

MADISON METROPOLITAN SCHOOL DISTRICT



PRELIMINARY BUDGET

Fiscal Year 2014-15



EVERY SCHOOL a thriving school

EVERY STUDENT ready for college,
career & community

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2014-15 Preliminary Budget

SUPERINTENDENT'S MESSAGE

Superintendent's Message

April 2014

I'm pleased to present our preliminary 2014-15 budget for the Board's consideration and feedback. As you know, we have been incredibly focused this year on bringing the work of our strategic framework to life. Our framework is anchored to a simple but bold vision – that **every school** will be a thriving school that prepares **every student** to graduate from high school ready for college, career and community.

We believe that our path to success —the path to closing opportunity gaps and seeing the best results for **all children**-- depends on our ability to stay focused and follow through on implementation of our framework with tenacity and determination. In order to do that, we are presenting a budget that strategically aligns resources to our strategy as a district.

To get here, we used a zero-based budgeting process – building our budget from the ground up, challenging assumptions and aligning our resources with our strategic framework. We set several goals for ourselves at the start of this process:



Ensure alignment with strategic framework: We want to ensure that every dollar in our budget is aligned with our improvement strategy as a district.

Reallocate funding to schools: We believe that we should redistribute as many resources as possible out to schools to help them implement their school improvement plans well.

Create more flexibility at school level: Because we believe schools are the driving force of change, we believe schools should have more flexibility to make local decisions and align their budgets with their school improvement plans.

Distribute funds equitably: We want to have a more equitable approach to how we fund individual schools, taking into account both enrollment and need.

Minimize levy increase: We want to minimize levy increases in order to avoid the dramatic swings in state aid that occur when we are not disciplined about our levy increase from year to year.


We're happy to report that we've made progress toward all of the goals in our preliminary budget.

We combed through central office budgets to ensure alignment with our strategic framework priorities, such as the new Behavior Education Plan and our Technology Plan. We shifted an additional \$500,000 in discretionary funds and 26 central office staff out to schools to support implementation of their school improvement plans. We built additional flexibility into the school budget process, so principals and school leadership teams can make the best decisions in their local context. We were also able to expand Title I resources to the middle schools so that more of our high needs schools are receiving the resources they need to be successful.

Finally, through this thorough zero-based budgeting process, we will keep our levy increase to 2.1% (a \$58 increase for a typical Madison homeowner), while using \$3.95 million less than the Board's full taxing authority.

We are a district that is on the move, working hard to become a model urban school district. By staying focused on implementing our strategy and aligning our resources to what's most important, I know that we will be able to serve all of our students better than ever before.

Sincerely,

A handwritten signature in black ink that reads "Jennifer Cheatham". The signature is fluid and cursive, with the first name "Jennifer" written in a larger, more prominent script than the last name "Cheatham".

Jennifer Cheatham
Superintendent

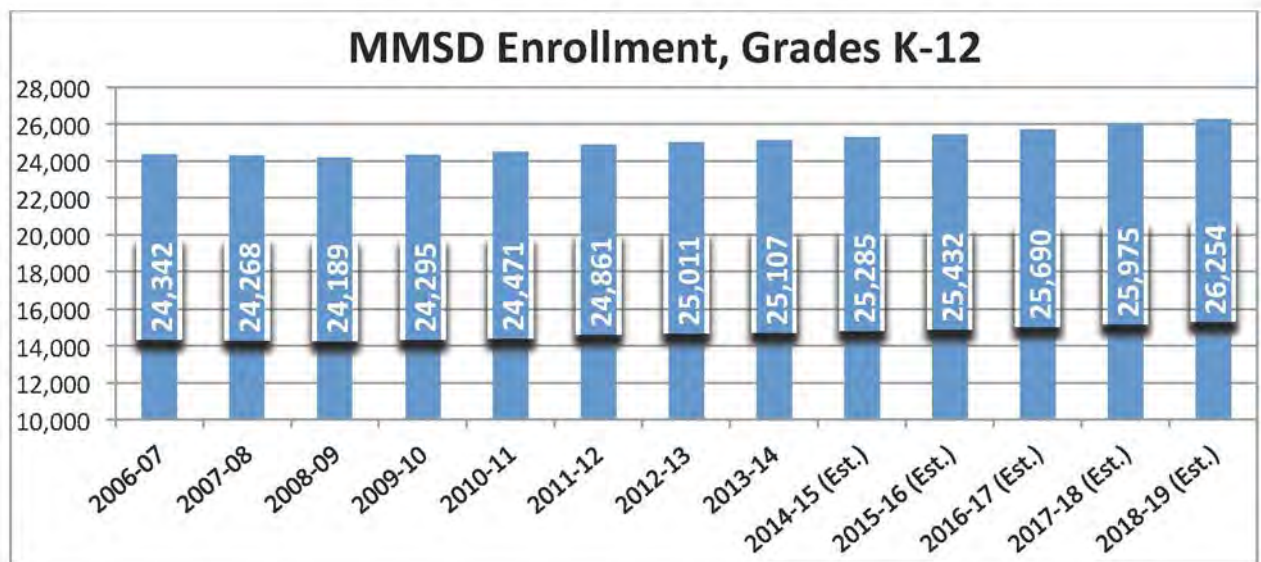


2014-15 Preliminary Budget
ENROLLMENT DEMOGRAPHICS

Enrollment Demographics

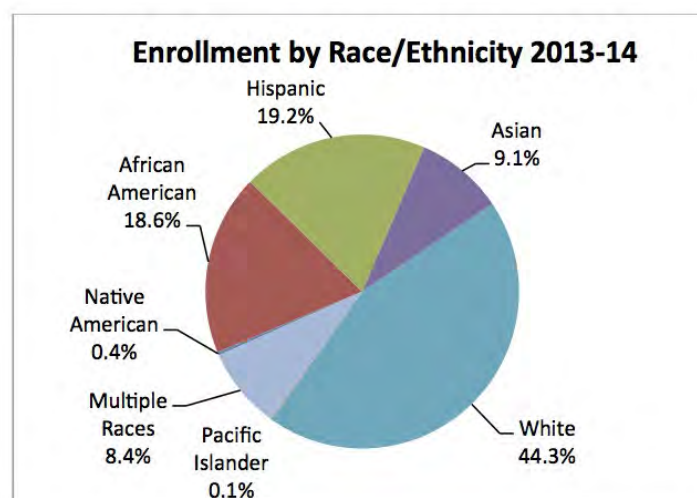
Student Enrollment

Statewide, K-12 enrollment has decreased by 0.9% over the last four years, while MMSD's K-12 enrollment (excluding 4K) increased by 3.3% over the same period. The district's enrollment for the 2013-14 school year is the highest enrollment in more than thirty years. Based on historical enrollment trends and grade-to-grade persistence rates, this slow, steady enrollment growth is expected to continue during the next five years.

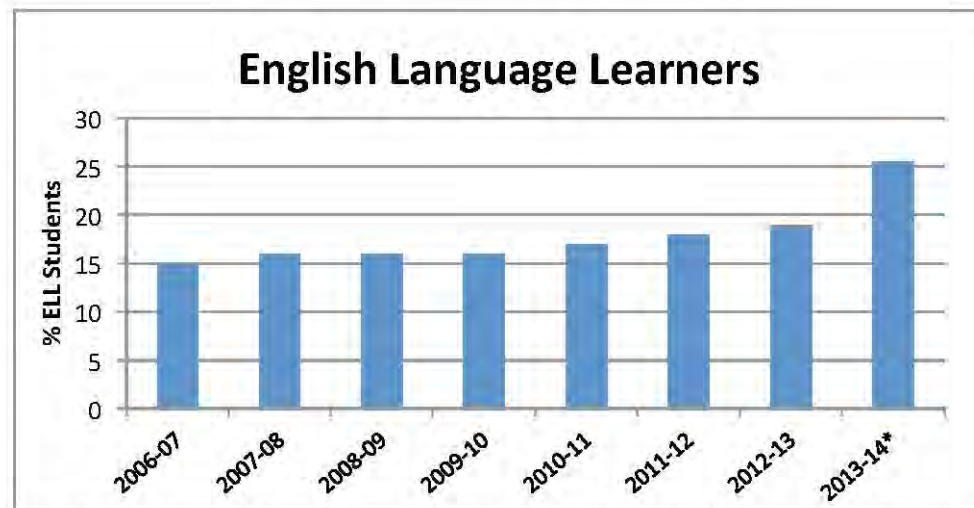


Student Demographics

Race/Ethnicity: MMSD benefits from a diverse student population, as shown below.

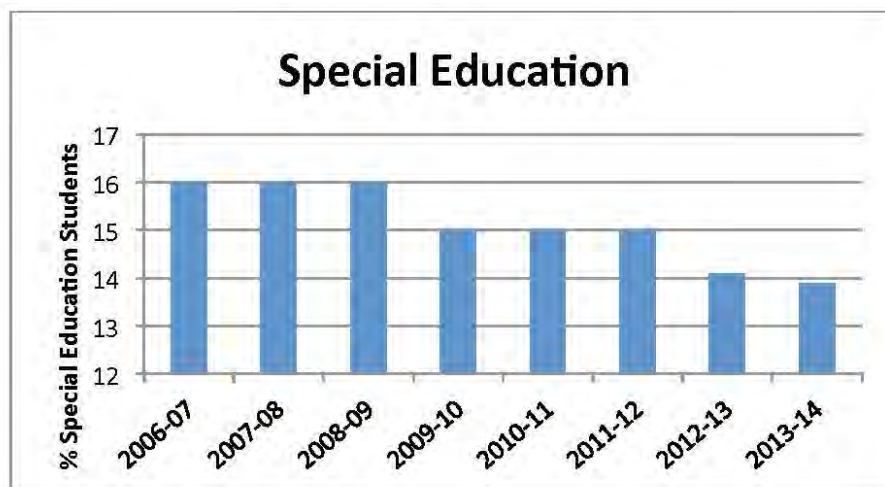


English Language Learners: Over 25% of MMSD's current students are English-Language Learners (ELL), which means the student speaks a language other than English at home and has limited English proficiency, as determined through a systematic identification process. There are nearly 6,400 ELL students in MMSD representing over seventy different languages. MMSD offers three types of programs to support ELL students: English as a Second Language (ESL), Developmental Bilingual Education (DBE), and Dual Language Immersion (DLI).

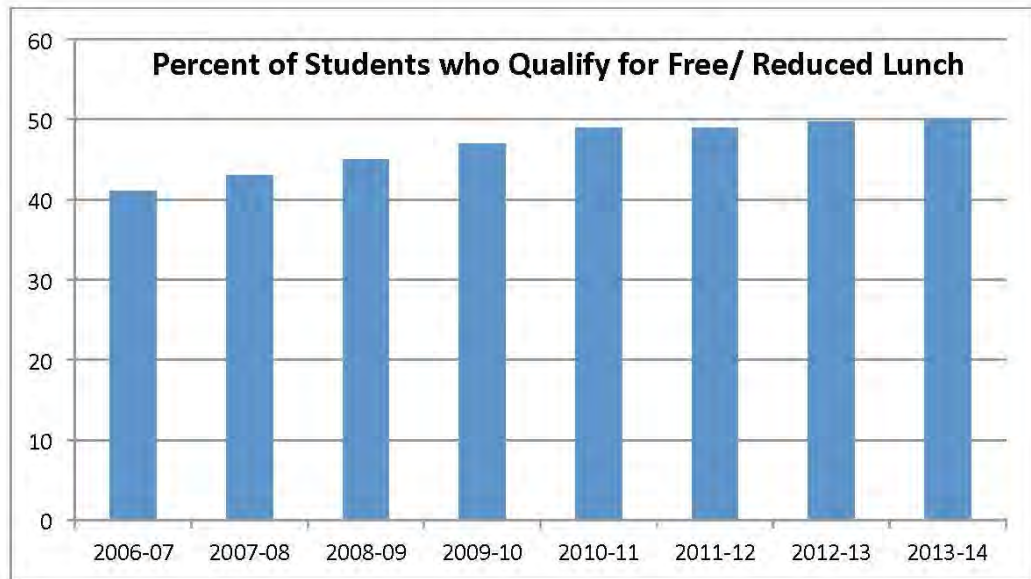


*Classification of English Language Learners changed in 2013-14, so ELL data from prior years is not comparable to data from 2013-14 forward.

Special Education: Over the past seven years, MMSD has seen a 13% decrease in the number of identified students with special needs. The largest decrease is at the middle school level, which has experienced a 15% decrease since 2007. During that same period, the special education population decreased by 11.7% at the elementary level and by 7.5% at the high school level. These trends are likely the result of the district's efforts to provide and monitor early interventions before referring a student for Special Education.



Low-Income: School districts use Free & Reduced Lunch status to identify the percentage of students residing in low-income households. Currently, about half of MMSD's student population is considered low-income. The percentage of low-income students has risen by more than 20% over the past seven years, although the last three years have seen only a 2% increase.



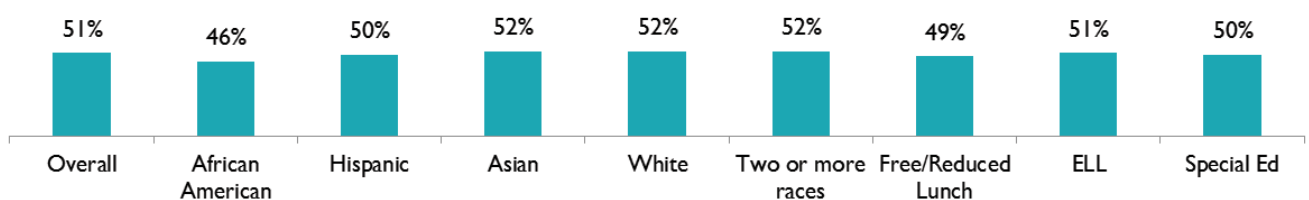
Student Achievement:

Starting in 2013-14, MMSD set districtwide goals for a set of achievement measures that reflect the district's goal of helping every student be on-track to graduate. Every year, schools in MMSD develop School Improvement Plans (SIPs), which are the driving force behind the theory of change for the district. For the 2013-14 SIP process, schools set goals on these achievement measures as part of the SIP process. Goals at the district level are set for students overall, as well as for historically underperforming subgroups of students. Schools also set overall goals, as well as goals for up to two subgroups of students that serve as their focus groups. Baseline data on these measures from the 2012-13 school year appears below, overall and disaggregated by subgroup. Data for students identifying as Native American or Pacific Islander is suppressed to protect student privacy because low numbers of students belonging to these groups could lead to the identification of individual students.

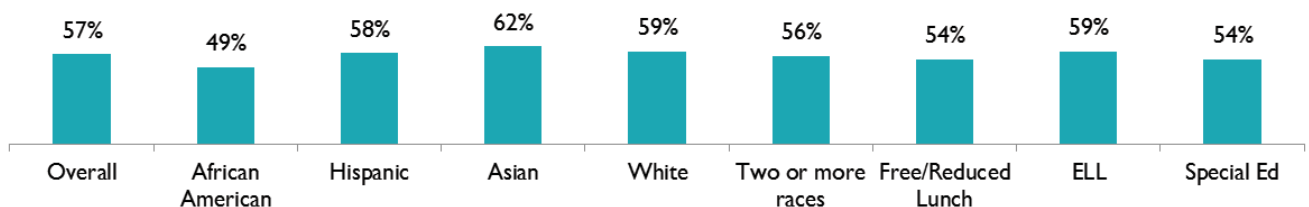
Elementary Measures

At the elementary school level, district achievement goals focus on results on the Measures of Academic Progress (MAP), which is an assessment designed to measure students' academic achievement in reading and mathematics. MMSD focuses on the percent of students reaching proficiency on the spring administration of the test, as well as the percent of students meeting expected growth targets from the fall administration to the spring administration. These growth targets are based on typical growth shown by similar students nationwide.

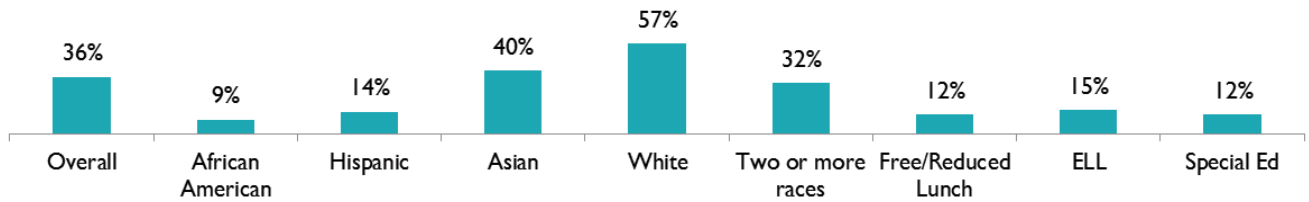
Grade 3-5 MAP Fall 2012-Spring 2013 Reading Growth



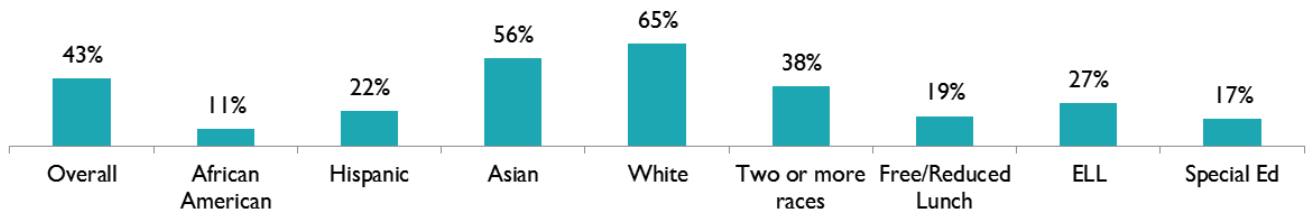
Grade 3-5 MAP Fall 2012-Spring 2013 Math Growth



Grade 3-5 MAP Spring 2013 Reading Proficiency



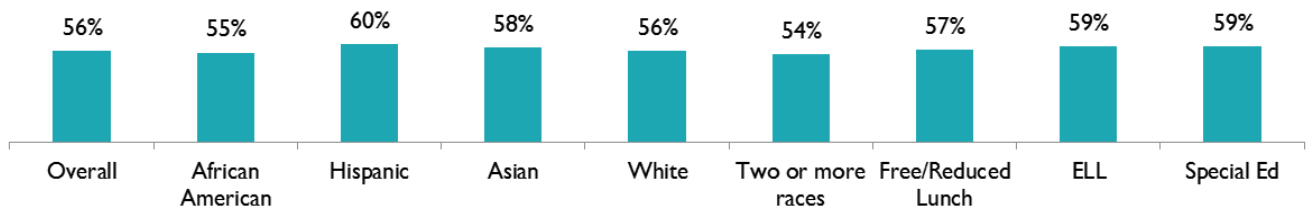
Grade 3-5 MAP Spring 2013 Math Proficiency



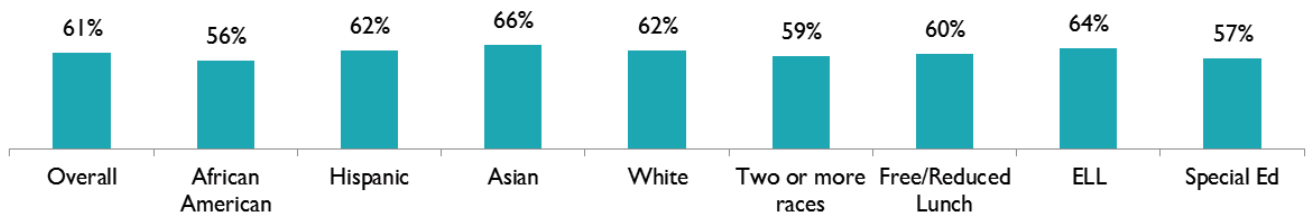
Middle School Measures

At the middle school level, district achievement goals focus on results on the Measures of Academic Progress (MAP), which is an assessment designed to measure students' academic achievement in reading and mathematics. MMSD focuses on the percent of students reaching proficiency on the spring administration of the test, as well as the percent of students meeting expected growth targets from the fall administration to the spring administration. These growth targets are based on typical growth shown by similar students nationwide.

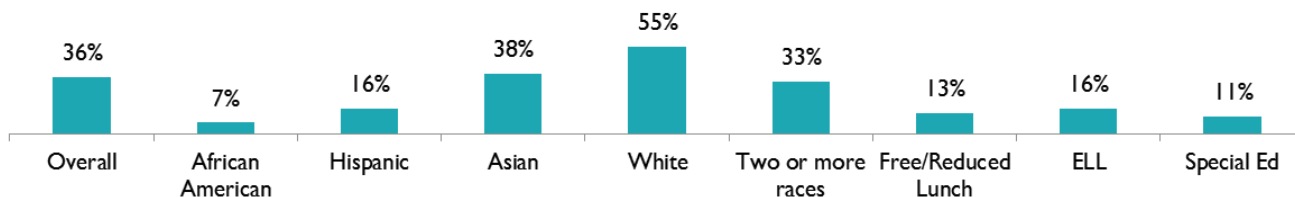
Grade 6-8 MAP Fall 2012-Spring 2013 Reading Growth



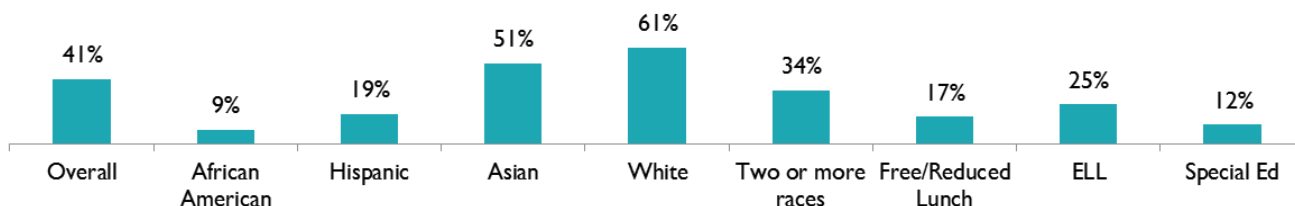
Grade 6-8 MAP Fall 2012-Spring 2013 Math Growth



Grade 6-8 MAP Spring 2013 Reading Proficiency



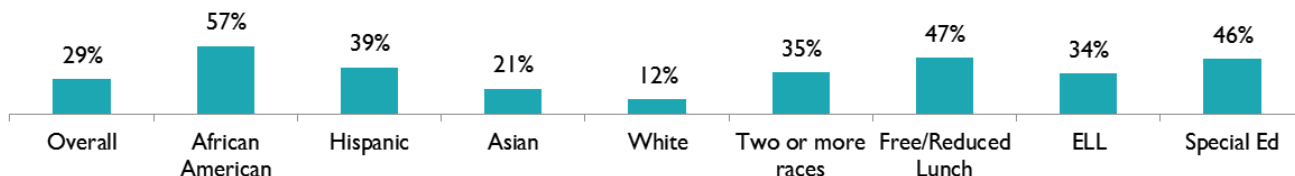
Grade 6-8 MAP Spring 2013 Math Proficiency



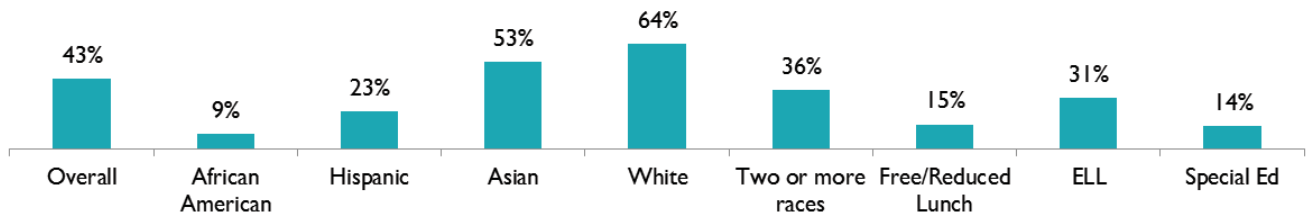
High School Measures

At the high school level, district achievement goals focus on the percent of students failing two or more courses during Grade 9, the percent of students with a 3.0 cumulative Grade Point Average (GPA) at the end of Grade 11, and the percent of students meeting the college readiness benchmarks in Reading and Math on the EPAS suite of assessments, which includes the EXPLORE 9, PLAN 10, and ACT. All of these measures are connected to the final high school achievement goal of high school completion within a four-year timeframe. High school completion includes regular diplomas as well as equivalencies.

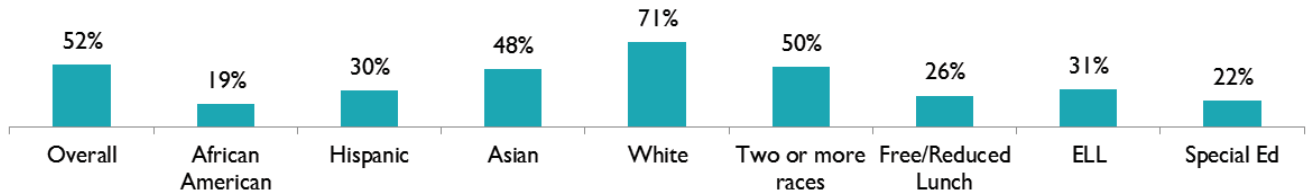
Grade 9 % of Students with Two or More Course Failures, 2012-13



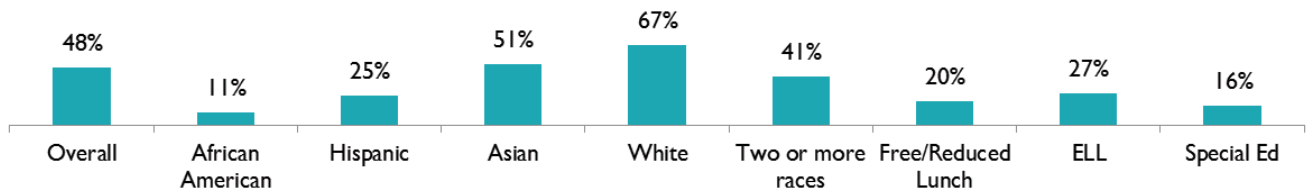
Grade 11 % of Students with 3.0 Cumulative GPA, 2012-13



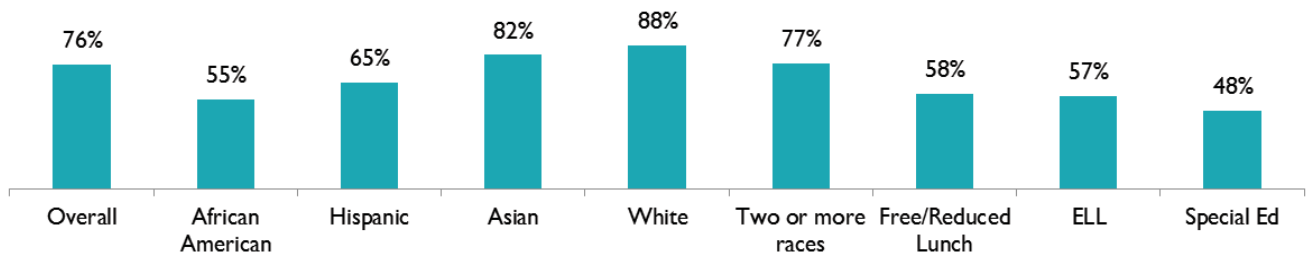
Grades 9-11 Percent of Students Meeting EPAS Reading College Readiness Benchmark, Spring 2013



Grades 9-11 Percent of Students Meeting EPAS Math College Readiness Benchmark, Spring 2013



Four-Year High School Completion Rate - Class of 2012





2014-15 Preliminary Budget

FRAMEWORK OVERVIEW

Framework Overview

Budgeting in Alignment with our Strategic Framework



This year, we launched a new era in MMSD with the release of our [strategic framework](#). Our framework is anchored to a simple but bold vision – that every school will be a thriving school that prepares every student to graduate from high school ready for college, career and community.

When we developed the framework, we started with a set of core values that guide our decision making. While they certainly do not capture all of our values, they highlight the core values that are most essential at this point in time—all aimed at making our vision a reality. These core values and the framework as a whole have also guided our budget process.

Core Values

Clear and Sustained Focus: To be successful, we must be absolutely focused on a clear set of priorities aimed at measurable goals.

Great Teaching and Leadership Matters: Great teaching, when well-defined and supported, benefits all students and should serve as the foundation for our success.

Inverting the Power Pyramid: The work of our system happens in schools and central office exists to serve schools. Central office must serve the needs of students, teachers, principals, and schools and be accountable for the quality of that service.

Continuous Improvement Aimed at Results: We must become a collaborative learning organization that analyzes data, uses research and reviews our progress in a culture of trust and proactive problem-solving at all levels.

Culture of Excellence: If we expect the very best from our students and ourselves, then our students and their families benefit. Our students and their families deserve nothing less.

Based on these core values and making our vision a reality, our framework outlines three major areas of work.

Strategic Framework Overview

School Improvement Plans: We believe that schools must be the driving force of change, and our district must be incredibly focused on the day-to-day work of great teaching and learning. For the first time this year, every school has a targeted school improvement plan – aimed at measurable outcomes - developed together with the school team and with input from families.

Professional learning across the system: While schools focus on the work of their school improvement plan, we are also learning across the district in three key areas to ensure adults in every building have the tools to make great decisions for students.

- At all levels of the system, we are learning how to:
 1. better plan instruction using the Common Core State Standards
 2. better deliver instruction using a set of essential instructional strategies
 3. better monitor and adjust instruction through effective use of data

Five District Priorities: While schools are focused on execution of their school improvement plan, the district is working on a clear set of priorities – all aimed at providing schools with the systems and support to serve all students and families better than ever before.

- Coherent instruction - providing every student with well-rounded, culturally responsive and coherent instruction that leads to college, career and community readiness.
- Personalized pathways - engaging students in charting personalized pathways to college, career and community readiness.
- Family and Community engagement – engaging family and community members as partners.
- Thriving workforce - cultivating a work environment that attracts, develops and retains top talent.
- Accountability – ensuring accountability at every level of the system.

Tracking our Progress

All of this work is aimed at closing gaps and improving achievement for all. To make our vision a reality, we believe we need to meet the following goals.

1. Every student is on-track to graduate as measured by student growth and achievement at key milestones.
2. Every student has access to a challenging and well-rounded education as measured by programmatic access and participation data.
3. Every student, family and employee experiences a customer service-oriented school system as measured by school climate survey data.

We'll track our progress on these goals through our annual review of the strategic framework. Because we want to keep close track on narrowing and closing gaps, all results will be disaggregated by race/ethnicity, English Language Learner status, advanced learner status, disability and poverty.

For more on our progress on the strategic framework this year, visit www.mmsd.org/quarterly-review.



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MAJOR ACCOMPLISHMENTS

Major Accomplishments

Each quarter, we have reviewed and publicly reported our progress, and we are making major strides this year in each of the three parts of our strategic framework—all aimed at raising the achievement of all students and eliminating opportunity gaps.

School Improvement Plans

For the first time this year, every school has a targeted school improvement plan – aimed at measurable outcomes for raising student achievement and accelerating the performance of under-performing groups - developed together with the school team and with input from families. You can see any school's plan on our website at mmsd.org/sip. As schools have worked on implementing their plans throughout the year, principals and members of school leadership teams have come together every quarter for a review of progress. School teams reflect on what they have and haven't accomplished, review data and analyze root causes. Using those root causes, teams decide on key adjustments and actions for next quarter.



We've also revamped our school support system to ensure that schools receive consistent, targeted support in implementing their school improvement plan.

Common Learning

While schools focus on the work of their school improvement plan, common learning has been consistent across the district and at all levels of the system. Every month, professional development has taken place for principals, coaches and central office staff in three key areas, so that adults in schools are ready to make the best decisions on behalf of children.

- 1) How to better plan instruction using the more rigorous and challenging Common Core State Standards
- 2) How to better deliver instruction to a range of learners using a set of essential instructional strategies
- 3) How to better monitor and adjust instruction through effective use of data to better meet the needs of all learners

Five Priority Areas

While schools are focused on execution of their school improvement plan, the district is working on a clear set of priorities aimed at providing schools with the systems and support to serve all students and families better than ever before. Each of these strategies is aimed at eliminating opportunity gaps and raising achievement for all children. Below are our major accomplishments in each priority area – which we believe will help support schools even more next year.

Coherent instruction

- [Behavior Education plan adopted](#): Under the new plan, the district will move from a punitive code of conduct that relies heavily on suspensions and expulsions to one that gives students the support to develop positive behavior skills.
- [Talented and Gifted policy adopted](#): This policy defines the district's values and beliefs around advanced learners and ensures that all children are challenged and supported in making adequate growth from year to year.
- [English Language Learner policy adopted](#): This new policy defines the district's values and beliefs around ensuring equitable services for all English Language Learners.
- Special Education and Alternative Programs review completed: We are also reviewing our special education and alternative programs to ensure we are providing the right options and support to all learners



Personalized Pathways

- High School Reform Collaborative launched: The collaborative, made up of teachers, business leaders and community organizations, will help us rethink our high school experience to ensure that all students are engaged in a relevant education that gives them multiple options upon graduation.



Family and Community Engagement

- Family engagement standards developed: The new standards define the district's expectations for family engagement and provide schools with resources. Schools will be able to put these standards to use in developing school improvement plans for next year.




Thriving Workforce

- [Human Resources review completed](#): This outside review is the first step in our complete overhaul of the district's recruitment, hiring and induction practices. Based on this review, we are already making major changes for this hiring season.
- [New principal screening and selection process launched](#): Based on the review of the district's human resources practices, a new, more rigorous approach was put into place this year in order to identify the candidates that have the key skills to be successful principals in Madison.



- UW Partnership approved: Starting this fall, we will be introducing new induction programs for teachers, principals, and instructional coaches who provide professional development for teachers. This program will help to ensure our new educators are more prepared than ever to serve our students and families well.

Accountability

- Goals and priorities set for every central office department: Like every school has a school improvement plan aimed at measurable goals, central office departments have identified their key work, aimed at measurable outcomes. 
- Regular reviews of progress instituted: Every quarter, reviews of progress are conducted at every level of the system.

Undergirding all of our framework

- [Five year technology plan adopted](#): From providing teachers with the tools they need in the classroom, to improving our real-time use of data to make decisions, to providing students with the technology skills they will need to be successful, our technology plan supports every part of our strategic framework.



2014-15 Preliminary Budget

BUDGET MESSAGE

Budget Message

Budget Introduction:

Even in a challenging financial environment, we believe this budget proposal is both financially sound and aligned to our strategic framework – all aimed at eliminating opportunity gaps and raising achievement for all children.

Our financial environment is defined by parameters set at the state level. Since 2011, state lawmakers have imposed very restrictive limits on school district revenue growth. However, a sound strategic decision to hold back (or under-levy) in the 2013-14 budget preserved \$8.95 million of revenue authority for 2014-15. This proposal recommends exercising \$5 million of carried over levy authority. The Board discussed and agreed to this preliminary revenue strategy in January 2014.

Using a portion rather than all of our levy authority allows us to minimize the impact on taxpayers. This also avoids the dramatic swings in state aid that occur when we are not disciplined about our levy increase from year to year. It also allows us to present a balanced budget proposal. The proposal includes a tax levy increase of 2.11%. A balanced budget will help maintain the District's strong balance sheet and favorable bond rating.

This budget reallocates two million dollars (\$2,000,000) of existing resources from District Office accounts to help fund the Behavior Education Plan, increase school site budgets, and expand Title I to the middle schools without negatively impacting Title I elementary schools. The zero-based budget process helped identify these opportunities. In addition, we found opportunities to reorient District Office based staffing to a school based model, particularly in Talented and Gifted (TAG) and Office of Multilingual and Global Education (OMGE) departments.

Private fundraising is also an important part of our long-term revenue strategy. The Madison community is incredibly supportive of our schools. We hope to grow and develop this resource for 2014-15 and beyond.

Most importantly, using this revenue strategy and our zero-based process, we are able to ensure that our resources fully support our strategy and goals as a district to accelerate learning for all children. This budget supports each of the three major parts of our strategic framework. Each are highlighted here briefly, with more detail provided in later sections of this budget proposal:

School Improvement Planning: Schools need the resources and systems of support to make their plans a reality.

School-Based Leadership Teams: Schools will have the resources they need to pay school-based leadership teams for their work beyond the school day to create, monitor and adjust their School Improvement Plans.

School Site Resources: School site budgets will receive their first meaningful increase in several years, all of which is being reallocated from central office departments. This will further support schools in implementing their School Improvement Plans, including funding for additional teacher planning time.

Common Learning: This budget supports professional learning at every level of the system, as well as invests in environments that allow teachers to take that learning into the classroom and make the best possible use of it.

Professional Learning Plan: The budget continues to support our ongoing learning about the Common Core State Standards, essential instructional strategies and data use. For example, we will continue our quarterly meetings with School Based Leadership Teams to invest in their joint learning.

Favorable Class Sizes: MMSD is proud to maintain very favorable class sizes. For example, grades K -5 average 18.5 students per classroom section (see Addendum). This is critical if teachers are to plan, instruct, and monitor progress for a group of students with a range of strengths and needs. Overall, MMSD's projected head count of 26,474 students (4K-12) will be supported by 4,086 total instructional and support/operational staff.

Straight Grades Plan Extended: This budget supports completion of our 'straight-grade' goal, which began last year. Straight grades will be extended through grade five. Approximately ten (10) FTE will be required for this purpose. While schools will be able to create multi-age classrooms with approval, straight grades generally support teachers in planning, instruction, and monitoring student progress towards grade level standards.

Five Priority Areas: We've also reallocated existing central office funding to support our five priority areas. These resources support schools and align with our framework. Examples include:

Continued investment in Common Core: Lead teacher teams will help us establish a coherent approach to teaching mathematics and literacy K-12 by developing model units of instruction aligned to the Common Core State Standards.

Behavior Education Plan Funding: The new Behavior Education Plan will be supported by additional, targeted staffing and professional development resources. This investment will ensure that our students receive the behavior supports they need to help them succeed in school.

Recruitment and Hiring: Recruitment, hiring and induction of the best, brightest, culturally responsive teachers and principals is essential. This budget will allow us to act upon key recommendations of the February 2014 study.

New Educator Induction: Starting this fall, we will be introducing new induction programs for teachers, principals, and instructional coaches who provide professional development for teachers. The Board of Education recently approved a partnership with the University of Wisconsin-Madison to support these efforts.

Educator Effectiveness: To support the new evaluation model for teachers and principals, this budget includes additional staff to support evaluators with implementation of the new system along with on-going staff development and training for certification.

Student, Parent and Staff Surveys: Surveys from students, parents, staff and community provide accountability and feedback on our performance and are included in this budget.

Technology Plan: This budget increases technology funding for Phase 1 of the Technology Plan. The new Technology Plan ensures that all of our students have access to the 21st century tools available to succeed.

As always, careful implementation and monitoring of budget throughout the year is essential to achieving the financial targets established in this proposal. We look forward to an exciting and successful school year in 2014-15.



2014-15 Preliminary Budget

BUDGET SNAPSHOT

Budget Snapshot

This budget document, similar to prior years, incorporates many financial assumptions. These assumptions are used to ensure that revenues and expenditure projections are credible.

Topic	Assumption for FY 2015
Balance Sheet:	
Balanced Budget	Revenues will cover expenditures resulting in a balanced budget
General Fund Balance	\$40.9 million = 12% Solvency Ratio
Bond Rating	Holding at Aaa as of April 2014 (Moody's)
Enrollment:	
Enrollment /Revenue Limit Formula	Increase of 278 (1%) in 3-Year Rolling Average of Resident Enrollment
Enrollment - Projected Head Count	Estimated Increase of 226 in Projected Head Count Attending MMSD
Open Enrollment	Estimating 258 OE In and 1064 OE Out, Net 806 OE Out
Private Vouchers 2014-15	2014-15 Impact Minimal. Capped at 500 students statewide
Revenues:	
State General Aid	Expected to Increase from \$52.2 million to \$60.4 million
Microsoft Settlement Funding	Funding ends 6/30/2014; Final amounts may be rec'd in FY15
Short-term Investment Rates	Forecasted to be less than 1% in FY15
State Categorical Aid	Additional Categorical Aid of \$75 per pupil for 2014-15
Local Property Taxes	Increasing 2.11% over current year
Expenditures:	
Staffing Level	Total Staffing = 4,086.75 An increase of 0.2%
Wages & Salary - Initial Allowances	General Allowance of 1.75% Total (= steps + lanes + cells)
Health Insurance & WRS	Budget Can Support up to 5% increase WRS increase Jan 2015 Possible
Key Financial Statistics:	
General Fund Revenue	Increase 4.36% by Using \$5.0 million of levy carry-over
General Fund Expenditures	Increase 3.1% over current year budget
Gen'l Fund Expenditures / Pupil	Increase 2.1% based on 1% enrollment growth
MMSD Tax Base	Est. No Increase – Awaiting final valuations in October 2014
Tax Impact for Median Home	Increase \$58 Tax Bill (Median Home = \$231,000 EPV)



2014-15 Preliminary Budget Financial Overview

Financial Overview

Financial Profile - Part 1: Revenue Factors

General Fund Revenue (GFR) is expected to increase by just over \$14.0 million (or 4.36%) in 2014-15, for a GFR total of \$335.7 million. Our revenue strategy is based upon a three step process of (1) determining the statutory revenue limit calculation, (2) estimating state general aids, and (3) determining the tax levy. The three-step process can be expressed as an equation:

$$\text{Revenue Limit Formula} - \text{General State Aids} = \text{Local Property Tax Levy}$$

Step 1: Determining the 2014-15 Revenue Limit

The Revenue Limit Formula is the critical first step the MMSD budget development process. The Revenue Limit operates as a control on the combined amount of property taxes and general state aid available to operate the school district.

Sometimes known as revenue caps, revenue limits are state-imposed controls on the amount of money a school district can receive through a *combination* of state general aid and local property taxes. Revenue limits were implemented in 1993-94 by state policymakers as a means of controlling increases in school property tax levies.

Revenue limits control the level of school district resources from state general aids and the local property tax levy, which are the two largest sources of revenue for districts. (State categorical aids, federal aids, local non-property tax receipts, and referendum-approved debt service tax levies are not subject to revenue limits.)

The difference between a school district's revenue limit and its general aid amount determines the maximum amount of tax levy revenue the district is allowed to raise. For example, if additional general aid funding is provided, the property tax levy can be reduced by a corresponding amount. Or, if general aid funding is reduced, the school board has the authority to "backfill" the aid reduction by increasing the property tax levy up to the revenue limit.

For 2014-15, the Revenue Limit formula allows a \$75 per pupil increase plus an additional \$75 per pupil in a temporary state categorical aid. The combined \$150 per pupil defines the 'base increase' available for 2014-15. For most Wisconsin school districts, this 'base increase' is the only revenue growth available. For MMSD, the base increase is \$4.1 million of new revenue, or a 1.3% increase.

Fortunately, MMSD has two additional revenue components for 2014-15, the largest of which is the 'tax levy carry-over.' First, when setting the 2013-14 school tax levy, the Board intentionally levied \$9,050,837 less than its full taxing authority. This action was taken primarily to hold the tax levy increase to 3.38%, with the understanding that \$8,946,697 of the 'under levy' could be preserved for use in the next school year (2014-15). The 2014-15 budget proposal calls for use of \$5,000,000 of the levy carry-over.

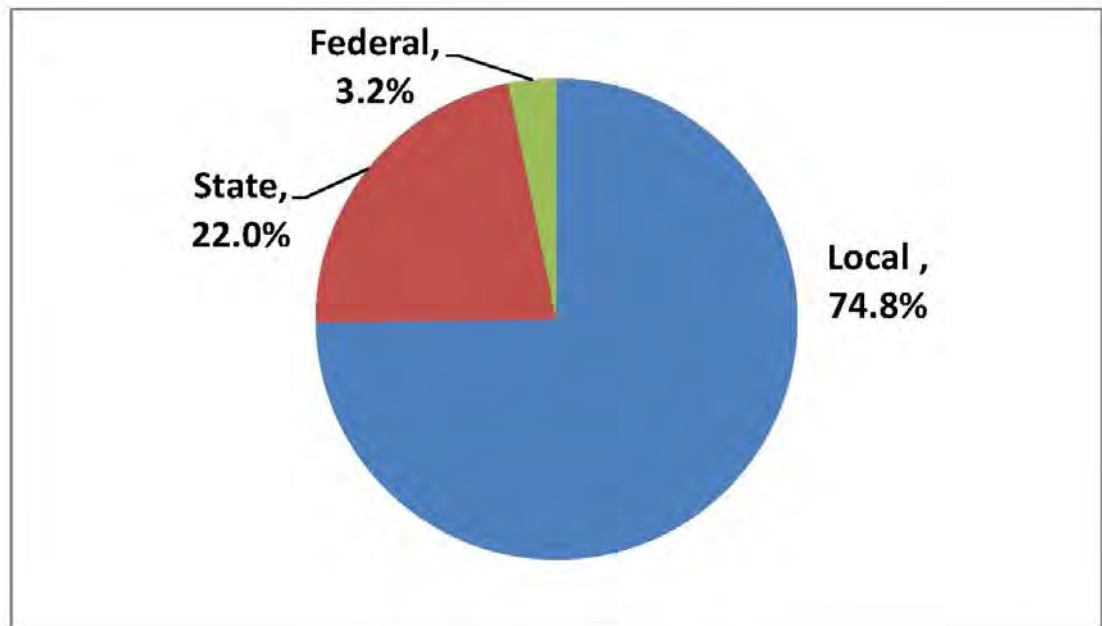
Second, since MMSD enrollment is growing, an increase of 278 students is factored into the revenue limit formula. Under the formula, additional students create additional revenue authority. For MMSD, an increase of 278 students in the enrollment count results in a revenue limit increase of \$3.1 million.

Based primarily on the factors described above, plus other miscellaneous revenues, General Fund revenues are expected to total \$335.7 million in 2014-15, an increase of 4.36% over the current year.

Step 2: State General Aid:

By providing state aid, the state “shares” in funding the MMSD annual budget. Costs that are eligible to be aided by the state are called “shared costs.” The amount of state aid that the district receives is important. The less state aid MMSD receives, the more has to be raised through local property taxes.

MMSD General Fund Revenues by Source 2014-15:

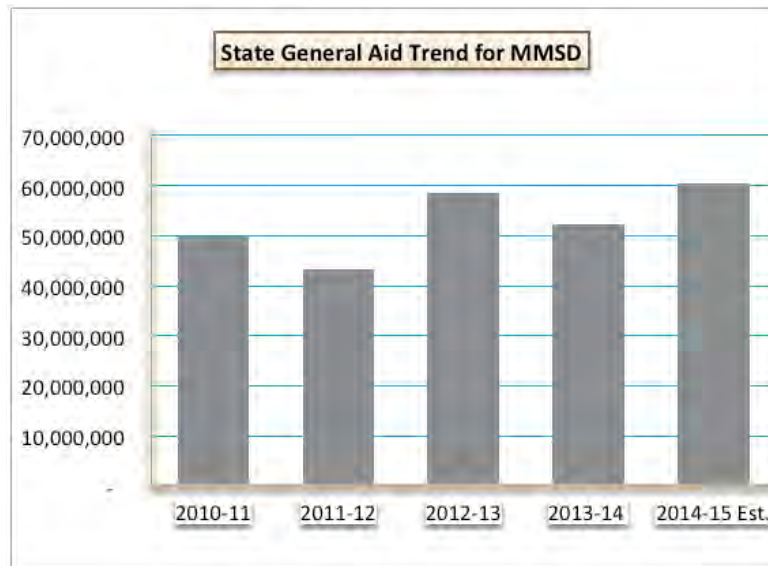


Wisconsin provides the bulk of state aid to school districts based on a formula that attempts to provide each school district with a guaranteed tax base behind each pupil. This aid is often referred to as equalization aid.

Because property values vary widely across the state, school districts differ in their ability to raise property tax revenue for educational programs. The equalization aid formula is designed to compensate, through state aid, for a given district's lack of fiscal capacity (“ability to pay”) through property taxes. Since MMSD's property value per pupil is well above the state average, the majority of funding to support the district comes from local property taxes.

Fortunately, general aid is expected to rebound next year, increasing from \$52.2 million to \$60.4 million. The additional general aid will help to hold the total tax levy increase to an estimated 2.11% increase.

However, as the graph below illustrates, MMSD's general aid continues to demonstrate a ‘peak and valley’ trend which has a correspondingly volatile impact on the local tax levy. The recommendation to carry-over \$3.95 million of tax levy authority to next year (2015-16) is intended to help reduce (to a limited degree) the future volatility of MMSD's general aid revenues.



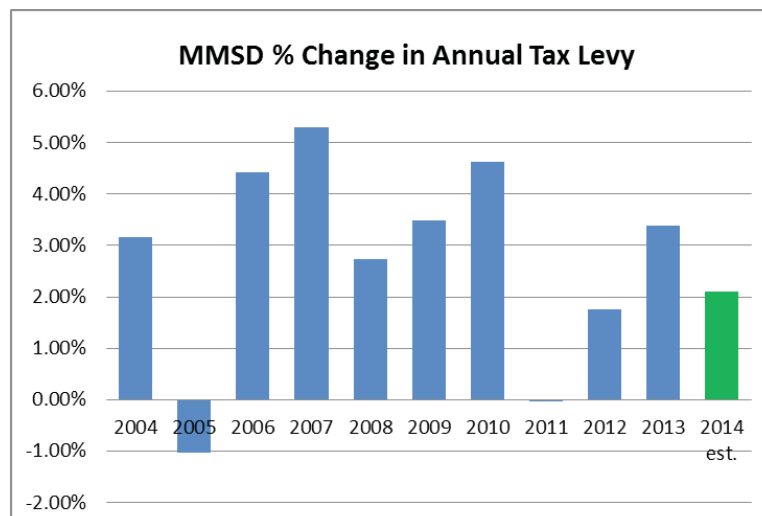
Step 3: Determining the Tax Levy:

Finally, applying the equation (Revenue Limit Formula - General State Aids = Local Property Tax Levy) produces a tax levy increase of 2.11%. This three-step process produces a General Fund revenue increase of 4.36%, but a property tax levy increase of just 2.11%, due primarily to the influx of state general aids.

Overall, our 2014-15 revenue strategy satisfies four essential objectives:

- (1) It provides sufficient revenue to create a balanced budget while funding the strategic resource needs of the District (e.g. Technology Plan, Behavior Education Plan, etc.)
- (2) It preserves \$3.95 million of levy authority for use in the next year (2015-16)
- (3) It takes into consideration the impact on state general aid for 2015-16 and beyond.
- (4) It requires a tax levy increase of 2.11%

A history of MMSD tax levy changes is presented in the following graph:



The table below presents a tax levy summary for All Funds combined:

MMSD Fund:	Fall 2012	Fall 2013	Est. Fall 2014	Change
General Fund	229,675,185	235,763,436	239,422,991	3,659,555
Debt Service Fund 38	-	2,041,701	3,118,695	1,076,994
Debt Service Fund 39	2,054,223	4,013,576	4,203,663	190,087
Capital Expansion Fund	5,681,809	6,000,000	4,500,000	(1,500,000)
Community Service Fund	11,808,865	10,135,299	11,808,865	1,673,566
Fund 10 (Chargebacks)	70,000	233,150	116,141	(117,009)
Total Levy	249,290,082	257,727,292	263,170,355	5,443,063
% Change vs. Prior Year	1.75%	3.38%	2.11%	


A Student Fee Schedule Recommendation:

A recommended student fee schedule for 2014-15 is included in the addendum. The fee schedule has not been increased since 2007-08. Actual fee receipts have declined as more student fees are waived based on board policy. The recommended increases are intended to partially offset this revenue loss. If approved, the additional fee revenue will be added to school level budgets.

Maintaining a Strong Balance Sheet: Solvency Ratio & Bond Rating

The General Fund Balance ratio (or 'solvency' ratio) is a commonly accepted measure of a school district's financial condition. The General Fund Balance is equivalent to the 'equity' account on the balance sheet of a private enterprise. The fund balance is a "snapshot" at a given moment in time.

State statutes do not require that a set amount or percent of a district's overall budget be maintained as a fund balance; this is a local decision. MMSD policy requires a General Fund Balance within a range equal to 10% to 15% of the operating budget. MMSD's Fund Balance ratio remains within the policy range.

Board Policy 6071:	FY11	FY12	FY13	FY14 Est.	FY15 Est.
General Fund Balance Total	43,247,210	46,943,263	45,312,969	41,508,033	41,508,033
General Fund Balance, (Unreserved, Undesignated) 	42,055,885	45,727,258	44,140,372	40,923,062	40,923,062
General Fund Expenditures	303,232,157	308,965,784	324,869,492	327,705,044	335,777,165
Solvency Ratio	13.87%	14.80%	13.59%	12.49%	12.19%

Board Policy Required Range: 10%-15%

Financial Profile - Part 2: Major Program Investments

This budget proposal supports significant investments in our strategic framework. Through our zero-based process, we were able to align existing funding to support our strategy and goals as a district – all aimed at closing opportunity gaps and accelerating achievement for all children.

School-Based Leadership Teams: Schools receive a combined total of \$129,592 to pay school-based leadership teams for work beyond the school day to create, monitor and adjust their School Improvement Plans.

School Site Resources: Schools will collectively receive an additional \$500,000 of school site funding, which is being reallocated from central office departments. This will further support schools in implementing their School Improvement Plans, including funding for additional teacher planning time.

Professional Learning Plan: The budget continues to support our ongoing learning about the Common Core State Standards, essential instructional strategies and data use. For example, we will invest \$120,000 so that our School Based Leadership Teams can meet quarterly to invest in their joint learning.

Continued investment in Common Core: Lead teacher teams will help us establish a coherent approach to teaching mathematics and literacy K-12. This budget provides \$180,000 in time and materials for developing model units of instruction.

Behavior Education Plan: The Board recently adopted a new Behavior Education Plan. The plan represents a shift in philosophy and practice with respect to behavior and discipline in the MMSD. The new plan will move our district away from a code of conduct based on a punitive model to one that provides students with an opportunity to learn positive behavior skills.

The Behavior Education Plan was developed with the input of community members, teachers, principals and students. To close opportunity gaps and make our vision as a district a reality, we need to ensure that all students are in school learning.

A targeted staffing and professional development investment of \$1.5 million is included in the 2014-15 budget to support implementation of the BEP. Specific investments include:

- 15.4 additional staff K-12 for Student Services Staff, Positive Behavior Support Coaches, and Behavior Education Assistants.
- Professional development efforts include 80 seats (\$56,000) for responsive classrooms at the elementary level; 78 seats (\$54,600) for Developmental Designs at the middle school level; and 85 seats (\$59,500) for Developmental Designs at the high school level.

A detailed schedule of personnel and related investments can be found in the Addendum.

Recruitment and Hiring: Recruitment, hiring and induction of the best, brightest, culturally responsive teachers and principals are essential if we are to meet our expectations for student achievement. This budget provides funding for two major investments in the Human Resource Department: a 'Grow Your Own' program for \$150,000 and a new web based candidate screening (TeacherMatch) for \$110,000.

Straight Grades Plan Extended: This budget supports completion of our 'straight-grade' goal, which began last year. Straight grades will be extended through grade five. Approximately ten (10) FTE will be required for this purpose. While schools will be able to create multi-age classrooms with approval, straight grades generally support teachers in planning, instruction, and monitoring student progress towards grade level standards.

Educator Effectiveness: To support the new evaluation model for teachers and principals, this budget includes 3.0 additional staff to support evaluators with implementation of the new system along with \$250,000 for on-going staff development and training for certification.

Student parent and staff surveys: Survey data from students, parents, staff and community provides accountability and feedback on our performance. Survey funds in the amount of \$91,000 have been allocated within the Research, Assessment and Accountability department.

Technology Plan: The MMSD Technology Plan, which was approved in February 2014, sets the vision for technology use over the next five years. From enhancing learning in every classroom, to engaging families in more responsive ways, to improving our use of data, the technology plan supports every part of our strategic framework.

The plan ensures that all of our students have access to the 21st century tools needed to succeed. Accessible, flexible and differentiated technology for every student at every school with ongoing professional learning for staff and support for families will strengthen high quality instruction and personalize learning to allow every student to graduate college, career and community ready.

With a five-year implementation timeline, the plan's cost can be phased into the operational budget at a manageable pace. Currently, MMSD spends approximately \$1.5 million per year on technology. Under the new Technology Plan, this is projected to increase next year (2014-15) by \$2.6 million, for a total of \$4.1 million. The revenue strategy developed for this budget proposal is designed to provide the funding necessary to support implementation of the technology plan.

Beyond the 2014-15 budget, the next four years of the plan call for annual increases in spending that average out to approximately \$1 million per year. While these are substantial sums, they should, with careful planning, be manageable.

In the long term, the Technology Plan projects annual technology expenses of about \$7 million per year. This works out roughly to about \$250 per student per year, which is in line with national norms. A detailed schedule of technology plan investments can be found in the Addendum.

New Educator Induction: In March 2014 the Board of Education approved a partnership with the UW-Madison School of Education (SOE) to carry out *Forward Madison: A Collaborative for Learning and Leadership*. Guided by a shared belief that great educators will produce great results for all students, MMSD and the UW-Madison SOE will blend resources, energy, innovations and concentrated intentional efforts toward a comprehensive talent development strategy. Informed by high-quality research, this multi-year effort will focus on talent development by:

- Implementing a comprehensive induction strategy for teachers, instructional coaches, and principals to develop and expand the capacity of new educators;
- Exploring ways to improve MMSD's workforce diversity by promoting teaching as a profession with MMSD high school students; and
- Providing opportunities for continued professional learning to create an atmosphere of professional growth for district employees.

Forward Madison will be funded by matching in-kind contributions of approximately \$500,000 from MMSD and UW-Madison, with an additional support through collaborative fundraising efforts.

Financial Profile - Part 3: Operational Factors

During the zero-based budget process, every department and program was carefully reviewed. From this work, we identified several opportunities for operational improvement or budget savings. These are presented below with a brief description and financial note:

Student Transportation

A new five-year transportation contract with Badger Bus, Inc. will go into effect with the start of the new budget year. The contract provides a five percent rate decrease, plus additional savings due to higher fuel efficiency standards required by the school district. The combined rate and fuel savings are estimated to be \$375,000 for 2014-15 and more than \$1.5 million over five years.

Safety Management

Providing a safe environment to work and learn is a fundamental responsibility of management. It is also a good investment. Preventing workplace injuries and accidents reduces insurance premiums, lost work time and litigation. The district's worker's compensation loss ratio (or 'experience modification') has climbed from a very favorable 0.63 ratio to an unfavorable 1.08 ratio during the past seven years. This budget proposal reallocates funds within the Building Services department to create one full-time position responsible for both safety management and energy management (see below).

Energy Management

Four years ago, MMSD entered into a service contract for the purpose of reducing energy consumption, primarily electricity and natural gas. While the arrangement has been successful – energy costs have decreased by more than enough to offset the cost of the contract – the upcoming fifth and final year of the contract offers an opportunity to alter the approach to energy management. In this budget proposal, MMSD's energy management contract for \$300,000 per year will be revised and reduced, with the savings redirected to *internal* efforts around energy management.

Administrative Software / MUNIS

An organizational review conducted last year identified performance concerns related to MMSD's accounting and payroll software. A task force was created to work on solving these concerns. Performance has improved, particularly in the accounting and budget functions. We are confident that investing in specific payroll and human resource modules will improve performance and departmental efficiency. This budget proposal includes \$110,000 for this purpose.

Food Service Program

We are proud of our food service staff and appreciate their good work on behalf of students. Financial pressures on the program are many, from higher nutritional standards to lower state and federal subsidies. The Food Service program has not generated a 'break-even' budget in six of the last eight school years.

We recommend a ten cent price increase, along with our best efforts to manage the program, to balance the 2014-15 budget. The student fee schedule in the Addendum contains the fee increase (\$0.10 cents per lunch) and a budget summary of the Food Service department.

Also, for the 2014-15 school year, the Community Eligibility Provision of the Health, Hunger-Free Kids Act of 2010 will be available to any district or individual school that qualifies by having a high percentage of low-income students. Under this program, each participating district or school can provide free breakfast and lunch to all students, regardless of free and reduced-price status. The district will in turn receive a specified reimbursement based on established populations of low-income students. Based on preliminary numbers, MMSD has identified six schools and approximately 11 alternative programs for the Community Eligibility program beginning in 2014-15. In addition to providing all students with healthy meals, the program will also help to bolster the federal revenue received by our food service program.

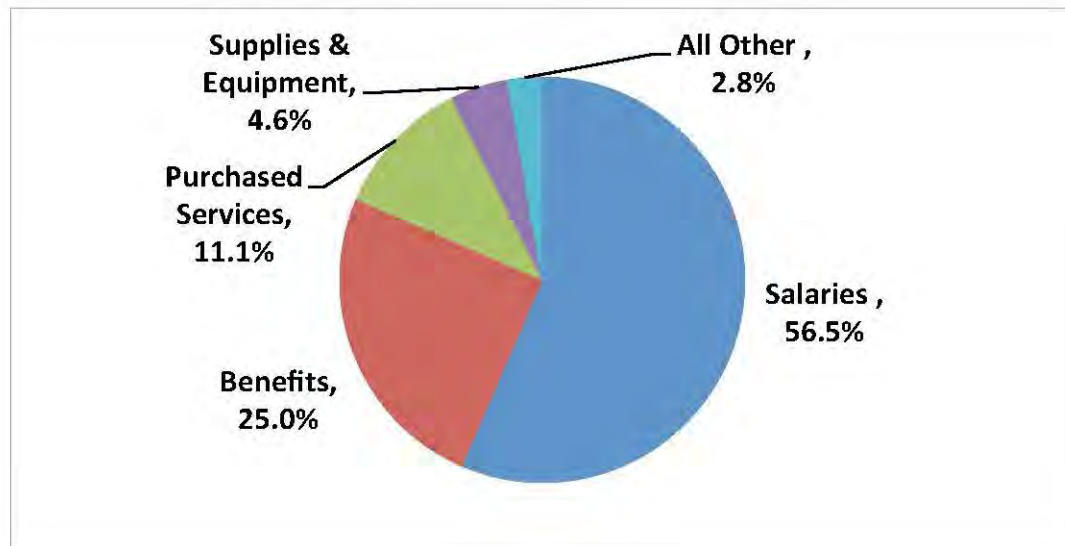
Capital Maintenance

This budget provides \$4.5 million for capital improvements at MMSD's school sites, exclusive of the remaining work on the Madison West High School geothermal HVAC project which was funded separately in 2012-13.

The Board of Education is expected to consider additional physical plant improvements in the spring of 2014 along with a funding plan. Since the plans are not yet fully developed and have not been approved by the Board, neither the cost nor levy impact of those potential improvements are included in this budget.

Financial Profile - Part 4: Personnel and Compensation

A compensation strategy which attracts and retains the best talent is essential to our success. Personnel costs represent eighty-one percent of the total MMSD budget. It must be noted that this standard is difficult to sustain when state revenue limits are insufficient and increasing at historically low rates, thus creating a growing budget gap from one year to the next.



Compensation Strategy

Salaries and Wages

The legal framework governing Wisconsin public school district compensation remains uncertain. As of March 2014, the Wisconsin Supreme Court had yet to rule on 2011 Wisconsin Act 10. For 2014-15, MMSD has collective bargaining agreements in place with each of the represented employee groups, including teachers, aides, clerical, and custodial staff.

The teachers collective bargaining agreement covering 2014-15 is based on a traditional salary schedule, including compensation components for additional years of service (step movement) and additional professional development (lane movement). In addition, the Board approved an across the schedule salary increase of 0.75% per cell (cell increase). The Board action allowed that the schedule increase of 0.75% per cell would be revisited during the 2014-15 school year once insurance costs, enrollment, and other financial factors were known.

For budget purposes, the three components of salary (steps, lanes, and cells) combined are estimated to be a 1.75% increase. Similar budget allowances are included in the budget for MMSD's other employee groups.

Employee Benefits

Health insurance is a critical part of an attractive employee compensation package. MMSD spends over \$55 million dollars per year on health insurance premiums. In fact, one dollar of every six spent by MMSD is for health insurance. The overall cost and price inflation of healthcare translates to significant rate risk in the budget. Every one percent increase in health insurance rates costs MMSD \$550,000.

Negotiations are continuing for July 1, 2014 rate renewals. The HMO's are factoring the anticipated additional cost of the Affordable Care Act (ACA) which is putting upward pressure on renewal rates. This budget proposal is based on the assumption that the employer is positioned to fund the first five percent of a rate increase.

The district recently partnered with M3, an insurance advisor, to help design benefit solutions to the mutual advantage of the district and employees alike. Smart benefit design, a new emphasis on health and wellness, and helping our employees to be better informed consumers of healthcare services will help preserve this critical aspect of employee compensation.

The district contracts for health insurance with three Madison area HMO's. Group Health Cooperative (GHC) has approximately sixty percent (60%) of the MMSD account, while Dean and Unity each have approximately twenty percent (20%).

Staffing Plan for 2014-15

Making every school a thriving school requires us to provide every school with flexibility, within clear parameters, so that schools can make the best decisions for their local context. In the past, the district designated staffing levels and positions for each school based on staffing formulas which offered principals little staffing flexibility. With our intense focus on the School Improvement Plan (SIP) for each school, however, our staffing model must empower principals to align staff around SIP priorities. In this budget proposal, principals were given greater flexibility across a majority of positions to help align the staffing plan with the SIP priorities.

In addition to greater flexibility, two central office departments have been reoriented to a school affiliated staffing model rather than a central office model. Departments that have reoriented to a school-based include Talented & Gifted (TAG) and the Office of Multilingual & Global Education. Organizing staff around designated schools creates a deeper working relationship at the school level, which in turn should have a positive impact on student outcomes.

The Behavior Education Plan will be supported by a \$1.5 million investment in school based staffing and professional development. A detailed schedule of BEP investments is included in the Addendum.

MMSD employs over four thousand staff members, including over twenty-four hundred teachers. The table below provides a high level review of all staffing by category:

Work Classification	2013	2014	2015	Change 2014-2015
District Administrators ¹	39.00	34.00	35.00	+1.00
Principals	48.00	49.00	49.00	0.00
Assistant Principals	22.00	25.00	25.00	0.00
Teachers ²	2452.36	2450.13	2470.18	+20.05
Nursing Staff	26.39	30.12	32.67	+2.55
Guidance	43.06	49.60	47.10	-2.50
Social Worker/Psych ³	98.60	98.55	108.60	+10.05
Bilingual Resource Specialist	78.37	75.32	73.99	-1.33
Ed. Assistants (inc. Spec. Ed., Behavioral & Clerical) ⁴	417.51	423.62	443.92	+20.30
Nurse Assistants	28.60	29.42	29.82	+0.40
Clerical ⁵	203.17	209.93	215.71	+5.78
Professionals (Admin.)	23.75	34.50	33.50	-1.00
Professionals (Non-Union) ⁶	58.40	87.05	100.75	+13.70
Food Service Workers	86.88	93.50	97.37	+3.87
Trades/Maintenance	32.80	33.00	33.00	0.00
Custodians	217.06	221.13	221.25	+0.13
Security Assistants	25.50	30.50	30.50	0.00
Non Union Hourly	8.68	7.83	7.83	0.00
Noon Lunch Supervision	47.40	32.97	30.56	-2.41
TOTAL	3957.54	4015.17	4085.75	+70.59

Staffing Table Notes

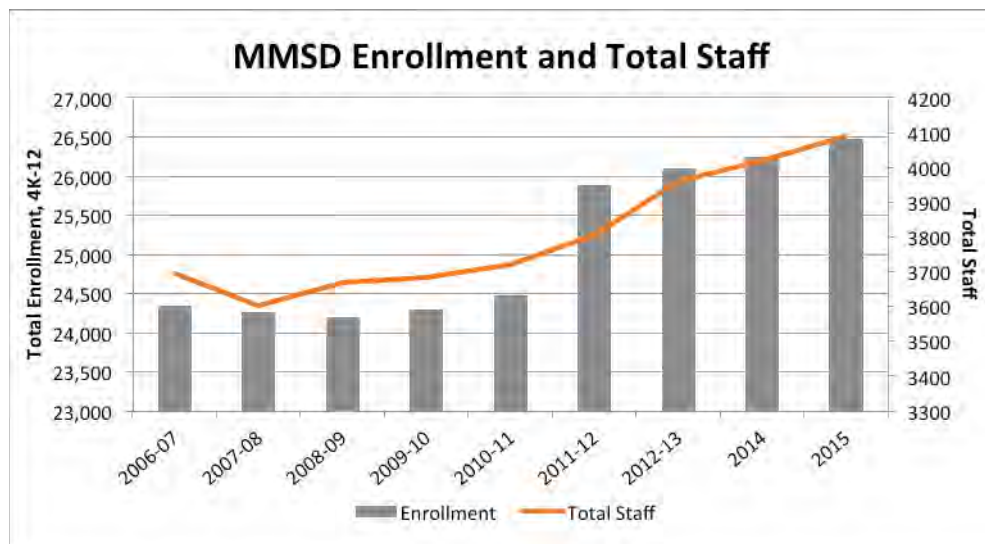
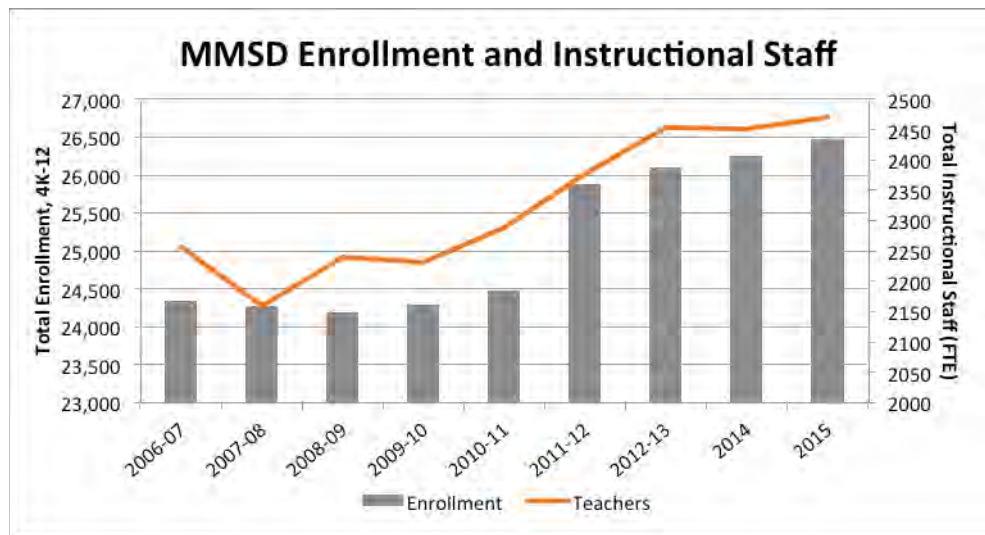
The staffing needs can fluctuate based on students' needs, particularly for positions within the Educational Services department (Special Education and Student Services).

Based on the above chart, here are specific explanations for some of the changes in FTE.

1. The change in District Administrators is due to the creation of the Director of Pathways position and the Director of Instructional Technology, less the reduction of an administrator position due to a retirement.
2. The total number of teachers allocated to the schools for next year increased by approximately 30 FTE due to increased enrollment and targeted investments such as Straight Grades. This increase was partially offset by the conversion of several teacher positions within the central office departments to Non-Union Professional positions (see #6 below).
3. Social Workers and School Psychologists will play a valuable role in the implementation of the district's Behavioral Education Plan, which explains in part the increase in FTE.

4. Educational Assistants are strategically used to support the work being done in schools. The rise in FTE is largely due to an increase of 15 Special Education Aids for next year, which is based on the needs of our Special Education students.
5. Non-Union Professionals are year-round staff who work primarily within central office departments. The increase in positions is due to the creation of several roles, including 3 FTE to support Educator Effectiveness, a math coordinator and a literacy coordinator, and 4 FTE within Educational Services to support Special Education.

This budget proposal maintains MMUSD's commitment to optimal class sizes. The charts below track the relationship between enrollment and staffing. The first chart focuses on enrollment and teacher staffing. The second focuses on enrollment and total staff.



In our review of Central Office budgets, we wanted to ensure that our resources are aligned to our strategic framework in order to provide schools with the very best support. As a result, several central office positions and departments have been realigned.

Position or Department	Change	Rationale
Assessment Team	Moved to the Department of Research, Assessment & Accountability	Improve schools' access to high quality assessment tools
Data Team	Moved to the Department of Research, Assessment & Accountability	Improve schools' ability to use assessment data
Curriculum & Assessment Department	Restructured as the Department of Curriculum & Instruction	Improve standards-based tools and resources to support teachers with curriculum and instruction
Research & Program Evaluation Department	Restructured as the Department of Research, Assessment & Accountability	Strengthen data collection and usage
World Languages Division	Moved to the Office of Multilingual & Global Education	Improve the delivery of instructional programs
School Improvement Partners	Will now report to the respective Assistant Superintendents	Provide aligned support to schools
Career & Technical Education	Moved to the Assistant Superintendent for Secondary Schools	Create efficiency within secondary programs
Innovative Programs	Moved to the Assistant Superintendent for Secondary Schools	Better serve all regular and alternative secondary programs
Educational Services	Integrated with Student Services to create a comprehensive Student Services Department	Provide multi-faceted support to students and schools
Transitional Education Program (TEP)	TEP Transportation was moved to the Transportation Department	Improve efficiency in student transportation
Technical Services	Restructured under Business Services	Facilitate implementing tech plan



2014-15 Preliminary Budget

Financial Structure

Financial Structure

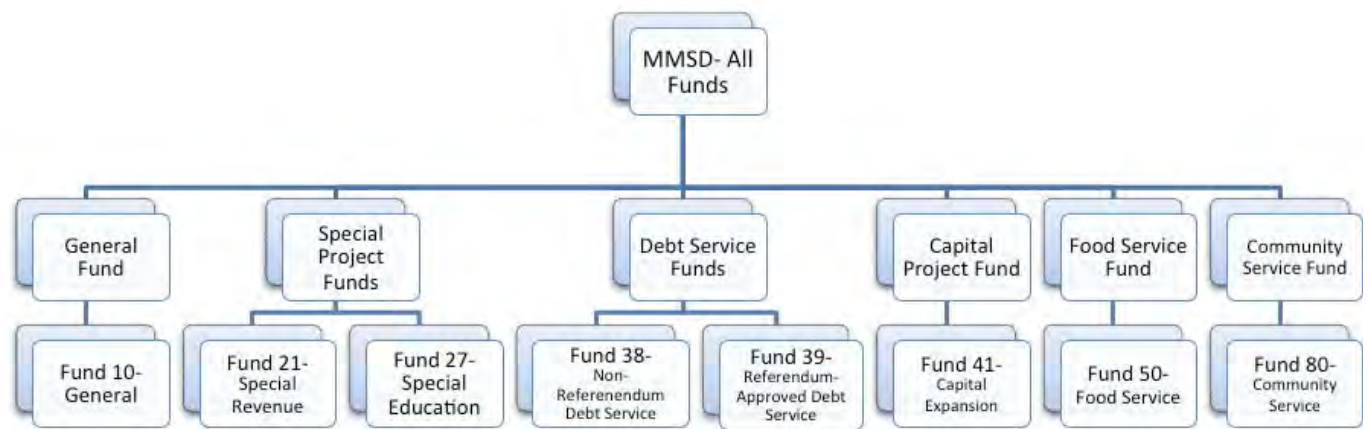
Budget Calendar for 2014-15

December 1, 2013	Enrollment Projection by School/Grade for 2014-15 received from Enrollment Office
December 4, 2013	Review School Allocation Formulas for staffing
December 5, 2013	New updated Baird Budget Forecast Model training
December 6, 2013	Budget Planning Session in Business Office
December 6, 2013	Distribute Detailed 2014-15 budget development calendar to SLT
December 13, 2013	Complete first Baird budget projection - develop three options for levy
December 20, 2013	Round 1 Central Office Meetings - Materials Emailed to Depts
January 6 - Feb 13	Round 1 Budget Meetings (37 Meetings) with Each Central Office Dept & Sub-dept
January 13, 2014	First Board Budget Update Presented - Revenue Strategy based on Baird Model
January 23, 2014	MUNIS projection work begins
January 25, 2014	Special Saturday Session on Staffing # 1 of 3
February 1, 2014	Special Saturday Session on Staffing # 2 of 3
February 10, 2014	Second Board Budget Update Presented - Staffing Allocations
February 13, 2014	Special Session on Staffing # 3 of 3
February 14, 2014	Review and Update Baird Model Projection
February 28, 2014	Distribute Revised School Allocation Workbooks
February 28, 2014	Enter 2014-15 school allotments for Other than Personnel directly into MUNIS - Rd. 1
March 7, 2014	Prepare and Distribute All Materials for Round 2 Budget Meetings
March 17, 2014	Third Board Budget Update Presented - Preview of Key Budget Items
March 19, 2014	All School Allocation Workbooks Returned to Business Office, Copied to Asst. Supts, HR

March 20, 2014	Confirm Central Office Departmental Staffing Plan (BAM) based on Reorg Meetings
March 26, 2014	Round 2 Budget Meetings Completed - Central Office Dept. Non-Personnel Budgets Completed
March 28, 2014	Asst. Supt. Sign-off on Allocation Plan for Each School Site (See March 19, 2014)
March 31, 2014	Supt. Level (1 of 2) Final Budget Decisions and Balancing
April 1, 2014	SLT Review of Central Office Budgets and Non-Personnel Budget Reallocation Plan
April 3, 2014	Supt. Level (2 of 2) Final Budget Decisions and Balancing
April 7, 2014	Lock in Final Data for Budget Proposal
April 16, 2014	Budget PowerPoint Due for 4/21/14 Board Operations Work Group
April 21, 2014	Operations Work Group - Budget High Level PPT and 4th/Final Board Budget Update
April 22, 2014	Budget Document Due for 4/28/14 Board Meeting
April 28, 2014	Present Budget to Board of Education; Post to Website
May 1, 2014	Final Allotments to School Sites (Internal Accounting Task)
May 5, 2014	Instructional Work Group / Could Add Public Hearing Here
May 12, 2014	Operations Work Group - Budget Discussion/ Could Add Public Hearing Here
May 19, 2014	Board Meeting - Possible Adoption of Budget / Could Add Public Hearing Here
June 16, 2014	Operations Work Group - If Needed - Budget Discussion / Could Add Public Hearing Here
June 30, 2014	Board Meeting - If Needed - Possible Adoption of Budget; Could Add Public Hearing Here
October 20, 2013	Budget Office Completes Final 2014-15 Revenue Limit Calc/Equalization Aid/Tax Levy
October 27, 2014	Board Adopts Final Budget and Tax Levy

MMSD Account Structure:

Like most governmental units, MMSD's budget is organized into several sections, or funds, each with its own purpose. The chart below illustrates the fund structure.



Fund 10 (General Fund) The General Fund is used to account for district operations, except those which are required to be accounted for in a separate fund. It includes expenditures for staff (non-special education) salaries/benefits, instructional supplies and materials, student transportation, and utilities.

Fund 21 (Special Revenue Trust Fund) Fund 21 is used to account for gifts and donations that are received from private parties. This fund can be used for district operations.

Fund 27 (Special Education Fund) This fund is used to account for special education services that are funded wholly or partially with federal or state special education aid.

Fund 38 (Non-Referendum Debt Service Fund) Fund 38 is used to account for the repayment of debt that was either not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date.

Fund 39 (Referendum-Approved Debt Service Fund) This fund is used to account for the repayment of debt issues that were either authorized by school board resolution before August 12, 1993, or approved by referendum.

Fund 41 (Capital Expansion Fund) Use of the Capital Expansion Fund is restricted to capital projects related to buildings and sites (not equipment).

Fund 50 (Food Service Fund) Fund 50 accounts for the district's food service operation.

Fund 80 (Community Service) This fund is used to account for activities that are outside the regular and extracurricular program and the primary function is to serve the community, such as MSCR.



2014-15 Preliminary Budget Financial Summaries/Reports



Financial Summaries/Reports

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Expenditures by Function	95

Madison Metropolitan School District 2014-15 Proposed Budget Summary Revenue and Expenditure Fund Table By Year							
Note: Includes Interfund Transfers listed separately							
	2014-15 Proposed Budget	Fund 10 - General	Fund 27 - Special Ed	Fund 38/39 - Debt Service	Fund 41 - Capital Improve	Fund 50 - Food Service	Fund 80 - Community Serv
Revenues							
Property taxes/Mobile Home/TIF	263,440,356	239,809,133		7,322,358	4,500,000		11,808,865
Other local sources	9,305,710	3,892,236		1,364		2,658,910	2,753,200
Interdistrict sources	2,319,740	2,269,740	50,000				
Intermediate sources	17,000						17,000
State sources	96,370,506	77,978,257	18,221,488			170,761	
Federal sources	29,665,011	10,751,679	9,595,095			7,891,181	1,427,056
Other sources	1,022,418	877,000	-	145,418	-	-	-
Total revenues	402,140,741	335,578,045	27,866,583	7,469,140	4,500,000	10,720,852	16,006,121
Expenditures							
Instruction:							
Regular instruction	148,158,921	147,695,185	463,736				
Vocational instruction	4,158,750	4,158,750					
Special instruction	53,310,072	403,852	52,906,220				
Other instruction	10,704,030	10,704,030					
Pupil services	24,468,772	12,500,949	11,967,823				
Instructional staff services	25,601,170	22,837,584	2,763,586				
General administration services	21,882,928	21,882,928					
Building administration services	47,739,773	32,465,021	53,900		4,500,000	10,720,852	
Pupil transportation	11,829,449	8,356,099	3,473,350				
Principal and interest	7,716,652	123,000		7,593,652			
Other support services	17,931,391	17,682,387	249,004				
Community Service	15,973,556						15,973,556
Non-program	12,789,789	12,764,788	25,001	-	-	-	-
Total Expenditures	402,265,253	291,574,573	71,902,620	7,593,652	4,500,000	10,720,852	15,973,556
Proceeds from Debt							
Transfers in	44,401,714	199,121	44,202,593				
Transfers out	(44,401,714)	(44,202,593)	(166,556)	-	-	-	(32,565)
Net change in fund balance	(124,512)	-	-	(124,512)	-	-	-
Fund balance - beginning of year	43,701,697	41,512,158	-	2,114,905	96,834	-	(22,200)
Fund balance - end of year	43,577,185	41,512,158	-	1,990,393	96,834	-	(22,200)

Madison Metropolitan School District 2013-14 Revised Budget Summary Revenue and Expenditures Fund Table By Year								
Note: Includes Interfund Transfers listed separately		2013-14 Revised						
	Budget	Fund 10 - General	Fund 27 - Special Ed	Fund 38/39 - Debt Service	Fund 41 - Capital Improve	Fund 50 - Food Service	Fund 80 - Community Serv	
Revenues								
Property taxes/Mobile Home/TIF	257,997,292	236,266,586		6,055,277	6,000,000		9,675,429	
Other local sources	9,492,441	3,867,102		1,350		2,801,815	2,822,174	
Interdistrict sources	2,163,722	2,113,722	50,000					
Intermediate sources	-							
State sources	85,415,761	67,715,255	17,525,506			175,000		
Federal sources	28,555,167	10,076,025	9,303,280			7,845,262	1,330,600	
Other sources	1,646,773	1,501,356	-	145,417	-	-	-	
Total revenues	385,271,156	321,540,046	26,878,786	6,202,044	6,000,000	10,822,077	13,828,203	
Expenditures								
Instruction:								
Regular instruction	146,105,773	145,713,159	392,614					
Vocational instruction	4,007,911	4,007,911						
Special instruction	52,023,662	285,308	51,738,354					
Other instruction	10,287,302	10,287,302						
Pupil services	24,341,340	12,705,484	11,635,856					
Instructional staff services	22,808,524	20,608,035	2,200,489					
General administration services	23,498,041	23,498,041			5,995,935	10,847,653		
Building administration services	47,422,650	30,529,062	50,000					
Pupil transportation	11,381,284	8,326,798	3,054,486	6,437,300				
Principal and interest	6,545,779	108,479	(91,063)		4,065			
Other support services	15,579,686	15,666,684						
Community Service	16,127,152						16,127,152	
Non-program	11,508,118	11,488,118	20,000	-	-	-	-	
Total Expenditures	391,637,222	283,224,381	69,000,736	6,437,300	6,000,000	10,847,653	16,127,152	
Proceeds from Debt								
Transfers in	42,511,688	197,606	42,288,506			25,576		
Transfers out	(42,511,688)	(42,314,082)	(166,556)	-	-	-	(31,050)	
Net change in fund balance	(6,366,066)	(3,800,811)	-	(235,256)	-	-	(2,329,999)	
Fund balance - beginning of year	50,067,763	45,312,969	-	2,350,161	96,834	-	2,307,799	
Fund balance - end of year	43,701,697	41,512,158	-	2,114,905	96,834	-	(22,200)	

Madison Metropolitan School District 2012-13 Actuals Summary Revenue and Expenditures Fund Table By Year							
Note: Includes Interfund Transfers listed separately							
	2012-13 Actuals	Fund 10 - General	Fund 27 - Special Ed	Fund 38/39 - Debt Service	Fund 41 - Capital Improve	Fund 50 - Food Service	Fund 80 - Community Serv
Revenues							
Property taxes/Mobile Home/TIF	238,069,027	230,327,884					
Other local sources	21,735,667	4,064,425	37,579	2,054,223	5,686,920	2,710,869	14,922,794
Interdistrict sources	1,892,812	1,892,812					
Intermediate sources	772						772
State sources	92,530,490	73,995,799	18,357,259			177,432	
Federal sources	31,937,532	11,603,076	11,637,415			7,596,194	1,100,847
Other sources	1,561,281	1,171,295		389,986			
Total revenues	387,727,581	323,055,291	30,032,253	2,444,209	5,686,920	10,484,495	16,024,413
Expenditures							
Instruction:							
Regular instruction	140,680,991	139,756,009	427,533				497,449
Vocational instruction	4,131,598	4,131,598					
Special instruction	52,208,209	207,063	52,001,146				
Other instruction	10,497,006	10,212,130	284,876				
Pupil services	22,903,077	10,824,136	12,078,941				
Instructional staff services	23,593,691	19,323,134	3,258,734		6,514,369	10,870,500	1,011,823
General administration services	41,539,848	22,935,556	-				1,219,423
Building administration services	32,859,674	32,404,724	36,711				418,239
Pupil transportation	11,793,333	8,369,778	3,423,555	4,859,529			
Principal and interest	4,962,278	102,749					
Other support services	23,339,006	22,926,801	339,974		4,913		67,318
Community Service	11,584,419						11,584,419
Non-program	10,662,899	10,174,029	198,552				290,318
Total Expenditures	390,756,028	281,367,707	72,050,022	4,859,529	6,519,282	10,870,500	15,088,989
Proceeds from Debt							
Transfers in	43,657,199	183,907	42,017,769	1,138,584		316,939	
Transfers out	(43,501,785)	(43,501,785)					
Net change in fund balance	(2,873,034)	(1,630,294)	-	(1,276,736)	(832,362)	(69,066)	935,424
Fund balance - beginning of year	52,940,796	46,943,263	-	3,626,897	929,196	69,066	1,372,374
Fund balance - end of year	50,067,762	45,312,969	-	2,350,161	96,834	-	2,307,798

Madison Metropolitan School District 2011-12 Actuals Summary Revenue and Expenditures Fund Table By Year							
Note: Includes Interfund Transfers listed separately							
	2011-12 Actuals	Fund 10 - General	Fund 27 - Special Ed	Fund 38/39 - Debt Service	Fund 41 - Capital Improve	Fund 50 - Food Service	Fund 80 - Community Serv
Revenues							
Property taxes/Mobile Home/TIF	245,064,049	226,326,156		6,976,381	3,630,939		8,130,573
Other local sources	10,239,048	4,582,517		2,220	6,298	2,801,995	2,846,018
Interdistrict sources	1,610,483	1,541,009	69,474				
Intermediate sources	22,000						22,000
State sources	74,241,542	56,376,743	17,697,242			167,557	
Federal sources	39,303,092	19,992,158	10,873,985			7,400,079	1,036,870
Other sources	3,663,461	3,617,281		45,980		200	
Total revenues	374,143,675	312,435,864	28,640,701	7,024,581	3,637,237	10,369,831	12,035,461
Expenditures							
Instruction:							
Regular instruction	133,171,445	132,274,299	436,934				460,212
Vocational instruction	4,646,862	4,646,862					
Special instruction	52,377,006	419,395	51,957,611				
Other instruction	10,104,392	10,104,392					
Pupil services	22,250,016	10,415,528	11,834,488				1,045,627
Instructional staff services	22,327,347	17,840,697	3,441,023				77,136
General administration services	22,215,323	22,107,140	31,047				780,817
Building administration services	44,997,634	30,179,331	76,004		3,660,716	10,300,766	
Pupil transportation	10,331,954	6,998,875	3,333,079				3,547
Principal and interest	26,428,567	155,227		26,269,793			
Other support services	21,393,825	20,958,621	431,026		4,178		10,498,734
Community Service	10,498,734						282,693
Non-program	9,592,029	9,044,014	265,322				
Total Expenditures	390,335,134	265,144,381	71,806,534	26,269,793	3,664,894	10,300,766	13,148,766
Proceeds from Debt	22,115,251			22,115,251			
Transfers in	43,439,067	225,971	43,165,833				47,263
Transfers out	(43,821,400)	(43,821,400)					
Net change in fund balance	5,541,459	3,696,054	-	2,870,039	(27,657)	69,065	(1,066,042)
Fund balance - beginning of year	47,399,336	43,247,209	-	756,858	956,853	-	2,438,416
Fund balance - end of year	52,940,795	46,943,263	-	3,626,897	929,196	69,065	1,372,374

Madison Metropolitan School District 2014-15 Proposed Budget Revenue and Expenditure History Table - General Fund (10) Note: Includes Interfund Transfers listed separately				
	2011-12 Actuals	2012-13 Actuals	2013-14 Revised Budget	Proposed Budget
Revenues				
Property taxes/Mobile Home/TIF	226,326,156	230,327,884	236,266,586	239,809,133
Other local sources	4,582,517	4,064,425	3,867,102	3,892,236
Interdistrict sources	1,541,009	1,892,812	2,113,722	2,269,740
Intermediate sources				
State sources	56,376,743	73,995,799	67,715,255	77,978,257
Federal sources	19,992,158	11,603,076	10,076,025	10,751,679
Other sources	3,617,281	1,171,295	1,501,356	877,000
Total revenues	312,435,864	323,055,291	321,540,046	335,578,045
Expenditures				
Instruction:				
Regular instruction	132,274,299	139,756,009	145,713,159	147,695,185
Vocational instruction	4,646,862	4,131,598	4,007,911	4,158,750
Special instruction	419,395	207,063	285,308	403,852
Other instruction	10,104,392	10,212,130	10,287,302	10,704,030
Pupil services	10,415,528	10,824,136	12,705,484	12,500,949
Instructional staff services	17,840,697	19,323,134	20,608,035	22,837,584
General administration services	22,107,140	22,935,556	23,498,041	21,882,928
Building administration services	30,179,331	32,404,724	30,529,062	32,465,021
Pupil transportation	6,998,875	8,369,778	8,326,798	8,356,099
Principal and interest	155,227	102,749	108,479	123,000
Other support services	20,958,621	22,926,801	15,666,684	17,682,387
Community Service				
Non-program	9,044,014	10,174,029	11,488,118	12,764,788
Total Expenditures	265,144,381	281,367,707	283,224,381	291,574,573
Proceeds from Debt				
Transfers in	225,971	183,907	197,606	199,121
Transfers out	(43,821,400)	(43,501,785)	(42,314,082)	(44,202,593)
Net change in fund balance	3,696,054	(1,630,294)	(3,800,811)	-
Fund balance - beginning of year	43,247,209	46,943,263	45,312,969	41,512,158
Fund balance - end of year	46,943,263	45,312,969	41,512,158	41,512,158

Madison Metropolitan School District 2014-15 Proposed Budget Revenue and Expenditure History Table - Special Education Fund (27) Note: Includes Interfund Transfers listed separately				
	2011-12 Actuals	2012-13 Actuals	2013-14 Revised Budget	Proposed Budget
Revenues				
Property taxes/Mobile Home/TIF				
Other local sources				
Interdistrict sources	69,474	37,579	50,000	50,000
Intermediate sources				
State sources	17,697,242	18,357,259	17,525,506	18,221,488
Federal sources	10,873,985	11,637,415	9,303,280	9,595,095
Other sources			-	-
Total revenues	28,640,701	30,032,253	26,878,786	27,866,583
Expenditures				
Instruction:				
Regular instruction	436,934	427,533	392,614	463,736
Vocational instruction				
Special instruction	51,957,611	52,001,146	51,738,354	52,906,220
Other instruction		284,876		
Pupil services	11,834,488	12,078,941	11,635,856	11,967,823
Instructional staff services	3,441,023	3,258,734	2,200,489	2,763,586
General administration services	31,047	-		
Building administration services	76,004	36,711	50,000	53,900
Pupil transportation	3,333,079	3,423,555	3,054,486	3,473,350
Principal and interest				
Other support services	431,026	339,974	(91,063)	249,004
Community Service				
Non-program	265,322	198,552	20,000	25,001
Total Expenditures	71,806,534	72,050,022	69,000,736	71,902,620
Proceeds from Debt				
Transfers in	43,165,833	42,017,769	42,288,506	44,202,593
Transfers out			(166,556)	(166,556)
Net change in fund balance	-	-	-	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	-	-	-	-

Madison Metropolitan School District 2014-15 Proposed Budget Revenue and Expenditure History Table - Debt Service (38/39) Note: Includes Interfund Transfers listed separately				
	2011-12 Actuals	2012-13 Actuals	2013-14 Revised Budget	Proposed Budget
Revenues				
Property taxes/Mobile Home/TIF	6,976,381	2,054,223	6,055,277	7,322,358
Other local sources	2,220		1,350	1,364
Interdistrict sources				
Intermediate sources				
State sources				
Federal sources				
Other sources	45,980	389,986	145,417	145,418
Total revenues	7,024,581	2,444,209	6,202,044	7,469,140
Expenditures				
Instruction:				
Regular instruction				
Vocational instruction				
Special instruction				
Other instruction				
Pupil services				
Instructional staff services				
General administration services				
Building administration services				
Pupil transportation				
Principal and interest	26,269,793	4,859,529	6,437,300	7,593,652
Other support services				
Community Service				
Non-program			-	-
Total Expenditures	26,269,793	4,859,529	6,437,300	7,593,652
Proceeds from Debt	22,115,251			
Transfers in		1,138,584		
Transfers out			-	-
Net change in fund balance	2,870,039	(1,276,736)	(235,256)	(124,512)
Fund balance - beginning of year	756,858	3,626,897	2,350,161	2,114,905
Fund balance - end of year	3,626,897	2,350,161	2,114,905	1,990,393

Madison Metropolitan School District 2014-15 Proposed Budget Revenue and Expenditure History Table - Capital Maintenance (41) Note: Includes Interfund Transfers listed separately				
	2011-12 Actuals	2012-13 Actuals	2013-14 Revised Budget	Proposed Budget
Revenues				
Property taxes/Mobile Home/TIF	3,630,939	5,686,920	6,000,000	4,500,000
Other local sources	6,298			
Interdistrict sources				
Intermediate sources				
State sources				
Federal sources				
Other sources			-	-
Total revenues	3,637,237	5,686,920	6,000,000	4,500,000
Expenditures				
Instruction:				
Regular instruction				
Vocational instruction				
Special instruction				
Other instruction				
Pupil services				
Instructional staff services				
General administration services		6,514,369		
Building administration services	3,660,716		5,995,935	4,500,000
Pupil transportation				
Principal and interest				
Other support services	4,178	4,913	4,065	
Community Service				
Non-program			-	-
Total Expenditures	3,664,894	6,519,282	6,000,000	4,500,000
Proceeds from Debt				
Transfers in				
Transfers out				
Net change in fund balance	(27,657)	(832,362)	-	-
Fund balance - beginning of year	956,853	929,196	96,834	96,834
Fund balance - end of year	929,196	96,834	96,834	96,834

Madison Metropolitan School District 2014-15 Proposed Budget Revenue and Expenditure History Table - Food Service (50) Note: Includes Interfund Transfers listed separately				
	2011-12 Actuals	2012-13 Actuals	2013-14 Revised Budget	Proposed Budget
Revenues				
Property taxes/Mobile Home/TIF				
Other local sources	2,801,995	2,710,869	2,801,815	2,658,910
Interdistrict sources				
Intermediate sources				
State sources	167,557	177,432	175,000	170,761
Federal sources	7,400,079	7,596,194	7,845,262	7,891,181
Other sources	200		-	-
Total revenues	10,369,831	10,484,495	10,822,077	10,720,852
Expenditures				
Instruction:				
Regular instruction				
Vocational instruction				
Special instruction				
Other instruction				
Pupil services				
Instructional staff services				
General administration services		10,870,500		
Building administration services	10,300,766		10,847,653	10,720,852
Pupil transportation				
Principal and interest				
Other support services				
Community Service				
Non-program			-	-
Total Expenditures	10,300,766	10,870,500	10,847,653	10,720,852
Proceeds from Debt				
Transfers in		316,939	25,576	
Transfers out			-	
Net change in fund balance	69,065	(69,066)	-	-
Fund balance - beginning of year	-	69,066	-	-
Fund balance - end of year	69,065	-	-	-

Madison Metropolitan School District 2014-15 Proposed Budget Revenue and Expenditure History Table - Community Service (80) Note: Includes Interfund Transfers listed separately				
	2011-12 Actuals	2012-13 Actuals	2013-14 Revised Budget	Proposed Budget
Revenues				
Property taxes/Mobile Home/TIF	8,130,573		9,675,429	11,808,865
Other local sources	2,846,018	14,922,794	2,822,174	2,753,200
Interdistrict sources				
Intermediate sources	22,000	772		17,000
State sources				
Federal sources	1,036,870	1,100,847	1,330,600	1,427,056
Other sources			-	-
Total revenues	12,035,461	16,024,413	13,828,203	16,006,121
Expenditures				
Instruction:				
Regular instruction	460,212	497,449		
Vocational instruction				
Special instruction				
Other instruction				
Pupil services				
Instructional staff services	1,045,627	1,011,823		
General administration services	77,136	1,219,423		
Building administration services	780,817	418,239		
Pupil transportation				
Principal and interest	3,547			
Other support services		67,318		
Community Service	10,498,734	11,584,419	16,127,152	15,973,556
Non-program	282,693	290,318		-
Total Expenditures	13,148,766	15,088,989	16,127,152	15,973,556
Proceeds from Debt				
Transfers in	47,263			
Transfers out			(31,050)	(32,565)
Net change in fund balance	(1,066,042)	935,424	(2,329,999)	-
Fund balance - beginning of year	2,438,416	1,372,374	2,307,799	(22,200)
Fund balance - end of year	1,372,374	2,307,798	(22,200)	(22,200)



Baird Budget Forecast Model

The Madison Metropolitan School District utilizes a forecast tool by Robert W. Baird to assist in doing Budget Model Forecasting. Baird assists with giving the district the most up to date data and forecast information available on the assumptions that the district uses for Equalization Aid, revenue limit exemptions, revenue limit carryover limitations, etc. The Baird Budget Forecast Model for 2014-15 is attached with the following components:

General Fund (10) Revenues and Expenditures	61
Tax Levy and Miscellaneous	66
Revenue Limit Calculation	67
Equalization Aid Calculation	69

Baird Budget Forecast Model

Fund 10 Revenues

FUND 10 Revenues

Madison Metropolitan School District

FUND 10 REVENUES									
Operating Transfers In		\$183,907	-18.61%	\$197,606	7.45%	\$199,121	0.77%	\$201,112	1.00%
Total Transfers In		\$225,971	-18.61%	\$197,606	7.45%	\$199,121	0.77%	\$201,112	1.00%
1--									
100	Property Taxes (Fund 10 Revenue Cap)	\$226,120,781	1.57%	\$235,763,436	2.65%	\$239,422,991	1.55%	\$249,083,115	4.03%
121	Chargeback Levy	\$144,001	-51.39%	\$233,150	233.07%	\$116,141	-50.19%	\$120,000	3.32%
122	Mobil Home Tax/Fees	\$61,373	9.86%	\$70,000	3.82%	\$70,000	0.00%	\$70,000	0.00%
123	Other Taxes	\$0		\$200,000	-61.19%	\$200,000	0.00%	\$200,000	0.00%
220	Payments in Lieu of Taxes (Milwaukee Only)	\$0		\$0		\$0	0.00%	\$0	0.00%
240	Payments for Services	\$302,406	-10.74%	\$59,350	-78.01%	\$59,350	0.00%	\$59,350	0.00%
250	Food Sale Revenue	\$0		\$0		\$0	0.00%	\$0	0.00%
260	Non-Capital Sales	\$229,904	-99.53%	\$17,193	1503.82%	\$16,500	-4.03%	\$16,500	0.00%
270	School Activity Income	\$216,035	-1.97%	\$233,723	10.36%	\$230,000	-1.59%	\$230,000	0.00%
280	Investment Earnings	\$631,881	-48.15%	\$428,674	30.84%	\$428,674	0.00%	\$428,674	0.00%
290	Other Revenue from Local Sources	\$3,202,292	1.61%	\$3,128,162	-3.87%	\$3,157,712	0.94%	\$3,173,501	0.50%
200	All Other Local Revenue	\$0		\$0		\$0	0.00%	\$0	0.00%
Total Local		\$230,908,673	1.51%	\$240,133,688	2.45%	\$243,701,369	1.49%	\$253,381,139	3.97%
2--									
310	Transit of Aids	\$0		\$0		\$0	0.00%	\$0	0.00%
345	State Aid for Regular Ed. Open Enrollment	\$1,460,904	21.22%	\$1,993,722	12.58%	\$2,149,740	7.83%	\$2,093,520	-2.62%
340	Other Payments for Services	\$80,106	52.14%	\$120,000	-1.54%	\$120,000	0.00%	\$120,000	0.00%
380	Medical Service Reimbursements	\$0		\$0		\$0	0.00%	\$0	0.00%
390	Other Payments from WI School Districts	\$0		\$0		\$0	0.00%	\$0	0.00%
300	All Other Interdistrict Payments	\$0		\$0		\$0	0.00%	\$0	0.00%
Total Interdistrict Payments in Wisconsin		\$1,541,009	22.83%	\$2,113,722	11.67%	\$2,269,740	7.38%	\$2,213,520	-2.48%
3--									
440	Payments for Services	\$0		\$0		\$0	0.00%	\$0	0.00%
490	Other Payments from Non-WI School Districts	\$0		\$0		\$0	0.00%	\$0	0.00%
400	All Other Payments	\$0		\$0		\$0	0.00%	\$0	0.00%
Total Interdistrict Payments Outside WI		\$0		\$0		\$0	0.00%	\$0	0.00%
4--									
510	Transit of Aids	\$0		\$0		\$0	0.00%	\$0	0.00%
530	Payments for Services from CCDEBs	\$0		\$0		\$0	0.00%	\$0	0.00%
540	Payments for Services from CESAs	\$0		\$0		\$0	0.00%	\$0	0.00%
580	Medical Service Reimbursements	\$0		\$0		\$0	0.00%	\$0	0.00%
500	All Other Intermediate Sources	\$0		\$0		\$0	0.00%	\$0	0.00%
Total Intermediate Sources		\$0		\$0		\$0	0.00%	\$0	0.00%
5--									
611	Special Education State Aid	\$0		\$0		\$0	0.00%	\$0	0.00%
612	Transportation State Aid	\$204,465	14.27%	\$200,000	-14.40%	\$235,000	17.50%	\$246,750	5.00%
613	Library (Common School Fund)	\$862,198	-9.37%	\$860,000	10.05%	\$750,000	-12.79%	\$810,000	8.00%
615	Integration Aid (Resident)	\$137,598	273.09%	\$447,115	-12.91%	\$509,605	13.98%	\$489,973	-3.85%
616	Integration Aid (Non-Resident)	\$0		\$0		\$0	0.00%	\$0	0.00%
617	Food Service Aid	\$0		\$0		\$0	0.00%	\$0	0.00%
618	Bilingual/Bicultural State Aid	\$1,266,505	17.66%	\$1,372,353	-7.91%	\$1,372,353	0.00%	\$1,372,353	0.00%
619	Other State Categorical Aid	\$0		\$2,038,200	53.83%	\$4,118,400	102.06%	\$4,159,650	1.00%
621	Equalization Aid	\$14,866,248	289.77%	\$51,754,249	-10.68%	\$59,933,188	15.80%	\$58,137,255	-3.00%

Baird Budget Forecast Model

Fund 10 Revenues

FUND 10 Revenues

Madison Metropolitan School District

	HISTORICAL		Current Budget '13-'14	Working Budget '14-'15	Projected '15-'16	+/- %
	Actual '11-'12	Actual '12-'13				
623 Special Adjustment Aid	\$28,271,162	\$0	\$0	\$0	\$0	0.00%
625 High Cost Special Education Aid	\$0	\$0	\$0	\$0	\$0	0.00%
626 Supplemental Special Education Aid	\$0	\$0	\$0	\$0	\$0	0.00%
628 High Poverty Aid	\$1,765,760	\$1,765,760	\$1,601,009	\$1,601,009	\$1,601,009	0.00%
629 Other State General Aid	\$0	\$0	\$0	\$0	\$0	0.00%
630 State Special Project Grants	\$75,547	\$772,953	\$0	\$0	\$0	0.00%
641 General Tuition-State Paid	\$336,358	\$304,787	\$303,775	\$303,775	\$303,775	0.00%
642 Special Education Tuition-State Paid	\$0	\$0	\$0	\$0	\$0	0.00%
650 State SAGE Aid	\$6,628,246	\$6,929,564	\$6,929,562	\$6,929,562	\$6,929,562	0.00%
660 State Revenues from State Sources	\$5,743	\$5,770	\$0	\$0	\$0	0.00%
691 State Aid for Exempt Computers	\$1,946,958	\$1,929,231	\$1,958,992	\$2,000,365	\$2,072,819	3.62%
693 School District Consolidation Aid	\$0	\$0	\$0	\$0	\$0	0.00%
694 Sparsity Aid	\$0	\$0	\$0	\$0	\$0	0.00%
699 Other State Revenue	\$0	\$600	\$250,000	\$225,000	\$225,000	0.00%
600 All Other Revenue From State Sources	\$9,956	\$0	\$0	\$0	\$0	0.00%
6-- Total Revenue from State Sources	\$56,376,744	\$73,995,799	\$67,715,255	\$77,978,257	\$76,348,146	-2.09%
710 Federal Aid-Categorical	\$245,037	\$233,055	\$197,081	\$203,473	\$209,577	3.00%
720 Impact and Disaster Aid	\$0	\$0	\$0	\$0	\$0	0.00%
730 Federal Special Projects Aid Through DPI	\$3,483,629	\$3,399,514	\$2,835,350	\$2,917,778	\$2,976,133	2.00%
750 ESEA	\$7,310,191	\$6,298,024	\$6,511,771	\$7,113,480	\$7,113,480	0.00%
760 JTPA	\$0	\$0	\$0	\$0	\$0	0.00%
770 Federal Aid Through Municipalities and Counties	\$47,557	\$27,815	\$332,979	\$22,114	\$22,114	0.00%
780 Federal Aid Through State Agencies other than DPI	\$7,842,725	\$228,779	\$150,151	\$0	\$0	0.00%
790 Other Revenue from Federal Sources	\$1,063,020	\$1,415,889	\$48,692	\$494,833	\$494,833	0.00%
700 All Other Federal Sources	\$0	\$0	\$0	\$0	\$0	0.00%
7-- Federal Sources	\$19,992,158	\$11,603,076	\$10,076,025	\$10,751,679	\$10,816,138	0.60%
850 Reorganization Settlement	\$0	\$0	\$0	\$0	\$0	0.00%
860 Compensation for Sale or Loss of Fixed Assets	\$0	\$0	\$0	\$0	\$0	0.00%
873 Long-Term Loans	\$0	\$0	\$0	\$0	\$0	0.00%
874 State Trust Fund Loans	\$0	\$0	\$0	\$0	\$0	0.00%
870 Other Long-Term Debt Proceeds	\$0	\$0	\$0	\$0	\$0	0.00%
800 All Other Financing Sources	\$0	\$0	\$0	\$0	\$0	0.00%
8-- Total Financing Sources	\$0	\$0	\$0	\$0	\$0	0.00%
950 Contribution to Employee Benefit Trust	\$0	\$0	\$0	\$0	\$0	0.00%
960 Adjustments	\$89,996	\$224,372	\$0	\$0	\$0	0.00%
971 Refund of PY Expense	\$3,408,620	\$781,384	\$1,100,000	\$770,000	\$770,000	0.00%
972 Property Tax and Eq Aid Refund	\$8,733	\$0	\$10,000	\$5,000	\$5,000	0.00%
980 Medical Service Reimbursements	\$70,443	\$83,975	\$0	\$0	\$0	0.00%
990 Other Miscellaneous Revenues	\$1,828	\$0	\$289,356	\$0	\$0	0.00%
900 All Other Miscellaneous Revenues	\$37,662	\$81,564	\$102,000	\$102,000	\$102,000	0.00%
9-- Total Miscellaneous Revenues	\$3,617,282	\$1,171,295	\$1,501,356	\$877,000	\$877,000	0.00%
TOTAL FUND 10 REVENUES	\$312,661,837	\$323,239,198	\$321,737,652	\$335,777,165	\$343,837,056	2.40%

Baird Budget Forecast Model

Fund 10 Expenditures

FUND 10 Expenditures

Madison Metropolitan School District

FUND 10 EXPENDITURES										
110	Permanent Full Time	\$140,106,485	\$145,154,705	3.60%	<u>\$152,778,201</u>	5.25%	\$154,243,838	0.96%	\$156,557,496	1.50%
120	Permanent Part Time	\$1,577,690	\$1,527,296	-3.19%	<u>\$1,678,013</u>	9.87%	\$1,396,641	-16.77%	\$1,417,591	1.50%
130/160	Custodial/Clerical OT	\$174,198	\$132,839	-23.74%	<u>\$159,189</u>	19.84%	\$262,319	64.78%	\$266,253	1.50%
140	Security	\$660,324	\$661,198	0.13%	<u>\$828,678</u>	25.33%	\$839,107	1.26%	\$851,693	1.50%
100	All Other Salaries	\$11,371,969	\$11,143,475	-2.01%	<u>\$11,307,286</u>	1.47%	\$11,572,217	2.34%	\$11,745,800	1.50%
1--	Total Salaries	\$153,890,666	\$158,619,513	3.07%	\$166,751,367	5.13%	\$168,314,122	0.94%	\$170,838,834	1.50%
212	WRS	\$8,574,538	\$9,524,237	11.08%	\$10,423,143	9.44%	\$11,469,302	10.04%	\$11,641,342	1.50%
218	Employee Benefit Trust	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%
219	Other EE Benefits	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%
220	Social Security	\$11,581,576	\$12,025,896	3.84%	\$12,215,145	1.57%	\$12,655,152	3.60%	\$12,844,979	1.50%
230	Life Insurance	\$466,137	\$483,942	3.82%	<u>\$522,563</u>	7.98%	\$536,876	2.74%	\$542,245	1.00%
240	Medical	\$37,566,523	\$39,721,808	5.74%	<u>\$41,827,021</u>	5.30%	\$44,067,547	5.36%	\$46,270,924	5.00%
242	Hospitalization	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%
243	Dental	\$2,241,612	\$2,343,107	4.53%	<u>\$2,489,088</u>	6.23%	\$2,626,985	5.54%	\$2,679,525	2.00%
249	Other Health Insurance	\$231,564	\$266,183	14.95%	\$266,183	0.00%	\$304,308	14.32%	\$304,308	0.00%
250	Other Employee Insurance	\$1,080,641	\$1,116,974	3.36%	<u>\$1,228,036</u>	9.94%	\$1,175,373	-4.29%	\$1,187,127	1.00%
290	Other Employee Benefits	\$529,182	\$204,164	-61.42%	<u>\$218,908</u>	7.22%	\$412,691	88.52%	\$420,945	2.00%
200	All Other Benefits	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%
2--	Total Employee Benefits	\$62,271,774	\$65,686,312	5.48%	\$69,190,089	5.33%	\$73,248,235	5.87%	\$75,891,395	3.61%
310	Personal Services	\$4,002,865	\$3,085,779	-22.91%	\$4,441,685	43.94%	\$3,352,617	-24.52%	\$3,419,669	2.00%
320	Property Services	\$3,257,835	\$5,480,380	68.22%	\$2,900,751	-47.07%	\$2,807,990	-3.20%	\$2,864,150	2.00%
331	Gas for Heat	\$1,391,891	\$1,417,938	1.87%	\$1,516,162	6.93%	\$1,602,588	5.70%	\$1,650,666	3.00%
332	Oil for Heat	\$190	\$2,427	1177.51%	\$5,000	106.05%	\$5,000	0.00%	\$5,000	0.00%
333	Coal and/or Wood for Heat	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%
334	Electricity for Heat	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%
335	Gas for other than Heat	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%
336	Electricity for Other Than Heat	\$2,681,936	\$3,065,744	14.31%	\$3,094,394	0.93%	\$2,982,182	-3.63%	\$3,071,647	3.00%
337	Water	\$554,926	\$711,297	28.18%	\$621,478	-12.63%	\$600,000	-3.46%	\$618,000	3.00%
338	Sewerage	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%
339	Other Utilities	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%
340	Travel	\$8,405,772	\$9,517,734	13.23%	\$9,173,565	-3.62%	\$8,986,447	-2.04%	\$9,166,176	2.00%
350	Communication	\$1,338,412	\$1,367,751	2.19%	\$1,329,095	-2.83%	\$1,112,419	-16.30%	\$1,145,792	3.00%
360	Information Technology	\$527	\$207	-60.84%	\$14,252	6801.21%	\$0	-100.00%	\$0	0.00%
370	Payment to Non-Governmental Agencies	\$2,931,851	\$3,490,488	19.05%	\$3,573,292	2.37%	\$3,708,763	3.79%	\$3,838,569	3.50%
382	<u>Open Enrollment Payments</u>	\$5,942,898	\$6,596,992	11.01%	<u>\$7,870,279</u>	19.30%	\$8,856,592	12.53%	\$8,635,770	-2.49%
380	Other Intergovernmental Payments	\$437,676	\$589,697	34.73%	\$282,673	-52.06%	\$312,634	10.60%	\$328,266	5.00%
300	All Other Purchased Services	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%
3--	Total Purchased Services	\$30,946,780	\$35,326,433	14.15%	\$34,822,626	-1.43%	\$34,327,232	-1.42%	\$34,743,705	1.21%
410	Supplies	\$5,131,309	\$5,259,635	2.50%	\$6,529,918	24.15%	\$6,628,684	1.51%	\$6,761,258	2.00%
420	Apparel	\$104,890	\$75,494	-28.03%	\$66,877	-24.66%	\$43,329	-23.82%	\$43,329	0.00%
430	Instructional Media	\$2,457,794	\$5,201,781	111.64%	\$1,380,687	-73.46%	\$1,416,649	2.60%	\$1,459,148	3.00%

Baird Budget Forecast Model

Fund 10 Expenditures

FUND 10 Expenditures

Madison Metropolitan School District

	HISTORICAL		Actual '12-'13	+/- %	Current Budget '13-'14	+/- %	Working Budget '14-'15	+/- %	Projected '15-'16	+/- %
	Actual '11-'12	Actual '12-'13								
440 Non-Capital Equipment	\$928,116	\$350,015	-62.29%		\$262,057	-25.13%	\$224,127	-14.47%	\$257,747	15.00%
450 Resale Items	\$0	\$0			\$0		\$0	0.00%	\$0	0.00%
460 Equipment Components	\$0	\$432			\$0	-100.00%	\$0	0.00%	\$0	0.00%
470 Textbooks and Workbooks	\$886,339	\$660,297	-25.50%		\$14,320	-97.83%	\$35,015	144.53%	\$38,516	10.00%
480 Non-Instructional Computer Software	\$462,139	\$643,315	39.20%		\$365,390	-43.20%	\$148,812	-59.27%	\$171,133	15.00%
490 Other Non-Capital Items	\$96,622	\$68,032	-29.59%		\$42,770	-37.13%	\$87,796	105.27%	\$87,796	0.00%
400 All Other Non-Capital Objects	\$0	\$0			\$0		\$0	0.00%	\$0	0.00%
4-- Total Non-Capital Objects	\$10,067,210	\$12,259,001	21.77%		\$8,652,019	-29.42%	\$8,584,412	-0.78%	\$8,818,927	2.73%
510 Sites	\$2,586	\$50,217	1841.95%		\$0	-100.00%	\$0	0.00%	\$0	0.00%
520 Site Components	\$0	\$0			\$0		\$0	0.00%	\$0	0.00%
530 Buildings	\$0	\$1,000			\$0	-100.00%	\$0	0.00%	\$0	0.00%
540 Building Components	\$135,992	\$5,095	-96.25%		\$63,255	1141.51%	\$18,255	-71.14%	\$18,255	0.00%
550 Equipment/Vehicle--Initial Purchase	\$3,757,714	\$4,651,376	23.78%		\$1,405,166	-69.79%	\$2,464,286	75.37%	\$2,890,594	17.30%
560 Equipment/Vehicle--Replacement	\$511,688	\$541,285	5.78%		\$483,857	-10.61%	\$408,421	-15.59%	\$408,421	0.00%
570 Rental	\$201,437	\$169,273	-15.97%		\$201,925	19.29%	\$199,179	-1.36%	\$199,179	0.00%
500 All Other Capital Objects	\$0	\$0			\$0		\$0	0.00%	\$0	0.00%
5-- Total Capital Objects	\$4,609,416	\$5,418,246	17.55%		\$2,154,202	-60.24%	\$3,090,141	43.45%	\$3,516,449	13.80%
670 Principal Payments	\$1,158,542	\$1,913,193	65.14%		\$504,017	-73.66%	\$1,209,860	140.04%	\$1,209,860	0.00%
680 Interest Payments	\$280,958	\$197,921	-29.56%		\$120,527	-39.10%	\$125,500	4.13%	\$125,500	0.00%
690 Other Debt Related	\$2,818	\$3,450	22.41%		\$0	-100.00%	\$0	0.00%	\$0	0.00%
600 All Other Debt Retirement	\$0	\$0			\$0		\$0	0.00%	\$0	0.00%
6-- Total Debt Retirement	\$1,442,318	\$2,114,564	46.61%		\$624,545	-70.46%	\$1,335,360	113.81%	\$1,335,360	0.00%
711 District Liability Insurance	\$196,243	\$293,993	49.81%		\$293,936	-0.02%	\$319,770	8.79%	\$335,759	5.00%
712 District Property Insurance	\$114,949	\$174,789	52.06%		\$278,793	59.50%	\$285,000	2.23%	\$299,250	5.00%
713 Worker's Compensation	\$977,859	\$892,179	-8.76%		\$1,036,302	16.15%	\$1,049,000	1.23%	\$1,101,450	5.00%
714 Fidelity Bond Premiums	\$0	\$0			\$0		\$0	0.00%	\$0	0.00%
715 District Multiple Coverage	\$0	\$0			\$0		\$0	0.00%	\$0	0.00%
716 District Student Insurance	\$0	\$0			\$0		\$0	0.00%	\$0	0.00%
719 Other District Insurance	\$0	\$0			\$0		\$0	0.00%	\$0	0.00%
720 Judgments and Settlements	\$18,112	\$1,092	-93.97%		\$81,963	7407.73%	\$19,600	-76.09%	\$19,600	0.00%
730 Unemployment Compensation	\$206,099	\$142,742	-30.74%		\$233,570	63.63%	\$195,200	-16.43%	\$195,200	0.00%
790 Other Insurance and Judgments	\$0	\$0			\$0		\$0	0.00%	\$0	0.00%
700 All Other Insurance & Judgments	\$0	\$0			\$0		\$0	0.00%	\$0	0.00%
7-- Total Insurance & Judgments	\$1,513,261	\$1,504,784	-0.56%		\$1,924,565	27.90%	\$1,868,570	-2.91%	\$1,951,259	4.43%
827 Interfund Transfer to Fund 27	\$43,165,833	\$42,017,769	-2.66%		\$42,288,506	0.64%	\$44,202,593	4.53%	\$45,206,905	2.27%
838 Interfund Transfers to Fund 38	\$0	\$1,138,584			\$0	-100.00%	\$0		\$0	
839 Interfund Transfers to Fund 39	\$0	\$316,941			\$25,576	-91.93%	\$0	-100.00%	\$531,251	#####
850 Interfund Transfers to Fund 50	\$0	\$28,492			\$0	-100.00%	\$0	-100.00%	\$0	-100.00%
800 All Other Transfers	\$655,557	\$43,501,785	-95.65%		\$0		\$0		\$0	
8-- Total Transfers	\$43,821,400	\$43,501,785	-0.73%		\$42,314,082	-2.73%	\$44,202,593	4.46%	\$45,738,156	3.47%
930 Revenue Transits	\$11,130	\$12,005	7.86%		\$9,785	-18.49%	\$10,000	2.20%	\$10,000	0.00%
940 Dues and Fees	\$155,431	\$208,419	34.09%		\$307,130	47.36%	\$271,460	-11.61%	\$271,460	0.00%

Baird Budget Forecast Model

Fund 10 Expenditures

FUND 10 Expenditures

Madison Metropolitan School District

		HISTORICAL		Current Budget '13-'14	+/- %	Working Budget '14-'15	+/- %	Projected '15-'16	+/- %
		Actual '11-'12	Actual '12-'13						
950	Reorganization Settlement paid to Others	\$0	\$0	\$0		\$0	0.00%	\$0	0.00%
960	Adjustments	\$13,791	\$39,061	\$2,141	-94.52%	\$2,000	-6.58%	\$2,000	0.00%
971	Refund Payment	\$0	\$0	\$0		\$0	0.00%	\$0	0.00%
972	Property Tax Chargebacks and Eq Aid Payments	\$123,815	\$81,353	\$138,572	-34.30%	\$130,000	-6.19%	\$130,000	0.00%
980	Medical Service Reimbursement	\$0	\$0	\$0		\$0	0.00%	\$0	0.00%
990	Miscellaneous	\$99,391	\$98,016	(\$1,359,558)	-1.38%	\$392,941	-128.90%	\$589,412	50.00%
900	Other	\$0	\$0	\$6,900		\$100	-98.55%	\$100	0.00%
9--	Total Other Objects	\$402,958	\$438,854	(\$895,031)	-303.95%	\$806,502	-190.11%	\$1,002,972	24.36%
TOTAL FUND 10 EXPENDITURES		\$308,965,784	\$324,869,492	\$325,538,464	0.21%	\$335,777,166	3.15%	\$343,837,056	2.40%

Fund 10 Surplus (Deficit) \$3,696,053 (\$1,630,295) (\$3,800,812) (\$0)

Year End General Fund Balance \$46,943,263 \$45,312,968 \$41,512,156 \$41,512,156

(1) Salaries and Benefits:

Salaries and Benefit Information can be entered directly on this page or linked from the COMP Module.

Baird Budget Forecast Model

Levy and Misc

Madison Metropolitan School District

HISTORICAL

TAX LEVY:

	Actual '11-'12	Actual '12-'13	Current Budget '13-'14	Working Budget '14-'15	Projected '15-'16
TOTAL FUND 10 LEVY	\$226,120,781	\$229,675,185	\$235,763,436	\$239,422,991	\$249,083,115
Plus: FUND 39 LEVY	\$6,976,381	\$2,054,223	\$4,013,576	\$4,203,663	\$3,396,925
Less: FUND 39 LEVY OFFSET	\$0	\$0	\$0	\$0	\$0
Less: FUND 39 LEVY OFFSET	\$0	\$0	\$0	\$0	\$0
Plus: NEW FUND 39 LEVY	\$0	\$0	\$0	\$0	\$0
Plus: FUND 38 LEVY	\$0	\$0	\$2,041,701	\$3,264,113	\$3,939,081
Less: FUND 38 LEVY OFFSET	\$0	\$0	\$0	(\$145,418)	(\$145,418)
Plus: NEW FUND 38 LEVY	\$0	\$0	\$0	\$0	\$0
Plus: FUND 41 LEVY	\$3,630,939	\$5,681,809	\$6,000,000	\$4,500,000	\$4,500,000
Plus: FUND 80 LEVY	\$8,130,573	\$11,808,865	\$9,675,429	\$11,808,865	\$11,808,865
Chargeback Levy	\$144,001	\$70,000	\$233,150	\$116,141	\$120,000
TOTAL LEVY	\$245,002,675	\$249,290,082	\$257,727,292	\$263,170,355	\$272,702,568
% Increase (decrease) over previous FY		1.75%	3.38%	2.11%	3.62%

TOTAL TAX RATE PER \$1,000 EQUALIZED VALUE	\$11.14	\$11.52	\$11.86	\$12.11	\$12.55
Revenue Limit Tax Rate	\$10.45	\$10.88	\$11.23	\$11.38	\$11.85
Community Service Tax Rate (Fund 80)	\$0.37	\$0.55	\$0.45	\$0.54	\$0.54
Referendum Approved Debt Tax Rate (Fund 39)	\$0.32	\$0.09	\$0.18	\$0.19	\$0.16

Baird Budget Forecast Model

Revenue Limit Calculation

Madison Metropolitan School District

HISTORICAL		Actual '11-'12	Actual '12-'13	Current Budget '13-'14	Working Budget '14-'15	Projected '15-'16
A1.	Third Friday Count					
	Sept 2009	24,854				
	Sept 2010	25,230	25,230			
	Sept 2011	26,624	26,624	26,624	26,981	27,177
	Sept 2012		26,981	26,981	27,177	27,433
	Sept 2013			27,177	27,433	27,762
	Sept 2014					
	Sept 2015					
	Sept 2016					
	Sept 2017					
	Sept 2018					
	Summer School ADM					
	Summer School Enrollment Growth Multiplier:					
A2.	Current Third Friday Averages	613	550	685	685	685
	Enrollment Growth Multiplier:		-10.28%	24.55%	0.00%	0.00%
		25,786	26,501	27,174	27,453	27,731
			1.34%	0.73%	0.94%	1.20%
B.	Base Revenue -- Funds 10, 38, 41, 89					
	Adjustment for Unused Prior Year Levy in Base Data	\$279,767,398	\$287,050,704	\$297,528,769	\$308,513,199	\$315,047,818
	Total Adjusted Base Cost	\$279,767,398	\$10,311,258	\$19,846	\$8,946,697	\$3,961,965
			\$276,739,446	\$297,508,923	\$299,566,502	\$311,085,853
C.	Base Membership (From A1)	25,087	25,786	26,501	27,174	27,453
D.	Base Revenue per Member (B divided by C)	\$11,151.89	\$10,732.16	\$11,226.33	\$11,024.01	\$11,331.58
E.	Allowed Per Pupil Increase (set by State)					
	Per Member Increase Multiplier:		\$50.00	\$75.00	\$75.00	\$75.00
	Low Revenue Ceiling		-108.15%	50.00%	0.00%	0.00%
	Low Revenue Increase	\$9,000.00	\$9,000.00	\$9,100.00	\$9,100.00	\$9,100.00
	Low Rev Dist in CODEB (Enter DPI Adjustment)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
F.	Maximum Revenue per Member (D plus E)	\$10,538.54	\$10,782.16	\$11,301.33	\$11,099.01	\$11,406.58
G.	Current Membership Average (from A2)	25,786	26,501	27,174	27,453	27,731
H.	Revenue Limit no Exemptions (F multiplied by G)	\$271,746,792	\$285,738,022	\$307,102,341	\$304,701,122	\$316,315,870
	Revenue Limit Percent Increase/Decrease		5.15%	7.48%	-0.78%	3.81%
	Hold Harmless Nonrecurring Exemption	\$0	\$0	\$0	\$0	\$0
I.	Recurring Exemptions:					
	I1. Prior Year Carryover (100%)	\$10,048,705	\$10,311,258	\$19,846	\$8,946,697	\$3,961,965
	I2. Transfer of Service	\$1,255,207	\$1,479,489	\$1,391,011	\$1,400,000	\$1,400,000
	I3. Transfer of Territory	\$0	\$0	\$0	\$0	\$0
	I4. Federal Impact Aid Loss	\$0	\$0	\$0	\$0	\$0
	I5. Recurring Referenda to Exceed Rev. Limit	\$4,000,000	\$0	\$0	\$0	\$0

Baird Budget Forecast Model

Madison Metropolitan School District

Madison Metropolitan School District						
		HISTORICAL				
		Actual '11-'12	Actual '12-'13	Current Budget '13-'14	Working Budget '14-'15	Projected '15-'16
I6.	Other	\$0	\$0	\$0	\$0	\$0
J.	Limit w/ Recurring Exemptions	\$287,050,704	\$297,528,769	\$308,513,199	\$315,047,818	\$321,677,835
K.	Non-Recurring Exemptions:					
K1.	Non-Recurring Referenda to Exceed Rev. Limit	\$0	\$0	\$0	\$0	\$0
Declining Enrollment Exemption:						
	Average FTE Loss: '(A1 - A2) * 100%	0.00	0.00	0.00	0.00	0.00
	Average FTE Loss * Max. Revenue / member (F)	\$0	\$0	\$0	\$0	\$0
K2.	Non-Recurring Declining Enrollment Exemption	\$0	\$0	\$0	\$0	\$0
K3.	Other Non-Recurring Exemptions	\$0	\$1,717	\$104,140	\$0	\$0
K4.	Energy Efficiency Exemptions	\$0	\$0	\$0	\$0	\$0
L.	Revenue Limit w/ All Exemptions	\$287,050,704	\$297,530,486	\$308,617,339	\$315,047,818	\$321,677,835
M.	Less: State Equalization Aid	(\$43,275,008)	(\$58,456,938)	(\$52,201,363)	(\$60,442,793)	(\$58,627,229)
	Less: State Aid to High Poverty Districts	(\$1,765,760)	(\$1,765,760)	(\$1,601,009)	(\$1,601,009)	(\$1,601,009)
N.	Allowable Limited Revenue (Levy)	\$242,009,936	\$237,307,788	\$254,814,966	\$253,004,016	\$261,449,597
Less:						
O.	Fund 38 (Non Referendum Debt)	\$0	\$0	\$2,041,701	\$3,118,695	\$3,793,664
	Fund 41 (Capital Expenditures)	\$3,630,939	\$5,681,809	\$6,000,000	\$4,500,000	\$4,500,000
P.	Fund 10 Revenue Cap w/o Computer Aid	\$238,378,997	\$231,625,979	\$246,773,265	\$245,385,321	\$253,155,934
Q.	State Aid for Exempt Computers:					
a.	Exempt Computer Property Valuation	\$174,832,100	\$167,525,100	\$165,128,500	\$165,128,500	\$165,128,500
	Valuation Growth Multiplier		-4.18%	-1.43%	0.00%	0.00%
b.	TIF OUT Tax Apportionment Equalized Valuation	\$22,000,644,636	\$21,647,147,415	\$21,724,503,362	\$21,724,503,362	\$21,724,503,362
	Valuation Growth Multiplier		-1.61%	0.36%	0.00%	0.00%
c.	TIF OUT Value plus Exempt Computers (a + b)	\$22,175,476,736	\$21,814,672,515	\$21,889,631,862	\$21,889,631,862	\$21,889,631,862
	State Aid for Exempt Computers:	\$1,946,958	\$1,929,231	\$1,958,992	\$2,000,365	\$2,072,819
R.	Net Fund 10 Revenue Cap	\$236,432,039	\$229,696,748	\$244,814,273	\$243,384,956	\$251,083,115
	Less: Levy Under Revenue Cap	\$10,311,258	\$21,563	\$9,050,837	\$3,961,965	\$2,000,000
	Plus: Levy Over Revenue Cap	\$0	\$0	\$0	\$0	\$0
ACTUAL FUND 10 LEVY		\$226,120,781	\$229,675,185	\$235,763,437	\$239,422,991	\$249,083,115

Baird Budget Forecast Model

Equalization Aid Calculation

Madison Metropolitan School District											
HISTORICAL											
	Actual	Actual									
	'11-'12	'12-'13									
EQUALIZATION AID:											
DISTRICT Valuation (Tid-Out) (Prior Year)	\$22,345,613.876	\$22,177,911.572	\$21,823,464.335	\$21,889,631.862							
Percent Increase		-0.75%	-1.60%	0.30%							
DISTRICT Members (3rd Friday Count + SS ADM)	25,714	27,205	27,433	27,870							
Percent Increase		5.80%	0.84%	1.59%							
DISTRICT Valuation per Member	\$869,006	\$815,215	\$795,519	\$785,419							
Percent Increase		-6.19%	-2.42%	-1.27%							
DISTRICT Total Shared Costs											
Percent Increase	\$283,914.481	\$275,062.996	\$298,445.979	\$303,523.410							
DISTRICT Shared Costs per Member	\$11,041	\$10,111	\$10,879	\$10,891							
Percent Increase		-8.43%	7.60%	0.11%							
STATE Primary Aid Valuation Guarantee											
Percent Increase	\$1,930,000	\$1,930,000	\$1,930,000	\$1,930,000							
STATE Secondary Aid Valuation Guarantee	\$968,337	\$1,105,090	\$1,090,654	\$1,085,201							
Percent Increase		14.12%	-1.31%	-0.50%							
STATE Tertiary Aid Valuation Guarantee	\$564,023	\$555,356	\$536,519	\$531,690							
Percent Increase		-1.54%	-3.39%	-0.90%							
STATE Aidable Primary Cost Ceiling	\$1,000	\$1,000	\$1,000	\$1,000							
Percent Increase		0.00%	0.00%	0.00%							
STATE Aidable Secondary Cost Ceiling	\$9,496	\$9,005	\$9,092	\$9,374							
Percent Increase		-5.17%	0.97%	3.10%							
Primary Aid %											
Secondary Aid %	54.97%	57.76%	58.78%	59.30%							
Tertiary Aid %	10.26%	26.23%	-48.27%	-47.72%							
Primary Aid											
Secondary Aid	\$14,135,833.09	\$15,713,711.11	\$16,125,358.78	\$16,528,071.43							
Tertiary Aid	\$22,410,072.79	\$57,124,660.73	\$60,070,777.74	\$64,469,930.23							
	-\$21,485,464.94	-\$14,075,772.98	-\$23,666,435.14	-\$20,173,707.37							
ESTIMATED EQUALIZATION AID											
Prior Year Equalization Aid Adjustment	\$15,060,441	\$58,762,599	\$52,529,701	\$60,824,294							
	(\$1,085)	\$7,202	(\$5,866)	\$0							
Milwaukee Charter Program											
	(\$193,108)	(\$818,966)	(\$769,586)	(\$891,106)							
EQUALIZATION AID PAYMENT											
	\$14,866,248	\$57,950,835	\$51,754,249	\$59,933,188							
Hold Harmless Special Adjustment Aid											
	\$28,408,760	\$506,102	\$447,115	\$509,605							
EQUALIZATION AID PAYMENT INCLUDING SP. ADJ. AID											
	\$43,275,008	\$58,456,938	\$52,201,363	\$60,442,793							
Increase in Aid over prior FY											
Aid as a % of Shared Costs		35.08%	-10.70%	15.79%							
		21.25%	17.49%	19.91%							
PRIMARY Aid Per Member											
SECONDARY Aid Per Member	\$549.74	\$577.61	\$587.81	\$593.05							
TERTIARY Aid Per Member	\$871.51	\$2,099.79	\$2,189.73	\$2,313.24							
TOTAL Aid Per Member	(\$835.55)	(\$517.40)	(\$862.70)	(\$723.85)							
	\$585.70	\$2,160.00	\$1,914.84	\$2,182.43							

Revenues by Fund and Source

Statement of Revenue and Expenditure Budget Changes from 2013-14 Revised Budget to 2014-15 Proposed Budget

Proposed Revenues by Fund and Source

This table summarizes how the budget is funded, by revenue source. It includes the amount of revenue MMSD is projecting to receive to fund the budget for the upcoming fiscal year. It shows the prior year 2012-13 Actuals, 2013-14 Revised Current Year Budget, 2014-15 Proposed Budget, and the increase/decrease from the 2013-14 Revised Budget versus the 2014-15 Proposed Budget. The sources of revenue used to fund the budget are state, federal, and local sources.

Definitions:

- 2013-2014 Revised Budget = Fall Revised School Year 2014 Budget Adopted by the board in October 2014
- 2014-15 Proposed Budget = Spring Proposed Budget to the Board for School Year 2015.

Footnotes:

- Increase and Decrease column represents the difference between the 2014-15 Proposed Budget and the 2013-14 Revised Budget

Notes for Proposed Revenues by Fund and Source:

Fund 10

- ✓ Line 4 reflects an increase in Property Tax
- ✓ Line 5 reflects a decrease in Property Tax Chargebacks which is derived from the amount the district was invoiced this fiscal year for property owners that did not pay their taxes last year. The District can then in turn tax for those as a Property Tax Chargeback in the next tax year.
- ✓ Line 20 reflects a decrease in Student Fee revenue as a result of historical review of receipts
- ✓ Line 26 reflects an increase in Other Revenue for Assessment fees collected and Gateway to College where we will separate the revenue limit received for students prior to sending students to Madison College
- ✓ Line 30 reflects an increase for Open Enrollment students in
- ✓ Line 33 reflects a decrease in Common School Funds (Library Aid) based on information from DPI
- ✓ Line 38 reflects an increase for Other Categorical Aid which is the additional \$75 per student
- ✓ Line 39 reflects an increase for the additional Equalized State Aid
- ✓ Line 61 reflects an increase in Title III-English Acquisition funds
- ✓ Line 64 reflects a decrease for the ending of the Safe & Supportive Schools Grant
- ✓ Line 67 reflects an increase for Title I-A for 2013-14 carryover funds to 2014-15 which will be used for the Middle School

- ✓ Line 68 reflects an increase for Title I funding of Focus Schools
- ✓ Line 70 reflects the ending of Safe Routes to Schools Grant
- ✓ Line 71 reflects the ending of Safe Routes to Schools Grant
- ✓ Line 73 reflects an increase to show the Counseling Grant
- ✓ Line 75 reflects a decrease in the projection of receiving refunds from prior year that are considered aidable by DPI
- ✓ Line 79 reflects a decrease in Miscellaneous revenue as a result of historical review of collection.

Fund 27

- ✓ Line 83 reflects and increase of the Interfund Transfer from General Fund to operate
- ✓ Line 86 reflects an increase in the Special Education Categorical Aid which is based on 2013-14 estimated expenditures

Fund 41

- ✓ Line 108 reflects a decrease in Property Tax for Capital Maintenance

Fund 80

- ✓ Line 170 reflects the ceiling limit on Community Service Fund (80) Levy

Madison Metropolitan School District
Revenues by Fund and Source
2014-2015 Proposed Budget

Note: Includes All Funds and Interfund Transfers

2014-2015 Revenues			2012-2013	2013-2014	2014-2015	2014-2015
			Revenues	Revised Budget	Proposed Budget	Incr/Decr
Fund 10 General Fund						
1	1127	Interfund Transfer from Fund 27	153,698	166,556	166,556	0
2	1180	Transfer From Comm Srve Fund	24,270	31,050	32,565	1,515
3	1199	Transfer from STW Fd99	5,939	0	0	0
4	1211	Current Property Tax	229,675,184	235,763,436	239,422,992	3,659,556
5	1212	Property Tax Chargebacks	70,000	233,150	116,141	(117,009)
6	1213	Mobile Home Fees	67,425	70,000	70,000	0
7	1219	TIF Revenue	515,275	200,000	200,000	0
8	1241	Tuition-Individuals	49,906	59,350	59,350	0
9	1243	All Co-Curric Except Athletics	220,036	0	0	0
10	1262	Sale Of Materials-Non Sch	1,012	17,193	16,500	(693)
11	1264	Non-Capitl Surplus Prop Sales	60	0	0	0
12	1271	School Co-Curricular Athletics	207,553	233,723	230,000	(3,723)
13	1277	Reimbursable from City	4,229	0	0	0
14	1280	Interest On Investment	327,640	428,674	428,674	0
15	000	No DPI Project	327,628	428,674	428,674	0
16	999	Local School Funds	12	0	0	0
17	1291	Gifts & Contributions	3,975	0	0	0
18	000	No DPI Project	300	0	0	0
19	999	Local School Funds	3,675	0	0	0
20	1292	Student Fees	2,271,205	1,352,824	1,301,750	(51,074)
21	000	No DPI Project	1,485,089	1,352,824	1,301,750	(51,074)
22	999	Local School Funds	786,116	0	0	0
23	1293	Bldg Rntl/Bldg Permit Fee	317,315	360,000	360,000	0
24	1295	Summer School Fees	23,529	31,532	18,000	(13,532)
25	1297	Student Fines	11,169	15,174	15,730	556
26	1299	Other Revenue-Misc	626,797	1,368,633	1,462,232	93,600
27	000	No DPI Project	462,774	302,360	395,960	93,600
28	999	Local School Funds	164,023	1,066,272	1,066,272	0
29	1341	Tuition-Non Open-Non Ses	3,500	0	0	0
30	1345	Tuition-Open Enrol-Nonses	1,770,938	1,993,722	2,149,740	156,018
31	1349	Other Rev-Other District	118,375	120,000	120,000	0
32	1612	Transportation Aid	233,649	200,000	235,000	35,000
33	1613	Library Aid-Common Sch Fd	781,432	860,000	750,000	(110,000)
34	1615	Integration Aid	513,370	447,115	509,605	62,490
35	1618	Bilingual ESL State Aid	1,490,167	1,372,353	1,372,353	0
36	000	No DPI Project	1,490,167	0	0	0
37	322	Bilingual-Bicultural Aid	0	1,372,353	1,372,353	0
38	1619	Other Categorical Aid	1,324,950	2,038,200	4,118,400	2,080,200
39	1621	General State Aid	57,943,567	51,754,249	59,933,188	8,178,939
40	1628	High Poverty Aid	1,765,760	1,601,009	1,601,009	0
41	1630	State Special Projects Grants	772,953	0	0	0
42	339	4K Grant Community Approach	727,770	0	0	0
43	387	WI Ed Effectiveness Initiative	15,289	0	0	0
44	395	Alcohol & Other Drug Abuse	24,894	0	0	0
45	598	Wis Childhood Fitness	5,000	0	0	0
46	1641	General Tuition State Paid	304,787	303,775	303,775	0
47	1650	Sage-Stu Achiev Guar Educ	6,929,564	6,929,562	6,929,562	0

Madison Metropolitan School District
Revenues by Fund and Source
2014-2015 Proposed Budget

Note: Includes All Funds and Interfund Transfers

2014-2015 Revenues			2012-2013	2013-2014	2014-2015	2014-2015
			Revenues	Revised Budget	Proposed Budget	Incr/Decr
48	332	SAGE (Stu Guar In Educ)	6,929,564	6,929,562	6,929,562	0
49	1660	St Rev Thru Local Units	5,770	0	0	0
50	1691	Computer Aid	1,929,231	1,958,992	2,000,365	41,373
51	1699	Other Revenue - State	600	250,000	225,000	(25,000)
52	1713	Voc Ed Act Aid	233,055	197,081	203,473	6,392
53	400	Career & Tech Perkins	233,055	197,081	203,473	6,392
54	1730	Federal Special Proj Rev	3,399,514	2,835,350	2,917,778	82,428
55	334	Center for Disease Control-Bas	500	0	0	0
56	335	Educ For Homeless Childre	57,587	54,000	58,540	4,540
57	341	IDEA Flow Through	725,810	798,590	732,555	(66,034)
58	360	Charter Schools	212,184	0	0	0
59	365	Title IIA-Qual Teach/Prin	1,225,782	1,114,008	1,211,590	97,582
60	372	Title IIB Math & Science Partn	183,290	0	0	0
61	391	Title III-English Acquisi	590,111	539,948	915,092	375,145
62	552	Nutrition Grant	250	0	0	0
63	585	Advanced Placement Prgm	11,100	0	0	0
64	592	Safe & Support ScIs Public Aid	392,899	328,805	0	(328,805)
65	1751	Title I Revenue	6,298,024	6,511,771	7,113,480	601,709
66	140	ESEA Title I-D Delinquent	37,023	0	35,701	35,701
67	141	ESEA Title I-A	6,133,721	6,511,771	6,923,780	412,009
68	145	ESEA Title I-A St Pgm Imp	127,280	0	154,000	154,000
69	1770	Fed Rev Thru Local Units	27,815	332,979	22,114	(310,865)
70	1780	Fed Rev Thru St (Not DPI)	228,779	150,151	0	(150,151)
71	000	No DPI Project	88,396	150,151	0	(150,151)
72	595	ED Jobs	140,384	0	0	0
73	1790	Direct Rev Frm Fed Source	1,415,889	48,692	494,833	446,141
74	1964	Insurance Reimbursements	224,372	0	0	0
75	1971	Aidable Refund	781,384	1,100,000	770,000	(330,000)
76	1972	Non-Aidable Refund	0	10,000	5,000	(5,000)
77	1973	Miscellaneous Rebate	81,564	102,000	102,000	0
78	1989	Medical Service Reimbursement	83,975	0	0	0
79	1990	Miscellaneous	0	289,356	0	(289,356)
80	Total Fund 10 General Fund		323,239,198	321,737,652	335,777,166	14,039,514
Fund 21 Special Revenue Trust Fund						
81	1291	Gifts & Contributions	1,188,962	0	0	0
82	Total Fund 21 Special Revenue Trust Fund		1,188,962	0	0	0
Fund 27 Educational Services						
83	1110	Transfer from Gen Fund	42,017,769	42,288,506	44,202,593	1,914,087
84	1316	St Rev Other Dist-St Grts	549	0	0	0
85	1347	Tuition-Open Enroll-SES	37,030	50,000	50,000	0
86	1611	Handicapped Aid	17,779,604	17,025,506	17,571,488	545,982
87	1625	State High Cost Aid	562,593	500,000	650,000	150,000
88	1690	Oth Rev St Srcs-Not Dpi	15,062	0	0	0
89	1711	Special Ed High Cost Aid	310,109	320,000	320,000	0
90	1730	Federal Special Proj Rev	5,905,772	4,683,280	4,841,560	158,280
91	341	IDEA Flow Through	5,681,557	4,518,952	4,674,871	155,920
92	342	IDEA Discretionary	12,320	0	0	0
93	347	IDEA Preschool Entitlement	211,895	164,328	166,688	2,360

Madison Metropolitan School District
Revenues by Fund and Source
2014-2015 Proposed Budget

Note: Includes All Funds and Interfund Transfers

2014-2015 Revenues			2012-2013	2013-2014	2014-2015	2014-2015
			Revenues	Revised Budget	Proposed Budget	Incr/Decr
94	1780	Fed Rev Thru St (Not DPI)	5,421,535	4,300,000	4,433,536	133,536
95	Total Fund 27 Educational Services		72,050,023	69,167,292	72,069,176	2,901,884
Fund 30 Debt Service						
96	1211	Current Property Tax	2,054,223	4,013,576	4,203,663	190,087
97	1280	Interest On Investment	3,226	1,350	1,364	14
98	Total Fund 30 Debt Service		2,057,449	4,014,926	4,205,027	190,101
Fund 38 Non-Ref Debt Service Fund						
99	1110	Transfer from Gen Fund	1,138,584	0	0	0
100	1211	Current Property Tax	0	2,041,701	3,118,695	1,076,994
101	1280	Interest On Investment	203	0	0	0
102	1879	Premium/Accrued Interest	0	145,418	0	(145,418)
103	1968	Debt Issue Prem & Acc Int	215,130	0	0	0
104	1971	Aidable Refund	171,428	0	145,418	145,418
105	Total Fund 38 Non-Ref Debt Service Fund		1,525,344	2,187,119	3,264,113	1,076,994
Fund 40 Capital Proj Fd-General						
106	1280	Interest On Investment	10	0	0	0
107	Total Fund 40 Capital Proj Fd-General		10	0	0	0
Fund 41 Capital Expansion Fund						
108	1211	Current Property Tax	5,681,809	6,000,000	4,500,000	(1,500,000)
109	1280	Interest On Investment	5,111	0	0	0
110	Total Fund 41 Capital Expansion Fund		5,686,920	6,000,000	4,500,000	(1,500,000)
Fund 45 Energy Efficiency						
111	1280	Interest On Investment	22,530	0	0	0
112	1875	Proceeds From Lt Bonds	9,100,000	0	0	0
113	Total Fund 45 Energy Efficiency		9,122,530	0	0	0
Fund 47 QZAB/QSCB Funds						
114	1280	Interest On Investment	7,402	0	0	0
115	Total Fund 47 QZAB/QSCB Funds		7,402	0	0	0
Fund 50 Food Service						
116	1110	Transfer from Gen Fund	316,941	25,576	0	(25,576)
117	1251	Food Service Sales-Pupils	2,440,767	2,585,000	2,404,556	(180,444)
118	1252	Food Service Sales-Adults	99,689	87,750	101,264	13,514
119	1259	Food Service Sales-Other	62,989	46,000	66,025	20,025
120	1291	Gifts & Contributions	41,225	15,000	19,000	4,000
121	000	No DPI Project	17,673	15,000	19,000	4,000
122	586	Summer Food Srv Prgm	23,551	0	0	0
123	1299	Other Revenue-Misc	66,200	68,065	68,065	0
124	1617	Food Services-St Reimb	177,432	175,000	170,761	(4,239)
125	542	State School Lunch Aid	93,966	80,000	78,062	(1,938)
126	543	State School Breakfast Prgm	83,466	95,000	92,699	(2,301)
127	1714	Donated Commodities	559,795	573,000	472,463	(100,537)
128	000	No DPI Project	553,076	570,000	469,463	(100,537)
129	586	Summer Food Srv Prgm	6,720	3,000	3,000	0
130	1717	Food Service Federal Rev	6,835,426	7,252,525	7,418,718	166,192
131	546	Food Service Aid-Breakfast	1,511,197	1,575,000	1,599,540	24,540
132	547	Food Service Aid-Lunch	4,880,486	5,180,000	5,341,277	161,277
133	551	CACFP Supper Reimb	53,235	37,525	37,900	375
134	586	Summer Food Srv Prgm	390,508	460,000	440,000	(20,000)

Madison Metropolitan School District

Revenues by Fund and Source

2014-2015 Proposed Budget

Note: Includes All Funds and Interfund Transfers

2014-2015 Revenues			2012-2013	2013-2014	2014-2015	2014-2015
			Revenues	Revised Budget	Proposed Budget	Incr/Decr
135	1730	Federal Special Proj Rev	200,972	19,737	0	(19,737)
136	376	WI Fresh Fruit & Vegetable Prg	184,971	0	0	0
137	594	WI Fresh Fruit & Vegetable Prg	16,002	19,737	0	(19,737)
138	Total Fund 50 Food Service		10,801,435	10,847,653	10,720,852	(126,801)
Fund 61 High School Student Activity						
139	1201	School Activity Annl Beg Bal	967,820	0	0	0
140	1280	Interest On Investment	507	0	0	0
141	1291	Gifts & Contributions	76,886	0	0	0
142	1292	Student Fees	863,662	0	0	0
143	1299	Other Revenue-Misc	302,944	0	0	0
144	Total Fund 61 High School Student Activity		2,211,820	0	0	0
Fund 62 Middle School Student Activit						
145	1201	School Activity Annl Beg Bal	227,178	0	0	0
146	1280	Interest On Investment	12	0	0	0
147	1292	Student Fees	442,715	0	0	0
148	1299	Other Revenue-Misc	131,183	0	0	0
149	Total Fund 62 Middle School Student Activit		801,088	0	0	0
Fund 63 Elementary School Student Acti						
150	1201	School Activity Annl Beg Bal	171,221	0	0	0
151	1292	Student Fees	321,377	0	0	0
152	1299	Other Revenue-Misc	65,303	0	0	0
153	Total Fund 63 Elementary School Student Acti		557,901	0	0	0
Fund 71 Expendable Trust						
154	1230	Interfund Payments	69	0	0	0
155	000	No DPI Project	34	0	0	0
156	999	Local School Funds	35	0	0	0
157	1280	Interest On Investment	1,762	0	0	0
158	000	No DPI Project	1,526	0	0	0
159	999	Local School Funds	237	0	0	0
160	1291	Gifts & Contributions	105,379	0	0	0
161	000	No DPI Project	7,500	0	0	0
162	999	Local School Funds	97,879	0	0	0
163	1299	Other Revenue-Misc	5,369	0	0	0
164	999	Local School Funds	5,369	0	0	0
165	Total Fund 71 Expendable Trust		112,580	0	0	0
Fund 75 Non-Expendable Trust						
166	1280	Interest On Investment	72	0	0	0
167	000	No DPI Project	37	0	0	0
168	999	Local School Funds	35	0	0	0
169	Total Fund 75 Non-Expendable Trust		72	0	0	0
Fund 80 Community Service						
170	1211	Current Property Tax	11,808,865	9,675,429	11,808,865	2,133,436
171	1244	Local Payment for Service	101,550	84,500	27,000	(57,500)
172	1272	Community Service Fees	26,000	0	0	0
173	1291	Gifts & Contributions	169,890	50,000	50,000	0
174	1292	Student Fees	39,025	31,600	45,000	13,400
175	1295	Summer School Fees	0	5,100	5,200	100
176	1296	Nontaxable Revenues MSCR	1,175,633	1,069,774	1,082,500	12,726

Madison Metropolitan School District
Revenues by Fund and Source
2014-2015 Proposed Budget

Note: Includes All Funds and Interfund Transfers

2014-2015 Revenues			2012-2013	2013-2014	2014-2015	2014-2015
			Revenues	Revised Budget	Proposed Budget	Incr/Decr
177	1298	Taxable Revenues MSCR	1,490,521	1,566,200	1,477,700	(88,500)
178	1299	Other Revenue-Misc	111,312	15,000	65,800	50,800
179	1517	Federal Aid In Transit	772	0	17,000	17,000
180	1730	Federal Special Proj Rev	908,073	1,100,000	1,149,556	49,556
181	367	Title IV-B 21St Cent Clc	908,073	1,100,000	1,149,556	49,556
182	1770	Fed Rev Thru Local Units	192,774	230,600	277,500	46,900
183	Total Fund 80 Community Service		16,024,413	13,828,203	16,006,121	2,177,918
Fund 99 Student Prgm Coop-Fiscal Agent						
184	1110	Transfer from Gen Fund	28,492	0	0	0
185	1299	Other Revenue-Misc	3,950	0	0	0
186	1343	Other Rev Ed Services	485	0	0	0
187	1349	Other Rev-Other District	69,325	0	0	0
188	1690	Oth Rev St Srcs-Not Dpi	123,645	0	0	0
189	1780	Fed Rev Thru St (Not DPI)	97,467	0	0	0
190	Total Fund 99 Student Prgm Coop-Fiscal Agent		323,364	0	0	0
	Total All Funds		445,710,510	427,782,844	446,542,455	18,759,611

Expenditures by Object

Statement of Revenue and Expenditure Budget Changes from 2013-14 Revised Budget to 2014-15 Proposed Budget

Proposed Expenditures by Object

This table summarizes the MMSD expenditures in terms of dollars by three (3) digit object code and totaled on one (1) digit. It shows the prior year 2012-13 Actuals, 2013-14 Revised Budget, 2014-15 Proposed Budget, and the increase/decrease from the 2013-14 Revised Budget versus the 2014-15 Proposed Budget.

Definitions:

- 2013-2014 Revised Budget = Fall Revised School Year 2014 Budget Adopted by the board in October 2014
- 2014-15 Proposed Budget = Spring Proposed Budget to the Board for School Year 2015.

Footnotes:

- Increase and Decrease column represents the difference between the 2014-15 Proposed Budget and the 2013-14 Revised Budget
- Health Insurance related Fringe Accounts (object 0240) will show an approximate five percent increase throughout the reports.

Notes for Proposed Expenditures by Object:

Fund 10

- ✓ Line 1 reflects a decrease for Title I Grant (\$97,468) and Human Resources (\$36,066)
- ✓ Line 2 reflects an increase as a placeholder for staffing of the Behavior Plan \$1.3 while the plan is in the implementation phase
- ✓ Line 3 reflects Clerical Overtime from Object 0103 to 0163 (\$33,805), decrease in clerical overtime (\$138,815) and increase for district Wellness program support (\$100,000)
- ✓ Line 4 reflects a decrease to Summer School Educational Assistants based on history and new budget plan
- ✓ Line 9 reflects an increase to Summer School Misc Temporary based on history and new budget plan
- ✓ Line 11 reflects a net increase for Teachers which includes approximately \$1,125,000 in savings from Retirees, Grant Staff decrease of \$581,188 and staffing adds of \$807,634

- ✓ Line 17 reflects an increase to Non-Union Professional (NUP) for positions that have converted from Teachers to NUP, Retired Positions reallocated as NUPS, New positions as NUPS (example: Unallocated Teacher PST position changed to Coordinator of Mental Health)
- ✓ Line 19 reflects a reallocation of Administrative Subs (\$104,767) from multiple departments to other objects and department, decrease of \$35,010 for the Safe and Supportive Schools Grant that no longer exists for 2014-15, and a decrease of \$51,990 from English Acquisition Grant.
- ✓ Line 42 reflects approximately a 5% increase to Health Insurance based on the costing of actual employees
- ✓ Line 49 reflects a reclassification of staff coded to 212000 incorrectly
- ✓ Line 40 reflects the ending of the Safe Routes to Schools Grant and staff coded incorrectly to Guidance
- ✓ Line 52 reflects a decrease to Professional Services for Building Services (\$394,677), Safe School Grant (\$63,240), 2013-14 One Time Equity spending for Responsive Classroom to be removed (\$126,850) , Human Resources (\$329,208)
- ✓ Line 55 reflects a decrease in Literacy for Mondo Professional Services (\$332,489)
- ✓ Line 58 reflects an increase that represents the re-alignment of the School Improvement Partners, New Student Services Coordinators (Mental Health, BEP, Content Specialist, Professional Development), and Instructional Technology Staff
- ✓ Line 91 reflects an increase to Interdistrict Payments in WI for Open Enrollment in the amount of \$986,314
- ✓ Line 97 reflects a reclassification of CRLM from object 0411 to 0401 in the amount of \$1,781,702 for identification clarity
- ✓ Line 102 reflects a decrease for medical supplies no longer needed at the same quantity (\$50,829 hand sanitizer, \$31,780 misc supplies)
- ✓ Line 110 reflects increase for Technology Plan \$153,127
- ✓ Line 116 reflects removal of one-time equity funding from 2013-14 (\$94,676)
- ✓ Line 124 reflects increase for Technology Plan \$430,387 and Title I \$282,539
- ✓ Line 125 reflects increase for Technology Plan \$377,437
- ✓ Line 130 reflects increase for Technology Plan \$1,190,860
- ✓ Line 148 reflects increase for the Interfund Transfer to Fund 27 for Special Education \$1,914,087
- ✓ Line 166 reflects a decrease in salary savings of \$1,658,552. In the 2013-14 Fall Revised Budget the Salary Savings account was used as the representative adjustment account for a final fringe calculation that would have affected all the general ledger fringe accounts and due to timeline of the budget process and the total impact of adjustment it was decided to use the Salary Savings account. There is an account in each fund to appropriately record these adjustments.

- ✓ Line 167 reflects a decrease to the object code designated for Formula Budget Adjustment in the amount of \$277,290. This was a 2013-14 one-time equity expense in the Fall Revised Budget to adjust schools allotment budgets based on fall enrollment

Fund 27

- ✓ Line 175 reflects an increase for Temporary SEA's for Extended School Year \$190,000 and Regular School Year \$373,497
- ✓ Line 179 reflects a decrease in Special Education Teachers to realign to base allocation without conversions
- ✓ Line 180 reflects an increase in Special Education Assistants to realign to base allocation without conversions
- ✓ Line 208 reflects an increase to Special Education pupil transportation based on actual expenditure history and known transportation routes.
- ✓ Line 228 reflects an increase to Other Media on the IDEA Flow Thru grant for \$241,713
- ✓ Line 229 reflects an increase to Non-Capital Equipment on the IDEA Flow Thru grant for \$102,300

Fund 41

- ✓ Line 271 reflects a decrease to Facility Maintenance to \$1,500,000

Madison Metropolitan School District
Expenditures by Fund and Obj
2014-2015 Proposed Budget

Note: Includes Funds 10,27,38,39,41,50,80,99 and Interfund Transfers

Account Description		2012-2013 Actuals	2013-2014 Revised Budget	2014-2015 Proposed Budget	2014-15 Incr/Decr
10 - General Fund					
1	Total for 0100 - Administrative Temp:	309,685	397,061	243,193	(153,868)
2	Total for 0101 - Teacher-Temp:	6,652,855	7,083,862	7,911,089	827,227
3	Total for 0102 - Sub Teacher-Contractual:	2,683,969	2,614,204	2,076,675	(537,529)
4	Total for 0103 - Clerical / Technical-Temp:	351,963	387,984	259,222	(128,762)
5	Total for 0104 - EA / SEA-Temp:	135,588	127,527	32,334	(95,193)
6	Total for 0105 - Cust / Operation-Temp:	57,991	36,029	145,775	109,746
7	Total for 0107 - Food Service-Temp:	-	-	-	-
8	Total for 0108 - NonUnion Professional-Temp:	2,201	-	-	-
9	Total for 0109 - Misc-Temp:	411,368	569,989	873,178	303,189
10	Total for 0110 - Administrative-Perm:	12,112,180	12,941,311	12,890,967	(50,343)
11	Total for 0111 - Teacher-Perm:	104,970,069	109,598,249	109,826,695	228,446
12	Total for 0112 - Perm Non-Union Hourly:	435,543	425,380	429,593	4,213
13	Total for 0113 - Clerical / Technical-Perm:	7,889,589	8,416,512	8,365,913	(50,599)
14	Total for 0114 - EA / HCA-Perm:	2,903,254	3,332,226	3,327,379	(4,847)
15	Total for 0115 - Cust / Operation-Perm:	9,714,016	10,073,456	10,165,841	92,385
16	Total for 0116 - Maint / Trades-Perm:	1,151,827	1,253,530	1,279,013	25,484
17	Total for 0118 - PermNon-Union Professional:	2,589,244	3,148,310	4,382,790	1,234,480
18	Total for 0119 - Misc-Perm:	3,388,983	3,589,227	3,575,647	(13,581)
19	Total for 0122 - Sub Teacher-Administrativ:	867,567	904,202	638,886	(265,316)
20	Total for 0129 - Noon Lunch Supervision:	659,729	773,811	757,755	(16,056)
21	Total for 0130 - Cust O/T-Misc:	-	99,493	-	(99,493)
22	Total for 0131 - Cust O/T-Regular:	-	-	-	-
23	Total for 0135 - Cust O/T-Snow Plowing:	46,391	44,772	45,070	298
24	Total for 0137 - Cust O/T-Nonschool Activ.:	80,987	14,924	11,282	(3,642)
25	Total for 0139 - Cust O/T-Emergency Maint.:	5,461	-	-	-
26	Total for 0141 - Security:	661,198	828,678	839,107	10,429
27	Total for 0151 - Board of Education:	30,750	29,700	30,750	1,050
28	Total for 0155 - Sabbatical Pay-Teachers:	-	52,780	-	(52,780)
29	Total for 0161 - Security OT:	37,689	-	8,588	8,588
30	Total for 0163 - Clerical OT:	275,024	8,150	85,365	77,215
31	Total for 0164 - Ed Asst OT:	3,063	-	500	500
32	Total for 0165 - Custodial OT:	172,677	-	100,859	100,859
33	Total for 0166 - Trades OT:	8,593	-	-	-
34	Total for 0167 - Food Svcs OT:	127	-	-	-
35	Total for 0169 - Other OT:	9,934	-	10,654	10,654
36	Total for 0100 - Salaries:	158,619,513	166,751,367	168,314,122	1,562,755
37	Total for 0212 - Employer's Share WRS:	9,514,237	10,125,635	10,879,432	753,797
38	Total for 0214 - Employer WRS Rate Temp:	10,000	297,509	589,870	292,362
39	Total for 0220 - Social Security:	12,025,896	11,664,602	11,786,275	121,673
40	Total for 0222 - Social Security Rate Temp:	-	550,543	868,877	318,334
41	Total for 0230 - Life Insurance:	483,942	522,563	536,876	14,313
42	Total for 0240 - Health Insurance:	39,721,808	41,827,021	44,067,547	2,240,525
43	Total for 0243 - Dental Insurance:	2,343,107	2,489,088	2,626,985	137,898
44	Total for 0249 - Lt Care Insurance:	266,183	266,183	304,308	38,125
45	Total for 0251 - Long Term Disability Ins:	1,116,974	1,228,036	1,175,373	(52,663)
46	Total for 0290 - Other Employee Benefits:	204,164	218,908	412,691	193,783
47	Total for 0200 - Benefits:	65,686,312	69,190,088	73,248,235	4,058,147
48	Total for 0306 - Athletic Trainers-Annual:	31,601	38,821	40,000	1,179
49	Total for 0307 - Athletic Trainers-Events:	16,730	20,841	20,212	(629)

Madison Metropolitan School District
Expenditures by Fund and Obj
2014-2015 Proposed Budget

Note: Includes Funds 10,27,38,39,41,50,80,99 and Interfund Transfers

		2012-2013	2013-2014	2014-2015	2014-15
	Account Description	Actuals	Revised Budget	Proposed Budget	Incr/Decr
50	Total for 0308 - Police-Educational Res:	-	0	-	(0)
51	Total for 0309 - Police-Event Coverage:	14,651	18,154	17,860	(294)
52	Total for 0310 - Personal Svs-Prof/Tec/Official:	1,831,933	2,757,336	1,905,465	(851,871)
53	Total for 0311 - Architech & Engineer Fees:	17,330	19,570	20,000	430
54	Total for 0313 - Personal Services Audit:	-	75,221	-	(75,221)
55	Total for 0314 - Personal Services Consult:	1,057,535	1,449,400	1,265,424	(183,977)
56	Total for 0315 - Employee Health Exams:	28,655	9,711	25,000	15,289
57	Total for 0316 - Litigation / Arbitration:	23,822	29,354	32,000	2,646
58	Total for 0317 - Pers Svcs Clerical-Perm:	18,676	196	-	(196)
59	Total for 0318 - Pers Svcs Clerical-Temp:	41,155	19,368	24,878	5,509
60	Total for 0319 - Pers Svcs Cultural Arts:	3,690	3,714	1,779	(1,935)
61	Total for 0320 - Property Services:	68,972	30,680	30,000	(680)
62	Total for 0321 - Site Maintenance:	457,788	277,204	129,767	(147,437)
63	Total for 0322 - Building Maintenance:	2,832,977	846,132	1,041,529	195,397
64	Total for 0323 - Purchased Svcs Operation:	433,510	452,061	450,000	(2,061)
65	Total for 0324 - Equipment Repair Svcs:	1,152,435	668,035	561,688	(106,347)
66	Total for 0327 - Vehicle Repair Svcs:	138,422	147,342	135,568	(11,774)
67	Total for 0328 - Space Rental-Events/Mtgs:	97,731	89,276	86,349	(2,927)
68	Total for 0329 - Space Rental - Long Term:	298,545	390,022	373,090	(16,932)
69	Total for 0331 - Gas:	1,417,938	1,516,162	1,602,588	86,426
70	Total for 0332 - Fuel Oil:	2,427	5,000	5,000	-
71	Total for 0336 - Electricity:	3,065,744	3,094,394	2,982,182	(112,212)
72	Total for 0337 - Water & Sewer:	711,297	621,478	600,000	(21,478)
73	Total for 0341 - Pupil Travel:	7,476,253	7,478,126	7,316,759	(161,367)
74	Total for 0342 - Employee Travel Local:	151,363	240,995	146,147	(94,848)
75	Total for 0343 - Contracted Service Travel:	644,525	698,618	707,000	8,382
76	Total for 0344 - Employee Trav-Conferences:	823,036	436,401	439,399	2,999
77	Total for 0345 - Pupil Field Trips Lodge & Food:	67	-	-	-
78	Total for 0347 - Trans Parent Contracts:	204,171	124,893	204,000	79,107
79	Total for 0348 - Vehicle Fuel:	188,052	192,105	151,000	(41,105)
80	Total for 0349 - Taxi Cab Transportation:	30,266	2,428	22,142	19,714
81	Total for 0351 - Advertising:	62,087	64,814	54,750	(10,064)
82	Total for 0352 - Page Systems:	17,672	44,111	30,000	(14,111)
83	Total for 0353 - Postage:	249,422	271,006	229,886	(41,121)
84	Total for 0354 - Printing & Binding:	244,294	137,002	114,024	(22,978)
85	Total for 0355 - Telephone:	783,048	794,034	682,766	(111,268)
86	Total for 0356 - Quick Copy Service:	(34,926)	(30,050)	(47,184)	(17,134)
87	Total for 0358 - On-line communications:	46,153	48,178	48,178	-
88	Total for 0360 - Information Technology:	207	14,252	-	(14,252)
89	Total for 0370 - Educ Svcs-Non Govt Agency:	3,490,488	3,573,292	3,708,763	135,471
90	Total for 0381 - Payment To Municipality:	138,613	123,857	75,000	(48,857)
91	Total for 0382 - Interdistrict Pymt In WI:	6,596,992	7,870,279	8,856,592	986,314
92	Total for 0385 - Pymnt Intermediate Units:	11,178	5,804	11,634	5,830
93	Total for 0386 - Payment To CESA:	42,636	-	-	-
94	Total for 0387 - Payment To State:	328,914	56,382	120,000	63,618
95	Total for 0389 - Payment To WTCS District:	68,356	96,630	106,000	9,370
96	Total for 0300 - Purch Svcs:	35,326,433	34,822,626	34,327,232	(495,395)
97	Total for 0401 - ELM:	-	36,809	1,818,511	1,781,702
98	Total for 0411 - General Supplies:	4,070,372	5,539,563	3,954,616	(1,584,947)
99	Total for 0412 - Workbooks:	375,158	4,855	13,941	9,086

Madison Metropolitan School District
Expenditures by Fund and Obj
2014-2015 Proposed Budget

Note: Includes Funds 10,27,38,39,41,50,80,99 and Interfund Transfers

Account Description		2012-2013 Actuals	2013-2014 Revised Budget	2014-2015 Proposed Budget	2014-15 Incr/Decr
100	Total for 0413 - Inactive - Computer Supplies:	3,264	5,209	1,500	(3,709)
101	Total for 0415 - Food:	187,374	75,247	115,656	40,408
102	Total for 0416 - Medical Supplies:	80,052	161,360	80,041	(81,318)
103	Total for 0417 - Paper:	366,318	525,854	459,419	(66,435)
104	Total for 0418 - Fuel For Vehicles:	177,098	181,022	185,000	3,978
105	Total for 0420 - Apparel:	75,494	56,877	43,329	(13,549)
106	Total for 0431 - Audiovisual Media:	12,996	32,118	26,173	(5,945)
107	Total for 0432 - Library Books:	337,743	381,530	373,795	(7,735)
108	Total for 0433 - Newspapers:	3,587	2,706	1,950	(756)
109	Total for 0434 - Periodicals:	65,466	54,129	22,217	(31,911)
110	Total for 0435 - Instr Computer Software:	466,769	357,540	461,167	103,626
111	Total for 0439 - Other Media:	4,315,221	552,664	531,347	(21,317)
112	Total for 0440 - Non-Capital Equipment:	350,015	260,881	223,127	(37,753)
113	Total for 0448 - Other Non-Capital Equip:	-	1,176	1,000	(176)
114	Total for 0460 - Equipment Components:	432	-	-	-
115	Total for 0470 - Textbooks:	660,297	14,320	35,015	20,695
116	Total for 0480 - Non-Instr Comp Software:	643,315	365,390	148,812	(216,578)
117	Total for 0490 - Non-Instr Reference Matls:	68,032	42,770	87,796	45,026
118	Total for 0400 - Non-Capital:	12,259,001	8,652,019	8,584,412	(67,608)
119	Total for 0510 - Sites:	50,217	-	-	-
120	Total for 0531 - Building Acquisition:	1,000	-	-	-
121	Total for 0540 - Building Components:	5,095	63,255	18,255	(45,000)
122	Total for 0551 - Equipment - Addition:	455,640	346,357	435,557	89,200
123	Total for 0553 - Equipment-Add-Fixed Asset:	8,786	4,892	5,000	108
124	Total for 0558 - Computers:	4,087,931	1,020,477	1,617,401	596,923
125	Total for 0559 - Computer Peripherals:	99,019	33,439	406,329	372,890
126	Total for 0561 - Equipment - Replacement:	302,151	257,825	218,421	(39,404)
127	Total for 0563 - Equip-Replac-Fixed Asset:	239,134	226,032	190,000	(36,032)
128	Total for 0570 - Equipment-Rental:	169,273	201,925	199,179	(2,746)
129	Total for 0500 - Capital Purch:	5,418,246	2,154,202	3,090,141	935,938
130	Total for 0678 - Principal-Capital Leases:	1,913,193	504,017	1,209,860	705,843
131	Total for 0682 - Interest-Temporary Notes:	99,299	108,479	120,000	11,521
132	Total for 0688 - Interest-Capital Leases:	98,622	12,048	2,500	(9,548)
133	Total for 0691 - Other Debt Retirement:	3,450	-	3,000	3,000
134	Total for 0600 - Debt Payments:	2,114,564	624,545	1,335,360	710,815
135	Total for 0711 - District Liability Ins:	293,983	293,936	319,770	25,834
136	Total for 0712 - District Property Ins:	174,789	278,793	285,000	6,207
137	Total for 0713 - Worker's Compensation:	892,179	1,036,302	1,049,000	12,698
138	Total for 0720 - Judgements & Settlements:	1,092	81,963	19,600	(62,363)
139	Total for 0731 - Unemployment Comp-Teacher:	69,923	60,343	60,500	157
140	Total for 0732 - Unemploy Comp-Sub Teacher:	29,971	95,717	50,000	(45,717)
141	Total for 0733 - Unemploy Comp-Ed Assist.:	7,950	18,727	18,500	(227)
142	Total for 0734 - Unemploy Comp-Clerical:	3,756	22,889	23,000	111
143	Total for 0735 - Unemploy Comp-Cust/Trades:	12,120	5,202	5,200	(2)
144	Total for 0736 - Unemploy Comp-Food Svc:	2,639	4,682	5,000	318
145	Total for 0737 - Unemploy Comp-Administr.:	7,908	-	7,000	7,000
146	Total for 0738 - Unemploy Comp-Recreation:	8,474	26,010	26,000	(10)
147	Total for 0700 - Insurance:	1,504,784	1,924,565	1,868,570	(55,995)
148	Total for 0827 - Special Education:	42,017,769	42,288,506	44,202,593	1,914,087
149	Total for 0838 - Non-Referendum Debt Fund:	1,138,584	-	-	-

Madison Metropolitan School District
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Note: Includes Funds 10,27,38,39,41,50,80,99 and Interfund Transfers

Account Description		2012-2013 Actuals	2013-2014 Revised Budget	2014-2015 Proposed Budget	2014-15 Incr/Decr
150	Total for 0850 - Food Service:	316,941	25,576	-	(25,576)
151	Total for 0899 - Interfund Payments:	28,492	-	-	-
152	Total for 0800 - Transfers:	43,501,785	42,314,082	44,202,593	1,888,511
153	Total for 0910 - Taxes:	-	-	100	100
154	Total for 0932 - Share Rev To Non-Govt Entities:	12,005	-	-	-
155	Total for 0936 - Transit Of St Handic Aid:	-	9,785	10,000	215
156	Total for 0941 - Organizational Dues:	124,591	240,263	198,410	(41,852)
157	Total for 0942 - Employee Dues/Fees:	289	-	-	-
158	Total for 0943 - Entry Fees/Royalties:	63,071	43,733	41,950	(1,783)
159	Total for 0944 - Bank Service Charges:	20,468	23,134	31,100	7,966
160	Total for 0961 - Cash Adjustment:	-	-	-	-
161	Total for 0962 - Inventory Adjustment:	2,913	-	-	-
162	Total for 0969 - Other Adjustments:	36,148	2,141	2,000	(141)
163	Total for 0970 - Clearing:	-	6,900	-	(6,900)
164	Total for 0972 - Non-Aidable Refund Paymt:	81,353	138,572	130,000	(8,572)
165	Total for 0990 - Miscellaneous:	85,957	1,379,094	1,778,323	399,229
166	Total for 0992 - Salary Savings:	-	(3,068,469)	(1,409,917)	1,658,552
167	Total for 0995 - Formula Budget Adjustment:	4,237	281,826	4,535	(277,290)
168	Total for 0996 - Reserve:	-	27,222	-	(27,222)
169	Total for 0998 - Superint Contingency Fund:	7,822	20,769	20,000	(769)
170	Total for 0900 - Dues & Misc:	438,854	(895,031)	806,502	1,701,533
171	Total for Fund 10 - General Fund:	324,869,492	325,538,463	335,777,166	10,238,703
27 - Educational Services					
172	Total for 0101 - Teacher-Temp:	1,238,366	805,655	849,594	43,939
173	Total for 0102 - Sub Teacher-Contractual:	854,313	509,904	500,750	(9,154)
174	Total for 0103 - Clerical / Technical-Temp:	4,457	5,000	550	(4,450)
175	Total for 0104 - EA / SEA-Temp:	931,626	49,073	674,494	625,422
176	Total for 0108 - NonUnion Professional-Temp:	5,981	25,000	-	(25,000)
177	Total for 0109 - Misc-Temp:	112,871	41,577	54,704	13,127
178	Total for 0110 - Administrative-Perm:	504,366	514,313	526,275	11,962
179	Total for 0111 - Teacher-Perm:	32,460,359	31,931,104	30,955,960	(975,144)
180	Total for 0113 - Clerical / Technical-Perm:	384,222	396,343	402,063	5,720
181	Total for 0114 - EA / HCA-Perm:	7,429,621	7,889,059	8,322,006	432,948
182	Total for 0118 - PermNon-Union Professional:	45,703	47,635	48,468	834
183	Total for 0119 - Misc-Perm:	1,881,247	1,926,973	1,872,170	(54,803)
184	Total for 0121 - Sub SEA-Contractual:	9,337	-	-	-
185	Total for 0122 - Sub Teacher-Administrativ:	355,330	96,020	262,420	166,400
186	Total for 0124 - Sub SEA Floater:	12,471	103,577	101,100	(2,477)
187	Total for 0126 - Sub Teacher For SEA-Cont:	263,334	-	200,000	200,000
188	Total for 0163 - Clerical OT:	21,551	25,000	25,000	-
189	Total for 0164 - Ed Asst OT:	1,502	-	-	-
190	Total for 0169 - Other OT:	3,845	-	-	-
191	Total for 0100 - Salaries:	46,520,503	44,366,232	44,795,555	429,323
192	Total for 0212 - Employer's Share WRS:	2,834,025	2,792,544	2,924,244	131,700
193	Total for 0214 - Employer WRS Rate Temp:	-	48,621	133,031	84,411
194	Total for 0220 - Social Security:	3,517,382	3,230,899	3,194,924	(35,975)
195	Total for 0222 - Social Security Rate Temp:	-	55,932	188,890	132,958
196	Total for 0230 - Life Insurance:	115,728	124,969	122,750	(2,218)
197	Total for 0240 - Health Insurance:	12,694,256	13,346,531	13,954,017	607,486
198	Total for 0243 - Dental Insurance:	682,499	709,965	746,163	36,197

Madison Metropolitan School District
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2014-2015 Proposed Budget

Note: Includes Funds 10,27,38,39,41,50,80,99 and Interfund Transfers

		2012-2013	2013-2014	2014-2015	2014-15
	Account Description	Actuals	Revised Budget	Proposed Budget	Incr/Decr
199	Total for 0251 - Long Term Disability Ins:	306,603	340,080	317,633	(22,447)
200	Total for 0291 - College Credit Reimbursement:	7,356	-	-	-
201	Total for 0200 - Benefits:	20,157,849	20,649,541	21,581,653	932,112
202	Total for 0310 - Personal Svs-Prof/Tec/Official:	100,213	61,346	316,000	254,654
203	Total for 0314 - Personal Services Consult:	21,720	11,441	6,000	(5,441)
204	Total for 0322 - Building Maintenance:	32,811	-	12,266	12,266
205	Total for 0324 - Equipment Repair Svcs:	3,749	12,000	58,050	46,050
206	Total for 0328 - Space Rental-Events/Mtgs:	29,607	3,238	15,090	11,852
207	Total for 0329 - Space Rental - Long Term:	-	-	20,000	20,000
208	Total for 0341 - Pupil Travel:	3,454,008	3,091,599	3,510,540	418,941
209	Total for 0342 - Employee Travel Local:	152,101	131,371	147,250	15,879
210	Total for 0344 - Employee Trav-Conferences:	123,443	5,100	92,735	87,635
211	Total for 0349 - Taxi Cab Transportation:	333	-	-	-
212	Total for 0351 - Advertising:	-	-	-	-
213	Total for 0352 - Page Systems:	-	385	-	(385)
214	Total for 0353 - Postage:	445	550	550	-
215	Total for 0354 - Printing & Binding:	2,799	10,075	7,100	(2,975)
216	Total for 0355 - Telephone:	15,730	11,700	10,300	(1,400)
217	Total for 0356 - Quick Copy Service:	35,661	37,000	31,200	(5,800)
218	Total for 0358 - On-line communications:	5,755	-	10,500	10,500
219	Total for 0370 - Educ Svcs-Non Govt Agency:	111,634	49,942	55,000	5,058
220	Total for 0382 - Interdistrict Pymt In WI:	7,038	2,000	-	(2,000)
221	Total for 0387 - Payment To State:	-	-	520	520
222	Total for 0300 - Purch Svcs:	4,097,045	3,427,747	4,293,101	865,354
223	Total for 0411 - General Supplies:	207,877	327,643	310,061	(17,582)
224	Total for 0415 - Food:	7,794	500	3,500	3,000
225	Total for 0433 - Newspapers:	124	150	200	50
226	Total for 0434 - Periodicals:	7,827	3,541	8,550	5,009
227	Total for 0435 - Instr Computer Software:	11,655	6,700	23,000	16,300
228	Total for 0439 - Other Media:	360,663	57,890	298,939	241,049
229	Total for 0440 - Non-Capital Equipment:	82,801	140,074	241,750	101,676
230	Total for 0480 - Non-Instr Comp Software:	1,850	2,000	2,000	-
231	Total for 0490 - Non-Instr Reference Matls:	273	-	-	-
232	Total for 0400 - Non-Capital:	680,863	538,499	888,000	349,500
233	Total for 0540 - Building Components:	-	50,000	37,734	(12,266)
234	Total for 0551 - Equipment - Addition:	-	-	-	-
235	Total for 0558 - Computers:	153,819	102,200	102,200	-
236	Total for 0559 - Computer Peripherals:	7,379	5,000	8,000	3,000
237	Total for 0500 - Capital Purch:	161,198	157,200	147,934	(9,266)
238	Total for 0713 - Worker's Compensation:	253,332	283,485	285,000	1,515
239	Total for 0700 - Insurance:	253,332	283,485	285,000	1,515
240	Total for 0810 - General:	153,698	166,556	166,556	-
241	Total for 0800 - Transfers:	153,698	166,556	166,556	-
242	Total for 0936 - Transit Of St Handic Aid:	13,922	-	-	-
243	Total for 0941 - Organizational Dues:	5,388	12,000	8,809	(3,191)
244	Total for 0942 - Employee Dues/Fees:	6,225	9,180	9,180	-
245	Total for 0990 - Miscellaneous:	-	-	-	-
246	Total for 0992 - Salary Savings:	-	(443,148)	(106,611)	336,536
247	Total for 0900 - Dues & Misc:	25,535	(421,968)	(88,622)	333,345

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Note: Includes Funds 10,27,38,39,41,50,80,99 and Interfund Transfers

Account Description		2012-2013 Actuals	2013-2014 Revised Budget	2014-2015 Proposed Budget	2014-15 Incr/Decr
248	Total for Fund 27 - Educational Services:	72,050,023	69,167,292	72,069,176	2,901,884
30 - Debt Service					
249	Total for 0675 - Principal-Long-Term Bonds:	3,070,000	3,155,000	3,245,000	90,000
250	Total for 0685 - Interest-Long-Term Bonds:	1,170,725	1,090,126	1,007,026	(83,100)
251	Total for 0600 - Debt Payments:	4,240,725	4,245,126	4,252,026	6,900
252	Total for Fund 30 - Debt Services:	4,240,725	4,245,126	4,252,026	6,900
38 - Non Ref Debt Service					
253	Total for 0673 - Principal-Long-Term Notes:	-	-	860,000	860,000
254	Total for 0675 - Principal-Long-Term Bonds:	-	1,350,000	1,305,000	(45,000)
255	Total for 0683 - Interest-Long-Term Notes:	178,244	45,900	197,100	151,200
256	Total for 0685 - Interest-Long-Term Bonds:	440,560	796,274	979,526	183,252
257	Total for 0600 - Debt Payments:	618,804	2,192,174	3,341,626	1,149,452
258	Total for Fund 38 - Non Ref Debt Service:	618,804	2,192,174	3,341,626	1,149,452
41 - Capital Expansion					
259	Total for 0110 - Administrative-Perm:	112,302	110,316	112,979	2,663
260	Total for 0116 - Maint / Trades-Perm:	702,612	835,686	852,675	16,989
261	Total for 0166 - Trades OT:	1,696	-	-	-
262	Total for 0100 - Salaries:	816,610	946,002	965,654	19,652
263	Total for 0212 - Employer's Share WRS:	50,834	61,292	66,413	5,120
264	Total for 0220 - Social Security:	61,904	71,899	73,435	1,536
265	Total for 0230 - Life Insurance:	3,507	4,297	4,512	215
266	Total for 0240 - Health Insurance:	212,389	257,704	269,020	11,316
267	Total for 0243 - Dental Insurance:	9,680	11,713	12,296	583
268	Total for 0251 - Long Term Disability Ins:	6,241	7,790	7,604	(186)
269	Total for 0200 - Benefits:	344,556	414,696	433,280	18,584
270	Total for 0321 - Site Maintenance:	9,193	-	-	-
271	Total for 0322 - Building Maintenance:	5,343,181	4,633,737	3,095,066	(1,538,671)
272	Total for 0351 - Advertising:	830	1,500	1,500	-
273	Total for 0300 - Purch Svcs:	5,353,204	4,635,237	3,096,566	(1,538,671)
274	Total for 0713 - Worker's Compensation:	4,913	4,065	4,500	435
275	Total for 0700 - Insurance:	4,913	4,065	4,500	435
276	Total for Fund 41 - Capital Expansion:	6,519,282	6,000,000	4,500,000	(1,500,000)
50 - Food Service					
277	Total for 0101 - Teacher-Temp:	176	-	-	-
278	Total for 0103 - Clerical / Technical-Temp:	-	500	14,319	13,819
279	Total for 0105 - Cust / Operation-Temp:	-	500	505	5
280	Total for 0107 - Food Service-Temp:	107,122	111,000	93,810	(17,190)
281	Total for 0110 - Administrative-Perm:	418,131	346,055	352,111	6,056
282	Total for 0113 - Clerical / Technical-Perm:	78,315	72,455	77,002	4,546
283	Total for 0115 - Cust / Operation-Perm:	232,834	238,015	242,180	4,165
284	Total for 0117 - Food Service-Permanent:	2,377,981	2,259,930	2,398,982	139,052
285	Total for 0118 - PermNon-Union Professional:	95,102	162,005	169,457	7,452
286	Total for 0135 - Cust O/T-Snow Plowing:	1,290	-	-	-
287	Total for 0137 - Cust O/T-Nonschool Activ.:	725	-	-	-
288	Total for 0139 - Cust O/T-Emergency Maint.:	-	-	-	-
289	Total for 0163 - Clerical OT:	420	-	-	-
290	Total for 0165 - Custodial OT:	4,066	-	-	-
291	Total for 0167 - Food Svcs OT:	38,738	-	-	-
292	Total for 0100 - Salaries:	3,354,899	3,190,460	3,348,367	157,907

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Account Description		2012-2013 Actuals	2013-2014 Revised Budget	2014-2015 Proposed Budget	2014-15 Incr/Decr
293	Total for 0212 - Employer's Share WRS:	198,179	188,393	210,382	21,989
294	Total for 0214 - Employer WRS Rate Temp:	-	-	7,670	7,670
295	Total for 0220 - Social Security:	255,092	233,938	246,413	12,475
296	Total for 0222 - Social Security Rate Temp:	-	-	8,311	8,311
297	Total for 0230 - Life Insurance:	9,717	11,360	10,998	(362)
298	Total for 0240 - Health Insurance:	1,588,401	1,806,305	1,853,332	47,027
299	Total for 0243 - Dental Insurance:	78,450	87,056	87,709	653
300	Total for 0251 - Long Term Disability Ins:	17,714	21,668	21,492	(176)
301	Total for 0200 - Benefits:	2,147,553	2,348,718	2,446,305	97,587
302	Total for 0310 - Personal Svs-Prof/Tec/Official:	3,292	-	-	-
303	Total for 0322 - Building Maintenance:	5,204	3,000	2,200	(800)
304	Total for 0323 - Purchased Svcs Operation:	23,062	39,500	47,000	7,500
305	Total for 0324 - Equipment Repair Svcs:	61,552	99,000	56,000	(43,000)
306	Total for 0342 - Employee Travel Local:	20,609	6,000	1,200	(4,800)
307	Total for 0344 - Employee Trav-Conferences:	337	418	200	(218)
308	Total for 0354 - Printing & Binding:	1,790	6,000	3,000	(3,000)
309	Total for 0355 - Telephone:	1,376	500	1,400	900
310	Total for 0381 - Payment To Municipality:	8,400	16,500	16,500	-
311	Total for 0387 - Payment To State:	9,857	20,000	20,400	400
312	Total for 0300 - Purch Svcs:	135,480	190,918	147,900	(43,018)
313	Total for 0411 - General Supplies:	570,101	582,854	570,163	(12,691)
314	Total for 0415 - Food:	4,422,770	4,322,354	4,245,674	(76,680)
315	Total for 0420 - Apparel:	24,051	22,000	21,800	(200)
316	Total for 0434 - Periodicals:	-	100	-	(100)
317	Total for 0440 - Non-Capital Equipment:	109,163	51,530	20,000	(31,530)
318	Total for 0480 - Non-Instr Comp Software:	53,245	55,000	78,000	23,000
319	Total for 0400 - Non-Capital:	5,179,330	5,033,838	4,935,637	(98,201)
320	Total for 0551 - Equipment - Addition:	11,335	21,180	12,000	(9,180)
321	Total for 0558 - Computers:	19,677	20,000	5,000	(15,000)
322	Total for 0561 - Equipment - Replacement:	1,533	20,000	1,000	(19,000)
323	Total for 0570 - Equipment-Rental:	1,222	2,500	1,250	(1,250)
324	Total for 0500 - Capital Purch:	33,767	63,680	19,250	(44,430)
325	Total for 0713 - Worker's Compensation:	19,472	19,889	19,888	(1)
326	Total for 0700 - Insurance:	19,472	19,889	19,888	(1)
327	Total for 0941 - Organizational Dues:	-	150	-	(150)
328	Total for 0990 - Miscellaneous:	-	-	-	-
329	Total for 0992 - Salary Savings:	-	-	(196,495)	(196,495)
330	Total for 0900 - Dues & Misc:	-	150	(196,495)	(196,645)
331	Total for Fund 50 - Food Service:	10,870,501	10,847,653	10,720,852	(126,801)
80 - Community Service					
332	Total for 0101 - Teacher-Temp:	15,064	17,690	10,000	(7,690)
333	Total for 0103 - Clerical / Technical-Temp:	10,375	13,233	-	(13,233)
334	Total for 0104 - EA / SEA-Temp:	1,417	1,951	-	(1,951)
335	Total for 0109 - Misc-Temp:	4,014,069	4,260,470	4,226,353	(34,117)
336	Total for 0110 - Administrative-Perm:	747,865	861,109	897,782	36,673
337	Total for 0111 - Teacher-Perm:	489,995	524,655	354,709	(169,945)
338	Total for 0113 - Clerical / Technical-Perm:	1,167,745	1,247,250	1,286,487	39,237
339	Total for 0114 - EA / HCA-Perm:	-	151,597	116,890	(34,707)
340	Total for 0115 - Cust / Operation-Perm:	531,002	526,480	545,382	18,902

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Account Description		2012-2013 Actuals	2013-2014 Revised Budget	2014-2015 Proposed Budget	2014-15 Incr/Decr
341	Total for 0118 - PermNon-Union Professional:	1,793,781	1,999,782	2,072,597	72,815
342	Total for 0135 - Cust O/T-Snow Plowing:	-	-	-	-
343	Total for 0137 - Cust O/T-Nonschool Activ.:	3,829	-	-	-
344	Total for 0141 - Security:	54,733	58,300	59,334	1,034
345	Total for 0161 - Security OT:	1,606	-	-	-
346	Total for 0163 - Clerical OT:	11,472	-	8,076	8,076
347	Total for 0164 - Ed Asst OT:	-	-	-	-
348	Total for 0165 - Custodial OT:	8,267	-	-	-
349	Total for 0169 - Other OT:	-	-	-	-
350	Total for 0100 - Salaries:	8,851,221	9,662,516	9,577,611	(84,905)
351	Total for 0212 - Employer's Share WRS:	415,846	347,404	374,659	27,255
352	Total for 0214 - Employer WRS Rate Temp:	-	264,798	150,270	(114,529)
353	Total for 0220 - Social Security:	672,820	406,943	404,528	(2,415)
354	Total for 0222 - Social Security Rate Temp:	-	304,617	324,501	19,884
355	Total for 0230 - Life Insurance:	11,443	13,138	13,421	283
356	Total for 0240 - Health Insurance:	1,041,890	1,190,648	1,313,796	123,148
357	Total for 0243 - Dental Insurance:	59,063	67,500	73,651	6,151
358	Total for 0251 - Long Term Disability Ins:	36,645	42,782	39,124	(3,659)
359	Total for 0200 - Benefits:	2,237,707	2,637,830	2,693,949	56,119
360	Total for 0308 - Police-Educational Res:	317,757	319,612	320,000	388
361	Total for 0310 - Personal Svcs-Prof/Tec/Official:	832,073	923,934	851,257	(72,677)
362	Total for 0314 - Personal Services Consult:	-	2,000	2,000	-
363	Total for 0315 - Employee Health Exams:	414	500	500	-
364	Total for 0318 - Pers Svcs Clerical-Temp:	256	-	-	-
365	Total for 0321 - Site Maintenance:	7,500	-	-	-
366	Total for 0322 - Building Maintenance:	406,081	3,500	-	(3,500)
367	Total for 0323 - Purchased Svcs Operation:	1,011	1,799	-	(1,799)
368	Total for 0324 - Equipment Repair Svcs:	11,028	11,438	10,644	(794)
369	Total for 0326 - Recreational Bldg Charges:	-	-	-	-
370	Total for 0327 - Vehicle Repair Svcs:	1,353	2,038	1,650	(388)
371	Total for 0328 - Space Rental-Events/Mtgs:	2,933	3,000	3,500	500
372	Total for 0329 - Space Rental - Long Term:	114,794	138,200	129,900	(8,300)
373	Total for 0331 - Gas:	5,605	6,400	69,574	63,174
374	Total for 0336 - Electricity:	11,655	14,000	130,301	116,301
375	Total for 0337 - Water & Sewer:	329	500	500	-
376	Total for 0341 - Pupil Travel:	633,586	827,551	815,125	(12,426)
377	Total for 0342 - Employee Travel Local:	38,777	38,079	39,720	1,641
378	Total for 0344 - Employee Trav-Conferences:	44,294	49,298	51,725	2,427
379	Total for 0349 - Taxi Cab Transportation:	37	-	-	-
380	Total for 0351 - Advertising:	70,342	50,000	52,000	2,000
381	Total for 0353 - Postage:	1,438	15,578	3,191	(12,387)
382	Total for 0354 - Printing & Binding:	7,098	12,247	9,060	(3,187)
383	Total for 0355 - Telephone:	13,823	20,700	15,100	(5,600)
384	Total for 0356 - Quick Copy Service:	787	2,144	-	(2,144)
385	Total for 0359 - Satellite License:	-	599	1,500	901
386	Total for 0370 - Educ Svcs-Non Govt Agency:	266,048	305,161	266,000	(39,161)
387	Total for 0381 - Payment To Municipality:	105,770	110,100	110,300	200
388	Total for 0300 - Purch Svcs:	2,894,789	2,858,377	2,883,546	25,169
389	Total for 0411 - General Supplies:	636,759	538,332	394,897	(143,435)
390	Total for 0415 - Food:	35,473	78,997	80,525	1,528

Madison Metropolitan School District
Expenditures by Fund and Obj
2014-2015 Proposed Budget

Note: Includes Funds 10,27,38,39,41,50,80,99 and Interfund Transfers

Account Description		2012-2013 Actuals	2013-2014 Revised Budget	2014-2015 Proposed Budget	2014-15 Incr/Decr
391	Total for 0417 - Paper:	4,724	5,345	5,000	(345)
392	Total for 0418 - Fuel For Vehicles:	5,359	6,200	5,000	(1,200)
393	Total for 0420 - Apparel:	17,000	33,100	19,127	(13,973)
394	Total for 0431 - Audiovisual Media:	7,417	7,791	230	(7,561)
395	Total for 0432 - Library Books:	14,690	6,621	-	(6,621)
396	Total for 0433 - Newspapers:	75	-	-	-
397	Total for 0434 - Periodicals:	16,081	15,824	800	(15,024)
398	Total for 0435 - Instr Computer Software:	2,956	5,906	2,366	(3,540)
399	Total for 0439 - Other Media:	8,963	9,883	-	(9,883)
400	Total for 0440 - Non-Capital Equipment:	13,126	10,013	9,000	(1,013)
401	Total for 0460 - Equipment Components:	-	200	500	300
402	Total for 0480 - Non-Instr Comp Software:	10,807	21,796	16,800	(4,996)
403	Total for 0490 - Non-Instr Reference Matls:	2,372	4,363	-	(4,363)
404	Total for 0400 - Non-Capital:	775,802	744,372	534,245	(210,127)
405	Total for 0540 - Building Components:	780	-	-	-
406	Total for 0541 - Building Improve Addition:	82,077	57,000	34,700	(22,300)
407	Total for 0551 - Equipment - Addition:	80,064	102,394	94,860	(7,534)
408	Total for 0553 - Equipment-Add-Fixed Asset:	-	1,198	-	(1,198)
409	Total for 0558 - Computers:	8,792	10,896	9,400	(1,496)
410	Total for 0559 - Computer Peripherals:	1,018	2,594	2,195	(399)
411	Total for 0561 - Equipment - Replacement:	20,828	31,995	25,000	(6,995)
412	Total for 0563 - Equip-Replac-Fixed Asset:	-	998	-	(998)
413	Total for 0570 - Equipment-Rental:	760	1,100	350	(750)
414	Total for 0500 - Capital Purch:	194,319	208,175	166,505	(41,670)
415	Total for 0713 - Worker's Compensation:	28,840	50,580	50,000	(580)
416	Total for 0700 - Insurance:	28,840	50,580	50,000	(580)
417	Total for 0810 - General:	24,270	31,050	32,565	1,515
418	Total for 0800 - Transfers:	24,270	31,050	32,565	1,515
419	Total for 0941 - Organizational Dues:	1,749	5,999	2,700	(3,299)
420	Total for 0943 - Entry Fees/Royalties:	3,166	-	-	-
421	Total for 0944 - Bank Service Charges:	77,126	65,000	65,000	-
422	Total for 0970 - Clearing:	-	-	-	-
423	Total for 0992 - Salary Savings:	-	(105,697)	-	105,697
424	Total for 0900 - Dues & Misc:	82,041	(34,698)	67,700	102,398
425	Total for Fund 80 - Community Service:	15,088,989	16,158,203	16,006,121	(152,082)
99 - Coop-Fiscal Agent:					
426	Total for 0103 - Clerical / Technical-Temp:	13,104	-	-	-
427	Total for 0109 - Misc-Temp:	58,550	-	-	-
428	Total for 0110 - Administrative-Perm:	74,112	-	-	-
429	Total for 0111 - Teacher-Perm:	(7,661)	-	-	-
430	Total for 0100 - Salaries:	138,104	-	-	-
431	Total for 0212 - Employer's Share WRS:	4,518	-	-	-
432	Total for 0220 - Social Security:	10,547	-	-	-
433	Total for 0230 - Life Insurance:	445	-	-	-
434	Total for 0240 - Health Insurance:	8,191	-	-	-
435	Total for 0243 - Dental Insurance:	1,095	-	-	-
436	Total for 0251 - Long Term Disability Ins:	568	-	-	-
437	Total for 0200 - Benefits:	25,363	-	-	-
438	Total for 0310 - Personal Svs-Prof/Tec/Official:	52,136	-	-	-

Madison Metropolitan School District
Expenditures by Fund and Obj
2014-2015 Proposed Budget

Note: Includes Funds 10,27,38,39,41,50,80,99 and Interfund Transfers

Account Description		2012-2013 Actuals	2013-2014 Revised Budget	2014-2015 Proposed Budget	2014-15 Incr/Decr
439	Total for 0317 - Pers Svcs Clerical-Perm:	3,887	-	-	-
440	Total for 0328 - Space Rental-Events/Mtgs:	5,669	-	-	-
441	Total for 0342 - Employee Travel Local:	2,863	-	-	-
442	Total for 0344 - Employee Trav-Conferences:	70	-	-	-
443	Total for 0353 - Postage:	826	-	-	-
444	Total for 0354 - Printing & Binding:	4,097	-	-	-
445	Total for 0355 - Telephone:	2,009	-	-	-
446	Total for 0370 - Educ Svcs-Non Govt Agency:	457	-	-	-
447	Total for 0382 - Interdistrict Pymt In WI:	3,600	-	-	-
448	Total for 0386 - Payment To CESA:	300	-	-	-
449	Total for 0389 - Payment To WTCS District:	57,174	-	-	-
450	Total for 0300 - Purch Svcs:	133,089	-	-	-
451	Total for 0411 - General Supplies:	14,339	-	-	-
452	Total for 0415 - Food:	1,184	-	-	-
453	Total for 0470 - Textbooks:	4,188	-	-	-
454	Total for 0400 - Non-Capital:	19,711	-	-	-
455	Total for 0558 - Computers:	998	-	-	-
456	Total for 0500 - Capital Purch:	998	-	-	-
457	Total for 0810 - General:	5,939	-	-	-
458	Total for 0800 - Transfers:	5,939	-	-	-
459	Total for 0941 - Organizational Dues:	160	-	-	-
460	Total for 0900 - Dues & Misc:	160	-	-	-
461	Total for Fund 99 - Coop-Fiscal Agent:	323,364	-	-	-
462	Total for Report:	434,581,180	434,148,911	446,666,967	12,518,056

Expenditures by Department with Division Totals

Statement of Revenue and Expenditure Budget Changes from 2013-14 Revised Budget to 2014-15 Proposed Budget

Proposed Budget by Division

This table summarizes the MMSD expenditures in terms of dollars by organizational unit/department. It shows the prior year 2012-13 Actuals, 2013-14 Revised Budget, 2014-15 Proposed Budget, and the increase/decrease from the 2013-14 Revised Budget versus the 2014-15 Proposed Budget.

Note: During the 2014-15 budget process there were Departments and Divisions that were re-aligned with other Departments and Divisions. The data on the Expenditure by Department with Division Totals will represent these moves in the lines applicable. Please refer to the Aligning Central Office Staffing Chart within the Financial Overview section to see where those changes were made.

Definitions:

- 2013-2014 Revised Budget = Fall Revised School Year 2014 Budget Adopted by the board in October 2014
- 2014-15 Proposed Budget = Spring Proposed Budget to the Board for School Year 2015.

Footnotes:

- Increase and Decrease column represents the difference between the 2014-15 Proposed Budget and the 2013-14 Revised Budget

Notes for Budgets by Division Report:

- ✓ Line 1 reflects moving 5.0 FTE School Improvement Partners from Professional Development to Assistant Superintendent for Elementary
- ✓ Line 4 reflects increase for Summer School
- ✓ Line 6 reflects an increase of 3.0 FTE School Improvement Partners, new 1.0 FTE ILP (.5 funded by Student Services, professional development funds, and .5 from Ass't. Sup't. Secondary reallocation of funds), new 1.0 FTE Director of Pathways (reallocation of Teaching and Learning MONDO funds) as well as a decrease in Teacher Temporary.
- ✓ Line 11 reflects the re-alignment of 1.0 Director and 1.0 Administrative Assistant for the Innovative Alternatives from ORG 854 to Secondary Education.
- ✓ Line 12 reflects the re-alignment of the Career and Technology Education Division from ORG 481 under Curriculum and Instruction to Secondary Education.
- ✓ Lines 20-28 represent re-alignment between each area. The items that are reflected outside of Teaching and Learning are as follows:
 - Line 20 increase of \$50,000 from the Math Task Force re-aligned into Teaching and

Learning from District Wide

- Line 20 increase of \$50,000 from Strategic Task Force re-aligned into Teaching and Learning from District Wide
- Line 22 decrease Mondo \$130,000 and reallocated to Assistant Superintendent Secondary for the Director of Pathways
- Line 24 increase of 3.0 FTE in Technology for the Technology Plan
- Line 26 decrease of 1.0 FTE and supplies/materials in the IMSC
- Line 27 decrease for World Language re-aligned to Department of OMGE

- ✓ Line 32 reflects the re-alignment of the Security Division from ORG 805 to Business Services ORG 505
- ✓ Line 34 reflects the re-alignment of Homeless and Special Education Transportation from individual Divisions to the Transportation Division
- ✓ Line 35 reflects a decrease in Capital Maintenance
- ✓ Line 36 reflects the re-alignment of the Technical Services Division from Information Services ORG 986, 987, 988 to Business Services 551, 552, 553, including the Technology Plan
- ✓ Line 38 reflects an increase for District Wide which includes the InterFund Transfer to Special Education in the amount of \$1,914,087, Open Enrollment Tuition out \$986,314, Change in Salary Savings \$1,904,291, Debt Payments \$1,170,873, Misc Exp \$500,000 reallocation for school allotments
- ✓ Line 49 reflects the re-alignment of the School Improvement Partners from Professional Development ORG 672 to the Assistant Superintendent Elementary and Secondary ORG 101 and 201.
- ✓ Line 55 reflects a decrease in Student Services (ORG 802) for ½ the YWCA contract in order to pay for a .5 FTE ILP located with the Assistant Superintendent for Secondary Education
- ✓ Line 58 reflects the re-alignment of 1.0 FTE Director and 1.0 FTE Administrative Assistant for the Innovative Alternatives from ORG 854 to Secondary Education
- ✓ Line 60 reflects reclassification of Innovative Alternative Programs staff coded with the function for Guidance that should be instruction
- ✓ Line 62 reflects an increase of 1.0 FTE NUP and 1.0 FTE Clerical for Partnerships and re-alignment of Expulsions .5 FTE Administrator and .5 FTE Clerical from Student Services Department to General Administration Department, MOST Contract for \$41,000, African American History Bowl support \$12,000
- ✓ Line 63 reflects a decrease of one-time equity expenditures \$55,000, decrease Mann Scholars budgets until fall when the dollars are ready to carry over and new awards are given \$12,211, decrease Temp and Overtime \$38,000
- ✓ Line 64 reflects an increase for the re-alignment of the 4.0 FTE Minority Service Coordinators from Curriculum and Instruction to Family and Community Engagement, MSAN Support \$26,500

- ✓ Line 70 reflects re-alignment of staff between the Research Assessment and Accountability Divisions and Technology Services Division
- ✓ Line 71 reflects re-alignment of staff between the Research Assessment and Accountability Divisions, Technology Services Divisions and Professional Development
- ✓ Line 72 reflects re-alignment of staff between Research Assessment and Accountability Divisions and Technology Services Divisions
- ✓ Line 74 reflects the re-alignment of Assessment Division in Curriculum and Instruction moving to Research Assessment and Accountability
- ✓ Line 75, 76, 77 reflect the re-alignment of Technology Services Division moving from Research Assessment and Accountability Divisions to Business Services Department

Madison Metropolitan School District
Expenditure Summary by Department with Division Totals
2014-2015 Proposed Budget

Note: Includes all Funds and Interfund Transfers

2014-2015 Proposed Expenditures Summary by Department		2012-2013	2013-2014	2014-2015	2014-2015
		Actuals	Revised Budget	Proposed Budget	Incr/Decr
1	Elementary Education	566,837	672,436	1,741,017	1,068,581
2	Elementary Schools	79,132,284	82,680,455	85,248,414	2,567,959
3	Elementary Instructional Supt	941,989	7,846	9,000	1,154
4	Early & Extended Learning	10,123,595	11,040,989	11,480,495	439,506
5	ELEMENTARY EDUCATION	90,764,705	94,401,726	98,478,926	4,077,200
6	Secondary Education	2,902,514	1,335,281	1,503,210	167,929
7	Middle Schools	31,042,731	31,922,222	31,587,956	(334,266)
8	High Schools	34,209,755	35,904,424	36,230,568	326,144
9	Athletics Administration	2,272,197	2,283,691	2,354,491	70,800
10	Secondary Inst Support	1,014,930	11,642	10,500	(1,142)
11	Innovative Alternatives Office of	0	0	437,790	437,790
12	Career & Tech Ed	0	0	661,373	661,373
13	SECONDARY EDUCATION	71,442,128	71,457,261	72,785,888	1,328,627
14	Education Services	64,055,643	61,985,323	61,001,772	(983,551)
15	Multilingual & Global Ed	17,464,125	18,407,508	18,944,517	537,010
16	Ed Serv Elem/MS	517,573	684,543	757,736	73,193
17	TAG, Ofc of	0	200,447	213,006	12,559
18	TAG Operations	0	1,889,622	1,749,775	(139,847)
19	EDUCATION SERVICES	82,037,340	83,167,443	82,666,806	(500,636)
20	Teaching & Learning	5,525,550	3,711,213	3,421,840	(289,373)
21	Physical Ed & Fine Arts	431,062	468,062	286,814	(181,249)
22	Language Arts & Reading	1,699,139	1,213,426	677,475	(535,951)
23	Mathematics	431,886	416,633	412,567	(4,066)
24	Technology	91,244	95,200	397,799	302,599
25	Science & Enviromntl Ed	716,688	468,928	633,596	164,668
26	Library Media Services	1,242,655	1,226,857	1,000,659	(226,198)
27	Social Studies / Foreign Lang	148,042	242,690	84,213	(158,477)
28	Madison Virtual Campus	1,054,469	1,013,217	442,469	(570,748)
29	TEACHING & LEARNING	11,340,735	8,856,227	7,357,432	(1,498,795)
30	Cultural Relevance, Office of	1,757,208	821,122	73,143	(747,979)
31	CULTURAL RELEVANCE, OFFICE OF	1,757,208	821,122	73,143	(747,979)
32	Business Services	304,745	299,945	2,357,186	2,057,241
33	Budget, Planning & Accntng	2,519,495	2,510,964	2,564,483	53,520
34	Administrative Services	7,972,769	8,523,048	12,355,947	3,832,898
35	Building Services	41,200,495	34,046,096	32,734,115	(1,311,981)
36	Technical Services	0	0	6,144,870	6,144,870
37	Food Services	10,136,802	10,244,301	10,315,555	71,254
38	District Wide Operations	56,428,539	53,696,935	59,850,949	6,154,014
39	BUSINESS SERVICES	118,562,845	109,321,289	126,323,106	17,001,817
40	Human Services	494,479	547,884	345,443	(202,441)
41	Benefits	9,403,123	8,598,796	8,333,319	(265,477)
42	Employment	1,233,852	1,613,387	1,404,598	(208,790)
43	Labor Relations	782,808	593,932	633,509	39,577
44	Recruiting	163,282	188,752	97,581	(91,171)
45	Payroll	390,005	430,530	429,511	(1,019)
46	Human Resources	91,439	126,022	0	(126,022)

Madison Metropolitan School District
Expenditure Summary by Department with Division Totals
2014-2015 Proposed Budget

Note: Includes all Funds and Interfund Transfers

2014-2015 Proposed Expenditures		2012-2013	2013-2014	2014-2015	2014-2015
Summary by Department		Actuals	Revised Budget	Proposed Budget	Incr/Decr
47 HUMAN SERVICES		12,558,989	12,099,303	11,243,960	(855,343)
48 Prof Leadership & Development		187,616	465,079	476,619	11,540
49 Professional Development		1,455,460	2,035,856	1,483,223	(552,632)
50 PROF LEADERSHIP & DEVELOPMENT		1,643,076	2,500,935	1,959,843	(541,092)
51 Mscr/Community Recreation		2,425,483	2,566,728	2,451,917	(114,811)
52 Adult Programs		1,401,977	1,309,232	1,414,696	105,465
53 Youth Programs		7,469,367	8,440,557	8,265,358	(175,199)
54 MSCR/COMMUNITY RECREATION		11,296,827	12,316,517	12,131,972	(184,545)
55 Student Services		3,976,379	5,199,391	4,559,214	(640,176)
56 Social Work & Psychologists		6,468,540	7,217,792	7,358,343	140,552
57 Health Services		4,272,722	4,633,178	4,635,396	2,218
58 Innovative Programs		6,929,064	7,088,158	5,498,443	(1,589,715)
59 AODA		24,894	1,039	0	(1,039)
60 Guidance		2,855,088	2,885,551	2,608,582	(276,969)
61 STUDENT SERVICES		24,526,687	27,025,109	24,659,979	(2,365,130)
62 General Administration		1,063,010	1,662,133	1,893,699	231,566
63 Communications		1,043,536	1,036,238	793,682	(242,557)
64 Spec Assist to the Superntndt		88,038	717,522	1,121,421	403,899
65 Board of Education		215,609	176,718	171,103	(5,615)
66 Legal Services		505,514	726,165	655,818	(70,346)
67 Fed & State Programs		869,422	1,198,272	1,072,123	(126,149)
68 Cooperative Programs		325,512	0	0	0
69 GENERAL ADMINISTRATION		4,110,642	5,517,048	5,707,846	190,798
70 Informational Services		478,380	470,922	214,322	(256,600)
71 Research & Program Evaluation		595,965	803,794	636,639	(167,155)
72 Application Development		1,361,854	1,500,087	0	(1,500,087)
73 Enrollment		138,118	109,150	278,132	168,981
74 Assessment		0	0	1,565,128	1,565,128
75 Technical Services Office		124,881	121,708	0	(121,708)
76 Technical Services Operations		5,126,069	1,631,043	0	(1,631,043)
77 Technology Customer Services		2,086,933	2,028,227	583,847	(1,444,380)
78 INFORMATIONAL SERVICES		9,912,201	6,664,931	3,278,067	(3,386,864)
	REPORT TOTAL	439,953,383	434,148,911	446,666,967	12,518,056

Expenditures by Function

Statement of Revenue and Expenditure Budget Changes
from 2013-14 Revised Budget to 2014-15 Proposed Budget

Proposed Expenditure Summary by Function

This table summarizes the MMUSD expenditures in terms of dollars and full-time equivalency (FTE) positions by three (3) digit function code and totaled on two (2) digits. It shows the prior year 2012-13 Actuals, 2013-14 Revised Budget, 2014-15 Proposed Budget, and the increase/decrease from the 2013-14 Revised Budget versus the 2014-15 Proposed Budget.

Definitions:

- o 2013-2014 Revised Budget = Fall Revised School Year 2014 Budget Adopted by the board in October 2014
- o 2014-15 Proposed Budget = Spring Proposed Budget to the Board for School Year 2015.

Footnotes:

- o Increase and Decrease column represents the difference between the 2014-15 Proposed Budget and the 2013-14 Revised Budget
- o Note: This table contains FTE representative of the staffing in place after the third Friday in September 2013 in column marked Revised 2013-14. These numbers will represent all staffing plans and any moves the schools have made between positions to fund other positions. An example would be utilizing (converting) an Educational Assistant position to fund a partial Special Education Teacher. The Teacher FTE would increase and the Educational Assistant would decrease. When the district goes back to the spring budget the conversions go back to baseline FTE where the numbers would be more comparable Teacher to Teacher, etc.

These FTE are compared to the new 2014-15 Proposed Budget. This does not include the BEP Plan. Due to this and the Revised Budget "Conversions" the table will not reconcile to the Staffing Chart.

Notes for Expenditure Summary by Function

- ✓ Line 3 reflects an increase of Elementary Unallocated Positions for 2014-15 over the 2013-14 FTE that were reduced in the fall to balance the budget. An increase/decrease is reflected in the 2014-15 Budget for items in the 2013-14 Fall Revised Budget related to grants which have since been adjusted for example: Title IA Budget increase of \$600,000,

IDEA Flow Thru CEIS decrease \$135,000

- ✓ Line 6 reflects a decrease with the ending of the Safe and Supportive Schools grant (\$394,682) and the removal of one time spending (\$221,471)
- ✓ Line 42 reflects a reclassification of expenses from function 221000
- ✓ Line 64 reflects a reduction in WASB dues and external legal council
- ✓ Line 69 and 74 reflect a reclassification of the security officers from a 249000 function to a 253700 function
- ✓ Line 73 reflects the reallocation of \$500,000 to School Formula Allotments
- ✓ Line 74 see note on line 69
- ✓ Line 76 reflects a reclassification of Facility Improvement (\$371,829) to Facility Maintenance
- ✓ Line 78 reflects reductions to Administrative Services for contracted services, supplies and equipment
- ✓ Line 85 reflects reductions in Human Resources purchased services (\$91,000 Gallup reallocated to Research and Evaluation, \$164,000 Fingerprinting after historical review and forecasting need, \$111,000 Temp Time)
- ✓ Line 86 reflects an increase of the Technology Plan of \$1,582,268
- ✓ Line 96 reflects an increase for TERP
- ✓ Line 103 reflects an increase for the interfund transfer to Special Education Fund (27)
- ✓ Line 107 reflect an increase in tuition for students non open enrollment related (4-K \$62,528, Youth Options \$160,000)
- ✓ Line 108 reflects an increase in open enrollment tuition
- ✓ Line 179 reflects an increase from 2013-14 reduction of unallocated positions (12.96 FTE) that were placed on IDEA Flow Thru and are now on local funds and the increase in health insurance
- ✓ Line 180 reflects a realignment of dollars for substitutes and summer school to historical spending from regular education to special education
- ✓ Line 197 reflects an increase for Special Education Transportation to align with historical actual use

- ✓ Line 346 reflects unused staff reduction for Play N Learn
- ✓ Line 355 reflects a reduction of supplies and materials for the IMSC Library
- ✓ Line 360 and 364 reflect a reclassification of the security officers from a 249000 function to a 253700 function

Madison Metropolitan School District
Expenditures Summary by Function
2014-2015 Proposed Budget

Note: Includes all Funds and Interfund Transfers

		-----FTE-----				-----Expenditures-----				
		2013-2014	2014-2015	2014-2015	2014-2015	2012-2013	2013-2014	2014-2015	2014-2015	2014-2015
2014-2015 Budgets by Fund/Function		Revised Budget	Proposed Budget	Incr/Decr		Actuals	Revised Budget	Proposed Budget		Incr/Decr
10-General Fund										
1	1XXXX Instruction									
2	11XXXX Undifferentiated Curriculum									
3	110000 Undifferentiated Curriculum	898.3	904.1	5.8		63,877,956	69,783,159	70,977,313		1,194,154
4	Total 11XXXX	898.3	904.1	5.8		63,877,956	69,783,159	70,977,313		1,194,154
5	12XXXX Regular Curriculum									
6	120000 Regular Curriculum	355.9	340.8	-15.1		25,721,524	29,205,687	28,595,273		(610,415)
7	121000 Art	58.1	58.2	0.1		4,471,930	4,383,295	4,487,503		104,208
8	122000 English	281.6	277.3	-4.3		22,706,516	20,874,276	21,610,997		736,721
9	123000 Foreign Language	55.2	55.5	0.3		4,395,745	4,242,765	4,391,999		149,234
10	124000 Math	48.6	48.5	-0.1		5,038,551	3,781,546	4,127,048		345,502
11	125000 Music	68.8	68.4	-0.4		5,201,130	5,262,808	5,345,483		82,676
12	126000 Science	51.1	48.9	-2.2		4,127,714	4,191,138	4,143,233		(47,905)
13	127000 Social Studies	46.9	45.7	-1.2		3,653,664	3,419,422	3,425,314		5,892
14	128000 Instructional Computing	6.2	6.2	0		561,279	569,063	591,021		21,958
15	Total 12XXXX	972.4	949.5	-22.9		75,878,053	75,930,000	76,717,872		787,872
16	13XXXX Vocational Curriculum									
17	131000 Agric Education	0	0	0		167	450	400		(50)
18	132000 Bus Ed	9.4	9.4	0		743,042	717,775	748,732		30,957
19	133000 Mktg Educ	1.4	1.4	0		192,119	131,290	135,238		3,948
20	134000 Health Occupations Educ	0	0	0		27,579	14,819	27,207		12,388
21	135000 Family & Consumer Educ	16.6	16.6	0		1,251,747	1,265,387	1,274,083		8,696
22	136000 Tech Ed	13.4	13.4	0		1,283,830	1,214,537	1,260,175		45,638
23	138000 Voc Special Needs	0	0	0		930	979	921		(57)
24	139000 Oth Voc Curriculum	8	8	0		632,185	662,675	711,994		49,319
25	Total 13XXXX	48.8	48.8	0		4,131,598	4,007,911	4,158,750		150,839
26	14XXXX Physical Curriculum									
27	141000 Health	7.5	8.7	1.2		638,537	605,238	709,888		104,650
28	143000 Physical Education	90.6	90.5	-0.1		6,769,716	6,936,414	7,215,566		279,153
29	Total 14XXXX	98.1	99.2	1.1		7,408,252	7,541,652	7,925,455		383,803
30	15XXXX Special Education Curricu									
31	152000 Early Childhood	0	0	0		0	4,157	0		(4,157)

Note: Includes all Funds and Interfund Transfers

2014-2015 Budgets by Fund/Function					FTE		Expenditures				
		2013-2014	2014-2015	2014-2015			2012-2013	2013-2014	2014-2015	2014-2015	
		Revised Budget	Proposed Budget	Incr/Decr			Actuals	Revised Budget	Proposed Budget	Incr/Decr	
32	156000 Physical/Sensory Handicapped	0	0	0			0	794	0	(794)	
33	158000 Cross Categorical	0	0	0			0	36	0	(36)	
34	Total 15XXXX	0	0	0			0	4,987	0	(4,987)	
35	16XXXX Co-Curricular Activities										
36	161000 Academic	0	0	0			354,400	257,599	211,792	(45,807)	
37	162000 Athletic Participation Fees	4	4	4			2,366,633	2,434,821	2,513,552	78,731	
38	163000 Music Co-Curr Activities	0	0	0			77,617	49,239	49,241	2	
39	164000	0	0	0			5,228	3,991	3,991	(0)	
40	Total 16XXXX	4	4	4			2,803,877	2,745,650	2,778,576	32,926	
41	17XXXX Special Needs										
42	171000 Culturally Disadvantaged	0	0	0			0	0	210,209	210,209	
43	172000 Gifted & Talented	1	1	1			136,155	148,708	140,577	(8,131)	
44	173000 Non-Spec Educ Homebound	1	0.5	-0.5			70,909	131,613	53,066	(78,547)	
45	Total 17XXXX	2	1.5	-0.5			207,063	280,321	403,852	123,531	
46	Total 1XXXXX Instruction	2023.6	2007.1	-16.5			154,306,799	160,293,679	162,961,817	2,668,138	
47	2XXXXX Support Services										
48	21XXXX Pupil Services										
49	212000 Social Work	27.2	24.1	-3.1			1,637,830	2,100,372	1,943,410	(156,962)	
50	213000 Guidance	46.4	41.3	-5.1			3,845,114	3,934,908	3,676,553	(258,355)	
51	214000 Health	54.5	54.9	0.4			3,372,291	4,022,769	4,033,439	10,669	
52	215000 Psychological Services	9.7	8.9	-0.8			543,341	816,308	749,278	(67,030)	
53	217000 Attendance	1	1	0			138,118	109,150	118,074	8,924	
54	218000 Therapy	0.6	0.6	0			0	38,597	35,485	(3,113)	
55	219000 Other Support Services	7	10.5	3.5			1,287,442	1,683,379	1,944,710	261,332	
56	Total 21XXXX	146.4	141.3	-5.1			10,824,136	12,705,484	12,500,949	(204,535)	
57	22XXXX Instructional Staff Svc										
58	221000 Improvement Of Instructio	97.6	95.5	-2.1			11,284,029	11,972,619	13,478,629	1,506,010	
59	222000 Educational Media	54.6	54.9	0.3			5,185,338	5,460,673	5,281,810	(178,863)	
60	223000 Supervision & Coord	28.9	38	9.1			2,731,765	3,144,595	3,911,827	767,232	
61	229000 Other Instr Staff Service	0	0	0			122,002	30,149	165,318	135,169	
62	Total 22XXXX	181.1	188.4	7.3			19,323,135	20,608,035	22,837,584	2,229,549	
63	23XXXX District Administration										

Note: Includes all Funds and Interfund Transfers

2014-2015 Budgets by Fund/Function				FTE		Expenditures			
		2013-2014	2014-2015			2012-2013	2013-2014	2014-2015	2014-2015
		Revised Budget	Proposed Budget	Incr/Decr		Actuals	Revised Budget	Proposed Budget	Incr/Decr
64	231000 Board Of Education	4.5	4	-0.5		604,193	770,169	692,416	(77,752)
65	232000 Dist Admin-Asst Supt Inst	15.5	15.5	0		2,438,644	2,504,998	2,410,434	(94,564)
66	Total 23XXXX	20	19.5	-0.5		3,042,837	3,275,167	3,102,850	(172,317)
67	School Bldg Admin								
68	240000 School Bldg Admin	200.7	199.5	-1.2		17,509,517	18,357,720	18,471,840	114,121
69	249000 Other Building Administration	33.5	4	-29.5		2,383,201	1,865,154	308,237	(1,556,917)
70	Total 24XXXX	234.2	203.5	-30.7		19,892,719	20,222,874	18,780,078	(1,442,797)
71	Business Admin								
72	251000 Business Admin	2	2	0		304,745	299,945	321,657	21,712
73	252000 Fiscal	17.3	17.3	0		1,740,508	2,031,611	2,539,957	508,346
74	253000 Facility Operation	196.9	225.4	28.5		21,113,633	21,517,723	23,558,584	2,040,861
75	254000 Facility Maint-General	33.1	34.1	1		7,042,792	4,620,202	4,607,770	(12,432)
76	255000 Facilities Acq & Remodel	0	0	0		678,132	490,440	118,611	(371,829)
77	256000 Pupil Transportation	3	4	1		8,369,778	8,326,798	8,356,099	29,301
78	258000 Internal Services	13.5	12.5	-1		1,524,915	1,569,141	1,318,441	(250,700)
79	Total 25XXXX	265.8	295.3	29.5		40,774,502	38,855,859	40,821,119	1,965,266
80	Central Services								
81	260000 Central Services	0	0	0		88,292	73,857	75,000	1,143
82	261000 Partnerships	0	1	1		0	162,407	106,273	(56,134)
83	262000 Planning	0	1	1		84,225	0	97,714	97,714
84	263000 Public Information	2.9	2.9	0		1,379,935	1,020,203	939,494	(80,708)
85	264000 Human Res-General Oper	19.3	19.4	0.1		2,206,931	2,564,065	2,210,453	(353,612)
86	266000 Data Processing	33.4	33.4	0		9,273,602	5,855,122	7,128,633	1,273,511
87	Total 26XXXX	55.6	57.7	2.1		13,032,985	9,675,652	10,557,567	881,915
88	Insurance & Judgements								
89	270000 Insurance & Judgements	0	0	0		1,502,347	1,842,016	1,847,300	5,283
90	Total 27XXXX	0	0	0		1,502,347	1,842,016	1,847,300	5,283
91	Debt Services								
92	281000 Long-Term Capital Debt	0	0	0		3,450	0	3,000	3,000
93	283000 Operational Debt	0	0	0		99,299	108,479	120,000	11,521
94	Total 28XXXX	0	0	0		102,749	108,479	123,000	14,521
95	Other Support Services								

Madison Metropolitan School District Expenditures Summary by Function 2014-2015 Proposed Budget

Note: Includes all Funds and Interfund Transfers

		FTE				Expenditures				
2014-2015 Budgets by Fund/Function		2013-2014	2014-2015	Proposed Budget	Incr/Decr	2012-2013	Revised Budget	2013-2014	2014-2015	2014-2015
		Revised Budget				Actuals			Proposed Budget	Incr/Decr
96	290000 Other Support Services	0	0	0	0	8,384,681	3,861,016	5,018,320	1,157,304	
97	292000 CESA Gen Admin	0	0	0	0	6,788	288,000	259,200	(28,800)	
98	Total 29XXXX	0	0	0	0	8,391,469	4,149,016	5,277,520	1,128,504	
99	Total 2XXXXX Support Services	903.1	905.7		2.6	116,886,880	111,442,584	115,847,967	4,405,383	
100	4XXXXX Non-Program Transactions									
101	41XXXX Interfund Operating Trans	0	0	0	0	316,941	0	0	0	0
102	410000 Interfund Operating Trans	0	0	0	0	43,184,845	42,314,082	44,202,593	1,888,511	
103	411000 Operating Transfer	0	0	0	0	43,501,785	42,314,082	44,202,593	1,888,511	
104	Total 41XXXX	0	0	0	0					
105	43XXXX Purchased Instruct Svcs									
106	430000 Purchased Instruct Svcs	0	0	0	0	108,000	105,677	183,500	77,823	
107	431000 Gen Instr Non-Open Enroll	0	0	0	0	3,415,564	3,420,397	3,641,289	220,892	
108	435000 General Tuition Open Enro	0	0	0	0	6,557,107	7,813,686	8,800,000	986,314	
109	Total 43XXXX	0	0	0	0	10,080,671	11,339,761	12,624,789	1,285,028	
110	49XXXX Other Non-Prog Transactio									
111	490000 Other Non-Prog Transactio	0	0	0	0	81,353	148,357	140,000	(8,357)	
112	491000 Revenue Transits to Others	0	0	0	0	12,005	0	0	0	0
113	Total 49XXXX	0	0	0	0	93,358	148,357	140,000	(8,357)	
114	Total 4XXXXX Non-Program Transactions	0	0	0	0	53,675,814	53,802,200	56,967,382	3,165,182	
115	Total Fund 10 General Fund	2926.7	2912.8		-13.9	324,869,493	325,538,463	335,777,166	10,238,703	
21-Special Revenue Trust Fund										
116	1XXXXX Instruction									
117	11XXXX Undifferentiated Curricul									
118	110000 Undifferentiated Curricul	0	0	0	0	319,405	0	0	0	0
119	Total 11XXXX	0	0	0	0	319,405	0	0	0	0
120	12XXXX Regular Curriculum									
121	120000 Regular Curriculum	0	0	0	0	169,617	0	0	0	0
122	121000 Art	0	0	0	0	16,622	0	0	0	0
123	122000 English	0	0	0	0	83,559	0	0	0	0
124	123000 Foreign Language	0	0	0	0	179	0	0	0	0
125	124000 Math	0	0	0	0	9,237	0	0	0	0
126	125000 Music	0	0	0	0	43,077	0	0	0	0

Madison Metropolitan School District Expenditures Summary by Function 2014-2015 Proposed Budget

Note: Includes all Funds and Interfund Transfers

		-----FTE-----				-----Expenditures-----			
2014-2015 Budgets by Fund/Function		2013-2014	2014-2015	2014-2015	2014-2015	2012-2013	2013-2014	2014-2015	2014-2015
		Revised Budget	Proposed Budget	Incr/Decr		Actuals	Revised Budget	Proposed Budget	Incr/Decr
127	126000 Science	0	0	0		7,281	0	0	0
128	128000 Instructional Computing	0	0	0		464	0	0	0
129	Total 12XXXX	0	0	0		330,036	0	0	0
130	13XXXX Vocational Curriculum								
131	132000 Bus Ed	0	0	0		1,684	0	0	0
132	135000 Family & Consumer Educ	0	0	0		911	0	0	0
133	136000 Tech Ed	0	0	0		5,413	0	0	0
134	Total 13XXXX	0	0	0		8,008	0	0	0
135	14XXXX Physical Curriculum								
136	143000 Physical Education	0	0	0		5,655	0	0	0
137	Total 14XXXX	0	0	0		5,655	0	0	0
138	16XXXX Co-Curricular Activities								
139	161000 Academic	0	0	0		9,882	0	0	0
140	162000 Athletic Participation Fees	0	0	0		62,615	0	0	0
141	Total 16XXXX	0	0	0		72,496	0	0	0
142	Total 1XXXXX Instruction	0	0	0		735,600	0	0	0
143	2XXXXX Support Services								
144	21XXXX Pupil Services								
145	212000 Social Work	0	0	0		15,427	0	0	0
146	214000 Health	0	0	0		3,831	0	0	0
147	Total 21XXXX	0	0	0		19,259	0	0	0
148	22XXXX Instructional Staff Svc								
149	221000 Improvement Of Instructio	0	0	0		166,051	0	0	0
150	222000 Educational Media	0	0	0		17,647	0	0	0
151	229000 Other Instr Staff Service	0	0	0		3,201	0	0	0
152	Total 22XXXX	0	0	0		186,898	0	0	0
153	23XXXX District Administration								
154	232000 Dist Admin-Assst Supt Inst	0	0	0		15,182	0	0	0
155	Total 23XXXX	0	0	0		15,182	0	0	0
156	24XXXX School Bldg Admin								
157	240000 School Bldg Admin	0	0	0		10,430	0	0	0
158	Total 24XXXX	0	0	0		10,430	0	0	0

Madison Metropolitan School District Expenditures Summary by Function 2014-2015 Proposed Budget

Note: Includes all Funds and Interfund Transfers

		-----FTE-----				-----Expenditures-----			
2014-2015 Budgets by Fund/Function		2013-2014	2014-2015	2014-2015	2014-2015	2012-2013	2013-2014	2014-2015	2014-2015
		Revised Budget	Proposed Budget	Incr/Decr		Actuals	Revised Budget	Proposed Budget	Incr/Decr
159	25XXXX Business Admin								
160	253000 Facility Operation	0	0	0		400	0	0	0
161	254000 Facility Maint-General	0	0	0		6,250	0	0	0
162	255000 Facilities Acq & Remodel	0	0	0		79,214	0	0	0
163	256000 Pupil Transportation	0	0	0		42,964	0	0	0
164	Total 25XXXX	0	0	0		128,828	0	0	0
165	Total 2XXXXX Support Services	0	0	0		360,595	0	0	0
166	4XXXXXX Non-Program Transactions								
167	43XXXX Purchased Instruct Svcs								
168	431000 Gen Instr Non-Open Enroll	0	0	0		1,917	0	0	0
169	Total 43XXXX	0	0	0		1,917	0	0	0
170	Total 4XXXXX Non-Program Transactions	0	0	0		1,917	0	0	0
171	Total Fund 21 Special Revenue Trust Fund	0	0	0		1,098,112	0	0	0
27-Educational Services									
172	1XXXXX Instruction								
173	11XXXX Undifferentiated Curricul	2.9	2.9	0		427,533	392,614	463,736	71,122
174	110000 Undifferentiated Curricul	2.9	2.9	0		427,533	392,614	463,736	71,122
175	Total 11XXXX								
176	15XXXX Special Education Curricu								
177	152000 Early Childhood	16.5	16.5	0		1,345,800	1,287,801	1,433,378	145,577
178	156000 Physical/Sensory Handicapped	114.2	110.2	-4		9,764,528	9,474,556	9,394,324	(80,232)
179	158000 Cross Categorical	338.7	313.7	-25		25,173,834	25,541,078	24,514,951	(1,026,128)
180	159000 Special Education	322.4	339.9	17.5		15,716,984	15,182,301	17,308,880	2,126,579
181	Total 15XXXX	791.8	780.3	-11.5		52,001,146	51,485,736	52,651,532	1,165,796
182	17XXXX Special Needs								
183	174000 School-Age Parent	3	3	0		284,876	252,618	254,688	2,070
184	Total 17XXXX	3	3	0		284,876	252,618	254,688	2,070
185	Total 1XXXXX Instruction	797.7	786.2	-11.5		52,713,555	52,130,968	53,369,956	1,238,988
186	2XXXXXX Support Services								
187	21XXXX Pupil Services								
188	212000 Social Work	34.8	32.5	-2.3		2,846,680	2,748,696	2,740,185	(8,511)
189	213000 Guidance	3.6	2.8	-0.8		453,879	278,583	252,510	(26,073)

Note: Includes all Funds and Interfund Transfers

Note: Includes all Funds and Interfund Transfers

Madison Metropolitan School District

Expenditures Summary by Function

2014-2015 Proposed Budget

Note: Includes all Funds and Interfund Transfers

		-----FTE-----		-----Expenditures-----				
2014-2015 Budgets by Fund/Function		2013-2014	2014-2015	2014-2015	2013-2014	2014-2015	2014-2015	2014-2015
		Revised Budget	Proposed Budget	Incr/Decr	Revised Budget	Proposed Budget	Incr/Decr	
222	490000 Other Non-Prog Transactio	0	0	0	13,922	0	0	0
223	Total 49XXXX	0	0	0	13,922	0	0	0
224	Total 4XXXXXX Non-Program Transactions	0	0	0	198,552	186,556	191,556	5,000
225	Total Fund 27 Educational Services	963.3	938.5	-24.8	72,050,023	69,167,292	72,069,176	2,901,884
30-Debt Service								
226	2XXXXXX Support Services							
227	28XXXXX Debt Services							
228	281000 Long-Term Capital Debt	0	0	0	4,240,725	4,245,126	4,252,026	6,900
229	Total 28XXXXX	0	0	0	4,240,725	4,245,126	4,252,026	6,900
230	Total 2XXXXXX Support Services	0	0	0	4,240,725	4,245,126	4,252,026	6,900
231	Total Fund 30 Debt Service	0	0	0	4,240,725	4,245,126	4,252,026	6,900
38-Non-Ref Debt Service Fund								
232	2XXXXXX Support Services							
233	28XXXXX Debt Services							
234	281000 Long-Term Capital Debt	0	0	0	178,244	1,375,698	1,167,900	(207,798)
235	282000 Refinancing	0	0	0	440,560	816,476	1,513,988	697,512
236	289000 Other Long-Term Debt	0	0	0	0	0	659,738	659,738
237	Total 28XXXXX	0	0	0	618,804	2,192,174	3,341,626	1,149,452
238	Total 2XXXXXX Support Services	0	0	0	618,804	2,192,174	3,341,626	1,149,452
239	Total Fund 38 Non-Ref Debt Service Fund	0	0	0	618,804	2,192,174	3,341,626	1,149,452
41-Capital Expansion Fund								
240	2XXXXXX Support Services							
241	25XXXXX Business Admin							
242	254000 Facility Maint-General	14.4	14.4	0	6,404,359	5,995,935	4,495,500	(1,500,435)
243	255000 Facilities Acq & Remodel	0	0	0	110,011	0	0	0
244	Total 25XXXXX	14.4	14.4	0	6,514,369	5,995,935	4,495,500	(1,500,435)
245	27XXXXX Insurance & Judgements							
246	270000 Insurance & Judgements	0	0	0	4,913	4,065	4,500	435
247	Total 27XXXXX	0	0	0	4,913	4,065	4,500	435
248	Total 2XXXXXX Support Services	14.4	14.4	0	6,519,282	6,000,000	4,500,000	(1,500,000)
249	Total Fund 41 Capital Expansion Fund	14.4	14.4	0	6,519,282	6,000,000	4,500,000	(1,500,000)
45-Energy Efficiency								

Madison Metropolitan School District Expenditures Summary by Function 2014-2015 Proposed Budget

Note: Includes all Funds and Interfund Transfers

		-----FTE-----				-----Expenditures-----			
		2013-2014	2014-2015	2014-2015	2014-2015	2012-2013	2013-2014	2014-2015	2014-2015
		Revised Budget	Proposed Budget	Incr/Decr		Actuals	Revised Budget	Proposed Budget	Incr/Decr
2014-2015 Budgets by Fund/Function									
250 2XXXXX	Support Services								
251 25XXXX	Business Admin								
252 254000	Facility Maint-General	0	0	0		1,639,008	0	0	0
253	Total 25XXXX	0	0	0		1,639,008	0	0	0
254	Total 2XXXXXX Support Services	0	0	0		1,639,008	0	0	0
255	Total Fund 45 Energy Efficiency	0	0	0		1,639,008	0	0	0
47-QZAB/QSCB Funds									
256 2XXXXX	Support Services								
257 25XXXX	Business Admin								
258 255000	Facilities Acq & Remodel	0	0	0		2,467,441	0	0	0
259	Total 25XXXX	0	0	0		2,467,441	0	0	0
260	Total 2XXXXXX Support Services	0	0	0		2,467,441	0	0	0
261	Total Fund 47 QZAB/QSCB Funds	0	0	0		2,467,441	0	0	0
50-Food Service									
262 2XXXXX	Support Services								
263 25XXXX	Business Admin								
264 252000	Fiscal	0.5	0.5	0		53,582	42,287	43,262	975
265 253000	Facility Operation	1.5	1.5	0		120,366	117,497	120,788	3,291
266 257000	Food Services	104.6	108.4	3.8		10,696,553	10,687,869	10,753,297	65,428
267	Total 25XXXX	106.6	110.4	3.8		10,870,501	10,847,653	10,917,346	69,693
268 29XXXX	Other Support Services								
269 290000	Other Support Services	0	0	0		0	0	(196,495)	(196,495)
270	Total 29XXXX	0	0	0		0	0	(196,495)	(196,495)
271	Total 2XXXXXX Support Services	106.6	110.4	3.8		10,870,501	10,847,653	10,720,852	(126,801)
272	Total Fund 50 Food Service	106.6	110.4	3.8		10,870,501	10,847,653	10,720,852	(126,801)
61-High School Student Activity									
273 6XXXXX	Student Activities								
274 62XXXX									
275 620000		0	0	0		921,868	0	0	0
276	Total 62XXXX	0	0	0		921,868	0	0	0
277 64XXXX									
278 640000		0	0	0		91,335	0	0	0

Madison Metropolitan School District Expenditures Summary by Function 2014-2015 Proposed Budget

Note: Includes all Funds and Interfund Transfers

		-----FTE-----				-----Expenditures-----				
2014-2015 Budgets by Fund/Function		2013-2014	2014-2015	2014-2015	2014-2015	2012-2013	2013-2014	2014-2015	2014-2015	2014-2015
		Revised Budget	Proposed Budget	Incr/Decr		Actuals	Revised Budget	Proposed Budget		Incr/Decr
279	Total 64XXXX	0	0	0		91,335	0	0	0	0
280	66XXXX									
281	660000	0	0	0		177,925	0	0	0	0
282	Total 66XXXX	0	0	0		177,925	0	0	0	0
283	Total 6XXXXX Student Activities	0	0	0		1,191,127	0	0	0	0
284	Total Fund 61 High School Student Activity	0	0	0		1,191,127	0	0	0	0
62-Middle School Student Activit										
285	6XXXXX Student Activities									
286	61XXXX									
287	610000	0	0	0		438	0	0	0	0
288	Total 61XXXX	0	0	0		438	0	0	0	0
289	62XXXX									
290	620000	0	0	0		191,963	0	0	0	0
291	Total 62XXXX	0	0	0		191,963	0	0	0	0
292	64XXXX									
293	640000	0	0	0		128	0	0	0	0
294	Total 64XXXX	0	0	0		128	0	0	0	0
295	66XXXX									
296	660000	0	0	0		352,838	0	0	0	0
297	Total 66XXXX	0	0	0		352,838	0	0	0	0
298	Total 6XXXXX Student Activities	0	0	0		545,367	0	0	0	0
299	Total Fund 62 Middle School Student Activit	0	0	0		545,367	0	0	0	0
63-Elementary School Student Acti										
300	6XXXXX Student Activities									
301	61XXXX									
302	610000	0	0	0		(3,291)	0	0	0	0
303	Total 61XXXX	0	0	0		(3,291)	0	0	0	0
304	62XXXX									
305	620000	0	0	0		13,506	0	0	0	0
306	Total 62XXXX	0	0	0		13,506	0	0	0	0
307	64XXXX									
308	640000	0	0	0		4,210	0	0	0	0

Madison Metropolitan School District Expenditures Summary by Function 2014-2015 Proposed Budget

Note: Includes all Funds and Interfund Transfers

2014-2015 Budgets by Fund/Function		FTE				Expenditures			
		2013-2014 Revised Budget	2014-2015 Proposed Budget	2014-2015 Incr/Decr		2012-2013 Actuals	2013-2014 Revised Budget	2014-2015 Proposed Budget	2014-2015 Incr/Decr
309	Total 64XXXX	0	0	0		4,210	0	0	0
310	66XXXX								
311	660000	0	0	0		388,354	0	0	0
312	Total 66XXXX	0	0	0		388,354	0	0	0
313	Total 6XXXXX Student Activities	0	0	0		402,778	0	0	0
314	Total Fund 63 Elementary School Student Acti	0	0	0		402,778	0	0	0
71-Expendable Trust									
315	1XXXXX Instruction								
316	11XXXX Undifferentiated Curricul								
317	110000 Undifferentiated Curricul	0	0	0		5,815	0	0	0
318	Total 11XXXX	0	0	0		5,815	0	0	0
319	12XXXX Regular Curriculum								
320	120000 Regular Curriculum	0	0	0		100,377	0	0	0
321	122000 English	0	0	0		9,369	0	0	0
322	Total 12XXXX	0	0	0		109,746	0	0	0
323	Total 1XXXXX Instruction	0	0	0		115,561	0	0	0
324	2XXXXX Support Services								
325	22XXXX Instructional Staff Svc								
326	221000 Improvement Of Instructio	0	0	0		38,727	0	0	0
327	Total 22XXXX	0	0	0		38,727	0	0	0
328	25XXXX Business Admin								
329	256000 Pupil Transportation	0	0	0		2,469	0	0	0
330	Total 25XXXX	0	0	0		2,469	0	0	0
331	Total 2XXXXX Support Services	0	0	0		41,196	0	0	0
332	4XXXXX Non-Program Transactions								
333	42XXXX Scholarships & Awards								
334	420000 Scholarships & Awards	0	0	0		10,814	0	0	0
335	Total 42XXXX	0	0	0		10,814	0	0	0
336	Total 4XXXXX Non-Program Transactions	0	0	0		10,814	0	0	0
337	Total Fund 71 Expendable Trust	0	0	0		167,571	0	0	0
75-Non-Expendable Trust									
338	4XXXXX Non-Program Transactions								

Note: Includes all Funds and Interfund Transfers

2014-2015 Budgets by Fund/Function					-----FTE-----		-----Expenditures-----			
		2013-2014	2014-2015	2014-2015			2012-2013	2013-2014	2014-2015	2014-2015
		Revised Budget	Proposed Budget	Incr/Decr			Actuals	Revised Budget	Proposed Budget	Incr/Decr
339	41XXXX	Interfund Operating Trans								
340	410000	Interfund Operating Trans	0	0	0	0	70	0	0	0
341		Total 41XXXX	0	0	0	0	70	0	0	0
342		Total 4XXXXX Non-Program Transactions	0	0	0	0	70	0	0	0
343		Total Fund 75 Non-Expendable Trust	0	0	0	0	70	0	0	0
80-Community Service										
344	1XXXXX	Instruction								
345	11XXXX	Undifferentiated Curricular								
346	110000	Undifferentiated Curricular	9.8	8.8	8.8	-1	497,449	639,691	568,823	(70,868)
347		Total 11XXXX	9.8	8.8	8.8	-1	497,449	639,691	568,823	(70,868)
348		Total 1XXXXX Instruction	9.8	8.8	8.8	-1	497,449	639,691	568,823	(70,868)
349	2XXXXX	Support Services								
350	21XXXX	Pupil Services								
351	213000	Guidance	1.8	1.8	1.8	0	0	104,656	93,038	(11,618)
352		Total 21XXXX	1.8	1.8	1.8	0	0	104,656	93,038	(11,618)
353	22XXXX	Instructional Staff Svc								
354	221000	Improvement Of Instructio	5.6	4.8	4.8	-0.8	302,208	366,594	293,541	(73,053)
355	222000	Educational Media	6.7	6.1	6.1	-0.6	659,410	687,917	489,122	(198,794)
356	223000	Supervision & Coord	0.5	0.5	0.5	0	49,769	59,523	60,982	1,450
357	229000	Other Instr Staff Service	0	0	0	0	437	4,660	0	(4,660)
358		Total 22XXXX	12.8	11.4	11.4	-1.4	1,011,824	1,118,694	843,645	(275,048)
359	24XXXX	School Bldg Admin								
360	249000	Other Building Administration	2	0	0	-2	418,239	428,903	0	(428,903)
361		Total 24XXXX	2	0	0	-2	418,239	428,903	0	(428,903)
362	25XXXX	Business Admin								
363	252000	Fiscal	1	1	1	0	112,480	117,541	120,655	3,114
364	253000	Facility Operation	11	13	13	2	716,540	707,944	1,345,414	637,470
365	254000	Facility Maint-General	0	0	0	0	160,041	0	0	0
366	255000	Facilities Acq & Remodel	0	0	0	0	229,365	0	0	0
367	256000	Pupil Transportation	0	0	0	0	997	0	1,000	1,000
368		Total 25XXXX	12	14	14	2	1,219,423	825,484	1,467,069	641,585
369	26XXXX	Central Services								

Madison Metropolitan School District

Expenditures Summary by Function

2014-2015 Proposed Budget

Note: Includes all Funds and Interfund Transfers

-----FTE-----					-----Expenditures-----				
2014-2015 Budgets by Fund/Function									
	2013-2014	2014-2015	2014-2015	2014-2015	2012-2013	2013-2014	2014-2015	2014-2015	2014-2015
	Revised Budget	Proposed Budget	Incr/Decr		Actuals	Revised Budget	Proposed Budget		Incr/Decr
370	1	2	1		0	118,249	200,674		82,426
371	1	1	0		67,318	73,070	92,413		19,343
372	2	3	1		67,318	191,318	293,087		101,769
373									
374	0	0	0		0	(105,697)	0		105,697
375	0	0	0		0	(105,697)	0		105,697
376	30.6	30.2	-0.4		2,716,804	2,563,358	2,696,839		133,481
377									
378									
379	22.3	20.3	-2		2,426,759	2,566,728	2,451,917		(114,811)
380	22.3	20.3	-2		2,426,759	2,566,728	2,451,917		(114,811)
381									
382	36.7	40	3.3		8,870,068	9,749,789	9,680,055		(69,735)
383	36.7	40	3.3		8,870,068	9,749,789	9,680,055		(69,735)
384									
385	1	1	0		102,313	120,614	110,427		(10,187)
386	2	2	0		185,279	194,511	199,495		4,985
387	3	3	0		287,592	315,125	309,922		(5,203)
388	62	63.3	1.3		11,584,419	12,631,642	12,441,894		(189,748)
389									
390									
391	0	0	0		24,270	31,050	32,565		1,515
392	0	0	0		24,270	31,050	32,565		1,515
393									
394	0	0	0		266,048	292,462	266,000		(26,462)
395	0	0	0		266,048	292,462	266,000		(26,462)
396	0	0	0		290,318	323,512	298,565		(24,947)
397	102.4	102.3	-0.1		15,088,990	16,158,203	16,006,121		(152,082)
99-Student Prgm Coop-Fiscal Agent									
398									
399									
400	0	0	0		(8,087)	0	0		0

Madison Metropolitan School District Expenditures Summary by Function 2014-2015 Proposed Budget

Note: Includes all Funds and Interfund Transfers

		-----FTE-----				-----Expenditures-----			
2014-2015 Budgets by Fund/Function		2013-2014	2014-2015	2014-2015	2014-2015	2013-2014	2014-2015	2014-2015	2014-2015
		Revised Budget	Proposed Budget	Incr/Decr		Revised Budget	Proposed Budget		Incr/Decr
401	Total 12XXXX	0	0	0		(8,087)	0	0	0
402	13XXXX								
403	139000 Vocational Curriculum	0	0	0		112,045	0	0	0
404	Total 13XXXX	0	0	0		112,045	0	0	0
405	Total 1XXXXX Instruction	0	0	0		103,959	0	0	0
406	2XXXXX Support Services								
407	22XXXX Instructional Staff Svc								
408	223000 Supervision & Coord	0	0	0		213,467	0	0	0
409	Total 22XXXX	0	0	0		213,467	0	0	0
410	Total 2XXXXX Support Services	0	0	0		213,467	0	0	0
411	4XXXXX Non-Program Transactions								
412	41XXXX Interfund Operating Trans								
413	418000 Indirect Cost Transfer	0	0	0		5,939	0	0	0
414	Total 41XXXX	0	0	0		5,939	0	0	0
415	Total 4XXXXX Non-Program Transactions	0	0	0		5,939	0	0	0
416	Total Fund 99 Student Prgm Coop-Fiscal	0	0	0		323,364	0	0	0
	REPORT TOTAL	4113.4	4078.4	-35		442,092,656	434,148,911	446,666,967	12,518,056



2014-15 Preliminary Budget

Appendices

Appendices

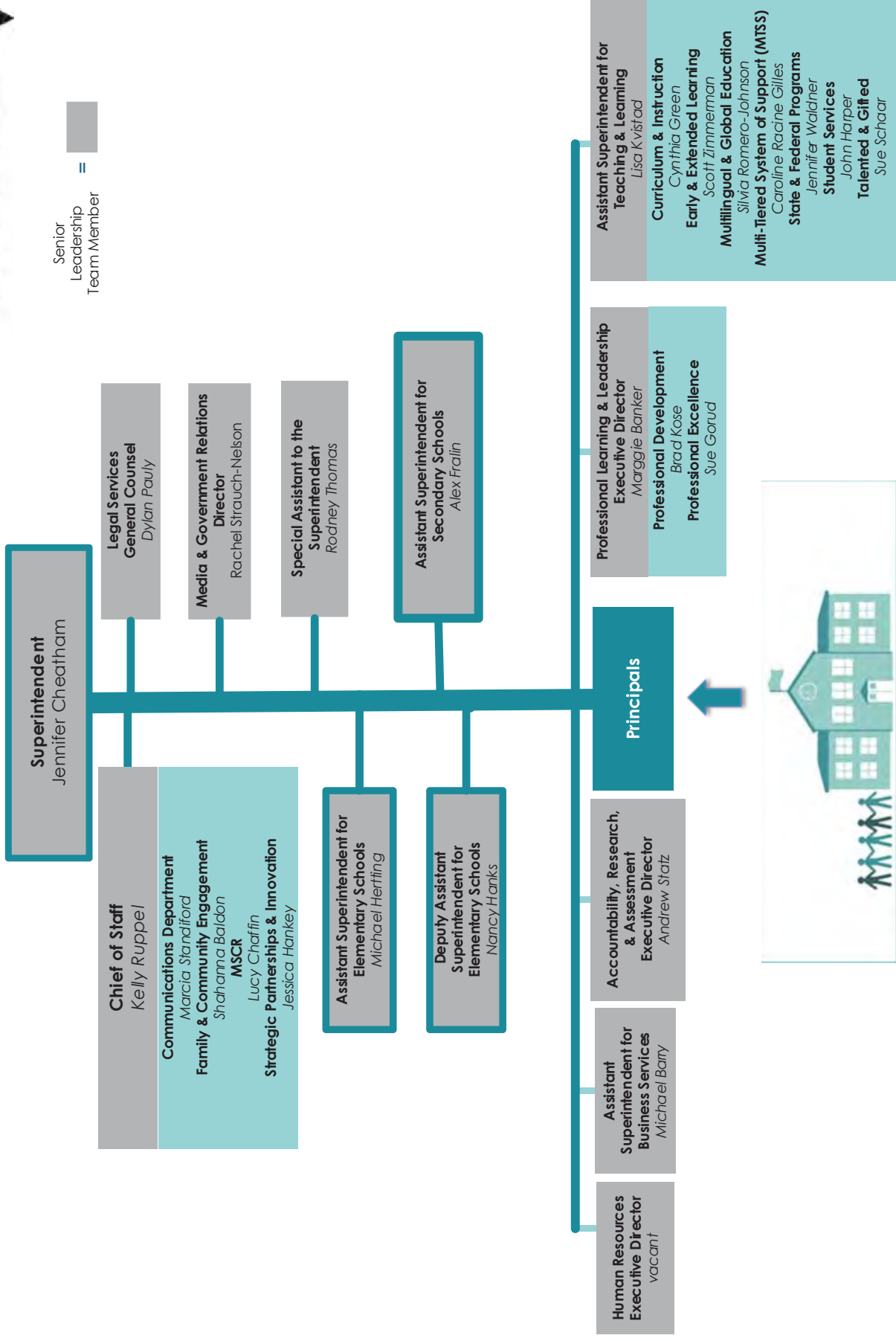
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Tax Levy

Tax Impact Projections Projected Property Tax Levy for 2014-2015

FUND	Adopted 2010-11		Adopted 2011-12		Adopted 2012-2013		Adopted 2013-2014		Proposed 2014-2015		Proposed w/Ref 2014-2015	
	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE
General Fund:												
▪ Revenue Limit Use	223,763,357	10.10	228,067,739	10.37	231,604,416	10.70	237,722,428	10.94	241,423,357	11.11	241,423,357	11.11
▪ Less: Computer Exemption	(2,160,479)	(0.10)	(1,946,958)	(0.09)	(1,929,231)	(0.09)	(1,958,992)	(0.09)	(2,000,365)	(0.09)	(2,000,365)	(0.09)
▪ General Fund Levy	221,602,878	10.00	226,120,781	10.28	229,675,185	10.61	235,763,436	10.85	239,422,991	11.02	239,422,991	11.02
▪ Prior Year Taxes	468,868	0.02	144,001	0.01	70,000	0.00	233,150	0.01	116,141	0.01	116,141	0.01
Net General Fund Levy	222,071,746	10.03	226,264,782	10.28	229,745,185	10.61	235,996,586	10.86	239,539,132	11.03	239,539,132	11.03
Debt Service Funds:												
▪ Non-referendum Debt (38)	2,063,741	0.09	-	0.00	-	0.00	2,041,701	0.09	3,118,695	0.14	3,118,695	0.14
▪ Bonded Indebtedness (39)	7,104,281	0.32	6,976,381	0.32	2,054,223	0.09	4,013,576	0.18	4,203,663	0.19	7,158,388	0.33
Net Debt Service Fund Levy	9,168,022	0.41	6,976,381	0.32	2,054,223	0.09	6,055,277	0.28	7,322,358	0.34	10,277,083	0.47
Capital Projects Fund:	4,012,146	0.18	3,630,939	0.17	5,681,809	0.26	6,000,000	0.28	4,500,000	0.21	4,500,000	0.21
Community Services Fund:	9,812,807	0.44	8,130,573	0.37	11,808,865	0.55	9,675,429	0.45	11,808,865	0.54	11,808,865	0.54
TOTAL TAX LEVY AND RATE	245,064,721	11.06	245,002,675	11.14	249,290,082	11.52	257,727,292	11.86	263,170,355	12.11	266,125,080	12.25
Property Tax Analysis												
Levy % Increase	Nov-10 2010-11	Nov-11 2011-12	Nov-12 2012-13	Nov-13 2013-14	Nov 2014 w/ Referendum 2014-15							
Rate % Increase	4.62%	-0.03%	1.75%	3.38%	3.26%							
	8.65%	0.65%	3.41%	3.02%	3.26%							
Property Tax Bill Impact												
Average Madison home value	Nov-10 2010-11	Nov-11 2011-12	Nov-12 2012-13	Nov-13 2013-14	Value	Bill	Value	Bill	Value	Bill	Value	Bill
	250,000.00	239,239.00	232,024.00	231,000.00	239,239.00	2,664.20	232,024.00	2,672.00	231,000.00	2,798.33	231,000.00	2,829.75
Total Difference in Bill Over Prior Year												

Central Office Instructional Leadership Team



Thriving Schools: All students graduate ready for college, career, and community

Behavior Education Plan Memo

Resources to Implement Behavior Education Plan

Implementing the new Behavior Education Plan with fidelity and integrity will require differentiated supports for our schools. To determine the appropriate level of resources for all schools, multiple data points were carefully reviewed and analyzed including:

1. 'On the ground' knowledge of schools

All schools have regular, ongoing support from Assistant Superintendents, External Positive Behavior Support Coaches and School Improvement Partners to assist them in their work around student behavior. The knowledge gleaned from school visits, ongoing reviews of school data and ongoing communication with school principals and staff is a critical factor in determining the level of support needed to implement the Behavior Education Plan.

2. Benchmarks of Quality (BOQ) Score

The BOQ is the assessment used to determine to what degree Positive Behavior Support (PBS) is being implemented as expected. The national PBS model requires that schools achieve a score of 70% to be identified as 'implementing with fidelity'.

3. Office Discipline Referrals

Office Discipline Referrals are monitored in each school and an 'average per day' is calculated for each school. At the elementary and middle school level, the general goal is to keep the ODR average under 4 per day. This will vary somewhat depending on the size of the school.

Suspensions vs. Enrollment Ratio

This measure indicates the level at which students are being suspended from individual schools. Rather than using raw suspension numbers, the ratio allows us to control for size and fairly compare small schools with large schools. The desired ratio for an individual school is 1.0.

4. Distribution of Office Discipline Referrals across Tiers 1, 2, and 3

The Positive Behavior Support (PBS) framework expects that 85% of a school's students will have 0-1 Office Discipline Referrals per day per semester (Tier 1). This means that no more than 15% of students should have 2 or more Office Discipline Referral per semester (Tiers 2 and 3).

In conjunction with a careful analysis of each school's identified staffing plan for 2014-15, the above data points were used to identify the schools we believe may need additional support to implement the Behavior Education Plan. These elementary and middle schools are:

Midvale
Mendota
Blackhawk

Schenk
Falk
Cherokee

Jefferson
Gompers
Spring Harbor

Wright
Lakeview
Toki

Hawthorne
Orchard Ridge
Sennett

To ensure our high schools are in sync with the PBS development in grades K-8, we have identified our four comprehensive high schools and IAE as needing additional support in order to build sustainable data-driven PBS systems as well as improve the capacity of staff. Any additional support to schools will be focused especially on 9th grade to ensure students are on track to graduate.

We believe that these schools can improve their outcomes with additional resources in the area of staffing and funding for professional development. Increases in staffing may include additional Positive Behavior Support Coaches, Behavior Education Assistants or Student Services staff such as social workers, counselors and psychologists. Increased funding for professional development is identified here as funding teacher participation in Responsive Classrooms and Developmental Designs. Responsive Classrooms training provides elementary staff with knowledge and skills in the areas of classroom management, community building and relationship building with students. Developmental Designs provides secondary staff with similar knowledge and skills.

The request for resources over and above what has been allocated to schools for 2014-15, is \$1,433,600 and is broken down as follows:

Elementary Schools	6.3 additional staff \$504,000 (Behavior Education Assistants, Positive Behavior Support Coaches, and Student Services Staff)	Professional Development \$ 56,000 (80 seats for Responsive Classrooms)
Middle Schools	2.9 additional staff \$232,000 (Behavior Education Assistants, Positive Behavior Support Coaches, and Student Services Staff)	Professional Development 54,600 (78 seats for Developmental Designs)
High Schools	6.2 additional staff \$496,000 (for Positive Behavior Support Coaches, additional Student Services staff)	Professional Development \$ 59,500 (85 seats for Developmental Designs)

Decisions about the use of these resources will be data-driven and based on the content of School Improvement Plans which are approved by the Assistant Superintendents. Every effort will be made to provide as many of these resources as possible through the zero-based budget process that is currently underway.

Budget Projections

This budget projections summary outlines each of the plan's seven major projects and ongoing work over the next five years. While the budget includes the best information currently, it is preliminary and will be finalized and approved by the board through the budget process each year.

Each project is broken into discrete sub-projects. This budget summary captures district-level spending on technology, regardless of department or fund source. It does not include costs for existing staff positions.

The budget increases **from \$1.5 million to \$3.9 million in the first year** to provide robust network infrastructure, ensure optimal school learning spaces, and provide one-to-one coverage for staff computing. Over the course of five years, the plan calls for a total of \$8.8 million for one-to-one devices for student computing. Following the five-year period covered by the plan, it is expected that district-wide spending on technology will level out to **\$6.4 million per year**.

Tech Services								
Description	Lease/ Purchase	2014-15	2015-16	2016-17	2017-18	2018-19	Fund Source	Continuing Budget
Student Computing								
Tablets - Elementary Schools (K-1 Classrooms 10 Tablets/Room, 2-5 Classrooms 1 Tablet per student)	Lease 3 Year		\$131,314	\$598,548	\$1,102,428	\$1,621,577	Tech Services	\$1,621,577
Keyboards and Covers for Elementary Tablets Grades 3-5	Purchase		\$39,280	\$133,680	\$133,520	\$164,720	Tech Services	\$40,000
Charging Carts - Elementary Tablets	Purchase		\$43,400	\$162,200	\$152,600	\$172,400	Tech Services	
Notebooks - Middle and Secondary Schools	Lease 3 Year		\$283,639	\$766,054	\$1,139,626	\$1,468,231	Tech Services	\$1,468,231
Charging Carts - Middle and High School Notebooks	Purchase		\$135,710	\$230,045	\$178,740	\$157,225	Tech Services	
Notebooks - Assessment	Lease 3 Year	\$172,950	\$172,950	\$172,950	\$172,950	\$172,950	Tech Services	\$172,950
Headphones - Assessment	Purchase	\$168,345	\$52,425	\$52,425	\$52,425	\$52,425	Tech Services	\$25,000

Budget Projections (continued)

Description	Lease/ Purchase	2014-15	2015-16	2016-17	2017-18	2018-19	Fund Source	Continuing Budget
Staff Computing								
Notebooks - All Teachers	Lease 3 Year	\$830,570	\$830,570	\$830,570	\$830,570	\$830,570	Tech Services	\$830,570
Tablets - Elementary Teachers	Lease 3 Year	\$9,655	\$57,063	\$102,310	\$148,277	\$148,277	Tech Services	\$148,277
Mobile Computer - School Administration	Lease 3 Year	\$27,685	\$27,685	\$27,685	\$27,685	\$27,685	Tech Services	\$27,865
Technology Replacement - All Office and Support Staff	Purchase	\$180,000	\$180,000	\$180,000	\$180,000	\$180,000	Tech Services	\$180,000
School Learning Spaces								
Classroom - Interactive Projector	Purchase	\$390,935	\$524,425	\$524,425	\$524,425	\$524,425	Tech Services	\$100,000
Classroom - Document Camera	Purchase	\$61,500	\$67,500	\$67,500	\$67,500	\$67,500	Tech Services	\$20,000
Classroom - Speakers/Microphones	Purchase	\$169,125	\$268,125	\$268,125	\$268,125	\$268,125	Tech Services	\$25,000
Classroom - Virtual Learning Spaces	Purchase		\$60,000	TBD	TBD	TBD	Tech Services	
Classroom - Computer Replacement	Purchase				\$150,000	\$150,000	Tech Services	\$250,000
Computer Labs - Replace 12 Secondary Labs/Year	Purchase	\$216,000	\$216,000	\$216,000	\$216,000	\$216,000	Tech Services	\$216,000
Specialized Technology - Secondary Curriculum Departments	Purchase	\$125,000	\$125,000	\$125,000	\$75,000	\$75,000	Tech Services	\$75,000
Networks and Servers								
WAN -MUFN Equipment	Purchase	\$250,000	\$75,000	\$75,000	\$75,000	\$75,000	Tech Services	\$75,000
LAN - Network Infrastructure	Purchase	\$350,000	\$250,000	\$150,000	\$150,000	\$150,000	Tech Services	\$150,000
Wireless Upgrade	Purchase	\$250,000	\$175,000	\$50,000	\$50,000	\$200,000	Tech Services	\$200,000
SAN - Virtual Servers & Servers	Lease 3 Year	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	Tech Services	\$150,000
Purchased Services	Purchase	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	Tech Services	\$50,000
Maintenance	Purchase	\$220,000	\$220,000	\$220,000	\$220,000	\$220,000	Tech Services	\$220,000

Budget Projections (continued)

Description	Lease/ Purchase	2014-15	2015-16	2016-17	2017-18	2018-19	Fund Source	Continuing Budget
Miscellaneous								
Software (e.g., ongoing licenses)	Purchase	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	Tech Services	\$250,000
Supplies	Purchase	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	Tech Services	\$50,000
Travel & Mileage	Purchase	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	Tech Services	\$20,000

Totals								
Total Tech Services Budget		\$3,941,765	\$4,455,086	\$5,472,517	\$6,434,871	\$7,462,110		\$6,365,470
Previous Year Budget		\$1,506,102	\$3,941,765	\$4,455,086	\$5,472,517	\$6,434,871		\$7,462,110
Change in Tech Services Budget		\$2,435,663	\$513,321	\$1,017,431	\$962,354	\$1,027,239		-\$1,096,640

Other Spending								
Description	Lease/ Purchase	2014-15	2015-16	2016-17	2017-18	2018-19	Fund Source	Continuing Budget
Student Computing								
Technology - Educational Services	Purchase	\$45,000	\$47,500	\$50,000	\$52,500	\$55,000	341 Flowthrough Grant	\$55,000
School Learning Spaces								
Library Media Centers - Technology for Student Use	Purchase	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	Common School Fund	\$140,000
Classroom - White Board	Purchase	\$82,000	\$90,000	\$90,000	\$90,000	\$90,000	Building Services	\$25,000
Professional Learning								
Instructional Technology Coordinator	Hire	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	TBD	\$90,000
Instructional Technology Coaches	Hire	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	TBD	\$300,000
Extended Contract PD Time for Each School	Schedule	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	TBD	\$200,000
Central Office-Provided Professional Development	Schedule	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	TBD	\$90,000
Totals								
Total Other Budget		\$947,000	\$957,500	\$960,000	\$962,500	\$965,000		\$900,000
Previous Year Budget			\$947,000	\$957,500	\$960,000	\$962,500		\$965,000
Change in Other Budget			\$10,500	\$2,500	\$2,500	\$2,500		-\$65,000

Fund Balance Table

Madison Metropolitan School District

2014-15 Proposed Budget

Fund Balance Table by Year

2011-12 Actual	Fund 10 General Fund	Funds 30 38 Debt Service Fund	Fund 41 Capital Projects	Fund 50 Food Service	Fund 80 Community Service	Total
Non-Spendable	678,420			169,169		847,589
Restricted		3,626,897	929,196			4,556,093
Committed	1,282,622					1,282,622
Assigned	455,233				1,372,374	1,827,607
Unassigned	44,526,988			(100,103)		44,426,885
Total 2011-12 Actual	46,943,263	3,626,897	929,196	69,066	1,372,374	52,940,796

2012-13 Actual	Fund 10 General Fund	Funds 30 38 Debt Service Fund	Fund 41 Capital Projects	Fund 50 Food Service	Fund 80 Community Service	Total
Non-Spendable	584,971			225,396		810,367
Restricted		2,350,160	96,834			2,446,994
Committed	3,170,163					3,170,163
Assigned	335,352				2,307,800	2,643,152
Unassigned	41,222,483			(225,396)		40,997,087
Total 2012-13 Actual	45,312,969	2,350,160	96,834	-	2,307,800	50,067,763

2013-14 Revised Budget	Fund 10 General Fund	Funds 30 38 Debt Service Fund	Fund 41 Capital Projects	Fund 50 Food Service	Fund 80 Community Service	Total
Non-Spendable	584,971			225,396		810,367
Restricted		2,114,905	96,834			2,211,739
Committed	-					-
Assigned	-				(22,200)	(22,200)
Unassigned	40,923,062			(225,396)		40,697,666
Total Revised Budget 2013-14	41,508,033	2,114,905	96,834	-	(22,200)	43,697,572

2014-15 Proposed	Fund 10 General Fund	Funds 30 38 Debt Service Fund	Fund 41 Capital Projects	Fund 50 Food Service	Fund 80 Community Service	Total
Non-Spendable	584,971			225,396		810,367
Restricted		1,990,392	96,834			2,087,226
Committed	-					-
Assigned	-				(22,200)	(22,200)
Unassigned	40,923,062			(225,396)		40,697,666
Total Proposed 2014-15	41,508,033	1,990,392	96,834	-	(22,200)	43,573,059

Debt Service Table

Madison Metropolitan School District 2014-15 Proposed Budget Debt Service Fund Summary							
Fiscal Year	Fund 38 Non-Referendum		Fund 30 Referendum		Total		Total by Fiscal Year
	Principal	Interest	Principal	Interest	Principal	Interest	
Fall 2014	1,000,000.00	448,536.00	-	545,062.50	1,000,000.00	993,598.50	6,437,299.00
Spring 2015	350,000.00	393,638.00	3,155,000.00	545,062.50	3,505,000.00	938,700.50	
Fall 2015	860,000.00	594,763.00	-	503,513.00	860,000.00	1,098,276.00	7,593,652.00
Spring 2016	1,305,000.00	581,863.00	3,245,000.00	503,513.00	4,550,000.00	1,085,376.00	
Fall 2016	815,000.00	562,251.00	-	455,150.00	815,000.00	1,017,401.00	7,396,652.00
Spring 2017	2,025,000.00	554,101.00	2,530,000.00	455,150.00	4,555,000.00	1,009,251.00	
Fall 2017	840,000.00	519,982.00	-	411,775.00	840,000.00	931,757.00	7,483,264.00
Spring 2018	2,155,000.00	514,732.00	2,630,000.00	411,775.00	4,785,000.00	926,507.00	
Fall 2018	860,000.00	473,882.00	-	351,700.00	860,000.00	825,582.00	7,554,714.00
Spring 2019	2,300,000.00	467,432.00	2,750,000.00	351,700.00	5,050,000.00	819,132.00	
Fall 2019	885,000.00	423,757.00	-	293,750.00	885,000.00	717,507.00	7,631,739.00
Spring 2020	2,450,000.00	410,482.00	2,875,000.00	293,750.00	5,325,000.00	704,232.00	
Fall 2020	920,000.00	362,376.00	-	228,050.00	920,000.00	590,426.00	7,221,652.00
Spring 2021	2,125,000.00	353,176.00	3,005,000.00	228,050.00	5,130,000.00	581,226.00	
Fall 2021	2,030,000.00	305,363.00	-	159,375.00	2,030,000.00	464,738.00	7,004,401.00
Spring 2022	2,730,000.00	275,288.00	1,345,000.00	159,375.00	4,075,000.00	434,663.00	
Fall 2022	970,000.00	244,575.00	-	132,475.00	970,000.00	377,050.00	5,914,400.00
Spring 2023	2,800,000.00	234,875.00	1,400,000.00	132,475.00	4,200,000.00	367,350.00	
Fall 2023	1,000,000.00	199,875.00	-	104,475.00	1,000,000.00	304,350.00	5,803,700.00
Spring 2024	3,000,000.00	189,875.00	1,205,000.00	104,475.00	4,205,000.00	294,350.00	
Fall 2024	-	148,625.00	-	80,375.00	-	229,000.00	4,773,000.00
Spring 2025	3,060,000.00	148,625.00	1,255,000.00	80,375.00	4,315,000.00	229,000.00	
Fall 2025	-	102,725.00	-	55,275.00	-	158,000.00	4,781,000.00
Spring 2026	3,155,000.00	102,725.00	1,310,000.00	55,275.00	4,465,000.00	158,000.00	
Fall 2026	-	55,400.00	-	28,256.00	-	83,656.00	1,537,312.00
Spring 2027	-	55,400.00	1,370,000.00	28,256.00	1,370,000.00	83,656.00	
Fall 2027	-	55,400.00	-	-	-	55,400.00	110,800.00
Spring 2028	-	55,400.00	-	-	-	55,400.00	
Fall 2028	-	55,400.00	-	-	-	55,400.00	110,800.00
Spring 2029	-	55,400.00	-	-	-	55,400.00	
Fall 2029	-	55,400.00	-	-	-	55,400.00	110,800.00
Spring 2030	-	55,400.00	-	-	-	55,400.00	
Fall 2030	-	55,400.00	-	-	-	55,400.00	110,800.00
Spring 2031	-	55,400.00	-	-	-	55,400.00	
Fall 2031	-	55,400.00	-	-	-	55,400.00	110,800.00
Spring 2032	-	55,400.00	-	-	-	55,400.00	
Fall 2032	2,770,000.00	55,400.00	-	-	2,770,000.00	55,400.00	2,825,400.00
	40,405,000.00	9,333,722.00	28,075,000.00	6,698,463.00	68,480,000.00	16,032,185.00	84,512,185.00

Student Fee Schedule

Madison Metropolitan School District Proposed \$5 Fee Increase - General Board Student Fees for 2014-2015

Elementary School Fee Schedule		
	2013-2014	2014-2015
Consumable Materials Fee (Grades 4K-5)	\$35.00 per Year	\$40.00 per Year
Music Instrument Rental (Grade 5)	\$20.00 per Semester	\$20.00 per Semester
Strings Participation (Grade 5)	\$50.00 per Year	\$50.00 per Year
Summer School Enrichment	Course Fee based on individual use supplies and materials consumed by students in the course	Course Fee based on individual use supplies and materials consumed by students in the course
Summer Learning Academy		
Middle School Fee Schedule		
	2013-2014	2014-2015
Textbook Fee (Grades 6-8)	\$35.00 per Year	\$40.00 per Year
Music Instrument Rental (Grade 6)	\$20.00 per Semester	\$20.00 per Semester
Music Instrument Rental (Grades 7-8)	\$70.00 per Semester	\$70.00 per Semester
Activity Fee	\$12.00 per Year	\$17.00 per Year
Consumable Materials Fee (Unified Arts, ID Card, Safety Glasses)	\$15.00 per Year	\$20.00 per Year
Summer School Enrichment	Course Fee based on individual use supplies and materials consumed by students in the course	Course Fee based on individual use supplies and materials consumed by students in the course
Summer Learning Academy		
High School Fee Schedule		
	2013-2014	2014-2015
Textbook Fee (Grades 9-12)	\$35.00 per Year	\$40.00 per Year
Student Activity Fee	\$25.00 per Year	\$30.00 per Year
Music Instrument Rental (Grades 9-12)	\$70.00 per Semester	\$70.00 per Semester
Consumable Materials Fee	\$12.00 per Year	\$17.00 per Year
Athletic Participation Fee (Grades 9-12)	\$115.00 per Sport	\$115.00 per Sport
Maximum Participation Fee (Grades 9-12)	\$500.00 per Family	\$500.00 per Family
Athletic Participation Surcharge (Grades 9-12) (Surcharges are in addition to the \$500.00 Family Max)	\$800.00 Hockey \$100.00 Gymnastics \$100.00 Wrestling \$118.00 Boy's Golf \$118.00 Girl's Golf	\$800.00 Hockey \$100.00 Gymnastics \$100.00 Wrestling \$118.00 Boy's Golf \$118.00 Girl's Golf
Student Athletic Event Pass	\$20.00 per Pass	\$20.00 per Pass
Student Individual Event Ticket	\$3.00 per Event	\$3.00 per Event
Adult Individual Event Ticket	\$5.00 per Event	\$5.00 per Event
Summer School	Course Fee based on individual use supplies and materials consumed by students in the course	Course Fee based on individual use supplies and materials consumed by students in the course
*MSCR Program fees do not require Board approval.		
Note: A \$3.00 convenience fee will be charged for each online student fee transaction		

Food Service Fees

Madison Metropolitan School District

Proposal for Ten Cent Increase For Lunch Meal Prices for 2014-2015

<u>USDA Breakfast</u>	<u>2013-2014</u>	<u>2014-2015</u>
Reduced & Free	\$ -	\$ -
Elementary Full Pay	\$ 1.25	\$ 1.25
Middle School Full Pay	\$ 1.50	\$ 1.50
High School Full Pay	\$ 1.50	\$ 1.50
Adult @ Elementary	\$ 1.55	\$ 1.55
Adult @ Middle School & High School	\$ 1.65	\$ 1.65
Milk	\$ 0.50	\$ 0.50

<u>USDA Lunch</u>	<u>2013-2014</u>	<u>2014-2015</u>
Reduced	\$ -	\$ -
Elementary Full Pay	\$ 2.50	\$ 2.60
Middle School Full Pay	\$ 2.90	\$ 3.00
High School Full Pay	\$ 2.90	\$ 3.00
Adult @ Elementary	\$ 3.45	\$ 3.55
Adult @ Middle School & High School	\$ 3.70	\$ 3.80
Milk	\$ 0.50	\$ 0.50

Note: A \$3.00 convenience fee will be charged for each online student fee transaction

.10 per meal increase on all paid lunches

Food Service Budget

Food Service Fund (50) 2014-15 Budget Overview

Historical Financial & Program Analysis

Over the past several years the Food Service Division has seen a consistent change in the program due to changing and redefined meal requirements set by the USDA. These changes and requirements have placed mandated expenses on the Food Service program, several with minimal federal funding or reimbursement causing the program to draw on funding from the General Fund to balance. A multitude of efforts have been made in the 2014-15 Budget to reduce the total of and need for an interfund transfer for the Food Service Fund.

A Food Service Fund interfund transfer was initially budgeted for in the 2008-09 budget; however, there has been a growing interfund transfer each year. The table below provides a historical outline of the Food Service Fund's revenues, expenditures, and the interfund transfer.

Food Service Revenue						
	2009-10	2010-11	2011-12	2012-13	2013-2014	2014-15
	Historical YTD	Historical YTD	Historical YTD	Historical YTD	Projected	Proposed
Source Comparison						
11XX - Interfund Payments	0.00	2,607.48	0.00	316,940.83	286,809.98	0.00
1251 - Pupil Sales	2,704,790.25	2,512,566.09	2,619,327.00	2,440,766.75	2,258,853.80	2,404,556.20
1252 - Adult Sales	100,014.20	94,963.85	93,513.85	99,688.80	92,986.06	101,264.00
1259 - Other (Catering)	82,108.88	93,375.36	51,584.30	62,989.09	170,787.42	66,025.00
1291 - Gifts & Contributions	14,146.20	5,000.00	10,771.60	41,224.54	10,276.30	19,000.00
1299 - Miscellaneous	28,427.79	26,421.19	26,798.78	66,200.05	40,410.13	68,065.00
1617 - State Reimbursement	189,479.35	186,127.17	167,556.86	177,431.70	175,000.00	170,761.01
1714 - Commodities	476,096.57	524,658.12	556,154.35	559,795.33	482,236.39	472,463.00
1717 - Federal Reimbursement	5,988,297.90	6,149,546.56	6,648,078.32	6,835,426.02	6,680,887.85	7,418,717.50
1730 - Federal Special Project	136,117.82	171,356.91	195,846.30	200,972.28		
19XX - Miscellaneous	3,650.00	375.00	200.00	0.00	0.00	0.00
	9,723,128.96	9,766,997.73	10,369,831.36	10,801,435.39	10,198,247.91	10,720,851.71

Food Service Expenditures						
	2009-10	2010-11	2011-12	2012-13	2013-2014	2014-15
	Historical YTD	Historical YTD	Historical YTD	Historical YTD	Projected	Proposed
Object Comparison						
100 - Salaries	3,152,146.24	3,158,266.36	3,238,060.83	3,354,898.71	3,144,791.93	3,151,872.60
200 - Benefits	2,118,445.04	2,179,979.39	2,054,608.46	2,147,552.75	2,066,155.47	2,446,304.55
300 - Purchased Services	186,553.64	118,754.68	166,021.06	135,480.26	112,507.49	147,900.00
400 - Non-Capital Objects	4,146,834.42	4,300,569.78	4,784,216.48	5,179,329.92	4,810,920.92	4,935,636.56
411 - General Supplies	428,096.90	412,430.95	540,099.73	570,100.84	559,185.73	570,162.52
415 - Food	3,633,271.07	3,807,915.19	4,152,060.24	4,422,769.67	4,161,663.19	4,245,674.04
500 - Capital Objects	89,950.64	38,416.25	37,284.68	33,766.56	41,055.61	19,250.00
600 - Debt/Financing	0.00	0.00	20,454.48	19,472.31		
700-900 - Other (Dues/Fees)	120.25	90.00	120.25	0.00	22,816.49	19,888.00
	9,694,050.23	9,796,076.46	10,300,766.24	10,870,500.51	10,198,247.91	10,720,851.71
Surplus/(Deficit) YTD	29,078.73	(29,078.73)	69,065.12	(69,065.12)	0.00	0.00

The 2014-15 Food Service Budget was developed understanding that there would not be an interfund transfer from the General Fund. Below you will find the chart of Food and Nutrition Strategies and Investments to accomplish this.

2014-15 Food & Nutrition Strategies or Investments		
ISSUE	Background	Strategies
uncollected negative student balances	Current negative balance is approximately \$104,000. \$67,639 of that balance is for students owing more than \$20	Dedicate more resources to monitoring and collection. Possible use of collection agency. Hold school budgets accountable when policies are not followed.
Length of lunch serving periods discourages program participation	Classroom requirements have strained lunch schedules at many schools. Two high schools have indicated that they are considering one lunch period for the 2014-15 school year.	Consider Food & Nutrition Division Impacts when evaluating schedule changes. Survey students/parents on participation impact.
Alternative Feeding Sites contribute to the deficit of the Food & Nutrition Program	YTD. Deficit for alternative programs as of February 28, is \$17,667. Cost of producing and delivering as few as 1 meal per site is not cost effective. As additional alternative sites are added, cost pressure is increased.	Require financial support from alternative school budgets. Evaluate budget considerations of adding additional sites moving forward.
New USDA meal requirements have significant food cost impact	Fresh Produce expenditures are projected to increase by \$60,860 over the prior year.	Continue to look at additional competition for bids. Capitalize on offer vs. serve opportunities to minimize waste
Community Eligibility Option open for Wisconsin schools in 2014-15 school year	This reimbursement option reduces paperwork requirements and encourages meal program participation.	preliminary data suggest that six traditional and 11 Alternative sites should apply for this reimbursement option.
Sites utilizing Breakfast in the classroom options have decreased	Alternative service options for breakfast can increase participation.	Educate schools on the benefits of alternative service styles such as classroom or mid morning break.
The cost of repair and maintenance of equipment that dates back to the 1960's	Outside vendors are currently used for repair and maintenance of kitchen equipment at schools.	Use of MMSD staff to perform routine maintenance has the potential to reduce repair and replacement cost.

MSCR Budget

Madison Metropolitan School District 2014-2015 Proposed Budget Madison School & Community Recreation Summary Level Budget					
		2014-15 Proposed Budget MSCR Operations ORG 70X	2014-15 Proposed Budget Adult Programs ORG 71X	2014-15 Proposed Budget Youth Programs ORG 72X	2014-15 Proposed Budget TOTAL
REVENUES					
Current Property Tax (Tax Levy)	1211	2,492,200.00	429,200.00	5,278,600.00	8,200,000.00
Pmts for Svcs from Loc Gov	1244	-	11,000.00	16,000.00	27,000.00
Gifts & Contributions/Reimburse	1291	-	50,000.00	-	50,000.00
Student Fees	1292	-	-	31,000.00	31,000.00
Summer School Fees	1295	-	-	5,200.00	5,200.00
Non Taxable Revenues	1296	-	510,700.00	571,800.00	1,082,500.00
Taxable Revenues	1298	-	491,000.00	986,700.00	1,477,700.00
Misc Rev	1299	2,000.00	1,000.00	62,800.00	65,800.00
State Special Ed Aid thru CESA	1517	-	-	17,000.00	17,000.00
Fed Special Proj Rev	1730	-	-	1,116,991.23	1,116,991.23
Fed Rev	1770	-	-	277,500.00	277,500.00
Total Revenues		2,494,200.00	1,492,900.00	8,363,591.23	12,350,691.23
EXPENSES					
Salaries	1XX	1,340,321.26	790,330.55	5,439,732.75	7,570,384.56
Employee Benefits	2XX	478,995.71	183,365.93	1,068,361.44	1,730,723.08
Purchased Svcs	3XX	323,700.00	374,200.00	1,375,102.00	2,073,002.00
Non-Capital Expenditures	4XX	48,700.00	66,800.00	363,702.00	479,202.00
Capital Expenditures	5XX	143,700.00	-	17,260.00	160,960.00
Workers Comp	7XX	50,000.00	-	-	50,000.00
Other/Misc	9XX	66,500.00	-	1,200.00	67,700.00
Total Expenditures		2,451,916.97	1,414,696.48	8,265,358.19	12,131,971.64
NET INCOME		42,283.03	78,203.52	98,233.04	218,719.59

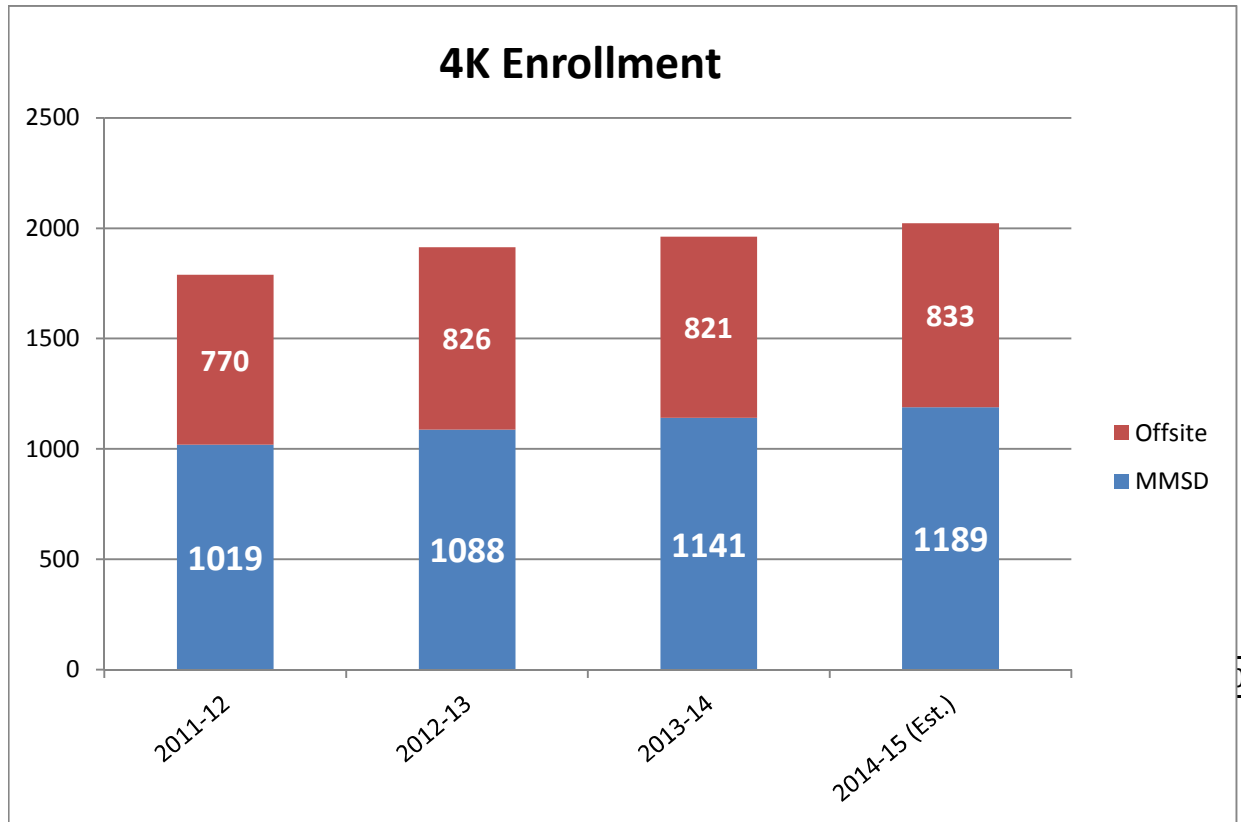
Elementary Sections & Enrollment

Average Class Size by Grade

School	K	K/1	1	2	2/3	3	4	4/5	5	Total No. Students
Allis	17.8		16.2	15.5		14.3	20.3		24.7	406
Chavez	16.6		19.3	22.3		22.0	23.5		26.3	649
Chavez (DLI)	18.0		20.0	15.0						
Crestwood	15.7		16.8	16.3		13.8	22.7		20.0	362
Elvehjem	17.8		17.5	25.0		19.3	24.5		24.3	445
Emerson	22.3		14.8	17.0		16.3	29.0		24.0	402
Falk	22.3		14.0	13.0		15.7	18.5		16.5	278
Franklin	19.2		18.0	25.0						348
Glendale	15.0		13.3	17.3		16.5	17.0		19.5	414
Glendale (DLI)	12.0		16.0	16.0		14.5	13.0			
Glendale (Bilingual)									22.0	
Gompers	11.3		15.7	13.7		16.3	21.5		20.0	254
Hawthorne	13.5		17.8	15.7		18.0		5.0		373
Hawthorne (bilingual)		18.0			18.0					
Huegel	16.8		15.4	15.8		17.0	25.0		24.7	482
Kennedy	19.0		18.0	20.2		23.0	24.0		22.0	562
Lake View	13.7		16.7	13.0		15.7	17.7		19.5	269
Lapham	14.3		20.3	18.0						210
Leopold	11.5		15.5	22.0		16.3	20.3		22.3	715
Leopold (DLI)	18.0		16.8	14.7		15.0	27.0		19.0	
Lincoln						15.7	27.0	2.0	23.3	392
Lincoln (DLI)						18.0	22.0			
Lincoln (bilingual)									11.0	
Open Classroom					15.0		25.0		25.0	
Lindbergh	18.0		17.0	16.3		19.5	18.0		17.5	229
Lowell	17.3		16.7	17.0		16.3	20.0		24.0	310
Marquette						25.0	22.7		26.0	221
Mendota	20.0		16.0	14.0		13.5	19.0		18.0	297
Midvale	11.0		14.3	15.5						448
Midvale (DLI)	18.0		17.8	15.4						
Muir	13.5		14.3	15.0		16.8	21.0		21.0	379
NMCS	18.0		17.7	18.0		16.3	23.5		24.0	305
Olson	18.8		18.5	20.8		20.3	25.7		23.0	459
ORE	13.0		13.5	16.3		16.3	19.5		18.0	313
Randall						24.0	22.0		25.0	377
Sandburg	16.0		11.0	13.0		18.5	19.5		19.5	395
Sandburg (DLI)	18.0		19.0	17.0		16.5	33.0			
Sandburg (bilingual)									14.0	
Schenk	18.5		17.3	18.0		16.0	25.3		18.0	427
Shorewood	21.3		19.8	20.3		19.8	21.3		22.3	455
Stephens	19.3		20.5	24.3		19.3	19.3		21.0	526
Stephens (bilingual)	18.0		17.0	16.0		18.0				
Thoreau	20.3		17.3	15.0		14.3	25.0		22.3	409
Van Hise	15.75		16.3	23.3		19.3	22.7		25.7	401
District Average	16.9	18	16.8	17.7	33	17.7	22.6	7	22.5	12512

Note: These numbers are current as of April 13, 2014. The numbers are regularly reviewed and classes exceptionally small or large are placed on a watch list for monitoring.

4K Enrollment & Payments



MADISON METROPOLITAN SCHOOL DISTRICT
Budget for
Early Childcare and Education Centers - Models II, III, MCP and VASD
10.154.0370.431000.000.0000.000

Model Program	2013-2014 Tuition	Students	2013-2014 Budget	CPI Index	2014-2015 Tuition	Students	2014-2015 B
II	\$2,191	28	\$61,348	1.40%	\$2,222	26	\$57,7
III	\$3,547	762	\$2,702,814.00	1.40%	\$3,597	768	\$2,762,2
MCP	\$3,100	12	\$37,200.00		\$3,200	12	\$38,4
VASD	\$3,000	26	\$78,000.00		\$3,100	27	\$83,7

Summer Learning Academy 2014

MADISON METROPOLITAN SCHOOL DISTRICT



545 West Dayton St. Madison, Wisconsin 53703-1967 www.mmsd.org

Jennifer Cheatham, Ed.D., Superintendent of Schools

TO: Members of the Board of Education

FROM: Jennifer Cheatham, Superintendent

DATE: January 22, 2014

SUBJECT: Summer Learning Academy (SLA)

1. Project Title: Summer Learning Academy (SLA) / Summer School

2. Project Description: The purpose of this item is to gain BOE approval for the 2014 Summer School Model and Budget.

3. Analysis: 2014 Summer School Model

Vision: The SLA will provide high quality learning opportunities for students, focusing on core curriculum, so that they are on track to graduate from high school college, career, and community ready.

Purpose: The purpose of SLA is to increase skills and achievement for all students by providing additional learning opportunities, including enrichment courses, in a 6-week summer program in the core content areas of math and literacy, and move students toward meeting MMSD benchmarks.

The SLA will be held at neighborhood schools, where morning classes will be taught by highly qualified teachers offering high quality, engaging instruction in the core content areas of math and literacy. Students 4K-8th grade will be provided with core curricular focused instruction and enrichment courses. High school courses will be offered for credit recovery, first time credit, and elective courses. Inclusive programming for students with disabilities (including ESY) and English Language Learners (ELLs) will be provided. Students with disabilities and English Language Learners will receive accommodations and support in order to access the core curriculum along with non-disabled peers. A healthy breakfast and lunch will be provided. In the afternoon, high interest recreational and enrichment activities (e.g., MSCR) will be provided to enhance engagement (Downey et. al., 2004; Duffett et. al., 2004).

The program is projected to serve 5,100 students, which is the same number of students as 2013.

Summer School 2014 consists of the following:

- A) Pay Increase: Teachers will receive a 3% pay increase in an effort to be more competitive with surrounding districts.
- B) Smaller Learning Environments: Create smaller learning environments, with fewer students per summer school site compared to previous years. We believe this will help us increase student access to high quality learning, increase the number of students

who can walk to school, and reduce number of people in the building when temperatures are high.

- C) Innovations: Pilot at Wright Middle School and Lindbergh Elementary School where students receive instruction in a familiar environment, from a familiar teacher. These school sites were selected based on student performance data, demographics and principal commitment. Conduct a pilot at Sandburg Elementary School with character building curriculum in order to determine the future expansion of the curriculum.
- D) Student Engagement: Increase student engagement with high quality curriculum and instruction along with incentives such as Friday pep rallies and afternoon MSCR fieldtrips.
- E) Student Selection: Utilize an enhanced student selection process that better aligns with school's multi-tiered systems of support (MTSS) so that student services intervention teams (SSIT) have time to problem solve, and recommend students for SLA.
- F) Professional development (PD): High school teachers will receive professional development offered for the first time. Teachers grades K-8 will receive 4 days of PD. This change will provide teachers with an extra day off of work before starting summer school.
- G) Librarians: There are 9 librarian positions with 3 positions solely supporting the three largest sites with 4 positions covering two sites. Shared sites will have specific LMC hours to ensure student access to LMC and librarian services. We believe this level of librarian support ensures access for every student.
- H) PBS Coach: This was revised from the original proposal, to add in PBS coach positions at the three largest sites (Schenk/Whitehorse, Toki/ ORE, and Chavez). These three sites have one PBS coach and one PBS interventionist like last summer. The other seven school sites each have a PBS coach/interventionist combined positions working all day. We believe this model ensures strong PBS support in every school.
- I) Literacy and Math Coach Positions: There will be 5 literacy/math coach positions, combining the role and purpose of the literacy and math coach. Each position supports two schools for both math and literacy. They will provide support via coaching and instructional team meetings. We believe this will ensure quality practices in literacy and math during the summer.

There will be a social worker available to all summer school sites for crisis response situations. We will monitor this position and make adjustment as needed.

Total 2014 SLA budget requested for approval is \$2,993,459. Please see appendix C for more details on the budget.

Strategic Framework:

The role of the Summer Learning Academy (SLA) is critical to preparing students for college career and community readiness. The SLA is a valuable time for students to receive additional support in learning core concepts in literacy and math to move them toward MMSD benchmarks (Augustine et.al., 2013). SLA aligns with the following Madison Metropolitan School District (MMSD) Strategic Framework goals:

- A) Every student is on-track to graduate as measured by student growth and achievement at key milestones. Milestones of reading by grade 3, proficiency in reading and math in grade 5, high school readiness in grade 8, college readiness in grade 11, and high school graduation and completion rate.
- B) Every student has access to challenging and well-rounded education as measured by programmatic access and participation data. Access to fine arts and world languages, extra-curricular and co-curricular activities, and advanced coursework.

4. **Applicable Board Policies:** Student promotion policy for 4th and 8th grade students, policy 3537.
5. **Advertising/Notices/Invites:** N/A
6. **Vendors Receiving RFP:** N/A
7. **Bids Respondents:** N/A
8. **Estimate:** Please see attached budget in Appendix C.
9. **Previous Fiscal Year Experiences:** Please see attached budget in Appendix C.
10. **Funding Source:** Fund 10, please see proposed budget in Appendix C.
11. **Project Schedule:** Summer school is held from June 23rd to August 1st with planning occurring Sept.-June.
12. **Requisition Number:** N/A
13. **Contract Compliance:** N/A
14. **Recommendation:**
 - Summary of Additional Information:
 - Appendix A: 2014 Summer School Model
 - Appendix B: 2014 Summer School Site Chart
 - Appendix C: 2014 Summer School Budget



MADISON METROPOLITAN SCHOOL DISTRICT

DEPARTMENT OF EARLY & EXTENDED LEARNING

545 West Dayton St. Madison, Wisconsin 53703-1995 608.663.8486 <https://develweb.madison.k12.wi.us>
 Scott Zimmermann, Director Jennifer Cheatham, Ed.D., Superintendent of Schools

Summer School 2014 Monday through Friday, June 23 – August 1 (No classes July 4)

East Side School Sites

Site – Schenk/Whitehorse	Site – Glendale	Site – Sandburg	Site – Kennedy	Site – Lapham	Site – Lindbergh - PILOT
Feeder Schools:	Feeder Schools:	Feeder Schools:	Feeder Schools:	Feeder Schools:	Feeder Schools:
Schenk	Glendale	Sandburg	Kennedy	Lapham	Lindbergh
Gompers	Allis	Hawthorne	Marquette	Lowell	
Sherman	Nuestro Mundo	Mendota	Lakeview	Emerson	
O'Keefe			Elvehjem		
Sennett					
Whitehorse					
Black Hawk					
Programs Offered:	Programs Offered:	Programs Offered:	Programs Offered:	Programs Offered:	Programs Offered:
4K - Grade 7	4K - Grade 5	4K - Grade 5	4K - Grade 5	4K - Grade 5	4K - Grade 5
8 th Grade Promotion	Bilingual 4K - Gr 5	Bilingual 4K - Gr 5	Enrichment	Enrichment	Enrichment – SLA Students Only
Middle School Bilingual	Enrichment	Enrichment			
Enrichment					
East High	Feeders: East High and La Follette High				

West Side School Sites

Site – Toki/Orchard Ridge	Site – Shorewood	Site – Chavez	Site – Stephens	Sites – Olson	Site – Wright - PILOT
Feeder Schools:	Feeder Schools:	Feeder Schools:	Feeder Schools:	Feeder Schools:	Feeder Schools:
Orchard Ridge	Shorewood	Chavez	Stephens	Olson	Wright
Huegel	Randall	Leopold	Lincoln	Muir	
Jefferson	Franklin	Falk	Midvale	Van Hise	
Hamilton	Thoreau			Crestwood	
Badger Rock					
Spring Harbor					
Cherokee					
Toki					
Programs Offered:	Programs Offered:	Programs Offered:	Programs Offered:	Programs Offered:	Programs Offered:
4K - Grade 7	4K - Grade 5	4K - Grade 5	4K - Grade 5	4K - Grade 5	Grade 6-8
8 th Grade Promotion	Enrichment	Bilingual 4K - Gr 5	Bilingual 4K - Gr 5	Enrichment	Enrichment – SLA Students Only
Middle School Bilingual		Enrichment	Enrichment		
Enrichment		STARS			
Memorial High	Feeders: Memorial High and West High				

* New Site (2014)

* Previous SLA Site (2013)

**MADISON METROPOLITAN SCHOOL DISTRICT
2014-15 Proposed Summer Learning Academy Budget**

			2013-14 Actual 685* FTE	Total 2014-15 Proposed Budget with 2% Inc	2014-15 Budget Amount over 2013-14	2014-15 Budget % Change over 2013-14
1						
2	Student Enrollment		-			
3	Administrative Salary/Fringe		126,180.21	144,180.21	18,000.00	14.27%
4	Instructional Salary/Fringe		1,517,509.07	1,798,429.51	280,920.44	18.51%
5	Support Services		750,566.72	643,914.24	(106,652.48)	-14.21%
6	Purchased Services		328,629.15	355,161.15	26,532.00	8.07%
7	Supplies & Materials		54,653.06	50,552.06	(4,101.00)	-7.50%
8	Equipment		1,197.59	1,221.59	24.00	2.00%
36						
37	Total Expenditures		2,778,736	2,993,459	214,722.96	7.73%
					-	
38	Total Allocated Revenue Limit		2,980,846	2,980,846	-	0.00%
					-	
39	Total Summer School Fees		23,569	23,569	-	0.00%

* The Summer School FTE for Revenue Limit Authority is derived from the Summer School Head Count times actual minutes to equal the total summer school minutes divided by a DPI factor.