

MADISON METROPOLITAN SCHOOL DISTRICT

Budget Amendments and Tax Levy Adoption for 2009-10

October 26, 2009

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**MADISON METROPOLITAN SCHOOL DISTRICT
2009-10 Budget Overview**

Amended Budget (Budget 4)

- > Amendments within approved bottom line including Board of Education approved adds (gifts, donations, grants)

Amended Budget (Budget 9)

- > Amendments to adjust to known changes since June 2009
 - > General State Aid Recalculation
 - > Adjust Tax Levy
 - > Adjust State Categorical Aids
 - > Adjust Interest Expenditures and Revenue
 - > Adjust Local Revenues
 - > Adjustments in salary budgets to reflect actual staff assigned to positions
- > Adjustments to include allocation of carryover funds, ie, fines, yearbook, etc.

Tax Levy

> General Fund	\$ 219,888,066
> Levy Chargeback	316,208
> Non-Referendum Debt Service	65,250
> Referendum Approved Debt Service	488,922
> Capital Expansion Fund	3,444,765
> Maintenance Referendum	5,491,000
> Community Services	9,622,979
Total Tax Levy	\$ 239,317,190
Computer Aid	2,237,193.00
Total Revenue Limit	\$ 241,554,383

Tax Levy = \$239,317,190

Increase of \$12,986,905 from 2008-09 (5.74%)

Mill Rate = 10.40

Increase of \$0.59 from 2008-09 (6.01%)

**Madison Metropolitan School District
2009-10 October Budget Highlights
(Committed Carryover)**

Fund		Revenues	Expenditures	Variance	Notes
10	General Fund	\$ 307,332,083	\$ 307,695,623	(363,540)	Equity carryover
	Less Interfund Transfers	(51,071,180)	(51,071,180)	-	
21	Special Revenue Trust Fund	198,978	603,058	(404,080)	Equity carryover & Billable Donations
27	Special Education Fund	73,922,107	73,922,107	(0)	
38	Non-Referendum Debt Fund	65,250	5,250	60,000	Reserved for future QZAB payments
39	Referendum Debt Fund	3,015,322	4,406,251	(1,390,929)	Equity carryover & Variance between levy and budget cycles
40	Capital Projects Fund	8,935,765	9,609,198	(673,433)	Equity carryover
50	Food Service Fund	10,243,019	10,243,019	-	
70	Trust Fund	-	75,677	(75,677)	Equity carryover
80	Community Service Fund	12,624,679	15,630,505	(3,005,826)	Equity carryover
90	Cooperative Program Fund	2,078,577	2,078,577	-	
	TOTAL ALL FUNDS	\$ 367,344,600	\$ 373,198,086	(5,853,486)	

General Fund (10) to Educational Services Fund (27)	\$ 46,805,735	Transfer to Educational Services Fund
General Fund (10) to Non-Referendum Debt Fund (38)	\$ -	
General Fund (10) to Referendum Debt Fund (39)	\$ 2,526,400	Transfer funds to pay State Trust Fund Loans
General Fund (10) to Food Services Fund (50)	\$ 315,791	Transfer to cover Food Service Fund Shortfall
General Fund (10) to Cooperative Program Fund (90)	\$ 879,486	Transfer Madison's Share of the WI Schools Consortium (Lawson)
General Fund (10) to Cooperative Program Fund (92)	\$ 14,889	Transfer Madison's Share of the Madison Area Diversity Consortium
General Fund (10) to Cooperative Program Fund (99)	\$ 14,999	Transfer Madison's Share of the Dane County School-To-Work Program
Community Services Fund (80) to General Fund (10)	\$ 513,880	Transfer from Community Service to General Fund for Indirect Costs (Utilities, Central Operations, etc)
	\$ 51,071,180	

Tax Levy

Fund 10 General Fund	219,888,066
Levy Chargeback	316,208
Revenue Limit Override	-
Fund 38 Non-Referendum Debt Service	65,250
Fund 39 Referendum Approved Debt Service	488,922
Fund 41 Capital Expansion Fund	3,444,765
Maintenance Referendum	5,491,000
Fund 80 Community Services Fund	9,622,979
Total Tax Levy	239,317,190
Computer Aid	2,237,193
Total Revenue Limit	241,554,383

Madison Metropolitan School District
Approved Budget Amendments to Set Tax Levy

10/22/2009

Line #	Budget Area	Budget Category	Budget Amendments	General Fund (10)	Non-Referendum Debt Fund (38)	Referendum Debt Fund (39)	Capital Expansion Fund (41)	Community Service Fund (80)	All Funds Totals
1	Revenues	Amendments to Set Tax Levy	Property Tax Revenue	13,377,793		(6,686,872)	58,879	(900,000)	5,849,800
2	Revenues	Amendments to Set Tax Levy	Property Tax Chargeback	43,537					43,537
3	Revenues	Amendments to Set Tax Levy	Integration Aid	(152,480)					(152,480)
4	Revenues	Amendments to Set Tax Levy	Equalization Aid	(11,322,298)					(11,322,298)
5	Revenues	Amendments to Set Tax Levy	Computer Aid	39,562					39,562
		TOTALS		1,986,114	-	(6,686,872)	58,879	(900,000)	(5,541,879)

Madison Metropolitan School District
Revenue and Expenses Received Since May Budget Adoption

10/22/2009

Budget Area	Budget Category	Budget Amendments	General Fund (10)	Special Revenue Trust Fund (21)	Educational Services Fund (27)	Food Service Fund (50)	Community Services Fund (80)	Fiscal Agent (90 and 99)	All Funds Totals
Revenues	Local Revenues	Gifts & Contributions		196,793			4,020		200,813
Revenues	Local Revenues	Other Rev - Fees						17,846	17,846
Revenues	State Aid	State Special Projects Grants	195,790						195,790
Revenues	State Aid	Other State Revenue (not-DPI)	4,750					117,000	121,750
Revenues	Federal Aid	Vocational Education Aid	189,194						189,194
Revenues	Federal Aid	Federal Special Projects Revenue	39,589					52,482	92,071
Revenues	Federal Aid	WI Fresh Fruit & Vegetable Program				10,271			10,271
Revenues	Federal Aid	Title I	149,513						149,513
Revenues	Federal Aid	Other Title Programs	168,363						168,363
Revenues	Federal Aid	CLC and 21st Century					623,537		623,537
Revenues	Federal Aid	SLC Grant	728,275						728,275
Revenues	Federal Aid	IDEA			(604,463)				(604,463)
Revenues	Federal Aid	AARA - Food Service				39,142			39,142
Revenues	Federal Aid	AARA - Title I	1,655,617						1,655,617
Revenues	Federal Aid	AARA - IDEA			3,669,888				3,669,888
Revenues	Federal Aid	Other Direct Federal Revenue	(21,751)						(21,751)
	REVENUE TOTALS		3,109,340	196,793	3,065,425	49,413	627,557	187,328	7,235,856
Expenditures	Gifts & Contributions	Gifts & Contributions		196,793			4,020		200,813
Expenditures	Local Revenues	Other Rev - Fees						17,846	17,846
Expenditures	State Grants	State Special Projects Grants	195,790						195,790
Expenditures	State Grants	Other State Revenue (not-DPI)	4,750					117,000	121,750
Expenditures	Federal Grants	Vocational Education Aid	189,194						189,194
Expenditures	Federal Grants	Federal Special Projects Revenue	39,589					52,482	92,071
Expenditures	Federal Grants	WI Fresh Fruit & Vegetable Program				10,271			10,271
Expenditures	Federal Grants	Title I	149,513						149,513
Expenditures	Federal Grants	Other Title Programs	168,363						168,363
Expenditures	Federal Grants	CLC and 21st Century					623,537		623,537
Expenditures	Federal Grants	SLC Grant	728,275						728,275
Expenditures	Federal Grants	IDEA			(604,463)				(604,463)
Expenditures	Federal Grants	AARA - Food Service				39,142			39,142
Expenditures	Federal Grants	AARA - Title I	1,655,617						1,655,617
Expenditures	Federal Grants	AARA - IDEA			3,669,888				3,669,888
Expenditures	Federal Grants	Other Direct Federal Revenue	(21,751)						(21,751)
	EXPENDITURE TOTALS		3,109,340	196,793	3,065,425	49,413	627,557	187,328	7,235,856
	TOTALS		-	-	-	-	-	-	-

Madison Metropolitan School District
Technical Accounting Amendments

10/22/2009

				General	Educational	Community	WISC Sch	
				Fund	Services	Services	Consort	All
				(10)	(27)	(80)	Fiscal Agt	Funds
Line #	Budget Area	Budget Category	Budget Amendments	(10)	(27)	(80)	(90)	Totals
1	Revenue	Medicaid Revenue	Fund Reclass Transfer (10)	(600,000)				(600,000)
2	Revenue	Medicaid Revenue	Fund Reclass Transfer (27)		600,000			600,000
3	Revenue	Madison Area Diversity Consortium	Fund/Function Reclass Transfer (92/410000)				14,889	14,889
		REVENUE TOTALS		(600,000)	600,000	-	14,889	14,889
4	Expenditures	Summer School	Fund/Function Reclass Transfer (10/110000)	(3,350)				(3,350)
5	Expenditures	Summer School	Fund/Function Reclass Transfer (27/150000)		3,350			3,350
6	Expenditures	School Formula- High	Function Reclass Transfer (120000)	(18,849)				(18,849)
7	Expenditures	School Formula- High	Function Reclass Transfer (130000)	(753)				(753)
8	Expenditures	School Formula- High	Function Reclass Transfer (140000)	(238)				(238)
9	Expenditures	School Formula- High	Function Reclass Transfer (220000)	(448)				(448)
10	Expenditures	School Formula- High	Function Reclass Transfer (240000)	15,788				15,788
11	Expenditures	School Formula- High	Function Reclass Transfer (250000)	4,500				4,500
12	Expenditures	School Allotment - Alternatives	Function Reclass Transfer (110000)	(203,647)				(203,647)
13	Expenditures	School Allotment - Alternatives	Function Reclass Transfer (120000)	203,647				203,647
14	Expenditures	Community Service-MSCR	Function Reclass Transfer (300000)			5,402		5,402
15	Expenditures	Community Service-MSCR	Function Reclass Transfer (340000)			(5,402)		(5,402)
16	Expenditures	Madison Area Diversity Consortium	Fund/Function Reclass Transfer (10/260000)	(14,889)				(14,889)
17	Expenditures	Madison Area Diversity Consortium	Fund/Function Reclass Transfer (10/410000)	14,889				14,889
18	Expenditures	Madison Area Diversity Consortium	Fund/Function Reclass Transfer (92/260000)				14,889	14,889
19	Expenditures	High School Collaboration	ORG/Function Reclass Transfer (591/256000)	(100,000)				(100,000)
20	Expenditures	High School Collaboration	ORG/Function Reclass Transfer (527/256000)	(100,000)				(100,000)
21	Expenditures	High School Collaboration	ORG/Function Reclass Transfer (222/221000)	200,000				200,000
		EXPENDITURE TOTALS		(3,350)	3,350	-	14,889	14,889
		TOTALS		(596,650)	596,650	-	-	-

**Madison Metropolitan School District
Budget Amendments to Balance 2009-10 Budget**

				General Fund (10)	Educational Services Fund (27)	Debt Service Fund (38/39)	Capital Expansion Fund (41)	Food Services Fund (50)	Community Service Fund (80)	Community Service Fund (90)	All Funds Totals
Line #	Budget Area	Budget Category	Budget Amendments								
1	Revenues	Local Revenues	Property Tax Amendment	13,377,793		(5,411,788)	58,879		105,827		8,130,711
2	Revenues	Local Revenues	Property Tax Chargebacks Adj	43,537							43,537
3	Revenues	Local Revenues	Integration Aid	(152,480)							(152,480)
4	Revenues	Local Revenues	Equalization Aid	(11,322,298)							(11,322,298)
5	Revenues	Local Revenues	Computer Aid	39,562							39,562
6	Revenues	Interfund Transfer	Transfer from Fund 10		(835,308)	2,526,400		(340,724)			1,550,370
7	Revenues	Interdistrict Payments	Tuition-OE Non-SES		154,885						154,885
8	Revenues	Interdistrict Payments	Tuition-Non-Open-SES	410,506							410,506
9	Revenues	Interdistrict Payments	Due From Other Agencies								
10	Revenues	State Aid	Handicapped Aid		(1,038,848)					1,413	1,413
11	Revenues	State Aid	Common School Fund	(2,800)							(1,038,848)
12	Revenues	State Aid	Reimbursable Meals					13,450			13,450
13	Revenues	Federal Revenue	Reimbursable Meals					85,000			85,000
14	Revenues	Local Revenues	Student Sales					(378,000)			(378,000)
15	Revenues	Local Revenues	Adult Sales					8,460			8,460
16	Revenues	Local Revenues	Ala Carte Sales					(15,000)			(15,000)
17	Revenues	Local Revenues	Commodities					(79,725)			(79,725)
18	Revenues	Local Revenues	Interest Earnings	(457,560)							(457,560)
		REVENUE TOTALS		1,938,260	(1,517,487)	(2,885,387)	58,879	(708,539)	105,827	1,413	(3,007,015)
19	Expenditures	Interfund Transfer	Transfer to Fund 27	1,337,438							1,337,438
20	Expenditures	Interfund Transfer	Transfer to Fund 39	2,526,400							2,526,400
21	Expenditures	Interfund Transfer	Transfer to Fund 50	(340,724)							(340,724)
22	Expenditures	Special Assistant to the Superintendent	Community Service Organization Activities						149,497		149,497
23	Expenditures	Short Term Debt	Interest Expense	(1,063,758)							(1,063,758)
24	Expenditures	Contingency	Reduce BOE contingency - Outlined in 2.8M cuts	(350,000)							(350,000)
25	Expenditures	Elementary	Adjust Elem salary due to vacancy rate - Outlined in 2.8M cuts	(1,468,009)							(1,468,009)
26	Expenditures	Substitute Teachers	Substitute Teacher Budget Adjustments - Outlined in 2.8M cuts	(797,774)	(245,088)						(1,042,862)
27	Expenditures	Risk Management	Liability/Property Premium Reduction	(21,681)							(21,681)
28	Expenditures	Risk Management	Workers Comp Premium Increase	195,020							195,020
29	Expenditures	Health Services	Defibrillator Training Adjustment	7,473							7,473
30	Expenditures	Health Services	H1N1 Budget Adjustment	41,205							41,205
31	Expenditures	Teaching & Learning	TAG IRT	60,872							60,872
32	Expenditures	District-Wide	Elementary Copier Lease Buy-out	8,708							8,708
33	Expenditures	High School	Adjust Memorial Parking Lot Carryover	(84,277)							(84,277)
34	Expenditures	Interdistrict Payments	Tuition-OE Non-SES	40,581							40,581
35	Expenditures	Interdistrict Payments	Tuition-OE SES	(612,318)	5,246						(607,070)
36	Expenditures	Building Services Budget	Assessment - Toki/Orchard Ridge	(5,865)							(5,865)
37	Expenditures	Building Services Budget	Assessment - Midvale	9,000							9,000
38	Expenditures	Building Services Budget	Assessment - Cherokee	6,975							6,975
39	Expenditures	Building Services Budget	Assessment - Jefferson	62,500							62,500
40	Expenditures	Building Services Budget	Assessment - West	9,480							9,480
41	Expenditures	Building Services Budget	Assessment - East	10,832							10,832
42	Expenditures	Building Services Budget	Assessment - Randall	9,480							9,480
43	Expenditures	Building Services Budget	Assessment - Falk	1,820							1,820
44	Expenditures	Non-Audable Refunds	Property Tax Refunds Adjustments								

**Madison Metropolitan School District
Reallocation of 2008-09 Equity**

10/22/2009

Line #	Budget Area	Budget Category	Budget Amendments	General Fund (10)	Donations Fund (21)	Trust Fund Debt Fund (38)	Debt Service Fund (39)	Community Services Fund (80)	All Funds Totals
1	Balance Sheet	Fund Equity	Allocation of Fund Equity	(363,540)	(396,849)	-	(1,390,929)	(3,005,826)	(5,157,144)
2	Expenditures	Expenditures	Carryover-TCI Social Studies Olson	3,651					3,651
3	Expenditures	Expenditures	Carryover-Thysse Printing	9,985					9,985
4	Expenditures	Expenditures	Carryover-West Literacy	9,000					9,000
5	Expenditures	Expenditures	Carryover-Tech Referendum	111,873					111,873
6	Expenditures	Expenditures	Carryover-Facility Assessments	156,499					156,499
7	Expenditures	Expenditures	Carryover-Fines	12,314					12,314
8	Expenditures	Expenditures	Carryover-Middle School Yearbooks	12,535					12,535
9	Expenditures	Expenditures	Parking Lot Repairs-Memorial	47,683					47,683
10	Expenditures	Expenditures	Carryover-Donations		396,849				396,849
11	Expenditures	Expenditures	Carryover-Debt Service Payment				195,057		195,057
12	Expenditures	Expenditures	Designate for Property Tax Relief				1,195,872	3,005,826	4,201,698
									-
		TOTALS		-	-	-	-	-	-

Financial Information

2009 - 2010 Revenues

2009-2010

Line#	2007-2008 Revenue	2008-2009 Revenue	Adopted Budget	Increase/ Decrease	Revised Budget
Fund 10 General					
1 1110 Transfer from Gen Fund	5,541	15,925	0	0	0
2 1127 Interfund Transfer from Fund 27	0	146,307	0	0	0
3 1180 Transfer From Comm Srvc Fund	480,000	525,710	433,860	0	433,860
4 1199 Transfer from STW Fd99	0	4,198	0	0	0
5 1211 Current Property Tax	201,209,415	197,942,819	208,747,466	13,377,793	222,125,259
6 1212 Property Tax Chargebacks	195,010	272,671	272,671	43,537	316,208
7 1213 Mobile Home Fees	66,157	73,048	65,000	0	65,000
8 1219 TIF Revenue	890,092	6,398,295	950,000	0	950,000
9 1241 Tuition-Individuals	40,412	59,674	0	0	0
10 1243 All Co-Curric Except Athletics	254,362	224,585	255,000	0	255,000
11 1244 Local Payment for Service	69,192	19,400	0	0	0
12 1249 Other Payments Dist Services	0	1,950	0	0	0
13 1262 Sale Of Materials-Non Sch	48,024	15,891	25,979	0	25,979
14 1263 Vocational Ed Projects	0	293,334	280,000	0	280,000
15 1264 Non-Capit Surplus Prop Sales	0	75	16,500	0	16,500
16 1270 School Activity Income	0	0	1,863	0	1,863
17 1271 School Co-Curricular Athletics	212,315	247,552	215,156	0	215,156
18 1280 Interest On Investment	3,322,520	1,528,078	1,759,884	-457,560	1,302,324
19 1291 Gifts & Contributions	14,217	10,317	0	0	0
20 1292 Student Fees	2,015,457	1,950,457	1,610,383	0	1,610,383
21 1293 Bldg Rnt/Bldg Permit Fee	415,376	425,483	525,000	0	525,000
22 1295 Summer School Fees	66,173	68,798	66,800	0	66,800
23 1297 Student Fines	10,758	12,514	12,000	0	12,000
24 1299 Other Revenue-Misc	572,983	627,829	1,591,144	0	1,591,144
25 1341 Tuition-Non Open-Non Ses	0	0	0	0	0
26 1345 Tuition-Open Enrol-Nonses	800,085	990,887	553,689	410,506	964,195
27 1349 Other Rev-Other District	119,039	133,499	300,000	0	300,000
28 1515 St Aid Transit Intern Src	2,655	3,797	0	0	0
29 1517 Federal Aid In Transit	25,515	67,679	42,900	-25,419	17,481
30 1612 Transportation Aid	124,505	157,370	138,000	0	138,000
31 1613 Library Aid-Common Sch Fd	965,596	973,708	722,447	2,800	725,247
32 1615 Integration Aid	481,364	496,549	496,957	-152,480	344,477
33 1618 Bilingual ESL State Aid	1,402,840	1,397,875	1,646,305	0	1,646,305
34 1621 General State Aid	55,820,252	53,134,138	62,491,647	-11,322,298	51,169,349
35 1629 Children At Risk Aid					
36 320 Children At Risk	15,355	13,568	0	0	0
37 1630 State Special Projects Grants					
38 384 Wallace Fellows Urban Sch Lead	17,593	73,000	0	0	0
39 394 Alt Ed Grant	38,000	0	0	96,500	96,500
40 397 Youth Alcohol & Othr Drug	172,926	140,000	45,513	99,290	144,803
41 555 NGA AP Expansion Project	25,127	0	0	0	0
42 560 Mentoring Grant Initial Educat	24,750	32,625	0	0	0
43 563 Teach Trng & Tech Assist	0	4,684	0	0	0
44 565 Fin Lft Innovation (frm TEACH)	5,000	0	0	0	0
45 1641 General Tuition State Paid	299,581	307,474	320,349	0	320,349
46 1650 Sage-Stu Achiev Guar Educ					
47 332 SAGE (Stu Guar In Educ)	6,727,953	6,666,229	6,503,739	0	6,503,739
48 1660 St Rev Thru Local Units	24,364	82,626	0	4,750	4,750
49 1690 Oth Rev St Srvc-Not Dpi	4,967	0	0	0	0
50 1691 Computer Aid	1,742,072	2,195,041	2,197,631	39,562	2,237,193
51 1699 Other Revenue - State	137,848	6,074	0	0	0
52 558 Project Lead the Way	0	9,901	0	0	0
53 1713 Voc Ed Act Aid					

Financial Information
2009 - 2010 Revenues

2009 - 2010 Revenues			2009-2010			
Line#		2007-2008 Revenue	2008-2009 Revenue	Adopted Budget	Increase/ Decrease	Revised Budget
54	400 Career & Tech Perkins	265,268	285,704	71,368	189,194	280,560
55	410 Carl Perkins 10% Discr Gmt	0	0	0	0	0
56	1718 Federal Rev ARRA					
57	810 ARRA Genl Aid	0	7,027,917	0	0	0
58	1730 Federal Special Proj Rev	0	0	350,000	0	350,000
59	150 Title IF Comp Sch Reform	842	0	0	0	0
60	157 ESEA V-A Innovative Prog	0	0	0	0	0
61	328 Title IID-Education Tech	63,814	36,465	94,301	0	94,301
62	329 Title IVA-Safe & Drug Fre	99,097	105,654	101,081	80,960	182,041
63	334 Center for Disease Control-Bas	0	250	0	750	750
64	335 Educ For Homeless Childre	65,000	65,000	27,849	38,839	66,688
65	352 Title IID-Education Tech ESEA	51,726	47,980	0	50,000	50,000
66	365 Title IIA-Qual Teach/Prin	1,466,799	1,394,407	1,418,947	-19,661	1,399,286
67	371 Title IIIA Immigrant Discretio	106,102	112,574	76,401	0	76,401
68	372 Title IIB Math & Science Partn	359,882	351,820	0	0	0
69	374 Immigration & Nationality Act	8,298	0	0	0	0
70	391 Title III-English Acquisi	511,704	450,653	475,958	57,064	533,022
71	1751 Title I Revenue					
72	140 ESEA Title I-D Delinquent	35,790	10,990	10,990	28,952	39,942
73	141 ESEA Title I-A	4,735,888	5,137,224	5,542,767	99,872	5,642,639
74	142 ESEA Title I-C Migrant	13,000	20,012	0	0	0
75	145 ESEA Title I-A St Pgm Imp	398,217	422,833	0	20,689	20,689
76	146 ESEA Title I-B SEA	249,409	0	0	0	0
77	816 ARRA ESEA Title I	0	0	0	1,655,617	1,655,617
78	1752 Title VI Revenue					
79	157 ESEA V-A Innovative Prog	47,245	1,728	0	0	0
80	1770 Fed Rev Thru Local Units	11,945	0	0	0	0
81	1780 Fed Rev Thru St (Not DPI)	254,905	12,781	0	0	0
82	1790 Direct Rev Frm Fed Source	823,304	1,221,272	1,521,025	731,943	2,252,968
83	1984 Insurance Reimbursements	913,940	0	0	0	0
84	1971 Aidable Refund	388,403	408,648	283,674	0	283,674
85	1972 Non-Aidable Refund	10,432	22,165	0	0	0
86	1973	0	0	18,622	0	18,622
87	1981 Medicaid Revenue	1,111,333	0	600,000	-600,000	0
88	1989 Medical Service Reimbursement	82,835	49,085	0	0	0
89	Total Fund 10 General	291,940,568	294,936,794	302,880,884	4,451,200	307,332,083
Fund 21 Special Revenue Trust Fund						
90	1291 Gifts & Contributions	967,132	1,034,845	0	194,608	194,608
91	1292 Student Fees	4,547	3,220	0	4,370	4,370
92	1299 Other Revenue-Misc	0	0	0	0	0
93	1990 Miscellaneous	79,254	0	0	0	0
94	Total Fund 21 Special Revenue Trust Fund	1,050,934	1,038,065	0	198,978	198,978
Fund 27 Educational Services						
95	1110 Transfer from Gen Fund	43,468,215	40,641,296	45,468,297	1,337,438	46,805,735
96	1249 Other Payments Dist Services	23,438	0	0	0	0
97	1291 Gifts & Contributions					
98	019 Spec Ed Non-Aided Cost	0	3,000	0	0	0
99	1299 Other Revenue-Misc	0	0	40,000	0	40,000
100	1346 Tuition-Non Open-SES	141,442	192,497	213,380	0	213,380
101	1347 Tuition-Open Enroll-SES	192,559	191,206	201,935	154,685	356,620
102	1515 St Aid Transit Intern Src	2,384	500	0	0	0
103	1611 Handicapped Aid	16,789,476	18,042,381	17,612,354	-1,036,846	16,575,508

Financial Information
2009 - 2010 Revenues
2009-2010

Line#	2007-2008 Revenue	2008-2009 Revenue	Adopted Budget	Increase/ Decrease	Revised Budget
104 1625	922,828	561,416	0	0	0
105 1642	72,969	0	0	0	0
106 1690 Oth Rev St Srcs-Not Dpt	72,500	36,250	0	0	0
107 1711 Special Ed High Cost Aid	505,998	309,633	800,000	0	800,000
108 1730 Federal Special Proj Rev	0	0	68,692	0	68,692
109 341 IDEA Flow Through	4,874,662	5,601,819	5,270,719	-575,537	4,695,182
110 342 IDEA Discretionary	46,245	49,994	50,000	-29,393	20,607
111 347 IDEA Preschool Entitlement	174,196	163,675	76,029	467	76,496
112 813 ARRA IDEA Flow-Thru	0	0	0	3,506,942	3,506,942
113 819 ARRA IDEA Preschool	0	0	0	162,946	162,946
114 1780 Fed Rev Thru St (Not DPI)	0	1,888,121	0	600,000	600,000
115 Total Fund 27 Educational Services	67,286,912	67,681,788	69,801,406	4,120,701	73,922,107
Fund 38 Non-Ref Debt Service Fund					
116 1110 Transfer from Gen Fund	0	676,902	0	0	0
117 1211 Current Property Tax	325,204	65,250	65,250	0	65,250
118 1280 Interest On Investment	2,822	1,036	0	0	0
119 Total Fund 38 Non-Ref Debt Service Fund	328,026	743,188	65,250	0	65,250
Fund 39 Referendum Debt Fund					
120 1110 Transfer from Gen Fund	0	0	0	2,526,400	2,526,400
121 1139 Transfer from referendum debt	0	1,195,872	0	0	0
122 1211 Current Property Tax	7,040,075	7,261,532	7,175,794	-6,686,872	488,922
123 1280 Interest On Investment	2,079	0	0	0	0
124 Total Fund 39 Referendum Debt Fund	7,042,154	8,457,404	7,175,794	-4,160,472	3,015,322
Fund 40 Capital Proj Fd-General					
125 1211 Current Property Tax	0	8,668,448	8,676,886	58,879	8,935,765
126 1280 Interest On Investment	592,470	57,409	0	0	0
127 1878 Capital Leases	961,922	0	0	0	0
128 Total Fund 40 Capital Proj Fd-General	1,554,392	8,725,857	8,676,886	58,879	8,935,765
Fund 50 Food Service					
129 1149 Interfund Transfer	519,251	181,207	656,515	-340,724	315,791
130 1251 Food Service Sales-Pupils	3,166,910	3,023,566	3,263,000	0	3,263,000
131 1252 Food Service Sales-Adults	81,537	78,494	69,040	0	69,040
132 1259 Food Service Sales-Other	58,162	50,198	75,000	0	75,000
133 1291 Gifts & Contributions	15,322	15,041	15,500	0	15,500
134 1299 Other Revenue-Misc	0	13,490	0	0	0
135 1617 Food Services-St Reimb	180,844	192,446	188,550	0	188,550
136 1714 Donated Commodities	0	0	441,725	0	441,725
137 547 Food Service Aid-Lunch	466,854	428,518	85,000	0	85,000
138 1717 Food Service Federal Rev	0	0	0	0	0
139 546 Food Service Aid-Breakfast	1,028,425	1,182,559	1,320,000	0	1,320,000
140 547 Food Service Aid-Lunch	3,746,015	4,167,082	4,420,000	0	4,420,000
141 586 Summer Food Srv Prgm	0	0	0	0	0
142 1730 Federal Special Proj Rev	0	0	0	0	0
143 376 WI Fresh Fruit & Vegetable Prg	8,460	51,203	0	10,271	10,271
144 815 ARRA Food Service Equipment	0	0	0	39,142	39,142
145 1990 Miscellaneous	0	0	0	0	0
146 Total Fund 50 Food Service	9,269,780	9,403,803	10,534,330	-291,311	10,243,019
Fund 60 Agency					
147 1299 Other Revenue-Misc	14,570	12,576	0	0	0

Financial Information
2009 - 2010 Revenues

Line#		2009-2010			
		2007-2008 Revenue	2008-2009 Revenue	Adopted Budget	Revised Budget
148	Total Fund 60 Agency	14,570	12,576	0	0
Fund 61 High School Student Activity					
149	1201 School Activity Annl Beg Bal	912,640	933,293	0	0
150	1280 Interest On Investment	8,136	13,074	0	0
151	1291 Gifts & Contributions	111,902	77,051	0	0
152	1292 Student Fees	684,866	707,329	0	0
153	1299 Other Revenue-Misc	736,169	610,596	0	0
154	Total Fund 61 High School Student Activity	2,453,613	2,341,343	0	0
Fund 62 Middle School Student Activity					
155	1201 School Activity Annl Beg Bal	206,510	230,712	0	0
156	1280 Interest On Investment	0	35	0	0
157	1291 Gifts & Contributions	915	1,745	0	0
158	1292 Student Fees	358,953	307,629	0	0
159	1299 Other Revenue-Misc	253,294	280,572	0	0
160	Total Fund 62 Middle School Student Activity	819,672	820,893	0	0
Fund 63 Elementary School Student Activity					
161	1201 School Activity Annl Beg Bal	151,424	167,212	0	0
162	1291 Gifts & Contributions	3,497	529	0	0
163	1292 Student Fees	268,296	249,203	0	0
164	1299 Other Revenue-Misc	98,178	81,885	0	0
165	Total Fund 63 Elementary School Student Activity	521,395	498,829	0	0
Fund 70 Trust Fund					
166	1230 Interfund Payments	2,537	1,471	0	0
167	1280 Interest On Investment	31,089	19,039	0	0
168	1291 Gifts & Contributions	541,483	199,013	0	0
169	Total Fund 70 Trust Fund	575,109	219,522	0	0
Fund 80 Community Service					
170	1211 Current Property Tax	11,520,780	12,119,565	10,522,979	9,622,979
171	1212 Property Tax Chargebacks	0	0	0	0
172	1244 Local Payment for Service	82,133	138,172	109,250	109,250
173	1272 Community Service Fees	0	15,271	0	0
174	1277 Reimbursable from City	6,000	8,187	0	0
175	1291 Gifts & Contributions	231,410	211,597	77,225	81,245
176	1292 Student Fees	45,331	28,750	35,376	35,376
177	1295 Summer School Fees	0	6,360	0	0
178	1296 Nontaxable Revenues MSCR	876,029	862,613	821,397	821,397
179	1298 Taxable Revenues MSCR	995,790	1,090,648	1,051,496	1,051,496
180	1299 Other Revenue-Misc	22,740	48,008	77,397	77,397
181	1730 Federal Special Proj Rev				
182	367 Title IV-B 21st Cent Ctc	535,223	660,319	76,463	760,000
183	1770 Fed Rev Thru Local Units	224,135	225,936	125,539	125,539
184	1780 Fed Rev Thru St (Not DPI)	-6,839	0	0	0
185	Total Fund 80 Community Service	14,532,732	15,415,436	12,897,122	12,624,679
Fund 90 WISC Sch Consort Fiscal Agent					
186	1110 Transfer from Gen Fund	38,917	52,103	14,999	29,888
187	1199 Transfer from STW Fd99	740,917	653,783	879,486	879,486
188	1230 Interfund Payments	0	0	30,000	30,000
189	1292 Student Fees	0	2,801	0	0
190	1299 Other Revenue-Misc	26,070	0	0	0

Financial Information

2009 - 2010 Revenues

Line#		2009-2010			
		2007-2008 Revenue	2008-2009 Revenue	Adopted Budget	Revised Budget
191	1343 Other Rev Ed Services	20,295	29,635	78,131	0
192	1349 Other Rev-Other District	1,391,955	952,812	873,744	17,846
193	1690 Oth Rev St Sres-Not Dpi	127,695	115,200	0	117,000
194	1780 Fed Rev Thru St (Not DPI)	100,000	117,744	0	52,482
195	Total Fund 90 WISC Sch Consort Fiscal Agent	2,445,848	1,924,079	1,876,360	202,217
196	Total All Funds	399,835,904	412,219,577	414,108,032	4,307,749

Financial Information

2009 - 2010 Expenditures by Fund

2009 - 2010 Expenditures by Fund			2008-2009	2009-2010			
Line#		2007-2008 Expenditure	2008-2009 Expenditure	Revised Budget	Adopted Budget	Increase/ Decrease	Revised Budget
General							
1	Undifferentiated Curricul	56,408,143	58,343,478	62,117,718	63,852,724	-900,368	62,952,356
2	Regular Curriculum	64,810,851	65,833,252	65,372,155	69,532,998	-945,263	68,587,735
3	Vocational Curriculum	4,848,892	4,563,081	4,675,720	4,743,372	-27,365	4,716,007
4	Physical Curriculum	7,088,458	5,971,911	7,123,785	7,222,522	3,972	7,226,495
5	Special Education Curricu	0	0	0	0	0	0
6	Co-Curr Activities	2,410,567	2,635,215	2,411,424	2,671,123	52,228	2,723,351
7	Special Needs	245,112	263,686	195,192	202,649	-5,566	197,082
8	Total Instruction	135,812,022	138,610,622	141,885,994	148,225,388	-1,822,363	146,403,025
9	Pupil Services	7,885,890	8,836,376	8,976,577	8,673,263	1,849,441	10,522,704
10	Instructional Staff Svc	13,887,511	14,630,033	14,776,439	14,448,958	2,064,813	16,513,771
11	General Administration	2,699,668	2,615,096	2,597,248	2,853,506	-19,750	2,833,756
12	School Bldg Admin	18,457,702	19,538,664	20,276,713	20,842,897	-426,360	20,416,537
13	Business Admin	42,863,582	36,331,276	38,726,213	38,424,403	234,101	38,658,504
14	Central Services	7,568,104	8,010,807	7,790,674	7,747,649	54,628	7,802,277
15	Insurance & Judgements	1,816,139	1,793,276	1,392,977	1,462,627	171,762	1,634,389
16	Debt Services	3,079,812	2,004,230	2,264,964	1,801,012	-1,063,756	737,256
17	Other Support Services	6,551,785	7,009,130	9,608,250	7,535,312	-29,321	7,505,991
18	Total Support Services	104,809,991	100,768,892	106,410,055	103,789,627	2,835,558	106,625,185
19	Community Services	0	0	40,027	0	0	0
20	Interfund Operating Trans	44,767,300	42,205,290	46,341,987	47,019,297	3,538,003	50,557,300
21	Purchased Instruct Svcs	2,008,819	2,827,868	2,256,019	4,212,980	-571,735	3,641,245
22	Other Non-Prog Transactio	283,103	108,110	214,305	214,305	254,563	468,868
23	District-Wide	0	0	0	0	0	0
24	Total Other	47,059,222	45,141,269	48,852,338	51,446,582	3,220,831	54,667,413
25	10 General	287,681,236	284,520,782	297,158,386	303,461,597	4,234,026	307,695,623
26	21 Special Revenue Trust Fund	864,310	844,579	912,841	0	603,058	603,058
27	27 Educational Services	67,286,912	67,681,788	69,105,121	69,801,405	4,120,702	73,922,107
28	38 Non-Ref Debt Service Fund	265,204	682,152	682,151	5,250	0	5,250
29	39 Referendum Debt Fund	6,522,468	7,376,425	7,376,426	7,291,638	-2,885,387	4,406,251
30	40 Capital Proj Fd-General	12,483,039	14,285,536	12,168,448	8,876,886	732,312	9,609,198
31	50 Food Service	9,269,780	9,403,803	9,648,281	10,534,330	-291,311	10,243,019
32	60 Agency	2,478,233	2,404,006	0	0	0	0
33	70 Trust Fund	284,253	218,382	68,540	0	75,677	75,677
34	80 Community Service	13,370,994	14,529,253	15,271,206	14,897,122	733,384	15,630,505

Financial Information

2009 - 2010 Expenditures by Fund

Line#	2007-2008 Expenditure	2008-2009 Expenditure	2008-2009	2009-2010		
			Revised Budget	Adopted Budget	Increase/ Decrease	Revised Budget
35 90 WISC Sch Consort Fiscal Agent	2,445,848	1,924,079	1,804,157	1,876,360	202,217	2,078,577
36 Total All Funds	402,952,276	403,970,785	414,395,558	416,744,588	7,524,678	424,269,266

Financial Information

2009 - 2010 Proposed Expenditures Summary by Department

Line#		2007-2008 Expenditure	2008-2009 Expenditure	2008-2009 Revised Budget	2009-2010 Adopted Budget	Increase/ Decrease	Revised Budget
1	Office of Elementary Ed	1,275,481	1,274,557	1,084,182	1,258,768	-39,299	1,219,468
2	Elementary Schools	71,210,493	74,597,335	77,764,808	80,020,258	-854,759	79,165,500
3	Elementary Bldg Support	10,764	10,882	6,711	6,879	0	6,879
4	ELEMENTARY EDUCATION	72,486,708	75,882,774	78,835,711	81,285,905	-694,058	80,391,847
5	Office of Secondary Ed	1,007,398	2,361,276	2,517,599	2,558,484	939,074	3,497,559
6	Middle Schools	29,229,888	29,587,289	30,346,230	31,893,489	-872,856	31,020,544
7	High Schools	34,626,583	33,979,170	35,085,428	35,911,548	-564,639	35,346,909
8	Athletics Administration	2,061,085	2,180,231	2,182,785	2,345,350	8,663	2,354,013
9	Secondary Building Support	10,484	8,300	9,169	9,398	0	9,398
10	SECONDARY EDUCATION	66,936,397	66,186,266	70,161,211	72,718,280	-489,658	72,228,422
11	Office of Education Services	58,121,920	57,871,261	59,615,938	59,804,178	4,531,848	64,336,026
12	ESL (English Second Language)	13,880,201	14,754,334	14,577,719	15,173,659	10,929	15,184,588
13	Elem/Middle/High Schl Support	498,903	656,427	618,448	728,877	100,000	828,877
14	EDUCATION SERVICE	72,301,023	73,382,022	74,812,104	75,806,714	4,642,777	80,449,491
15	Office of Teaching & Learning	1,870,940	2,026,710	2,050,784	2,189,257	-60,907	2,138,350
16	Physical Ed & Fine Arts	648,751	274,807	321,671	298,243	19,669	318,912
17	Language Arts & Reading	683,288	726,395	765,463	791,012	-66,382	734,630
18	Mathematics	924,360	755,199	769,051	638,288	13,554	651,842
19	Technology	282,769	87,834	148,170	89,287	48,570	147,857
20	Science	679,044	736,625	801,330	565,345	1,125	566,469
21	Media Services	1,417,123	1,678,142	1,489,979	1,298,632	-3,253	1,295,379
22	Social Studies & Foreign Lang	350,511	430,344	575,371	524,404	-530	523,875
23	Career & Tech Ed	529,076	584,637	510,884	299,836	186,295	486,130
24	Talented & Gifted	682,051	694,534	683,800	716,977	-27,700	689,277
25	TEACHING AND LEARNING	8,147,514	7,886,226	8,116,592	7,422,298	140,441	7,562,732
26	Office of Business Services	1,947,180	249,700	236,461	261,956	-5,606	256,350
27	Budget, Planning & Accounting	1,367,580	3,347,722	3,277,782	3,259,289	895,999	4,155,288
28	Administrative Services	8,032,152	7,015,285	8,079,230	7,125,242	-116,813	7,008,429
29	Building Services	33,813,515	36,897,014	38,515,176	38,273,106	978,775	39,251,882
30	Technology Services	0	0	0	0	0	0
31	Food Services	8,858,434	8,848,681	9,356,395	9,998,535	-267,071	9,732,464
32	District Wide Operations	58,770,898	54,923,470	58,597,550	59,922,873	-856,644	59,066,229
33	BUSINESS SERVICES	110,890,848	111,281,882	118,062,696	118,842,011	628,640	119,470,651
34	Office of Human Resources	381,528	357,881	379,106	393,747	5,877	399,623
35	Benefits	7,041,887	7,251,544	8,562,995	7,647,065	21,381	7,668,445
36	Employment	1,240,551	1,194,307	1,228,945	1,296,351	27,673	1,324,024
37	Labor Relations	738,043	873,109	789,093	823,493	-9,198	814,294
38	Recruiting	161,042	179,837	170,940	177,116	34,512	211,628
39	Payroll	334,189	340,327	344,534	363,946	-1,304	362,642
40	Operations	112,580	100,877	195,417	695,448	0	695,448
41	HUMAN RESOURCES	10,807,800	19,287,882	11,670,431	11,398,165	78,940	11,477,105
42	Office of MSCR	3,158,782	2,668,045	2,815,528	2,936,446	-139,192	2,797,255
43	Adult Programs	1,185,379	1,482,934	1,708,753	1,562,586	-26,377	1,536,209
44	Youth Programs	3,747,434	7,357,497	7,481,157	7,042,631	781,686	7,834,327
45	C.C. Grant Programs	2,537,903	0	643	0	0	0
46	MSCR/COMMUNITY RECREATION	10,629,497	11,518,476	12,094,080	11,541,663	626,127	12,167,790
47	Office of Student Services	337,930	258,888	302,485	393,811	179,582	543,483
48	Social Work & Psychologists	6,890,686	7,099,834	6,720,870	6,952,691	-70,602	6,882,029
49	Truancy & Expulsions	1,158	1,371	0	0	0	0
50	Health Services	3,781,334	3,861,192	3,824,948	4,005,165	59,653	4,064,818
51	Alternative Education Programs	7,776,203	7,814,388	8,937,689	8,893,815	185,864	9,079,498
52	AODA	262,296	238,255	219,385	93,728	186,188	279,896
53	Guidance	2,696,952	2,755,839	2,715,352	2,615,646	248,907	2,864,552
54	Office of Research & Eval	0	0	0	0	0	0
55	STUDENT SERVICES	21,766,638	22,130,776	22,720,749	22,924,755	789,531	23,714,286
56	Office of Superintendent	1,866,597	2,229,984	2,206,119	2,593,980	-34,685	2,558,295
57	Chief of Staff	103	0	0	0	0	0
58	Public Info/Commun Development	1,046,223	1,062,101	1,040,206	1,043,610	13,393	1,063,003
59	Special Asst To Superintendent	960,867	822,913	1,032,058	1,018,559	147,581	1,165,141
60	Board Of Education	226,203	180,207	180,631	209,875	-5,663	203,932
61	Legal Services	726,765	642,580	733,134	763,898	-41,835	722,062
62	Government Programs	1,575,597	967,999	868,101	970,895	1,640,778	2,611,672
63	CIO	7,870,142	8,073,412	7,967,171	7,943,633	44,808	7,988,441
64	Cooperative Programs	425,901	450,320	455,216	254,354	162,304	416,658
65	SUPERINTENDENT	14,698,784	14,519,496	14,453,635	14,894,804	1,926,460	16,731,264
66	Fund 40's (Not 41)	12,325,471	6,303,615	3,500,000	-	-	-
67	Fund 60's	2,478,233	2,404,006	-	-	-	-
68	Fund 70's	284,253	218,382	68,540	-	75,677	75,677
69	DISTRICT TOTALS	402,952,276	403,970,785	414,395,558	416,744,588	7,524,678	424,269,266

Madison Metropolitan School District
Statement of Expenditure Budget Changes from Budget 3 to Budget 9

Definitions:

- Adopted Budget is as adopted by the Board of Education in May 2009
- Current Working Budget includes all changes that have occurred since May 2009

Footnotes:

All changes are shown on the 2009-10 Proposed Expenditures, Summary by Department (Page 14).

All areas reflect an in-depth analysis of salary and benefit accounts for all staff. This action resulted in more precise budget numbers that reflect current staff members, recent contract settlements and an increase in Wisconsin State Retirement.

Line 2, 6, 7 reflects a decrease in the Substitute Teacher budgets authorized with the \$2.8 budget reduction and additional reductions from salary and fringe recalculations.

Line 5 reflects the Smaller Learning Communities Grant and the addition of the Collaboration Funds

Line 11 reflects the addition of the IDEA ARRA funds

Lines 15-24 reflects the receipt and adjustment of grant funds (Title IID, Vocational, Title IIA), as well as, salary and fringe adjustments

Line 27 reflects increases in Risk Management Insurance Premiums and the indirect costs incurred through the receipt of grant funds which have offsetting revenues

Line 29 reflects the remaining 2008-09 referendum projects and the facility assessment project to 2009-10

Line 31 reflects a decrease in food service expenses

Line 32 reflects a decrease in short-term borrowing interest, decrease for open enrollment tuition to other districts, increase in the contingency fund, and a decrease in the interfund transfer to fund 27.

Line 44 reflects the CLC Grant

Line 47-55 reflects the receipt and adjustment of grant funds (IDEA ARRA, IDEA, etc) as well as salary and fringe adjustments

Line 60 reflects the adjustment for Community Service Organization Activities

Line 63 reflects the receipt of Title I ARRA

Line 65 reflects reflect the receipt and adjustment of grant funds, as well as, salary and fringe adjustments

**Madison Metropolitan School District
Reserve for Contingency Account
2009-10**

	Date	Description	Teacher FTE	Total	Balance
Fund 10					
	Original Budget	10.591.990.290000.000.000.000		650,000	650,000
	10/26/2009	Contingency reduction share of \$2.8		(300,000)	350,000
	10/26/2009	Adjustment to Balance Budget		320,679	670,679
					670,679
					670,679
					670,679
					670,679
					670,679
					670,679
					670,679
					670,679
					670,679
					670,679
Fund 80					
	Original Budget	80.591.990.290000.000.000.000		300,000	300,000
					300,000
					300,000
					300,000
					300,000
					300,000
					300,000

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
OCTOBER 15 CERTIFICATION OF 2009-10 GENERAL AID
 USING 08-09 MEMBERS, 2008 SCHOOL AID (MAY 09 CERT) VALUES, 08-09 PI-1506-AC DATA
Madison Metropolitan 3269

GUARANTEES FOR OCT 15 CERT:	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,255,824	3,767,472	1,883,736
TERTIARY (G11)	582,588	1,747,764	873,882

PART A: 2008-09 AUDITED MEMBERSHIP		FTE
A1 3RD FRI SEPT 08 MEMBERSHIP* (include Youth Challenge)		24,593.00
A2 2ND FRI JAN 09 MEMBERSHIP* (include Youth Challenge)		24,515.00
A3 TOTAL (A1 + A2)		49,108.00
A4 AVERAGE (A3/2) (ROUNDED)		24,554.00
A5 SUMMER 08 FTE EQUIVALENT*		447.00
A6 FOSTER GROUP + PARTTIME FTE EQUIVALENT		10.00
A7 AID MEMBERSHIP (A4 + A5 + A6)		25,011.00

* Ch 220 Resident Inter FTE counts only 75%.

PART B: 2008-09 GENERAL FUND DEDUCTIBLE RECEIPTS-PI1506-AC DATA		
B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+ 294,936,792.00
B2 PROP TAX + COMPUTER AID	10R 210 + 691	- 206,881,874.00
B3 GENERAL STATE AID	10R 000000 620+718	- 60,175,623.00
B4 NON-DED IMPACT AID	(DPI ESTIMATE)	- 0.00
B5 REORG SETTLEMENT	10R 000000 850	- 0.00
B6 LONG TERM OP BORR, NOTE	10R 000000 873	- 0.00
B7 LONG TERM OP BORR, STF	10R 000000 874	- 0.00
B8 REFUND OF DISBURSEMENT	10R 000000 972	- 22,165.00
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	= 27,867,130.00

PART C: 2008-09 NET COST OF GENERAL FUND-PI1506-AC DATA		
C1 TOTAL GF EXPENDITURES	10E 000000 000	+ 284,520,782.00
C2 DEBT SRVC TRANSFER	10E 411000 838+839	- 676,902.00
C3 REORG SETTLEMENT	10E 491000 950	- 0.00
C4 REFUND PRIOR YEAR REV	10E 492000 972	- 108,110.00
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+ 283,735,770.00
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	- 27,867,130.00
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 880	+ 0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	= 255,878,640.00

PART D: 2008-09 NET COST OF DEBT SERVICE FUNDS-PI1506-AC DATA		
D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+ 9,200,592.00
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	- 676,902.00
D3 PROPERTY TAXES	38R + 39R 210	- 7,326,782.00
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	- 0.00
D5 NON-REV RECEIPTS	38R + 39R 800	- 0.00
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	- 1,196,908.00
D7 TOTAL EXPENDITURES	38E + 39E 000	+ 8,058,576.00
D8 AIDABLE FUND 41 EXP	(DPI ESTIMATE)	+ 7,981,921.00
D9 REFINANCING	38E + 39E 282000	- 0.00
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	- 0.00
D11 NET COST DEBT SERVICE FUNDS		= 14,843,589.00

PART E: 2008-09 SHARED COST-PI-1506-AC DATA		
SHARED COST PER MEMBER = \$10,784		
E1 NET COSTS: GEN + DEBT SERV FUNDS (C8 + D11)		+ 270,722,229.00
E2 COSTS OF LAWSUIT AND/OR INDIGENT TRANSPORTATION		- 1,002,960.00
E3 IMPACT AID NON-DEDUCTIBLE		- 0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID		= 269,719,269.00

PART E: 2008-09 SHARED COST - CONTINUED		E5 =
E6 PRIMARY COST CEILING PER MEMB		269,719,269.00
E7 PRIMARY CEILING (A7 * E6)		1,000
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)		25,011,000.00
E9 SECONDARY COST CEILING PER MEMB		9,205
E10 SECONDARY CEILING (A7 * E9)		230,226,255
E11 SECONDARY SHARED COST		205,215,255.00
((LESSER OF E5 OR E10) - E8)		
E12 TERTIARY SHARED COST		39,493,014.00

PART F: EQUALIZED PROPERTY VALUE		
F1 2008 SCH AID (MAY 09 CERT) + COMP VAL		23,298,772,477
VALUE PER MEMBER =		931,541

PART G: 2009-10 EQUAL AID BY TIER - PI-1506-AC DATA		
G1 PRIMARY GUARANTEED VALUE PER MEMBER		1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)		48,271,230,000
G3 PRIMARY REQUIRED RATE (E8 / G2)		0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)		24,972,457,523
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)		12,938,979.42
G6 SECONDARY GUARANTEED VALUE PER MEMB		1,255,824
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)		31,409,414,064
G8 SECONDARY REQUIRED RATE (E11 / G7)		0.00653356
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)		8,110,641,587
G10 SECONDARY EQUALIZATION AID (G8 * G9)		52,991,363.45
G11 TERTIARY GUARANTEED VALUE PER MEMB		582,588
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)		14,571,108,468
G13 TERTIARY REQUIRED RATE (E12 / G12)		0.00271036
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)		-8,727,664,009
G15 TERTIARY EQUALIZATION AID (G13 * G14)		-23,655,111.42

PART H: 2008-10 OCTOBER 15 CERTIFICATION OF GENERAL AID		
H1 09-10 EQUALIZATION AID ELIG (G5+G10+G15) NOT< 0		42,275,231.45
H2 MLWK PAR CHOICE, EQ (JUST MILWAUKEE)		0.00
H2A PAYMENT TO MILWAUKEE SD FROM CITY OF MILW		0.00
H3 MLWK CHARTER PGM, EQ (H1 * -.0106806847)		-451,528.42
H4 08-09 OCT/FINAL EQUAL AID ADJ		-16,908.00
H5 PRIOR YEAR DATA ERROR ADJUSTMENT		0
H6 09-10 EQ AID OCT 15 CERT (ROUND) (H1+H2+H3+H4+H5)		41,806,795

*** PART I: 2009-10 OCTOBER 15 CERTIFICATION OF GENERAL AID ***		
I1 09-10 SPECIAL ADJUSTMENT/CH 220 AID ELIG		9,816,231.91
I2 A. MILWK PAR CHOICE SPADJ/220 (JUST MILWAUKEE)		0.00
I2 B. MILWAUKEE REORG SETTLEMENT		0.00
I2 C. 08-09 OCT/FINAL SPADJ/220 AID ADJ		0.00
I3 09-10 SPADJ/220 OCT 15 (ROUND) (I1+I2A+I2B+I2C)		9,711,388.00
I4 08-09 OCT/FINAL CHOICE/CHARTER DEDUCT ADJ		154.00
I5A OCT 15 CERT OF 2009-10 GEN AID SUBTOTAL (H6+I3+I4)		51,518,337.00
I5B 2009 ACT 28 AID ADJUSTMENT(JUNE 29, 2009)		-4,510.71
I5 OCT 15 CERT OF 2009-10 GEN AID (I5A+I5B)		51,513,826.29

*15 IS THE OCTOBER 15 CERTIFICATION OF 09-10 GENERAL AID AND MUST BE USED ON LINE 12A OF THE REVENUE LIMIT COMPUTATION USED TO SET THE FALL, 2009 LEVY.
 COMPUTATIONAL DETAILS EXPLAINING THE NUMBER FOUND IN LINE 11, IF GREATER THAN 0, CAN BE FOUND ON THE "BREAKDOWN OF LINE 11" TAB IN THIS WORKBOOK.
 COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.

DISTRICT: Madison Metropolitan 3269

DATA AS OF 10/14/2009, 1:15 PM

Line 1: 2008-2009 Base Revenue = 264,168,301

Line 1 Amnt May Not Exceed Line 9 of Final 08-09 Revenue Limit.

08-09 General Aid Certification (08-09 line 12)	+	60,743,743
08-09 Computer Aid Received (Src 691)	+	2,195,041
08-09 Hi Pov Aid (08-09 line 12B)	+	0
08-09 Fnd 10 Levy Cert (08-09 ln 18, levy 10 Src 211)	+	197,942,819
08-09 Fnd 38 Levy Cert (08-09 ln 14B, levy 38 Src 210)	+	66,250
08-09 Fnd 41 Levy Cert (08-09 ln 14C, levy 41 Src 210)	+	8,668,448
08-09 Aid Penalty for Over Levy (08-09 bottom)	-	85,000
08-09 Levy for 08-09 Non-Recurring Exemptions (ln 10). Enter amnt used.		
08-09 Line 7 Hold Harmless Amount (08-09 ln 7B)	-	0
08-09 Non-Recurring Ref to Exceed Limit	-	5,362,000
08-09 Declining Enrollment	-	0
08-09 Other Non-Recurring Exemption	-	0

September & Summer FTE Membership Averages

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

Line 2: Base Avg: (06+.4ss)+(07+.4ss)+(08+.4ss) / 3 = 24,728

	2006	2007	2008
Summer fte:	380	460	447
% (40,40,40)	152	184	179
Sept fte:	24,546	24,530	24,594
Total fte	24,698	24,714	24,773

Line 6: Curr Avg: (07+.4ss)+(08+.4ss)+(09+.4ss) / 3 = 24,851

	2007	2008	2009
Summer fte:	460	447	508
% (40,40,40)	184	179	202
Sept fte:	24,530	24,594	24,865
Total fte	24,714	24,773	25,067

Line 10B: Declining Enrollment Exemption =

Average FTE Loss (Line 2 - Line 6, if > 0)
X 1.00 =X (Line 5, Maximum 2009-2010 Revenue per Memb) =
Non-Recurring Exemption Amount:

Line 17: State Aid for Exempt Computers = 2,237,193

Line 17 = A X (Line 16 / C) (to 8 decimals)

Round to Dollar

2009 Property Values certified in 10/09.

A. 2009 Exempt Computer Property Valuation	Required	215,045,200
B. 2009 TIF-Out Tax Apportionment Equalized Valuation		23,000,624,986
C. 2009 TIF-Out Value plus Exempt Computers (A + B)		23,218,668,186

Computer aid replaces a portion of proposed Fund 10 Levy

Src 691 = Computer Value X (Proposed Levy / (TIF-Out Val + Computer Value))

Districts are responsible for the integrity of the revenue limit data and

computation. Data appearing in this spreadsheet reflects information submitted to the Department and is unaudited.

09-10 Revenue Limit Worksheet - ACT 28

1. 2008-2009 Base Revenue (Funds 10, 38, 41)	(from left)	264,168,301
2. Base Sept Membership Avg (06+.4ss, 07+.4ss, 08+.4ss/3)	(from left)	24,728
3. 2008-2009 Base Revenue Per Member (Ln 1 / Ln 2)	(with cents)	10,682.96
4. 2009-2010 Per Member Increase (A+B)		200.00
A. Allowed Per Pupil Increase		200.00
B. Low Rev Incr ((9,000 - (3 + 4A))-4C) Not < 0		0.00
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)		0.00
5. 2009-10 Maximum Revenue / Memb (Ln 3 + Ln 4)		10,882.96
6. Current Membership Avg (07+.4ss, 08+.4ss, 09+.4ss/3)	(from left)	24,851
7. 2009-2010 Rev Limit, No Exemptions (Ln 5 x Ln 6)	(rounded)	270,452,439
A. 2009-10 Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		270,452,439
B. Hold Harm Non-Recurr Exemptn (Ensures Line 7 Not < Line 1)		0
8. Total Recurring Exemptions (A+B+C+D+E)	(rounded)	6,696,661
Unused 2008-2009 Recurring Levy Authority		0
A. Prior Year Carryover (100% of Amnt Entered Above)		0
B. Transfer of Service (If negative, include sign)		1,696,661
C. Transfer of Territory (If negative, include sign)		0
D. Federal Impact Aid Loss (2007-08 to 2008-09)		0
E. Recurring Referenda to Exceed (If 09-10 is first year)		5,000,000
9. 2009-2010 Limit with Recurring Exemptions (Ln 7 + Ln 8)		277,149,100
10. Total 2009-2010 Non-Recurring Exemptions (A+B+C+D)		5,491,000
A. Non-Recurring Referenda, to Exceed 2009-10 Limit		5,491,000
B. Declining Enrollment Exemptn for 09-10 (from left)		0
C. Other Non-Recur Exemption		0
D. Energy Efficiency Exemption		0
11. 2009-10 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		282,640,100
12. Total Aid to be Used in Computation (12A + 12B)		51,513,826
A. October 15 Certification of 2009-10 General Aid		51,513,826
B. State Aid to High Poverty Districts (not all dists)		0

REMEMBER TO USE OCT 15 CERT WHEN SETTING THE LEVY.

13. Allowable Limited Revenue: (Line 11 - Line 12) 231,126,274

(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)

14. Total Limited Revenue To Be Used (A+B+C) Not > line 13 231,126,274

Entries Required Below: Amnts Needed by Purpose and Fund:

A. Gen Operations: Fnd 10 including Src 211 & Src 691	222,231,139	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fnd 38 Src 210	66,250	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 210	8,905,786	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D):	10,428,109	
A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)	1488,922	
B. Community Services (Fnd 80 Src 210)	9,622,979	(to Budget Rpt)
C. Prior Year Levy Chargeback (Src 212)	316,208	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)	241,554,383	
17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	2,237,193	(to Budget Rpt)
18. Fnd 10 Src 211 (Ln 14A - Ln 17), 2009-10 Budget	219,888,066	(to Budget Rpt)
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		
19. Total Fall, 2009 All Fund Tax Levy (14B + 14C + 15 + 18)	239,317,190	
Line 19 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.01040346
20. Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)	554,172	(to Budget Rpt)

Tax Impact Solution

2009-10 Fiscal Year

<u>FUND</u>	<u>Adopted 2008-09</u>		<u>Recommended 2009-10</u>	
	<u>LEVY</u>	<u>RATE</u>	<u>LEVY</u>	<u>RATE</u>
<u>General Fund:</u>				
▪ Operational	200,137,860	8.67	222,125,259	9.66
<u>Use of Fund Balance</u>				
<u>LESS:</u>				
▪ Computer Exemption	(2,195,041)	(0.10)	(2,237,193)	(0.10)
General Fund Levy	197,942,819	8.58	219,888,066	9.56
▪ Prior Year Taxes	272,671	0.01	316,208	0.01
Net General Fund Levy	198,215,490	8.59	220,204,274	9.57
<u>Debt Service Fund:</u>				
▪ Bonded Indebtedness	7,261,532	0.31	488,922	0.02
▪ Non-referendum Debt (38)	65,250	0.00	65,250	0.00
Net Debt Service Fund Levy	7,326,782	0.32	554,172	0.02
<u>Capital Projects Fund:</u>				
▪ Capital Expansion Fund (41)	8,668,448	0.38	8,935,765	0.39
Net Capital Projects Fund	8,668,448	0.38	8,935,765	0.39
<u>Community Services Fund:</u>				
▪ Community Services	12,119,565	0.53	9,622,979	0.42
Net Community Services	12,119,565	0.53	9,622,979	0.42
TOTAL TAX LEVY AND RATE	<u>226,330,285</u>	<u>9.81</u>	<u>239,317,190</u>	<u>10.40 ***</u>

Property Tax Bill Impact	<u>Adopted 2008-09</u>		<u>Recommended 2009-10</u>	
	Value	Bill	Value	Bill
Home	250,000.00	2,452.50	250,000.00	2,600.00
Difference in Bill				\$147.50

*** A 1.5% property value growth was used for this scenario

Levy Increase:	\$12,986,905
% Levy Increase:	5.74%

**Madison Metropolitan School District
2009-10 Tax Levy Recalculation**

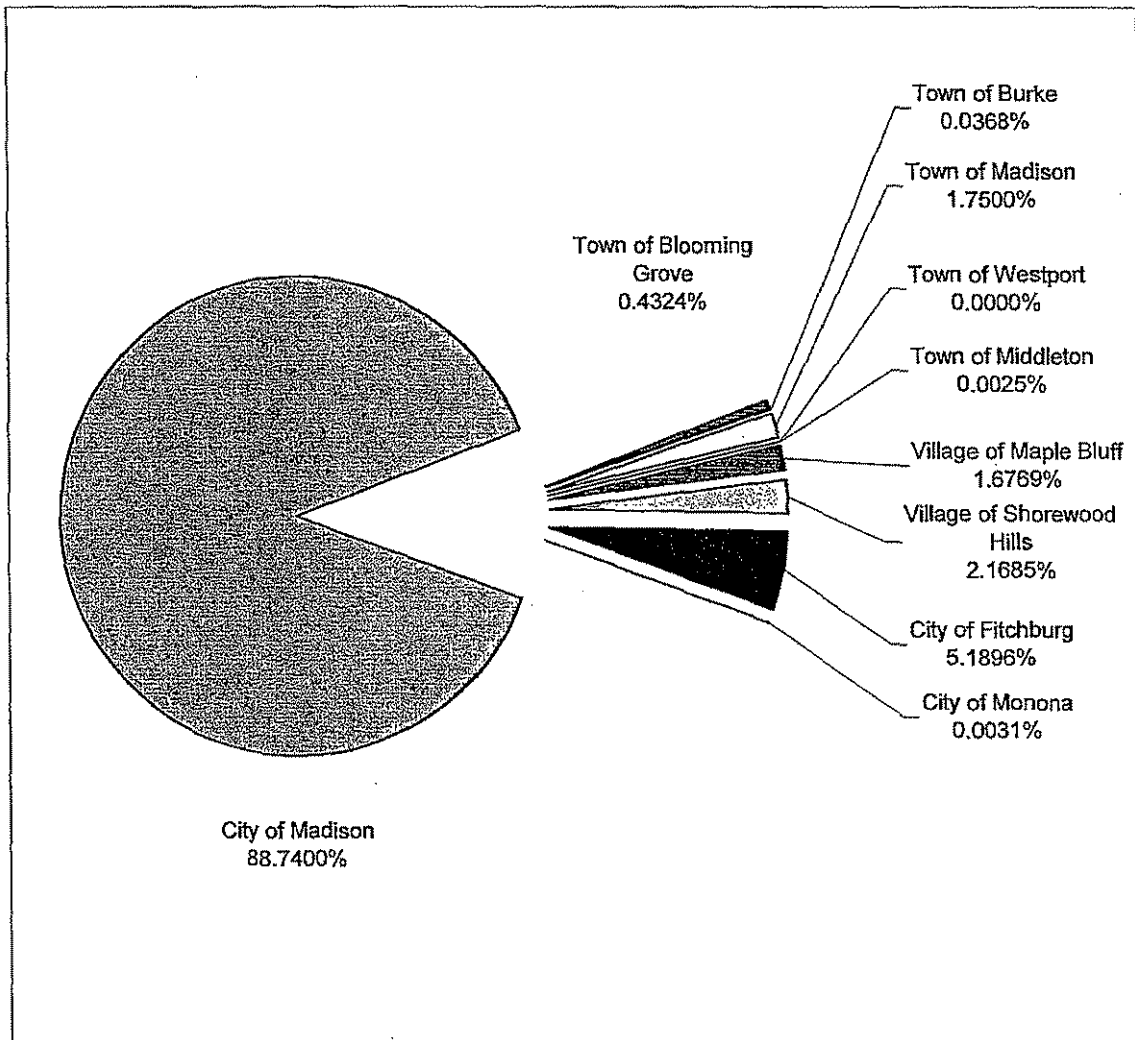
	2008-09 Original Proposed Levy	2008-09 October Adjustments	2008-09 Revised Levy	2009-10 Original Proposed Levy	2009-10 October Adjustments	2009-10 Revised Levy
General Fund (10)	\$ 197,796,377	\$ (5,215,558)	\$ 192,580,819	\$ 203,256,466	\$ 11,140,600	\$ 214,397,066
Property Tax Chargebacks (10)	208,468	\$ 64,203	272,671	272,671	\$ 43,537	316,208
Maintenance Referendum (10)	5,362,000	\$ -	5,362,000	5,491,000	\$ -	5,491,000
Non-Referendum Approved Debt (38)	724,256	\$ (659,006)	65,250	65,250	\$ -	65,250
Referendum Approved Debt (39)	7,261,532	\$ -	7,261,532	7,175,794	\$ (6,686,872)	488,922
Capital Expansion Fund (41)	-	\$ 8,668,448	8,668,448	8,876,886	\$ 58,879	8,935,765
Community Service Fund (80)	<u>12,482,833</u>	<u>\$ (363,268)</u>	<u>12,119,565</u>	<u>10,522,979</u>	<u>\$ (900,000)</u>	<u>9,622,979</u>
Total Property Tax Levy	\$ 223,997,690	\$ 2,494,819	\$ 226,330,285	\$ 235,661,046	\$ 3,656,144	\$ 239,317,190
Equalized Valuation	\$ 22,733,092,920	\$ 348,449,829	23,081,542,749	\$ 24,004,804,459	\$ (1,001,179,473)	23,003,624,986
Mill Rate	\$ 9.85	\$ (0.05)	\$ 9.81	\$ 9.82	\$ 0.59	\$ 10.40

**MADISON METROPOLITAN SCHOOL DISTRICT
TAX LEVY COMPARISON
2004-05 thru 2009-10**

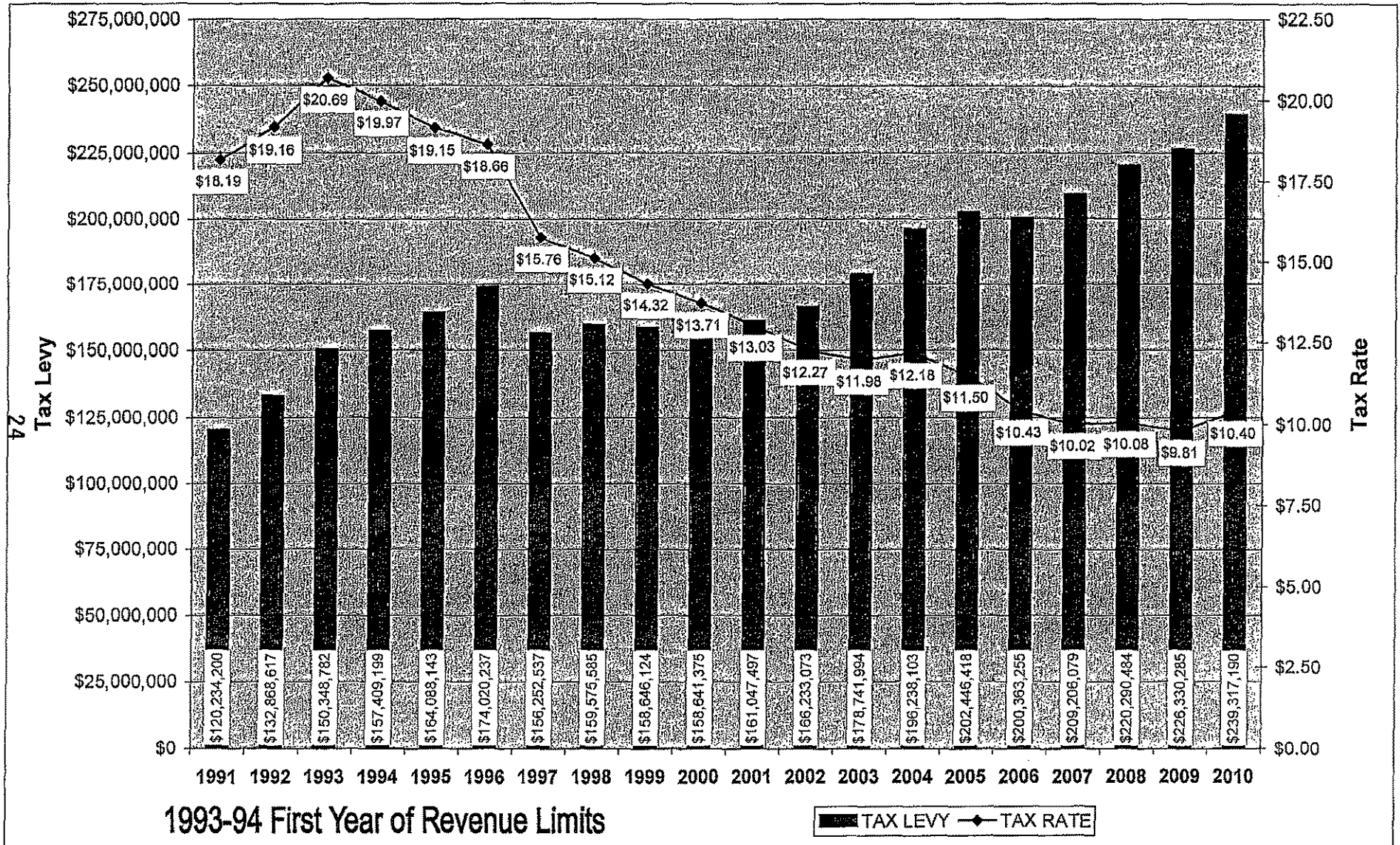
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10		
MUNICIPALITY	EQUALIZED VALUE	EQUALIZED VALUE	EQUALIZED VALUE	EQUALIZED VALUE	EQUALIZED VALUE	EQUALIZED VALUE	INCR / DECR	% CHG
C. MADISON	\$ 15,650,049,370	\$ 17,068,519,010	\$ 18,507,113,780	\$ 19,322,880,934	\$ 20,463,713,358	\$ 20,413,421,831	\$ (50,291,527)	-0.25%
T. BLOOMING GROVE	80,030,774	87,839,992	87,914,560	100,360,651	100,106,726	99,476,250	\$ (630,476)	-0.63%
T. BURKE	3,641,174	10,378,028	11,400,012	8,839,150	8,910,081	8,471,460	\$ (438,621)	-4.92%
T. MADISON	350,570,900	359,691,700	388,453,800	381,867,700	393,303,300	402,566,500	\$ 9,253,200	2.35%
T. MIDDLETON	499,102	502,700	536,940	577,949	573,814	585,868	\$ 12,054	2.10%
T. WESTPORT	203,734	190,137	213,130	213,417	226,428	-	\$ (226,428)	-100.00%
V. MAPLE BLUFF	309,975,500	334,418,000	378,114,500	388,565,200	394,201,200	385,742,300	\$ (8,458,900)	-2.15%
V. SHOREWOOD HILLS	369,395,900	403,707,800	423,248,900	484,563,400	510,566,600	498,844,300	\$ (11,722,300)	-2.30%
C. FITCHBURG	835,749,973	956,787,294	1,084,568,958	1,170,369,984	1,209,237,915	1,193,805,403	\$ (15,432,512)	-1.28%
C. MONONA	620,919	673,224	666,678	704,807	703,327	721,074	\$ 17,747	2.52%
TOTAL	\$ 17,600,737,346	\$ 19,212,707,865	\$ 20,882,231,268	\$ 21,858,743,192	\$ 23,081,542,749	\$ 23,003,624,986	\$ (77,917,763)	-0.34%
Percent Change	9.24%	9.16%	8.69%	4.68%	5.59%	-0.34%		
MUNICIPALITY	PERCENT OF TOTAL	PERCENT OF TOTAL	PERCENT OF TOTAL	PERCENT OF TOTAL	PERCENT OF TOTAL	PERCENT OF TOTAL	INCR / DECR	% CHG
C. MADISON	88.917010%	88.787687%	88.626132%	88.398865%	88.658343%	88.740022%	0.081679%	0.09%
T. BLOOMING GROVE	0.454701%	0.457197%	0.421002%	0.459133%	0.433709%	0.432437%	-0.001272%	-0.29%
T. BURKE	0.020888%	0.054016%	0.054592%	0.039523%	0.038603%	0.036827%	-0.001776%	-4.60%
T. MADISON	1.991797%	1.872155%	1.860212%	1.746979%	1.703973%	1.749970%	0.045997%	2.70%
T. MIDDLETON	0.002836%	0.002616%	0.002571%	0.002644%	0.002486%	0.002547%	0.000061%	2.45%
T. WESTPORT	0.001158%	0.000990%	0.001021%	0.000976%	0.000981%	0.000000%	-0.000981%	-100.00%
V. MAPLE BLUFF	1.761151%	1.740608%	1.810700%	1.777619%	1.707863%	1.676876%	-0.030987%	-1.81%
V. SHOREWOOD HILLS	2.098752%	2.101254%	2.026838%	2.216794%	2.212012%	2.168546%	-0.043466%	-1.96%
C. FITCHBURG	4.748380%	4.979971%	5.193741%	5.354242%	5.238882%	5.189640%	-0.049342%	-0.94%
C. MONONA	0.003528%	0.003504%	0.003193%	0.003224%	0.003047%	0.003135%	0.000087%	2.87%
TOTAL	100.000000%	100.000000%	100.000000%	100.000000%	100.000000%	100.000000%	0.000000%	0.00%
MUNICIPALITY	LEVY AMOUNT	LEVY AMOUNT	LEVY AMOUNT	LEVY AMOUNT	LEVY AMOUNT	LEVY AMOUNT	INCR / DECR	% CHG
C. MADISON	\$ 180,009,302	\$ 177,897,900	\$ 185,411,255	\$ 194,734,288	\$ 200,660,681	\$ 212,370,127	\$ 11,709,446	5.84%
T. BLOOMING GROVE	920,526	916,055	880,761	1,011,426	981,615	1,034,897	\$ 53,282	5.43%
T. BURKE	41,881	108,229	114,210	87,065	87,369	88,132	\$ 763	0.87%
T. MADISON	4,032,321	3,751,111	3,891,677	3,848,429	3,856,607	4,187,979	\$ 331,371	8.59%
T. MIDDLETON	5,741	5,242	5,379	5,824	5,827	6,095	\$ 268	4.61%
T. WESTPORT	2,343	1,983	2,135	2,151	2,220	-	\$ (2,220)	-100.00%
V. MAPLE BLUFF	3,565,386	3,487,540	3,788,094	3,915,926	3,865,412	4,013,053	\$ 147,641	3.82%
V. SHOREWOOD HILLS	4,248,849	4,210,141	4,240,267	4,883,387	5,006,454	5,188,705	\$ 182,250	3.66%
C. FITCHBURG	9,612,926	9,978,032	10,866,621	11,794,885	11,857,403	12,419,701	\$ 562,298	4.74%
C. MONONA	7,142	7,021	6,679	7,103	6,897	7,502	\$ 605	8.77%
TOTAL	\$ 202,446,418	\$ 200,363,255	\$ 209,206,079	\$ 220,290,484	\$ 226,330,285	\$ 239,317,190	\$ 12,986,905	5.74%
Percent Change	3.16%	-1.03%	4.41%	5.30%	2.74%	5.74%		
TOTAL LEVY	\$ 202,446,418	\$ 200,363,255	\$ 209,206,079	\$ 220,290,484	\$ 226,330,285	\$ 239,317,190		
Percent Change	3.16%	-1.03%	4.41%	5.30%	2.74%	5.74%		
MIL RATE	11.50	10.43	10.02	10.08	9.81	10.40		
Percent Change	-5.57%	-9.33%	-3.93%	0.59%	-2.70%	6.10%		

**Madison Metropolitan School District
2009-10 Tax Levy Apportionment**

Municipality	Levy Amount	Levy %
City of Madison	212,370,127	88.740022%
Town of Blooming Grove	1,034,897	0.432437%
Town of Burke	88,132	0.036827%
Town of Madison	4,187,979	1.749970%
Town of Middleton	6,095	0.002547%
Town of Westport	-	0.000000%
Village of Maple Bluff	4,013,053	1.676876%
Village of Shorewood Hills	5,189,705	2.168546%
City of Fitchburg	12,419,701	5.189640%
City of Monona	7,502	0.003135%
Total MMSD Levy	239,317,191	100.000000%



Madison Metropolitan School District Tax Levy and Rate History



Statement on Fund Equity

In 1993 when the revenue cap law was enacted, the District budgeted funding to continue to increase the District's equity (fund balance) at the same proportion as the budget increase. The actual budget was constructed based on worst case assumptions for many of the non-controllable expenses. Using worst case budget assumptions allowed some room for unexpected increased expenditures above those projected without causing the expenditures to exceed revenues. Before the enactment of revenue caps this approach did not affect the District's ability to continue to provide programming at the same levels as before. This was very sound budget practice and placed the District in an outstanding fiscal position.

After the revenue cap was enacted and until 1998 the District continued the same budgeting strategy. During these early years, continuing the increase in equity and using worse case budget assumptions was possible. It did not jeopardize the District's instructional programs because sufficient budget reductions were possible through increased operating efficiencies.

In 1998 it became clear that to continue to budget using the same assumptions would necessitate even larger budget cuts to programs than would be necessary if a more narrow approach to budgeting was used. The effect of using a realistic but best case set of budget assumptions for non-controllable expenses was to delay making reductions of critical District educational support programs for several years. However, it also placed the District in a position to have expenditures exceed revenues if the assumptions proved to be inaccurate and the projections were exceeded.

The District's substantial equity made this approach possible without endangering the District's excellent fiscal position. The viability of the strategy has been borne out by our Aa1 bond rating from Moody's Rating Service and the continued excellence of our educational program.

As indicated in the annual audited financial report provided each year to the Board of Education, the District's expenditures exceeded revenue during the fiscal years 2002 through 2006. Our desire is always to balance the revenues and expenditures on a yearly basis. However, the excess expenses over revenues in those five years resulted solely from specific budgeted expenditures and revenues not meeting assumptions and projections used at the time of budget preparation. We did not add expenditures or staff. The district maintained its fiscal health. The equity was used as it was intended – to maintain the District's quality through difficult financial times.

We reached the point where the district's equity position could no longer support the aggressive approach. We managed the 2008-09 budget more aggressively, which resulted in an increase in equity. We also prepared the 2009-10 budget more conservatively, which we anticipate will result in a further increase in equity at the end of this year.

Donna Williams
Director of Budget, Planning & Accounting Services

**MADISON METRO SCHOOL DISTRICT
STATEMENT OF EQUITY
JUNE 30, 2009**

Rev: 10/21/2009

	<u>6/30/2005</u>	<u>6/30/2006</u>	<u>6/30/2007</u>	<u>6/30/2008</u>	<u>6/30/2009</u>	<u>CHANGE</u>
TOTAL OPERATING EQUITY	21,516,047.32	18,685,055.02	21,732,239.02	25,469,483.72	36,732,900.55	11,263,416.83
- Reserve for Inventories	(214,505.78)	(225,720.69)	(219,155.77)	(134,121.00)	(206,056.49)	(71,935.49)
- Reserve for Community Service						-
- Reserve for Debt Service (includes Fund 38)	(1,146,522.94)	(1,084,498.84)	(872,772.84)	(1,455,281.05)	(2,597,296.66)	(1,142,015.61)
DESIGNATED FOR CASH FLOW	20,155,018.60	17,374,835.49	20,640,310.41	23,880,081.67	33,929,547.40	10,049,465.73
General Fund	21,562,426.37	20,328,016.36	20,663,467.04	24,922,799.23	35,338,811.04	10,416,011.81
Special Revenue Trust Fund			195,994.00	303,363.28	396,848.65	93,485.37
TEACH Fund	(672,766.00)	-	-	-	-	-
Debt Service Fund (includes Fund 38)	1,146,523.00	1,084,498.84	872,772.84	1,455,281.05	2,597,296.66	1,142,015.61
Community Services Fund	331,847.66	553,750.41	1,037,597.19	2,199,335.34	3,085,518.15	886,182.81
TOTAL FUND EQUITY	22,368,031.03	21,966,265.61	22,769,831.07	28,880,778.90	41,418,474.50	12,537,695.60
DESIGNATED EQUITY						
- Operating Reserve	(21,516,047.32)	(18,685,055.02)	(21,732,239.02)	(25,469,483.72)	(36,732,900.55)	(11,263,416.83)
- Reserve for Bassett Fund	(365,568.43)	(373,778.68)	(392,277.06)	(409,771.03)	(420,222.96)	(10,451.93)
- Reserve for TEACH Fund						
> TEACH Loan	672,766.00	-	-	-	-	-
> TEACH Block Grant	-	-	-	-	-	-
- Designated for School Activity Funds	(529,943.02)	(463,059.35)	(386,555.86)	(425,121.30)	(419,443.86)	5,677.44
- Special Revenue Trust Fund			(195,994.00)	(303,363.28)	(396,848.65)	(93,485.37)
- Designated for Fund 80 Carryover						
Non-MSCR						
> Sanchez Scholars (Loc B 706)	(5,968.00)	(5,968.00)				
> Parent Education (Loc B 852)	(6,184.00)	(6,184.00)				
> Mann Scholars (Loc B 707)	(14,240.00)	(10,966.15)				
MSCR						
> Allied Teen Center	-					
> Sherman Youth Center	-					
> MSCR-Goodman/Rotary Program	-					
> Glendale CLC/Safe Haven	-					
> Community Service Facility (Use 05-06)		(75,000.00)				
> Designated For Levy Reduction		(250,000.00)				
> Designated for Capital Projects			(26,687.00)			
> Designated Reserve	(305,455.66)	(205,632.26)	(1,010,930.19)	(2,199,335.34)	(3,085,518.15)	(886,182.81)
- Designated for:						
Carryover Expenditures						
~Approved Requests	(88,580.22)	(83,000.00)	(36,331.26)	(5,402.00)	(179,135.18)	(173,733.18)
~Fines	(9,011.64)	(8,176.99)	(9,725.88)	(10,758.01)	(12,314.15)	(1,556.14)
~Middle Yearbook	(8,053.25)	(20,870.61)	(13,439.25)	(19,129.22)	(12,535.00)	6,594.22
~Grants and Unused Donations (Fd 10)	(191,745.49)	(100,594.55)	-	-	-	-
~Parking Lot Repairs - Memorial		(20,533.00)	(21,813.00)	(38,415.00)	(47,683.00)	(9,268.00)
~Maintenance Referendum		(1,657,447.00)	1,236,616.55			-
~Technology Referendum			(180,475.10)		(111,873.00)	(111,873.00)

Madison Metropolitan School District
Community Services Fund (80)
2009-10 Budget Profile by Function

Adopted 2009-10 Budget

Revised 2009-10 Budget

Function Description	Function	FTE	Expenditures	Revenues			Expenditures	Revenues		
				Fed/State	Fees/Prog	Tax Levy		Fed/State	Fees/Prog	Tax Levy
Fiscal	252000	-	-	-	-	-	18,590	18,590	-	-
Office of MSCR	300001	16.99	1,744,990	-	450	1,744,540	1,611,615	-	450	1,611,165
MSCR Capital Projects	300002	-	115,000	-	-	115,000	115,000	-	-	115,000
MSCR Facility Use/Rentals	300003	1.00	64,847	-	-	64,847	64,298	-	-	64,298
MSCR Outreach/Marketing	300004	3.77	497,730	-	2,000	495,730	492,462	-	2,000	490,462
Allied Marlboro Park	340607	-	50,908	-	-	50,908	47,730	-	-	47,730
CLC Safehaven/Summer Programs	340608	-	77,206	-	-	77,206	73,868	-	-	73,868
CLC Safehaven/Summer Programs	340609	11.00	2,010,933	94,039	310,688	1,606,206	1,983,116	94,039	310,783	1,578,294
CLC Safehaven Winter/Spring Sites	340610	-	-	-	-	-	-	-	-	-
Arts General	340620	1.00	100,307	-	-	100,307	101,031	-	-	101,031
Adult Arts & Dance	340621	-	32,387	-	38,500	(6,113)	30,989	-	38,500	(7,511)
Sports General	340622	3.00	221,446	-	-	221,446	137,939	-	-	137,939
Sports Skills & Fitness	340623	1.00	100,840	-	45,936	54,904	22,801	-	45,936	(23,135)
Adult Baseball Leagues	340624	-	24,295	-	21,735	2,560	23,753	-	21,735	2,018
Adult Basketball Leagues	340625	-	90,635	-	87,520	3,115	87,519	-	87,520	(1)
Fitness	340627	-	-	-	-	-	155,683	-	98,438	57,245
Muir Day Camps	340632	-	101,931	4,000	38,102	59,829	98,221	4,000	38,102	56,119
M.A.D. Youth	340633	-	94,694	-	32,760	61,934	93,110	-	32,760	60,350
Camp Adventure	340634	-	66,799	-	33,600	33,199	63,289	-	33,600	29,689
Teen Studio	340635	-	30,443	-	15,000	15,443	28,759	-	15,000	13,759
Teen Community Corp	340636	-	19,520	-	5,610	13,910	19,524	-	5,610	13,914
Camp Summit	340637	-	49,552	-	12,320	37,232	46,962	-	12,320	34,642
Youth Soccer Prog	340638	-	107,498	-	111,000	(3,503)	103,008	-	113,000	(9,993)
Sch Year & Summer Youth Arts	340639	-	71,558	-	51,456	20,102	217,261	-	51,456	165,805
Goodman Rotary 50+ Fitness	340641	2.00	352,452	-	235,218	117,234	344,104	-	235,218	108,886
Youth Sports Camp	340644	-	11,450	-	10,861	589	10,860	-	10,861	(1)
Youth Basketball	340645	-	6,359	-	2,450	3,909	5,923	-	2,450	3,473
Adult Outdoor Adventure	340647	-	19,740	-	16,500	3,240	18,442	-	16,500	1,942
Art Cart	340661	-	12,781	-	-	12,781	12,019	-	-	12,019
Penn Park Day Camps	340664	-	24,709	-	6,000	18,709	24,361	-	7,600	16,761
Rec-Bus Abouts	340666	-	78,392	-	98,438	(20,046)	100	-	-	100
Rec-Supercenters	340667	-	158,523	12,500	101,912	44,111	150,059	12,500	101,912	35,647
High School Rec	340669	4.00	442,536	52,324	4,800	385,412	452,320	97,140	4,925	350,255
Softball Leagues-Summer	340671	-	201,462	-	198,211	3,251	200,120	-	198,211	1,909
GEMS Programs	340672	-	218,000	-	25,700	192,300	180,433	-	25,700	154,733
Rec-Swim Pool Youth	340675	-	237,316	-	195,929	41,387	217,652	-	195,929	21,723
Rec-Swim Pool Adult	340678	1.00	106,491	-	15,939	90,552	106,741	-	15,939	90,802
Tennis	340679	-	45,846	-	32,898	12,948	42,108	-	32,898	9,210
YRC Reg School Year	340680	2.00	698,317	-	94,851	603,466	746,339	48,570	94,851	602,918
YRC Summer	340681	-	132,746	-	-	132,746	127,318	-	-	127,318

Madison Metropolitan School District
Community Services Fund (80)
2009-10 Budget Profile by Function

Function Description	Function	FTE	Expenditures	Revenues			Expenditures	Revenues		
				Fed/State	Fees/Prog	Tax Levy		Fed/State	Fees/Prog	Tax Levy
Rec-Volleyball	340682	-	40,812	-	39,773	1,039	39,774	-	39,773	1
Meadowood Community Center	340684	-	114,785	15,000	52,000	47,785	143,713	15,000	52,000	76,713
Rec-Pontoon Boat	340685	1.00	99,836	-	27,000	72,836	97,187	-	27,000	70,187
New Stages	340686	-	8,548	-	-	8,548	8,198	-	-	8,198
WPCRC Enrichment	340687	-	115,082	-	50,002	65,080	173,650	-	50,002	123,648
WPCRC Sports/Fitness	340688	-	86,315	-	68,600	17,715	78,905	-	68,600	10,305
WPCRC Youth Enrichment	340689	1.00	68,044	-	-	68,044	-	-	-	-
Youth Adapted Sports	340693	-	44,796	-	4,500	40,296	42,754	-	4,700	38,054
Rec-Spec Rec Sking	340695	-	9,395	-	4,000	5,395	9,277	-	4,000	5,277
Therapeutic Rec Asst-Su	340698	-	68,089	-	-	68,089	57,067	-	-	57,067
Therapeutic Rec Asst(Tra)	340699	2.00	668,654	-	5,400	663,254	666,960	-	5,400	661,560
Elem After School Program	340701	1.00	87,589	-	-	87,589	88,089	-	-	88,089
Orch Ridge Child Care	340716	-	54,400	-	-	54,400	55,200	-	-	55,200
Allied CLC	370721	3.00	187,758	-	-	187,758	202,861	-	-	202,861
CLC Reg Clubs	340732	1.40	202,388	24,139	5,100	173,149	712,105	534,270	5,100	172,735
Pre-K SREC	340747	-	-	-	-	-	167,345	-	-	167,345
SREC Programs	340748	-	519,493	-	-	519,493	519,493	-	-	519,493
Potttery	340773	-	52,624	-	39,502	13,122	59,784	-	39,502	20,282
Safety Town	340774	-	25,893	-	24,016	1,877	24,017	-	24,016	1
Kickball	340775	-	2,197	-	864	1,333	2,197	-	864	1,333
West Side Socials	370776	-	14,656	-	5,000	9,656	14,176	-	5,000	9,176
Mens Drop In Basketball	370777	-	5,356	-	-	5,356	4,836	-	-	4,836
Middle School Intramural	340780	-	130,440	-	-	130,440	210,901	-	-	210,901
Indirect Cost	418000	-	-	-	-	-	513,880	-	-	513,880
Indirect Cost	480000	-	513,880	-	-	513,880	-	-	-	-
		56.16	\$ 11,541,663	\$ 202,002	\$ 2,172,141	\$ 9,167,520	\$ 12,167,790	\$ 824,109	\$ 2,176,161	\$ 9,167,520
				Total Revenue				Total Revenue		
						\$ 11,541,663				\$ 12,167,790

**Madison Metropolitan School District
Community Services Fund (80) MSCR Expenditures by ORG**

ORG Title	ORG Code	2008-09 FTE Budget	2008-09 Operating Budget	2008-09 Actual	2008-09 Compare	2009-10 FTE Budget	2009-10 Adopted Budget	2009-10 Revised Budget	Revised Budget Inc/Dec	Percent Inc/Dec
MSCR Operations	701	15.97	1,726,898	1,643,631	83,267	16.99	1,859,990	1,726,615	(133,375)	-7.17%
MSCR Indirect Cost Transfer	702	-	507,400	507,400	-	-	513,880	513,880	-	0.00%
MSCR Outreach Services	703	3.77	477,027	453,560	23,467	3.77	497,730	492,462	(5,268)	-1.06%
MMSD Facility Use/Rentals	705	1.00	68,588	63,454	5,134	1.00	64,847	64,298	(549)	-0.85%
MSCR Adult Sports/Fitness	711	6.00	1,117,894	993,879	124,015	6.00	1,135,645	1,193,947	58,302	5.13%
MSCR Adult Enrichment	712	2.00	557,230	435,803	121,427	2.00	385,216	304,314	(80,903)	-21.00%
MSCR Adult Inclusion Staff	713	-	36,607	53,252	(16,645)	-	41,724	37,948	(3,776)	-9.05%
MSCR Youth Sports/Fitness	721	3.00	980,262	685,950	284,313	2.00	831,751	609,443	(222,308)	-26.73%
MSCR Youth Enrichment	722	-	766,348	762,279	4,069	-	892,886	1,106,361	213,475	23.91%
MSCR Youth Inclusion Staff	723	2.00	679,328	653,630	25,698	2.00	695,019	686,079	(8,940)	-1.29%
MSCR Youth School Based Elementary	726	15.00	3,594,613	3,508,550	86,064	16.40	3,204,280	3,877,100	672,820	21.00%
MSCR Youth School Based Middle	727	2.00	1,022,487	1,349,713	(327,226)	2.00	976,159	1,100,164	124,005	12.70%
MSCR Youth School Based High	728	3.00	474,570	397,375	77,195	4.00	442,536	455,180	12,644	2.86%
Inactive in 2008-2009	731	1.00	-	-	-	-	-	-	-	0.00%
		54.74	12,009,254	11,518,476	490,777	56.16	11,541,663	12,167,790	626,127	5.61%

**Madison Metropolitan School District
Community Services Fund (80) MSCR Expenditures**

Function Title	Function Code	2008-09 FTE Budget	2008-09 Operating Budget	2009-10 FTE Budget	2009-10 Adopted Budget	2009-10 Revised Budget	Revised Budget Inc/Dec	Percent Inc/Dec
Fiscal	252000	-	-	-	-	18,590	18,590	0.00%
Office of MSCR	300001	15.97	1,580,376	16.99	1,744,990	1,611,615	(133,375)	-7.64%
MSCR Capital Projects	300002	-	146,522	-	115,000	115,000	-	0.00%
MSCR Facility Use/Rentals	300003	1.00	68,588	1.00	64,847	64,298	(549)	-0.85%
MSCR Outreach/Marketing	300004	3.77	477,027	3.77	497,730	492,462	(5,268)	-1.06%
Allied Marlboro Park	340607	-	46,824	-	50,908	47,730	(3,178)	-6.24%
CLC Safehaven/Summer Programs	340608	-	121,990	-	77,206	73,868	(3,338)	-4.32%
CLC Safehaven/Summer Programs	340609	11.00	1,857,252	11.00	2,010,933	1,983,116	(27,816)	-1.38%
CLC Safehaven Winter/Spring Sites	340610	-	37,540	-	-	-	-	0.00%
Arts General	340620	1.00	96,392	1.00	100,307	101,031	724	0.72%
Adult Arts & Dance	340621	-	37,150	-	32,387	30,989	(1,398)	-4.32%
Sports General	340622	3.00	210,013	3.00	221,446	137,939	(83,507)	-37.71%
Sports Skills & Fitness	340623	-	53,307	1.00	100,840	22,801	(78,039)	-77.39%
Adult Baseball Leagues	340624	-	21,618	-	24,295	23,753	(542)	-2.23%
Adult Basketball Leagues	340625	-	82,270	-	90,635	87,519	(3,116)	-3.44%
Fitness	340627	-	-	-	-	155,683	155,683	0.00%
Muir Day Camps	340632	-	94,512	-	101,931	98,221	(3,710)	-3.64%
M.A.D. Youth	340633	-	90,835	-	94,694	93,110	(1,584)	-1.67%
Camp Adventure	340634	-	54,092	-	66,799	63,289	(3,510)	-5.25%
Teen Studio	340635	-	27,610	-	30,443	28,759	(1,684)	-5.53%
Teen Community Corp	340636	-	10,098	-	19,520	19,524	4	0.02%
Camp Summit	340637	-	46,317	-	49,552	46,962	(2,590)	-5.23%
Youth Soccer Prog	340638	-	90,430	-	107,498	103,008	(4,490)	-4.18%
Sch Year & Summer Youth Arts	340639	-	52,423	-	71,558	217,261	145,703	203.62%
Goodman Rotary 50+ Fitness	340641	3.00	393,758	2.00	352,452	344,104	(8,348)	-2.37%
Youth Sports Camp	340644	-	7,463	-	11,450	10,860	(590)	-5.15%
Youth Basketball	340645	-	9,995	-	6,359	5,923	(436)	-6.86%
Adult Outdoor Adventure	340647	-	62,939	-	19,740	18,442	(1,298)	-6.58%
Art Cart	340661	-	11,961	-	12,781	12,019	(762)	-5.96%
Penn Park Day Camps	340664	-	22,678	-	24,709	24,361	(348)	-1.41%
Rec-Bus Abouts	340666	-	233,005	-	78,392	100	(78,292)	-99.87%
Rec-Supercenters	340667	-	138,912	-	158,523	150,059	(8,464)	-5.34%
High School Rec	340669	3.00	474,570	4.00	442,536	452,320	9,784	2.21%
Softball Leagues-Summer	340671	-	210,770	-	201,462	200,120	(1,342)	-0.67%
GEMS Programs	340672	1.00	486,445	-	218,000	180,433	(37,567)	-17.23%
Rec-Swim Pool Youth	340675	-	207,985	-	237,316	217,652	(19,664)	-8.29%
Rec-Swim Pool Adult	340678	1.00	110,021	1.00	106,491	106,741	250	0.23%
Tennis	340679	-	39,883	-	45,846	42,108	(3,738)	-8.15%
YRC Reg School Year	340680	2.00	724,618	2.00	698,317	746,339	48,022	6.88%
YRC Summer	340681	-	129,695	-	132,746	127,318	(5,428)	-4.09%
Rec-Volleyball	340682	-	33,713	-	40,812	39,774	(1,038)	-2.54%
Meadowood Community Center	340684	-	84,162	-	114,785	143,713	28,927	25.20%
Rec-Pontoon Boat	340685	1.00	101,419	1.00	99,836	97,187	(2,649)	-2.65%
New Stages	340686	-	7,993	-	8,548	8,198	(350)	-4.09%
WPCRC Enrichment	340687	-	18,837	-	115,082	173,650	58,568	50.89%
WPCRC Sports/Fitness	340688	-	80,067	-	86,315	78,905	(7,410)	-8.58%
WPCRC Youth Enrichment	340689	1.00	138,814	1.00	68,044	-	(68,044)	-100.00%
Youth Adapted Sports	340693	-	19,406	-	44,796	42,754	(2,042)	-4.56%
Rec-Spec Rec Skiing	340695	-	9,775	-	9,395	9,277	(118)	-1.26%
Therapeutic Rec Asst-Su	340698	-	63,104	-	68,089	57,067	(11,022)	-16.19%
Therapeutic Rec Asst(Tra)	340699	2.00	652,831	2.00	668,654	666,960	(1,694)	-0.25%
Elem After School Program	340701	1.00	85,892	1.00	87,589	88,089	500	0.57%
Orch Ridge Child Care	340716	-	53,500	-	54,400	55,200	800	1.47%
Allied CLC	370721	3.00	188,036	3.00	187,758	202,861	15,104	8.04%
CLC Reg Clubs	340732	1.00	784,232	1.40	202,388	712,105	509,716	251.85%
Pre-K SREC	340747	-	46,251	-	-	167,345	167,345	0.00%
SREC Programs	340748	-	316,564	-	519,493	519,493	-	0.00%
Pottery	340773	-	49,518	-	52,624	59,784	7,160	13.61%
Safety Town	340774	-	24,892	-	25,893	24,017	(1,876)	-7.25%
Kickball	340775	-	939	-	2,197	2,197	-	0.00%
West Side Socials	370776	-	19,840	-	14,656	14,176	(480)	-3.28%
Mens Drop In Basketball	370777	-	5,849	-	5,356	4,836	(520)	-9.71%
Middle School Intramural	340780	-	148,334	-	130,440	210,901	80,461	61.68%
Indirect Cost	418000	-	-	-	-	513,880	513,880	0.00%
Indirect Cost	480000	-	507,400	-	513,880	-	(513,880)	-100.00%

54.74 12,009,254 56.16 11,541,663 12,167,790 806,495 7.10%

**Madison Metropolitan School District
2009-10 Community Services Fund (80) Revenues**

ORG Title	ORG Code	Source	ORG Description	2007-08 Actual	2008-09 Operating Budget	2008-09 Actual	2008-09 Budget to Actual	2009-10 Adopted Budget	2009-10 Revised Budget	\$ Change	% Change
Elementary Education	101	1291	Elementary Education	-	637	-	637	-	-	-	0.0%
Elementary Education	112	1211	Elementary Family Literacy	-	60,000	60,000	-	60,000	-	(60,000)	-100.0%
Teaching & Learning	463	1291	IMSC	-	100	100	-	-	-	-	0.0%
Teaching & Learning	463	1299	IMSC	6	-	75	(76)	-	-	-	0.0%
Business Services	514	1730	Budget & Planning (Grant Indirect Costs)	13,397	21,488	18,310	3,178	-	1,430	1,430	0.0%
Business Services	545	1299	Facility Improvements	-	35,000	35,000	-	-	-	-	0.0%
Business Services	591	1211	Community Service Tax Levy	2,291,236	3,223,482	3,223,482	-	1,295,458	455,458	(840,000)	-64.8%
MSCR	701	1211	MSCR Administration	2,666,586	1,601,722	1,601,722	-	1,665,560	1,676,960	(8,600)	-0.5%
MSCR	701	1244	MSCR Administration	23,500	-	11,750	(11,750)	-	-	-	0.0%
MSCR	701	1291	MSCR Administration	2,499	3,770	5,269	(1,529)	-	-	-	0.0%
MSCR	701	1299	MSCR Administration	3,505	750	3,423	(2,673)	450	450	-	0.0%
MSCR	702	1211	MSCR Administration	480,000	507,400	507,400	-	513,880	513,880	-	0.0%
MSCR	703	1211	MSCR Administration	382,090	485,647	485,647	-	490,141	490,141	-	0.0%
MSCR	703	1291	MSCR Administration	400	-	-	-	-	-	-	0.0%
MSCR	703	1299	MSCR Administration	5,036	-	2,809	(2,809)	2,000	2,000	-	0.0%
MSCR	705	1211	MSCR Facility Rental	-	71,000	71,000	-	64,085	64,085	-	0.0%
MSCR	705	1299	MSCR Facility Rental	-	-	3,000	(3,000)	-	-	-	0.0%
MSCR	711	1211	MSCR Adult Programs	668,047	473,510	473,510	-	362,259	419,996	57,737	15.9%
MSCR	711	1244	MSCR Adult Programs	-	-	6,273	(6,273)	11,500	11,500	-	0.0%
MSCR	711	1291	MSCR Adult Programs	61,167	58,707	62,663	(4,166)	50,000	50,000	-	0.0%
MSCR	711	1296	MSCR Adult Programs	388,630	223,715	293,589	(69,874)	243,407	243,407	-	0.0%
MSCR	711	1298	MSCR Adult Programs	394,565	406,310	391,742	14,568	414,998	513,436	98,438	23.7%
MSCR	711	1299	MSCR Adult Programs	1,001	-	260	(260)	-	-	-	0.0%
MSCR	712	1211	MSCR Adult Enrichment	-	180,041	180,041	-	231,565	173,828	(57,737)	-24.9%
MSCR	712	1291	MSCR Adult Enrichment	-	1,100	127	973	-	-	-	0.0%
MSCR	712	1296	MSCR Adult Enrichment	-	126,249	97,732	28,517	90,266	90,266	-	0.0%
MSCR	712	1298	MSCR Adult Enrichment	(420)	249,700	103,618	146,082	141,738	43,300	(98,438)	-69.5%
MSCR	712	1299	MSCR Adult Enrichment	-	4,589	1,066	3,504	-	-	-	0.0%
MSCR	713	1211	MSCR Adult Inclusion Staff	-	36,607	36,607	-	32,548	32,548	-	0.0%
MSCR	713	1296	MSCR Adult Inclusion Staff	-	-	-	-	5,400	5,400	-	0.0%
MSCR	721	1211	MSCR Youth Programs	3,323,684	739,974	788,676	(48,702)	357,335	183,406	(173,929)	-48.7%
MSCR	721	1244	MSCR Youth Programs	58,633	-	79,124	(79,124)	11,500	11,500	-	0.0%
MSCR	721	1277	MSCR Youth Programs	6,000	-	-	-	-	-	-	0.0%
MSCR	721	1291	MSCR Youth Programs	84,338	69,590	5,072	64,518	-	2,200	2,200	0.0%
MSCR	721	1292	MSCR Youth Programs	45,331	-	-	-	-	-	-	0.0%
MSCR	721	1296	MSCR Youth Programs	487,429	206,994	237,034	(30,040)	239,848	239,848	-	0.0%
MSCR	721	1298	MSCR Youth Programs	206,144	51,800	53,446	(1,646)	56,039	56,039	-	0.0%
MSCR	721	1299	MSCR Youth Programs	3,193	-	-	-	73,842	73,842	-	0.0%
MSCR	721	1730	MSCR Youth Programs	124,121	-	-	-	-	-	-	0.0%
MSCR	721	1770	MSCR Youth Programs	30,361	-	-	-	-	-	-	0.0%
MSCR	722	1211	MSCR Youth Enrichment	-	377,094	334,080	43,014	522,676	528,676	6,000	1.1%
MSCR	722	1244	MSCR Youth Enrichment	-	30,138	18,954	11,174	64,000	64,000	-	0.0%
MSCR	722	1277	MSCR Youth Enrichment	-	-	6,000	(6,000)	-	-	-	0.0%
MSCR	722	1291	MSCR Youth Enrichment	-	13,005	1,055	11,950	-	1,600	1,600	0.0%
MSCR	722	1296	MSCR Youth Enrichment	(30)	207,947	225,335	(17,388)	207,476	207,476	-	0.0%
MSCR	722	1298	MSCR Youth Enrichment	(635)	130,098	98,683	31,415	138,133	138,133	-	0.0%
MSCR	722	1299	MSCR Youth Enrichment	-	46	2,356	(2,310)	1,105	1,105	-	0.0%
MSCR	722	1770	MSCR Youth Enrichment	-	15,000	33,527	(18,527)	31,500	31,500	-	0.0%
MSCR	723	1211	MSCR Youth Inclusion Staff	-	678,419	678,419	-	693,954	693,954	-	0.0%
MSCR	726	1211	MSCR Youth Elementary	-	2,479,427	2,473,739	5,688	2,673,930	2,850,458	176,528	6.6%
MSCR	726	1272	MSCR Youth Elementary	-	13,500	13,500	-	-	-	-	0.0%
MSCR	726	1277	MSCR Youth Elementary	-	-	2,197	(2,197)	-	-	-	0.0%
MSCR	726	1291	MSCR Youth Elementary	-	72,468	67,467	5,001	20,000	20,096	96	0.5%
MSCR	726	1295	MSCR Youth Elementary	-	-	4,240	(4,240)	-	-	-	0.0%
MSCR	726	1298	MSCR Youth Elementary	-	49,800	-	49,800	-	-	-	0.0%
MSCR	726	1298	MSCR Youth Elementary	-	300,476	385,084	(84,588)	295,788	295,788	-	0.0%
MSCR	726	1730	MSCR Youth Elementary	-	588,378	612,645	24,267	24,139	548,570	524,431	2172.5%
MSCR	726	1770	MSCR Youth Elementary	-	63,904	178,844	(114,940)	94,039	94,039	-	0.0%
MSCR	727	1211	MSCR Youth Middle	-	837,912	837,912	-	952,232	952,232	-	0.0%
MSCR	727	1244	MSCR Youth Middle	-	-	22,062	(22,062)	22,250	22,250	-	0.0%
MSCR	727	1291	MSCR Youth Middle	-	73,530	49,216	24,315	7,225	7,225	-	0.0%
MSCR	727	1292	MSCR Youth Middle	-	29,112	26,750	2,362	35,376	35,376	-	0.0%
MSCR	727	1295	MSCR Youth Middle	-	-	2,120	(2,120)	-	-	-	0.0%
MSCR	727	1296	MSCR Youth Middle	-	8,925	8,744	182	35,000	35,000	-	0.0%
MSCR	727	1298	MSCR Youth Middle	-	-	52,258	(52,258)	-	-	-	0.0%
MSCR	727	1730	MSCR Youth Middle	-	57,015	56,253	762	-	50,000	50,000	0.0%
MSCR	727	1770	MSCR Youth Middle	-	13,565	13,565	-	-	-	-	0.0%
MSCR	728	1211	MSCR Youth High	-	367,330	367,330	-	387,156	387,156	-	0.0%
MSCR	728	1291	MSCR Youth High	-	2,900	2,900	-	-	125	125	0.0%
MSCR	728	1296	MSCR Youth High	-	-	180	(180)	-	-	-	0.0%
MSCR	728	1298	MSCR Youth High	-	3,000	5,837	(2,837)	4,800	4,800	-	0.0%
MSCR	728	1730	MSCR Youth High	-	97,080	73,110	23,980	52,324	100,000	47,676	91.1%
MSCR	731	1211	MSCR CLC Programs	1,709,136	-	-	-	-	-	-	0.0%
MSCR	731	1291	MSCR CLC Programs	65,401	-	-	-	-	-	-	0.0%
MSCR	731	1298	MSCR CLC Programs	396,116	-	-	-	-	-	-	0.0%
MSCR	731	1299	MSCR CLC Programs	10,000	-	-	-	-	-	-	0.0%
MSCR	731	1730	MSCR CLC Programs	397,704	-	-	-	-	-	-	0.0%
MSCR	731	1770	MSCR CLC Programs	193,773	-	-	-	-	-	-	0.0%
MSCR	731	1780	MSCR CLC Programs	(6,839)	-	-	-	-	-	-	0.0%
General Administration	921	1291	Public Information	17,605	17,500	17,500	-	-	-	-	0.0%
General Administration	924	1272	Media Production & Distribution	-	-	1,771	(1,771)	-	-	-	0.0%

Total MSCR Revenues	2,980,943	3,173,171	3,223,114	(49,943)	2,374,143	3,000,270	626,127	29.0%
Total Non-MSCR Community Service Rev	31,008	74,725	72,757	1,968	-	1,430	1,430	0.0%
Total MSCR Levy	9,229,545	8,836,083	8,836,083	-	9,167,521	9,167,521	-	0.0%
Total Non-MSCR Levy	2,291,236	3,283,482	3,283,482	-	1,355,458	455,458	(900,000)	-26.2%
Total Community Service Fund Revenue	14,532,732	15,367,461	15,416,436	(47,975)	12,897,122	12,624,679	(272,444)	-1.9%

**Madison Metropolitan School District
Community Services Fund (80) Non-MSCR Expenditures**

ORG Title	ORG Code	ORG Description	2006-07 Actual	2007-08 Actual	2008-09 Operating Budget	2008-09 Actual	2008-09 Budget to Actual Compare	2009-10 Adopted Budget	2009-10 Revised Budget	\$ Change	% Inc/Dec
Elementary Education	101	Asst. Supt. Elementary Education	36,292	83,417	229,668	152,817	76,851	244,764	230,020	(14,744)	-6.0%
Elementary Education	112	Elementary Family Literacy Program	-	-	8,000	-	8,000	-	-	-	0.0%
Education Services	312	ESL Operations	50,920	58,495	67,296	62,261	5,035	69,378	70,032	654	0.9%
Teaching & Learning	403	Pre-School Literacy	190,435	195,836	201,220	202,859	(1,639)	208,046	204,419	(3,627)	-1.7%
Teaching & Learning	404	American Indian Community Support	47,348	49,302	48,780	40,356	8,424	41,465	41,770	305	0.7%
Teaching & Learning	414	Fine Arts Community Outreach	51,641	49,898	52,798	52,752	46	54,983	55,130	147	0.3%
Teaching & Learning	454	Planetarium	92,684	98,753	100,485	95,635	4,850	103,877	103,626	(251)	-0.2%
Teaching & Learning	462	Media Services	36,806	41,523	43,352	44,289	(917)	46,171	46,895	724	1.1%
Teaching & Learning	463	IMSC	271,250	289,284	279,876	270,769	8,907	293,245	292,021	(1,224)	-0.4%
Business Services	513	Financial Services	13	91,204	111,791	109,387	2,404	110,502	113,959	3,457	3.1%
Business Services	514	Budget & Planning Indirect Costs	-	13,397	21,488	18,310	3,178	-	1,430	1,430	0.0%
Business Services	543	Facility Operations	520,990	542,867	453,991	533,486	(79,495)	551,212	535,237	(15,975)	-2.9%
Business Services	546	Facility Improvements	-	31,276	94,830	125,984	(31,154)	61,326	61,326	-	0.0%
Business Services	591	Fund 80 Reserve	-	-	185,220	-	185,220	300,000	300,000	-	0.0%
Student Services	802	Student Services Operations	49,582	51,342	54,337	46,603	7,734	49,049	48,892	(157)	-0.3%
Student Services	813	Joining Forces for Families	54,393	51,849	19,089	54,535	(35,446)	56,622	55,438	(1,184)	-2.1%
Student Services	855	Summer School	-	-	159,030	-	159,030	-	-	-	0.0%
Student Services	856	Homeless Transitional Education	-	29,140	90,683	29,616	61,067	32,760	32,760	-	0.0%
General Administration	905	Security Operations	-	-	69,104	86,737	(17,633)	97,508	71,119	(26,389)	-27.1%
General Administration	921	Public Information	153,242	143,609	133,445	134,983	(1,518)	120,362	118,404	(1,957)	-1.6%
General Administration	924	Media Production & Distribution	380,434	384,412	378,005	406,350	(30,345)	392,014	408,766	16,751	4.3%
General Administration	931	Special Asst to Superintendent	-	-	-	-	-	-	-	-	0.0%
General Administration	931	African American Ethnic Academy*	48,000	48,000	49,985	48,000	1,985	48,000	-	(48,000)	-100.0%
General Administration	931	Charles Hamilton Houston Inst	-	50,000	50,000	50,000	-	51,250	-	(51,250)	-100.0%
General Administration	931	GLSEN	25,000	25,000	26,034	25,000	1,034	35,000	-	(35,000)	-100.0%
General Administration	931	Kasjlab House*	50,000	50,000	52,088	50,000	2,088	50,000	-	(50,000)	-100.0%
General Administration	931	Schools of Hope	164,800	189,744	171,616	174,836	(3,220)	175,906	175,906	-	0.0%
General Administration	931	Bootstrap*	95,250	95,250	98,930	95,250	3,680	50,000	-	(50,000)	-100.0%
General Administration	931	Centro Hispano Math/Science	35,000	25,000	78,102	25,000	53,102	80,055	80,055	-	0.0%
General Administration	931	Centro Hispano Juventude	50,000	50,000	-	50,000	(50,000)	-	-	-	0.0%
General Administration	931	Parent Involvement	763	-	6,184	-	6,184	6,338	6,338	-	0.0%
General Administration	931	WI Central Academy Tal Youth	25,000	25,000	25,000	25,000	-	25,625	-	(25,625)	-100.0%
General Administration	934	Hmong Community Support	-	-	-	-	-	-	-	-	0.0%
General Administration	936	Community Service Organization Activities	-	-	-	-	-	-	-	-	0.0%
General Administration	936	African American Ethnic Academy*	-	-	-	-	-	-	48,000	48,000	0.0%
General Administration	936	Literacy Network	-	-	-	-	-	-	33,078	33,078	0.0%
General Administration	936	UW-Madison Center for Biology Education	-	-	-	-	-	-	45,877	45,877	0.0%
General Administration	936	GLSEN	-	-	-	-	-	-	35,000	35,000	0.0%
General Administration	936	Kasjlab House*	-	-	-	-	-	-	50,000	50,000	0.0%
General Administration	936	Lussler Community Education Center	-	-	-	-	-	-	25,000	25,000	0.0%
General Administration	936	Children's Services Society of Wisconsin	-	-	-	-	-	-	20,000	20,000	0.0%
General Administration	936	UW-Madison Pre-College Initiatives	-	-	-	-	-	-	11,000	11,000	0.0%
General Administration	936	Goodman Community Center	-	-	-	-	-	-	50,000	50,000	0.0%
General Administration	936	Vera Ct. Neighborhood Center	-	-	-	-	-	-	16,517	16,517	0.0%
General Administration	936	Asset Builders of America	-	-	-	-	-	-	24,900	24,900	0.0%
General Administration	936	Bootstrap*	-	-	-	-	-	-	50,000	50,000	0.0%

Total Expenditures Non-MSCR 2,438,219 2,741,498 3,368,207 3,010,775 347,432 3,355,458 3,462,715 (121,766) -3.6%

* 2009-10 Approved Programs

10/22/2009

**Madison Metropolitan School District
Community Services Fund (80) Non-MSCR Expenditures**

ORG Title	ORG Code	ORG Description	2006-07 Actual	2007-08 Actual	2008-09 Operating Budget	2008-09 Actual	2008-09 Budget to Actual Compare	2009-10 Adopted Budget	2009-10 Revised Budget	\$ Change	% Inc/Dec
Elementary Education	101	Asst. Supt. Elementary Education	36,292	83,417	229,668	152,817	76,851	244,764	230,020	(14,744)	-6.0%
Elementary Education	112	Elementary Family Literacy Program	-	-	8,000	-	8,000	-	-	-	0.0%
Education Services	312	ESL Operations	50,920	56,495	67,296	62,261	5,035	69,378	70,032	654	0.9%
Teaching & Learning	403	Pre-School Literacy	190,435	195,638	201,220	202,859	(1,639)	208,046	204,419	(3,627)	-1.7%
Teaching & Learning	404	American Indian Community Support	47,348	49,302	48,780	40,356	8,424	41,465	41,770	305	0.7%
Teaching & Learning	414	Fine Arts Community Outreach	51,641	49,898	52,798	52,752	46	54,983	55,130	147	0.3%
Teaching & Learning	454	Planetarium	92,664	98,753	100,485	95,835	4,650	103,877	103,626	(251)	-0.2%
Teaching & Learning	462	Media Services	36,806	41,523	43,352	44,289	(917)	46,171	46,895	724	1.1%
Teaching & Learning	463	IMSC	271,250	289,284	279,676	270,769	8,907	293,245	292,021	(1,224)	-0.4%
Business Services	513	Financial Services	13	91,204	111,791	109,387	2,404	110,502	113,959	3,457	3.1%
Business Services	514	Budget & Planning Indirect Costs	-	13,397	21,488	18,310	3,178	-	1,430	1,430	0.0%
Business Services	543	Facility Operations	520,990	542,867	453,991	533,486	(79,495)	551,212	535,237	(15,975)	-2.9%
Business Services	545	Facility Improvements	-	31,276	94,830	125,984	(31,154)	61,326	61,326	-	0.0%
Business Services	591	Fund 80 Reserve	-	-	185,220	-	185,220	300,000	300,000	-	0.0%
Student Services	802	Student Services Operations	49,582	51,342	54,337	46,603	7,734	49,049	48,892	(157)	-0.3%
Student Services	813	Joining Forces for Families	54,393	51,949	19,089	54,535	(35,446)	56,622	55,438	(1,184)	-2.1%
Student Services	855	Summer School	-	-	159,030	-	159,030	-	-	-	0.0%
Student Services	856	Homeless Transitional Education	-	29,140	90,883	29,616	61,067	32,760	32,760	-	0.0%
General Administration	905	Security Operations	-	-	69,104	86,737	(17,633)	97,508	71,119	(26,389)	-27.1%
General Administration	921	Public Information	153,242	143,809	133,445	134,963	(1,518)	120,362	118,404	(1,957)	-1.6%
General Administration	924	Media Production & Distribution	380,434	384,412	376,005	408,350	(30,345)	392,014	408,766	16,751	4.3%
General Administration	931	Special Asst to Superintendent	-	-	-	-	-	-	-	-	0.0%
General Administration	931	African American Ethnic Academy*	48,000	48,000	49,985	48,000	1,985	48,000	-	(48,000)	-100.0%
General Administration	931	Charles Hamilton Houston Inst	-	50,000	50,000	50,000	-	51,250	-	(51,250)	-100.0%
General Administration	931	GLSEN	25,000	25,000	26,034	25,000	1,034	35,000	-	(35,000)	-100.0%
General Administration	931	Kasjlab House*	50,000	50,000	52,068	50,000	2,068	50,000	-	(50,000)	-100.0%
General Administration	931	Schools of Hope	164,800	189,744	171,616	174,836	(3,220)	175,906	175,906	-	0.0%
General Administration	931	Bootstrap*	95,250	95,250	98,930	95,250	3,680	50,000	-	(50,000)	-100.0%
General Administration	931	Centro Hispano Math/Science	35,000	25,000	78,102	25,000	53,102	80,055	80,055	-	0.0%
General Administration	931	Centro Hispano Juventude	50,000	50,000	-	50,000	(50,000)	-	-	-	0.0%
General Administration	931	Parent Involvement	763	-	6,184	-	6,184	6,338	6,338	-	0.0%
General Administration	931	WI Central Academy Tal Youth	25,000	25,000	25,000	25,000	-	25,625	-	(25,625)	-100.0%
General Administration	934	Hmong Community Support	-	-	-	-	-	-	-	-	0.0%
General Administration	936	Community Service Organization Activities	-	-	-	-	-	-	-	-	0.0%
General Administration	936	African American Ethnic Academy*	-	-	-	-	-	-	48,000	48,000	0.0%
General Administration	936	Literacy Network	-	-	-	-	-	-	33,078	33,078	0.0%
General Administration	936	UW-Madison Center for Biology Education	-	-	-	-	-	-	45,877	45,877	0.0%
General Administration	936	GLSEN	-	-	-	-	-	-	35,000	35,000	0.0%
General Administration	936	Kasjlab House*	-	-	-	-	-	-	50,000	50,000	0.0%
General Administration	936	Lussler Community Education Center	-	-	-	-	-	-	25,000	25,000	0.0%
General Administration	936	Children's Services Society of Wisconsin	-	-	-	-	-	-	20,000	20,000	0.0%
General Administration	936	UW-Madison Pre-College Initiatives	-	-	-	-	-	-	11,000	11,000	0.0%
General Administration	936	Goodman Community Center	-	-	-	-	-	-	50,000	50,000	0.0%
General Administration	936	Vera Ct. Neighborhood Center	-	-	-	-	-	-	16,517	16,517	0.0%
General Administration	936	Asset Builders of America	-	-	-	-	-	-	24,900	24,900	0.0%
General Administration	936	Bootstrap*	-	-	-	-	-	-	50,000	50,000	0.0%
Total Expenditures Non-MSCR			2,438,219	2,741,498	3,358,207	3,010,775	347,432	3,355,458	3,462,715	(121,766)	-3.6%

* 2009-10 Approved Programs

10/22/2009

Resolution #1

The Board will be asked to consider a motion that will approve amendments to the 2009-2010 school district budget (inclusive of all accounting Funds) that will accomplish specific line-item revenue and expenditure adjustments; reflect adjustments and transfers between funds, departments, contingencies and major functions; and make adjustments to allocate carryover to be expended in 2009-2010; all as presented in the budget document dated October 26, 2009, and resulting in a 2009-2010 school district budget that is amended to increase revenues by \$4,307,749 and to increase expenditures in the amount of \$7,524,678 as compared to the previously adopted budget.

Resolution #2

The Board will be asked to consider a motion that, if approved, will adopt a tax levy for the 2009-10 school year in the amount of \$239,317,190.

General Fund (Fund 10)	\$ 220,204,274
Non-Referendum Debt (Fund 38)	65,250
Referendum Approved Debt (Fund 39)	488,922
Capital Expansion Debt (Fund 41)	3,444,765
Maintenance Referencum (Fund 41)	5,491,000
Community Services Fund (Fund 80)	<u>9,622,979</u>
Total Tax Levy	\$ 239,317,190

Budget Development History

2009-10

Budget 1	Cost to Continue <i>All existing programs and staffing carried forward with inflationary increases</i>
Budget 2	Superintendent's Balanced Budget <i>Same Service Budget revised to comply with revenue limits and presented to Board of Education</i>
Budget 3	Balanced Budget Includes Board Amendments <i>Balanced Budget as adopted by Board of Education (still within revenue limits)</i>
Budget 4	Operating Budget (July-October) <i>Amended Budget as revised after Board adoption to reflect new information received after start of budget year</i>
Budget 5	Not Used in 2009-10
Budget 6	Not Used in 2009-10
Budget 7	Not Used in 2009-10
Budget 8	Not Used in 2009-10
Budget 9	October Budget Amendments <i>Final amended budget as adopted by Board of Education based on DPI certified revenue limit and state aid and used to set tax levy</i>
Budget 10	Operating Budget (October-June) <i>Amended Budget as revised after Board adoption to reflect new information received throughout the year</i>