

# Adopted Budget

Fiscal Year  
**2023-24**



# Message from the Superintendent



Dear Racine Unified School District Community,

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

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

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

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

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

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

Sincerely,

A handwritten signature in black ink that reads "Soren Gajewski". The signature is fluid and cursive, written over a white rectangular background.

Soren Gajewski

Interim Superintendent



Budget Award



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Racine Unified School District  
Wisconsin**

For the Fiscal year Beginning

July 01, 2022

*Christopher P. Morill*

Executive Director

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# Administration



Interim Superintendent



Peter Reynolds,  
Chief of Operations



Jeff Serak,  
Chief Financial Officer



Jody Bloyer,  
Chief of Schools



Janell Decker, Interim  
Chief Academic Officer



Stacy Tapp, Chief of  
Communication &  
Community Engagement



Tim Peltz, Chief  
Information Officer



Kimberly Walker,  
Chief Legal Officer



Emily DeBaker,  
Chief of Staff

# Organizational Chart

**Community  
Board of Education  
Superintendent of School**

## **Chief Financial Office**

Finance  
Budgets & Grants  
Payroll  
Purchasing  
Food Service  
Human Resources

## **Chief Operations Office**

Facilities & Maintenance  
Capital Projects  
Safety & Security

## **Chief of Schools Office**

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

## **Chief Academic Office**

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

## **Chief of Staff**

Executive Team Collaboration  
Superintendent Liaison  
Manages Special Assignments  
Strategic Communications Counsel

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

Communication  
News Media  
Website & Social Media  
Community & Family Engagement

## **Chief Information Office**

Technology  
Systems & Applications  
Network  
School Data  
Instructional Materials Center  
Warehouse

## **Chief Legal Office**

Employee Relations  
Legal Services  
Risk Management

# Board of Education



Ms. April Harris



Mr. Scott Coey,  
Treasurer



Ms. Jane Barbian  
Board President



Ms. Sarah Walker  
Cleveland



Ms. Julie McKenna



Ms. Allyson Docksey  
Board Vice President



Mr. Brian O'Connell,  
Board Clerk



Ms. Nikki Fisher



Ms. Theresa Villar

# Governance—Budget Policies

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

OE – 5 states the Superintendent will:

Develop an annual budget that:

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

Develop an annual budget document that:

- Is in an understandable summary format and highlights the relationship between the budget and Strategic Plan goals;
- Credibly describes revenues, expenditures and transfers between funds;
- Shows the amount spent in each budget category for the most recently completed fiscal year and the amount budgeted for the next fiscal year;
- Reports the anticipated impact on staffing allocations; and
- Discloses budget planning assumptions.

Forecast fiscal conditions for future years.

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

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

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

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

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

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

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

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

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

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



# Strategic Plan Overview

## District Vision:

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

## District Mission:

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

### • Core Values:

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

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



# Strategic Plan 2027

## Racine Unified Strategic Priorities:

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

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

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

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

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

# Strategic Plan 2027 Goals

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

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

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

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

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

# Community At-A-Glance

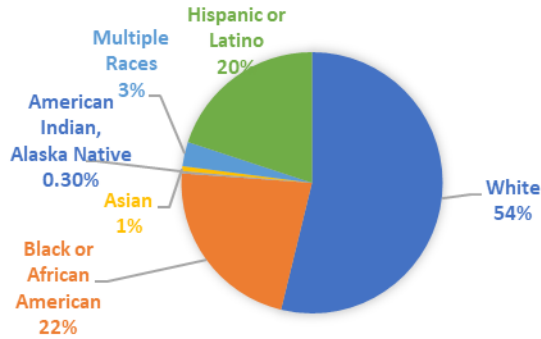
The Racine Unified School District serves and educates students from 7 surrounding municipalities with a combined total population of approximately 137,866. The District is located 25 miles south of Milwaukee and 75 miles north of Chicago and is bounded on the east by Lake Michigan.

Information sourced from [census.gov](http://census.gov) & [city-data.com](http://city-data.com).



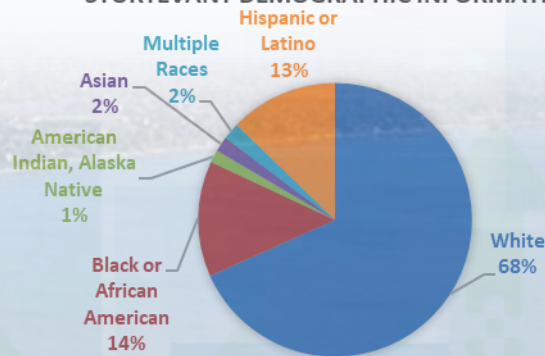
Population: 77,127  
Median income: \$44,346

RACINE DEMOGRAPHIC INFORMATION



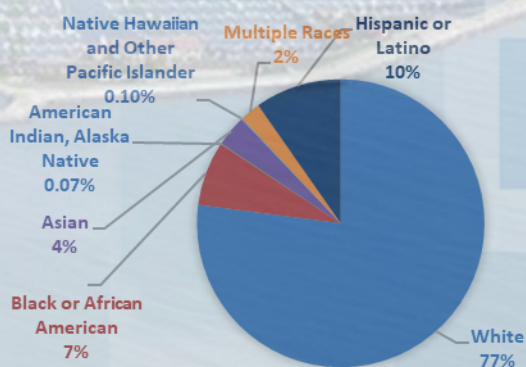
Population: 6,718  
Median income: \$73,175

STURTEVANT DEMOGRAPHIC INFORMATION



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

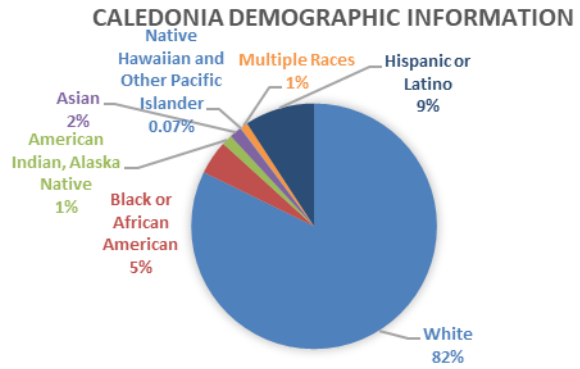
MOUNT PLEASANT DEMOGRAPHIC INFORMATION



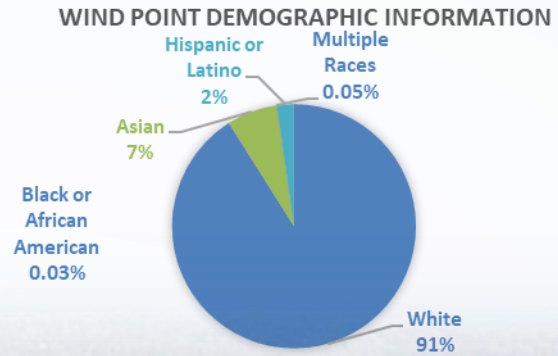
# Community At-A-Glance



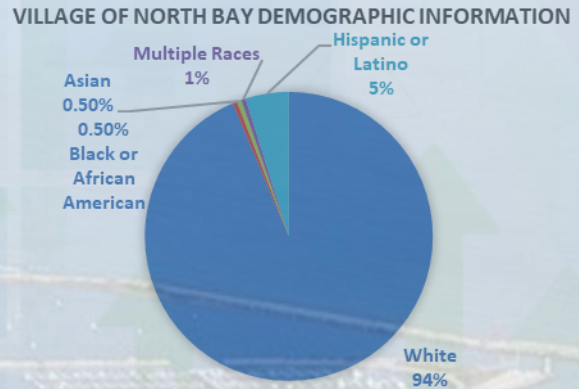
Population: 25,208  
 Median income: \$81,722



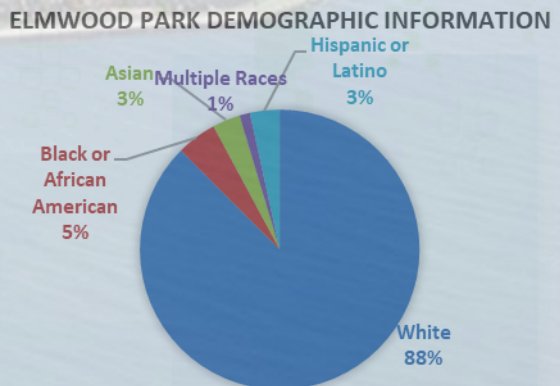
Population: 1,620  
 Median income: \$111,633



Population: 206  
 Median income: \$90,421



Population: 506  
 Median income: \$76,487



# Community At-A-Glance

## Racine Area Employers - RAMAC

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

### Post-Secondary Education

Several colleges and universities are located within commuting distance of the

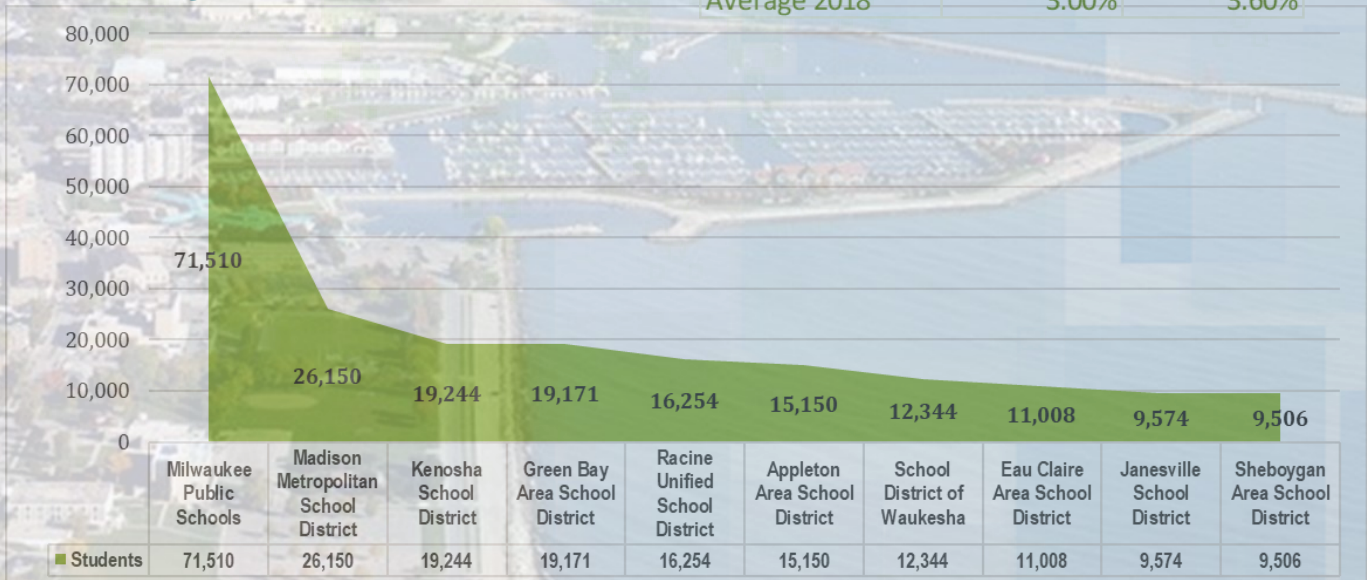
District:

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

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

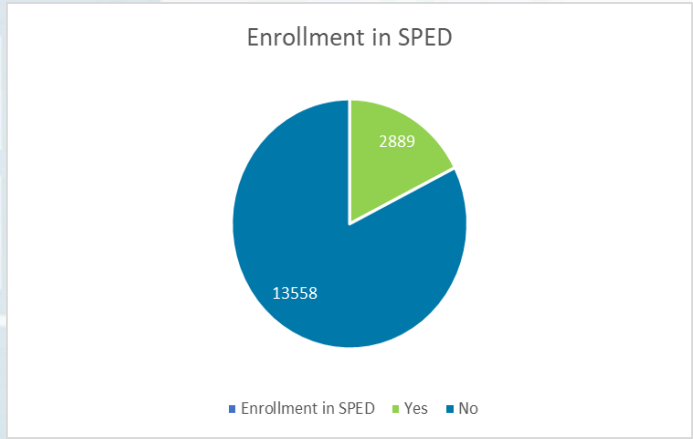
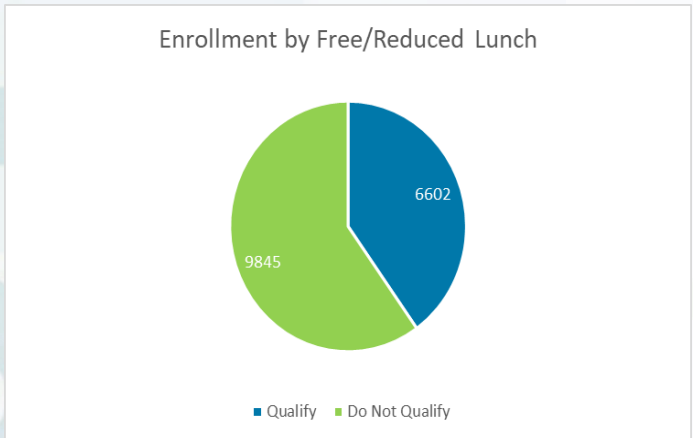
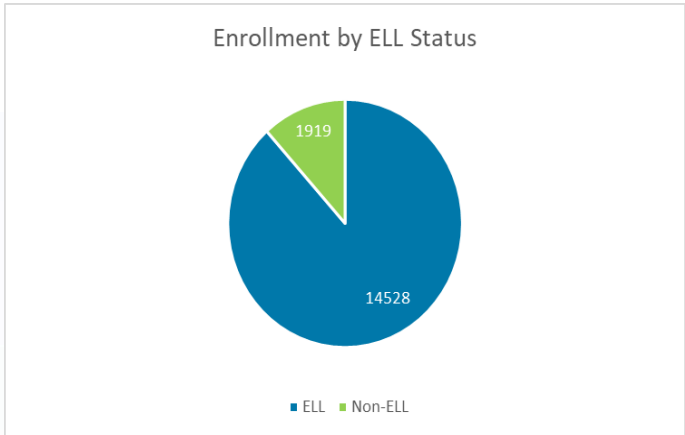
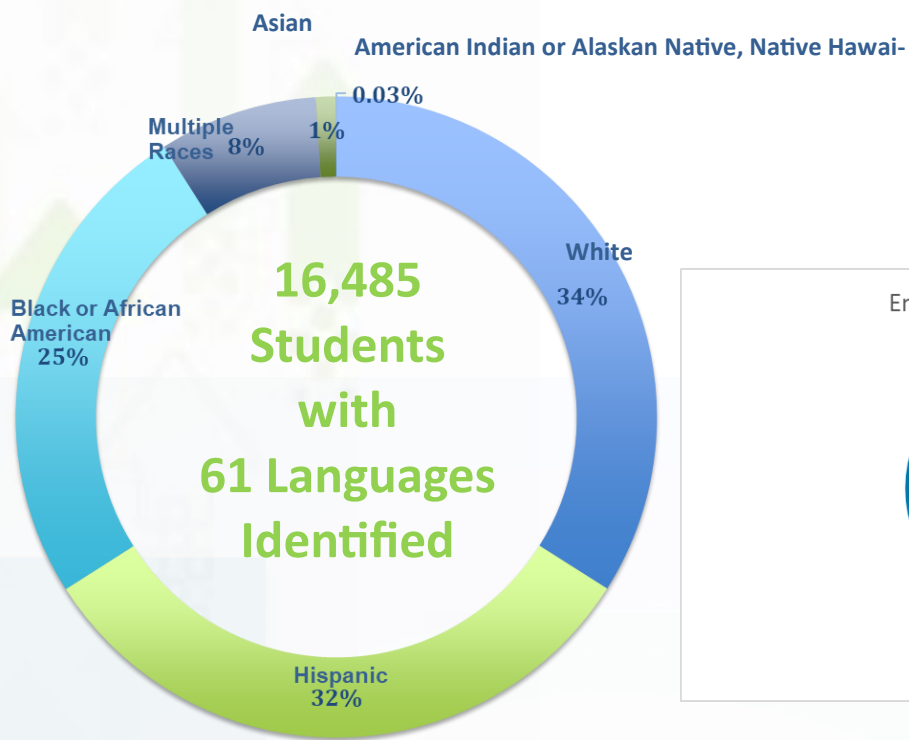
Unemployment Rate		
Year	State of Wisconsin	Racine, WI
February 2023	2.80%	3.50%
February 2022	3.30%	4.00%
Average 2022	2.90%	3.50%
Average 2021	3.80%	4.70%
Average 2020	6.40%	7.30%
Average 2019	3.20%	3.90%
Average 2018	3.00%	3.60%

RUSD is the 5<sup>th</sup> largest school district in Wisconsin



Data provided by Baird Financial, 2022.

# RUSD At-A-Glance



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

# Schools

## Specialty Schools

Racine Alternative Learning  
Bull Early Education Center  
Virtual Learning

## Elementary Schools

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

## K-8 Schools

Gifford School  
Gilmore Fine Arts  
Jerstad-Agerholm School  
Mitchell School

## Middle Schools

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

## High Schools

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





# Building the Budget—Calendar

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

# Building the Budget—Basis of Budgeting

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

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

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

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

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

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

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

## Funding Allocations (Site based budgeting)

### School Funding Allocations

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

### Department Funding Allocations

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

### District Wide Operational Allocations

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

# Building the Budget—Challenges

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

## Challenges That Shaped Budget Development

- As the district uses the remaining ESSER funding in FY24, we approach closer to the fiscal cliff. Utilizing all remaining ESSER funding, FY22 carry-over set aside for our ERP implementation, and \$1.6 million of state aid dedicated to teacher retention, the district is projecting a balanced budget for FY24.
- **Declining Enrollment** – District revenue is linked to the number of students residing in RUSD boundaries, while district costs are driven by the number of students attending. The District's declining enrollment trend requires reducing expenses by \$11,056.90 per student lost. Per district enrollment data, our total enrollment on 3rd Friday was up 72 students from 2022-23, however our 3-year average membership was down 129 for a declining enrollment exemption of \$1,436,340.
- **Staffing Costs** – Staff and benefit costs were expected to increase as the District works to
- maintain compensation levels that retain and recruit employees. CPI increases of 8% as well as rung advancement for all employees added an estimated \$16 million dollars to the district budget.
- **Operational Cost Increases**- With inflation rates high and supply chain issues still affecting the markets costs were expected to increase for operational (utilities, gas) costs, pupil transportation and other expenses.
- **Academic Needs of Students** – The District continues to work to meet student learning goals, address student learning loss due to the pandemic and improve academic achievement in schools while meeting the special service needs of students.
- **Updating Referendum Financing Plan** – With updates to the LRFMP, finance continues to evaluate our financing plan to maximize the work that can be completed under the 2020 referendum.
- **Uncertainty of Funds** – While the District has received federal CARES, GEER, and ESSER dollars to address learning loss, mental health, and school safety concerns, a significant portion of those funds are being used to cover operational expenses (\$33 million projected for 2023-24). As those funds are spent down we continue to face uncertainty with the future sustainability of funds to cover operational expenditures.

## Building the Budget—Strategies

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

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

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

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

- Targeted reductions at schools that operate inefficiently

- Evaluate all District programming and staffing for operational efficiencies

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

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

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



# Building the Budget—Forecast

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

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

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

This scenario contained the following assumptions:

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

### Significant Fiscal Challenges in coming years

Declining enrollment requires continued reductions to meet balanced budget

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

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

- Projected funding shortfalls exceed \$34 million in FY25

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

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

# Building the Budget—Assumptions

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

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

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

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

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

# Enrollment

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



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

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

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

**2023-24 Enrollment decline/increase by grade level:**

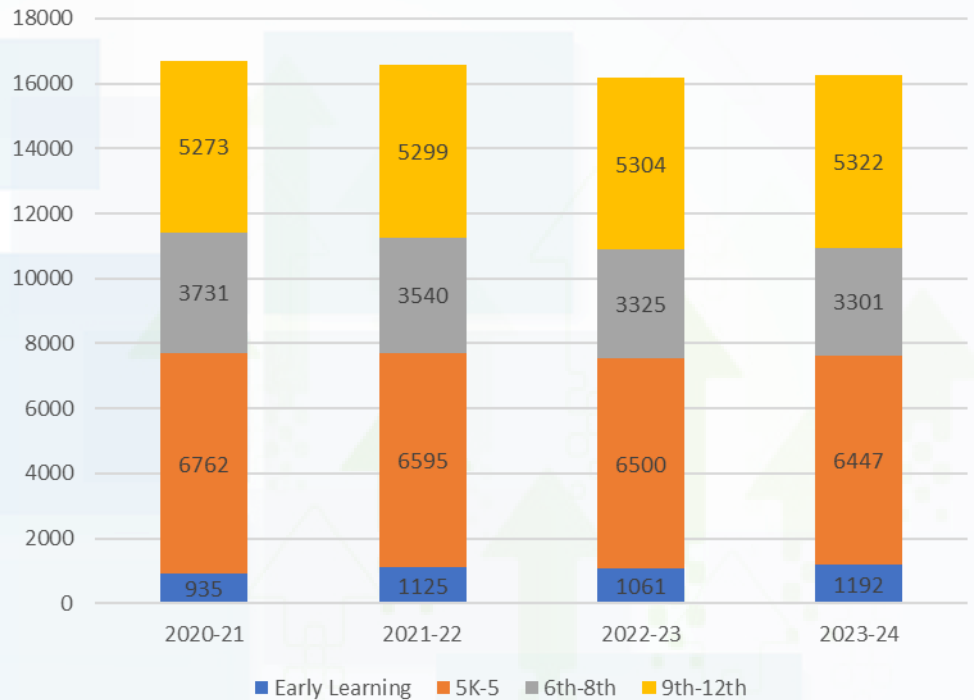
**Early Learning: +131**

**5K-5: -53**

**6-8: -24**

**9-12: +18**

**RUSD Head Count Trends**



# Staffing

Staffing makes up the largest percentage of RUSD expenditures, thus shifts in staffing costs significantly impact the district budget. Overall district General and Special Education funded staffing costs increased by over \$16 million dollars from the prior year. This was largely due to the elevated CPI rate of 8% and the rung advancement given to staff. The decrease is due to the closure of Dr. Jones and ongoing staff reductions through department and school staffing meetings to meet the pending fiscal cliff for FY25. Staff FTE was pulled from the current roster.

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

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

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

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

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

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



# District Funds

General Fund

**\$273.0M**

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:

Special Education Fund

**\$58.6 M**

- General Fund (Fund 10)
- Special Education Fund (Fund 27)
- Special Revenue Fund (Funds 21 & 29)

Food Service Fund

**\$12.6 M**

- Debt Service Funds (Funds 38 & 39)
- Capital Project Funds (Funds 41, 42, 43, 44, 45, 46 & 49)
- Food Service Fund (Fund 50)

Capital Projects Fund

**\$144.1M**

- 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.

Debt Service Funds

**\$21.7M**

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.

Special Revenues  
Funds

**\$2.1M**

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.

Community Service  
Fund

**\$5.5 M**

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

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

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

Total FY24 Budget

**\$517.6 M**

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

# District Fund Balance

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

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

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

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

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

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

# Revenue

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

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

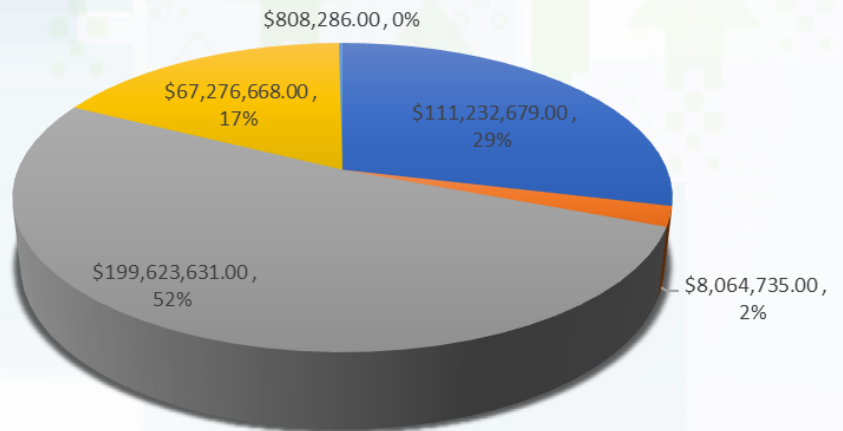
ALL GOVERNMENTAL FUNDS  
 Combined Statement of Revenues, Expenditures and Changes Fund Balance  
 Revenues by Source, Expenditures by Function  
 ANNUAL BUDGET

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

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

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

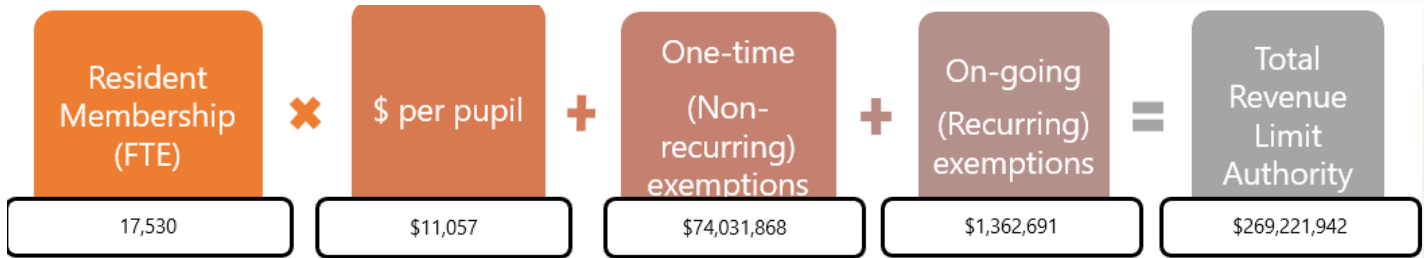
2023-24 Revenues by Source  
 All Governmental Funds



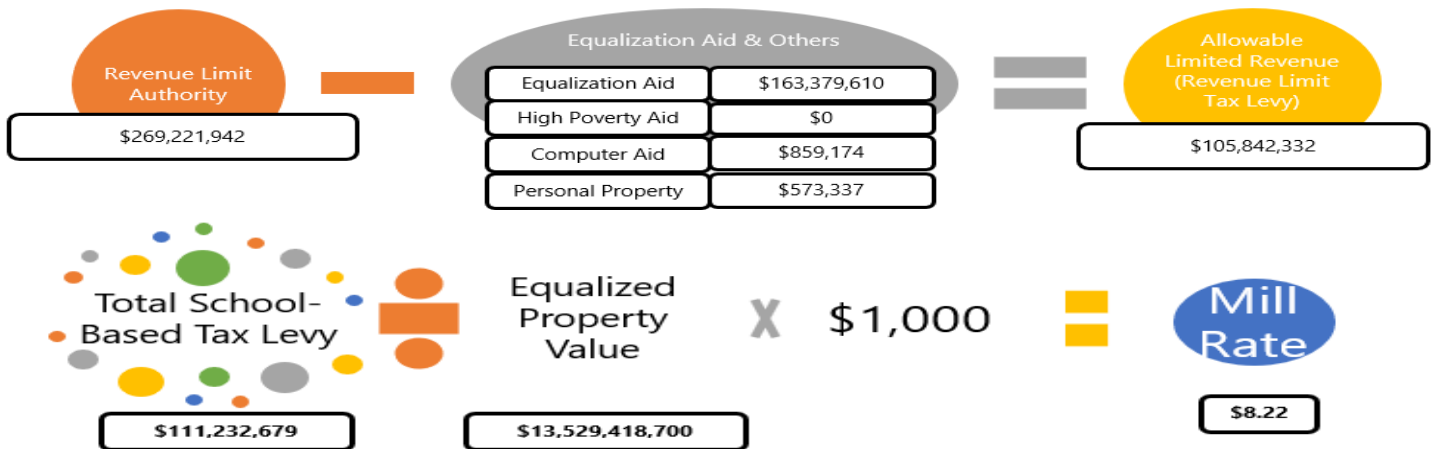
■ Property Taxes ■ Local Sources ■ State Sources ■ Federal Sources ■ Other/Intermediate

# Revenue—Property Tax Information

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



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

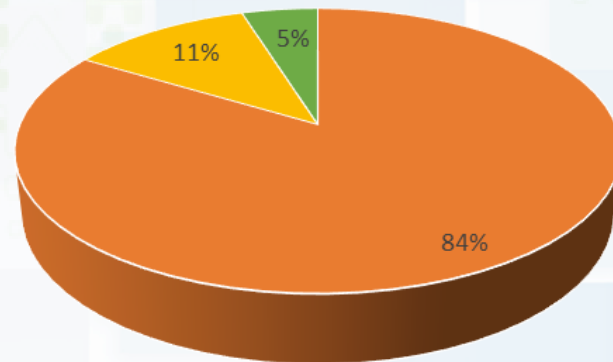


The General Fund receives 84% of all property tax levy funds. This includes the tax levy for the voucher program.

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

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

2023-24 Property Tax by Fund



■ General Fund   ■ Debt Service Fund   ■ Community Service Fund

# Expenditures—All Governmental Funds

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

Common categories of expenditures include:

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

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

# Expenditures—General & Special Education

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

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

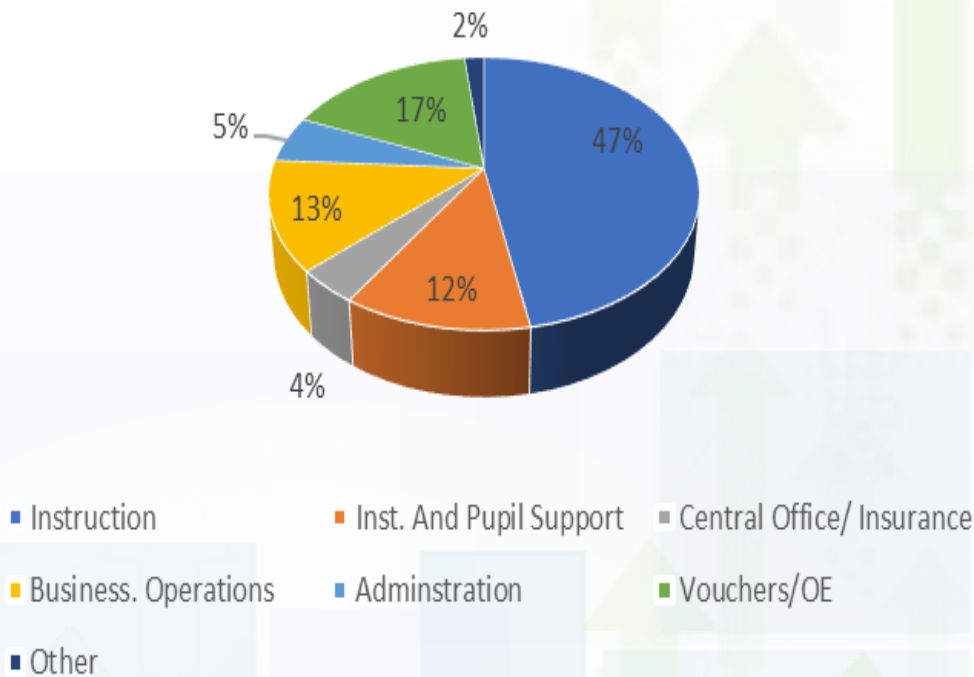
Business, operations, and construction make up 13% of all spending and is used to support students and schools through pupil transportation, school maintenance and improvements to buildings.

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

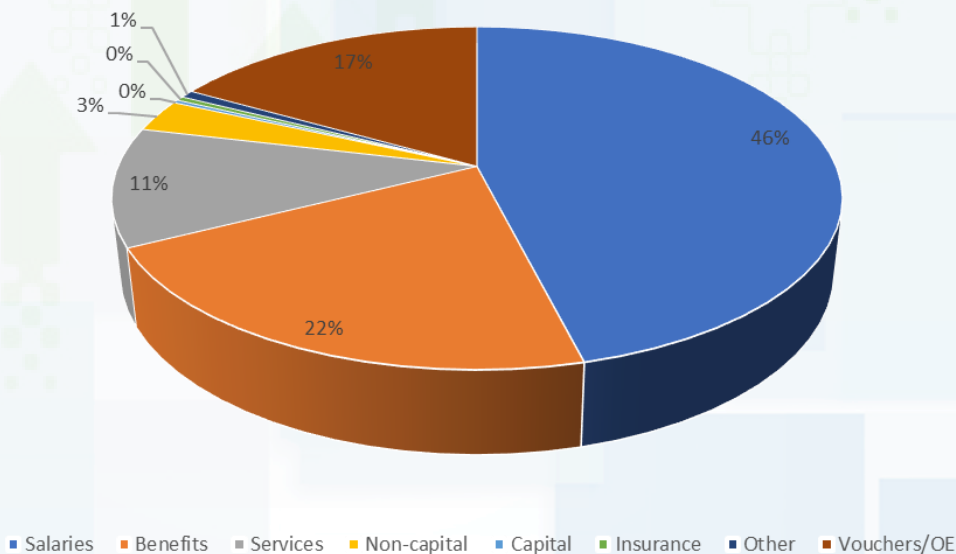
Salaries and benefits make up 68% of budgeted expenditures in the General and Special Education budget. Up from 67% in 2022-23.

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

## 2023-24 Expenditures by Function Fund 10 and 27



## 2023-24 Expenditures by Object Fund 10 and 27



# General Fund

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

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

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

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

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

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

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

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

# Special Revenue Fund

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

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

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

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

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

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



# Special Education Fund

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

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

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

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

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

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

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

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

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

# Debt Service

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

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

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

### Revenues by Source, Expenditures by Function

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

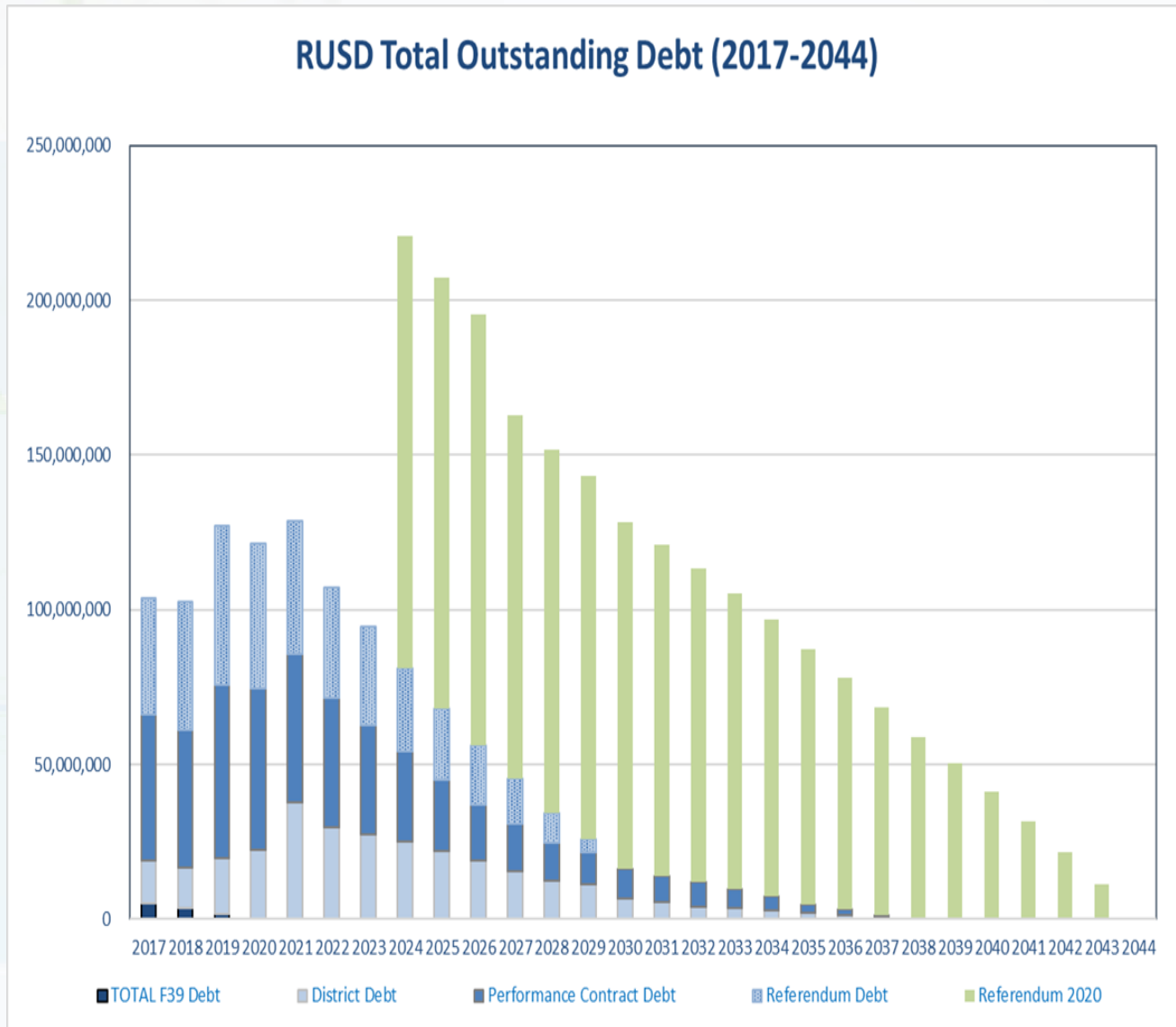
\$2.0 million dollars is transferred from Fund 80 to cover the debt payment for the RUSD Aquatic Center.

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

# Outstanding Debt

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

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



# Capital Projects

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

RUSD has developed a Long-Range Facility Master Plan (LRFMP) to guide the work of all the planned capital projects withing the District. In alignment with the LRFMP, the district is continuing Group 1 and Group 2 projects and will begin Phase 3 work in FY24.

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

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

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

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



# Food Service Fund

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

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

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

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

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

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

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

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

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

# Pension & OPEB Trust Fund

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

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

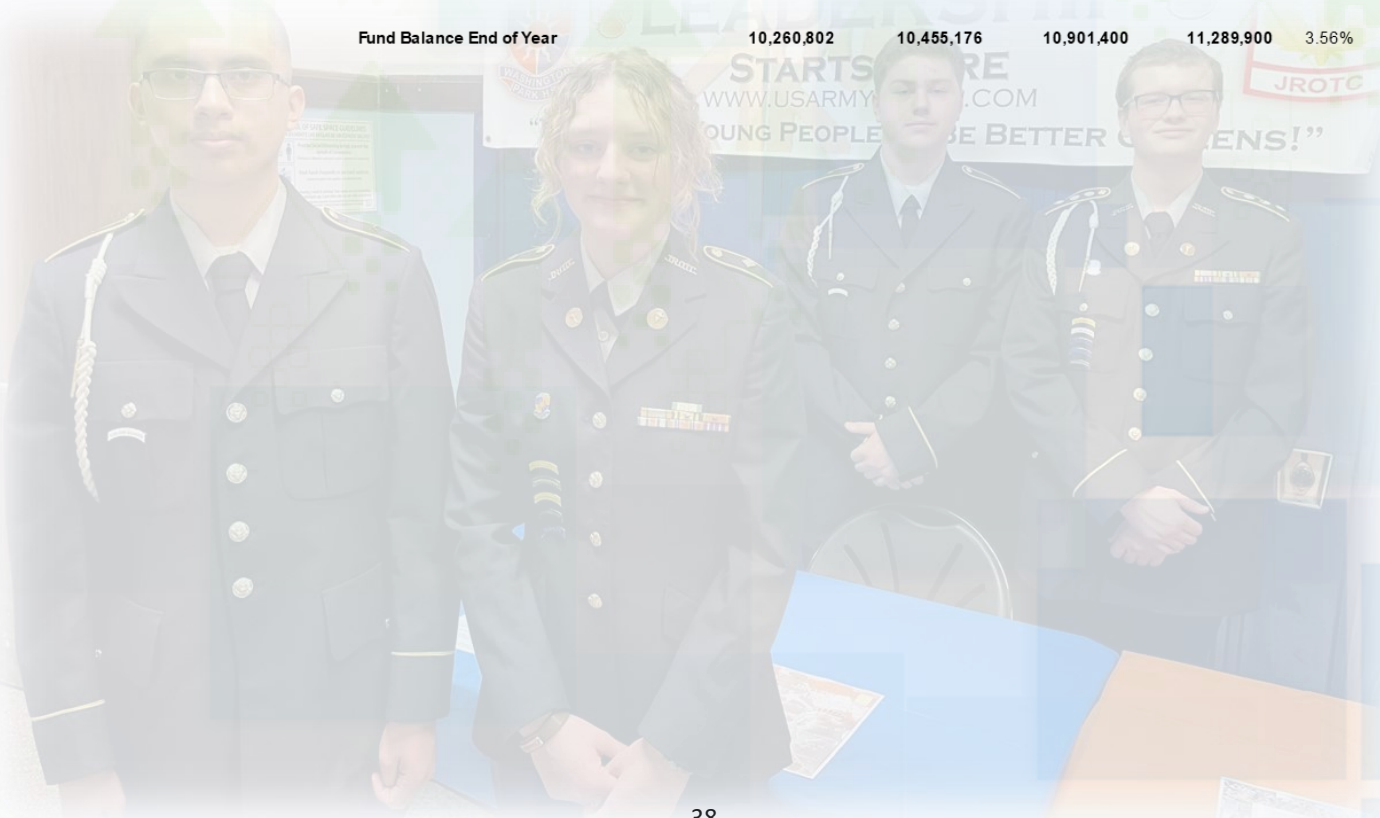
For the Fund 73-Employee Benefit Trust Fund, estimated contribution amounts for RUSD are determined through an analysis performed by Brown & Brown Benefit Services. In-order-for the district to receive state or federal aid, on contributions to the fund, the District must allocate to the fund 105% of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

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

Revenues by Source, Expenditures by Function  
ANNUAL BUDGET

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

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



# Community Service Fund

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

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

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

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

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

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

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

# Federal ESSER Funds

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

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

## How is RUSD Using ESSER Funds?

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

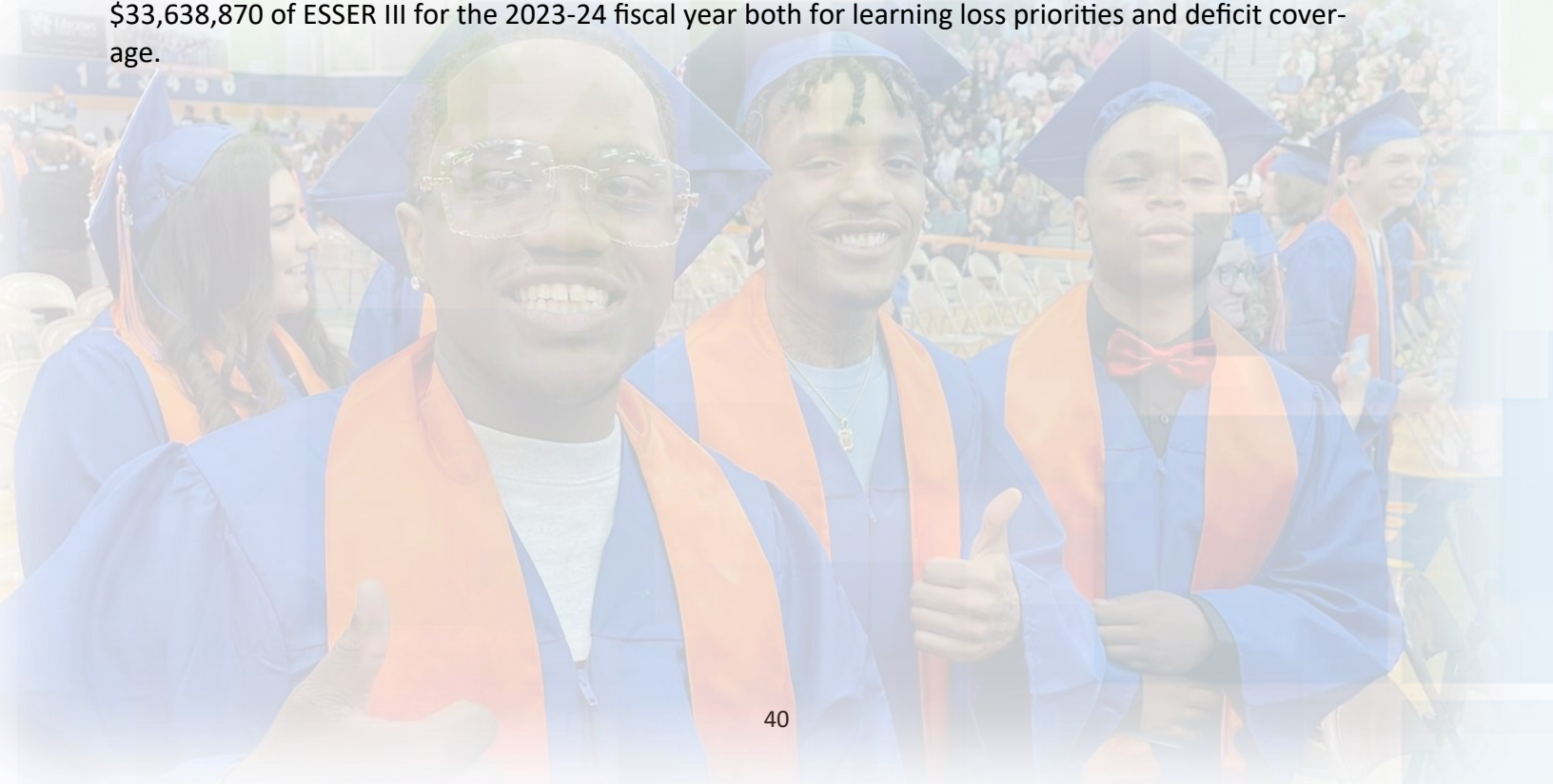
**ESSER I Funds** were invested to support immediate student, family and staff needs during the transition from in-person to remote and later hybrid learning. Funds were also invested to increase school safety protocols and provide personal protective equipment.

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

## ESSER Funding moving forward

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

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





# Energy Efficiency

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

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

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

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

## Projects completed by Trane

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

## Projects completed by Johnson Controls Inc

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

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

# Budget Adoption Table

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

## Budget Adoption Table

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

## Budget Adoption Table

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

## Budget Adoption Table

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

## Budget Adoption Table

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

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

# Revenue Limit Worksheet

## Department of Public Instruction 2023-24 Revenue Limit Worksheet

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

# Revenue Limit Worksheet

## Department of Public Instruction 2023-24 Revenue Limit Worksheet

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

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



# Certification of Aid

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

# Certification of Aid

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

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

# Schools At-A-Glance

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

## School Staffing Allocation

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

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

## School Operations & Co-Curricular Budget

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

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

## Title IA Allocations

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

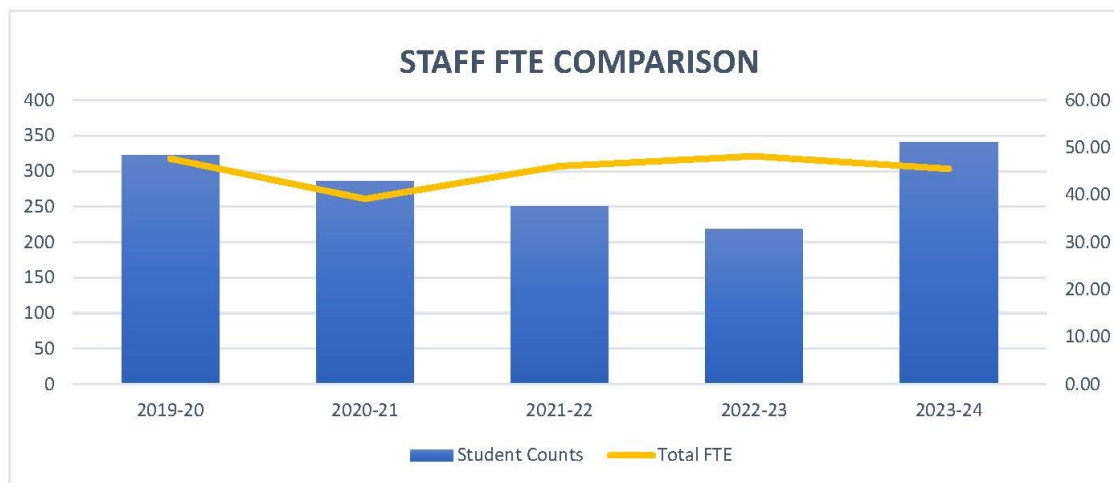
Ranking Bands:	Grade Span	Poverty Ratio	Title I Per-Pupil Amt
1	All Schools	>=75%	\$ 1,030
2	KG-12	65-74%	\$ 795
3	Middle	55-64%	\$ 860

# Schools At-A-Glance



SCHOOL PROFILE
<b>114 - Bull EEC</b>

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



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

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

# Schools At-A-Glance



## SCHOOL PROFILE

**101 - Montessori**

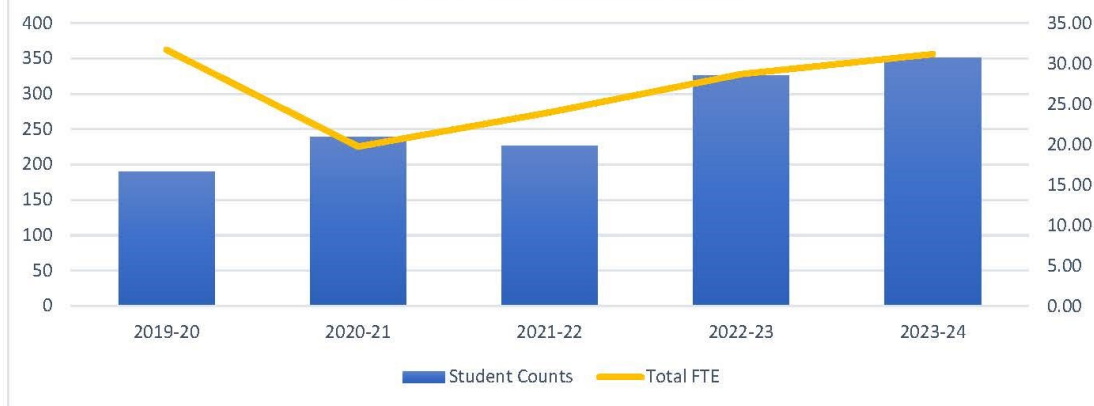
### OVERVIEW

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

### 2023-24 SCHOOL FINANCIAL DATA

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

### STAFF FTE COMPARISON



### ENROLLMENT AND STAFF DETAIL

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

### SCHOOL BUDGET & EXPENDITURE HISTORY

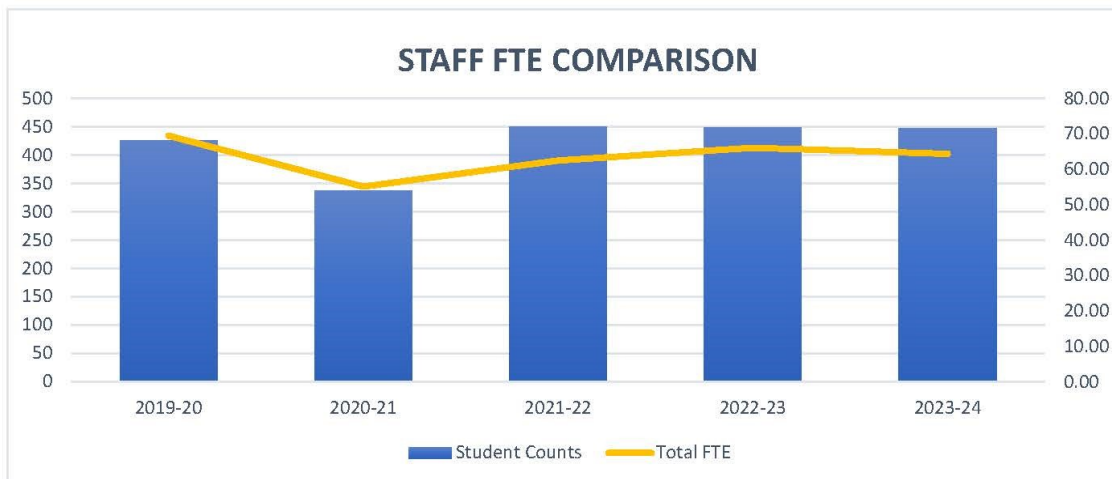
Expenditures	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
Salaries	\$ 927,880.56	\$ 1,370,674.23	\$ 1,690,718.76	\$ 1,783,408.00
Fringe Benefits	\$ 453,241.42	\$ 588,369.09	\$ 803,821.49	\$ 855,449.00
Purchased Services	\$ 101,814.55	\$ 183,791.11	\$ 167,603.68	\$ 7,518.00
Non-Capital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

# Schools At-A-Glance



SCHOOL PROFILE
<b>118 - Fratt</b>

OVERVIEW		2023-24 SCHOOL FINANCIAL DATA	
Principal	Steve Branson	2023-24 School Allocation	\$ 29,434
Phone Number	(262) 664-8150	2023-24 Title I Allocation	\$ 3,513
Address	3501 Kinzie Ave.	2023-24 ESSER Allocation	\$ -
Grades	K-5	2023-24 Per Pupil Spending	\$ 13,902.55
Poverty Rate	75%	2023-24 Staff Salaries	\$ 6,195,397
SPED Student %	15.41%	2023-24 Staff FTE	\$ 64
ELL Student %	17.63%	2023-24 Student/Staff Ratio	7
2023-24 3rd Friday Enrollment	448		
2020-21 Report Card Score	56.3		
Report Card Rating	Meets Few Expectations		



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

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

# Schools At-A-Glance



## SCHOOL PROFILE

**132 - Jefferson Lighthouse**

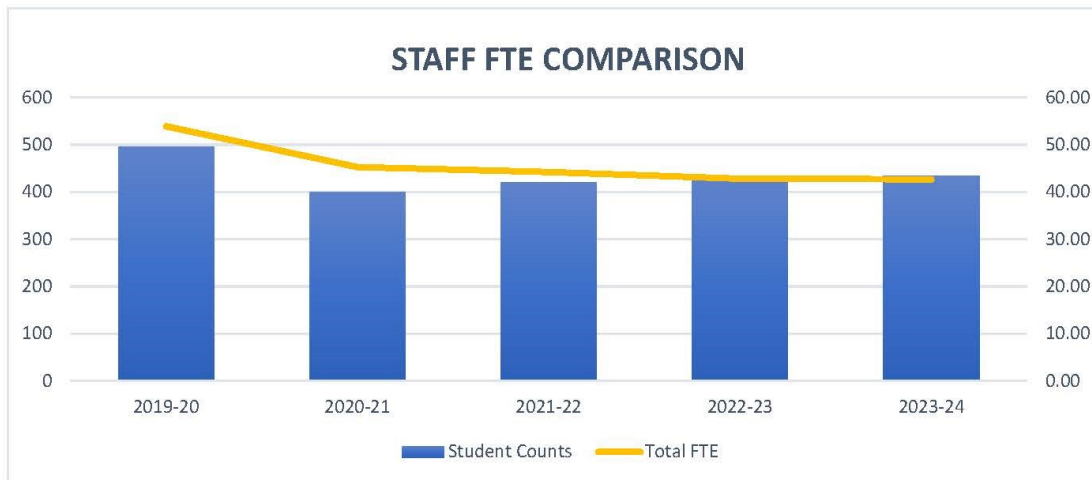
### OVERVIEW

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

### 2023-24 SCHOOL FINANCIAL DATA

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

### STAFF FTE COMPARISON



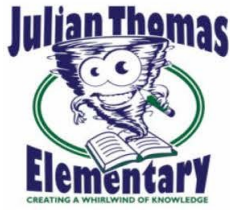
### ENROLLMENT AND STAFF DETAIL

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

### SCHOOL BUDGET & EXPENDITURE HISTORY

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

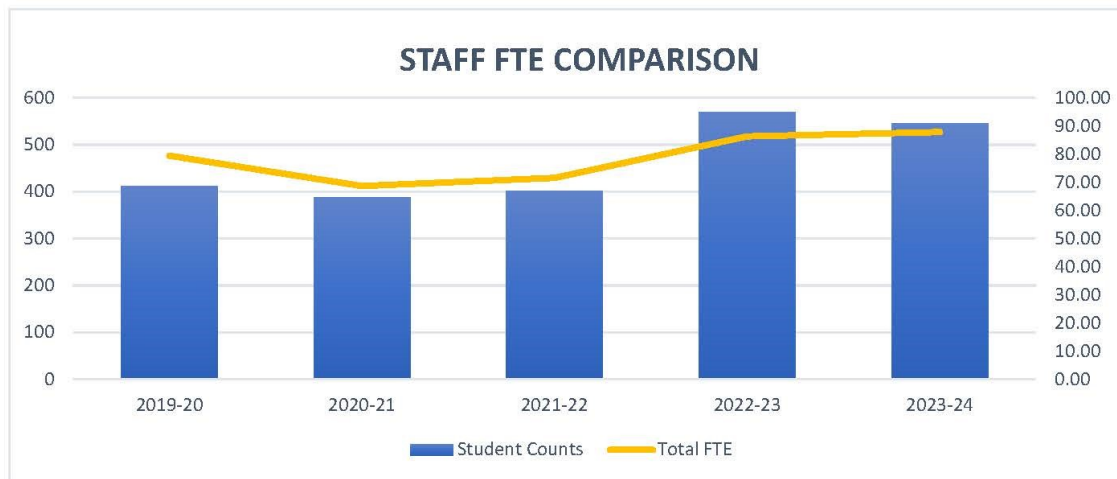
# Schools At-A-Glance



SCHOOL PROFILE
<b>120 - Julian Thomas</b>

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

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



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

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



# Schools At-A-Glance



## SCHOOL PROFILE

**138 - Knapp**

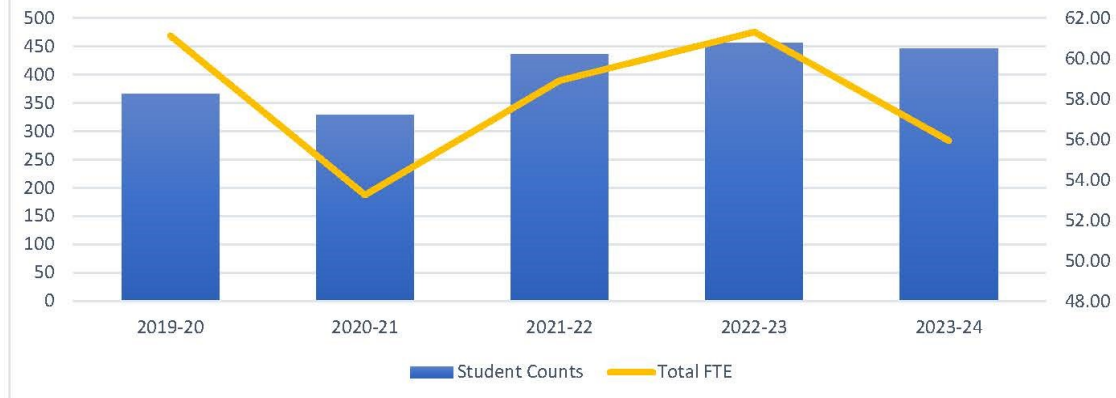
### OVERVIEW

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

### 2023-24 SCHOOL FINANCIAL DATA

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

### STAFF FTE COMPARISON



### ENROLLMENT AND STAFF DETAIL

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

### SCHOOL BUDGET & EXPENDITURE HISTORY

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

# Schools At-A-Glance

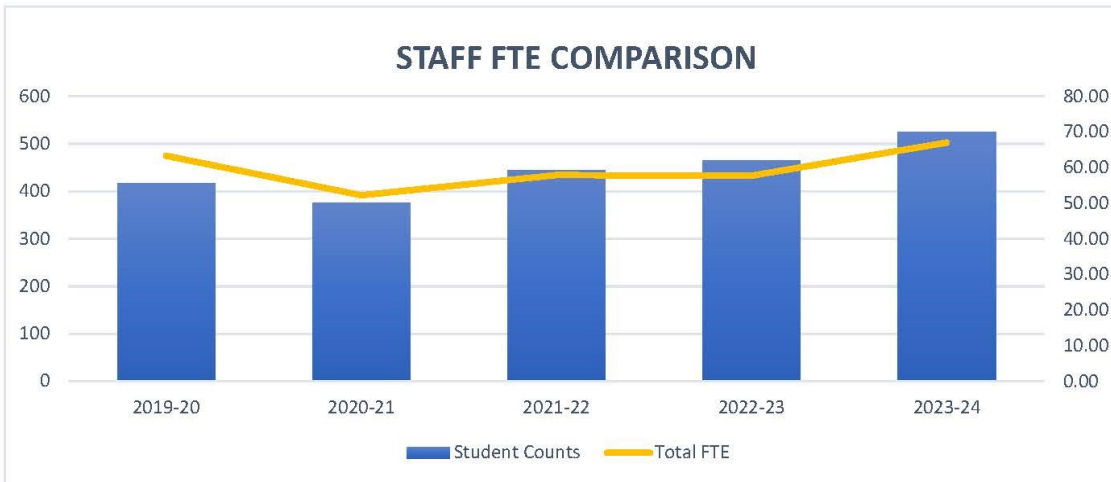


## SCHOOL PROFILE

### 112 - Olympia Brown

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

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



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

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

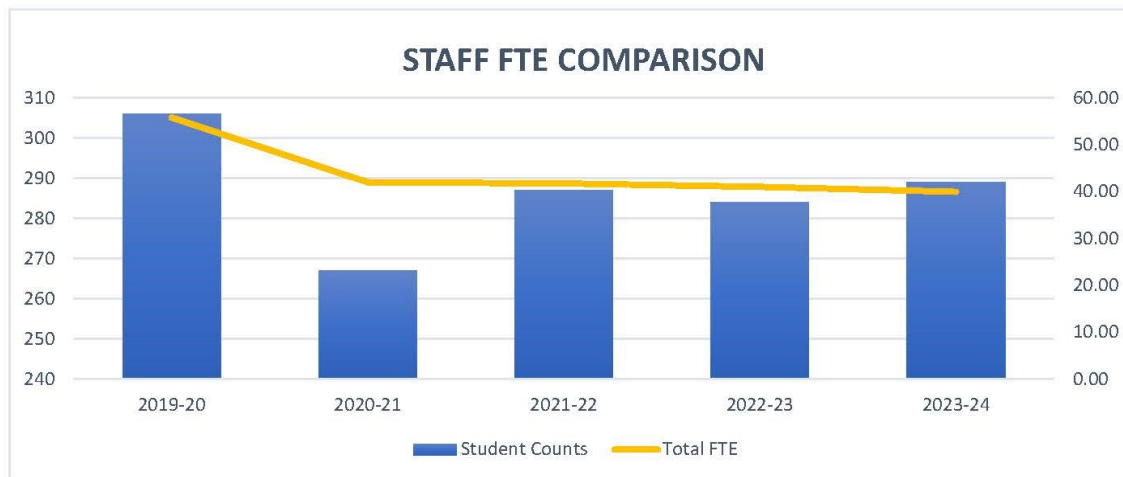
# Schools At-A-Glance



## SCHOOL PROFILE

### 174 - Red Apple

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



### ENROLLMENT AND STAFF DETAIL

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

### SCHOOL BUDGET & EXPENDITURE HISTORY

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

# Schools At-A-Glance

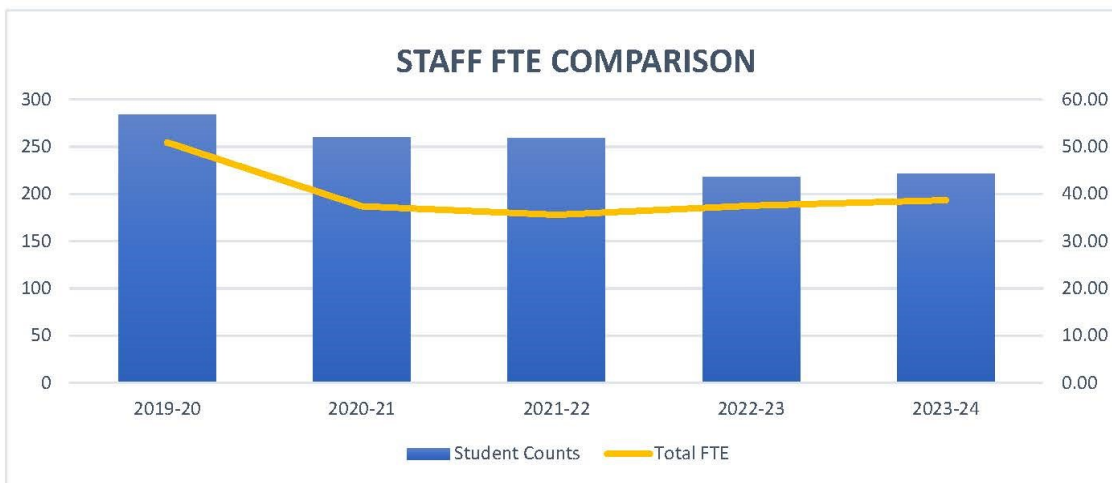


## SCHOOL PROFILE

### 154 - Roosevelt

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

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



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

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

# Schools At-A-Glance

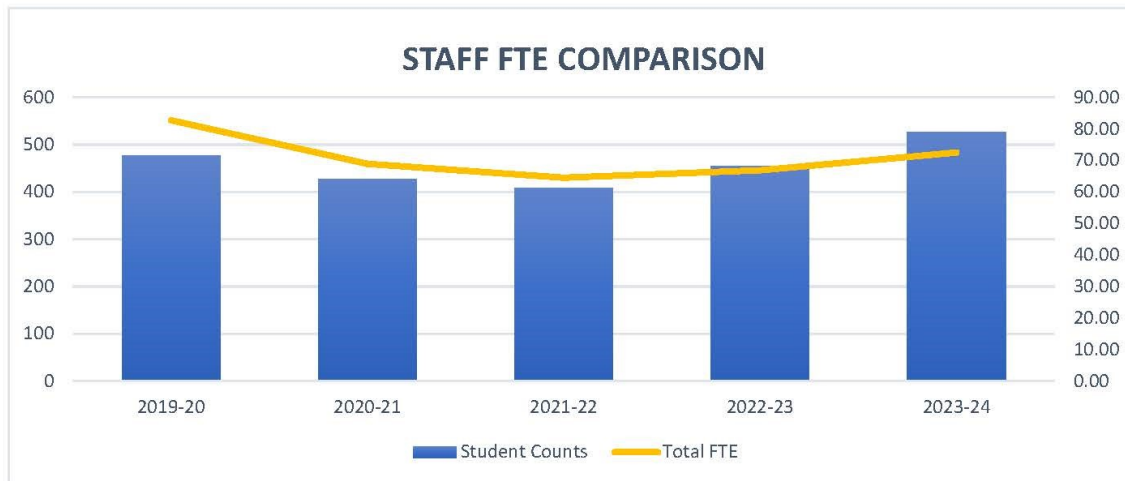


## SCHOOL PROFILE

### 136 - Johnson

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

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



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

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

# Schools At-A-Glance



## SCHOOL PROFILE

**166 - Schulte**

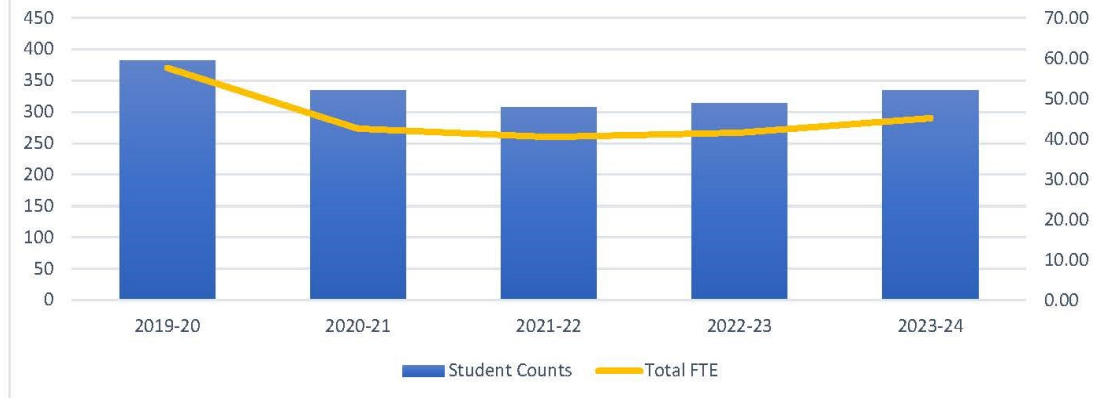
### OVERVIEW

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

### 2023-24 SCHOOL FINANCIAL DATA

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

### STAFF FTE COMPARISON



### ENROLLMENT AND STAFF DETAIL

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

### SCHOOL BUDGET & EXPENDITURE HISTORY

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

# Schools At-A-Glance



## SCHOOL PROFILE

**162 - Wadewitz**

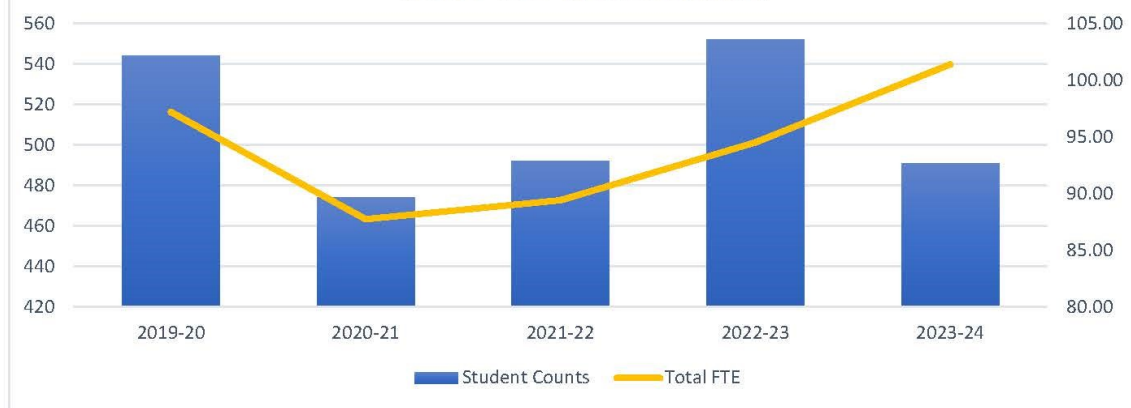
### OVERVIEW

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

### 2023-24 SCHOOL FINANCIAL DATA

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

### STAFF FTE COMPARISON



### ENROLLMENT AND STAFF DETAIL

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

### SCHOOL BUDGET & EXPENDITURE HISTORY

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

# Schools At-A-Glance



## SCHOOL PROFILE

**164 - West Ridge**

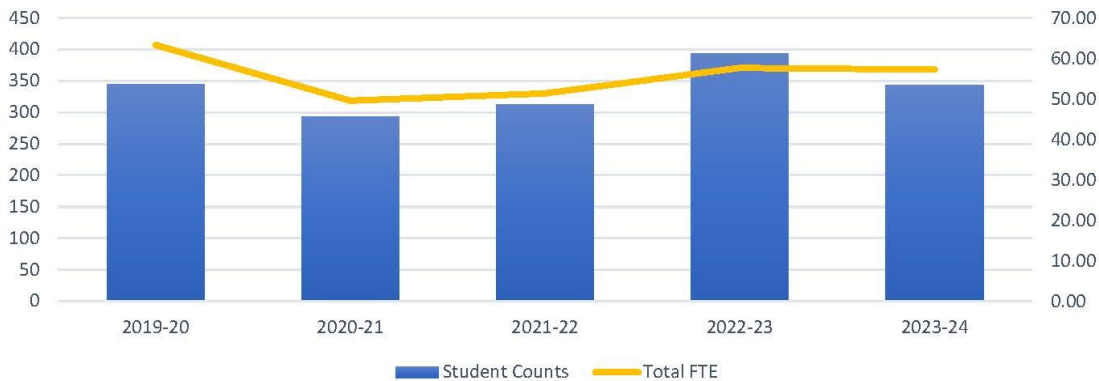
### OVERVIEW

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

### 2023-24 SCHOOL FINANCIAL DATA

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

### STAFF FTE COMPARISON



### ENROLLMENT AND STAFF DETAIL

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

### SCHOOL BUDGET & EXPENDITURE HISTORY

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



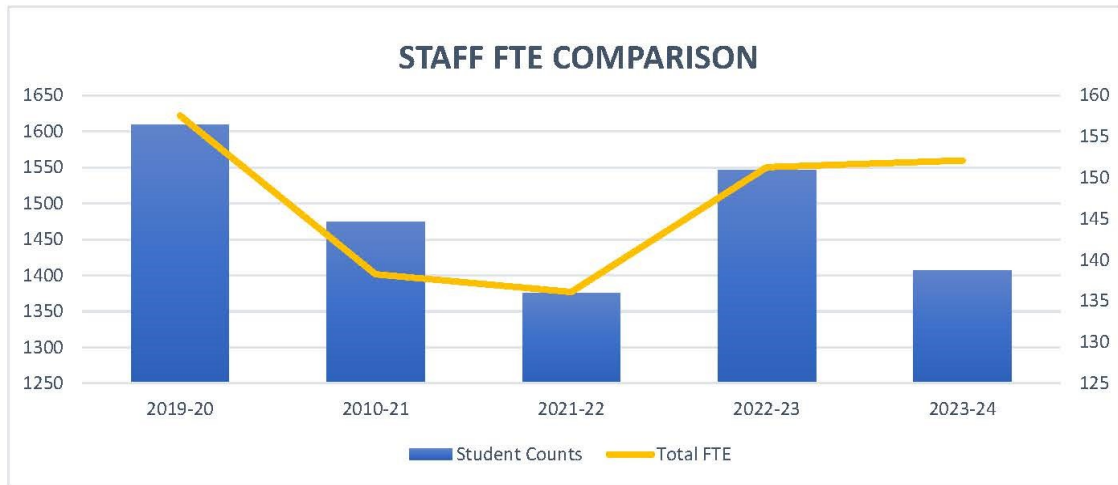
# Schools At-A-Glance



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

OVERVIEW	
Principal	Susan Milder
Phone Number	(262) 619-4550
Address	8332 Northwestern Ave.
Grades	K-8
Poverty Rate	31%
SPED Student %	14.04%
ELL Student %	3.19%
2023-24 3rd Friday Enrollment	1,407
2020-21 Report Card Score	62.2
Report Card Rating	Meets Expectations

2023-24 SCHOOL FINANCIAL DATA	
2023-24 School Allocation	\$ 105,195
2023-24 Title I Allocation	\$ -
2023-24 ESSER Allocation	\$ -
2023-24 Per Pupil Spending	\$ 10,228.81
2023-24 Staff Salaries	\$ 14,286,745
2023-24 Staff FTE	\$ 152
2023-24 Student/Staff Ratio	\$ 9



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

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

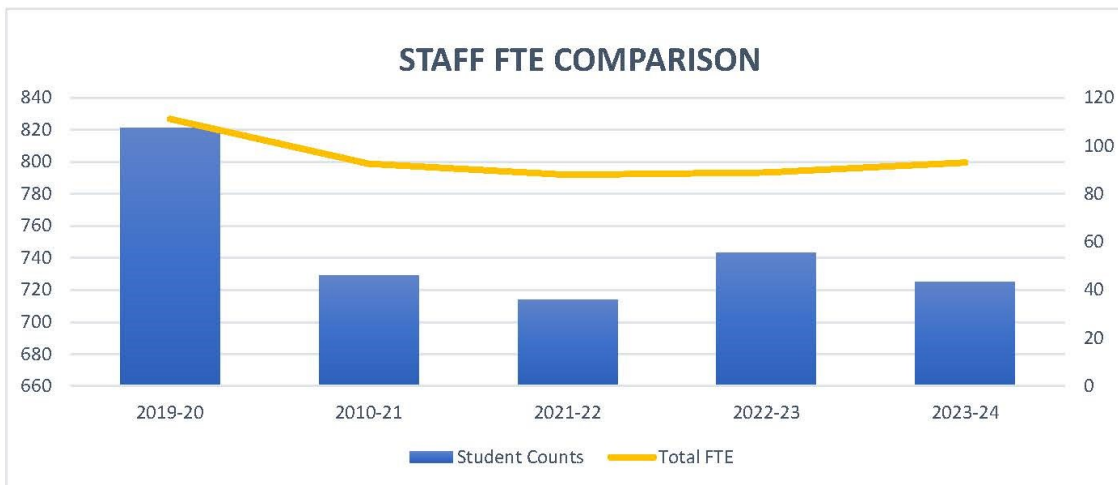
# Schools At-A-Glance



## SCHOOL PROFILE

### 106 - Gilmore Fine Arts

OVERVIEW		2023-24 SCHOOL FINANCIAL DATA	
Principal	Zachary Jacobsmeier	2023-24 School Allocation	\$ 57,380
Phone Number	(262) 664-6800	2023-24 Title I Allocation	\$ -
Address	2330 Northwestern Ave.	2023-24 ESSER Allocation	\$ -
Grades	K-8	2023-24 Per Pupil Spending	\$ 11,155.17
Poverty Rate	55%	2023-24 Staff Salaries	\$ 8,030,119
SPED Student %	12.08%	2023-24 Staff FTE	\$ 93
ELL Student %	7.05%	2023-24 Student/Staff Ratio	\$ 8
2023-24 3rd Friday Enrollment	725		
2020-21 Report Card Score	58.7		
Report Card Rating	Meets Expectations		



### ENROLLMENT AND STAFF DETAIL

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

### SCHOOL BUDGET & EXPENDITURE HISTORY

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

# Schools At-A-Glance

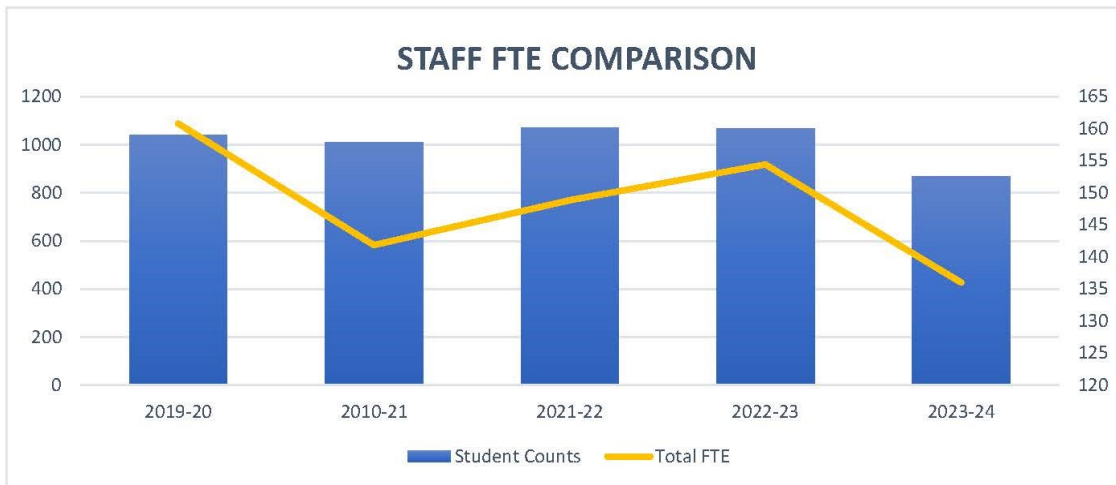


## SCHOOL PROFILE

### 134 - Jerstad K8

OVERVIEW	
Principal	Danny Hernandez
Phone Number	(262) 664-6075
Address	3601 LaSalle St.
Grades	K-8
Poverty Rate	79%
SPED Student %	19.36%
ELL Student %	11.90%
2023-24 3rd Friday Enrollment	867
2020-21 Report Card Score	35.1
Report Card Rating	Fails to Meet Expectations

2023-24 SCHOOL FINANCIAL DATA	
2023-24 School Allocation	\$ 73,561
2023-24 Title I Allocation	\$ 9,172
2023-24 ESSER Allocation	\$ -
2023-24 Per Pupil Spending	\$ 11,816.04
2023-24 Staff Salaries	\$ 10,161,775
2023-24 Staff FTE	\$ 136
2023-24 Student/Staff Ratio	\$ 6



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

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

# Schools At-A-Glance



## SCHOOL PROFILE

**148 - Mitchell K8**

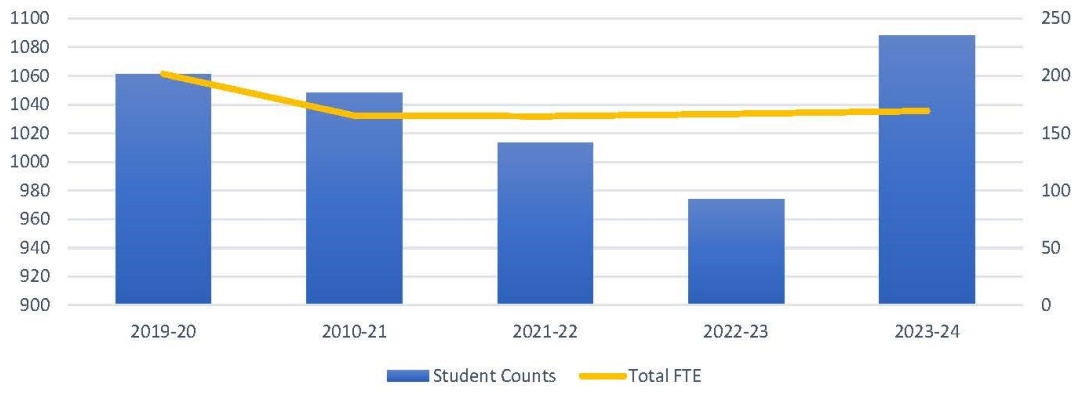
### OVERVIEW

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

### 2023-24 SCHOOL FINANCIAL DATA

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

### STAFF FTE COMPARISON



### ENROLLMENT AND STAFF DETAIL

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

### SCHOOL BUDGET & EXPENDITURE HISTORY

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

# Schools At-A-Glance



## SCHOOL PROFILE

**288 - Starbuck IB**

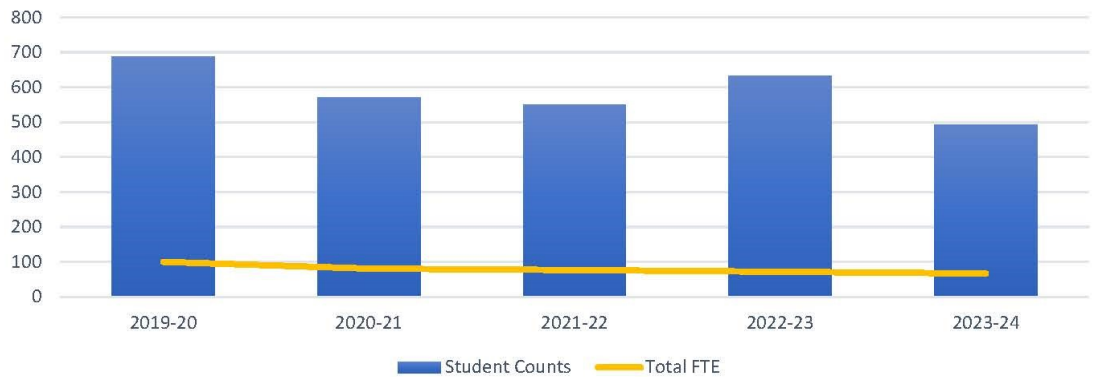
### OVERVIEW

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

### 2023-24 SCHOOL FINANCIAL DATA

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

### STAFF FTE COMPARISON



### ENROLLMENT AND STAFF DETAIL

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

### SCHOOL BUDGET & EXPENDITURE HISTORY

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

# Schools At-A-Glance



## SCHOOL PROFILE

**491 - J.I. Case**

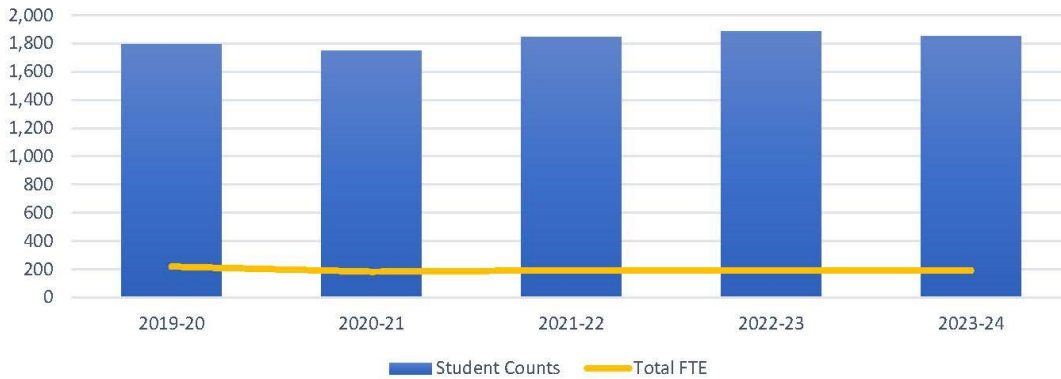
### OVERVIEW

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

### 2023-24 SCHOOL FINANCIAL DATA

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

### STAFF FTE COMPARISON



### ENROLLMENT AND STAFF DETAIL

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

### SCHOOL BUDGET & EXPENDITURE HISTORY

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

# Schools At-A-Glance



## SCHOOL PROFILE

**492 - Horlick**

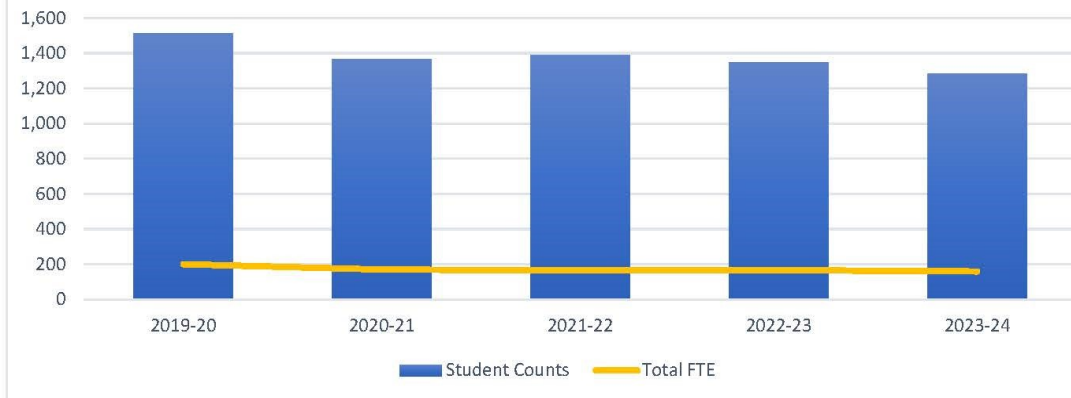
### OVERVIEW

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

### 2023-24 SCHOOL FINANCIAL DATA

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

### STAFF FTE COMPARISON



### ENROLLMENT AND STAFF DETAIL

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

### SCHOOL BUDGET & EXPENDITURE HISTORY

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

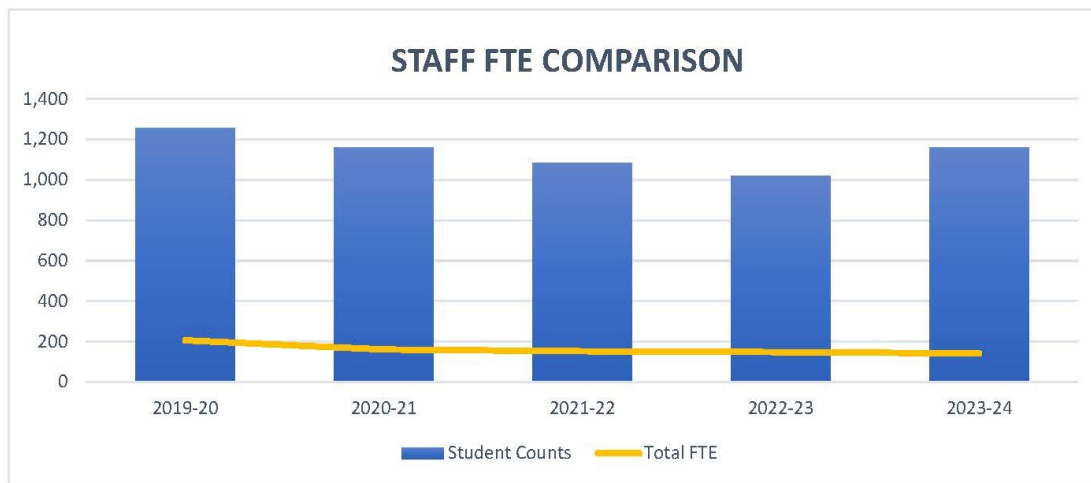
# Schools At-A-Glance



## SCHOOL PROFILE

**494 - Washington Park**

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



### ENROLLMENT AND STAFF DETAIL

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

### SCHOOL BUDGET & EXPENDITURE HISTORY

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



# Schools At-A-Glance



## SCHOOL PROFILE

**375 - REAL School**

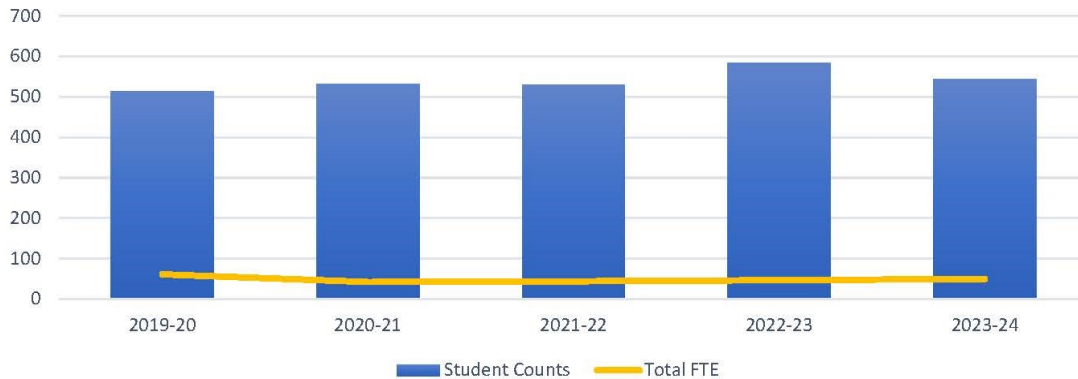
### OVERVIEW

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

### 2023-24 SCHOOL FINANCIAL DATA

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

### STAFF FTE COMPARISON



### ENROLLMENT AND STAFF DETAIL

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

### SCHOOL BUDGET & EXPENDITURE HISTORY

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

# Schools At-A-Glance

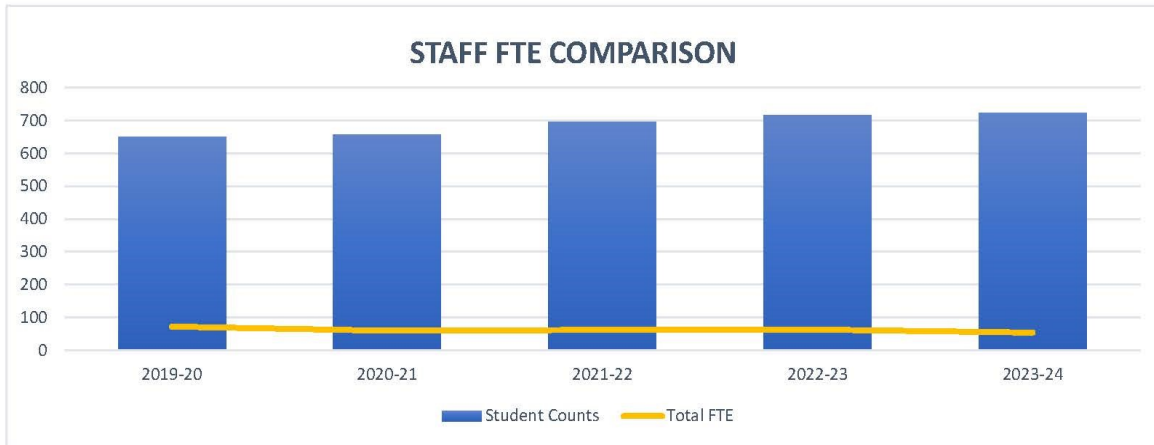


## SCHOOL PROFILE

### 499 - Walden III

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

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



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

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

# Schools At-A-Glance



## SCHOOL PROFILE

**390 - Racine Alternative**

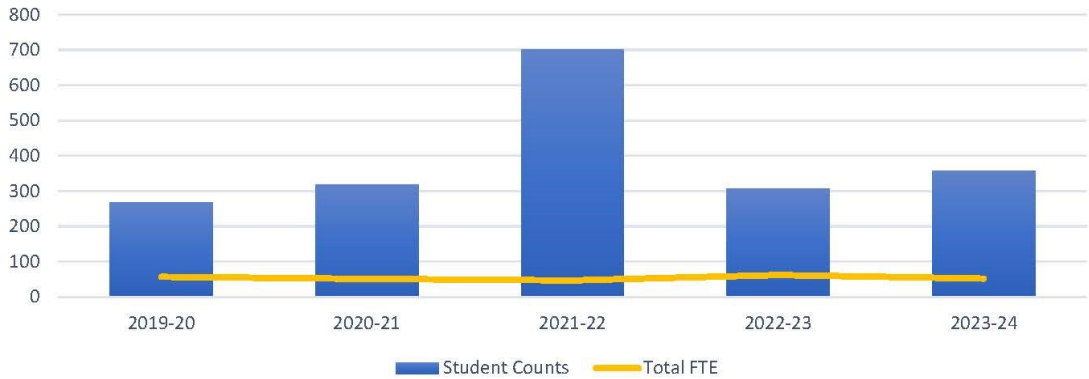
### OVERVIEW

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

### 2023-24 SCHOOL FINANCIAL DATA

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

### STAFF FTE COMPARISON



### ENROLLMENT AND STAFF DETAIL

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

### SCHOOL BUDGET & EXPENDITURE HISTORY

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