2008-09 Budget



April 2008



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.

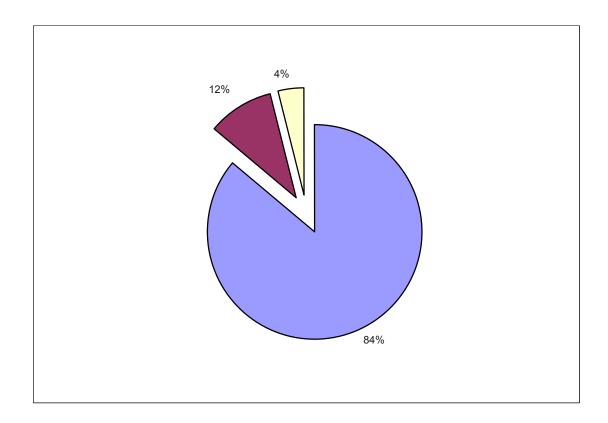
The outcome of the budget development process is a balanced budget.

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 (<u>www.mmsd.org</u>) or via mail to the Public Information Office, 545 W. Dayton St., Madison, WI 53703.

WHERE THE BUDGET DOLLARS GO

How and where Madison Metropolitan School District dollars are spent.

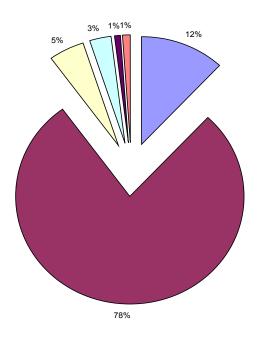


Salaries and Fringe Benefits (84%) include: salaries, Wisconsin Retirement System contribution, FICA, employer contributions to health, dental and life insurance.

<u>Fixed Costs</u> (12%) include: utilities, student transportation, maintenance, debt service, district insurance, etc.

<u>Balance of Budget</u> (4%) includes: controllable costs such as supplies, materials, equipment, professional development, etc.

WHERE THE BUDGET DOLLARS GO - Continued



- <u>Instructional Expense</u> (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.
- <u>Business Services Operations</u> (3%) includes: building maintenance, accounting, budgeting, risk management, delivery services, printing, purchasing, technical services and business information systems.
- <u>Human Resources Operations</u> (1%) includes: employment services, labor relations, benefits management, business information systems and payroll management.
 - <u>General Administration</u> (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	t (3 year average)	
2007-08	\$10,297.16	
Statutory increase (+2.8%)	271.52	
2008-09	\$10,568.68	
MMSD Budget & District Profile 🔹 🔹 🔹 🔹	• • • • • • • • • • • • • • • •	4

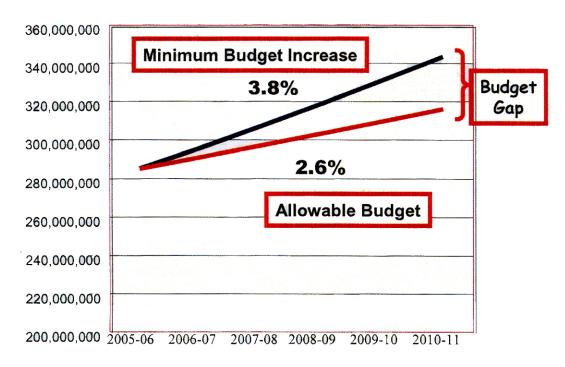
State law also sets a 3.8% total package increase (wages and benefits) for teacher compensation. This is called the QEO or Qualified Economic Offer. The QEO allows a school board to offer a 3.8% increase without the union being allowed to go to arbitration to resolve contractual differences. Thus, 3.8% becomes the practical starting point or a minimum in negotiations.

Qualified Economic Offer of 3.8% for WAGES AND BENEFITS, Minimum Offer

Why is there an annual budget gap?

As shown earlier, 84 percent of the district's budget is personnel related, and therein lies the dilemma. For example, if 84% of your household spending budget increases by at least 3.8%, but your total income increases only 2.6%, you're going to have to make reductions in your spending. The district must also do this annually to comply with state-imposed revenue limits.

For Madison, these annual cuts have been in the \$6-\$10 million range. For 2008-09, the gap is estimated to be \$4.1 million. However, a one-time \$5.7 million payout that the MMSD is receiving as a result of the City of Madison closing three special taxing districts essentially closes the budget gap and negates the need to make cuts for the 2008-09 budget. A portion of the revenue pays off some of the district's short term debt



Madison is not unique in this service reduction ritual. School districts across the state have chipped away at programs for students for over a decade.

BUDGET OVERVIEW

The Madison Metropolitan School District's proposed 2008-09 budget provides resources for a sound education for the district's children.

The proposed 2008-09 budget continues to put resources where they are most needed-in the classrooms. The budget anticipates a reduction in money distributed to schools under the district's basic per pupil allocation due to a decrease in enrollment, but strives to retain teaching staff sufficient to maintain current class sizes.

Total spending under the proposed budget is \$367,806,712 which is an increase of \$2,731,446 or .75% over 2007-08. The increase under the revenue limit plus other fund increases or decreases comprises the entire proposed budget. The property tax levy would increase by \$3,707,206 or 1.68% to \$223,997,690.

The total MMSD 2008-09 budget includes many funds. A fund is a separate set of accounting records, segregated for the purpose of carrying on specific activities. A fund is established for accountability purposes to demonstrate that financial resources are being used only for permitted purposes. The Wisconsin Department of Public Instruction specifies the various funds required to be used by Wisconsin school districts.

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Budget	2007-08	2008-09	Change	% Change
General (Funds 10, 21, 23, 27,) Less Interfund Transfers	\$ 315,350,942	\$ 329,643,755	\$ 14,292,813	4.53%
Debt Service (Funds 38, 39)	6,787,672	8,040,682	\$ 1,253,010	18.46%
Capital Projects (Fund 40)	17,563,183	3,500,000	\$ (14,063,183)	-80.07%
Food Service (Fund 50)	9,289,401	10,236,641	\$ 947,240	10.20%
Trust Fund (Fund 70)	82,622	-	82,622	-100.00%
Community Services (Fund 80)	14,516,473	14,806,477	\$ 290,004	2.00%
Cooperative Programs as Fiscal Agent (Fund 90)	1,484,973	1,579,157	\$ 94,184	6.34%
Totals	\$ 365,075,266	\$ 367,806,712	\$ 2,731,446	0.75%

2008-09 Budget by Fund

The property tax continues to increase more than spending because state and federal aids and grants are decreasing. The district is being conservative in its early estimates of these aids and grants in order to avoid overspending.

2008-09 Property Tax Levy by Fund

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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%

The following two pages contain the proposed budget's expenditures, broken out by the nine district departments.

(1) District Wide includes Contingencies and Interfund and interdistrict transfers: Contingencies - Contingency accounts hold undesignated dollars to be allocated by the Board of Education at a later date.

Interfund and interdistrict transfers

- 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.

(2) FTE - Full-Time Equivalency: A full-time position equals 1.0 FTE. A half-time position equals 0.5 FTE.

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Secondary Building Support Secondary Building Support SECONDARY EDUCATION 8 Office of Education Services 8 ESL (English Second Language) 1 Elem/Middle/High Schl Support Elem/Middle/High Sch Schiport Office of Teaching & Learning 1 Physical Ed & Fine Arts Diffice of Teaching & Learning 1 Physical Ed & Fine Arts Language Arts & Reading 1 Mathematics Technology Science 8 Media Services 5 Social Studies & Foreign Lang 1 Vocational Education 1		0.00 817.83 777 83 205.52 0.00 983.35	0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0	9,719 64,897,088 57,324,914 13,531,840 512,818 71,369,573 1 854,207	8,919 66,725,398 60,888,989 12,769,788	9,169 69,221,281 59,647,743 14,802,639	9,169 69,221,281 59,647,743 14,802,639 618,448 618,448	
SECONDARY EDUCATION 8' Office of Education Services 80 ESL (English Second Language) 16 EIem/Middle/High Schl Support 16 EIem/Middle/High Schl Support 91 Office of Teaching & Learning 1 Physical Ed & Fine Arts 91 Unite of Teaching & Learning 1 Physical Ed & Fine Arts 1 Ianguage Arts & Reading 1 Mathematics 1 Technology Science Media Services Social Studies & Foreign Lang Vocational Education Vocational Education		817.83 777.83 205.52 0.00 983.35	00.0 00.0 00.0 00.0 00.0 00.0 00.0	64,897,088 57,324,914 13,531,840 512,818 71,369,573 1 854,572	66,725,998 60,888,989 12,769,788	69,221,281 59,647,743 14,802,639	69,221,281 59,647,743 14,802,639 618,448 518,448	
Office of Education Services 80 ESL (English Second Language) 18 ESL (English Second Language) 18 Elem Milddle/High Schl Support 91 Office of Teaching & Learning 1 Physical Ed & Fine Arts 1 Ianguage Arts & Reading 1 Mathematics 1 Technology Science Media Services Social Studies & Foreign Lang Vocational Education Vocational Education		777,83 205.52 0.00 983.35	00.0 00.0 00.0 00.0 00.0 00.0	57,324,914 13,531,840 512,818 71,369,573 1 854,202	60,888,989 12,769,788 603,674	59,647,743 14,802,639	59,647,743 14,802,639 618,448 75 068 830	
ESL (English Second Language) 18 Elem/Middle/High Schl Support 99 Elem/Middle/High Schl Support 90 EDUCATION SERVICE 99 Office of Teaching & Learning 91 Physical Ed & Fine Arts Language Arts & Reading 71 Physical Ed Arts & Reading 71 Mathematics 71 Language Arts & Reading 71 Mathematics 71 Language Arts & Reading 71 Mathematics 71 Mathematics 71 Dechnology 72 Science 72 Media Services 72 Social Studies & Foreign Lang 72 Vocational Education 72	36 J	205.52 0.00 983.35	0.00 0.00 0.00	13,531,840 512,818 71,369,573 1 854 202	12,769,788 603 574	14,802,639	14,802,639 618,448 75 nes 830	
Elem/Middle/High Schl Support 84 Elem/Middle/High Schl Support 94 EBUCATION SERVICE 94 EDUCATION SERVICE 94 Office of Teaching & Learning 74 Prhysical Ed & Fine Arts 1 Language Arts & Reading 1 Mathematics 1 Language Arts & Reading 1 Language Arts & Read	8	0.00 983.35	0.00 0.00 00.0	512,818 71,369,573 1 854 202	EU3 E7A		618,448 75 neg 830	
EDUCATION SERVICE 9 Office of Teaching & Learning 1 Physical Ed & Fine Arts 1 Physical Ed & Fine Arts 1 Language Arts & Reading Mathematics Mathematics 5 Technology Science Media Services Social Studies & Foreign Lang Vocational Education Vocational Education	8 -	983.35	0.00	71,369,573 1 854 202	DU3,014	618,448	75 NE8 830	
Office of Teaching & Learning Physical Ed & Fine Arts Language Arts & Reading Mathematics Technology Technology Science Media Services Social Studies & Foreign Lang Vocational Education			0.00	1 854 202	74,262,351	75,068,830	,	
Physical Ed & Fine Arts Language Arts & Reading Mathematics Technology Science Media Services Social Studies & Foreign Lang Vocational Education		11.50		1,001,000,0	1,964,584	2,040,153	2,040,153	
Language Arts & Reading Mathematics Technology Science Media Services Social Studies & Foreign Lang Vocational Education		2.00	0.00	731,513	673,082	303,686	303,686	
Mathematics Technology Science Media Services Social Studies & Foreign Lang Vocational Education	6.50	6.50	0.00	610,836	679,600	721,530	721,530	
Technology Science Media Services Social Studies & Foreign Lang Vocational Education	8.00	8.00	0.00	949,165	1,023,135	761,178	761,178	
Science Media Services Social Studies & Foreign Lang Vocational Education	0.00	0.00	0.00	272,955	295,770	50,486	50,486	
Media Services Social Studies & Foreign Lang Vocational Education	4.95	4.95	0.00	575,493	778,556	716,663	716,663	
Social Studies & Foreign Lang Vocational Education		11.24	0.00	1,100,572	1,199,459	1,264,176	1,264,176	
Vocational Education	1.00	1.00	0.00	119,969	437,410	395,736	395,736	
	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	4 385.59	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	

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Budget Continue Budget Continue Budget Continue Frequencia 0.00 0.01 0.00 0.02.066 0.05.04 1.56.06 Janof Relation 0.00 0.01 0.00 0.02.066 0.05.01 1.56.06 Payol 0.00 0.01 0.00 0.02 0.00 0.05.06 1.66.07 1.66.07 Payol 0.00 0.00 0.00 0.00 0.00 0.00 1.66.07		-	Revised	Cost to	Balanced	Incr/Decr	Actuals	Revised	Cost to	Balanced	Incr/Dec
Envolument 100 101 000 286.657 115.656 125.656	Line#		Budget	Continue	Budget			Budget	Continue	Budget	
Jator Relation 4.00 6.22 6.22 6.05 75-542 75-542 Paron 7.00 7.00 7.00 7.00 7.59.70 75-57.20 75-57.20 Paron 4.00 4.00 7.00 7.00 7.55.70 7.56.77 7.56.76 7.56.76 7.56.76 7.56.76 7.56.76	36	Employment	10.00	10.01	10.01	0.00	2,895,657	1,155,824	1,245,967	1,245,967	
Peroling 100 100 100 100 103 163 163 Payol 0 </td <td>37</td> <td>Labor Relations</td> <td>4.00</td> <td>6.22</td> <td>6.22</td> <td>0.00</td> <td>602,658</td> <td>609,514</td> <td>754,542</td> <td>754,542</td> <td></td>	37	Labor Relations	4.00	6.22	6.22	0.00	602,658	609,514	754,542	754,542	
Paynel 410 410 410 410 523 533<	38	Recruiting	1.00	1.00	1.00	0.00	138,748	163,013	169,200	169,200	
Operations 010 010 010 137,46 105,417 105,417 UNUMA RESOURCES 2600 263 273 105,417 105,412 105,417 105,417 105,412 105,417 105,417 105,417 105,417 105,417 105,417 105,417 105,417 105,417 106,417 105,417 106,417	39	Payroll	4.00	4.00	4.00	0.00	328,919	333,932	355,277	355,277	
HUMAN REGOURCES 5500 22.3 22.3 000 0.064.018 1.064.136 1.265.367 1.263.267 <td>40</td> <td>Operations</td> <td>0.00</td> <td>0.00</td> <td>0.00</td> <td>00.00</td> <td>137,490</td> <td>93,755</td> <td>1,095,417</td> <td>1,095,417</td> <td></td>	40	Operations	0.00	0.00	0.00	00.00	137,490	93,755	1,095,417	1,095,417	
Office of MSCR 26.5 20.74 20.74 20.74 20.74 20.74 20.84.27 70.84.27 70.84.27 70.84.27 70.84.26 20.84.27 70.84.26 20.84.27 70.84.26 20.84.27 70.84.26 20.84.27 70.84.26 20.84.27 70.84.26 20.84.27 70.84.26	41	HUMAN RESOURCES	26.00	28.23	28.23	0.00	10,961,018	10,681,759	12,552,597	12,552,597	
Autr Progens 6.00 8.00 8.00 7.64.358 1.275.606 1.568.277 Youh Progens 6.00 3500 3500 30.4676 1.568.276 6.962.765 6.962.765 Youh Progens 14.00 2.07 3.346.97 4.354.55 6.962.765 6.962.765 Vouh Progens 14.00 2.07 3.346.97 4.354.65 6.962.765 6.962.765 Vouh Progens 54.55 6.47 54.76 54.76 54.76 54.765 7.743.56 6.962.765 Vouh Progens 54.35 6.47 54.67 54.67 54.76 54.765 7.743.56 6.902.765 Ordine of State Services 54.31 54.63 54.67 3.91.96 3.91.96 3.91.96 ADA 2.01 2.01 2.01 2.01 2.80.31 2.44.16 7.74.56 ADA 4.00 2.91 2.92.91 2.91.74 2.90.49 2.66.39 ADA 5.92 2.81.76 2.74.72 2.80.31 2.75.54	42	Office of MSCR	26.55	20.74	20.74	0.00	4,088,567	2,772,035	2,839,422	2,839,422	
Volth Programs 810 25.00 25.00 0.00 3.049.678 4.54.55 6.962.786 5.962.78 CLC Grant Programs 14.00 100 0.00 2.077.663 2.759.247 7.70.43 7.70.43 MSCRCOMMUNT RECREATION 6.4.5 6.4.74 6.4.74 6.4.74 0.00 2.075.65 7.76.45 7.76.45 7.76.45 MEGRECOMMUNT RECREATION 6.4.55 6.4.56 7.66 0.00 336.607 4.35.656 7.764.5 7.76.36 7.76.32 7.67.36 7.67.36	43	Adult Programs	6.00	8.00	8.00	0.00	764,528	1,275,809	1,558,297	1,558,297	
CLC Grant Programs (400 (100 (100) $2.073, 65.7$ $7.70, 43$ MSCRCOMMUNIT RECREATION 64.55 64.74 (147), 56. (147), 56. (147), 56. (147), 56. (147), 56. MSCRCOMMUNIT RECREATION 64.55 64.74 (54.76) (54.76) (54.76) (74.56) (75.56) (74.56) (75.56) (74.56) (75.56) (74.56) (75.56) (74.56) (75.56) (74.56) (75.56)<	44	Youth Programs	8.00	25.00	25.00	0.00	3,049,878	4,554,535	6,962,796	6,962,796	
Miscrecommunity recreation 54.54 54.74 54.74 54.74 54.74 54.74 56.90 536.807 1437.656 743.765 743.765 743.765 743.765 743.765 743.765 743.765 743.765 743.765 743.765 743.765 743.765 743.765 743.765 743.765 743.765 743.765 743.765 745.767 745.756	45	CLC Grant Programs	14.00	1.00	1.00	0.00	2,077,953	2,759,247	77,043	77,043	
Office of Student Services 4.00 2.70 2.70 2.70 2.66.002	46	MSCR/COMMUNITY RECREATION	54.55	54.74	54.74	0.00	9,980,927	11,361,626	11,437,558	11,437,558	
Social Work R Psychologist 74.50 7.680 7.680 7.680 7.680 7.665 $7.645.366$ $7.045.366$ $7.$	47	Office of Student Services	4.00	2.70	2.70	0.00	336,807	443,588	268,002	268,002	
Heath Services 56.31 54.63 54.63 54.63 50.106 3813.504 399.1967 3803.366 3803.366 Alternative Education Programs 57.55 59.28 59.20 0.00 $7.487, 621$ 8.960.366 9013.911 AODA 200 210 220 0.00 $7.487, 621$ 8.960.369 147.416 147.416 AODA 200 200 200 0.00 205.587 280.766 2901.460 $2.665.369$ 147.416 147.416 AODA 226.76 224.41 224.41 200	48	Social Work & Psychologists	74.50	76.80	76.80	0.00	6,058,313	6,527,676	7,045,396	7,045,396	
Attentive Education Programs 57.55 59.28 69.28 0.00 7,487,821 6,592,393 9,013,911 AODA AODA 2,00 2,00 0,00 2,755,167 2,769,393 9,013,911 AODA 0,01 2,00 0,00 2,755,167 2,709,499 2,666,399 Office of Superintendent 17,10 17,10 17,10 17,11 1,017,51 2,001,450 Office of Superintendent 17,10 17,11 10,11 0,00 2,753,213 1,022,476 2,666,399 Public inforCommun Development 11,10 10,11 10,11 0,00 1,077,171 1,077,171 1,077,171 1,077,171 1,075,476 Public inforCommun Development 11,10 10,11 0,00 1,077,174 1,077,171 1,075,476 2,666,399 2,666,399 2,666,399 2,666,399 2,666,399 2,666,399 2,666,399 2,666,399 2,666,399 2,666,399 2,666,399 2,666,399 2,666,399 2,666,399 2,666,399 2,666,399 2,666,399	49	Health Services	56.31	54.63	54.63	0.00	3,813,504	3,991,987	3,893,356	3,893,356	
ADA ADA ADA 400 200 200 000 309,360 286,168 114,416 114,117	50	Alternative Education Programs	57.55	59.28	59.28	0.00	7,487,821	8,592,393	9,013,911	9,013,911	
Guidance 30.40 29.00 29.00 $2.756, 187$ $2.709, 490$ $2666, 369$ $366, 369$ $366, 369$ $366, 369$ $366, 369$ $366, 369$ $366, 369$ $366, 369$ $366, 369$ $366, 369$ $366, 369$ $366, 369$ $366, 369, 311$ $23.001, 450$ $3201, 450$ $3201, 450$ $3201, 450$ $3201, 450$ $3201, 450$ $3201, 450$ $3201, 450$ $3201, 450$ $3201, 450$ $3201, 450$ $3201, 450$ $3201, 450$ $3201, 450$ $3201, 450$ $3201, 470$ $326, 526, 41$ $3201, 470$ $326, 526, 41$ $3201, 470$ $326, 326, 326, 326, 326$ $3200, 326, 300$ $3200, 320, 300$ $3200, 320, 300$ $3200, 320, 300$ $3200, 320, 300$ $3200, 320, 300$ $3200, 320, 300$ $3200, 320, 300$ $3200, 326, 300$ $3200, 320, 300$ $3200, 320, 300$ $3200, 320, 300$ $3200, 320, 300$ $3200, 320, 300$ $3200, 320, 300$ $3200, 320, 300$ $3200, 320, 300$ $3200, 320, 300$ $3200, 320, 300$ $3200, 320, 300$ $3200, 320, 300$ $3200, 320, 300$ $3200, 320, 300$ $3200, 320, 300$ $3200, 320, 300$ $3200, 320$	51	AODA	4.00	2.00	2.00	0.00	309,360	285,168	114,416	114,416	
STUDENT SERVICES 226.16 224.41 224.41 224.41 224.41 220 25.60,311 23,60,311 23,001,450 23 25 <td>52</td> <td>Guidance</td> <td>30.40</td> <td>29.00</td> <td>29.00</td> <td>00.0</td> <td>2,755,187</td> <td>2,709,499</td> <td>2,666,369</td> <td>2,666,369</td> <td></td>	52	Guidance	30.40	29.00	29.00	00.0	2,755,187	2,709,499	2,666,369	2,666,369	
Office of Superintendent 17.25 29.75 29.75 0.00 1.539,213 1.726,368 2.535,275 5 Public InfoCommun Development 11.10 10.11 10.11 10.11 10.17 11 10.17,574 1.077,171 1.077,574 1 Special Asst To Superintendent 5.00 5.00 5.00 0.00 961,207 968,573 1.002,476 1 1.017,574 1 1.02,476 1 1 1.01,574 1 1.02,476 1	53	STUDENT SERVICES	226.76	224.41	224.41	0.00	20,760,993	22,550,311	23,001,450	23,001,450	
Public InforCommun Development 11.10 10.11 10.11 10.17,574 10.77,171 1,017,574 1 Special Asst To Superintendent 5.00 5.00 5.00 5.00 5.00 961,207 968,573 1,002,476 1	54	Office of Superintendent	17.25	29.75	29.75	0.00	1,539,213	1,726,368	2,535,275	2,535,275	
Special AssT To Superintendent 5.00 5.00 5.00 6.00 961,207 966,573 1,002,476 7 Board OF Eucation 8.00 8.00 0.00 177,496 214,690 195,212 7 Legal Services 4.50 8.00 0.00 714,474 568,751 705,225 7 Covernment Programs 4.69 7.71 7.71 0.00 626,554 1,901,029 1,924,174 7 Covernment Programs 4.69 7.71 0.00 0.00 620,511,113 6,402,149 7,571,324 7 Cooperative Programs 1.80 0.96 0.00 6,00 401,975 384,988 233,555 7 Cooperative Programs 1.80 0.96 0.00 6,01,94 7,571,324 7	55	Public Info/Commun Development	11.10	10.11	10.11	0.00	1,079,786	1,077,171	1,017,574	1,017,574	
Board Of Education 8.00 8.00 8.00 0.00 17,496 214,469 195,212 N Legal Services 4.50 4.50 4.50 0.00 714,74 58,751 705,225 7 Legal Services 4.69 7.71 7.71 0.00 714,74 58,751 705,225 7 Covernment Programs 4.69 7.71 0.00 626,54 1,901,029 1,924,174 7 </td <td>56</td> <td>Special Asst To Superintendent</td> <td>5.00</td> <td>5.00</td> <td>5.00</td> <td>0.00</td> <td>961,207</td> <td>968,573</td> <td>1,002,476</td> <td>1,002,476</td> <td></td>	56	Special Asst To Superintendent	5.00	5.00	5.00	0.00	961,207	968,573	1,002,476	1,002,476	
Legal Services 4.50 4.50 4.50 4.50 7.14 588,751 7.05,225 2.05,225 2.05,225 2.05,225 </td <td>57</td> <td>Board Of Education</td> <td>8.00</td> <td>8.00</td> <td>8.00</td> <td>0.00</td> <td>177,498</td> <td>214,469</td> <td>195,212</td> <td>195,212</td> <td></td>	57	Board Of Education	8.00	8.00	8.00	0.00	177,498	214,469	195,212	195,212	
Government Programs 4.69 7.71 7.71 0.00 626,554 1,901,029 1,924,174 A CIO 35.00 35.00 35.00 35.00 55.01 35.00 5,211,113 6,402,149 7,571,324 7 CIO 0.00 5,211,113 6,402,149 7,571,324 239,355 249,45 15,190,115 241,464 17,455 241,464 15,	58	Legal Services	4.50	4.50	4.50	0.00	714,474	588,751	705,225	705,225	
CIO 35.00 35.00 35.00 5.00 5.01/1.13 6.402.140 7.571.324 N Cooperative Programs 1.80 0.96 0.96 0.00 401.975 384.988 239.355 N SUPERINTENDENT 84.34 101.03 0.96 0.00 401.975 384.988 239.355 N Fund 40s 84.34 101.03 101.03 101.03 101.03 0.00 1,711.820 13,563,488 15,190,615 N Fund 40s 1 101.03 0.00 10,711.820 13,563,488 3,500,000 N<	59	Government Programs	4.69	7.71	7.71	0.00	626,554	1,901,029	1,924,174	1,924,174	
Cooperative Programs 1.80 0.96 0.06 401,975 384,988 239,355 230,000 236,453 3,500,000 236,453 82,652 2 <td>60</td> <td>CIO</td> <td>32.00</td> <td>35.00</td> <td>35.00</td> <td>0.00</td> <td>5,211,113</td> <td>6,402,149</td> <td>7,571,324</td> <td>7,571,324</td> <td></td>	60	CIO	32.00	35.00	35.00	0.00	5,211,113	6,402,149	7,571,324	7,571,324	
SUPERINTENDENT 84.34 101.03 101.03 0.00 10,711,820 13,263,498 15,190,615	61	Cooperative Programs	1.80	0.96	0.96	0.00	401,975	384,988	239,355	239,355	
Fund 40s - - 4,041,864 17,563,183 Fund 60s - - 1,452 - Fund 70s - - 286,453 82,622	62	SUPERINTENDENT	84.34	101.03	101.03	0.00	10,711,820	13,263,498	15,190,615	15,190,615	
Fund 60s	63	Fund 40s			•		4,041,864	17,563,183	3,500,000	3,500,000	
Fund 70s 286,453	64	Fund 60s		•	•		1,452	•	•		
	65	Fund 70s	•	•	•		286,453	82,622	•	•	

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