

2008-09 Budget



& District Profile

April 2008

MADISON METROPOLITAN SCHOOL DISTRICT

Madison, Wisconsin



INTRODUCTION

The Executive Summary provides information about the overall Madison Metropolitan School District (MMSD) budget, key factors in building the budget, the services maintained and reduced, and a summary budget by departments.

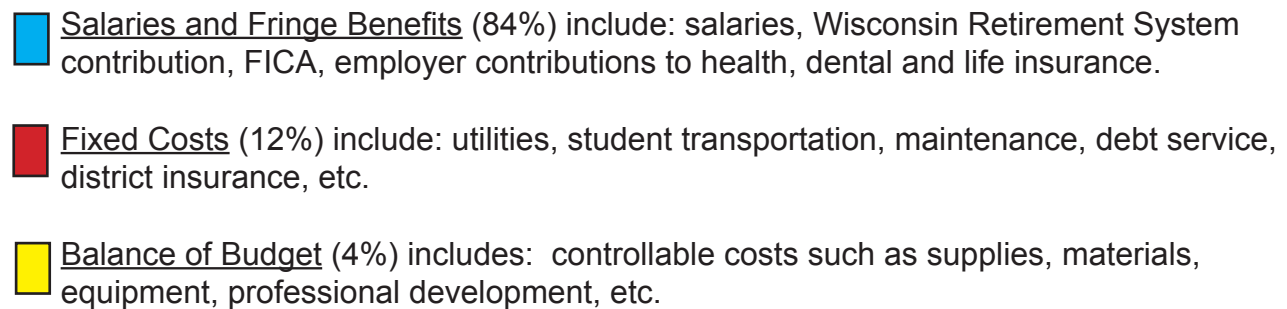
This Executive Summary is designed to explain many of the budget's complexities. For more details, review the 2008-09 Budget Profile, available on the MMSD web site at www.mmsd.org/budget/mmsd/0809/Budget_Book.pdf.

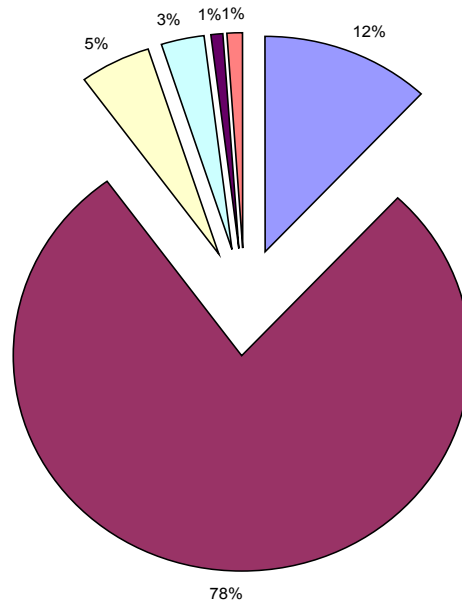
The outcome of the budget development process is a balanced budget.







State-imposed revenue limits, the Qualified Economic Offer and other factors that increase operating costs are critical to understanding the annual need to change or reduce services. Explanations of these factors are included.

As always, we welcome your feedback. Send your comments via our Web site (www.mmsd.org) or via mail to the Public Information Office, 545 W. Dayton St., Madison, WI 53703.

How and where Madison Metropolitan School District dollars are spent.





-  Instructional Expense (78%) includes: direct pupil instruction, Special Education, ESL/Bilingual, staff professional development and Student Services.
-  Non- Controllable Costs (12%) includes: insurance, FICA, retirement, utilities, transportation and debt service.
-  Custodial Services (5%) includes: custodians and cleaning supplies.
-  Business Services Operations (3%) includes: building maintenance, accounting, budgeting, risk management, delivery services, printing, purchasing, technical services and business information systems.
-  Human Resources Operations (1%) includes: employment services, labor relations, benefits management, business information systems and payroll management.
-  General Administration (1%) includes: superintendent's office, Board of Education, legal services, public communication and federal grant management.

This chart does not include the Madison School and Community Recreation (MSCR) budget.

BUILDING THE BUDGET

When building the budget, the goals and strategic priorities established by the Board of Education are first considered.

Board Goals:

- All Students will read at grade level by 3rd grade and continue at grade level in the beginning of 8th grade.
- All students will complete Algebra and Geometry by the end of 10th grade.
- All students must meet or exceed the district's achievement growth benchmark each year.
- All students and all subgroups of students will have a 94% attendance rate.
- All students entering 9th grade will achieve high school graduation or comparable certification

Board Strategic Priorities:

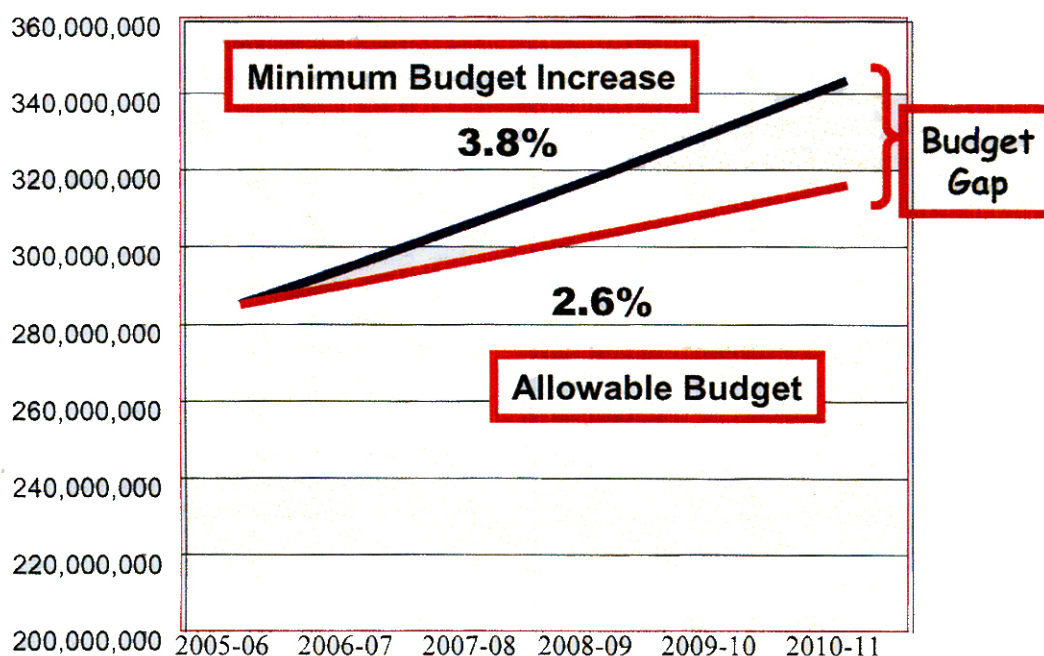
- **Instructional Excellence**
 - Improving student achievement
 - Offering challenging, diverse and contemporary curriculum and instruction
- **Student Support**
 - Assuring a safe, respectful and welcoming learning environment
- **Staff Effectiveness**
 - Recruiting, developing and retaining a highly competent workforce that reflects the diversity of our students
- **Home and Community Partnerships**
 - Strengthening community and family partnerships and communication
- **Fiscal Responsibility**
 - Using resources efficiently and strategically

Revenue limits and the Qualified Economic Offer (QEO)

Since 1993, Wisconsin's school funding laws have restricted the amount of revenue a local school district can raise from the local property tax levy. The revenue limit law allows a school district to increase its spending based on student enrollment.

For the 2008-09 school year, the district can increase its budget by \$271.52 per student – an amount tied to the annual Consumer Price Index – which is an increase of 2.8% in those areas controlled under the revenue limits.

Allowable Revenue Per Student (3 year average)	
2007-08	\$10,297.16
Statutory increase (+2.8%)	271.52
2008-09	\$10,568.68



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Property Tax Levy	2007-08	2008-09	Change	% Change
General (Funds 10, 21, 23, 27,)	\$ 201,404,425	\$ 203,366,845	\$ 1,962,420	0.97%
Debt Service (Funds 38, 39)	7,365,279	7,985,788	620,509	8.42%
Community Services (Fund 80)	11,520,780	12,645,057	1,124,277	9.76%
Totals	\$ 220,290,484	\$ 223,997,690	\$ 3,707,206	1.68%

0 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99

Contingencies - Contingency accounts hold undesignated dollars to be allocated by the Board of Education at a later date.

1. *Journal of the American Medical Association*, 1997; 278: 1039-1044.

- Interfund Transfers - Transfer of dollars from one fund of the district to another for services received.
 - Example: Educational Services is expended in Fund 27 and receives dollars from the General Fund to balance.
- Interdistrict Transfers – Transfer of dollars to other districts for educational services received.
 - Example: The District is a Fiscal Agent for the Dane County School-To-Work program and also receives educational services from that program, therefore, dollars are transferred to fund 99 for the services that are provided.

1. *Journal of the American Medical Association*, 1997; 277: 1001-1005.

2008-09 Executive Summary

Financial Information

2008-2009 Proposed Expenditures Summary by Department

Line#		2007-2008 Revised Budget	2008-2009 Cost to Continue	2008-2009 Balanced Budget	2008-2009 Incr/Decr	2006-2007 Actuals	2007-2008 Revised Budget	2008-2009 Cost to Continue	2008-2009 Balanced Budget	2008-2009 Incr/Decr
1	Office of Elementary Ed	6.50	7.36	7.36	0.00	809,341	835,980	1,291,520	1,291,520	2008-2009 Incr/Decr
2	Elementary Schools	981.70	1,015.72	1,015.72	0.00	69,685,801	74,349,157	77,859,174	77,859,174	
3	Office of Elementary Principal	0.00	0.00	0.00	0.00	0	0	0	0	
4	Elementary Bldg Support	0.00	0.00	0.00	0.00	7,386	6,528	6,711	6,711	
5	ELEMENTARY EDUCATION	988.20	1,023.08	1,023.08	0.00	70,502,528	75,191,665	79,157,405	79,157,405	
6	Office of Secondary Ed	5.32	14.50	14.50	0.00	662,329	620,156	1,728,648	1,728,648	
7	Middle Schools	381.38	386.28	386.28	0.00	28,387,237	29,583,071	30,926,869	30,926,869	
8	High Schools	431.36	414.05	414.05	0.00	34,058,668	34,377,690	34,455,544	34,455,544	
9	Athletics Administration	1.00	3.00	3.00	0.00	1,779,135	2,136,162	2,101,051	2,101,051	
10	Secondary Building Support	0.00	0.00	0.00	0.00	9,719	8,919	9,169	9,169	
11	SECONDARY EDUCATION	819.06	817.83	817.83	0.00	64,897,088	66,725,998	69,221,281	69,221,281	
12	Office of Education Services	803.68	777.83	777.83	0.00	57,324,914	60,888,989	59,647,743	59,647,743	
13	ESL (English Second Language)	186.16	205.52	205.52	0.00	13,531,840	12,769,788	14,802,639	14,802,639	
14	Elem/Middle/High Schl Support	0.00	0.00	0.00	0.00	512,818	603,574	618,448	618,448	
15	EDUCATION SERVICE	989.84	983.35	983.35	0.00	71,369,573	74,262,351	75,068,830	75,068,830	
16	Office of Teaching & Learning	11.63	11.50	11.50	0.00	1,854,202	1,964,584	2,040,153	2,040,153	
17	Physical Ed & Fine Arts	2.00	2.00	2.00	0.00	731,513	673,082	303,686	303,686	
18	Language Arts & Reading	6.00	6.50	6.50	0.00	610,836	679,600	721,530	721,530	
19	Mathematics	8.00	8.00	8.00	0.00	949,165	1,023,135	761,178	761,178	
20	Technology	1.00	0.00	0.00	0.00	272,955	295,770	50,486	50,486	
21	Science	5.95	4.95	4.95	0.00	575,493	778,556	716,663	716,663	
22	Media Services	9.83	11.24	11.24	0.00	1,100,572	1,199,459	1,264,176	1,264,176	
23	Social Studies & Foreign Lang	1.00	1.00	1.00	0.00	119,969	437,410	395,736	395,736	
24	Vocational Education	1.40	1.50	1.50	0.00	555,023	513,845	468,018	468,018	
25	Talented & Gifted	7.00	7.00	7.00	0.00	610,566	683,719	692,466	692,466	
26	TEACHING AND LEARNING	53.81	53.69	53.69	0.00	7,380,294	8,249,160	7,414,092	7,414,092	
27	Office of Business Services	4.00	1.50	1.50	0.00	1,664,751	1,583,129	234,637	234,637	
28	Budget, Planning & Accounting	13.77	15.28	15.28	0.00	2,601,669	1,823,642	3,132,702	3,132,702	
29	Administrative Services	16.50	16.50	16.50	0.00	7,077,901	6,682,456	7,512,795	7,512,795	
30	Building Services	236.15	239.15	239.15	0.00	39,577,672	34,535,713	38,501,375	38,501,375	
31	Food Services	116.62	113.16	113.16	0.00	8,362,533	8,941,481	9,778,152	9,778,152	
32	District Wide Operations	0.00	0.00	0.00	0.00	61,927,762	59,369,506	57,776,022	57,776,022	
33	BUSINESS SERVICES	387.04	385.59	385.59	0.00	121,212,288	112,935,926	116,935,683	116,935,683	
34	Office of Human Resources	3.00	3.00	3.00	0.00	286,310	357,047	370,184	370,184	
35	Benefits	4.00	4.00	4.00	0.00	6,571,236	7,968,674	8,562,010	8,562,010	

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36	Employment	10.00	10.01	0.00	2,895,657	1,155,824	1,245,967	1,245,967	
37	Labor Relations	4.00	6.22	0.00	602,658	609,514	754,542	754,542	
38	Recruiting	1.00	1.00	0.00	138,748	163,013	169,200	169,200	
39	Payroll	4.00	4.00	0.00	328,919	333,932	355,277	355,277	
40	Operations	0.00	0.00	0.00	137,490	93,755	1,095,417	1,095,417	
41	HUMAN RESOURCES	26.00	28.23	0.00	10,961,018	10,681,759	12,552,597	12,552,597	
42	Office of MSCR	26.55	20.74	0.00	4,088,567	2,772,035	2,839,422	2,839,422	
43	Adult Programs	6.00	8.00	0.00	764,528	1,275,809	1,558,297	1,558,297	
44	Youth Programs	8.00	25.00	0.00	3,049,878	4,554,535	6,962,796	6,962,796	
45	CLC Grant Programs	14.00	1.00	0.00	2,077,953	2,759,247	77,043	77,043	
46	MSCR/COMMUNITY RECREATION	54.55	54.74	0.00	9,980,927	11,361,626	11,437,558	11,437,558	
47	Office of Student Services	4.00	2.70	0.00	336,807	443,588	268,002	268,002	
48	Social Work & Psychologists	74.50	76.80	0.00	6,058,313	6,527,676	7,045,396	7,045,396	
49	Health Services	56.31	54.63	0.00	3,813,504	3,991,987	3,893,356	3,893,356	
50	Alternative Education Programs	57.55	59.28	0.00	7,487,821	8,592,393	9,013,911	9,013,911	
51	AODA	4.00	2.00	0.00	309,360	285,168	114,416	114,416	
52	Guidance	30.40	29.00	0.00	2,755,187	2,709,499	2,666,369	2,666,369	
53	STUDENT SERVICES	226.76	224.41	0.00	20,760,993	22,550,311	23,001,450	23,001,450	
54	Office of Superintendent	17.25	29.75	0.00	1,539,213	1,726,368	2,535,275	2,535,275	
55	Public Info/Commun Development	11.10	10.11	0.00	1,079,786	1,077,171	1,017,574	1,017,574	
56	Special Asst To Superintendent	5.00	5.00	0.00	961,207	968,573	1,002,476	1,002,476	
57	Board Of Education	8.00	8.00	0.00	177,498	214,469	195,212	195,212	
58	Legal Services	4.50	4.50	0.00	714,474	588,751	705,225	705,225	
59	Government Programs	4.69	7.71	0.00	626,554	1,901,029	1,924,174	1,924,174	
60	CIO	32.00	35.00	0.00	5,211,113	6,402,149	7,571,324	7,571,324	
61	Cooperative Programs	1.80	0.96	0.00	401,975	384,988	239,355	239,355	
62	SUPERINTENDENT	84.34	101.03	0.00	10,711,820	13,263,498	15,190,615	15,190,615	
63	Fund 40s	-	-	-	4,041,864	17,563,163	3,500,000	3,500,000	
64	Fund 60s	-	-	-	1,452	-	-	-	
65	Fund 70s	-	-	-	286,453	82,622	-	-	
66	DISTRICT TOTALS	3,629.60	3,671.95	0.00	392,106,297	412,868,100	413,479,511	413,479,511	