Active Citizens for Education presents this “Watch List Report Card” as a means of reporting relevant information, facts and analyses on topics appropriate for consideration by taxpayers in voting on the Madison Metropolitan School District referendum question November 4, 2008.

This document is dynamic in nature, thus it is updated on a regular basis with new information and data. Questions, analyses, clarifications and perspectives will be added to the entries as appropriate. Review Ratings will be applied to report the progress (or lack thereof) of the Board of Education and Administration in its plans, data, information, reports and communications related to the referendum.

The question which shall appear on the ballot is as follows:

“Shall the following Resolution be approved?

RESOLUTION AUTHORIZING THE SCHOOL DISTRICT BUDGET TO EXCEED REVENUE LIMIT FOR RECURRING PURPOSES

BE IT RESOLVED by the School Board of the Madison Metropolitan School District, Dane County, Wisconsin that the revenues included in the School District budget be authorized to exceed the revenue limit specified in Section 121.91, Wisconsin Statutes, for recurring purposes by: $5,000,000 beginning in the 2009-2010 school year; an additional $4,000,000 beginning in the 2010-2011 school year (for a total of $9,000,000); and an additional $4,000,000 beginning in the 2011-2012 school year (for a total of $13,000,000 in 2011-2012 and each year thereafter)."

(Source: MMSD Administration 09/15/08)
I. Recurring
   a. Advantages
      i. District can maintain programs and services for an extended period of time
      ii. District doesn’t have to manage a compounded large deficit after a non-recurring referendum ends
      iii. The District can accomplish more long range planning initiatives
      iv. Commitment to creating efficiencies over time above the approved authority
   b. Disadvantages
      i. Tax increases are permanent
      ii. Negative perceptions regarding permanent authority
      iii. Implications if and when the funding formula changes

II. Non-recurring
   a. Advantages
      i. Ability to maintain programs and services for a defined period of time
      ii. Authority doesn’t go forever
      iii. Mitigate the long term tax impact
      iv. More flexibility if there is a change in the funding formula
   b. Disadvantages
      i. Short term plan for plugging the gap
      ii. Large gap created after authority runs out
      iii. Authority must increase each year to maintain program and services

(Source: MMSD Administration 08/12/08)
A 'non-recurring' approach to a referendum can get to the same level of additional financial support as the 'recurring' approach WITHOUT raising the revenue caps forever.

Illustration: a 3-year 'non-recurring' referendum for '09-'10 of $5m; '10-'11 of $9m; and, '11-'12 of $13m
for a total of $27m without raising the base at all and will net the same total dollars at the end of 3 years as a 'recurring' referendum for '09-'10 of $5m; '10-'11 of $9m; and, '11-'12 of $13m
for a total of $27m, and establishing a new base of $13m for every year thereafter.

If there is a need for additional revenue cap authority at the end of three years, the amount can be determined on data current at that time and on a much clearer understanding of costs and effectiveness. The 'cliff' of $13m would be the same with either option, but without the obligation of an established new base of $13m every year thereafter from a 'recurring' referendum.

See charts and scenarios for “negative aids” impact on property taxes.

(Source: Active Citizens for Education 09/27/08)

ACE Analysis: **Mortgage on future property with permanent increase:**
Asking taxpayers to refinance/mortgage their futures and that of the school district with a permanent increase of $13 million yearly for the operations budget. It has been stated the district needs the money to help keep current programs in place. It is expected that even after 3 years of this referendum totaling $27 million, the Board is projecting a continued revenue gap and will be back asking for even more.

[Updated 11/01/08:] The District has projected gaps of $8.1m for 2008-09; $12.3m for 09-10; and, $16.7m for 10-11 for a total of $36+m.]
Questions posed by ACE to MMSD Board of Education and Administration following their presentations of 08/04/08 and 08/12/08. (Source: ACE 08/18/08)

1. **What is the base criteria and growth rate for property valuations for the next three years; and, how do these projections compare with actual totals of the past three years?**

ACE Analysis: **Inflated criteria for property value growth: The dollar impact on property to be taxed is projected by the district on an inflated criteria of 4% growth in property valuation assessment; therefore, reducing the cost projection for the property tax levy. The growth for property valuation in 2007 was 3.2% and for 2008 it was 1.0%. Given the state of the economy and the housing market, the growth rate is expected to further decline in 2009.**

[Updated 10/13: The above references to property valuation assessment growth are cited from City of Madison Assessor data. The State Department of Revenue (DOR) provides data for the property valuation base and growth rate used for determination of MMSD property tax levy. [http://www.revenue.wi.gov/report/e.html](http://www.revenue.wi.gov/report/e.html) is the link to "Fall School District Certification of Full Equalized Value - Tax Apportionment. The recent equalized value rates are: 2007 - 4.47% equalized value increase 2008 - 5.6059 equalized value increase (the Department of Public Instruction (DPI) states this figure is not finalized as of yet from DOR. It is expected these numbers to be finalized no later than October 15, 2008. MMSD must certify its 2008-09 budget by October 31, based upon DPI these final numbers and approved state aids.]**

[Updated 11/01/08: The above stated growth rate in property valuation assessments are correct for the City of Madison residential property. The rate of growth for the entire school district, also including commercial and industrial growth has been adjusted slightly by DOR to 5.59%. Based on this rate and the total district assessment value, the MMSD Board of Education on 10/27/08 adopted a resolution to establish the 2008-09 tax levy rate at $9.81 per thousand dollars property valuation and a total tax levy of $226,330,285, including $12,119,565 for Fund 80 (Community Services Fund) and $8,669,448 for Fund 41 (Capital Expansion Fund).]
2. What is the relationship of the monies from the 2005 Maintenance Referendum to the Capital Expansion Fund (41)?

ACE Analysis: The 2005 Maintenance Referendum monies for the 2008-09 and 2009-10 years can be moved into Fund 41. ACE has recommended these monies be segregated from the maintenance monies moved from the general operations budget for transparency and accountability purposes. No action has been taken by the district on this recommendation.

[Updated 10/13: By a 7-0 vote on October 6, 2008, the MMSD Board of Education adopted a resolution to “Establish a School Capital Expansion Fund” for the purpose of financing current and future capital expenditures related to buildings and sites. The Board will determine the initial amount to be raised through taxation and deposited into the Fund at such time as the Board certifies the annual tax levy applicable to the 2008-09 budget. See other items below for ‘the negative aids’ impact and a further explanation of Fund 41 on page 13 below.]

[Updated 11/01: The BOE approved a resolution 10/27/08 to deposit $8,668,448 in the Fund 41 account. This amount includes general maintenance operations budget and the 2005 Maintenance Referendum proceeds into this account. The specific criteria and amounts have been verbally approved as allowable and acceptable by the State Department of Public Instruction and will be verified in writing after November 10.]

3. What are the long-term implications and consequences of the use of the Capital Expansion Fund regarding state aids (especially negative, tertiary aids); and, regarding the revenue cap and property tax rate?

ACE Analysis: Lack of verification of reduction in negative aid impact on taxes: District scenarios illustrating a drastic reduction in the negative impact on state aids from our property-rich district is unsubstantiated and unverified in writing from the WI State Department of Public Instruction (DPI). Questions have been raised about unknown possible future unintended consequences. The illustrated reduction is from approximately 60% to 1% results by switching maintenance funds from the operations budget and 2005 referendum proceeds to a newly created “Capital Expansion Fund—Fund 41” account. Verification has also been requested as to whether the reduction in the negative aids impacts the entire Madison district property tax levy or to just the amount requested for approval exceeding the revenue cap by the referendum.

[Update: 10/13: The reduction in the negative aid impact will take effect regardless of the outcome of the referendum vote. The administration is seeking verification of these]
calculations from the DPI. See question #4 below for unverified calculations. The Board adopted a resolution October 6, 2008, establishing Fund 41, which has a significant impact on negative aids for the district (see other items in this document).]

[Updated 11/01/08: The final verification of the negative aids impact will be completed by the DPI after 11/10/08. See item #4 below for unverified rates and costs.]

4. How is the negative aid impact figured into the “Tax Levy Analysis” scenarios for percentage of change and mil rates? What is the percentage rate of negative aids for MMSD?

ACE Analysis: We continue to discuss these rates and scenarios. We are seeking more specificity and verification with regard to the calculations and rates.

[Updated 10/13: In the past, the negative aid impact for the MMSD has been right at $.60 for the levy of each property tax dollar. The impact of Fund 41 on negative aid is:

2011: $.09 2012: $.21 2013: $.01

The reduction in the negative aid impact will take affect regardless of the outcome of the referendum vote.]

[Updated 11/01/08: The DPI will verify these figures after November 10, 2008. The district provided the following projected overall dollar costs for property taxes based on a reduction in negative aids through the use of Fund 41, with passage of the referendum:

2010-11 $1.09 of property taxes for every $1 authorized through referendum
  $5,436,091 projected cost of $5 million authority from 2009-10

2011-12 $1.21 of property taxes for every $1 authorized through referendum
  $4,821,579 projected cost of $4 million authority from 2010-11

2012-13 $1.21 of property taxes for every $1 authorized through referendum
  $4,050,274 projected cost of $4 million authority from 2011-12]
5. What are the gross breakout dollars in the budgets for each of the last three years and projected for each of the next three years for a) property tax revenues under the cap? b) state aids [i. General? ii. Categorical?] c) all other?

ACE Analysis: A chart of the “Revenue Summary 2005-2006 through 2008-2009” has been provided by the district. Projections have not been provided for future years at this time.  
[Updated 11/01/08: The chart is attached to this document as an Appendix. The dollar amounts are based on assumptions that state aids remain flat and the property tax vs. aid variables remain the same as the present time.]

6. What specific educational and business programs, services, practices and policies are slated for immediate steps in cost analyses and evaluations for effectiveness and results?

ACE Analysis: No evaluation nor analysis of programs and services: The Board will make budget cuts affecting programs and services, whether or not this referendum passes. The cuts will be made with no specific assessment/evaluation process or strategy for objective analyses of educational or business programs and services to determine the most effective and efficient use of money they already have, as well as for the additional money they are asking with this referendum.  
[Update 10/13: The new administration is gathering and preparing information and data on a pro-active, but limited, basis.]  
[Updated 11/01/08: ACE has requested a great amount of information. A lot has been provided and we know it can’t all be provided at once. The administration has been very accommodating and has not refused to provide any information. There is a commitment to working on getting the information requested as soon as possible. Such requests have revolved around the accounting of the Fund 80 balance and relationship of those funds between the 07-08 and 08-09 budgets; the basis for and the calculations regarding savings in the areas of utilities, transportation and maintenance; and, the accounting for and relationship of maintenance operations budget and maintenance referendum monies in Fund 41, among other requests. These requests are founded on the efforts to attain transparency and accountability in the affairs of the District.]

7. What percent of the projected property tax revenue are the proposed referendum amounts for each of the next three years?

Updated: 10/13/08  Printed:11/4/08    7/18    ACE: MMSD Referendum Watch List
8. What percentage projections were made for each of the next three years related to QEO negotiated settlements with a) teacher’s union? b) other unions combined? c) administrators?

ACE Analysis: Projections were made by the administration on the basis of the average of the settlements (two years each) since 1993. For the teachers’ union the average settlement for salaries and benefits was 4.0%, which is .2% above the 3.8% QEO. An itemization for each teachers’ settlement and for other unions has not been provided.

[Updated 10/13: Below is information for past settlements with the teacher's union (Madison Teachers, Inc. [MTI]) reported by the MMSD administration. The average is shown below as 4.204 (.42 above the 3.8% QEO), but the MMSD administration dropped the highest (2004-05) and the lowest (2005-06) for the analysis and it comes to about 4.1%, previously reported as 4.0%.

<table>
<thead>
<tr>
<th>Year</th>
<th>Percentage</th>
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<tbody>
<tr>
<td>2001-2002</td>
<td>4.240</td>
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<tr>
<td>2002-2003</td>
<td>4.200</td>
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<tr>
<td>2003-2004</td>
<td>4.280</td>
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<tr>
<td>2004-2005</td>
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<td>4.019</td>
</tr>
<tr>
<td>2008-2009</td>
<td>4.020</td>
</tr>
<tr>
<td>Average</td>
<td>4.204</td>
</tr>
</tbody>
</table>
9. How is the projected $2.2 million equity fund balance in Fund 80 to be achieved? Will MSCR programs be cost neutral?

ACE Analysis: Information regarding these questions has not been discussed nor provided.  
[Updated 10/13: Questions have been discussed with the administration. It is not known, specifically, how the fund balance grew to this amount, nor what the previous fund balance was from 2006-07. They are investigating this information. ACE also raised the question about the impact of building “the same service budget, plus” from the 2007-08 budget for the 2008-09 budget and whether that would ‘in effect’ create an additional multi-million dollar fund balance at the end of the 2008-09 year?]

10. How does the taxpayer portion of the property tax bill become lower than the current level if a referendum passes?

ACE Analysis: There is a mixed answer for this question. The amount of taxes to be paid by taxpayers will be most affected by the final determination of the negative aids impact, the property valuation assessment rate of growth (or lack thereof), and whether or not the projected approval of the continuation of a maintenance referendum beyond 2009-10 is included in the scenarios. Further discussion and analysis is on-going.  
[Updated 11/01/08: Further discussions indicate that the property tax levy in the future also will be impacted by 1) the extent of the amounts of money allowable in Fund 41 (Capital Expansion Fund) which will depend, in part, whether or not a maintenance referendum is proposed and/or approved beyond the 2009-10 school year; 2) the Fund 80 (Community Services Fund) reduction of $2,000,000 in tax levy; 3) $3,000,000 long-term debt paid off in 2011-12; and, 4) annual assessed property valuation growth rate increases or decreases.]

Questions posed by ACE to Superintendent Nerad and Assistant Superintendent Kass:  
(Source: ACE document 08/28/08)

Updated: 10/13/08 Printed:11/4/08 9/18 ACE: MMSD Referendum Watch List
1. Going forward, how will we work together regarding the referendum for Nov. 4, 2008?

ACE Analysis: Both Nerad and Kass have been very open, candid, helpful and accommodating in their communications, discussions and in providing information. We have agreed and committed to working together in these ways for the benefit of the district and the community. It is the most constructive and helpful relationship we can undertake. They are committed to making the actions and information transparent and accountable and ACE will do the same.

2. Recurring vs. non-recurring options and impact regarding year 4 (2012-13) after 3-year referendum factored with another projected budget gap

ACE Analysis: There is a difference of opinion as to the “cliff” in the amount of additional monies needed after three years. ACE maintains the “cliff” is the same with the only difference resulting from how the totals are derived. With a recurring referendum a permanent new base of revenue is established guaranteeing the generation of $13 million dollars yearly. With a non-recurring referendum, attaining the additional $13 million would require a proposed referendum for further authority to exceed the revenue cap by that amount. It has already been stated by the Board and Administration there is the expectation of a continuing “revenue cap” therefore necessitating a need for even more money to operate the district with continuing “same services and programs”.

3. Real estate property valuation growth: 2007-08: 3.2%; reported for 08-09: 1% vs. 4.0% used in tax impact scenarios for referendum information. Verify figures and impact

ACE Analysis: Inflated criteria for property value growth: The dollar impact on property to be taxed is projected on an inflated criteria of 4% growth in property valuation assessment; therefore, reducing the cost projection for the property tax levy. The growth for property valuation in 2007 was 3.2% and for 2008 it was 1.0%. Given the state of the economy and the housing market, the growth rate is expected to further decline in 2009. Scenarios are being developed to show the rate and dollar amounts of the tax impact with assessed valuation rates of 3, 2, 1, and 0%.

[Updated 10/13: See page 4 for further details and discussion. An analysis for assessed valuation rates varying from 4% to 0% will be presented in the next update.]

[Updated 11/01/08: The above stated growth rate in property valuation assessments are correct for the City of Madison residential property. The rate of growth for the entire school district, also including commercial and industrial growth has been adjusted]
slightly by DOR to 5.59%. Based on this rate and the total district assessment value, the MMSD Board of Education on 10/27/08 adopted a resolution to establish the 2008-09 tax levy rate at $9.81 per thousand dollars property valuation and a total tax levy of $226,330,285, including $12,119,565 for Fund 80 (Community Services Fund) and $8,669,448 for Fund 41 (Capital Expansion Fund).

4. Negative aids tax rate impact figures: computations and verifications and impact of Fund 41

ACE Analysis: **Lack of verification of reduction in negative aid impact on taxes:** District scenarios illustrating a drastic reduction in the negative impact on state aids from our property-rich district is unsubstantiated and unverified in writing from the WI State Department of Public Instruction. Questions have been raised about unknown possible future unintended consequences. The illustrated reduction is from approximately 60% to 1% results by switching maintenance funds from the operations budget and 2005 referendum proceeds to a newly created “Capital Expansion Fund—Fund 41” account. Verification has also been requested as to whether the reduction in the negative aids impacts the entire Madison district property tax levy or to just the amount requested for approval exceeding the revenue cap by the referendum.

[Updated 11/01/08: The final verification of the negative aids impact will be completed by the DPI after 11/10/08. See item #4 above, page 6, for unverified rates and costs.]

5. Presentation of tax rate decreases and tax dollar increases: computations and affects of negative aids, maintenance referendum and Fund 41

ACE Analysis: Further discussion and computations are on-going.

[Update 10/13:]
The scenarios below are intended to isolate the November 4, 2008 referendum while making the assumption that the maintenance referendum will not continue past the 2009-10 school year.
The charts above have been provided (10/07/08) by the MMSD administration.

6. ACE proposed conditions of referendum support

ACE Analysis: See ACE News Release—excerpt provided below.

7. Plans and communications re criteria, processes, standards and reporting of evaluations, assessments and analyses of costs and benefits of educational and business programs, services and operations

ACE Analysis: **Full disclosure, accountability and transparency:** Data and information has not been presented to show and verify criteria, assumptions, base lines, calculations and analyses for stated efficiencies, effectiveness, savings, past and current projects, cuts and reductions.

Updated: 10/13/08 Printed:11/4/08 12/18 ACE: MMSD Referendum Watch List
The new administration is gathering and preparing information and data on a pro-active, but limited, basis.

ACE has requested a great amount of information. A lot has been provided and we know it can’t all be provided at once. The administration has been very accommodating and has not refused to provide any information. There is a commitment to working on getting the information requested as soon as possible. Such requests have revolved around the accounting of the Fund 80 balance and relationship of those funds between the 07-08 and 08-09 budgets; the basis for and the calculations regarding savings in the areas of utilities, transportation and maintenance; and, the accounting for and relationship of maintenance operations budget and maintenance referendum monies in Fund 41, among other requests. These requests are founded on the efforts to attain transparency and accountability in the affairs of the District.

Excerpt of ACE News Release: “In order for the public to support any change in spending habits or spending authority the district must meet the following conditions:
(Source: ACE News Release 08/23/08)

a) full disclosure and accountability in the reporting of methodologies, data measurements, analyses and results in spending and the effective use of existing funding levels;

ACE Analysis: Only the initial information regarding Fund 80 and the establishment of Fund 41 has been forthcoming.

[Updated 10-13: See other items in this document for further information and data related to Fund 41. Additional questions and request for information and discussion regarding Fund 80 have been presented by ACE.]

b) assure that the shifting of funds is done on the basis of evaluations and assessments;

ACE Analysis: No information made available.

c) changes are put in place to affect improvements in curriculum and instruction which directly increase student achievement and development at all levels;

ACE Analysis: Board and Administration discussions are underway.

d) make the schools and the educational climate safe and secure for all students and staff; and

ACE Analysis: Making schools safe for students and staff: There are no specific plans or strategies for changes in the response system for safety, use of...
appropriate technology and curriculum helping students and staff develop shared responsibilities and conflict resolution.

[Updated 10/13: The administration is engaging input from school staff, students, parents and city officials for the development of plans. They are also working on identifying funding sources to provide for safer access from outside walk-ins to the buildings.]

e) engage in collaborative and cost-sharing initiatives with other government entities, as well as private and non-profit organizations.”

ACE Analysis: **No cost-sharing and collaborative initiatives with other governments:** Discussions and negotiations have not taken place with city and county governments for cost-sharing and collaborative initiatives to reduce costs, minimize duplication of services, and create better defined roles and responsibilities.

[Updated 10/13: ACE raised questions with the Board of Education at its October 6, 2008, meeting about the involvement, risk and liability of MMSD/MSCR in a proposed leasing, operations and management of neighborhood center. Also raised was the role and responsibility of the district through Fund 80 and its role and relationship with the city. Some board members urged a comprehensive discussion on these matters and directed the superintendent to gather information. A meeting of the “Common Council/BOE Liaison Committee” is scheduled for Wednesday, October 15, 5:30 pm, room 103 of the Doyle Administration Building. Agenda item 3: “Description of Areas of Collaboration between the City of Madison and the (MMSD) and How the Mayor’s Proposed Budget would Affect those Areas”. The public may attend, register and speak is so desired.]

[Updated 11/01/08: The above referenced meeting was cancelled and rescheduled for November 19, 5:30 pm, Room 103 of the MMSD Doyle administration building.]


**9. Impact of economics and affordability:** The impact of tax increases becomes staggering when put in the total context of a school referendum increase and an operations increase; a City of Madison projected 4-6% budget increase; a County of Dane projected 4-6% budget increase; the State of Wisconsin budget expense deficit and decrease in revenues; and the national economic scene of increased food and fuel costs along with the lack of stability in the financial and housing markets.
10. **Expected approval of future Maintenance Referendum included in tax impact:** The District states that their figures showing the tax impact with approval of the current referendum includes the current Maintenance Referendum (approximately $5 million per year) running through 2009-10 will be approved again past 2009-10. [Update: 10/13: Projections are now available excluding the tax impacts of the current and projected maintenance referendums.]

11. **Board discussing another new elementary school:** The Board of Education has authorized the administration to seek property in south Madison to build a new elementary school. Planning initiatives are underway to propose a referendum for building an elementary school building in the near future. [Update: 10/13: The administration is not taking any action on this initiative at this time.]

The MMSD administration has identified two changes to implement over the next school year that will help mitigate the tax impact of the referendum.

**CAPITAL EXPANSION FUND (FUND 41)**

Effective with the 2008-09 school year, the administration plans to present to the Board of Education a plan to utilize the Capital Expansion Fund (Fund Updated: 10/13/08 Printed:11/4/08 15/18 ACE: MMSD Referendum Watch List
41). This transition will present two main advantages to MMSD. First it will move all expenditures to maintain existing facilities to a segregated fund in order to track and create transparency for all capital expansion expenditures going forward. Second, it helps the district to amortize these annual expenditures over the life of the levy in Fund 41, instead of the full amount annually. This second point will allow the district to re-distribute less aid to other school district in the State of Wisconsin in the form of negative aid on the tertiary level.

Capital expenditures are defined by the Department of Public Instruction as being expenditures for acquiring and remodeling building sites, and maintenance or repair expenditures that extend or enhance the service life of buildings. Effective with the 2007-08 school year, there were 50 total or 12% of districts utilizing Fund 41 throughout the State of Wisconsin.

The MMSD currently spends approximately $7.6 million per year on maintenance of facilities that extend or enhance the service life of the buildings. Of the $7.6 million, $2.9 million comes from the general fund operating budget and the remaining $4.7 million comes from the 5 year referendum authority that runs through the 2009-10 school year.

COMMUNITY SERVICES FUND (FUND 80)

Effective with the completion of the 2007-08 school year, un-audited balances for Fund 80 show an equity fund balance of approximately $2.2 million. It is the belief of the administration that an equity fund balance is an important piece of prudent fiscal management of a school district, but we don’t believe the amount in Fund 80 is completely necessary. We would propose to return $2.0 million of this equity to the taxpayers in the form of a reduced tax levy in Fund 80 for the 2009-10 school year. This proposal would in essence reduce the projected tax levy from $12.9 million to $10.9 million for the 2009-10 school year.

(Source: MMSD Administration 08/18/08)

WHY IS THERE A PROBLEM?

(see MMSD website)

REVENUE LIMITS & QUALIFIED ECONOMIC OFFER (QEO)
BUDGET BREAKDOWN

REVENUE CAP GAP HISTORY

WHAT HAS BEEN DONE?

THE MMSD PICTURE FOR 2009-2010

REFERENDUM QUESTIONS & ANSWERS

Links to further information:

1. MMSD website:

http://www.madison.k12.wi.us/ under HOT TOPICS (in red in middle of the page) click on "November 4 Referendum"

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2. Active Citizens for Education website

www.activecitizensforeducation.org

3. Contact Active Citizens for Education
   a. See website address above
   b. Contact Don Severson, President 577-0851

4. School Information System blog site

www.schoolinfosystem.org

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