



**RACINE
UNIFIED**
SCHOOL DISTRICT



ADOPTED BUDGET

2024-2025

Message from the Superintendent



Dear Racine Unified School District Community,

I am pleased to present to you the FY25 Budget for the Racine Unified School District. Our Adopted Budget outlines our financial plan and priorities for the upcoming school year, reflecting our unwavering commitment to providing an exceptional education for all students within our community.

As we continue to navigate the dynamic landscape of education and fiscal challenges, our focus remains on delivering high-quality learning experiences, supporting the professional growth of our dedicated staff, and fostering a safe and inclusive environment for every student. This budget has been developed with careful consideration of these goals, ensuring that our resources are allocated efficiently and effectively to meet the diverse needs of our students and schools.

Key highlights of the Adopted Budget include student-centered investments, staff support and development, infrastructure and facilities and community engagement.

The development of this budget has been a collaborative effort, involving input from educators, staff, parents, and community members. I extend my sincere gratitude to everyone who contributed their time and expertise to this process. Your insights and feedback have been invaluable in shaping a budget that reflects our shared vision for the future of RUSD.

Sincerely,

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

Soren Gajewski
Superintendent

A large, dark silhouette of a graduate in a cap and gown, holding a rolled-up diploma high in their right hand. The background is a bright, warm glow, suggesting a sunset or sunrise, which creates a strong backlighting effect on the silhouette.

About the Cover & Photos throughout: All the photos featured on the cover and throughout the budget book are of RUSD students. Our students are the reason the District strives to make every dollar count!



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Racine Unified School District
Wisconsin**

For the Fiscal year Beginning

July 01, 2023

Christopher P. Morrill

Executive Director

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Administration



Soren Gajewski,
Superintendent



Jeff Serak,
Chief Financial
Officer



Jody Bloyer
Deputy
Superintendent



Emily DeBaker,
Chief of Staff



Stacy Tapp, Chief of
Communication &
Community
Engagement



Peter Reynold
Chief Operations
Officer



Chad Chapin
Assistant
Superintendent



Daryl Burns
Assistant
Superintendent



Tim Peltz, Chief
Information Officer



Jeff Miller
Assistant
Superintendent

Summarized Organizational Chart

Community Board of Education Superintendent of Schools

Deputy Superintendent

- Safety & Security
- Student Services
- Activities
- Health Services
- Alternative Programs, Extended Learning
- Curriculum & Instruction
- Language Acquisition
- Special Education
- Early Learning

Assistant Superintendents

- School Cluster 1
- School Cluster 2
- School Cluster 3

Chief of Staff

- Executive Team Collaboration
- Superintendent Liaison
- Continuous Improvement

Chief of Human Resources

- Employee Relations
- Human Resources
- Professional Learning

Chief Financial Office

- Finance
- Budgets & Grants
- Payroll
- Purchasing
- Food Service
- Transportation
- Federal & State Funded Programs
- Risk Management

Chief Operations Office

- Facilities & Maintenance
- Capital Projects

Chief of Communication & Community Engagement Office

- Communication
- News Media
- Website & Social Media
- Community & Family Engagement
- Enrollment

Chief Information Office

- Technology
- Systems & Applications
- Network
- School Data
- Instructional Materials Center
- Warehouse

District Dept to Fund Matrix								
CHIEF	Departments Funds	F10 General	F27 SPED	F21 Special Revenue	F38 & 39 Debt Service	F41,42,43 ,44,46,49 Capital Projects	F50 Food Service	F80 Communi ty Service
DS	World Language	X						
CIO	IT	X				X		
DS	Support & Health Serv	X						X
COH	Human Resources	X						
DS	CTE/Academies	X		X				
DS	Performance & Data	X						
CoST	Continuous Improve	X						
COCC	Communications & FAC	X						X
DS	Extended Learning	X						X
DS	Virtual Learning	X						
DS	SPED		X					
DS	DSI & C&I	X						
COH	Employee Relations	X						
COH	Professional Learning	X						
CFO	Transportation	X	X					X
COO	Facilities, Maintenance, Capital Projects	X				X		X
DS	Early Learning	X						X
DS	Clusters	X		X				
CFO	Food Service						X	

To view the full administration organizational chart, please click [here](#).

Board of Education



Ms. April Harris
Board Clerk



Mr. Scott Coey
Board Treasurer



Ms. Jane Barbian
Board President



Ms. Sarah Walker
Cleveland



Ms. Grace Allen



Ms. Allyson Docksey
Board Vice President



Mr. Brian O'Connell



Mr. Michael Bellagio



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. In regards to the operational expectations relating to our FY24 budget which has been approved by the board and the provided FY25 budget, the district complied with all relevant financial policies.**

OE – 5 states the Superintendent will:

1. Develop an annual budget that:
 - a. Follows a systematic budget development process with regular updates to the Board;
 - b. Includes input from stakeholders;
 - c. Reflects the District's Strategic Plan and priorities; and
 - d. 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.

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

3. Forecast fiscal conditions for future years.

4. Maintain a stable property tax rate for levies related to approved referenda, building construction and maintenance separate from the main budget.
 - a. The property tax mill rate for these expenditures was \$2.31 in the 2019-2020 budget.
 - b. 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.
 - c. The Superintendent may propose an associated levy that is lower than the maximum but may not levy above the maximum.
 - d. 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.
 - e. Annual property tax levy rate approval by the Board under the Referendum approved on April 7, 2020, will be publicly noticed.
 - f. Annual property tax levy rates under the Referendum approved on April 7, 2020, will be approved by separate Board vote.
 - g. Any proposed modifications to (OE-5.4) must be announced at a Board meeting at least 4 weeks prior to the vote.
 - h. Any modifications to OE-5.4) require a three-fourth majority vote of the full Board.
 - i. The annual monitoring report for OE-5 must include the history of levies under the 2020 Referendum.

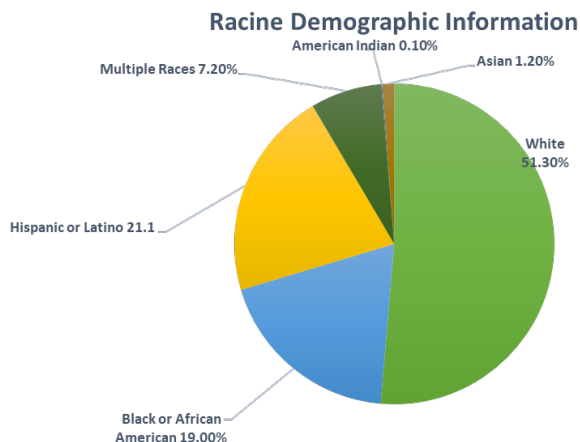
RUSD Community At-A-Glance

The Racine Unified School District serves and educates students from 7 surrounding municipalities with a combined total population of approximately 137,866.

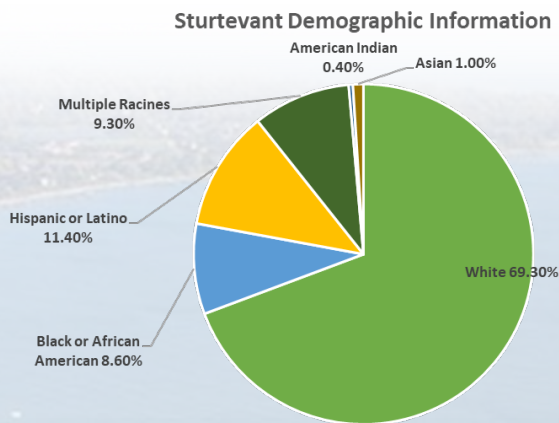
Information sourced from census.gov, city-data.com, Wisconsin Department of Workforce Development, Racine County Official Statement and Direct employer contacts, niche.com.



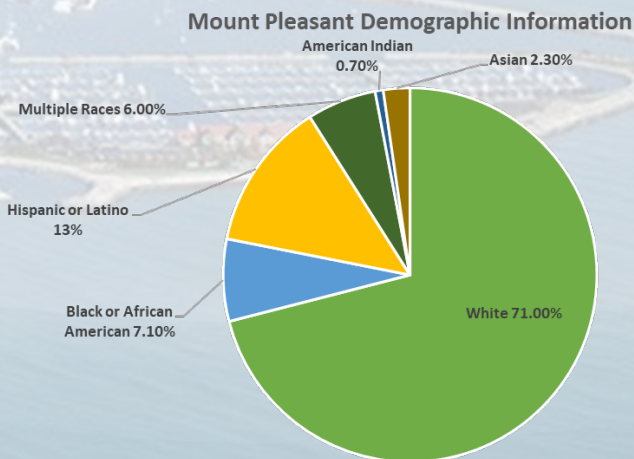
Population: 76,462
 Median income: \$59,499



Population: 6718
 Median income: \$82,812



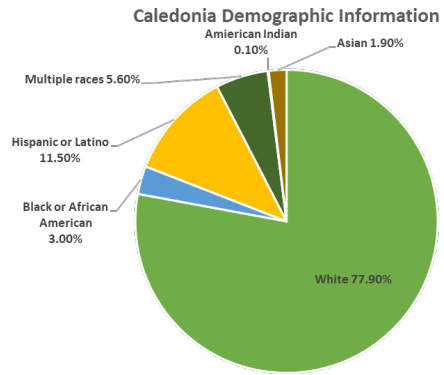
Population: 27,597
 Median income: \$82,823



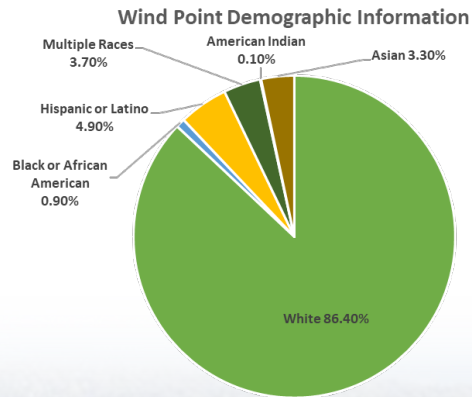
RUSD Community At-A-Glance



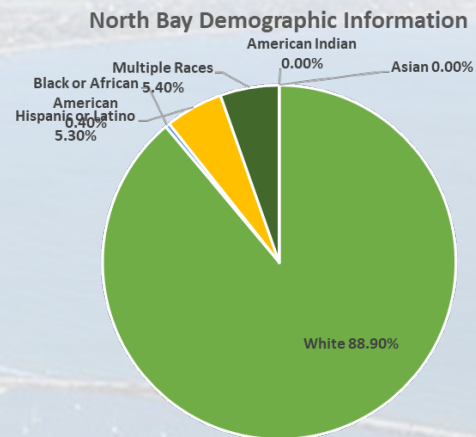
Population: 25,208
 Median income: \$61,647



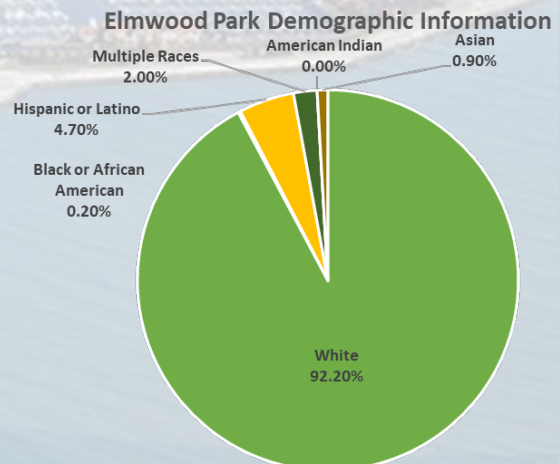
Population: 1,633
 Median income: \$141,288



Population: 206
 Median income: \$104,566



Population: 503
 Median income: \$58,395



RUSD 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

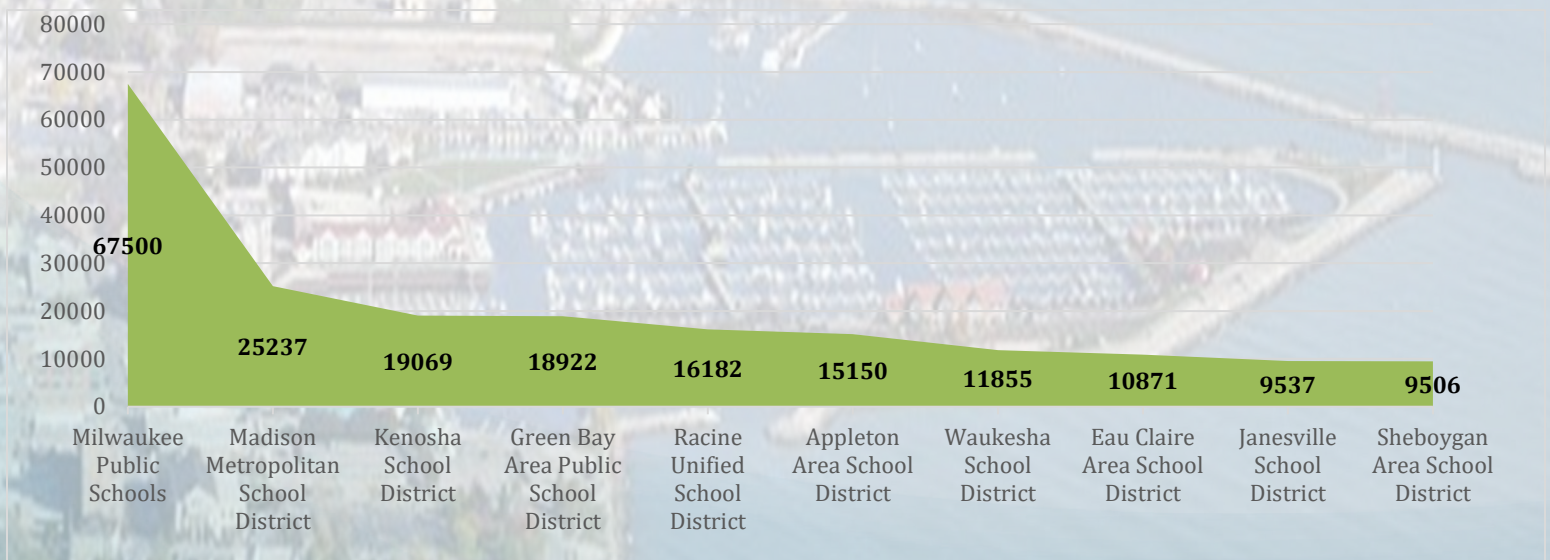
Several colleges and universities are located within commuting distance of the District:

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

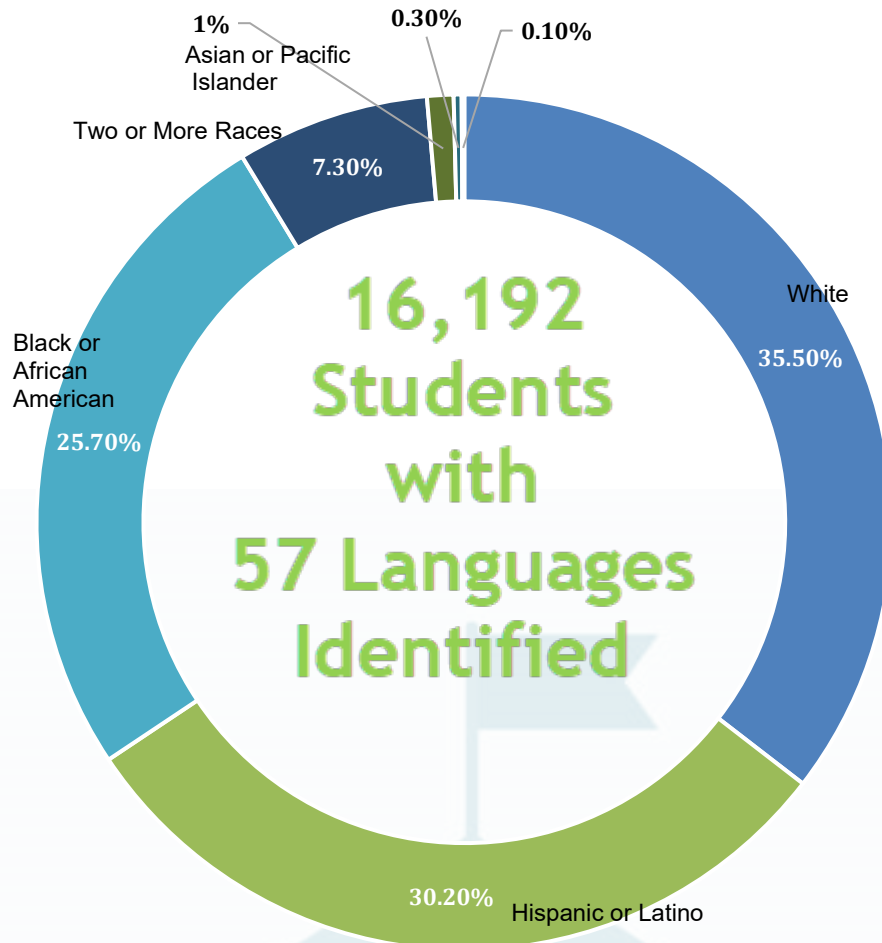
Racine Largest Employers		
Employer	Business Type	Number of Employees
S.C. Johnson	Manufacturer - cleaning products	2500
The District	Educator	2394
Ascension All Saints Hospital	Healthcare	2150
Advocate Aurora(Burlington & Greater Racine)	Healthcare	2150
CNH Industrial	Manufacturer - Heavy equipment	1500
Cree, Inc.	Manufacturere - lighting	1100
InSinkErator	Manufacturer - disposal	1040
Gateway Technical College District	Vocational education	1021
Racine County	Government	1012
Foxconn Industrial Internet	Manufacturer - electronics	900

Unemployment Rate		
Year	Wisconsin	Racine
2024	3.50%	4%
2023	3%	3.60%
2022	2.90%	3.50%
2021	3.90%	4.80%
2020	6.40%	7.40%
2019	3.20%	3.90%

RUSD is the 5th largest school district in Wisconsin



RUSD At-A-Glance



1 Early Learning Center

1 Montessori School

8 Elementary Schools

5 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 (24-25)

The District's participation in the Community Eligibility Provision program enabled us to serve all of these meals at no charge to our students.

- 984,886 breakfasts
- 1,466,755 lunches
- 9,7312 dinners

Schools

Specialty Schools

Racine Alternative Learning
Bull Early Education Center
Goodland Montessori School

Elementary Schools

Fratt Elementary
Julian Thomas Elementary
Knapp Elementary
Red Apple Elementary
Roosevelt Elementary
S.C. Johnson Elementary
Schulte Elementary
Wadewitz Elementary

K-8 Schools

Gifford K-8
Gilmore Fine Arts K-8
Jerstad-Agerholm K-8
Mitchell K-8
Starbuck K-8
Olympia Brown K-8

Middle Schools

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

2025-26 Racine Unified School District Budget Calendar

Date Due	Budget Benchmarks	Key Tasks
11/01/2025	Budget Planning Process	<i>Development of Budget Calendar Evaluate Budget Process/Forms Update all budget worksheets</i>
1/13/2025	Financial Planning Forecast	<i>Enrollment Projections Department Forecasts Projected Revenues/Expenditures</i>
1/13/2025	Present Financial Planning Forecast to Senior Leadership	
2/01/2025	School & Department Staffing	<i>Distribute Staffing Rosters Staffing Meetings</i>
4/15/2025	School and Department Budgets	<i>Set School and Department Allocations Distribute Budget Worksheets</i>
5/13/2024	Staff presentations on budget	
5/27/2025	2025-26 Interim Budget Finalized	<i>School & Department Budgets Finalized District Personnel Budget</i>
6/10/2024	2025-26 Interim Budget Book Completed	
6/2/2025	Present Interim Budget to BOE	
6/16/2025	Interim Budget Approved by BOE	
9/19/2025	Third Friday September Student Count	
9/22/2025	Budget Hearing	<i>Publish Notice in Journal Times (at least 15 days prior)</i>
9/30/2025	Budget Updates for Adopted Budget	<i>Department Budget Updates Staffing Roster Finalized Personnel Budget Completion</i>
10/15/2025	State equalization aid certification released	
10/21/2025	2024-25 Adopted Budget Finalized	
10/21/2025	2024-25 Adopted Budget Book Completed	
10/27/2025	BOE approve 2025-26 Budget and Tax Levy	<i>Budget Book to BOE (10/23/2025)</i>
10/27/2025	Certify Tax Levy	
11/1/2025	Begin 2026-27 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.

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 programs within the building, such as 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.

District Wide Operational Allocations

District wide operating costs are budgeted by the finance department as these costs are usually non-negotiables. 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

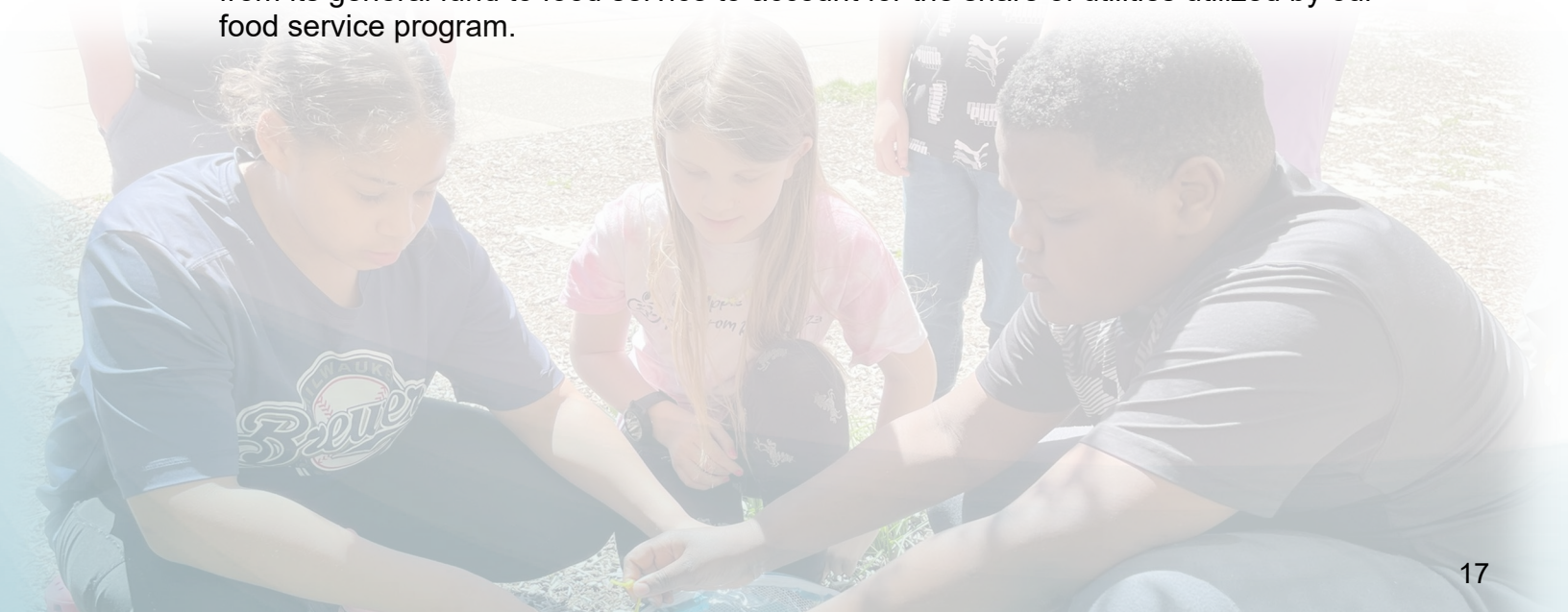
With federal ESSER funds expiring in September 2024, RUSD along with many districts across the state had to build a budget while facing a fiscal cliff. At the beginning of our budget process, the district projected a \$34 million dollar deficit for the FY25 school year. District administration engaged with the community to gather input on where reductions should be made. Our two main strategies to resolve our fiscal issues have been to right-size our district staff and assure we have efficient schools through the Long-range Facility Master Plan.

- **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 \$11,459 per student lost. Since 2018-19 school year, student membership has declined by 2,165 and membership in RUSD for 2024-25 declined by 151 students from 2023-24 relating to the revenue limit calculation. This decline results in a one-time revenue exemption for 2024-25 of \$1,730,404.
- **State Funding**– The district will need to use fund balance as the lack of state funding increases during the Covid-19 biennial budget has resulted in district revenue not keeping pace with inflation.
- **Staffing Costs** – The Board of Education approved a 2% base wage increase and rung advancement for all employees. In addition, the district health insurance increased by 9.5%. Based on past staffing levels, the district increased the vacancy allowance, or funds saved due to positions not being filled by \$2 million dollars as well as a \$600,000 savings attributed to attrition.
- **Transportation Cost Increases**- The district transportation contract was up for renewal after a 5-year contract. Since the base year of the contract, the pandemic has changed the landscape of transportation and overall expenditures increased and the renewal was at 12.5%. In addition, and based on ridership, the RYDE contract also increased by 22%.
- **Department Budgets** – Based on continued enrollment decline and right-sizing, the district decreased all department budgets by 5%.
- **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.
- **ESSER Funds** – The district will have an expected \$3.3 million dollars of carry-over ESSER funds that will need to be spent by September 2024. District administration will utilize the funds in combination with other funding sources to be utilize the funds.

Building the Budget – Strategies

With a significant funding shortfall, strategies were developed to move the District toward a balanced budget for 2024-25. 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. With the closure of West Ridge and Jefferson Schools, the district was able to reduce \$3.2 million dollars (45 FTE) in staffing in addition to \$450,000 in operational savings.
- **Community Involvement**- The district held town halls with community members to demonstrate the upcoming fiscal issues and received feedback on how what areas to look for reductions in the coming fiscal budget.
- **Reduce & Right Size Staff** – Through school staffing meetings, the district also reduced \$4.7 million dollars (69 FTE).
 - 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
- **Reduction in Administration/ ASC Support**- The district made \$4.8 million dollars (57 FTE) in reductions in administration and ASC support positions.
- **Continued Evaluation of Benefits**- Through strategic benefit analysis and implementations, the district expects to save \$2.8 million dollars through ATI, MOSH, and Rightway benefit contracts.
- **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.
- **Food Service Utilities**- The district expects to shift \$400,000 dollars of utility expense from its general fund to food service to account for the share of utilities utilized by our food service program.



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. Forecasting the district budget allows for the planning to meet our strategic goals over the next five years. The following scenario is based on information received from the state budget and board of education salary and benefit decisions made through June 30, 2024.

	Current Year	Budget Year	Forecast			
	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027	2027 - 2028	2028 - 2029
Sept Membership (FTE)	17,174	17,377	17,239	16,998	16,784	16,616
Per Pupil Increase	\$325	\$325	\$325	\$325	\$325	\$325
Per-Pupil Categorical Aid \$	\$742	\$742	\$742	\$742	\$742	\$742
TIF Out Equalized Valuation Growth	8.15%	4.23%	4.00%	4.00%	4.00%	4.00%
Fund 10 Total Salaries Increase	1.19%	-18.07%	6.31%	5.55%	5.91%	5.60%
Fund 10 Total Benefits Increase	8.17%	-10.95%	5.03%	4.83%	4.95%	4.87%
Fund 10 Revenues	\$327,868,965	\$302,043,281	\$308,309,294	\$313,047,700	\$317,532,041	\$316,501,029
Fund 10 Expenditures	\$342,655,188	\$308,640,615	\$325,609,668	\$339,430,734	\$352,396,552	\$360,275,875
Surplus (Deficit)	(\$14,786,223)	(\$6,597,334)	(\$17,300,373)	(\$26,383,034)	(\$34,864,511)	(\$43,774,846)
Fund Balance	\$73,267,519	\$66,670,185	\$49,369,811	\$22,986,777	(\$11,877,734)	(\$55,652,581)
Fund Balance as % of Expenditures	21.38%	21.60%	15.16%	6.77%	-3.37%	-15.45%
Non-Recurring Referendum \$	\$26,500,000	\$26,500,000	\$31,000,000	\$31,000,000	\$31,000,000	\$31,000,000
Recurring Referendum \$	\$0	\$0	\$0	\$0	\$0	\$0
Referendum Debt Levy	\$0	\$0	\$0	\$0	\$0	\$0
Energy Efficiency Exemption	\$6,595,150	\$4,922,678	\$3,166,062	\$3,160,103	\$2,175,126	\$1,021,162
Total School-Based Tax Levy	\$111,232,679	\$97,753,916	\$100,554,025	\$99,707,350	\$97,467,748	\$95,083,988
Mill Rate (per \$1,000 EQ Value)	\$8.22	\$6.93	\$6.86	\$6.54	\$6.14	\$5.76

This scenario contained the following assumptions:

- Assumes CPI given each year (2% in 2024-25, 3% 2025-26)
- Staff rung and level changes
- Estimating state per pupil funding increases of \$325 in current biennial budget (2024-25), followed by \$325 in subsequent biennial budget (2025-26).
- Includes Operational (Utilities/Gas/Transportation/Health benefit) cost increases
- Assumes using \$3.3 million in ESSER to cover funding shortfall
- Transportation increases (12.5% in 24-25; 5.5% in 25-26 and 26-27)

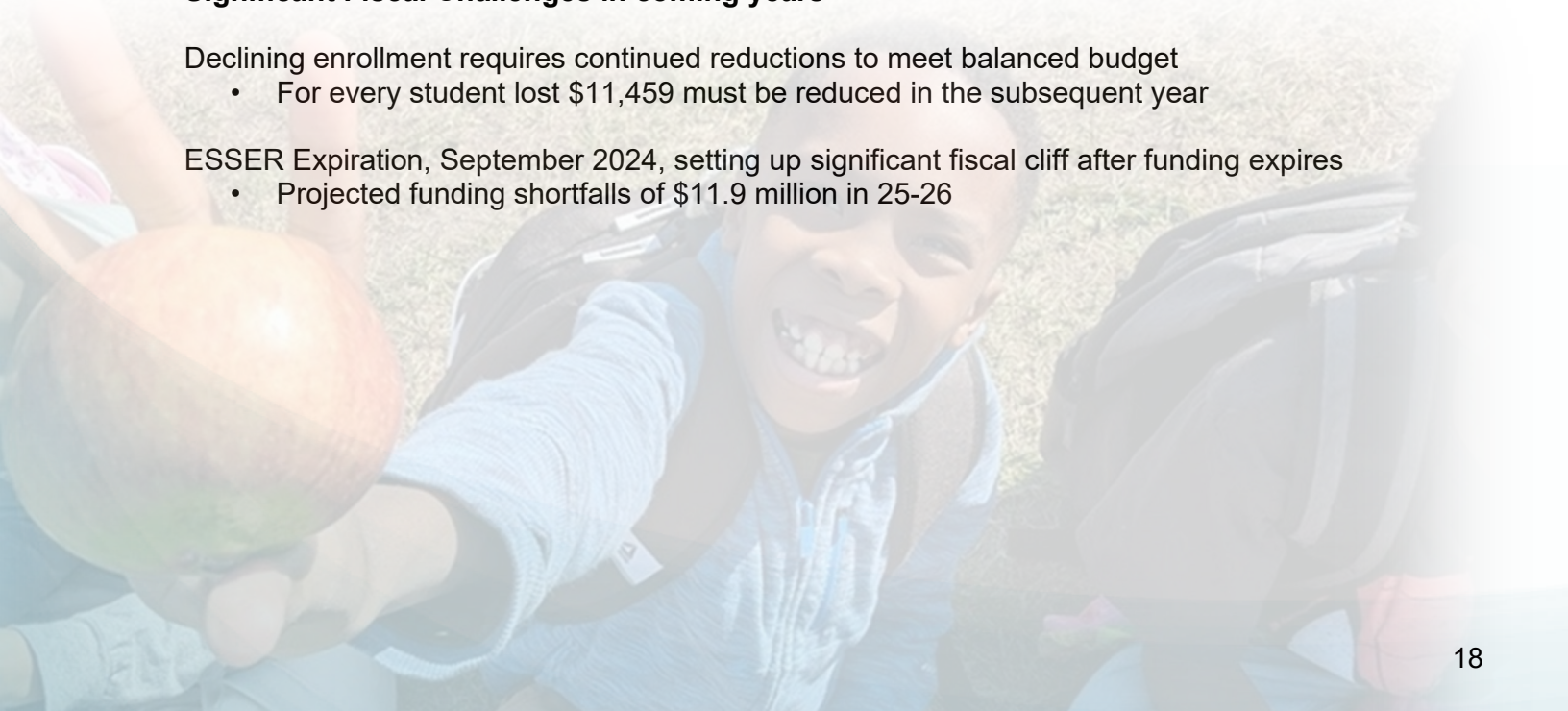
Significant Fiscal Challenges in coming years

Declining enrollment requires continued reductions to meet balanced budget

- For every student lost \$11,459 must be reduced in the subsequent year

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

- Projected funding shortfalls of \$11.9 million in 25-26

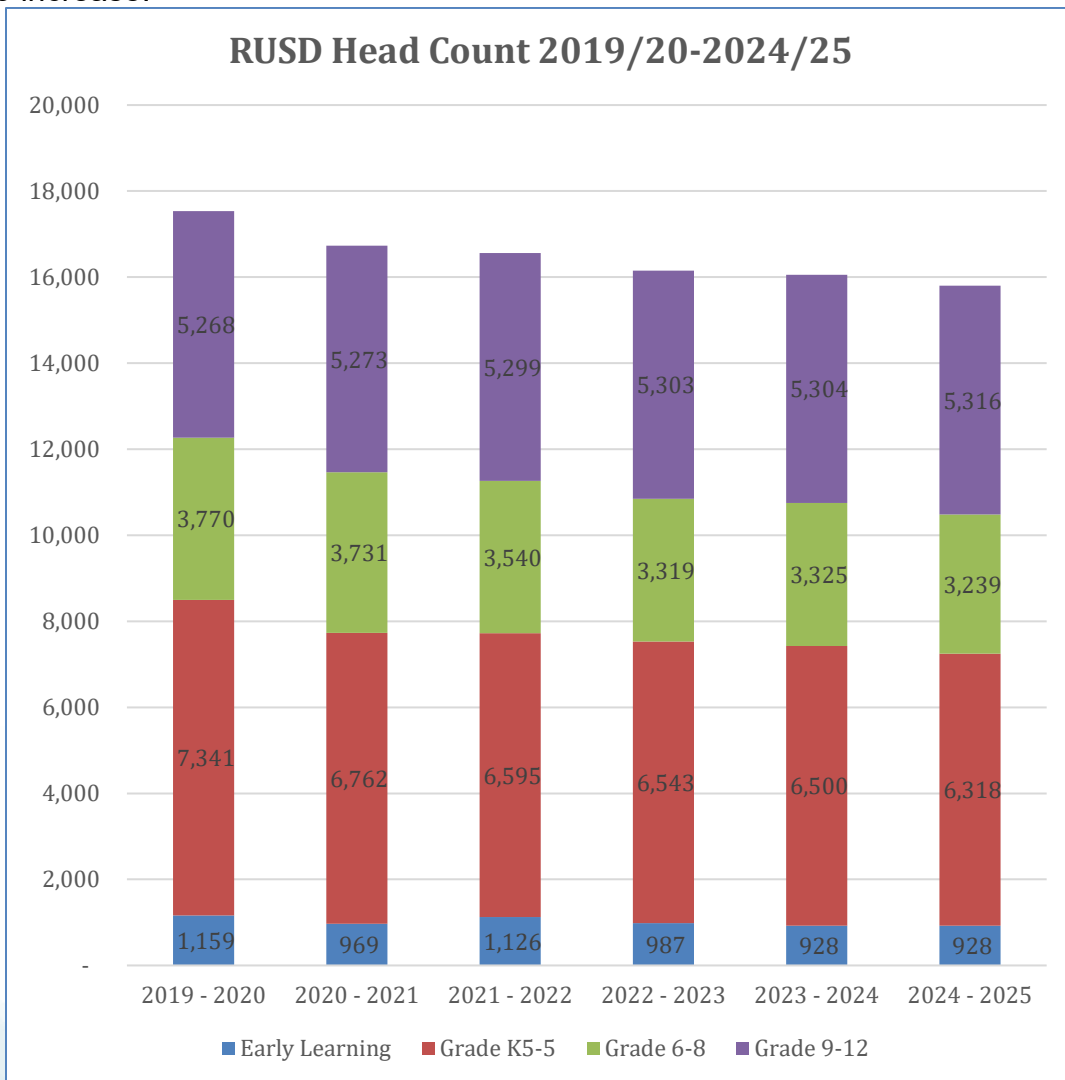


Membership

Membership 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 membership 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 \$11,459. As our enrollment FTE drops, this is largely due to student enrollment in RUSD dropping, as voucher and open enrollment out of the district is expected to increase.



Staffing

Staffing makes up the largest percentage of RUSD expenditures with nearly 80% of our budget going to salary and benefits. In order to right-size our staffing based on enrollment decline, district administration made reductions totaling 154 FTE for 2024-25. The decrease is due to the closure of Jefferson Lighthouse and West Ridge Schools, right-sizing school staff, and reductions in administration and support from the ASC. The district retained 40 positions from the interim budget as the positions were identified to be needed. These positions generally were educational assistants from special education.

The following table compares Full Time Equivalency (FTE) staff changes made for 2024-25.

Comparison of Staff by Employee Group							
Employee Group	2020-21	2021-22	2022-23	2023-24	2024-25	FY24-25 Change	% Reduction
Certified Administrators							
- Gen or Non-Grant Funds	83.30	89.30	84.30	86.30	78.00	-8.30	
- Federal Grant Funded	10.50	7.70	8.50	8.85	7.00	-1.85	
TOTAL	93.80	97.00	92.80	95.15	85.00	-10.15	-10.7%
Teaching Staff							
- Gen or Non-Grant Funds	1,528.18	1,462.66	1,370.49	1,361.54	1,265.74	-95.80	
- Federal Grant Funded	108.24	126.75	188.70	137.90	158.29	20.39	
TOTAL	1,636.42	1,589.41	1,559.19	1,499.44	1,424.03	-75.41	-5.0%
Educational Assistants							
- Gen or Non-Grant Funds	362.57	347.95	364.84	389.31	361.90	-27.41	
- Federal Grant Funded	8.00	13.00	47.03	40.67	23.22	-17.45	
TOTAL	370.57	360.95	411.87	429.98	385.12	-44.86	-10.4%
Secretaries & Clerical							
- Gen or Non-Grant Funds	103.10	98.35	90.25	85.75	84.15	-1.60	
- Federal Grant Funded	7.60	5.60	5.60	5.60	4.00	-1.60	
TOTAL	110.70	103.95	95.85	91.35	88.15	-3.20	-3.5%
Buildings and Grounds							
- Gen or Non-Grant Funds	11.13	185.08	178.28	174.74	165.94	-8.80	
- Federal Grant Funded	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL	11.13	185.08	178.28	174.74	165.94	-8.80	-5.0%
Professional Support							
- Gen or Non-Grant Funds	90.13	92.66	104.00	93.00	85.00	-8.00	
- Federal Grant Funded	7.12	6.59	10.00	10.00	6.00	-4.00	
TOTAL	97.25	99.25	114.00	103.00	91.00	-12.00	-11.7%
GRAND TOTAL	2,319.87	2,435.64	2,451.99	2,393.66	2,239.24	-154.42	-6.5%

District Funds

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

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

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

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

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

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

The district also operates and manages the following trust fund which is not included in total District expenditures:

- 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.



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

District Fund Balance

The following statement combines all funds, providing an overall picture of the District’s financial operation in a single table. The district fund balance is similar to a savings account and contains assets from prior year budgets. Overall, the District will have a decrease in Fund 10 fund balance of approximately \$9 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 district is utilizing \$8.5 million dollars of fund balance to balance this year’s budget. The district’s ongoing referendum impacts Fund 10, 38, and Fund 40’s and fluctuates greatly upon the year depending on the timing of funding and projects.

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

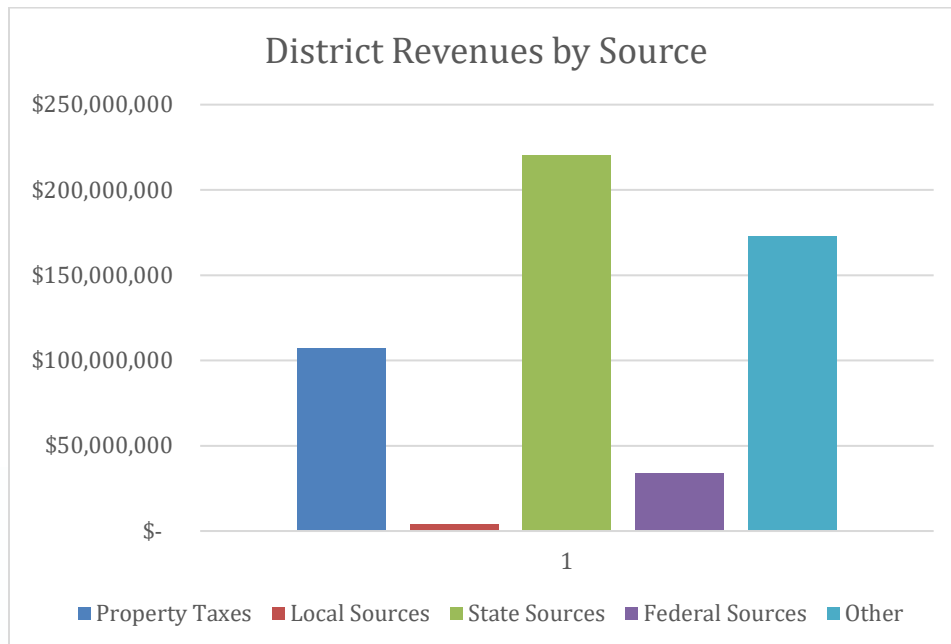
District Fund Balance	6/30/2022	6/30/2023	*6/30/2024	6/30/2025
Non-spendable				
Prepaid/Inventory	\$ 5,103,860.22	\$ 6,004,217.89	\$ 6,329,944.46	\$ 6,329,944.46
Restricted				
Common School Funds	\$ 103,115.82	\$ 298,803.87	\$ 531,840.79	\$ 231,840.79
Health Insurance	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00	\$ 1,000,000.00
Get Kids Ahead	\$ 241,347.97	\$ 295,085.14	\$ 322,970.00	\$ 322,970.00
School Based Mental Health			\$ 576,689.39	\$ -
Unassigned				
Fiscal Stabilization	\$ 54,244,070.34	\$ 64,592,664.85	\$ 63,944,140.78	\$ 55,948,516.82
Next Period Expenditures	\$ 1,600,000.00	\$ 1,076,747.00	\$ -	\$ -
Fund 10 Fund Balance- Non Referendum	\$ 62,292,394.35	\$ 73,267,518.75	\$ 72,705,585.42	\$ 63,833,272.07
Referendum 2 Operating	\$ 2,000,000.00	\$ 4,000,000.00	\$ 6,000,000.00	\$ 3,000,000.00
Referendum 2	\$ 3,000,000.00	\$ 7,700,636.81	\$ 10,441,479.59	\$ 14,941,479.59
Referendum 1	\$ 1,085,586.20	\$ 1,085,586.20	\$ 1,280,257.78	\$ -
Referendum Fund Total	\$ 4,085,586.20	\$ 12,786,223.01	\$ 17,721,737.37	\$ 17,941,479.59
Fund 10 Total	\$ 68,377,981.00	\$ 86,053,741.76	\$ 90,427,322.79	\$ 81,774,751.66
Fund 21- Special Revenue	\$ 1,794,626.00	\$ 2,103,025.00	\$ 1,980,232.98	\$ 2,002,309.77
Fund 38- Debt Service Fund	\$ 1,146,175.00	\$ 8,316,411.00	\$ 18,401,693.71	\$ 11,461,833.71
Fund 40's- Capital Projects Funds	\$ 25,899,830.00	\$ 136,527,309.00	\$ 226,319,093.68	\$ 116,657,358.68
Fund 50- Food Service Fund	\$ 5,720,643.00	\$ 5,649,060.00	\$ 5,498,743.96	\$ 4,125,207.96
Fund 80- Community Service Fund	\$ 1,268,195.00	\$ 1,553,680.00	\$ 359,739.00	\$ 1,546,404.48
	\$ 104,207,450.00	\$ 240,203,226.76	\$ 342,986,826.12	\$ 217,567,866.26
*FY24 Balances are unaudited				

Revenue FY25

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.

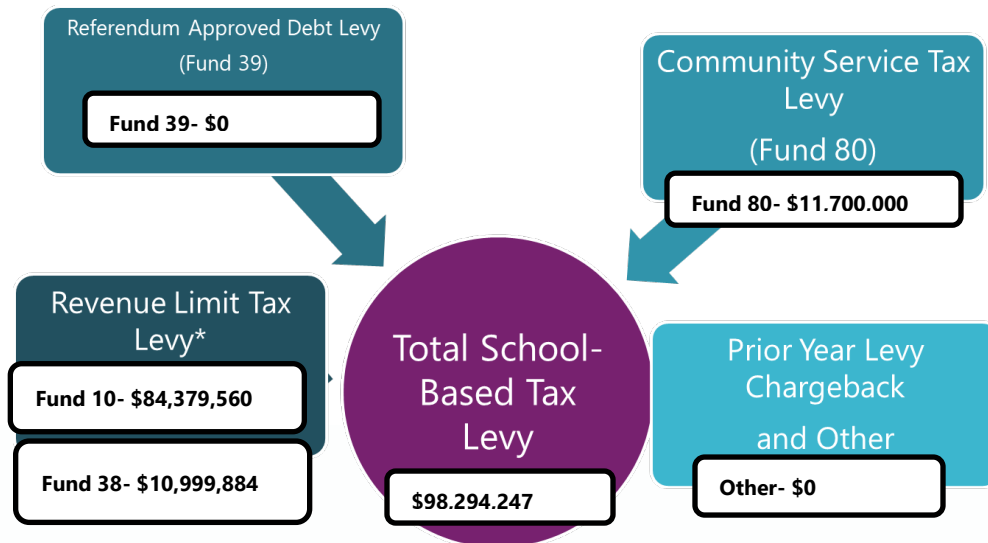
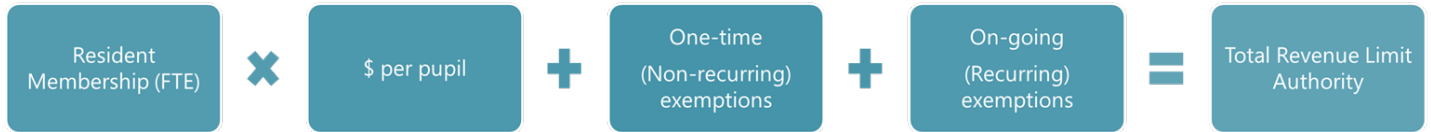
- **Property taxes:** Revenue from taxable property located within the bounds of the school district.
- **Local & intermediate sources:** Primarily student fees, earnings on investments, tuition for students from other districts, sales, donations and rental charges.
- **State sources:** Equalization aid used to reduce school property taxes and categorical aid for targeted school programs. In FY25, the state budget increased revenue limits by \$325 per membership FTE.
- **Federal sources:** Revenue for projects funded by the federal government, include federal grants and reimbursements for medical services provided to students. The decrease in federal funds is due to ESSER funding expiring.
- **Other revenue:** Miscellaneous revenues, including refunds, premiums, and sales of assets.

	Fund 10	Fund 27	Fund 38	Fund 40's	Fund 50	Fund 80	Total
Property Taxes	\$ 84,379,560		\$ 10,999,884			\$ 11,700,000	\$ 107,079,444
Local Sources	\$ 3,435,075				\$ 242,620	\$ 250,000	\$ 3,927,695
State Sources	\$ 202,039,793	\$ 17,460,241			\$ 826,017		\$ 220,326,051
Federal Sources	\$ 16,990,038	\$ 6,247,533			\$9,849,628	\$ 776,662	\$ 33,863,861
Other	\$ 761,047	\$ 34,520,476	\$ 8,383,086	\$ 129,084,000	\$ 500		\$ 172,749,109



Revenue – Property Tax Information

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

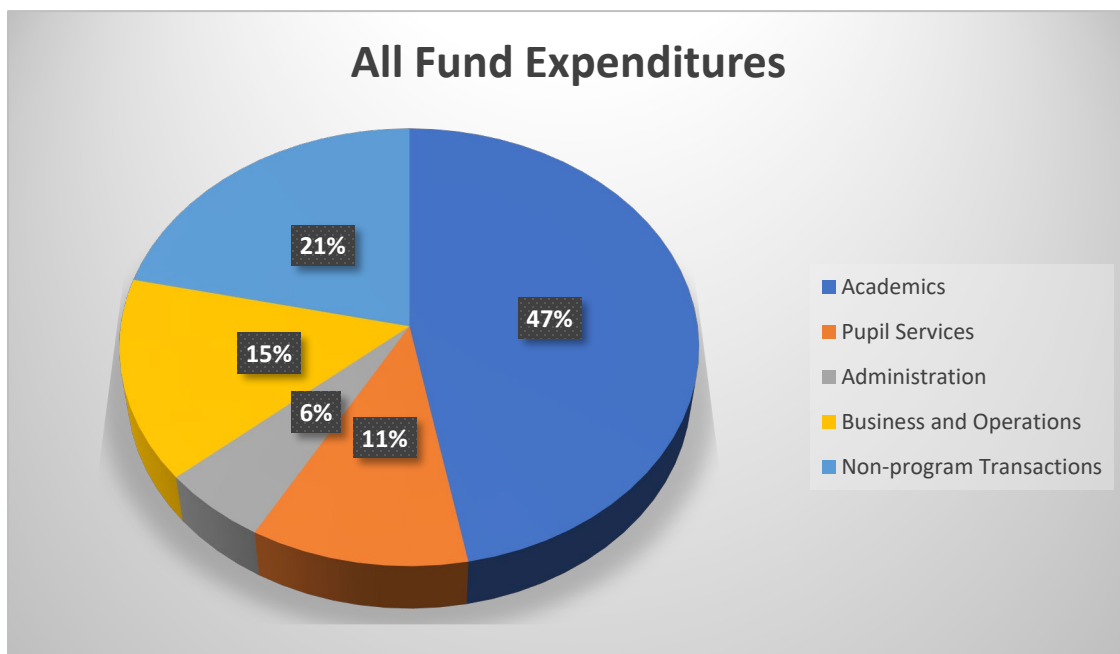


Expenditures – All Government Funds FY25

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.

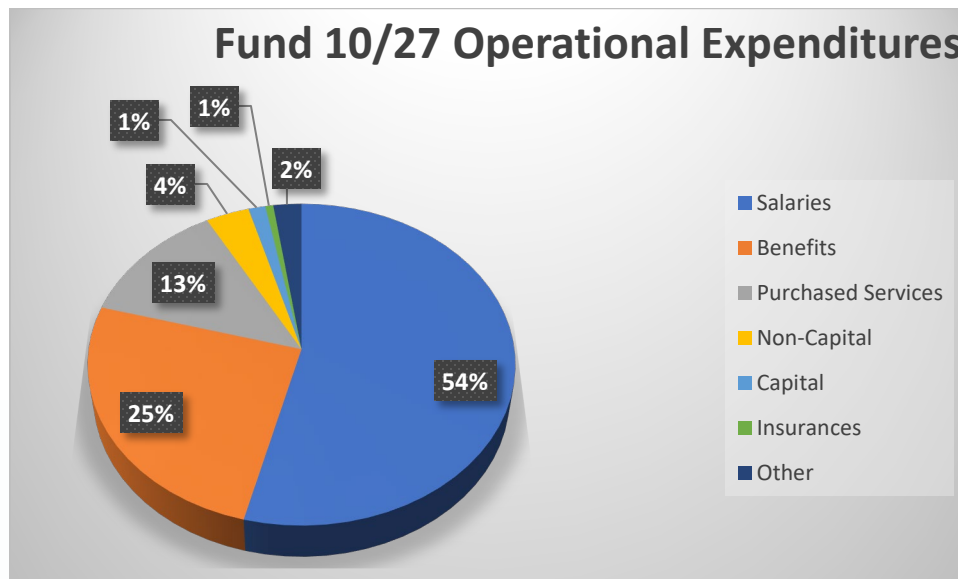
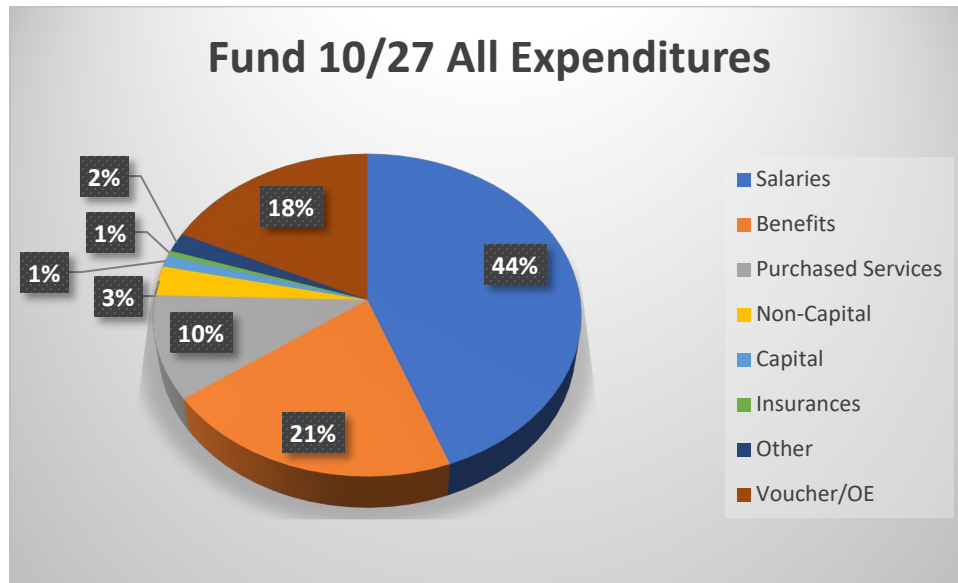
Common categories of expenditures include:

- **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.



Expenditures – General & Special Education Fund FY25

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



General Fund FY25

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



Fund(s) 10 - General Fund

Combined Statement of Revenues, Expenditures and Changes Fund Balance
Revenues by Source, Expenditures by Function

	2022 - 2023 Actuals	2023 - 2024 Actuals	2024 - 2025 Budget
Revenues By Source			
Property Taxes	78,147,652.00	93,012,632.01	84,379,560.00
Local Sources	3,362,204.77	4,293,368.98	3,435,075.00
Interdistrict Sources	339,221.00	492,576.16	500,000.00
Intermediate Sources	74,772.06	0.00	0.00
State Sources	185,827,387.99	181,651,915.94	201,539,793.00
Federal Sources	43,413,900.98	46,294,484.55	20,490,038.00
Other Sources	1,637,646.69	1,097,984.10	486,850.00
Total Revenues	312,802,785.49	326,842,961.74	310,831,316.00
Expenditures By Function			
Instruction			
Regular Instruction	85,699,237.33	91,243,202.51	90,500,154.35
Vocational Instruction	5,948,578.01	6,731,777.95	7,140,728.00
Physical Instruction	6,218,642.90	6,733,474.54	6,849,119.00
Coccurricular Activities	1,597,681.08	1,912,673.56	1,454,082.00
Special Instruction	9,080,443.76	9,614,275.38	9,827,765.00
Total Instruction	108,544,583.08	116,235,403.94	115,771,848.35
Support Service			
Pupil Services	12,502,579.69	13,117,181.87	12,447,245.00
Libraries & Instructional Support	20,970,025.56	16,136,134.32	14,629,769.00
General Administration	3,591,565.96	3,551,786.16	3,947,367.00
Building Administration	13,907,328.74	14,711,651.74	14,380,661.00
Facilities, Transportation & Finance	36,853,783.02	39,150,121.86	40,133,336.00
Central Services	3,216,285.67	2,975,993.00	2,752,009.00
Insurance	681,878.71	692,962.22	1,120,000.00
Debt Payments	1,515,320.87	1,438,548.36	514,740.00
Other Support Services	7,658,049.31	7,288,826.66	9,815,993.00
Community Services	0.00	0.00	0.00
Total Support Services	100,896,817.53	99,063,206.19	99,741,120.00
Non Program Transactions	48,121,451.65	59,158,470.90	62,977,413.00
Total Expenditures	257,562,852.26	274,457,081.03	278,490,381.35
Excess (deficiency) of Revenues over Expenditures	55,239,933.23	52,385,880.71	28,840,934.65
Other Financing Sources (Uses)			
Transfer from Other Funds	320,198.50	200,392.62	259,197.00
Other financing sources	4,300.50	14,655.56	15,000.00
Transfer to Other Funds	-35,888,671.02	-50,227,239.53	-40,554,092.00
Total Other Financing Sources (Uses)	-35,564,172.02	-50,012,191.35	-40,279,895.00
Net change in fund balance	19,675,761.21	2,373,689.36	-7,938,960.35
Fund Balance Beginning of Year	68,377,980.55	88,053,741.76	90,427,322.79
Fund Balance End of Year	88,053,741.76	90,427,431.12	82,488,362.44



Special Revenue Fund FY25

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



Fund 21 - Special Revenue Trust Fund

Combined Statement of Revenues, Expenditures and Changes Fund Balance
Revenues by Source, Expenditures by Function

	2022 - 2023 Actuals	2023 - 2024 Actuals	2024 - 2025 Adopted
Revenues By Source			
Local Sources	1,568,286.67	1,518,713.88	1,650,000.00
Total Revenues	1,568,286.67	1,518,713.88	1,650,000.00
Expenditures By Function			
Instruction			
Regular Instruction	227,563.69	257,738.88	550,000.00
Vocational Instruction	23,540.45	19,568.82	45,000.00
Physical Instruction	4,570.58	23,908.86	0.00
Coccurricular Activities	761,982.37	670,244.07	400,000.00
Special Instruction	153.84	526.69	0.00
Total Instruction	1,017,810.93	971,987.32	995,000.00
Support Service			
Pupil Services	122,734.45	26,222.24	150,000.00
Libraries & Instructional Support	34,084.11	16,818.95	0.00
General Administration	89,255.38	109,121.23	150,000.00
Building Administration	35,234.12	29,090.83	100,000.00
Facilities, Transportation & Finance	98,560.21	150,471.36	90,000.00
Central Services	1,070.75	3,077.26	0.00
Total Support Services	380,939.02	334,801.87	490,000.00
Non Program Transactions	116,089.00	79,765.00	0.00
Total Expenditures	1,514,838.95	1,386,554.19	1,485,000.00
Excess (deficiency) of Revenues over Expenditures	53,447.72	132,159.69	165,000.00
Other Financing Sources (Uses)			
Transfer to Other Funds	-66,425.83	0.00	0.00
Total Other Financing Sources (Uses)	-66,425.83	0.00	0.00
Net change in fund balance	-12,978.11	132,159.69	165,000.00
Fund Balance Beginning of Year	1,861,051.40	1,848,073.29	1,980,232.98
Fund Balance End of Year	1,848,073.29	1,980,232.98	2,145,232.98

Special Education Fund FY25

Fund 27 is a major governmental fund is used to account for special education and related services funded in part with state or federal special education aid. Fund transfers includes \$33.1 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.



Fund 27 - Special Education Fund

Combined Statement of Revenues, Expenditures and Changes Fund Balance
Revenues by Source, Expenditures by Function

Revenues By Source

	2022 - 2023 Actuals	2023 - 2024 Actuals	2024 - 2025 Budget 3
State Sources	15,792,563.62	16,270,260.77	17,460,241.00
Federal Sources	9,485,551.43	7,619,240.48	6,247,533.00
Other Sources	0.00	0.00	0.00
Total Revenues	25,296,397.28	23,895,171.84	23,707,774.00

Expenditures By Function

Instruction

Regular Instruction	0.00	0.00	0.00
Vocational Instruction	4,048.66	907.46	0.00
Special Instruction	38,318,109.32	41,537,723.80	40,942,861.00
Total Instruction	38,322,157.98	41,538,631.26	40,942,861.00

Support Service

Pupil Services	7,228,253.90	7,518,233.71	7,829,637.00
Libraries & Instructional Support	2,682,849.28	2,442,055.58	2,152,383.00
General Administration	0.00	0.00	5,000.00
Building Administration	0.00	0.00	0.00
Facilities, Transportation & Finance	3,615,244.90	3,930,386.27	4,469,112.00
Central Services	7,622.14	12,455.09	16,000.00
Insurance	188,242.04	177,292.54	208,441.00
Debt Payments	0.00	0.00	0.00
Other Support Services	4,356.93	3,720.43	4,000.00
Community Services	0.00	0.00	0.00

Total Support Services

13,726,569.19 14,084,143.62 14,684,573.00

Non Program Transactions

2,202,639.54 2,477,331.61 2,373,620.00

Total Expenditures

54,251,366.71 58,100,106.49 58,001,054.00

Excess (deficiency) of Revenues over Expenditures

-28,954,969.43 -34,204,934.65 -34,293,280.00

Other Financing Sources (Uses)

Transfer from Other Funds	29,097,892.64	34,353,067.53	34,520,476.00
Other financing sources	0.00	0.00	0.00
Transfer to Other Funds	-142,923.21	-148,132.88	-227,196.00

Total Other Financing Sources

28,954,969.43 34,204,934.65 34,293,280.00

(Uses)

Net change in fund balance	0.00	0.00	0.00
Fund Balance Beginning of Year	0.00	0.00	0.00
Fund Balance End of Year	0.00	0.00	0.00

Debt Service Funds FY25

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. Fund 38 is major governmental fund and 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-Referendum Debt Service Fund

Combined Statement of Revenues, Expenditures and Changes Fund Balance
Revenues by Source, Expenditures by Function

	2022 - 2023 Actuals	2023 - 2024 Actuals	2024 - 2025 Adopted
Revenues By Source			
Property Taxes	13,651,728.00	12,829,700.00	10,999,884.00
Local Sources	781,413.49	557,795.35	0.00
Other Sources	2,237,238.21	11,001,110.60	60,270.00
Total Revenues	16,670,379.70	24,388,605.95	11,060,154.00
Expenditures By Function			
Support Service			
Debt Payments	112,271,330.83	22,408,529.50	48,460,429.65
Total Support Services	112,271,330.83	22,408,529.50	48,460,429.65
Non Program Transactions	0.00	0.00	0.00
Total Expenditures	112,271,330.83	22,408,529.50	48,460,429.65
Excess (deficiency) of Revenues over Expenditures	-95,600,951.13	1,980,076.45	-37,400,275.65
Other Financing Sources (Uses)			
Transfer from Other Funds	8,099,128.38	7,893,972.00	8,360,416.00
Other financing sources	94,896,358.95	0.00	22,000,000.00
Transfer to Other Funds	0.00	0.00	0.00
Total Other Financing Sources (Uses)	102,995,487.33	7,893,972.00	30,360,416.00
Net change in fund balance	7,394,536.20	9,874,048.45	-7,039,859.65
Fund Balance Beginning of Year	1,146,174.80	8,540,711.00	18,414,759.45
Fund Balance End of Year	8,540,711.00	18,414,759.45	11,374,899.80

Revenues By Source

Property Taxes
Local Sources
Other Sources

Total Revenues

Expenditures By Function

Support Service

Debt Payments

Total Support Services

Non Program Transactions

Total Expenditures

Excess (deficiency) of Revenues over Expenditures

Other Financing Sources (Uses)

Transfer from Other Funds
Other financing sources
Transfer to Other Funds

Total Other Financing Sources (Uses)

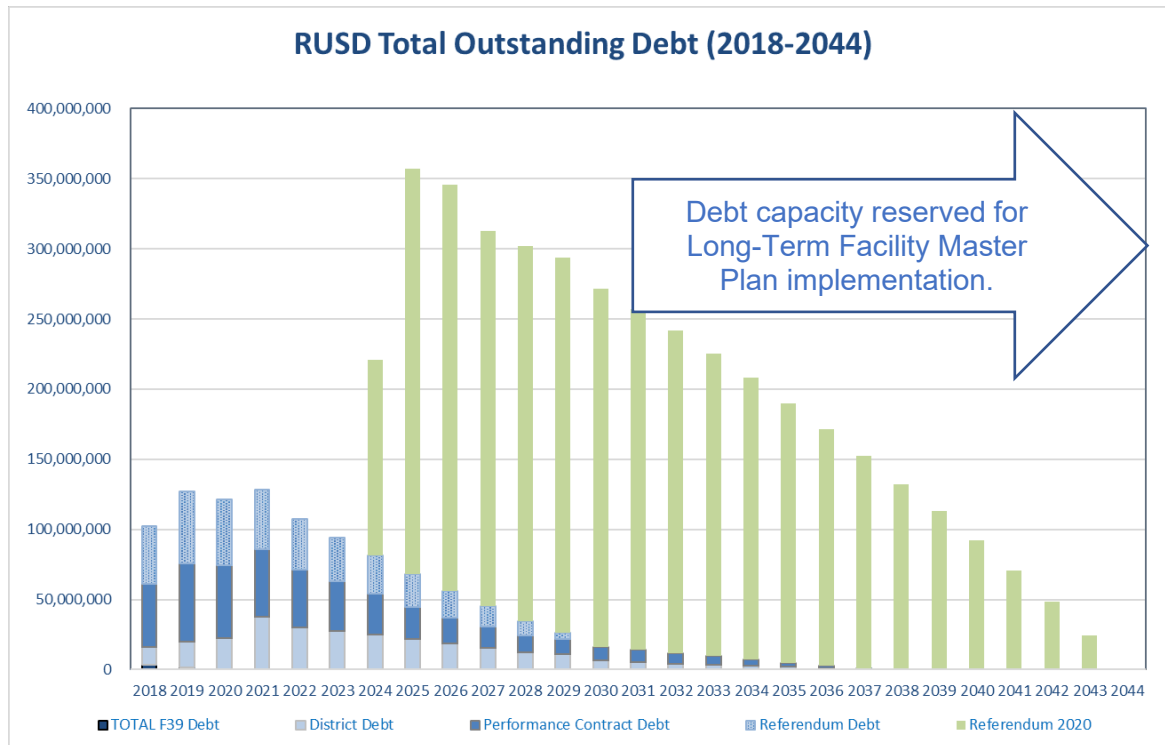
(Uses)

Net change in fund balance
Fund Balance Beginning of Year
Fund Balance End of Year



Outstanding Debt FY25

The district’s current bond rating has been maintained at Aa3 with a stable outlook. District debt is categorized by funds used to pay for principal and interest: 1) debt paid directly through referendum authorized funds; 2) debt paid with District funds; 3) authorized tax levy debt for Performance Contract projects; and 4) debt paid with funds authorized through referendum. The District’s referendum debt, issued in 2008, was fully paid in 2019. Changes to outstanding debt depend upon principal amounts paid and whether additional debt is acquired. Outstanding debt amounts by category are as follows:



Fund 38			
Calendar Year	Principal	Interest	Total
2024	\$13,270,000.00	\$8,839,724.09	\$22,109,724
2025	\$50,060,000.00	\$16,876,665.65	\$66,936,665
2026	\$10,510,000.00	\$13,282,113.26	\$23,792,113
2027	\$11,075,000.00	\$12,995,237.51	\$24,070,237
2028	\$8,400,000.00	\$12,706,038.51	\$21,106,038
2029	\$15,045,000.00	\$12,371,205.27	\$27,416,205
2030	\$14,325,000.00	\$11,849,563.78	\$26,174,563
2031	\$14,940,000.00	\$11,232,460.78	\$26,172,460
2032	\$15,725,000.00	\$10,552,294.28	\$26,277,294
2033	\$16,475,000.00	\$9,804,379.02	\$26,279,379
2034	\$16,655,000.00	\$9,032,592.76	\$25,687,592
2035	\$16,750,000.00	\$8,246,697.01	\$24,996,697
2036	\$17,570,000.00	\$7,431,531.01	\$25,001,531
2037	\$17,780,000.00	\$5,873,937.01	\$23,653,937
2038	\$17,405,000.00	\$5,718,856.26	\$23,123,856
2039	\$18,295,000.00	\$4,826,356.26	\$23,121,356
2040	\$19,235,000.00	\$3,888,106.26	\$23,123,106
2041	\$20,220,000.00	\$2,901,731.26	\$23,121,731
2042	\$21,195,000.00	\$1,929,031.26	\$23,124,031
2043	\$22,120,000.00	\$1,002,415.63	\$23,122,415
2044	\$13,575,000.00	\$271,500.00	\$13,846,500

Capital Projects FY25

Capital Project Funds is a major governmental fund and is 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.

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

	2022 - 2023 Actuals	2023 - 2024 Actuals	2024 - 2025 Budget
Revenues By Source			
Property Taxes	0.00	0.00	0.00
Local Sources	1,815,557.89	7,486,967.85	4,084,000.00
Other Sources	0.00	751,270.98	0.00
Total Revenues	1,815,557.89	8,238,238.83	4,084,000.00
Expenditures By Function			
Instruction			
Regular Instruction	0.00	0.00	0.00
Vocational Instruction	0.00	0.00	71,000.00
Total Instruction	0.00	0.00	71,000.00
Support Service			
Pupil Services	0.00	0.00	0.00
Libraries & Instructional Support	0.00	0.00	0.00
General Administration	0.00	0.00	0.00
Building Administration	0.00	324.11	0.00
Facilities, Transportation & Finance	10,526,100.93	103,631,046.04	238,644,735.00
Central Services	0.00	0.00	0.00
Insurance	0.00	101,649.00	30,000.00
Total Support Services	10,526,100.93	103,733,019.15	238,674,735.00
Non Program Transactions	0.00	399,849.16	0.00
Total Expenditures	10,526,100.93	104,132,868.31	238,745,735.00
Excess (deficiency) of Revenues over Expenditures	-8,710,543.04	-95,894,629.48	-234,661,735.00
Other Financing Sources (Uses)			
Transfer from Other Funds	0.00	10,000,000.00	0.00
Other financing sources	145,105,000.00	150,000,000.00	125,000,000.00
Transfer to Other Funds	500,000.00	0.00	0.00
Total Other Financing Sources (Uses)	145,605,000.00	160,000,000.00	125,000,000.00
Net change in fund balance	136,894,456.96	64,105,370.52	-109,661,735.00
Fund Balance Beginning of Year	25,899,821.34	162,794,278.30	226,899,648.82
Fund Balance End of Year	162,794,278.30	226,899,648.82	117,237,913.82



Food Service Fund FY25

All revenues and expenditures related to student nutrition services are recorded in the food service fund and operate separately from District general operating funds. The Food Service Fund is a major governmental fund and 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 2024-25 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.



Fund 50 - Food Service Fund

Combined Statement of Revenues, Expenditures and Changes Fund Balance
Revenues by Source, Expenditures by Function

Revenues By Source

	2022 - 2023 Actuals	2023 - 2024 Actuals	2024 - 2025 Budget 3
Property Taxes	0.00	0.00	0.00
Local Sources	154,202.88	278,729.86	242,620.00
State Sources	118,240.63	149,438.25	131,546.00
Federal Sources	9,970,596.14	10,348,896.62	10,544,099.00
Other Sources	24,578.00	0.00	500.00
Total Revenues	10,267,617.65	10,777,064.73	10,918,765.00

Expenditures By Function

Support Service

Facilities, Transportation & Finance	9,415,984.97	11,836,085.15	12,290,101.00
Central Services	0.00	11,046.00	0.00
Other Support Services	1,018.50	2,446.91	2,200.00
Total Support Services	9,417,003.47	11,849,578.06	12,292,301.00

Non Program Transactions

Total Expenditures	9,417,003.47	11,849,578.06	12,292,301.00
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Excess (deficiency) of Revenues over Expenditures	850,614.18	-1,072,513.33	-1,373,536.00
Net change in fund balance	850,614.18	-1,072,513.33	-1,373,536.00
Fund Balance Beginning of Year	5,720,643.11	6,571,257.29	5,498,743.96
Fund Balance End of Year	6,571,257.29	5,498,743.96	4,125,207.96



Food Service Fund FY25

Did you know?

- There are 150 Food Service staff that provide meals for the District’s students. Starting in 24-25 school year, there will also be a full-time dietician.
- 4 elementary schools participate in the fresh fruit and vegetable program. This allows students the opportunity to try uncommon fruits and vegetables.³³ To learn more about this program, [click here](#).
- Beginning last year, hot & cold lunch entrée options became available in all K-5 schools. This along with more choices in fruits and veggies has led to a significant decrease in food waste.

Number of meals Served in the 23-24 School Year:

- Breakfast – 1,017,475
- Lunches – 1,507,731
- *Dinners – 100,207

* Due to student feedback from the 22-23 school year, changes and improvements were made to the afterschool snack program resulting in an increase of 61% of students served over the previous year!



Aramark’s Chef Rich preparing for a special event at a school.



Pension and OPEB Trust Fund FY25

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

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

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



Fund 73 - Employee Benefit Trust Fund

Combined Statement of Revenues, Expenditures and Changes Fund Balance
Revenues by Source, Expenditures by Function

Revenues By Source

	2022 - 2023 Actuals	2023 - 2024 Actuals	2024 - 2025 Adopted
Property Taxes	0.00	0.00	0.00
Local Sources	218,910.05	411,926.67	250,000.00
Federal Sources	0.00	0.00	0.00
Other Sources	5,023,291.85	4,906,767.67	6,001,536.00
Total Revenues	5,242,201.90	5,318,694.34	6,251,536.00

Expenditures By Function

Support Service

Facilities, Transportation & Finance	11,894.53	12,930.44	0.00
Central Services	0.00	0.00	0.00
Total Support Services	11,894.53	12,930.44	0.00

Non Program Transactions

Total Expenditures

Excess (deficiency) of Revenues over Expenditures	446,223.47	632,651.83	550,000.00
Net change in fund balance	446,223.47	632,651.83	550,000.00
Fund Balance Beginning of Year	10,455,176.05	10,901,399.52	11,534,051.35
Fund Balance End of Year	10,901,399.52	11,534,051.35	12,084,051.35

Community Service Fund FY25

Fund 80 is a major governmental fund and 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.

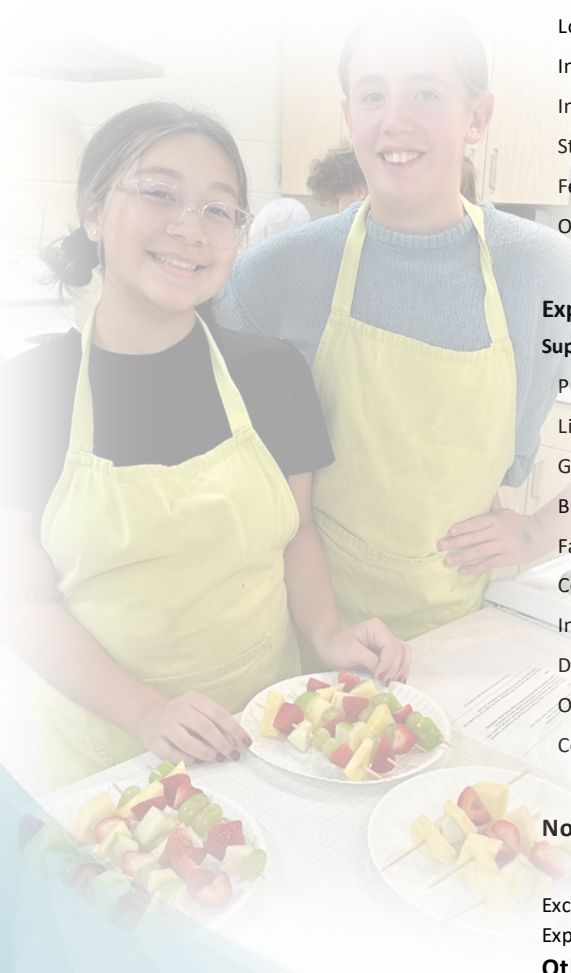
RUSD programs funded through the community service fund include: Extended Learning, the Aquatic Center, PCOC and Montessori 3-year-old programs, Community outreach programs, Lighthouse Brigade program support, community mental health clinics and County & Municipal recreational community program initiatives, 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

	2022 - 2023 Actuals	2023 - 2024 Actuals	2024 - 2025 Adopted
Revenues By Source			
Property Taxes	5,911,863.00	5,390,347.00	11,700,000.00
Local Sources	353,324.34	622,297.88	250,000.00
Interdistrict Sources	0.00	0.00	0.00
Intermediate Sources	0.00	0.00	0.00
State Sources	0.00	0.00	0.00
Federal Sources	1,576,831.62	1,596,770.89	776,662.00
Other Sources	0.00	0.00	0.00
Total Revenues	7,842,018.96	7,609,415.77	12,726,662.00
Expenditures By Function			
Support Service			
Pupil Services	0.00	0.00	156,000.00
Libraries & Instructional Support	0.00	0.00	0.00
General Administration	175,640.57	48,725.61	51,309.00
Building Administration	227,543.37	275,705.23	274,780.00
Facilities, Transportation & Finance	1,156,614.57	1,310,851.00	1,168,101.00
Central Services	4,864.80	62,074.44	1,000.00
Insurance	41,470.27	41,470.27	31,699.00
Debt Payments	0.00	0.00	0.00
Other Support Services	3,411.76	9,239.56	9,000.00
Community Services	4,109,005.31	4,902,122.93	4,606,826.00
Total Support Services	5,718,550.65	6,650,189.04	6,298,715.00
Non Program Transactions	0.00	0.00	0.00
Total Expenditures	5,718,550.65	6,650,189.04	6,298,715.00
Excess (deficiency) of Revenues over Expenditures	2,123,468.31	959,226.73	3,427,947.00
Other Financing Sources (Uses)			
Transfer to Other Funds	-1,919,199.46	-2,071,951.41	-2,345,801.00
Total Other Financing Sources (Uses)	-1,919,199.46	-2,071,951.41	-2,345,801.00
Net change in fund balance	204,268.85	-1,112,724.68	1,082,146.00
Fund Balance Beginning of Year	1,268,194.83	1,472,463.68	359,739.00
Fund Balance End of Year	1,472,463.68	359,739.00	4,441,885.00



Community Service Fund FY25

In addition to the services and programs listed on page 34, this fund also allows creative and fun programs like Drumline and Ski Club at Case HS, Thespian Club, Swing and Madrigal Choirs at Gilmore K-8 School, RUSD Majorettes at Park HS and Engineering Club, Orchestra, Jazz Band and Spanish Culture Club at Starbuck MS.



Students at Olympia Brown enjoying Ukelele Club.



The entertaining and collaborative Majorettes from Park, Case & Horlick high schools.



The talented students of Madrigal Choir at Gilmore K-8 School.

ESSER Funds

During the pandemic, congress 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?

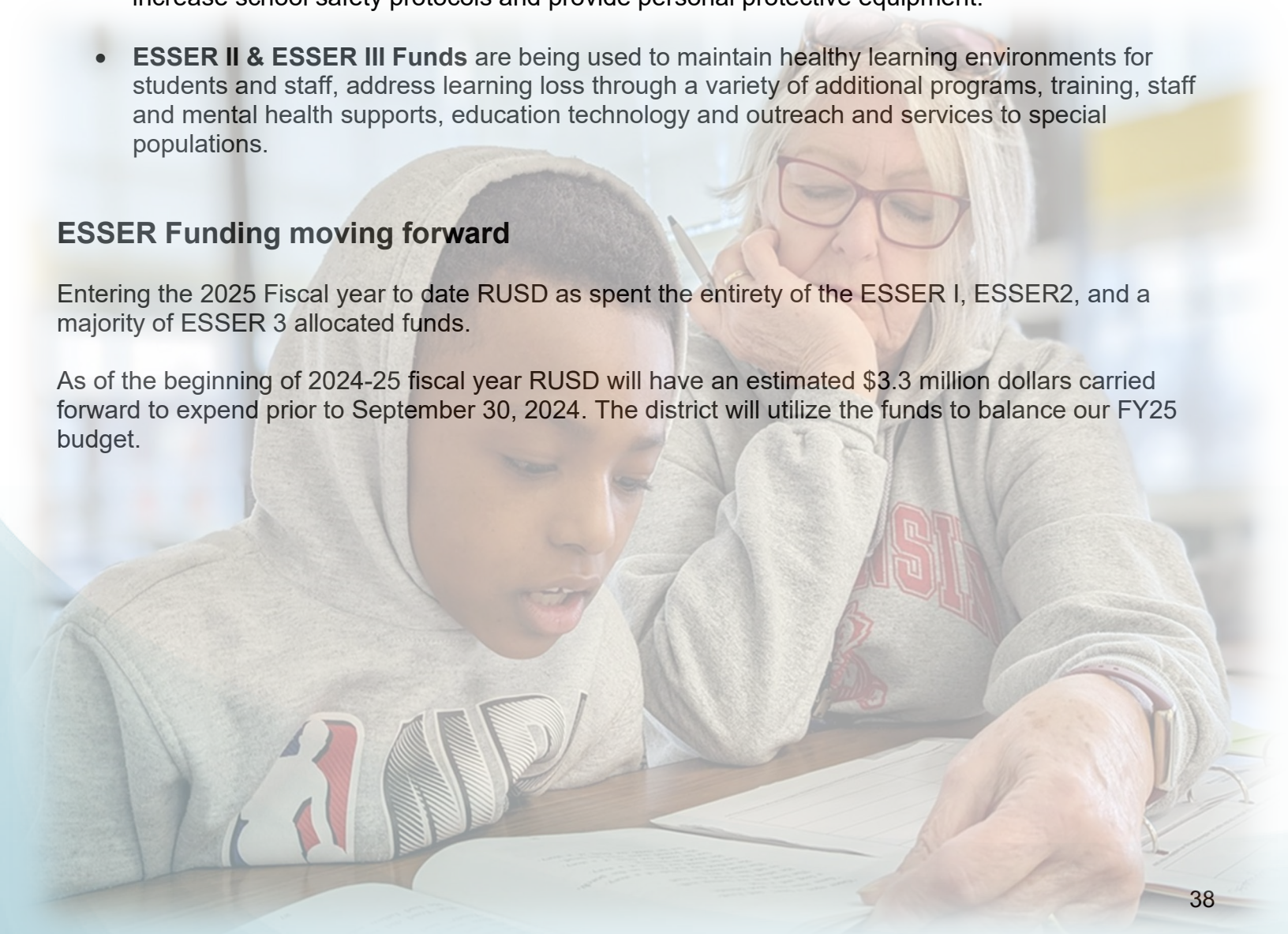
The District identified its preferred top priorities after getting input from thousands of families, community members and other stakeholders. This input continues to be used in all ESSER planning. Here are a few ways funding is being used:

- **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 2025 Fiscal year to date RUSD as spent the entirety of the ESSER I, ESSER2, and a majority of ESSER 3 allocated funds.

As of the beginning of 2024-25 fiscal year RUSD will have an estimated \$3.3 million dollars carried forward to expend prior to September 30, 2024. The district will utilize the funds to balance our FY25 budget.



Energy Efficiency FY25

- 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.

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

Performance Year	Year	Annual Estimated Project Benefits
Jul-Jun	10	\$412,063

PHASE II: Case, Horlick, Park, and Jefferson

Performance Year	Year	Annual Estimated Project Benefits
Jul-Jun	9	\$101,541

PHASE IV: Community Pathways Campus

Year Jul-Jun	Utility Cost Avoidance*	Operations & Maintenance Cost Avoidance**	Annual Estimated Project Benefits
5	\$31,074	\$40,567	\$71,641

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

PHASE III: Jerstad-Agerholm

Performance Year	Year	Annual Estimated Project Benefits
Feb-Jan	6	\$31,425

PHASE IV: Fratt and Mitchell

Performance Year	Year	Annual Estimated Project Benefits
Feb-Jan	4	\$47,805

Budget Adoption Table FY25

2024-2025

Recommended Format for Budget Adoption

Racine

4620

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

BUDGET ADOPTION 2024-25*

	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	68,377,980.55	88,053,741.76	90,322,712.01
Ending Fund Balance, Nonspendable (Acct. 935 000)	6,004,217.89	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	1,593,889.01	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	15,862,970.01	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	64,592,664.85	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	88,053,741.76	90,322,712.01	81,774,751.66
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	320,198.50	0.00	259,197.00
Local Sources			
210 Taxes	78,147,652.00	93,012,632.01	84,379,560.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	91,474.02	33,325.30	40,000.00
270 School Activity Income	194,621.37	212,345.26	205,000.00
280 Interest on Investments	1,941,381.95	2,884,489.05	2,350,000.00
290 Other Revenue, Local Sources	1,134,727.43	1,163,009.74	840,075.00
Subtotal Local Sources	81,509,856.77	97,305,801.36	87,814,635.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	339,221.00	492,576.16	500,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	339,221.00	492,576.16	500,000.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	74,772.06	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	74,772.06	0.00	0.00
State Sources			
610 State Aid -- Categorical	2,850,393.26	2,349,037.25	2,473,642.00
620 State Aid -- General	166,185,461.00	161,947,099.00	180,723,863.00
630 DPI Special Project Grants	374,022.28	858,337.79	67,689.00
640 Payments for Services	287,508.00	245,224.00	275,000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	1,594,316.25	1,766,229.38	1,857,530.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00
690 Other Revenue	14,535,687.20	14,485,988.52	15,533,069.00
Subtotal State Sources	185,827,387.99	181,651,915.94	200,930,793.00
Federal Sources			
710 Federal Aid - Categorical	354,463.70	367,728.29	364,931.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	31,504,133.92	31,324,703.83	5,588,007.00
750 IASA Grants	8,389,303.02	10,430,111.60	11,007,100.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	121,000.00	0.00	0.00
780 Other Federal Revenue Through State	3,014,151.88	4,108,651.39	3,500,000.00
790 Other Federal Revenue - Direct	30,848.46	63,289.44	30,000.00
Subtotal Federal Sources	43,413,900.98	46,294,484.55	20,490,038.00

Budget Adoption Table FY25

Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	4,300.50	14,655.56	15,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	4,300.50	14,655.56	15,000.00
Other Revenues			
960 Adjustments	1,199,365.53	200,651.17	201,000.00
970 Refund of Disbursement	119,316.83	205,714.96	150,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	318,964.33	689,345.41	135,850.00
Subtotal Other Revenues	1,637,646.69	1,095,711.54	486,850.00
TOTAL REVENUES & OTHER FINANCING SOURCES	313,127,284.49	326,855,145.11	306,996,513.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	35,703,461.25	37,630,084.33	38,334,254.00
120 000 Regular Curriculum	58,520,311.50	53,610,845.62	52,165,900.35
130 000 Vocational Curriculum	5,948,177.70	6,731,777.95	7,140,728.00
140 000 Physical Curriculum	6,218,406.38	6,733,474.54	6,849,119.00
160 000 Co-Curricular Activities	1,594,731.16	1,912,673.56	1,454,082.00
170 000 Other Special Needs	558,742.25	9,614,275.38	9,827,765.00
Subtotal Instruction	108,543,830.24	116,233,131.38	115,771,848.35
Support Sources			
210 000 Pupil Services	12,502,579.69	13,117,181.87	12,447,245.00
220 000 Instructional Staff Services	20,970,025.56	16,136,134.32	14,629,769.00
230 000 General Administration	3,591,565.96	3,551,786.16	3,947,367.00
240 000 School Building Administration	13,907,875.68	14,711,651.74	14,380,661.00
250 000 Business Administration	36,824,719.28	39,150,121.86	40,133,336.00
260 000 Central Services	3,562,416.29	2,975,993.00	2,752,009.00
270 000 Insurance & Judgments	681,878.71	692,962.22	1,120,000.00
280 000 Debt Services	1,515,320.87	1,438,548.36	514,740.00
290 000 Other Support Services	7,341,188.33	7,288,826.66	9,815,993.00
Subtotal Support Sources	100,897,570.37	99,063,206.19	99,741,120.00
Non-Program Transactions			
410 000 Inter-fund Transfers	35,888,671.02	50,131,366.39	40,554,092.00
430 000 Instructional Service Payments	48,092,732.83	58,452,180.64	62,967,413.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	28,718.82	706,290.26	10,000.00
Subtotal Non-Program Transactions	84,010,122.67	109,289,837.29	103,531,505.00
TOTAL EXPENDITURES & OTHER FINANCING USES	293,451,523.28	324,586,174.86	319,044,473.35
SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	1,861,051.40	1,705,150.08	1,837,309.77
900 000 Ending Fund Balance	1,705,150.08	1,837,309.77	2,002,309.77
REVENUES & OTHER FINANCING SOURCES	1,568,286.67	1,518,713.88	1,650,000.00
100 000 Instruction	1,017,810.93	972,160.13	995,000.00
200 000 Support Services	380,939.02	334,629.06	490,000.00
400 000 Non-Program Transactions	325,438.04	79,765.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,724,187.99	1,386,554.19	1,485,000.00

Budget Adoption Table FY25

SPECIAL EDUCATION FUND (FUND 27)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	0.00	(0.00)	(0.00)
900 000 Ending Fund Balance	(0.00)	(0.00)	(0.00)
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	29,097,892.64	34,353,067.53	34,520,476.00
Local Sources			
240 Payments for Services	9,792.00	0.00	0.00
260 Non-Capital Sales	8,490.23	5,670.59	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	18,282.23	5,670.59	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	0.00	0.00	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	14,887,891.23	15,340,941.00	16,550,241.00
620 State Aid -- General	633,763.00	660,512.00	650,000.00
630 DPI Special Project Grants	48,242.69	0.00	0.00
640 Payments for Services	155,788.00	193,321.00	185,000.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	66,878.70	75,486.77	75,000.00
Subtotal State Sources	15,792,563.62	16,270,260.77	17,460,241.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	5,596,093.06	6,026,034.71	5,247,533.00
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	3,889,458.37	1,593,205.77	1,000,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	9,485,551.43	7,619,240.48	6,247,533.00
Other Financing Sources		0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	54,394,289.92	58,248,239.37	58,228,250.00

Budget Adoption Table FY25

EXPENDITURES & OTHER FINANCING USES			
<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	4,048.66	907.46	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	38,277,932.90	41,439,186.24	40,838,524.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	113,717.60	98,537.56	104,337.00
Subtotal Instruction	38,395,699.16	41,538,631.26	40,942,861.00
<i>Support Sources</i>			
210 000 Pupil Services	7,154,712.72	7,518,233.71	7,829,637.00
220 000 Instructional Staff Services	2,682,849.28	2,442,055.58	2,152,383.00
230 000 General Administration	0.00	0.00	5,000.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	3,615,244.90	3,930,386.27	4,469,112.00
260 000 Central Services	7,622.14	12,455.09	16,000.00
270 000 Insurance & Judgments	188,242.04	177,292.54	208,441.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	4,356.93	3,720.43	4,000.00
Subtotal Support Sources	13,653,028.01	14,084,143.62	14,684,573.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	142,923.21	148,132.88	227,196.00
430 000 Instructional Service Payments	2,202,639.54	2,477,331.61	2,373,620.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	2,345,562.75	2,625,464.49	2,600,816.00
TOTAL EXPENDITURES & OTHER FINANCING USES	54,394,289.92	58,248,239.37	58,228,250.00
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	1,146,174.80	8,540,711.00	18,401,693.71
900 000 ENDING FUND BALANCES	8,540,711.00	18,401,693.71	11,461,833.71
TOTAL REVENUES & OTHER FINANCING SOURCES			
281 000 Long-Term Capital Debt	17,374,971.88	22,401,985.75	48,360,430.00
282 000 Refinancing	94,896,358.95	6,543.75	100,000.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	112,271,330.83	22,408,529.50	48,460,430.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	25,899,821.34	162,794,278.30	226,319,093.68
900 000 Ending Fund Balance	162,794,278.30	226,319,093.68	116,657,358.68
TOTAL REVENUES & OTHER FINANCING SOURCES			
100 000 Instructional Services	0.00	0.00	71,000.00
200 000 Support Services	10,526,100.93	103,733,019.15	238,674,735.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	10,526,100.93	103,733,019.15	238,745,735.00
FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	5,720,643.11	6,571,257.29	5,498,743.96
900 000 ENDING FUND BALANCE	6,571,257.29	5,498,743.96	103,025,207.96
TOTAL REVENUES & OTHER FINANCING SOURCES			
200 000 Support Services	9,417,003.47	11,849,578.06	12,292,301.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	9,417,003.47	11,849,578.06	12,292,301.00
COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	1,268,194.83	1,472,463.68	464,258.48
900 000 ENDING FUND BALANCE	1,472,463.68	464,258.48	4,546,404.48
TOTAL REVENUES & OTHER FINANCING SOURCES			
200 000 Support Services	1,609,545.34	1,748,066.11	1,691,889.00
300 000 Community Services	4,109,005.31	4,902,122.93	4,606,826.00
400 000 Non-Program Transactions	1,919,199.46	1,967,540.26	2,345,801.00
TOTAL EXPENDITURES & OTHER FINANCING USES	7,637,750.11	8,617,729.30	8,644,516.00
PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES			
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

Revenue Limit Worksheet FY25

DISTRICT:	<input type="text" value="Racine"/> <input type="text" value="4620"/>																								
DATA AS OF 10/15/24 8:00 AM																									
Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 23-24 Revenue Limit																									
2023-24 General Aid Certification (23-24 Line 12A, src 621)	+ 161,947,099																								
2023-24 Hi Pov Aid (23-24 Line 12B, Src 628)	+ 0																								
2023-24 Computer Aid Received (23-24 Line 12C, Src 691)	+ 859,174																								
2023-24 Aid for Exempt Personal Property (23-24 Line 12D, Src 691)	+ 573,337																								
2023-24 Fnd 10 Levy Cert (23-24 Line 14A, Levy 10 Src 211)	+ 93,012,632																								
2023-24 Fnd 38 Levy Cert (23-24 Line 14B, Levy 38 Src 211)	+ 12,829,700																								
2023-24 Fnd 41 Levy Cert (23-24 Line 14C, Levy 41 Src 211)	+ 0																								
2023-24 Aid Penalty for Over Levy (23-24 FINAL Rev Lim, June 2024)	- 0																								
2023-24 Total Levy for All Levied Non-Recurring Exemptions*	- 74,031,794																								
NET 2024-25 Base Revenue Built from 2023-24 Data (Line 1)	= 195,190,148																								
<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 Expends, Other Adjustments, Private School Voucher Aid Deduction. Private School Special Needs Voucher Aid Deduction)</p>																									
September & Summer FTE Membership Averages																									
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.																									
Line 2: Base Avg:((21+.4ss)+(22+.4ss)+(23+.4ss)) / 3 =																									
	17,530																								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">2021</th> <th style="text-align: center;">2022</th> <th style="text-align: center;">2023</th> </tr> </thead> <tbody> <tr> <td>Summer FTE:</td> <td style="text-align: center;">274</td> <td style="text-align: center;">262</td> <td style="text-align: center;">266</td> </tr> <tr> <td>% (40,40,40)</td> <td style="text-align: center;">110</td> <td style="text-align: center;">105</td> <td style="text-align: center;">106</td> </tr> <tr> <td>Sept FTE:</td> <td style="text-align: center;">17,686</td> <td style="text-align: center;">17,403</td> <td style="text-align: center;">17,174</td> </tr> <tr> <td>New ICS - Independent Charter Schools FTE</td> <td style="text-align: center;">0.0</td> <td style="text-align: center;">2.0</td> <td style="text-align: center;">3.0</td> </tr> <tr> <td>Total FTE</td> <td style="text-align: center;">17,796</td> <td style="text-align: center;">17,510</td> <td style="text-align: center;">17,283</td> </tr> </tbody> </table>		2021	2022	2023	Summer FTE:	274	262	266	% (40,40,40)	110	105	106	Sept FTE:	17,686	17,403	17,174	New ICS - Independent Charter Schools FTE	0.0	2.0	3.0	Total FTE	17,796	17,510	17,283
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Line 6: Curr Avg:((22+.4ss)+(23+.4ss)+(24+.4ss)) / 3 =																									
	17,379																								
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">2022</th> <th style="text-align: center;">2023</th> <th style="text-align: center;">2024</th> </tr> </thead> <tbody> <tr> <td>Summer FTE:</td> <td style="text-align: center;">262</td> <td style="text-align: center;">266</td> <td style="text-align: center;">235</td> </tr> <tr> <td>% (40,40,40)</td> <td style="text-align: center;">105</td> <td style="text-align: center;">106</td> <td style="text-align: center;">94</td> </tr> <tr> <td>Sept FTE:</td> <td style="text-align: center;">17,403</td> <td style="text-align: center;">17,174</td> <td style="text-align: center;">17,243</td> </tr> <tr> <td>New ICS - Independent Charter Schools FTE</td> <td style="text-align: center;">2.0</td> <td style="text-align: center;">3.0</td> <td style="text-align: center;">8.0</td> </tr> <tr> <td>Total FTE</td> <td style="text-align: center;">17,510</td> <td style="text-align: center;">17,283</td> <td style="text-align: center;">17,345</td> </tr> </tbody> </table>		2022	2023	2024	Summer FTE:	262	266	235	% (40,40,40)	105	106	94	Sept FTE:	17,403	17,174	17,243	New ICS - Independent Charter Schools FTE	2.0	3.0	8.0	Total FTE	17,510	17,283	17,345
	2022	2023	2024																						
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Total FTE	17,510	17,283	17,345																						
<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 2024:</p>																									
	17,375																								
Line 10B: Declining Enrollment Exemption =																									
Average FTE Loss (Line 2 - Line 6, if > 0)	1,730,404																								
	151																								
X 1.00	=																								
	151																								
X (Line 5, Maximum 2024-25 Revenue per Memb) =	11,459.63																								
Non-Recurring Exemption Amount:	1,730,404																								
Fall 2024 Property Values																									
2024 TIF-Out Tax Apportionment Equalized Valuation	14,118,314,300																								
CELL COLOR KEY: Auto-Calc DPI Data District-Entered																									
Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue																									

Revenue Limit Worksheet FY25

2024-25 Revenue Limit Worksheet			
1.	2024-25 Base Revenue (Funds 10, 38, 41)	(from left)	195,190,148
2.	Base Sept Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3	(from left)	17,530
3.	2024-25 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	11,134.63
4.	2024-25 Per Member Change (A+B)		325.00
	2024-25 Low Revenue Ceiling per s.121.905(1):	11,000.00	
A.	Allowed Per-Member Change for 2024-25	325.00	
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT <0	0.00	
C.	Value of the CCDEB (2024-25 DPI Computed-CCDEB Dists only)	0.00	
5.	2024-25 Maximum Revenue / Member (Ln 3 + Ln 4)		11,459.63
6.	Current Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3	(from left)	17,379
7.	2024-25 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	199,156,910
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	199,156,910	
B.	Hold Harmless Non-Recurring Exemption	0	
8.	Total 2024-25 Recurring Exemptions (A+B+C+D+E)	(rounded)	1,527,835
A.	Prior Year Carryover	0	
B.	Transfer of Service	1,527,835	
C.	Transfer of Territory/Other Reorg (if negative, include sign)	0	
D.	Federal Impact Aid Loss (2022-23 to 2023-24)	0	
E.	Recurring Referenda to Exceed (If 2024-25 is first year)	0	
9.	2024-25 Limit with Recurring Exemptions (Ln 7 + Ln 8)		200,684,745
10.	Total 2024-25 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		76,851,073
A.	Non-Recurring Referenda to Exceed 2024-25 Limit	26,500,000	
B.	Declining Enrollment Exemption for 2024-25 (from left)	1,730,404	
C.	Energy Efficiency Net Exemption for 2024-25 (see pg 4 for details)	4,724,959	
D.	Adjustment for Refunded or Rescinded Taxes, 2024-25	7,234	
E.	Prior Year Open Enrollment (uncounted pupil[s])	651,066	
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	40,784,995	
I.	SNSP Private School Voucher Aid Deduction	2,452,416	
11.	2024-25 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		277,535,818
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		182,156,374
A.	2024-25 OCTOBER 15 CERTIFICATION OF GENERAL AID	180,723,863	
B.	State Aid to High Poverty Districts (\$0 per 2023 Act 19)	0	
C.	State Aid for Exempt Computers (Source 691)	859,174	
D.	State Aid for Exempt Personal Property (Source 691)	573,337	
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			
13.	Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)		95,379,444
14.	Total Limited Revenue To Be Used (A+B+C)	Not >line 13	95,379,444
Entries Required Below: Enter amnts needed by purpose and fund:			
A.	Gen Operations: Fnd 10 Src 211	84,379,560	(Proposed Fund 10)
B.	Non-Referendum Debt (inside limit) Fund 38 Src 211	10,999,884	(to Budget Rpt)
C.	Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15.	Total Revenue from Other Levies (A+B+C+D)		11,700,000
A.	Referendum Approved Debt (Fund 39 Debt-Src 211)	0	
B.	Community Services (Fund 80 Src 211)	11,700,000	(to Budget Rpt)
C.	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16.	Total Fall 2024 REPORTED All Fund Tax Levy (14A+ 14B + 14C + 15)		107,079,444
	<i>Line 16 is the total levy to be apportioned in the PI-401.</i>	Levy Rate =	0.00758444

**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 FY25

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION			
OCTOBER 15 CERTIFICATION OF 2024-25 GENERAL AID			
USING 2023-24 PI-1506-AC DATA, 2023-24 AUDITED MEMBERSHIP			
2023 TIFOUT SCHOOL AID VALUE (CERT MAY 2024) & 2016 COMPUTER VALUE (CERT MAY 2017)			
	Racine 4620	Racine	
PART A: 2023-24 AUDITED MEMBERSHIP			FTE
A1	3RD FRI SEPT 2023 MEMBERSHIP* (include Challenge Academy)		17,173.00
A2	2ND FRI JAN 2024 MEMBERSHIP* (include Challenge Academy)		17,221.00
A3	TOTAL (A1 + A2)		34,394.00
A4	AVERAGE (A3/2) (ROUNDED)		17,197.00
A5	SUMMER 2023 FTE EQUIVALENT* (ROUNDED)		266.00
A6A	FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)		-0.16
A6B	PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)		0.00
A6C	STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER		3,504.00
A6D	STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS		143.00
A6E	INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS		3.00
A7	AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)		21,113
	* Ch 220 Resident Inter FTE counts only 75%.		
PART B: 2023-24 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC REPORT)			
B1	TOTAL REVENUE & TRNSF IN	10R 000000 000	+ 327,057,901.60
B2	PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	- 94,445,143.21
B3	GENERAL STATE AID	10R 000000 620	- 161,947,099.00
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)	= 70,665,659.39
PART C: 2023-24 NET COST OF GENERAL FUND (PI-1506-AC REPORT)			
C1	TOTAL GF EXPENDITURES	10E 000000 000	+ 324,684,320.60
C2	DEBT SRVC TRANSFER	10E 411000 838+839	- 5,874,172.00
C3	REORG SETTLEMENT	10E 491000 950	- 0.00
C4	REFUND PRIOR YEAR REV	10E 492000 972	- 7,233.70
C5	GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+ 318,802,914.90
C6	DEDUCTIBLE RECEIPTS	(FROM LINE B9)	- 70,665,659.39
C7	OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+ 0.00
C8	NET COST GENERAL FUND	(NOT LESS THAN 0)	= 248,137,255.51
PART D: 2023-24 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC REPORT)			
D1	TOTAL REVENUE & TRNSF IN	38R + 39R 000	+ 32,282,577.95
D2	TRNSF FROM GEN FUND	10E 411000 838 + 839	- 5,874,172.00
D3	PROPERTY TAXES	38R + 39R 210	- 12,829,700.00
D4	PAYMENT IN LIEU OF TAX	38R + 39R 220	- 0.00
D5	NON-REV RECEIPTS	38R + 39R 800	- 0.00
D6	DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	- 13,578,705.95
D7	TOTAL EXPENDITURES	38E + 39E 000	+ 22,408,529.50
D8	ADABLE FUND 41 EXP	(DPI AMOUNT)	+ 0.00
D9	REFINANCING	38E + 39E 282000	- 0.00
D10	OPERATIONAL DEBT PAYMENT	38E + 39E 283000	- 0.00
D11	NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	= 8,829,823.55
PART E: 2023-24 SHARED COST (PI-1506-AC REPORT)			
E1	NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+ 256,967,079.06
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		= 256,967,079.06

Certification of Aid FY25

GUARANTEES FOR OCTOBER 15 CERTIFICATION		K-12	UHS	K-8
	PRIMARY (G1)	1,930,000	5,790,000	2,895,000
	SECONDARY (G6)	2,207,144	6,621,432	3,310,716
	TERTIARY (G11)	975,802	2,927,406	1,463,703
4620				2024-25 OCT 15 CERTIFICATION
PART E: 2023-24 SHARED COST - CONTINUED			E4 =	256,967,079.06
E6	PRIMARY COST CEILING PER MEMBER			1,000
E7	PRIMARY CEILING (A7 * E6)			21,113,000.00
E8	PRIMARY SHARED COST (LESSER OF E5 OR E7)			21,113,000.00
E9	SECONDARY COST CEILING PER MEMBER			11,943
E10	SECONDARY CEILING (A7 * E9)			252,152,559.00
E11	SECONDARY SHARED COST			231,039,559.00
	((LESSER OF E5 OR E10) - E8)			
E12	TERTIARY SHARED COST			4,814,520.06
	(GREATER OF (E5 - E8 - E11) OR 0)			
	SHARED COST PER MEMBER =		\$12,171	
PART F: EQUALIZED PROPERTY VALUE				
F1	2023 TIFOUT VALUE (CERT MAY 24) + EXEMPT COMPUTER VALUE (CERT MAY 17)			13,611,995,500
	VALUE PER MEMBER =		644,721	
PART G: 2024-25 EQUAL AID BY TIER - OCTOBER 15 CERT				
G1	PRIMARY GUARANTEED VALUE PER MEMBER			1,930,000
G2	PRIMARY GUARANTEED VALUATION (A7 * G1)			40,748,090,000
G3	PRIMARY REQUIRED RATE (E8 / G2)			0.00051813
G4	PRIMARY NET GUARANTEED VALUE (G2 - F1)			27,136,094,500
G5	PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)			14,060,024.64
G6	SECONDARY GUARANTEED VALUE PER MEMB			2,207,144
G7	SECONDARY GUARANTEED VALUATION (A7 * G6)			46,599,431,272
G8	SECONDARY REQUIRED RATE (E11 / G7)			0.00495799
G9	SECONDARY NET GUARANTEED VALUE (G7 - F1)			32,987,435,772
G10	SECONDARY EQUALIZATION AID (G8 * G9)			163,551,376.68
G11	TERTIARY GUARANTEED VALUE PER MEMB			975,802
G12	TERTIARY GUARANTEED VALUATION (A7 * G11)			20,602,107,626
G13	TERTIARY REQUIRED RATE (E12 / G12)			0.00023369
G14	TERTIARY NET GUARANTEED VALUE (G12 - F1)			6,990,112,126
G15	TERTIARY EQUALIZATION AID (G13 * G14)			1,633,519.30
PART H: 2024-25 EQUALIZATION AID - OCTOBER 15 CERT				
H1	2024-25 EQUALIZATION AID - OCT 15 CERT (G5+G10+G15) NOT< 0			179,244,920.62
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	2023-24 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID			1,478,942.00
H4B	2023-24 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)			0.00
H5	PRIOR YEAR (2023-24) DATA ERROR ADJ/OR FEE PENALTY			0.00
H6	2024-25 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)			180,723,863
*** PART I: 2024-25 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - OCT 15 CERT ***				
I1	2024-25 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	2023-24 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID			0.00
I3	2024-25 SPEC ADJ AID and/or CHAP 220 - OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)			0.00
*I5	2024-25 OCTOBER 15 CERTIFICATION OF GENERAL AID (H6+I3)			180,723,863

Schools At-A-Glance

Funding is allocated to RUSD schools through multiple channels. 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. Below is a snapshot of the per-pupil amounts allocated to schools by position.

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

School Operations & Co-Curricular Budget

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

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

Title IA Allocations

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

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

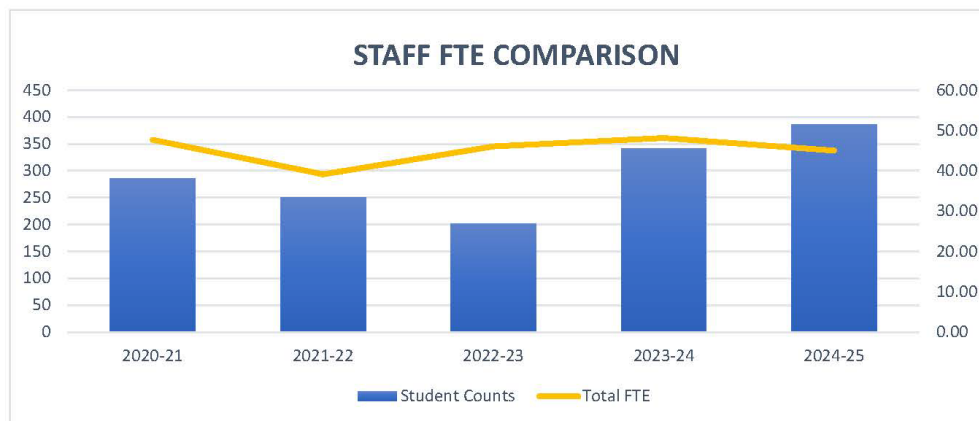
Schools At-A-Glance



SCHOOL PROFILE
114 - Bull EEC

OVERVIEW	
Principal	Yolanda Allen
Phone Number	(262) 664-8200
Address	815 DeKoven Ave.
Grades	PK-4K
Poverty Rate	68%
SPED Student %	35.69%
EL Student %	0.00%
2024-25 Enrollment	387
2022-23 Report Card Score	#N/A
Report Card Rating	#N/A

2024-25 SCHOOL FINANCIAL DATA	
2024-25 School Allocation	\$ 25,426
2024-25 Title I Allocation	\$ 5,373
2024-25 ESSER Allocation	\$ -
2024-25 Per Pupil Spending	\$ 10,788.35
2024-25 Staff Salaries	\$ 4,144,294.00
2024-25 Staff FTE	\$ 45
2024-25 Student/Staff Ratio	\$ 9



ENROLLMENT AND STAFF DETAIL					
	2020-21	2021-22	2022-23	2023-24	2024-25
Student Counts	286	250	202	341	387
General Fund FTE	23.47	18.39	23.03	25.67	27.51
SPED FTE	24.20	20.76	23.05	22.49	17.51
Total FTE	47.67	39.15	46.08	48.16	45.02

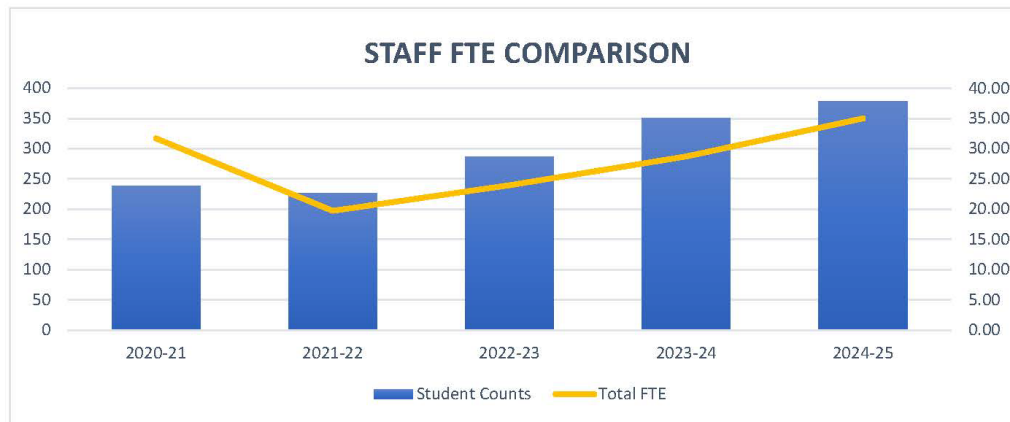
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 2,339,658.41	\$ 2,289,427.16	\$ 2,387,863.00	\$ 2,799,108.00
Fringe Benefits	\$ 1,049,592.34	\$ 1,067,681.08	\$ 1,119,487.00	\$ 1,345,186.00
Purchased Services	\$ 269,589.36	\$ 258,957.17	\$ 196,150.00	\$ 3,991.00
Non-Capital Objects	\$ 32,609.70	\$ 41,802.80	\$ 18,126.00	\$ 25,301.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ -	\$ 3,915.00	\$ -	\$ -
Totals	\$ 3,691,449.81	\$ 3,661,783.21	\$ 3,721,626.00	\$ 4,173,586.00

Schools At-A-Glance



SCHOOL PROFILE
101 - Montessori

OVERVIEW		2024-25 SCHOOL FINANCIAL DATA	
Principal	Lisa Johnson	2024-25 School Allocation	\$ 26,237
Phone Number	(262) 631-6850	2024-25 Title I Allocation	\$ -
Address	4800 Graceland Blvd.	2024-25 ESSER Allocation	\$ -
Grades	K3-7	2024-25 Per Pupil Spending	\$ 8,783.42
Poverty Rate	33%	2024-25 Staff Salaries	\$ 3,302,679.00
SPED Student %	12.29%	2024-25 Staff FTE	\$ 35
EL Student %	2.29%	2024-25 Student/Staff Ratio	\$ 11
2024-25 Enrollment	379		
2022-23 Report Card Score	AR		
Report Card Rating	Alternate Rating - Satisfactory		



ENROLLMENT AND STAFF DETAIL					
	2020-21	2021-22	2022-23	2023-24	2024-25
Student Counts	239	226	287	351	379
General Fund FTE	24.70	16.12	19.57	23.83	28.64
SPED FTE	7.00	3.61	4.4	4.87	6.37
Total FTE	31.70	19.73	23.97	28.70	35.01

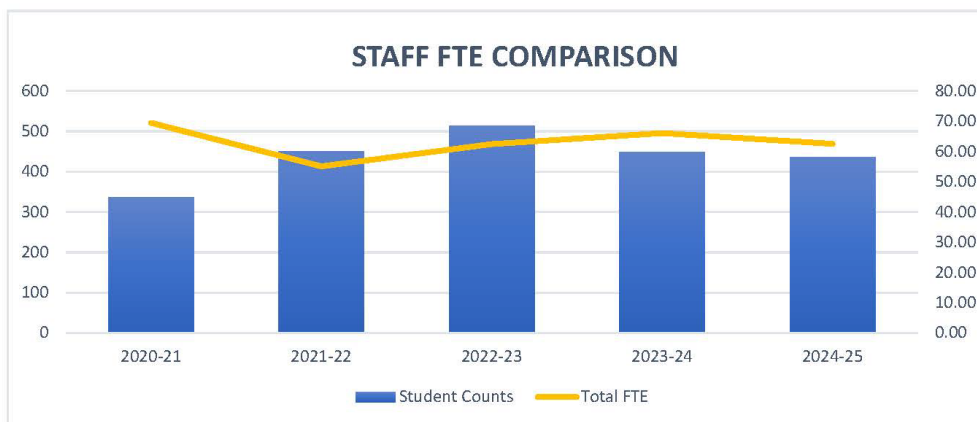
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 1,370,674.23	\$ 1,690,718.76	\$ 2,059,001.00	\$ 2,237,891.00
Fringe Benefits	\$ 588,369.09	\$ 803,821.49	\$ 919,230.00	\$ 1,064,788.00
Purchased Services	\$ 183,791.11	\$ 167,603.68	\$ 8,904.00	\$ 8,367.00
Non-Capital Objects	\$ 62,877.59	\$ 65,897.40	\$ 42,113.00	\$ 16,220.00
Capital Objects	\$ 6,946.49	\$ -	\$ -	\$ -
Other Items	\$ -	\$ 6,847.75	\$ 2,790.00	\$ -
Totals	\$ 2,212,658.51	\$ 2,734,889.08	\$ 3,032,038.00	\$ 3,327,266.00

Schools At-A-Glance



SCHOOL PROFILE
118 - Fratt

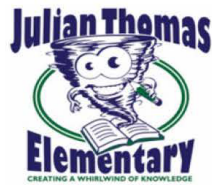
OVERVIEW		2024-25 SCHOOL FINANCIAL DATA	
Principal	Steve Branson	2024-25 School Allocation	\$ 28,645
Phone Number	(262) 664-8150	2024-25 Title I Allocation	\$ 10,831
Address	3501 Kinzie Ave.	2024-25 ESSER Allocation	\$ -
Grades	K-5	2024-25 Per Pupil Spending	\$ 11,734.23
Poverty Rate	79%	2024-25 Staff Salaries	\$ 5,076,649.00
SPED Student %	19.15%	2024-25 Staff FTE	\$ 63
EL Student %	14.92%	2024-25 Student/Staff Ratio	\$ 7
2024-25 Enrollment	436		
2022-23 Report Card Score	56.3		
Report Card Rating	Meets Few Expectations		



ENROLLMENT AND STAFF DETAIL					
	2020-21	2021-22	2022-23	2023-24	2024-25
Student Counts	337	450	513	448	436
General Fund FTE	48.78	42.04	48.89	53.86	47.91
SPED FTE	20.70	13.06	13.61	12.23	14.61
Total FTE	69.48	55.10	62.50	66.09	62.52

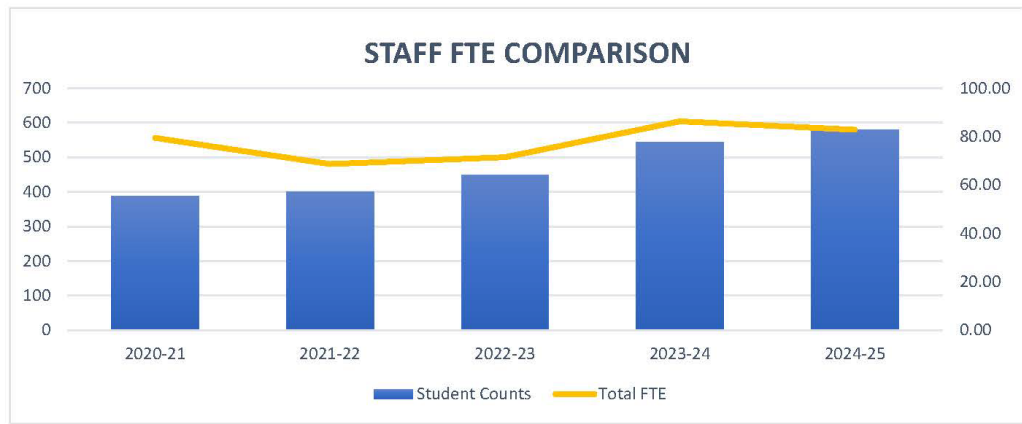
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 3,436,102.92	\$ 3,752,075.39	\$ 3,062,719.00	\$ 3,419,707.00
Fringe Benefits	\$ 1,685,437.63	\$ 1,839,890.77	\$ 1,488,450.00	\$ 1,656,942.00
Purchased Services	\$ 266,258.90	\$ 223,574.91	\$ 101,994.00	\$ 57,000.00
Non-Capital Objects	\$ 122,282.78	\$ 104,872.79	\$ 29,399.00	\$ 37,045.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ -	\$ 2,669.00	\$ -	\$ -
Totals	\$ 5,510,082.23	\$ 5,923,082.86	\$ 4,682,562.00	\$ 5,170,694.00

Schools At-A-Glance



SCHOOL PROFILE
720 - Julian Thomas

OVERVIEW		2024-25 SCHOOL FINANCIAL DATA	
Principal	Danielle Dekker Shircel	2024-25 School Allocation	\$ 38,106
Phone Number	(262) 664-8400	2024-25 Title I Allocation	\$ 6,097
Address	930 Martin Luther King Dr.	2024-25 ESSER Allocation	\$ -
Grades	K4-5	2024-25 Per Pupil Spending	\$ 10,433.14
Poverty Rate	88%	2024-25 Staff Salaries	\$ 6,007,021.00
SPED Student %	22.12%	2024-25 Staff FTE	\$ 83
EL Student %	30.53%	2024-25 Student/Staff Ratio	\$ 7
2024-25 Enrollment	580		
2022-23 Report Card Score	49.8		
Report Card Rating	Meets Few Expectations		



ENROLLMENT AND STAFF DETAIL					
	2020-21	2021-22	2022-23	2023-24	2024-25
Student Counts	387	401	449	545	580
General Fund FTE	55.66	48.06	52.24	62.87	61.83
SPED FTE	23.80	20.59	19.27	23.45	20.99
Total FTE	79.46	68.65	71.51	86.32	82.82

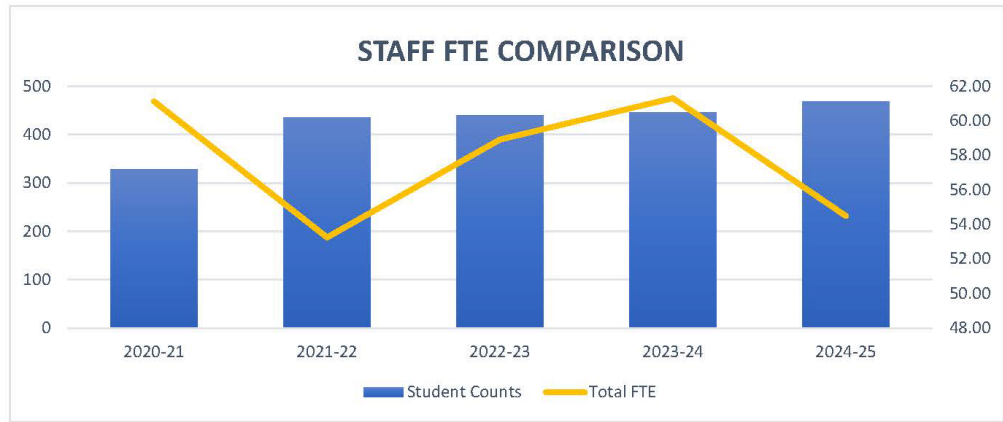
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 3,997,701.59	\$ 4,976,440.38	\$ 3,761,609.00	\$ 4,117,773.00
Fringe Benefits	\$ 1,715,005.00	\$ 2,081,542.77	\$ 1,576,939.00	\$ 1,889,248.00
Purchased Services	\$ 278,222.25	\$ 696,528.41	\$ 173,474.00	\$ 7,000.00
Non-Capital Objects	\$ 117,551.10	\$ 267,667.40	\$ 44,425.00	\$ 40,693.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 393.53	\$ 752.00	\$ 3,303.00	\$ -
Totals	\$ 6,108,873.47	\$ 8,022,930.96	\$ 5,559,750.00	\$ 6,054,714.00

Schools At-A-Glance



SCHOOL PROFILE
138 - Knapp

OVERVIEW		2024-25 SCHOOL FINANCIAL DATA	
Principal	Rich Wytonick	2024-25 School Allocation	\$ 30,748
Phone Number	(262) 664-8000	2024-25 Title I Allocation	\$ 12,760
Address	2701 17th St.	2024-25 ESSER Allocation	\$ -
Grades	K-5	2024-25 Per Pupil Spending	\$ 11,109.27
Poverty Rate	89%	2024-25 Staff Salaries	\$ 5,155,633.00
SPED Student %	19.20%	2024-25 Staff FTE	\$ 55
EL Student %	2.90%	2024-25 Student/Staff Ratio	\$ 9
2024-25 Enrollment	468		
2022-23 Report Card Score	52.6		
Report Card Rating	Meets Few Expectations		



ENROLLMENT AND STAFF DETAIL					
	2020-21	2021-22	2022-23	2023-24	2024-25
Student Counts	328	436	440	446	468
General Fund FTE	46.53	41.48	46.96	48.19	44.09
SPED FTE	14.60	11.77	11.95	13.12	10.41
Total FTE	61.13	53.25	58.91	61.31	54.50

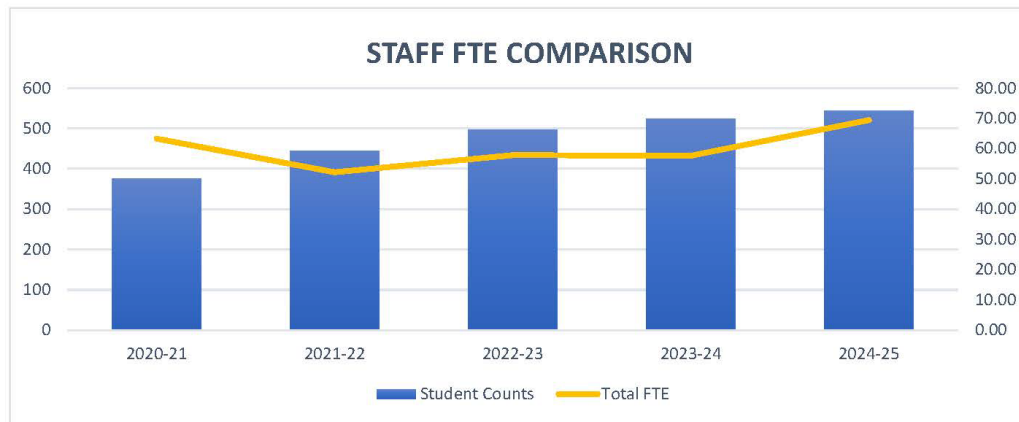
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 3,169,615.74	\$ 3,504,924.30	\$ 2,906,822.00	\$ 3,535,279.00
Fringe Benefits	\$ 1,388,327.45	\$ 1,556,979.21	\$ 1,287,643.00	\$ 1,620,354.00
Purchased Services	\$ 262,175.30	\$ 233,451.66	\$ 167,675.00	\$ 78,372.00
Non-Capital Objects	\$ 75,321.45	\$ 120,210.14	\$ 25,788.00	\$ 41,010.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ -	\$ 323.00	\$ -	\$ -
Totals	\$ 4,895,439.94	\$ 5,415,888.31	\$ 4,387,928.00	\$ 5,275,015.00

Schools At-A-Glance



SCHOOL PROFILE
112 - Olympia Brown

OVERVIEW		2024-25 SCHOOL FINANCIAL DATA	
Principal	Kerry Goggins	2024-25 School Allocation	\$ 35,741
Phone Number	(262) 664-6650	2024-25 Title I Allocation	\$ -
Address	2115 51/2 Mile Rd.	2024-25 ESSER Allocation	\$ -
Grades	K4-5	2024-25 Per Pupil Spending	\$ 12,203.16
Poverty Rate	46%	2024-25 Staff Salaries	\$ 6,602,776.00
SPED Student %	21.67%	2024-25 Staff FTE	\$ 69
EL Student %	3.04%	2024-25 Student/Staff Ratio	\$ 8
2024-25 Enrollment	544		
2022-23 Report Card Score	49.6		
Report Card Rating	Meets Few Expectations		



ENROLLMENT AND STAFF DETAIL					
	2020-21	2021-22	2022-23	2023-24	2024-25
Student Counts	375	445	497	525	544
General Fund FTE	43.12	37.83	41.58	43.18	45.58
SPED FTE	20.20	14.38	16.29	14.55	23.88
Total FTE	63.32	52.21	57.87	57.73	69.46

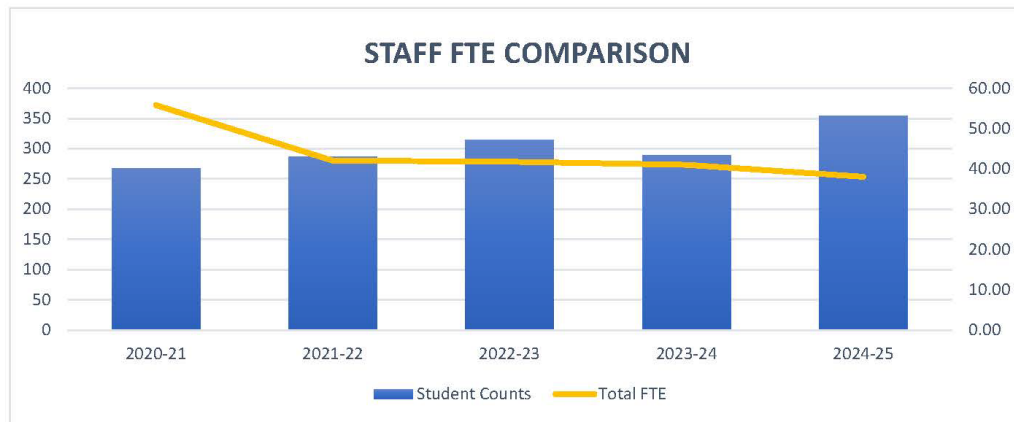
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 3,294,615.51	\$ 3,485,013.33	\$ 3,999,855.00	\$ 4,499,125.00
Fringe Benefits	\$ 1,501,453.33	\$ 1,605,007.77	\$ 1,841,177.00	\$ 2,103,651.00
Purchased Services	\$ 131,650.52	\$ 156,399.74	\$ 131,122.00	\$ 4,700.00
Non-Capital Objects	\$ 85,585.80	\$ 90,114.65	\$ 39,230.00	\$ 30,541.00
Capital Objects	\$ -	\$ 30,526.00	\$ -	\$ -
Other Items	\$ 3,102.00	\$ 6,845.00	\$ 4,154.00	\$ -
Totals	\$ 5,016,407.16	\$ 5,373,906.49	\$ 6,015,538.00	\$ 6,638,017.00

Schools At-A-Glance



SCHOOL PROFILE
174 - Red Apple

OVERVIEW		2024-25 SCHOOL FINANCIAL DATA	
Principal	Scott Campbell	2024-25 School Allocation	\$ 23,258
Phone Number	(262) 619-4527	2024-25 Title I Allocation	\$ -
Address	914 St. Patrick St.	2024-25 ESSER Allocation	\$ -
Grades	K-6	2024-25 Per Pupil Spending	\$ 11,562.51
Poverty Rate	60%	2024-25 Staff Salaries	\$ 4,069,870.00
SPED Student %	21.80%	2024-25 Staff FTE	\$ 38
EL Student %	3.11%	2024-25 Student/Staff Ratio	\$ 9
2024-25 Enrollment	354		
2022-23 Report Card Score	57.6		
Report Card Rating	Meets Few Expectations		



ENROLLMENT AND STAFF DETAIL					
	2020-21	2021-22	2022-23	2023-24	2024-25
Student Counts	267	287	314	289	354
General Fund FTE	33.70	26.64	25.46	29.28	28.61
SPED FTE	22.10	15.38	16.31	11.73	9.43
Total FTE	55.80	42.02	41.77	41.01	38.04

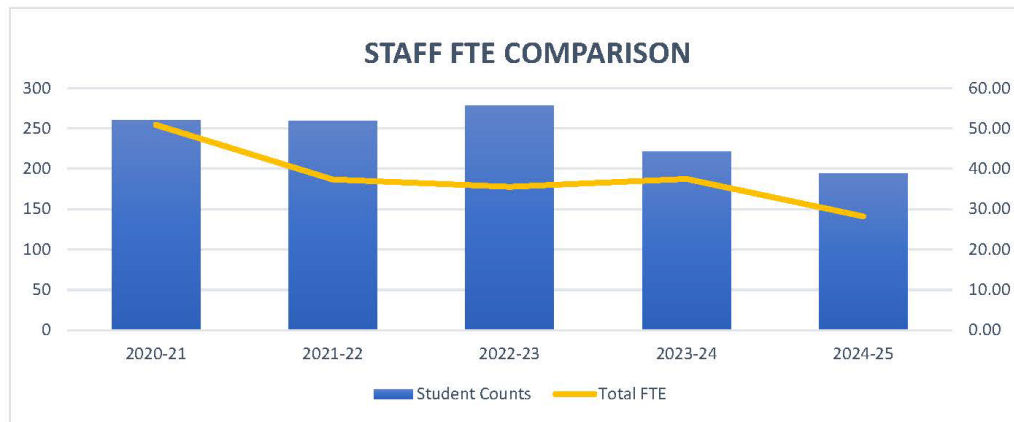
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 2,168,737.21	\$ 2,316,163.72	\$ 2,342,444.00	\$ 2,684,489.00
Fringe Benefits	\$ 1,000,274.29	\$ 1,046,923.88	\$ 1,113,246.00	\$ 1,385,381.00
Purchased Services	\$ 187,806.87	\$ 856,723.13	\$ 88,598.00	\$ 57,799.00
Non-Capital Objects	\$ 54,126.87	\$ 72,379.84	\$ 23,454.00	\$ 30,890.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 18,506.15	\$ 26,030.17	\$ -	\$ 750.00
Totals	\$ 3,429,451.39	\$ 4,318,220.74	\$ 3,567,742.00	\$ 4,159,309.00

Schools At-A-Glance



SCHOOL PROFILE
154 - Roosevelt

OVERVIEW		2024-25 SCHOOL FINANCIAL DATA	
Principal	Lori Nasci	2024-25 School Allocation	\$ 12,746
Phone Number	(262) 664-8300	2024-25 Title I Allocation	\$ 8,592
Address	915 Romayne Ave.	2024-25 ESSER Allocation	\$ -
Grades	K-5	2024-25 Per Pupil Spending	\$ 15,399.40
Poverty Rate	81%	2024-25 Staff Salaries	\$ 2,966,146.00
SPED Student %	26.48%	2024-25 Staff FTE	\$ 28
EL Student %	6.39%	2024-25 Student/Staff Ratio	\$ 7
2024-25 Enrollment	194		
2022-23 Report Card Score	53		
Report Card Rating	Meets Few Expectations		



ENROLLMENT AND STAFF DETAIL					
	2020-21	2021-22	2022-23	2023-24	2024-25
Student Counts	260	259	278	221	194
General Fund FTE	37.20	28.89	28.7	30.10	23.14
SPED FTE	13.70	8.47	6.87	7.43	5.07
Total FTE	50.90	37.36	35.57	37.53	28.21

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 2,032,425.34	\$ 2,189,659.06	\$ 1,928,880.00	\$ 1,974,945.00
Fringe Benefits	\$ 822,561.19	\$ 904,615.85	\$ 901,908.00	\$ 991,201.00
Purchased Services	\$ 152,666.93	\$ 72,910.56	\$ 60,057.00	\$ 2,150.00
Non-Capital Objects	\$ 74,965.95	\$ 72,530.53	\$ 14,625.00	\$ 19,941.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 121.53	\$ 1,010.80	\$ -	\$ -
Totals	\$ 3,082,740.94	\$ 3,240,726.80	\$ 2,905,470.00	\$ 2,988,237.00

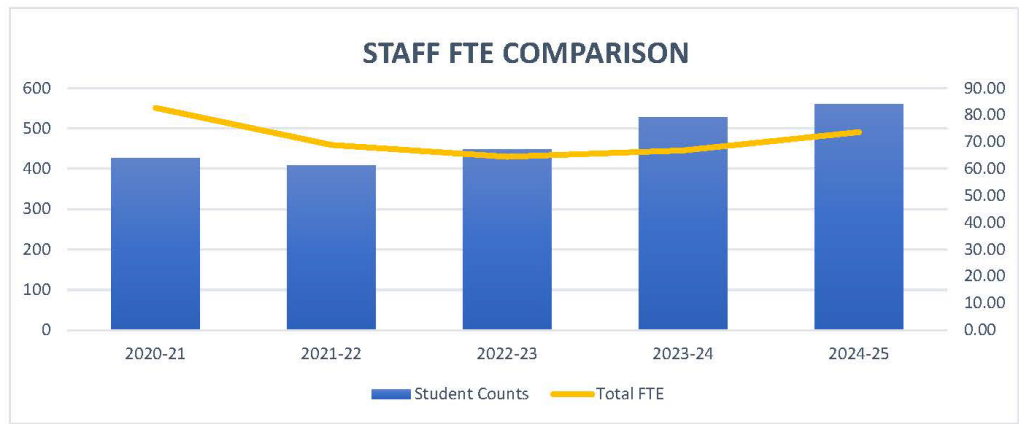
Schools At-A-Glance



SCHOOL PROFILE
136 - Johnson

OVERVIEW	
Principal	Joe Wendt
Phone Number	(262) 664-6950
Address	2420 Kentucky St.
Grades	K-5
Poverty Rate	82%
SPED Student %	16.98%
EL Student %	22.83%
2024-25 Enrollment	561
2022-23 Report Card Score	44.2
Report Card Rating	Fails to Meet Expectations

2024-25 SCHOOL FINANCIAL DATA	
2024-25 School Allocation	\$ 36,858
2024-25 Title I Allocation	\$ 5,796
2024-25 ESSER Allocation	\$ -
2024-25 Per Pupil Spending	\$ 10,136.12
2024-25 Staff Salaries	\$ 5,643,708.00
2024-25 Staff FTE	\$ 74
2024-25 Student/Staff Ratio	\$ 8



ENROLLMENT AND STAFF DETAIL					
	2020-21	2021-22	2022-23	2023-24	2024-25
Student Counts	427	409	448	527	561
General Fund FTE	54.21	45.51	44.3	48.04	52.43
SPED FTE	28.50	23.36	20.2	18.82	21.21
Total FTE	82.71	68.87	64.50	66.86	73.64

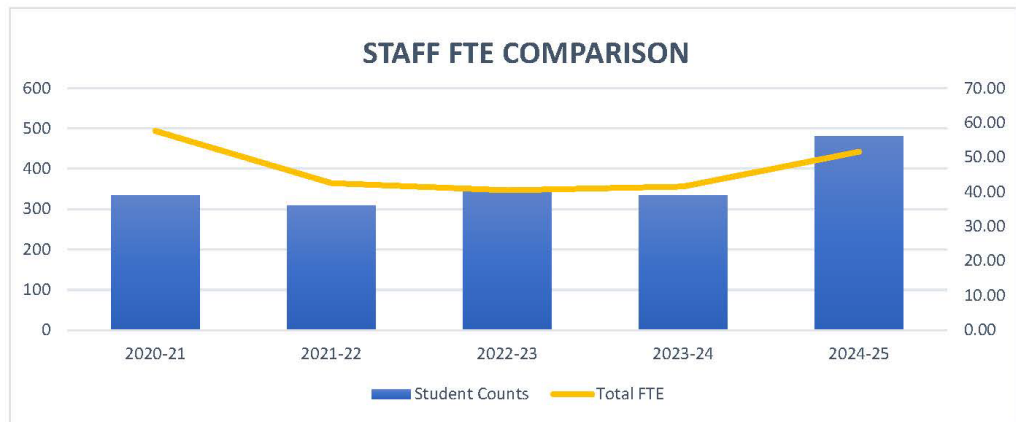
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 3,419,627.60	\$ 3,641,954.96	\$ 3,336,241.00	\$ 3,814,976.00
Fringe Benefits	\$ 1,646,281.27	\$ 1,741,149.14	\$ 1,629,635.00	\$ 1,828,732.00
Purchased Services	\$ 260,477.17	\$ 253,872.78	\$ 270,492.00	\$ 355,170.00
Non-Capital Objects	\$ 84,248.97	\$ 64,200.19	\$ 28,255.00	\$ 40,778.00
Capital Objects	\$ -	\$ 9,452.00	\$ -	\$ -
Other Items	\$ -	\$ -	\$ -	\$ -
Totals	\$ 5,410,635.01	\$ 5,710,629.07	\$ 5,264,623.00	\$ 6,039,656.00

Schools At-A-Glance



SCHOOL PROFILE
166 - Schulte

OVERVIEW		2024-25 SCHOOL FINANCIAL DATA	
Principal	Damon Jackson	2024-25 School Allocation	\$ 31,536
Phone Number	(262) 664-6300	2024-25 Title I Allocation	\$ -
Address	8515 Westminster Dr.	2024-25 ESSER Allocation	\$ -
Grades	K-7	2024-25 Per Pupil Spending	\$ 10,364.88
Poverty Rate	56%	2024-25 Staff Salaries	\$ 4,943,607.00
SPED Student %	17.01%	2024-25 Staff FTE	\$ 52
EL Student %	4.18%	2024-25 Student/Staff Ratio	\$ 9
2024-25 Enrollment	480		
2022-23 Report Card Score	48		
Report Card Rating	Meets Few Expectations		



ENROLLMENT AND STAFF DETAIL					
	2020-21	2021-22	2022-23	2023-24	2024-25
Student Counts	335	308	353	335	480
General Fund FTE	39.58	31.35	31.35	30.64	41.09
SPED FTE	18.04	11.20	9.11	10.90	10.53
Total FTE	57.62	42.55	40.46	41.54	51.62

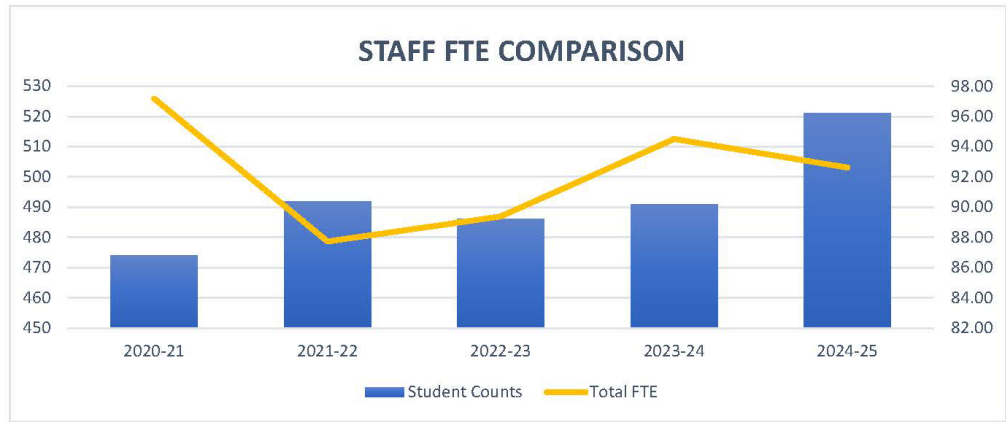
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 2,382,942.02	\$ 2,429,985.46	\$ 2,768,182.00	\$ 3,323,495.00
Fringe Benefits	\$ 1,113,989.26	\$ 1,176,415.78	\$ 1,327,305.00	\$ 1,620,112.00
Purchased Services	\$ 87,879.78	\$ 1,125,633.72	\$ 90,880.00	\$ 4,200.00
Non-Capital Objects	\$ 55,106.13	\$ 93,994.23	\$ 19,245.00	\$ 33,963.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 1,506.17	\$ 7,897.74	\$ 3,331.00	\$ -
Totals	\$ 3,641,423.36	\$ 4,833,926.93	\$ 4,208,943.00	\$ 4,981,770.00

Schools At-A-Glance



SCHOOL PROFILE
162 - Wadewitz

OVERVIEW		2024-25 SCHOOL FINANCIAL DATA	
Principal	Don Katzer	2024-25 School Allocation	\$ 34,230
Phone Number	(262) 664-6000	2024-25 Title I Allocation	\$ 6,792
Address	2700 Yout St.	2024-25 ESSER Allocation	\$ -
Grades	K4-5	2024-25 Per Pupil Spending	\$ 15,141.76
Poverty Rate	82%	2024-25 Staff Salaries	\$ 7,847,837.00
SPED Student %	29.49%	2024-25 Staff FTE	\$ 93
EL Student %	21.82%	2024-25 Student/Staff Ratio	\$ 6
2024-25 Enrollment	521		
2022-23 Report Card Score	64.9		
Report Card Rating	Meets Expectations		



ENROLLMENT AND STAFF DETAIL					
	2020-21	2021-22	2022-23	2023-24	2024-25
Student Counts	474	492	486	491	521
General Fund FTE	58.08	51.81	51.37	52.57	50.69
SPED FTE	39.10	35.92	38.02	41.94	41.93
Total FTE	97.18	87.73	89.39	94.51	92.62

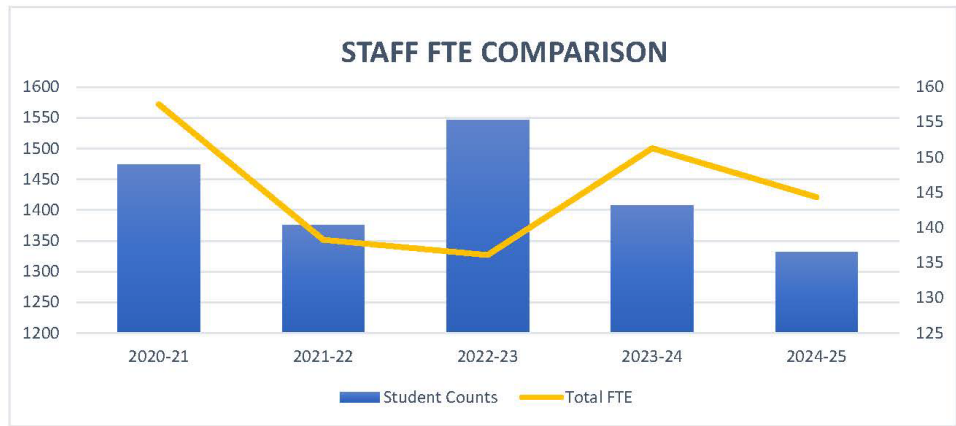
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 4,725,623.90	\$ 5,079,397.66	\$ 4,909,894.00	\$ 5,168,185.00
Fringe Benefits	\$ 2,335,093.04	\$ 2,504,135.16	\$ 2,413,187.00	\$ 2,679,652.00
Purchased Services	\$ 211,239.41	\$ 178,189.83	\$ 239,469.00	\$ 228,544.00
Non-Capital Objects	\$ 75,586.62	\$ 109,842.48	\$ 28,300.00	\$ 35,562.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 1,449.25	\$ 1,471.64	\$ 1,369.00	\$ -
Totals	\$ 7,348,992.22	\$ 7,873,036.77	\$ 7,592,219.00	\$ 8,111,943.00

Schools At-A-Glance



SCHOOL PROFILE
119 - Gifford

OVERVIEW	2024-25 SCHOOL FINANCIAL DATA
Principal: Susan Milder	2024-25 School Allocation: \$ 99,488
Phone Number: (262) 619-4550	2024-25 Title I Allocation: \$ -
Address: 8332 Northwestern Ave.	2024-25 ESSER Allocation: \$ -
Grades: K-8	2024-25 Per Pupil Spending: \$ 10,892.22
Poverty Rate: 32%	2024-25 Staff Salaries: \$ 14,408,944.00
SPED Student %: 15.70%	2024-25 Staff FTE: \$ 144
EL Student %: 4.33%	2024-25 Student/Staff Ratio: \$ 9
2024-25 Enrollment: 1332	
2022-23 Report Card Score: 62.2	
Report Card Rating: Meets Expectations	



ENROLLMENT AND STAFF DETAIL					
	2020-21	2021-22	2022-23	2023-24	2024-25
Student Counts	1,474	1,375	1,546	1,407	1,332
General Fund FTE	127.24	114.37	111.20	110.31	106.07
SPED FTE	30.30	23.91	24.91	40.98	38.27
Total FTE	157.54	138.28	136.11	151.29	144.34

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 7,810,218.47	\$ 8,616,953.86	\$ 9,465,797.00	\$ 9,731,887.00
Fringe Benefits	\$ 3,689,032.28	\$ 4,096,881.08	\$ 4,377,915.00	\$ 4,677,057.00
Purchased Services	\$ 488,544.34	\$ 604,499.09	\$ 460,951.00	\$ 139,560.00
Non-Capital Objects	\$ 176,392.36	\$ 251,287.68	\$ 98,222.00	\$ 78,691.00
Capital Objects	\$ -	\$ 19,944.00	\$ -	\$ -
Other Items	\$ 46,312.52	\$ 71,184.40	\$ 19,274.00	\$ 10.00
Totals	\$ 12,210,499.97	\$ 13,660,750.11	\$ 14,422,159.00	\$ 14,627,205.00

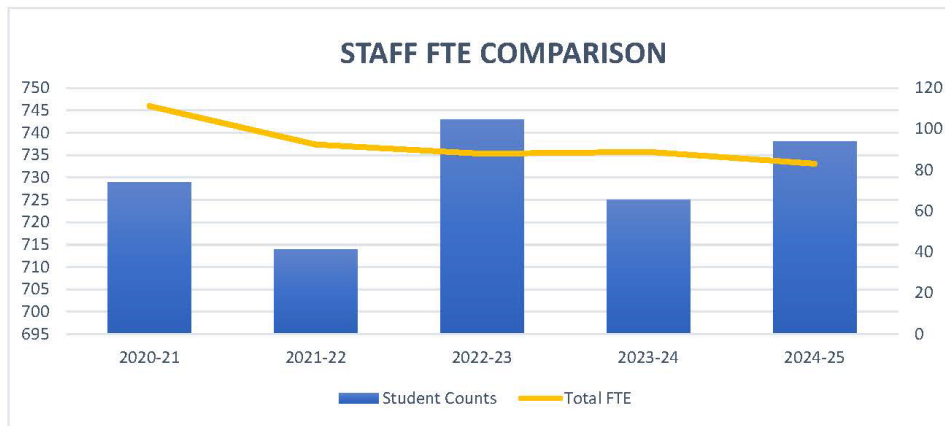
Schools At-A-Glance



SCHOOL PROFILE

106 - Gilmore Fine Arts

OVERVIEW		2024-25 SCHOOL FINANCIAL DATA	
Principal	Zachary Jacobsmeier	2024-25 School Allocation	\$ 58,151
Phone Number	(262) 664-6800	2024-25 Title I Allocation	\$ -
Address	2330 Northwestern Ave.	2024-25 ESSER Allocation	\$ -
Grades	K-8	2024-25 Per Pupil Spending	\$ 10,857.07
Poverty Rate	57%	2024-25 Staff Salaries	\$ 7,954,366.00
SPED Student %	15.86%	2024-25 Staff FTE	\$ 83
EL Student %	7.17%	2024-25 Student/Staff Ratio	\$ 9
2024-25 Enrollment	738		
2022-23 Report Card Score	58.7		
Report Card Rating	Meets Expectations		



ENROLLMENT AND STAFF DETAIL

	2020-21	2021-22	2022-23	2023-24	2024-25
Student Counts	729	714	743	725	738
General Fund FTE	79.90	68.96	67.79	65.56	58.32
SPED FTE	31.30	23.53	20.15	23.37	24.80
Total FTE	111.20	92.49	87.94	88.93	83.12

SCHOOL BUDGET & EXPENDITURE HISTORY

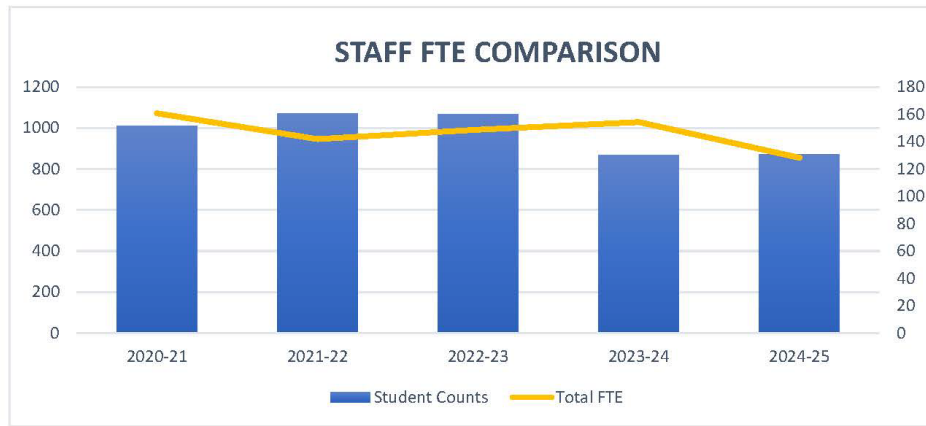
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 5,049,841.48	\$ 5,105,321.34	\$ 5,493,044.00	\$ 5,352,899.00
Fringe Benefits	\$ 2,308,119.82	\$ 2,417,506.60	\$ 2,472,986.00	\$ 2,601,467.00
Purchased Services	\$ 395,588.62	\$ 353,727.69	\$ 273,724.00	\$ 12,400.00
Non-Capital Objects	\$ 111,388.83	\$ 136,813.09	\$ 54,501.00	\$ 40,285.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 4,673.92	\$ 25,755.64	\$ 4,236.00	\$ -
Totals	\$ 7,869,612.67	\$ 8,039,124.36	\$ 8,298,491.00	\$ 8,007,051.00

Schools At-A-Glance



SCHOOL PROFILE
134 - Jerstad K8

OVERVIEW		2024-25 SCHOOL FINANCIAL DATA	
Principal	Danny Hernandez	2024-25 School Allocation	\$ 73,443
Phone Number	(262) 664-6075	2024-25 Title I Allocation	\$ 11,470
Address	3601 LaSalle St.	2024-25 ESSER Allocation	\$ -
Grades	K-8	2024-25 Per Pupil Spending	\$ 12,660.16
Poverty Rate	83%	2024-25 Staff Salaries	\$ 10,954,750.00
SPED Student %	18.50%	2024-25 Staff FTE	\$ 128
EL Student %	13.29%	2024-25 Student/Staff Ratio	\$ 7
2024-25 Enrollment	872		
2022-23 Report Card Score	35.1		
Report Card Rating	FAILS TO MEET EXPECTATIONS		



ENROLLMENT AND STAFF DETAIL					
	2020-21	2021-22	2022-23	2023-24	2024-25
Student Counts	1,010	1,070	1,067	867	872
General Fund FTE	112.78	99.33	102.61	106.82	94.16
SPED FTE	48.02	42.52	46.22	47.60	34.15
Total FTE	160.80	141.85	148.83	154.42	128.31

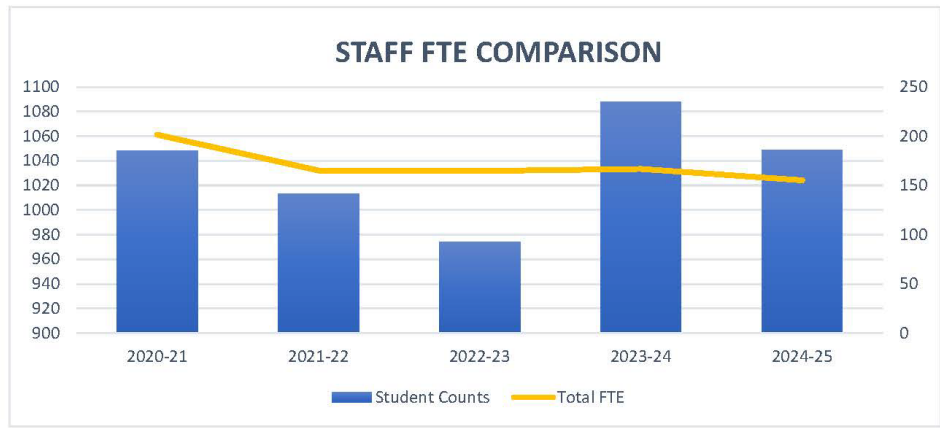
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 7,789,264.82	\$ 7,767,690.58	\$ 6,596,926.00	\$ 7,509,598.00
Fringe Benefits	\$ 3,469,259.22	\$ 3,364,905.36	\$ 2,837,040.00	\$ 3,445,152.00
Purchased Services	\$ 392,105.79	\$ 4,511,278.10	\$ 265,445.00	\$ 139,360.00
Non-Capital Objects	\$ 148,001.33	\$ 234,191.15	\$ 52,257.00	\$ 70,405.00
Capital Objects	\$ 24,255.00	\$ -	\$ -	\$ -
Other Items	\$ 1,954.00	\$ 396,494.60	\$ 13,934.00	\$ -
Totals	\$ 11,824,840.16	\$ 16,274,559.79	\$ 9,765,602.00	\$ 11,164,515.00

Schools At-A-Glance



SCHOOL PROFILE
148 - Mitchell K8

OVERVIEW		2024-25 SCHOOL FINANCIAL DATA	
Principal	Joe Miller	2024-25 School Allocation	\$ 84,571
Phone Number	(262) 664-6400	2024-25 Title I Allocation	\$ 14,999
Address	2701 Drexel Ave.	2024-25 ESSER Allocation	\$ -
Grades	K-8	2024-25 Per Pupil Spending	\$ 12,187.33
Poverty Rate	82%	2024-25 Staff Salaries	\$ 12,684,944.00
SPED Student %	17.93%	2024-25 Staff FTE	\$ 155
EL Student %	28.00%	2024-25 Student/Staff Ratio	\$ 7
2024-25 Enrollment	1049		
2022-23 Report Card Score	42.5		
Report Card Rating	Fails to Meet Expectations		



ENROLLMENT AND STAFF DETAIL					
	2020-21	2021-22	2022-23	2023-24	2024-25
Student Counts	1,048	1,013	974	1,088	1,049
General Fund FTE	136.84	106.43	104.67	119.20	118.58
SPED FTE	64.74	58.89	60.01	47.68	36.71
Total FTE	201.58	165.32	164.68	166.88	155.29

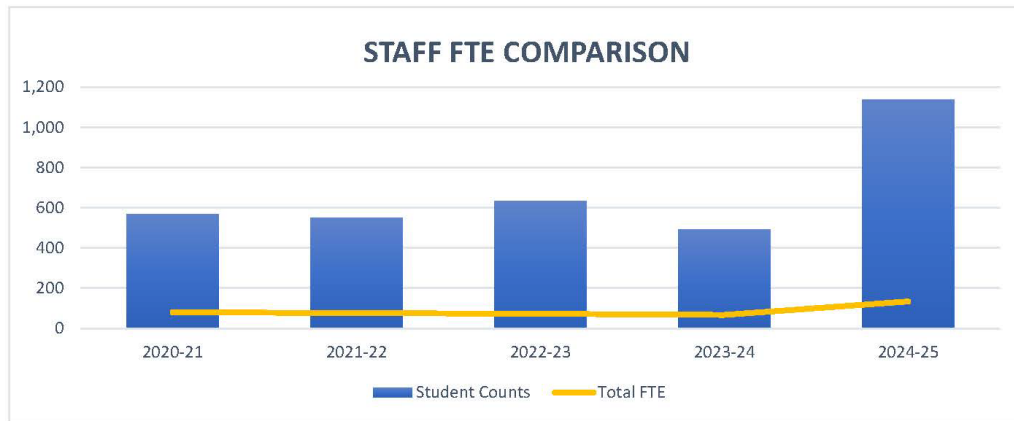
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 8,425,666.42	\$ 8,621,112.69	\$ 8,020,318.00	\$ 8,605,171.00
Fringe Benefits	\$ 3,863,946.25	\$ 3,966,831.79	\$ 3,600,716.00	\$ 4,079,773.00
Purchased Services	\$ 471,155.09	\$ 794,625.06	\$ 388,613.00	\$ 180,460.00
Non-Capital Objects	\$ 121,797.13	\$ 218,121.24	\$ 83,814.00	\$ 92,120.00
Capital Objects	\$ 41,459.49	\$ -	\$ -	\$ -
Other Items	\$ 505.53	\$ 6,988.57	\$ 12,279.00	\$ -
Totals	\$ 12,924,529.91	\$ 13,607,679.35	\$ 12,105,740.00	\$ 12,957,524.00

Schools At-A-Glance



SCHOOL PROFILE
288 - Starbuck IB

OVERVIEW		2024-25 SCHOOL FINANCIAL DATA	
Principal	Sara Wroblewski	2024-25 School Allocation	\$ 106,460
Phone Number	(262) 664-6500	2024-25 Title I Allocation	\$ 16,673
Address	1516 Ohio St.	2024-25 ESSER Allocation	\$ -
Grades	6-8	2024-25 Per Pupil Spending	\$ 11,322.07
Poverty Rate	67%	2024-25 Staff Salaries	\$ 12,761,388.00
SPED Student %	14.08%	2024-25 Staff FTE	\$ 134
EL Student %	12.68%	2024-25 Student/Staff Ratio	\$ 8
2024-25 Enrollment	1138		
2022-23 Report Card Score	41.7		
Report Card Rating	Fails to Meet Expectations		



ENROLLMENT AND STAFF DETAIL					
	2020-21	2021-22	2022-23	2023-24	2024-25
Student Counts	570	551	633	493	1,138
General Fund FTE	62.49	62.07	55.57	55.33	102.41
SPED FTE	18.32	14.83	16.32	11.75	31.62
Total FTE	80.81	76.90	71.89	67.08	134.03

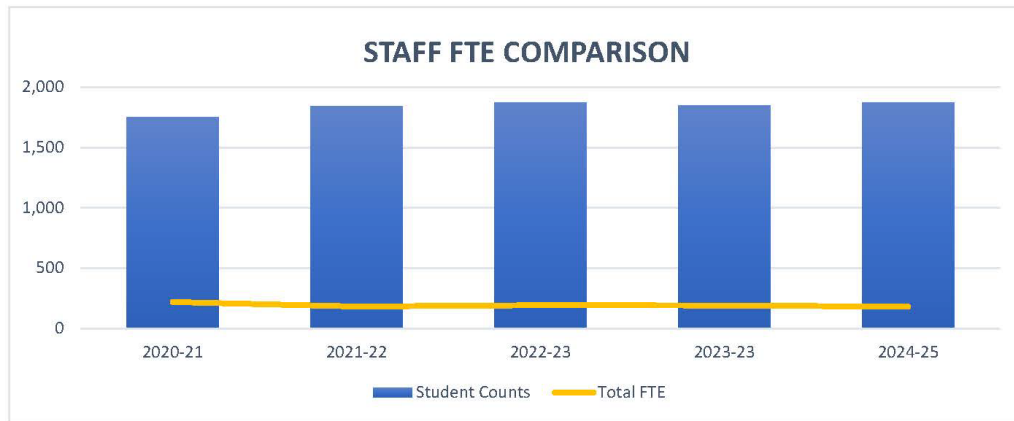
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 4,358,255.31	\$ 4,245,120.17	\$ 4,008,185.00	\$ 8,582,177.00
Fringe Benefits	\$ 1,890,637.60	\$ 1,904,681.05	\$ 1,766,026.00	\$ 4,179,211.00
Purchased Services	\$ 404,439.31	\$ 1,728,744.24	\$ 288,472.00	\$ 244,960.00
Non-Capital Objects	\$ 92,176.28	\$ 121,397.63	\$ 48,397.00	\$ 127,893.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 24,531.47	\$ 52,488.00	\$ 20,776.00	\$ 25,000.00
Totals	\$ 6,770,039.97	\$ 8,052,431.09	\$ 6,131,856.00	\$ 13,159,241.00

Schools At-A-Glance



SCHOOL PROFILE
491 - J.I. Case

OVERVIEW		2024-25 SCHOOL FINANCIAL DATA	
Principal	Cassie Kuranz	2024-25 School Allocation	\$ 197,426
Phone Number	(262) 619-4200	2024-25 Title I Allocation	\$ -
Address	7345 Washington Ave	2024-25 ESSER Allocation	\$ -
Grades	9-12	2024-25 Per Pupil Spending	\$ 10,131.24
Poverty Rate	55%	2024-25 Staff Salaries	\$ 18,788,519.00
SPED Student %	11.76%	2024-25 Staff FTE	\$ 180
EL Student %	11.33%	2024-25 Student/Staff Ratio	\$ 10
2024-25 Enrollment	1,874		
2022-23 Report Card Score	62.2		
Report Card Rating	Meets Expectations		



ENROLLMENT AND STAFF DETAIL					
	2020-21	2021-22	2022-23	2023-23	2024-25
Student Counts	1,750	1,843	1,873	1,848	1,874
General Fund FTE	167.36	141.20	147.38	151.49	149.16
SPED FTE	51.53	41.30	44.16	39.20	30.68
Total FTE	218.89	182.50	191.54	190.69	179.84

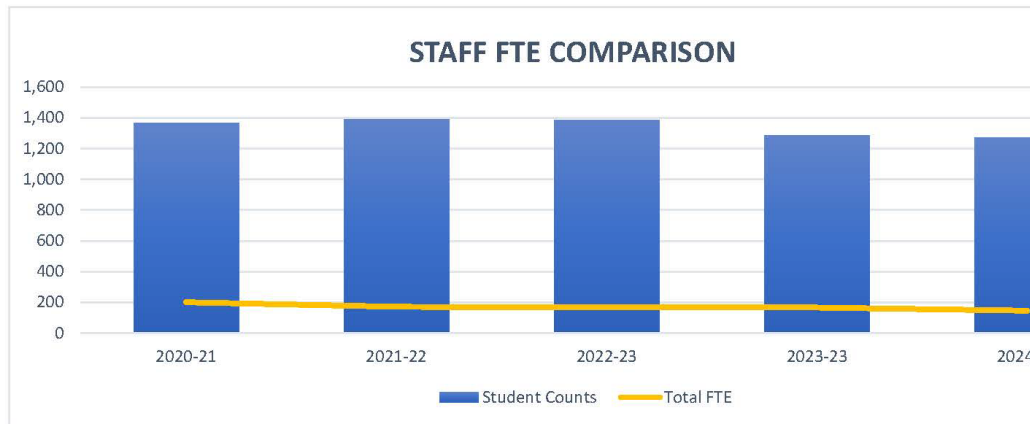
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 10,827,603.83	\$ 11,756,603.25	\$ 12,703,079.00	\$ 12,972,012.00
Fringe Benefits	\$ 4,631,265.98	\$ 5,013,967.33	\$ 5,389,720.00	\$ 5,816,507.00
Purchased Services	\$ 639,167.72	\$ 1,158,747.54	\$ 673,852.00	\$ 73,000.00
Non-Capital Objects	\$ 392,476.54	\$ 505,474.33	\$ 178,095.00	\$ 268,752.00
Capital Objects	\$ 20,619.00	\$ 60,873.00	\$ -	\$ -
Other Items	\$ 110,461.35	\$ 185,683.57	\$ 82,073.00	\$ 39,000.00
Totals	\$ 16,621,594.42	\$ 18,681,349.02	\$ 19,026,819.00	\$ 19,169,271.00

Schools At-A-Glance



SCHOOL PROFILE
492 - Horlick

OVERVIEW		2024-25 SCHOOL FINANCIAL DATA	
Principal	Tangella King	2024-25 School Allocation	\$ 133,689
Phone Number	(262) 619-4300	2024-25 Title I Allocation	\$ -
Address	2119 Rapids Dr.	2024-25 ESSER Allocation	\$ -
Grades	9-12	2024-25 Per Pupil Spending	\$ 11,596.97
Poverty Rate	73%	2024-25 Staff Salaries	\$ 14,582,861.00
SPED Student %	18.58%	2024-25 Staff FTE	\$ 146
EL Student %	14.44%	2024-25 Student/Staff Ratio	\$ 9
2024-25 Enrollment	1,269		
2023-24 Report Card Score	61.6		
Report Card Rating	Meets Expectations		



ENROLLMENT AND STAFF DETAIL					
	2020-21	2021-22	2022-23	2023-23	2024-25
Student Counts	1,365	1,388	1,386	1,284	1,269
General Fund FTE	150.31	128.79	121.11	122.44	108.42
SPED FTE	50.72	42.42	45.02	44.89	37.71
Total FTE	201.03	171.21	166.13	167.33	146.13

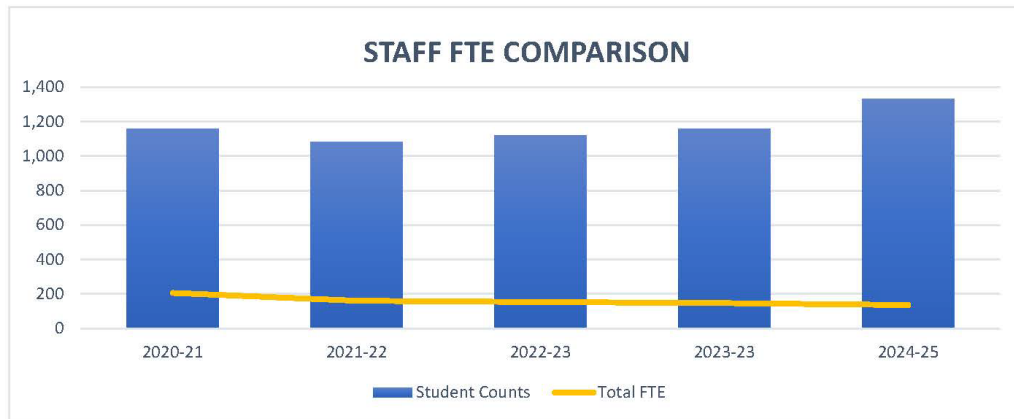
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 9,696,266.94	\$ 10,003,091.80	\$ 9,896,899.00	\$ 10,152,177.00
Fringe Benefits	\$ 4,236,185.73	\$ 4,278,740.19	\$ 4,177,671.00	\$ 4,430,684.00
Purchased Services	\$ 816,715.72	\$ 1,738,448.38	\$ 727,831.00	\$ 263,740.00
Non-Capital Objects	\$ 323,477.92	\$ 316,805.56	\$ 171,243.00	\$ 186,209.00
Capital Objects	\$ 53,201.36	\$ -	\$ -	\$ -
Other Items	\$ 35,543.92	\$ 49,444.87	\$ 18,089.00	\$ 16,400.00
Totals	\$ 15,161,391.59	\$ 16,386,530.80	\$ 14,991,733.00	\$ 15,049,210.00

Schools At-A-Glance



SCHOOL PROFILE
494 - Washington Park

OVERVIEW		2024-25 SCHOOL FINANCIAL DATA	
Principal	William O'Malley	2024-25 School Allocation	\$ 140,432
Phone Number	(262) 619-4400	2024-25 Title I Allocation	\$ -
Address	1901 12th Street	2024-25 ESSER Allocation	\$ -
Grades	9-12	2024-25 Per Pupil Spending	\$ 10,607.36
Poverty Rate	74%	2024-25 Staff Salaries	\$ 13,999,176.00
SPED Student %	20.09%	2024-25 Staff FTE	\$ 136
EL Student %	21.13%	2024-25 Student/Staff Ratio	\$ 10
2024-25 Enrollment	1,333		
2022-23 Report Card Score	72		
Report Card Rating	Exceeds Expectations		



ENROLLMENT AND STAFF DETAIL					
	2020-21	2021-22	2022-23	2023-23	2024-25
Student Counts	1,158	1,083	1,120	1,159	1,333
General Fund FTE	142.42	118.91	112.83	109.48	104.88
SPED FTE	63.44	41.12	39.82	37.77	30.72
Total FTE	205.86	160.03	152.65	147.25	135.60

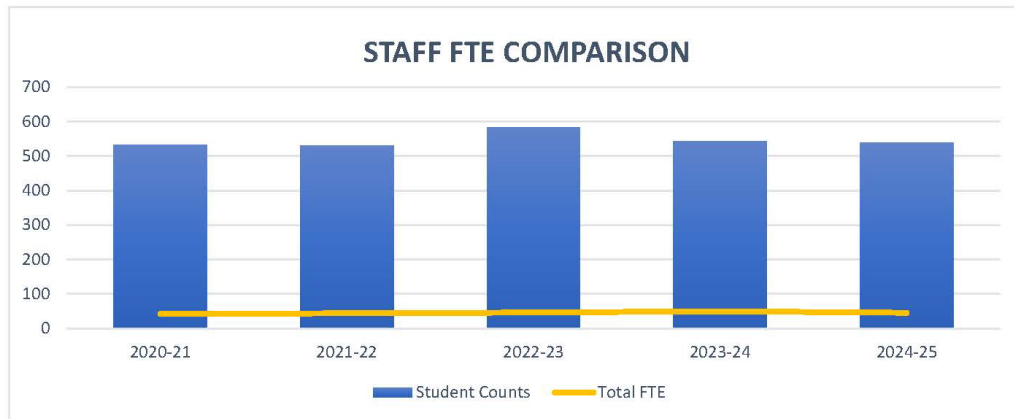
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 8,651,873.52	\$ 9,015,208.63	\$ 9,085,400.00	\$ 9,584,177.00
Fringe Benefits	\$ 3,728,662.11	\$ 3,886,436.92	\$ 3,949,786.00	\$ 4,414,999.00
Purchased Services	\$ 967,209.19	\$ 865,720.88	\$ 690,698.00	\$ 99,766.00
Non-Capital Objects	\$ 240,467.54	\$ 341,910.88	\$ 130,871.00	\$ 145,163.00
Capital Objects	\$ 5,100.55	\$ -	\$ -	\$ -
Other Items	\$ 29,680.23	\$ 56,198.11	\$ 21,292.00	\$ 14,220.00
Totals	\$ 13,622,993.14	\$ 14,165,475.42	\$ 13,878,047.00	\$ 14,258,325.00

Schools At-A-Glance



SCHOOL PROFILE
800 - REAL School

OVERVIEW		2024-25 SCHOOL FINANCIAL DATA	
Principal	Curt Shircel	2024-25 School Allocation	\$ 52,482
Phone Number	(262) 664-8100	2024-25 Title I Allocation	\$ -
Address	10116 Stellar Ave.	2024-25 ESSER Allocation	\$ -
Grades	6-12	2024-25 Per Pupil Spending	\$ 8,959.29
Poverty Rate	42%	2024-25 Staff Salaries	\$ 4,767,614.00
SPED Student %	13.81%	2024-25 Staff FTE	\$ 46
EL Student %	7.00%	2024-25 Student/Staff Ratio	\$ 12
2024-25 Enrollment	538		
2022-23 Report Card Score	63.6		
Report Card Rating	Meets Expectations		



ENROLLMENT AND STAFF DETAIL					
	2020-21	2021-22	2022-23	2023-24	2024-25
Student Counts	532	530	584	543	538
General Fund FTE	33.45	34.90	35.42	37.73	35.07
SPED FTE	8.47	8.61	10.81	11.91	10.53
Total FTE	41.92	43.51	46.23	49.64	45.60

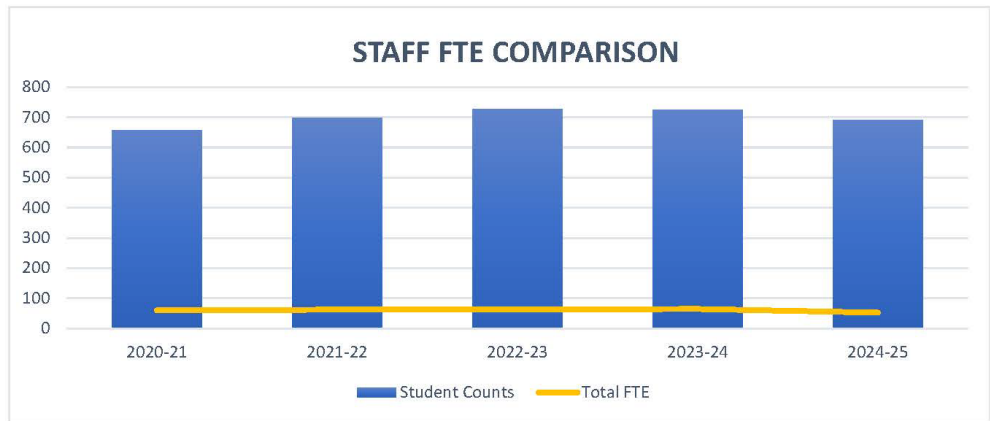
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 2,702,486.63	\$ 2,962,038.56	\$ 3,209,001.00	\$ 3,251,756.00
Fringe Benefits	\$ 1,218,406.86	\$ 1,341,410.61	\$ 1,398,319.00	\$ 1,515,858.00
Purchased Services	\$ 749,138.19	\$ 535,908.27	\$ 494,444.00	\$ 538,285.00
Non-Capital Objects	\$ 79,019.94	\$ 96,074.79	\$ 78,837.00	\$ 36,146.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 27,870.17	\$ 23,696.97	\$ 14,819.00	\$ 1,000.00
Totals	\$ 4,776,921.79	\$ 4,959,129.20	\$ 5,195,420.00	\$ 5,343,045.00

Schools At-A-Glance



SCHOOL PROFILE
499 - Walden III

OVERVIEW		2024-25 SCHOOL FINANCIAL DATA	
Principal	Jeff Sturdevant	2024-25 School Allocation	\$ 67,505
Phone Number	(262) 664-6250	2024-25 Title I Allocation	\$ -
Address	2340 Mohr Ave.	2024-25 ESSER Allocation	\$ -
Grades	6-12	2024-25 Per Pupil Spending	\$ 8,136.96
Poverty Rate	44%	2024-25 Staff Salaries	\$ 5,563,271.00
SPED Student %	11.76%	2024-25 Staff FTE	\$ 52
EL Student %	7.61%	2024-25 Student/Staff Ratio	\$ 13
2024-25 Enrollment	692		
2022-23 Report Card Score	69.2		
Report Card Rating	Meets Expectations		



ENROLLMENT AND STAFF DETAIL					
	2020-21	2021-22	2022-23	2023-24	2024-25
Student Counts	658	697	727	724	692
General Fund FTE	48.23	49.96	49.21	50.07	39.51
SPED FTE	11.04	12.18	14.24	14.38	12.68
Total FTE	59.27	62.14	63.45	64.45	52.19

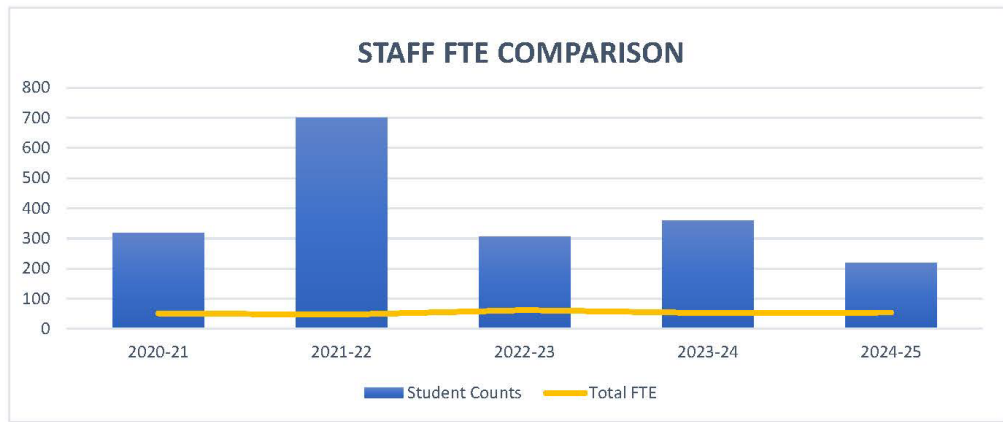
SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 3,836,634.21	\$ 4,135,737.72	\$ 4,528,714.00	\$ 3,811,954.00
Fringe Benefits	\$ 1,782,288.43	\$ 1,922,932.56	\$ 2,046,499.00	\$ 1,751,317.00
Purchased Services	\$ 211,469.39	\$ 168,792.49	\$ 323,294.00	\$ 23,824.00
Non-Capital Objects	\$ 113,757.36	\$ 146,178.21	\$ 65,601.00	\$ 45,629.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ 16,931.76	\$ 27,036.50	\$ 17,502.00	\$ -
Totals	\$ 5,961,081.15	\$ 6,400,677.48	\$ 6,981,610.00	\$ 5,632,724.00

Schools At-A-Glance



SCHOOL PROFILE
801 - Racine Alternative

OVERVIEW		2024-25 SCHOOL FINANCIAL DATA	
Principal	Andre Bennett	2024-25 School Allocation	\$ 21,363
Phone Number	(262) 664-6600	2024-25 Title I Allocation	\$ -
Address	2333 Northwestern Ave.	2024-25 ESSER Allocation	\$ -
Grades	KG-12	2024-25 Per Pupil Spending	\$ 26,090.34
Poverty Rate	72%	2024-25 Staff Salaries	\$ 5,692,420.00
SPED Student %	33.06%	2024-25 Staff FTE	\$ 55
EL Student %	6.94%	2024-25 Student/Staff Ratio	\$ 4
2024-25 Enrollment	219		
2022-23 Report Card Score	47.8		
Report Card Rating	Fails to Meet Expectations		



ENROLLMENT AND STAFF DETAIL					
	2020-21	2021-22	2022-23	2023-24	2024-25
Student Counts	318	701	307	358	219
General Fund FTE	18.12	17.82	21.54	20.24	17.92
SPED FTE	33.81	29.33	40.85	32.46	36.79
Total FTE	51.93	47.15	62.39	52.70	54.71

SCHOOL BUDGET & EXPENDITURE HISTORY				
Expenditures	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget
Salaries	\$ 2,410,379.65	\$ 2,885,940.28	\$ 3,544,847.00	\$ 3,776,615.00
Fringe Benefits	\$ 1,099,203.91	\$ 1,378,672.42	\$ 1,721,551.00	\$ 1,915,805.00
Purchased Services	\$ 36,258.52	\$ 166,735.55	\$ 40,473.00	\$ 489,240.00
Non-Capital Objects	\$ 53,876.28	\$ 41,607.91	\$ 23,710.00	\$ 17,533.00
Capital Objects	\$ -	\$ -	\$ -	\$ -
Other Items	\$ -	\$ 1,968.00	\$ 110.00	\$ -
Totals	\$ 3,599,718.36	\$ 4,474,924.16	\$ 5,330,691.00	\$ 6,199,193.00

Departments At-A-Glance

Office of the Superintendent and the Board of Education				
Mission		LEADERSHIP		
<p>North Star Vision – that all students graduate career and/or college ready – guides our highly qualified educators in providing rigorous and engaging learning experiences for our students. We offer a wide variety of choices and programs that create opportunities for all students to excel, including 3- and 4-year-old programs, International Baccalaureate, Advanced Placement, dual language, more than 300 virtual courses, award-winning fine arts, after-school programs, nationally recognized Career and Technical Education programs, and more.</p>		Mr. Soren Gajewski, Interim Superintendent		
		Mrs. Emily Debaker, Chief of Staff		
		Mrs. Keri A. Hanstedt, Deputy Chief, Employee Relations		
		Mrs. Lynda Meleski, Director, Employee Relations		
		Ms. Jane Barbian, President		
		Ms. Grace Allen		
		Ms. Allyson Docksey, Vice President		
		Mr. Scott Coey, Treasurer		
		Ms. Sarah Walker Cleaveland		
		Mr. Brian O'Connell, Clerk		
		Mr. Michael Bellagio		
		Ms. April Harris		
Ms. Theresa Villar				
Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Board of Education	1	\$36,288.00	\$109,860.00	\$146,148.00
Superintendent's Office	3	\$1,041,855.00	\$440,600.00	\$1,482,455.00
Department Totals	4	1,078,143.00	\$550,460.00	\$1,628,603.00

Deputy Superintendent				
Mission		LEADERSHIP		
<p>Our Mission is to transform our school communities through Our Vision to create a network of systematic structures through equitable practices in leadership, learning, service, and research</p>		Jody Bloyer, Deputy Superintendent		
		Daryl Burns, Assistant Superintendent, Cluster III		
		Jeff Miller, Assistant Superintendent, Cluster II		
		Chad Chapin, Assistant Superintendent, Cluster I		
		Alex DeBaker, Executive Director of Academies		
		Antandare Adedara, Deputy Chief E,A,I		
		Andrea Rittgers, Executive Director Student Services		
		Janell Decker, Deputy Chief C,I,A		
		Savonte Walker, Director Alternative Learning		
		Jennifer Barncard, Director Extended Learning		
		Eric Oertel, Director of School Safety and Security		
		Priscilla Marquez, Director of Language Acquisition		
Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Deputy Superintendent	18	\$2,256,153.00	\$323,760.00	\$2,579,913.00
Student Services	133	\$13,165,913.00	\$414,304.00	\$13,580,217.00
Curriculum and Instruction	50	\$6,508,159.00	\$2,510,592.00	\$9,018,751.00
Special Education (Support Staff)	53.65	\$6,552,132.00	\$2,581,300.00	\$9,133,432.00
CTE/Academies	2	\$330,723.00	\$538,251.00	\$868,974.00
Alt. Ed	2	\$360,616.00	\$484,140.00	\$844,756.00
Extended Learning	5	\$486,550.00	\$1,767,618.00	\$2,254,168.00
Department Totals	263.65	\$29,660,246.00	\$8,619,965.00	\$38,280,211.00

Departments At-A-Glance

Chief Financial Office				
Mission		LEADERSHIP		
To provide financial stability and budget management in a manner that supports educational excellence and demonstrates responsible stewardship of District resources.		Jeffrey Serak, Chief Financial Officer		
		Julie Schattner, Deputy Chief of Finance		
		Catherine Martin, Purchasing Manager		
		Brian Hunter, Manager of Budgets and Grants		
		Cynthia Furr, Payroll Manager		
		John Strack, Supervisor Transportation		
		Cheryl Herman, Food Service Coordinator		
Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Finance Office	16.25	\$2,015,600.00	\$112,410.00	\$2,128,010.00
Human Resources	11	\$1,438,928.00	\$1,255,870.00	\$2,694,798.00
Food Service	1.75	\$170,296.00	\$11,166,151.00	\$11,336,447.00
Department Totals	29	\$3,624,824	\$12,534,431.00	\$16,159,255.00

Chief Operations Office				
Mission		LEADERSHIP		
The RUSD Facilities & Maintenance Department maintains all District facilities to help create quality learning environments for students and staff.		Peter Reynolds, Chief Operations Officer		
		Andrew Tschumper, Director of Maintenance		
		Jim Hooper, Director of Facilities and Operations		
		Marc Eisch, Facilities Supervisor		
		Tabitha Miller, Director of Building Operations		
Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Chief Operations Office	174.54	\$17,513,005.00	\$4,317,577.00	\$21,830,582.00
Department Totals	174.54	\$17,513,005	\$4,317,577.00	\$21,830,582.00

Chief Information Office				
Mission		LEADERSHIP		
The technology department creates and delivers innovative and effective technology solutions and services for students and staff. The department implements and integrates technology to facilitate learning so our students have the knowledge and skills to be productive members of our global society.		Timothy Peltz, Chief Information Officer		
		Heather Gaitens, Deputy Chief Information Systems		
		Michael Van Laningham, Supervisor of Technical Projects		
		Randy Langer, Director of Technical Services		
		Amanda Jordan, Director of School Data		
		Michael Hyland, Supervisor of Technology Integration		
Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Chief Information Office	34.97	\$4,216,747.00	\$3,153,714.00	\$7,370,461.00
Department Totals	34.97	\$4,216,747.00	\$3,153,714.00	\$7,370,461.00

Departments At-A-Glance

Chief of Communications & Community Engagement Office				
Mission		LEADERSHIP		
Our overarching goal is to be the educational choice for families in the southeast region of Wisconsin. Our work to implement strategic marketing and communications campaigns aims to maintain and/or increase RUSD enrollment and retain and regain resident students (and beyond).		Stacy Tapp, Chief of Communication & Community Engagement		
		Felicia Howell, Executive Director of Family & Community Engagement		
		Jonalee Kuhn, Manager Communications		
Department	FTE	Staffing Cost	Dept. Budget	Total Budget
Communication Office	4	\$548,751.00	\$151,314.00	\$700,065.00
Family & Community Engagement	4.4	\$510,549.00	\$41,050.00	\$551,599.00
Department Totals	8.4	\$1,059,300.00	\$192,364.00	\$1,251,664.00

Strategic Plan 2027

District Vision:

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

District Mission:

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

• Core Values:

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

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

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

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

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

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

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.

Glossary

Acronyms

3K - Three-Year-Old Kindergarten

4K - Four-Year-Old Kindergarten

5K - Five-Year-Old Kindergarten

BOE - Board of Education

CPI – Consumer Price Index

DPI – Depart of Public Instruction (Wisconsin Department of Public Instruction)

ERP – Enterprise Resource Planning

FTE – Full-Time Equivalency

GASB – Governmental Accounting Standards Board

LRFMP – Long Range Facilities Master Plan

OPEB – Other Post-Employment Benefits

WUFAR – Wisconsin Uniform Financial Accounting Requirements

Definitions

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

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

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

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

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

Deficit – Occurs when budgeted spending exceeds budgeted income.

DPI – Wisconsin Department of Public Instruction. This state agency oversees public

Glossary

education and libraries in Wisconsin, as prescribed by the state constitution and state law.

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

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

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

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

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

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

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

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

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

Levy – To impose taxes or special assessment. The Total of taxes or special imposed by a government unit.

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

Glossary

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

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

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

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

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