

KENOSHA UNIFIED SCHOOL DISTRICT



KENOSHA UNIFIED SCHOOL DISTRICT



Preliminary FY 2023-24 Highlights

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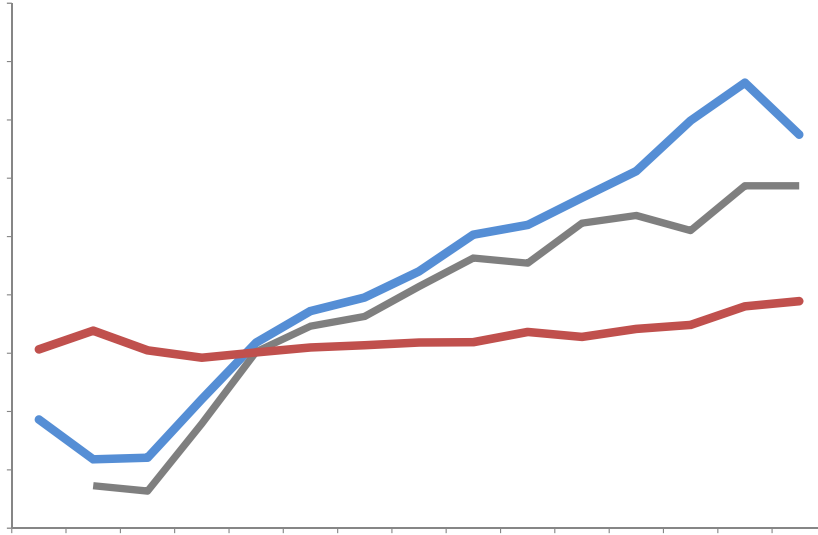
Preliminary FY 2023-24 Deficit

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Fund Balance Basic Concepts

- Fund balance **does not** equal cash
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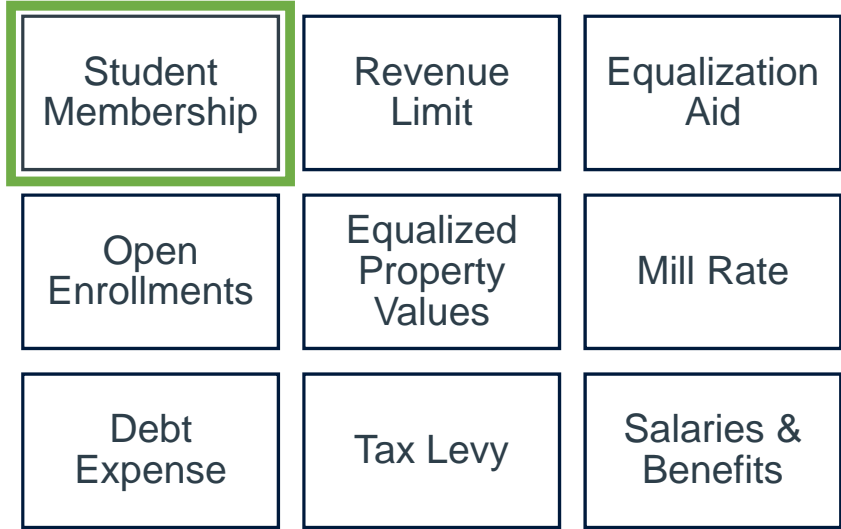
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School Finance Variables



September & Summer FTE Membership Avera

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

Line 2: Base Avg:((20+.4ss)+(21+.4ss)+(22+.4ss)) / 3 = **19,304**

	2020	2021	2022
Summer FTE:	298	350	404
% (40,40,40)	119	140	162
Sept FTE:	19,296	19,172	18,985
New ICS - Independent	0.00	0.00	39.00
Charter Schools FTE			
Total FTE	19,415	19,312	19,186

Line 6: Curr Avg:((20+.4ss)+(21+.4ss)+(22+.4ss)) / 3 = **19,108**

	2021	2022	2023
Summer FTE:	350	404	404
% (40,40,40)	140	162	162
Sept FTE:	19,172	18,985	18,624
New ICS - Independent	0.00	39.00	41.00
Charter Schools FTE			
Total FTE	19,312	19,186	18,827

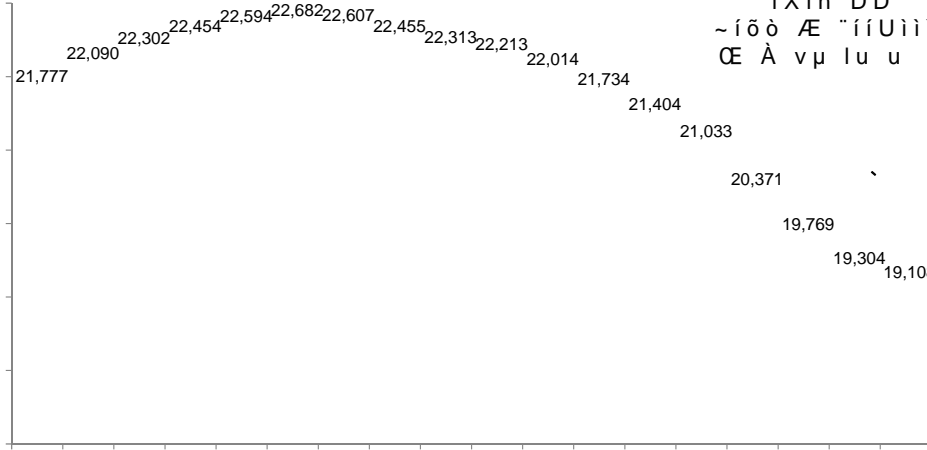
The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2023:

-361 **19,082**

Line 10B: Declining Enrollment Exemption = **2,156,000**
 Average FTE Loss (Line 2 - Line 6, if > 0) **196**
 X 1.00 = **196**
 X (Line 5, Maximum 2023-2024 Revenue per Memb) = **11,000.00**
 Non-Recurring Exemption Amount: **2,156,000**



KUSD Enrollment Trend (Current 3 Year Average Membership)



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KENOSHA UNIFIED SCHOOL DISTRICT

*Preliminary



2023-2025 WI Biennial Budget Highlights

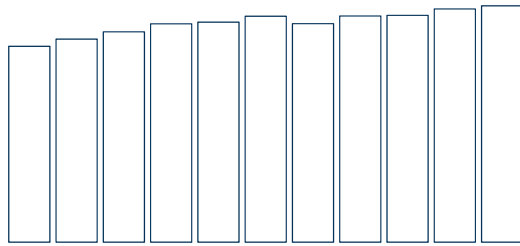
- Allowable Per Member (Student) Change
 - 2023-24 = \$325+\$52 for Low Revenue Ceiling of \$11,000
 - 2024-25 = \$325

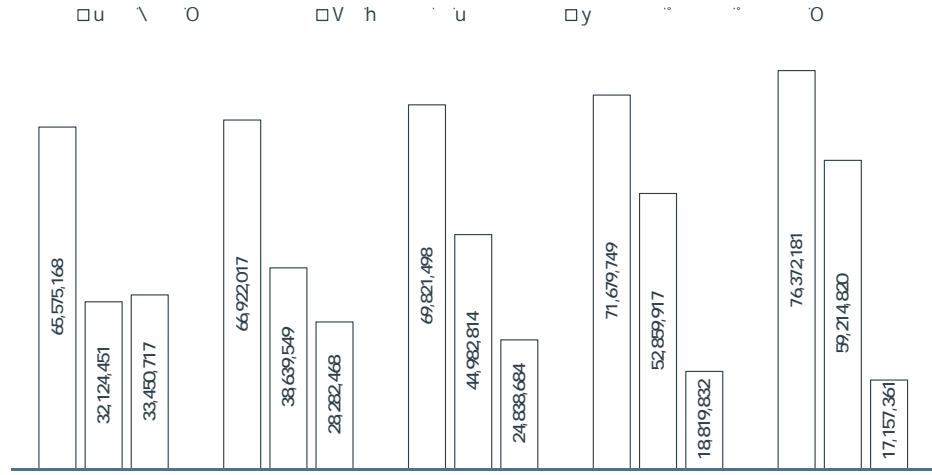
- Per Pupil Categorical Aid (PPCA) \$742 per member
 - 2023-24 = \$0 (loss of \$146,916 : 3-year avg enrollment drop of 198 x \$742)
 - 2024-25 = \$0 (continued enrollment decline will also cause loss here)

- High Poverty Aid
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Revenue Limit History





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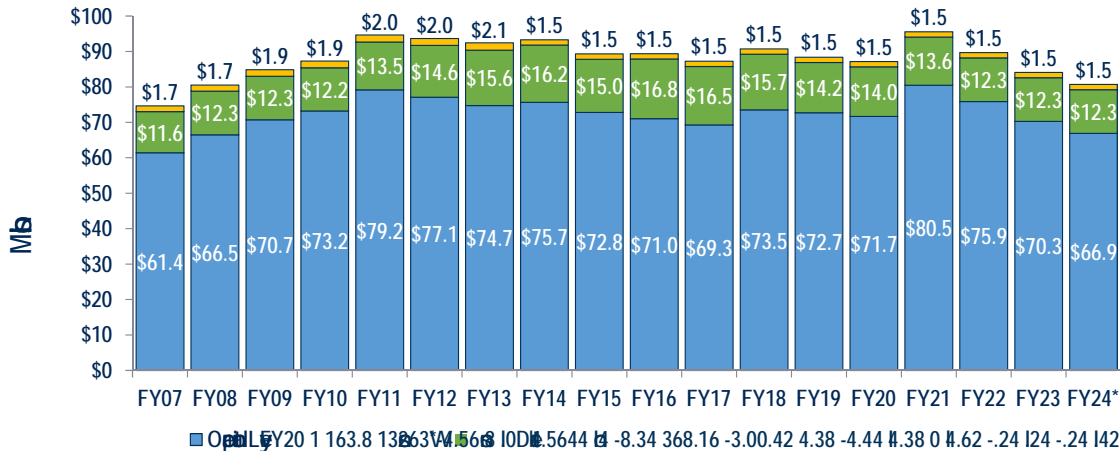
Community Service Funds (Fund 80)

Our KUSD Community Service Programs are open to all residents in the City of Kenosha, Village of Pleasant Prairie, Village of Somers, and the Town of Somers.

Programs usually take place outside of the regular instructional day with additional costs being incurred to operate the programs.



Total Tax Levy History





Preliminary Tax Levy Changes

	FY 2021 22	FY 2022 23	FY 2023 24*
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Mill Rate

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More Property More Taxes?

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THANK YOU

