



To: Board of Education

From: Daniel A. Nerad, Superintendent

Date: March 11, 2010

Subject: 2009-10 Citizen's Budget

Attached to this memorandum you will find the final version of the 2009-10 Citizen's Budget. The Citizen's Budget is intended to present financial information to the community in a format that is more easily understood. The first report groups expenditures into categories outlined as follows:

- In-School Operations
- Curriculum & Teacher Development & Support
- Facilities, Other Than Debt Service
- Transportation
- Food Service
- Business Services
- Human Resources
- General Administration
- Debt Service
- District-Wide
- MSCR

The second report associates revenue sources with the specific expenditure area they are meant to support. In those areas where revenues are dedicated for a specific purpose (ie. Food Services) the actual amount is represented. In many areas of the budget, revenues had to be prorated to expenditures based on the percentage that each specific expenditure bears of the total expenditure budget. It is also important to explain that property tax funds made up the difference between expenditures and all other sources of revenues. The revenues were broken out into categories as follows:

- Local Non-Tax Revenue
- Equalized & Categorical State Aid
- Direct Federal Aid
- Direct State Aid
- Property Taxes

Both reports combined represent the 2009-10 Citizen's Budget.

**CITIZEN'S BUDGET
EXPENDITURES
2009-10 Revised Budget**

THIS REPORT CANNOT BE RECONCILED TO THE PUBLISHED DISTRICT BUDGET

	Expenditures 2009-10 Revised Budget	Sub-Totals/ Totals	Percent of Total
I. IN-SCHOOL OPERATIONS			
a. Administration	10,313,711		2.99%
Total Administration		10,313,711	2.99%
b. Teachers			
i. Regular Curriculum (includes sabbatical)	111,541,022		32.30%
ii. Special Education	55,327,498		16.02%
iii. English as a Second Language	13,949,914		4.04%
iv. Alternative programs	3,843,411		1.11%
v. Summer School	2,572,045		0.74%
Total Teachers		187,233,890	54.22%
c. Support Staff			
i. Guidance	2,858,049		0.83%
ii. Nurses, Nurse Assistants	3,856,712		1.12%
iii. Social Workers & Psychologists	7,309,833		2.12%
iv. Library	5,653,790		1.64%
v. Clerical, Ed. Assts., Spec. Ed. Assts.	7,002,221		2.03%
vi. Alternative Programs	4,542,915		1.32%
vii. Lunch Room Supervision	1,033,094		0.30%
Total Support Staff		32,256,614	9.34%
d. Substitutes	8,763,741		2.54%
Total Substitutes		8,763,741	2.54%
e. Custodians	13,591,206		3.94%
Total Custodians		13,591,206	3.94%
f. Security	1,586,271		0.46%
Total Security		1,586,271	0.46%
g. Extra Curriculars (all levels)			
i. Non-Athletics	267,870		0.08%
ii. Athletics	1,819,963		0.53%
iii. Transportation	303,648		0.09%
Total Extra-Curriculars		2,391,481	0.69%
h. Books, supplies & equipment	5,648,327		1.64%
Total Books, Supplies, Equipment		5,648,327	1.64%
TOTAL IN-SCHOOL OPERATIONS		261,785,242	75.81%
II. CURRICULUM & TEACHER DEVELOPMENT & SUPPORT			
a. Staff	4,754,886		1.38%
b. Books, supplies and equipment	1,988,386		0.58%
TOTAL CURRICULUM & TEACHER DEVELOPMENT & SUPPORT		6,743,272	1.95%
III. FACILITIES, OTHER THAN DEBT SERVICE			
a. Staff, other than in-school custodians	4,520,826		1.31%
b. Maintenance & repair	8,101,219		2.35%
c. Utilities	7,461,534		2.16%
d. Equipment & custodial supplies	2,157,866		0.62%
TOTAL FACILITIES, OTHER THAN DEBT SERVICE		22,241,445	6.44%
IV. TRANSPORTATION			
a. Elementary	1,927,122		0.56%
b. Secondary (Madison Metro & Yellow Bus)	2,529,915		0.73%
c. Special Education	3,839,157		1.11%
d. Private School	181,739		0.05%
e. Parent contracts, shuttles, homeless transportation	1,091,054		0.32%
f. Summer School	263,861		0.08%
TOTAL TRANSPORTATION		9,832,848	2.85%

**CITIZEN'S BUDGET
EXPENDITURES
2009-10 Revised Budget**

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V. FOOD SERVICE			
a. Staff	5,065,066		1.47%
b. Supplies, equipment and food	4,729,298		1.37%
TOTAL FOOD SERVICE		9,794,364	2.84%
VI. BUSINESS SERVICES			
a. Financial services, including accounting, purchasing, risk management, grant development, transportation administration	4,414,595		1.28%
b. Technology & Support	-		0.00%
TOTAL BUSINESS SERVICES		4,414,595	1.28%
VII. HUMAN RESOURCES			
a. Human resources administration	3,359,199		0.97%
b. Post-retirement benefits and payments (Teacher Emeritus Retirement Plan, Administrator Retirement Plan)	7,089,912		2.05%
c. Unemployment Compensation	180,368		0.05%
TOTAL HUMAN RESOURCES		10,629,479	3.08%
	Expenditures 2009-10 Adopted Budget	Sub-Totals/ Totals	Percent of Total
VIII. GENERAL ADMINISTRATION			
a. Board of Education and related staff	203,992		0.06%
b. Superintendent and related staff	2,011,508		0.58%
c. Elementary Education Administration	1,171,842		0.34%
d. Secondary Administration	2,838,360		0.82%
e. Special Education & ESL Administration	1,890,111		0.55%
f. Alternative Program Administration	772,106		0.22%
g. Public Relations & Communication	1,065,933		0.31%
h. Legal	722,062		0.21%
i. Government / Co-op programs	4,709,383		1.36%
j. Research & Evaluation	6,217,132		1.80%
TOTAL GENERAL ADMINISTRATION		21,602,429	6.26%
IX. DEBT SERVICE	5,869,060		1.70%
TOTAL DEBT SERVICE		5,869,060	1.70%
X. DISTRICT-WIDE			
a. Salary Savings / Budget changes	(580,750)		-0.17%
b. Insurance	1,743,479		0.50%
c. Open Enrollment / Refunds / Formula Adjustment	3,973,629		1.15%
d. Expenditures Funded by Gifts & Donations	603,058		0.17%
TOTAL DISTRICT-WIDE		5,739,417	1.66%
XI. MSCR			
a. Administration	2,283,375		0.66%
b. Adult Programs	1,536,209		0.44%
c. Youth Programs	7,815,737		2.26%
TOTAL MSCR		11,635,320	3.37%
TOTAL NET EXPENDITURE BUDGET	370,287,471	370,287,471	
INTERFUND TRANSFERS			
a. General Fund to Special Education Fund	46,805,735		
b. General Fund to Debt Retirement Fund (Non-Referendum)	-		
c. General Fund to Debt Retirement Fund (Referendum)	3,015,322		
d. General Fund to Food Service Fund	315,791		
e. Community Service Fund to General Fund	-		
f. General Fund to Cooperative Program Funds	909,374		
TOTAL INTERFUND TRANSFERS	51,046,222		
TOTAL GROSS EXPENDITURE BUDGET	421,333,692		

CITIZEN'S BUDGET

EXPENDITURES AND REVENUE ALLOCATION

2009-10 Revised Budget

THIS REPORT CANNOT BE RECONCILED TO THE PUBLISHED DISTRICT BUDGET

	Expenditures			Revenue Sources				
	2009-10 Revised Budget	Sub-Totals/ Totals	Percent of Total	Local Non-Tax Revenue	Equalized & Categorical State Aid	Direct Federal Aid	Direct State Aid	Property Taxes
I. IN-SCHOOL OPERATIONS								
a. Administration	10,313,711		2.99%	148,769	1,529,001			8,635,941
Total Administration		10,313,711	2.99%					
b. Teachers								
i. Regular Curriculum (includes sabbatical)	111,541,022		32.32%	4,614,740	16,535,886	9,143,704	6,503,739	74,742,955
ii. Special Education	55,327,498		16.03%	1,368,067	22,957,593	4,469,888	4,860,977	21,670,973
iii. English as a Second Language	13,949,914		4.04%	201,219	3,714,371		520,022	9,514,302
iv. Alternative programs	3,843,411		1.11%	55,439	569,783		327,594	2,890,595
v. Summer School	2,572,045		0.75%	103,900	381,304			2,086,840
Total Teachers		187,233,890	54.25%					
c. Support Staff								
i. Guidance	2,858,049		0.83%	41,226	501,729			2,315,095
ii. Nurses, Nurse Assistants	3,856,712		1.12%	55,631	877,091			2,923,990
iii. Social Workers & Psychologists	7,309,833		2.12%	105,440	2,520,499			4,683,894
iv. Library	5,653,790		1.64%	81,553	838,171			4,734,067
v. Clerical, Ed. Assts., Spec. Ed. Assts.	7,002,221		2.03%	101,003	1,038,075			5,863,143
vi. Alternative Programs	4,542,915		1.32%	65,529	673,484			3,803,902
vii. Lunch Room Supervision	1,033,094		0.30%	14,902	153,156			865,037
Total Support Staff		32,256,614	9.35%					
d. Substitutes	8,763,741		2.54%	126,412	1,299,219			7,338,110
Total Substitutes		8,763,741	2.54%					
e. Custodians	13,591,206		3.94%	196,045	2,014,888			11,380,273
Total Custodians		13,591,206	3.94%					
f. Security	1,586,271		0.46%	22,881	235,164			1,328,226
Total Security		1,586,271	0.46%					
g. Extra Curriculars (all levels)								
i. Non-Athletics	267,870		0.08%	258,864	39,712			(30,705)
ii. Athletics	1,819,963		0.53%	243,271	269,808			1,306,884
iii. Transportation	303,648		0.09%	4,380	45,016			254,252
Total Extra-Curriculars		2,391,481	0.69%					
h. Books, supplies & equipment	5,648,327		1.64%	4,650,396	837,361			160,570
Total Books, Supplies, Equipment		5,648,327	1.64%					
TOTAL IN-SCHOOL OPERATIONS		261,785,242	75.85%	12,459,665	57,031,309	13,613,592	12,212,332	166,468,344

CITIZEN'S BUDGET

EXPENDITURES AND REVENUE ALLOCATION

2009-10 Revised Budget

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	Expenditures			Revenue Sources				
	2008-09 Revised Budget	Sub-Totals/ Totals	Percent of Total	Local Non-Tax Revenue	Equalized & Categorical State Aid	Direct Federal Aid	Direct State Aid	Property Taxes
II. CURRICULUM & TEACHER DEVELOPMENT & SUPPORT								
a. Staff	4,754,886		1.38%	68,586	704,909	468,151	1,926,897	1,586,343
b. Books, supplies and equipment	1,988,386		0.58%	28,681	1,020,024			939,681
TOTAL CURRICULUM & TEACHER DEVELOPMENT & SUPPORT		6,743,272	1.95%	97,268	1,724,933	468,151	1,926,897	2,526,024
III. FACILITIES, OTHER THAN DEBT SERVICE								
a. Staff, other than in-school custodians	4,520,826		1.31%	65,210	670,210			3,785,406
b. Maintenance & repair	8,101,219		2.35%	116,855	1,201,001			6,783,363
c. Utilities	7,461,534		2.16%	107,628	1,106,168			6,247,738
d. Equipment & custodial supplies	2,157,866		0.63%	31,126	319,902			1,806,838
TOTAL FACILITIES, OTHER THAN DEBT SERVICE		22,241,445	6.44%	320,820	3,297,280	-	-	18,623,345
IV. TRANSPORTATION								
a. Elementary	1,927,122		0.56%	27,798	285,695			1,613,630
b. Secondary (Madison Metro & Yellow Bus)	2,529,915		0.73%	36,493	375,058			2,118,364
c. Special Education	3,839,157		1.11%	55,378	569,153			3,214,627
d. Private School	181,739		0.05%	2,621	26,943			152,175
e. Parent contracts, shuttles, homeless transportation	1,091,054		0.32%	15,738	161,748			913,568
f. Summer School	263,861		0.08%	3,806	39,117			220,938
TOTAL TRANSPORTATION		9,832,848	2.85%	141,833	1,457,714	-	-	8,233,302
V. FOOD SERVICE								
a. Staff	5,065,066		1.47%	1,769,935	97,481			3,197,650
b. Supplies, equipment and food	4,729,298		1.37%	1,652,605	91,019	6,316,138		(3,330,464)
TOTAL FOOD SERVICE		9,794,364	2.84%	3,422,540	188,500	6,316,138	-	(132,814)
VI. BUSINESS SERVICES								
a. Financial services, including accounting, purchasing, risk management, grant development, transportation administration	4,414,595		1.28%	63,678	998,938	2,189,738	138,000	1,024,241
b. Technology & Support	-		0.00%	-	-			-
TOTAL BUSINESS SERVICES		4,414,595	1.28%	63,678	998,938	2,189,738	138,000	1,024,241
VII. HUMAN RESOURCES								
a. Human resources administration	3,359,199		0.97%	48,454	497,999			2,812,746
b. Post-retirement benefits and payments (Teacher Emeritus Retirement Plan, Administrator Retirement Plan)	7,089,912		2.05%	102,268	1,051,075			5,936,569
c. Unemployment Compensation	180,368		0.05%	2,602	26,739			151,027
TOTAL HUMAN RESOURCES		10,629,479	3.08%	153,324	1,575,814	-	-	8,900,342

CITIZEN'S BUDGET

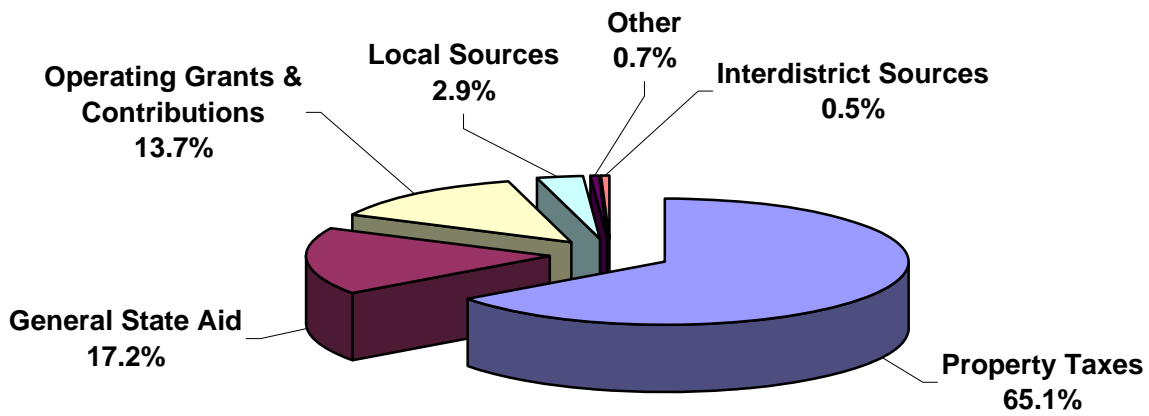
EXPENDITURES AND REVENUE ALLOCATION

2009-10 Revised Budget

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	Expenditures			Revenue Sources				
	2009-10 Revised Budget	Sub-Totals/ Totals	Percent of Total	Local Non-Tax Revenue	Equalized & Categorical State Aid	Direct Federal Aid	Direct State Aid	Property Taxes
VIII. GENERAL ADMINISTRATION								
a. Board of Education and related staff	203,992		0.06%	2,942	30,242			170,808
b. Superintendent and related staff	2,011,508		0.58%	107,146	298,205			1,606,157
c. Elementary Education Administration	1,171,842		0.34%	16,903	173,725			981,214
d. Secondary Administration	2,838,360		0.82%	40,942	420,785			2,376,633
e. Special Education & ESL Administration	1,890,111		0.55%	27,264	280,208			1,582,639
f. Alternative Program Administration	772,106		0.22%	11,137	114,464			646,505
g. Public Relations & Communication	1,065,933		0.31%	15,375	158,024			892,534
h. Legal	722,062		0.21%	10,415	107,045			604,602
i. Government / Co-op programs	4,709,383		1.36%	67,930	698,163	2,857,060		1,086,230
j. Chief Information Office/Research & Evaluation	6,217,132		1.80%	981,268	921,686			4,314,177
TOTAL GENERAL ADMINISTRATION		21,602,429	6.26%	1,281,323	3,202,546	2,857,060	-	14,261,499
IX. DEBT SERVICE	5,869,060		1.70%	1,475,587	870,084			3,523,389
TOTAL DEBT SERVICE		5,869,060	1.70%	1,475,587	870,084	-	-	3,523,389
X. DISTRICT-WIDE								
a. Salary Savings / Budget changes	(580,750)		-0.17%	(8,377)	(86,096)			(486,277)
b. Insurance	1,743,479		0.51%	25,149	258,470			1,459,861
c. Open Enrollment / Refunds / Formula Adjustment	3,973,629		1.15%	1,323,808	589,088		320,349	1,740,384
d. Expenditures Funded by Gifts & Donations	603,058		0.17%	412,779	89,403		-	100,877
TOTAL DISTRICT-WIDE		5,739,417	1.66%	1,753,359	850,865	-	320,349	2,814,844
XI. MSCR								
a. Administration	2,283,375		0.66%					2,283,375
b. Adult Programs	1,536,209		0.45%	1,595,181				(58,972)
c. Youth Programs	7,815,737		2.26%	1,216,152		825,539		5,774,046
TOTAL MSCR		11,635,320	3.37%	2,811,333	-	825,539	-	7,998,448
TOTAL NET EXPENDITURE BUDGET	370,287,471	370,287,471		23,980,729	71,197,983	26,270,218	14,597,578	234,240,964
INTERFUND TRANSFERS								
a. General Fund to Special Education Fund	46,805,735							-
b. Building Fund to Debt Retirement Fund	-							-
c. Community Service Fund to General Fund	3,015,322							-
d. General Fund to Food Service	315,791							-
e. General Fund to Debt Service	-							-
f. General Fund to Cooperative Program Fund	909,374							-
TOTAL INTERFUND TRANSFERS	51,046,222			-	-	-	-	-
TOTAL GROSS EXPENDITURE BUDGET	421,333,693			23,980,729	71,197,983	26,270,218	14,597,578	234,240,964

Fiscal Year 2009-10 Revenue Sources



Fiscal Year 2009-10 Expenditures

