Grant	\$ -
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 163,945.32
2021-2022 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 16,097.00
2021-2022 ESSER II Allocation	\$ 39,267.00	950 - PTA/PTO Gifts	\$ -

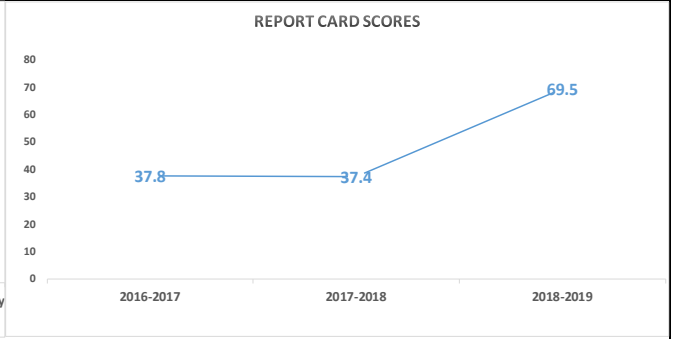
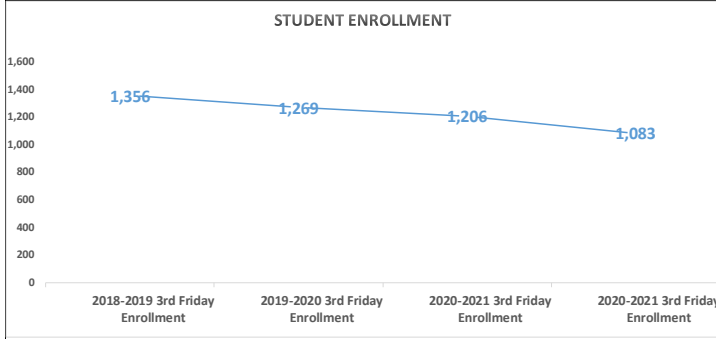
SPENDING BREAKDOWN



Expenditures	2017-2018	2018-2019	2019-2020	2020-2021
Salaries	\$ 39,519.06	\$ 31,249.33	\$ 16,215.29	\$ 2,657.24
Benefits	\$ 5,313.33	\$ 5,085.10	\$ 2,367.88	\$ 460.10
Purchased Services	\$ 135,531.59	\$ 152,259.82	\$ 101,086.82	\$ 61,316.98
Supplies	\$ 116,420.58	\$ 123,806.13	\$ 78,895.58	\$ 98,510.67
Capital	\$ -	\$ 8,040.00	\$ -	\$ -
Other	\$ 24,179.51	\$ 23,929.64	\$ 15,399.05	\$ 16,904.63
Total Expenditures	\$ 320,964.07	\$ 344,370.02	\$ 213,964.62	\$ 179,849.62

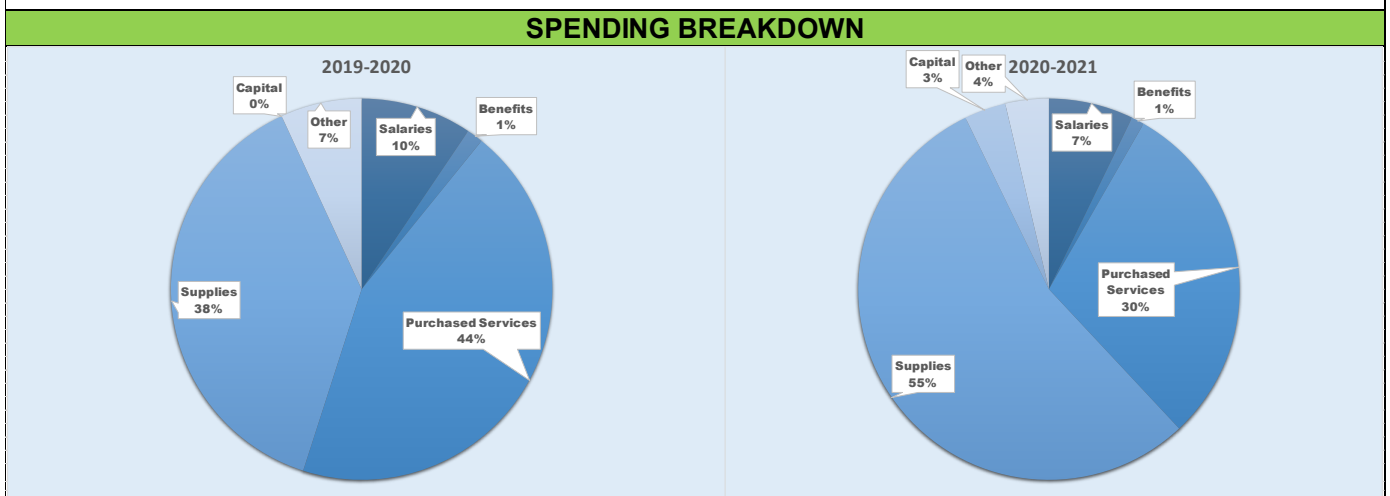
Addenda: RUSD Schools At-A-Glance

SCHOOL INFORMATION		494 - Washington Park	SELECT SCHOOL FROM DROP-DOWN MENU
PRINCIPAL	William Omalley		
Phone Number	(262) 619-4400		
Address	1901 12th Street		
Grades	9-12		
2021-2022 3rd Friday Enrollment	1083		
2018-2019 Report Card Score	69.5		
2018-2019 Report Card Rating	Meets Expectations^		
2019-2020 Building Poverty Rate	76.02%		



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	1,356	2016-2017	37.8	Fails to Meet Expectations	2016-2017	83.17
2019-2020 3rd Friday Enrollment	1,269	2017-2018	37.4	Fails to Meet Expectations	2017-2018	82.64
2020-2021 3rd Friday Enrollment	1,206	2018-2019	69.5	Meets Expectations^	2018-2019	77.63
2021-2022 Projected Enrollment	1,120				2019-2020	82.37
2020-2021 3rd Friday Enrollment	1,083					

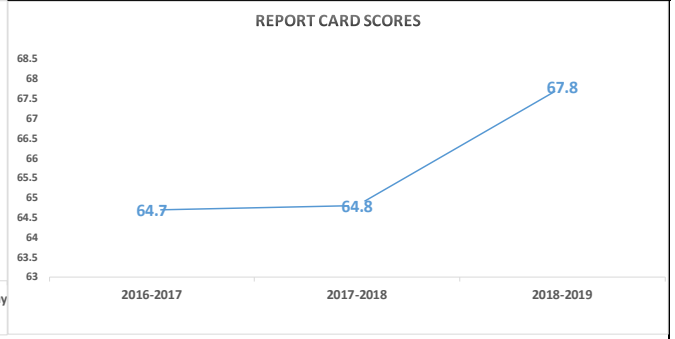
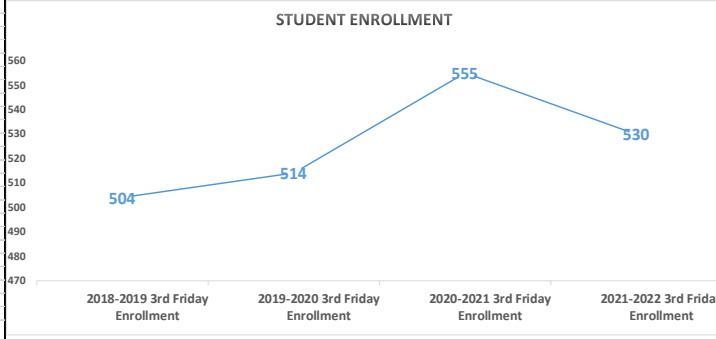
SCHOOL FINANCIAL DATA		Fund 21 Balances	
2020-2021 Actual Building Staff Costs	\$ 13,227,864.44	404 - Project Lead the Way	\$ -
2021-2022 Projected Building Staff Costs	\$ 13,049,972.00	714 - SC Johnson Donation	\$ 2,488.00
2020-2021 Staff FTE	160.53	715 - Board Training - SC Johnson Fd	\$ -
2021-2022 Staff FTE	152.85	720 - PPG Industries Foundation	\$ 2,851.00
2021-2022 Per Pupil Allocation	\$ 201.45	725 - West ED	\$ -
2021-2022 School Allocation (District Funds)	\$ 218,170.00	730 - Kohl's Cares	\$ 393.00
2021-2022 Title IA School Managed Allocation	\$ -	750 - BUG Grant	\$ -
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 99,155.26
2021-2022 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 41,916.05
2021-2022 ESSER II Allocation	\$ 36,224.00	950 - PTA/PTO Gifts	\$ -



Expenditures	2017-2018	2018-2019	2019-2020	2020-2021
Salaries	\$ 38,429.21	\$ 38,500.72	\$ 19,543.99	\$ 14,865.82
Benefits	\$ 5,654.35	\$ 5,881.99	\$ 2,860.77	\$ 2,248.70
Purchased Services	\$ 135,200.45	\$ 110,407.05	\$ 91,425.97	\$ 61,624.42
Supplies	\$ 103,872.75	\$ 110,219.41	\$ 79,006.60	\$ 113,342.60
Capital	\$ -	\$ -	\$ -	\$ 7,300.00
Other	\$ 17,373.41	\$ 26,253.28	\$ 14,272.05	\$ 7,620.03
Total Expenditures	\$ 300,530.17	\$ 291,262.45	\$ 207,109.38	\$ 207,001.57

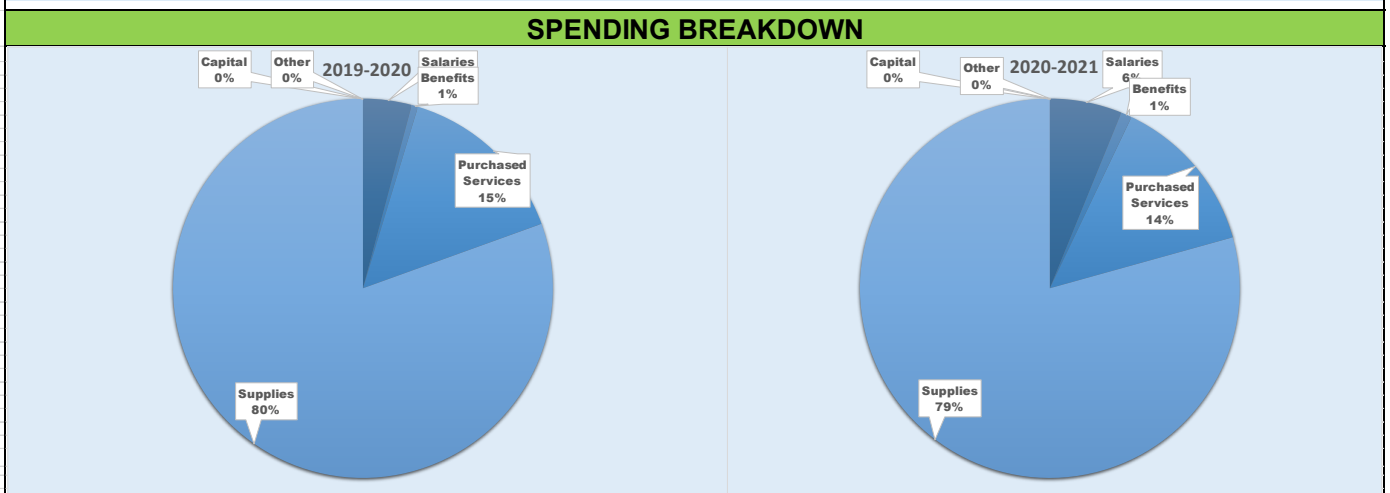
Addenda: RUSD Schools At-A-Glance

SCHOOL INFORMATION		375 - REAL School	SELECT SCHOOL FROM DROP-DOWN MENU
PRINCIPAL	Curt Shircel		
Phone Number	(262) 664-8100		
Address	10116 Stellar Ave.		
Grades	6-12		
2021-2022 3rd Friday Enrollment	530		
2019-2020 Report Card Score	67.8		
2019-2020 Report Card Rating	Meets Expectations		
2020-2021 Building Poverty Rate	47.26%		




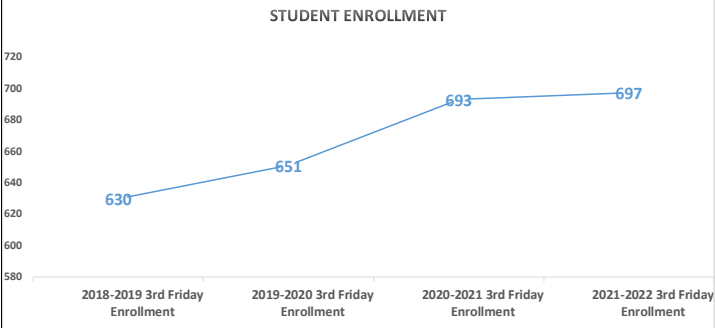
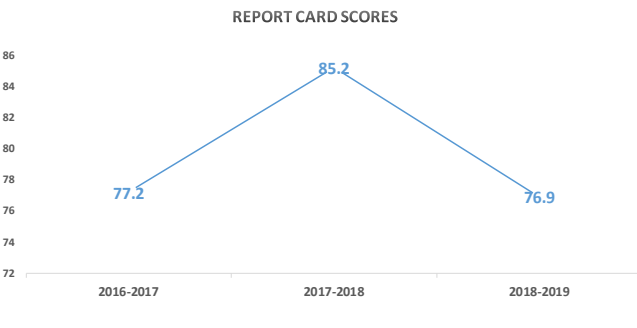
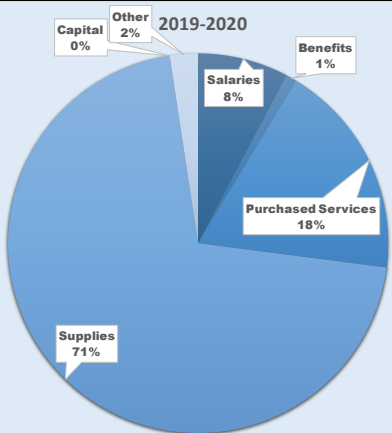
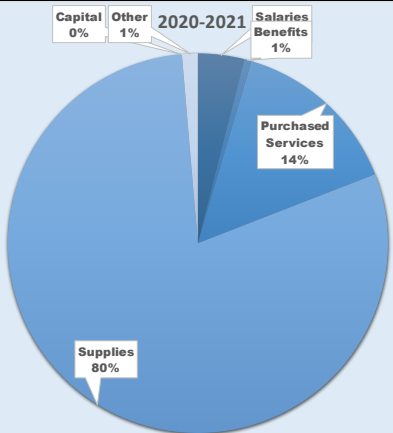
ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	504	2016-2017	64.7	Meets Expectations	2016-2017	94.00
2019-2020 3rd Friday Enrollment	514	2017-2018	64.8	Meets Expectations	2017-2018	93.98
2020-2021 3rd Friday Enrollment	555	2018-2019	67.8	Meets Expectations	2018-2019	93.77
2021-2022 Projected Enrollment	584				2019-2020	93.79
2021-2022 3rd Friday Enrollment	530					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2020-2021 Actual Building Staff Costs	\$ 3,770,038.36	404 - Project Lead the Way	\$ -
2021-2022 Projected Building Staff Costs	\$ 4,036,795.00	714 - SC Johnson Donation	\$ -
2020-2021 Staff FTE	42.02	715 - Board Training - SC Johnson Fd	\$ -
2021-2022 Staff FTE	43.61	720 - PPG Industries Foundation	\$ 5,000.00
2021-2022 Per Pupil Allocation	\$ 97.55	725 - West ED	\$ -
2021-2022 School Allocation (District Funds)	\$ 51,702.00	730 - Kohl's Cares	\$ 1,000.00
2021-2022 Title IA School Managed Allocation	\$ -	750 - BUG Grant	\$ -
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 16,444.00
2021-2022 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 4,106.00
2021-2022 ESSER II Allocation	\$ 11,750.00	950 - PTA/PTO Gifts	\$ -




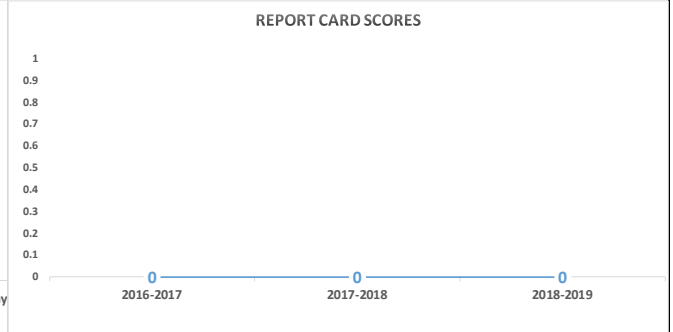
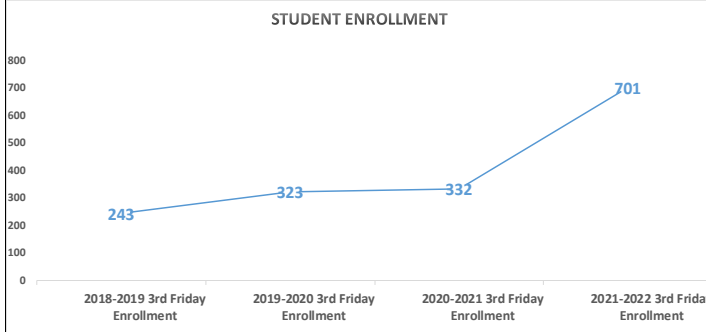
Expenditures	2017-2018	2018-2019	2019-2020	2020-2021
Salaries	\$ 3,719.58	\$ 3,199.43	\$ 1,785.51	\$ 2,232.80
Benefits	\$ 461.72	\$ 462.59	\$ 235.69	\$ 336.95
Purchased Services	\$ 7,109.81	\$ 8,577.06	\$ 6,390.25	\$ 4,934.90
Supplies	\$ 15,471.84	\$ 33,674.51	\$ 34,766.85	\$ 28,799.14
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 26,762.95	\$ 45,913.59	\$ 43,178.30	\$ 36,303.79

Addenda: RUSD Schools At-A-Glance

SCHOOL INFORMATION		499 - Walden III		SELECT SCHOOL FROM DROP-DOWN MENU		
PRINCIPAL Phone Number Address Grades 2021-2022 3rd Friday Enrollment 2019-2020 Report Card Score 2019-2020 Report Card Rating 2020-2021 Building Poverty Rate		Rob Kreil (262) 664-6250 2340 Mohr Ave. 6-12 697 76.9 Exceeds Expectations 42.56%				
STUDENT ENROLLMENT			REPORT CARD SCORES			
						
ENROLLMENT DATA		REPORT CARD DATA		ATTENDANCE DATA		
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	630	2016-2017	77.2	Exceeds Expectations	2016-2017	94.56
2019-2020 3rd Friday Enrollment	651	2017-2018	85.2	Significantly Exceeds Expectations	2017-2018	95.37
2020-2021 3rd Friday Enrollment	693	2018-2019	76.9	Exceeds Expectations	2018-2019	94.92
2021-2022 Projected Enrollment	727				2019-2020	94.83
2021-2022 3rd Friday Enrollment	697					
SCHOOL FINANCIAL DATA			Fund 21 Balances			
2020-2021 Actual Building Staff Costs	\$	5,276,966.06	404 - Project Lead the Way	\$	-	
2021-2022 Projected Building Staff Costs	\$	5,647,571.00	714 - SC Johnson Donation	\$	-	
2020-2021 Staff FTE		59.42	715 - Board Training - SC Johnson Fd	\$	-	
2021-2022 Staff FTE		62.29	720 - PPG Industries Foundation	\$	276.00	
2021-2022 Per Pupil Allocation	\$	97.55	725 - West ED	\$	-	
2021-2022 School Allocation (District Funds)	\$	67,992.00	730 - Kohl's Cares	\$	1,335.00	
2021-2022 Title IA School Managed Allocation	\$	-	750 - BUG Grant	\$	-	
Previous Year IB Allocation	\$	-	799 - Fund Raising	\$	52,361.08	
2021-2022 IB Allocation	\$	-	899 - Other Donations/Gifts	\$	8,045.00	
2021-2022 ESSER II Allocation	\$	16,060.00	950 - PTA/PTO Gifts	\$	-	
SPENDING BREAKDOWN						
						
Expenditures	2017-2018	2018-2019	2019-2020	2020-2021		
Salaries	\$ 7,782.18	\$ 9,957.48	\$ 2,970.57	\$ 1,862.78		
Benefits	\$ 957.80	\$ 1,441.81	\$ 354.51	\$ 282.21		
Purchased Services	\$ 8,472.61	\$ 16,568.05	\$ 7,093.50	\$ 6,869.19		
Supplies	\$ 27,185.03	\$ 40,554.11	\$ 27,186.74	\$ 37,588.88		
Capital	\$ -	\$ -	\$ -	\$ -		
Other	\$ -	\$ 2,774.86	\$ 920.00	\$ 635.00		
Total Expenditures	\$ 44,397.62	\$ 71,296.31	\$ 38,525.32	\$ 47,238.06		

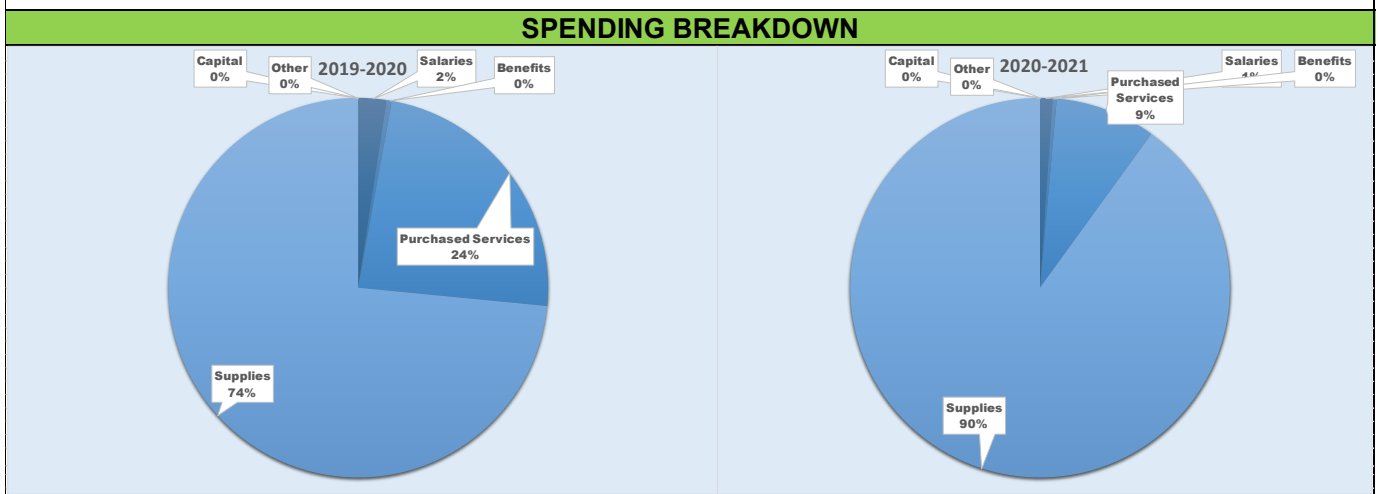
Addenda: RUSD Schools At-A-Glance

SCHOOL INFORMATION		390 - Racine Alternative	SELECT SCHOOL FROM DROP-DOWN MENU
PRINCIPAL	Andre Bennett		
Phone Number	(262) 664-6600		
Address	2333 Northwestern Ave.		
Grades	9-12		
2021-2022 3rd Friday Enrollment	701		
2019-2020 Report Card Score	AR		
2019-2020 Report Card Rating Alternate Rating - Satisfactory Progress	79.10%		
2020-2021 Building Poverty Rate	79.10%		



ENROLLMENT DATA		REPORT CARD DATA			ATTENDANCE DATA	
SCHOOL YEAR	COUNTS	SCHOOL YEAR	SCORE	Rating	SCHOOL YEAR	ATTENDANCE RATE
2018-2019 3rd Friday Enrollment	243	2016-2017	AR	Alternate Rating - Satisfactory Progress	2016-2017	73.71
2019-2020 3rd Friday Enrollment	323	2017-2018	AR	Alternate Rating - Satisfactory Progress	2017-2018	70.65
2020-2021 3rd Friday Enrollment	332	2018-2019	AR	Alternate Rating - Satisfactory Progress	2018-2019	55.39
2021-2022 Projected Enrollment	307				2019-2020	69.66
2021-2022 3rd Friday Enrollment	701					

SCHOOL FINANCIAL DATA		Fund 21 Balances	
2020-2021 Actual Building Staff Costs	\$ 3,638,941.21	404 - Project Lead the Way	\$ -
2021-2022 Projected Building Staff Costs	\$ 3,639,225.00	714 - SC Johnson Donation	\$ -
2020-2021 Staff FTE	52.13	715 - Board Training - SC Johnson Fd	\$ -
2021-2022 Staff FTE	47.35	720 - PPG Industries Foundation	\$ -
2021-2022 Per Pupil Allocation	\$ 97.55	725 - West ED	\$ -
2021-2022 School Allocation (District Funds)	\$ 68,383.00	730 - Kohl's Cares	\$ -
2021-2022 Title IA School Managed Allocation	\$ 5,848.00	750 - BUG Grant	\$ -
Previous Year IB Allocation	\$ -	799 - Fund Raising	\$ 495.00
2021-2022 IB Allocation	\$ -	899 - Other Donations/Gifts	\$ 591.00
2021-2022 ESSER II Allocation	\$ 9,974.00	950 - PTA/PTO Gifts	\$ -



Expenditures	2017-2018	2018-2019	2019-2020	2020-2021
Salaries	\$ -	\$ 1,787.11	\$ 552.23	\$ 226.00
Benefits	\$ -	\$ 419.74	\$ 104.83	\$ 71.48
Purchased Services	\$ -	\$ 9,098.06	\$ 5,462.75	\$ 1,817.20
Supplies	\$ -	\$ 8,155.97	\$ 16,936.15	\$ 19,079.45
Capital	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 870.00	\$ -	\$ -
Total Expenditures	\$ -	\$ 20,330.88	\$ 23,055.96	\$ 21,194.13

Addenda: RUSD Department Budgets

Office of the Superintendent and the Board of Education				
Mission		LEADERSHIP		
<p>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.</p>		<p>Dr. Eric Gallien, Superintendent Mr. Peter Reynolds, Chief of Staff</p> <hr/> <p>Mr. Brian O'Connell, President, Board of Education Mr. Matthew Hanser, Vice President Board of Education</p> <p>Ms. Kimberly Hoover, Treasurer, Board of Education Mr. Scott Coey, Clerk, Board of Education Ms. Dulce Cervantes Contreras Ms. Amy Cimbalnik, Board of Education Ms. Ally Docksey Ms. Auntavia Jackson Ms. Julie McKenna</p>		
Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Board of Education	1	\$139,198.00	\$183,560.00	\$322,758.00
Superintendent's Office	2	\$412,826.00	\$127,707.00	\$540,533.00
Department Totals	3	552,024.00	\$311,267.00	\$863,291.00

Chief of Communications & Community Engagement Office				
Mission		LEADERSHIP		
<p>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).</p>		<p>Stacy Tapp, Chief of Communication & Community Engagement Nicole McDowell, Executive Director of Family & Community Engagement Jonalee Kuhn, Manager Communications</p>		
Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Communication Office	3	\$371,635.00	\$232,930.00	\$604,565.00
Family & Community Engagement	3	\$277,696.00	\$56,687.00	\$334,383.00
Department Totals	6	\$649,331.00	\$289,617.00	\$938,948.00

Addenda: RUSD Department Budgets

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 Rachel Schuler, Exec. Director of Special Education Lorie Ann Karls, Director of Professional Learning James O'Hagen, Director of Virtual Learning		
Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Chief Academic Office	2	\$247,095.00	\$53,150.00	\$300,245.00
Special Education (ASC/Support Staff)	54.53	\$5,951,188.00	\$967,518.00	\$6,918,706.00
Curriculum & Instruction	40.9	\$9,979,748.00	\$3,433,150.00	\$13,412,898.00
Professional Learning	2	\$238,552.00	\$273,185.00	\$511,737.00
Early Learning	3	\$404,440.00	\$439,416.00	\$843,856.00
Bilingual/ELL	5.67	\$616,019.00	\$34,000.00	\$650,019.00
Virtual Learning	15.3	\$2,046,952.00	\$125,350.00	\$2,172,302.00
Department Totals	123.4	\$19,483,994.00	\$5,325,769.00	\$24,809,763.00

Chief Legal Services Office				
Mission		LEADERSHIP		
Work to foster a more positive and productive culture, and reduce legal risk to Racine Unified School District. Ensure legal compliance and supportive workplace relationships.		Kimberly R. Walker, Chief Legal Officer Keri A. Hanstedt, Deputy Chief, Employee Relations		
Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Legal Services	4	\$621,496.00	\$274,640.00	\$896,136.00
Department Totals	4	\$621,496.00	\$274,640.00	\$896,136.00

Addenda: RUSD Department Budgets

Chief of Schools Office				
Mission		LEADERSHIP		
Our Mission is to transform our school communities through Our Vision to create a network of systematic structures through equitable practices in leadership, learning, service, and research		Jody Bloyer, Chief of Schools Daryl Burns, Deputy Chief, Cluster III Jeff Miller, Deputy Chief, Cluster II Chad Chapin, Deputy Chief, Cluster I Alex DeBaker, Executive Director Academies Phillip Rhymes, Director Performance Management Andrea Rittgers, Director Student Services John Strack, Supervisor Transportation Andre Bennett, Director Alternative Learning Antonio Crane, Director Extended Learning		
Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Chief of Schools Office	17.4	\$2,049,985.00	\$1,799,867.00	\$3,849,852.00
Student Services	16.9	\$1,501,866.00	\$439,125.00	\$1,940,991.00
Transportation/Enrollment	7	\$512,937.00	\$11,212,207.00	\$11,725,144.00
CTE/Academies	3	\$343,156.00	\$614,446.00	\$957,602.00
Alt. Ed	2	\$267,334.00	\$752,700.00	\$1,020,034.00
School Security	0.5	\$0.00	\$468,228.00	\$468,228.00
Extended Learning	3.4	\$243,842.00	\$1,916,091.00	\$2,159,933.00
Performance & Data	2	\$234,092.00	\$216,671.00	\$450,763.00
Assessment	1	\$141,492.00	\$162,750.00	\$304,242.00
Activities	1	\$140,388.00	\$135,022.00	\$275,410.00
Department Totals	54.2	\$5,435,092.00	\$17,717,107.00	\$23,152,199.00

Chief Information Office				
Mission		LEADERSHIP		
The technology department creates and delivers innovative and effective technology solutions and services for students and staff. The department implements and integrates technology to facilitate learning so our students have the knowledge and skills to be productive members of our global society.		Timothy Peltz, Chief Information Officer Michael Van Laningham, Supervisor of Technical Projects Paul Jude, Supervisor of Technical Services Group Brandon Jones, Supervisor of School Data Michael Hyland, Supervisor of Technology Integration		
Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Chief Information Office	28	\$3,127,246.00	\$3,607,354.00	\$6,734,600.00
Department Totals	28	\$3,127,246.00	\$3,607,354.00	\$6,734,600.00

Addenda: RUSD Department Budgets

Chief Operations Office				
Mission		LEADERSHIP		
The RUSD Facilities & Maintenance Department maintains all District facilities to help create quality learning environments for students and staff.		Shannon Gordon, Chief Operations Officer Vacant, Director, Dept of Facilities Jim Hooper, Director, Dept of Facility Planning David Gallo, Facilities Manager Tabitha Miller, Safety & Risk Mgmt. Specialist		
Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Chief Operations Office	5	\$855,303.00	\$1,423,289.00	\$2,278,592.00
Maintenance	52.76	\$5,794,254.00	\$6,317,169.00	\$12,111,423.00
Custodial	117.32	\$9,720,901.00	\$1,621,748.00	\$11,342,649.00
Construction	0	\$0.00	\$12,011,264.00	\$12,011,264.00
Department Totals	175.08	\$16,370,458	\$21,373,470.00	\$37,743,928.00

Chief Financial Office				
Mission		LEADERSHIP		
To provide financial stability and budget management in a manner that supports educational excellence and demonstrates responsible stewardship of District resources.		Jeffrey Serak, Chief Financial Officer Julie Schattner, Executive Director of Finance Melissa Abel, Deputy Chief of Human Resources Diane Knoll, Purchasing Manager Jackson Parker, Budget Manager Cynthia Furu, Payroll Manager Cheryl Herman, Food Service Coordinator		
Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Chief Financial Office	17.5	\$1,772,051.00	\$94,210.00	\$1,866,261.00
Human Resources	11	\$1,078,916.00	\$1,251,771.00	\$2,330,687.00
Food Service	1.5	\$112,029.00	\$9,471,296.00	\$9,583,325.00
Department Totals	30	\$2,962,996	\$10,817,277.00	\$13,780,273.00

Addenda: Glossary of Terms

Acronyms

3K – Three-Year-Old Kindergarten
4K – Four-Year-Old Kindergarten
5K – Five-Year-Old Kindergarten
DPI – Department of Public Instruction
FTE – Full Time Equivalency
GASB – Governmental Accounting Standards Board
OPEB – Other Post-Employment Benefits
WUFAR – Wisconsin Uniform Financial Accounting Requirements

Definitions

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

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

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

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

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

Deficit – Occurs when budgeted spending exceeds budgeted income.

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

Equalization –

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

Addenda: Glossary of Terms

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

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

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

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

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

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

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

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

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

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

Addenda: Glossary of Terms

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

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

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