

2013-14 Budget Proposal

Board of Education Executive Summary

July 29, 2013

District Profile

Madison Metropolitan School District (MMSD) serves over 27,000 students in pre-kindergarten through grade twelve and is the second largest school district in Wisconsin. MMSD serves the City of Madison along with all or portions of several surrounding communities.

Introduction

We are pleased to present the 2013-14 Madison Metropolitan School District (MMSD) Budget Proposal, which will be presented to the Board of Education on Monday, July 29, 2013. Adoption of a preliminary budget is scheduled for August 26, 2013, which allows one month for review.

Budget Synopsis

The MMSD budget proposal for 2013-14 is based on a tax levy increase of 4.47%, which is less than half of the levy increase available to the Board of Education under the Revenue Limit Formula. Rather than relying exclusively on the taxing authority of the Board to produce a balanced budget for 2013-14, we propose to balance the budget by combining a more moderate tax levy increase (4.47%) with limited use of district reserves and careful restraint on expenditures.

We recently recalculated the MMSD Revenue Limit based upon the newly signed 2013-15 state budget. The Board's taxing authority for 2013-14 allows an unusually high 9.5% levy increase. This unusual situation occurs because the Revenue Limit Formula allows a tax increase under each of the following circumstances: (a) to replace lost equalization aid, (b) to account for additional students, (c) to provide an inflationary increase of \$75 per pupil (d) to fund an approved exception to the Revenue Limit, such as an Energy Efficiency Exception or a Transfer of Service Exception.

Unlike most Wisconsin school districts, MMSD has all of these factors present in its 2013-14 Revenue Limit calculation, and some to a large extent. Under these conditions, the Revenue Limit formula provides the MMSD Board authority to increase the local tax levy by as much as 9.5% (or \$23,694,695) for 2013-14.

Tax levy decisions should consider the mission of the school district as well as responsible stewardship of public funds. With these considerations in mind, we propose a tax levy increase of 4.47% (or \$11,137,459) for 2013-14.

A tax levy increase of 4.47%, rather than the much higher maximum levy, results from using less than the Board's full taxing authority, as summarized in the table below:

Total Levy 2012-13	249,290,082	
Tax Levy Increase for 2013-14 Allowed by Revenue Limit Formula	23,694,695	
Total Levy for 2013-14 Allowed by Revenue Limit Formula	272,984,777	9.50%
General Fund Under Levy by Reducing Expenditures (Incl. Fund 38 & 41)	(8,457,236)	
Debt Service Under Levy by Use of Fund Equity	(2,600,000)	
Community Service Under Levy by use of Fund Equity	(1,500,000)	
Tax Levy Proposed for 2013-14	260,427,541	
Unused Taxing Authority	12,557,236	
Increase in Levy over Previous Year	11,137,459	4.47%

Budget Overview for 2013-14

The State Perspective:

The financial parameters of the MMSD budget are established by the State of Wisconsin budget. The 2013-15 biennial state budget affects K-12 financial operations in several ways, including the following:

- State general aid (equalization aid and special adjustment aid), which is MMSD's largest funding source other than local property taxes, will decrease by fifteen percent, from \$58.7 million to \$49.9 million. A decrease in state aid shifts a greater portion of school funding onto the local property tax levy.
- The "Revenue Limit Formula" by which the state indirectly controls K-12 spending will increase by \$75 per pupil in 2013-14 and 2014-15.
- A new categorical aid of \$75 per pupil will be available in 2013-14 and 2014-15. This replaces a one-time only categorical aid of \$50 per pupil provided in 2012-13.
- MMSD has negotiated labor agreements through at least 2013-14 and these bargaining agreements are presumed to be in effect for the 2013-14 budget. The State Supreme Court recently announced that it will address the legal status of Wisconsin Act 10.
- A private school voucher program, similar to the Milwaukee Parental Choice Program, will be available statewide beginning in 2013-14. While this is a very significant long-term issue, the short-term (2013-14) financial impact on MMSD in 2013 will be minimal due to the cap of 500 participants statewide.

Budget Overview for 2013-14

The Local Perspective:

The 2013-14 budget development process has focused on actions which begin to align MMSD resources with the Strategic Framework Priorities and strategies to manage the tax levy in light of a significant loss of state aid.

As noted earlier, the strategies employed to manage the tax levy include limited use of reserves and, more significantly, an 'under levy' of \$12,557,236 primarily in the General Fund. It should be noted that the 'under levy' strategy produces a flat (or, no growth) revenue scenario in the General Fund. Under these conditions, MMSD must be very disciplined on expenditures to stay on budget.

As the table on the next page shows, MMSD General Fund revenues for 2013-14 will decrease by 0.22% based on the levy strategy. Briefly stated, MMSD lost equalization aid for 2013-14 and increased local property taxes just enough that General Fund revenues are nearly the same as the prior year.

Also, with flat revenues, it follows that General Fund expenditures for 2013-14 must also remain flat to conform to available revenues.

The General Fund Balance is expected to decrease by \$3,093,645 due to a \$2,600,000 one-time-only transfer to the debt fund and a one-time-only final payment of a business system lease of \$493,645. A brief summary of the General Fund is presented below:

General Fund Summary	2011-12	2012-13	2013-14	\$ Change	Percent
	Actual	Budget	Budget	Budget	Budget
Beginning Fund Balance	43,247,210	46,943,263	41,528,622		
Revenues:	312,661,837	323,161,580	322,464,464	(697,116)	-0.22%
Expenditures:	308,965,784	328,576,221	325,558,109	(3,018,112)	-0.92%
Ending Fund Balance	46,943,263	41,528,622	38,434,977		

Expenditure control actions included in this budget include:

- o A freeze on all controllable non-personnel accounts, such as supplies, services and equipment. (This excludes utilities and items already under contract, such as student transportation.) In addition, particular attention will be directed to employee travel, conferences, and food accounts. These discretionary accounts will be monitored closely throughout the school year.
- o A staffing plan (total FTE) for 2013-14 which does not exceed the FTE level for 2012-13.
- o Health and dental benefit costs which are lower than original budget estimates. Premium increases for the three health insurance carriers will average 6%, while the dental plan will increase by 2%.

Due in part to these cost management actions, the budget includes favorable salary and wage allowances, including wage/salary 'step' advancement for all employee groups, as well as a one percent (1%) increase in all wage/salary categories, and an additional 0.50% increase in hourly wage rates for Educational Assistants, Food Service staff, and Security Assistants.

The Technology Plan Budget for 2013-14 is \$1.48 million, which aligns with the 3-Year Technology Plan document. However, looking one year ahead, it should be noted that next year's 2014-15 budget will need to address funding for the Technology Plan, which calls for a 2014-15 budget of \$6.0 million, plus an additional \$1.6 million in IT staffing.

Maintenance/Building Improvement is supported by the Capital Expansion Fund at a \$6,000,000 level in 2013-14. Typically, this function is funded at a target level between \$6,000,000 and \$7,000,000. In addition, the Maintenance/Building Improvement budget has also received supplemental funding from sources such as a recent QZAB borrowing, the 2005-06 maintenance referendum, and use of General Fund reserves. The 2013-14 budget does not anticipate any supplemental funding sources.

Both of these functions have experienced inconsistent funding over the past several years and would seemingly benefit from a more stable and structured funding strategy.

Work will begin on the 2014-15 early this fall. The process will be zero-based, and every line item and FTE will be carefully reviewed to ensure that resources are being used efficiently. The budget development process will also include a review of benefit programs and procurement practices, among other areas.

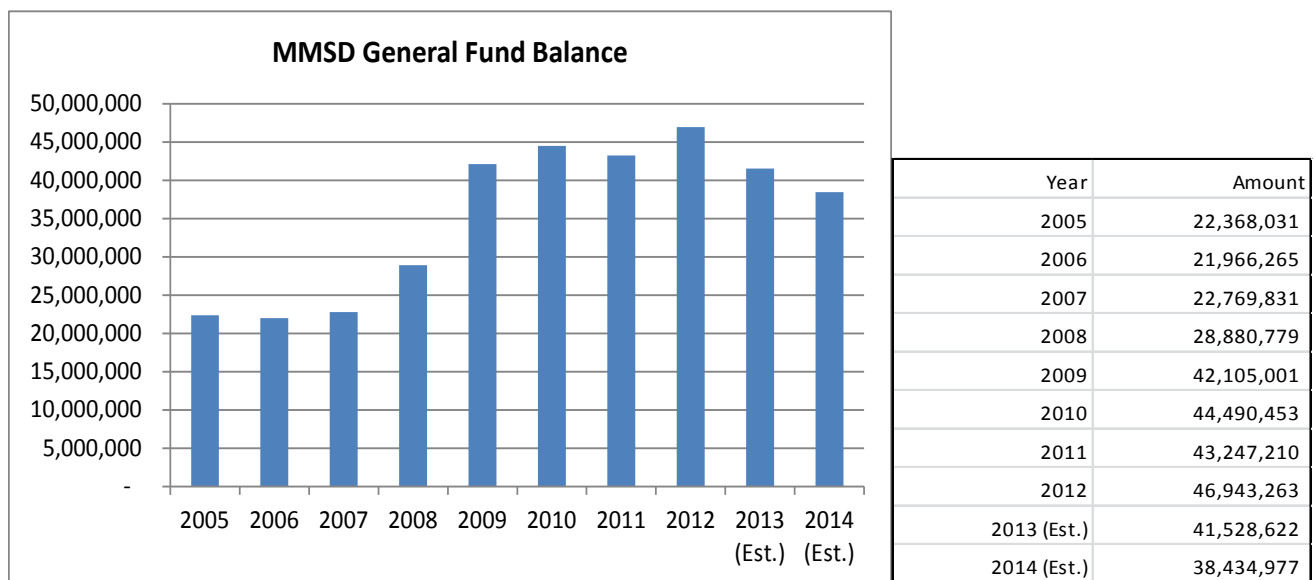
2013-14 Budget Proposal Snapshot

A summary of major considerations which affect the 2013-14 budget proposal:

Factor	Budget Impact
A1: General Fund Balance (6/30/14)	Decreasing \$3.1 MM to Reduce Debt Service Tax Levy. Fund Balance at 06/30/14 is \$38.4 MM
A2: Bond Rating	Holding at AAA as of February 2013 (Moody's). The highest possible rating.
B1: Enrollment per Revenue Limit Formula	Increasing 2.7%. Total per Revenue Limit is 27,220. Increase driven by 4K program.
B2: Net Open Enrollment	Budget estimates: (258) OE In and (1064) OE Out, Net (806) OE Out
B3: Private Voucher Program Year 1	2013-14 Impact Minimal. Capped at 500 students statewide.
C1: State General Aid	Decreasing 15%, the maximum reduction scenario based on July 1, 2013 DPI estimate.
C2: State Categorical Aid	New Categorical Aid of \$75 per pupil replaces previous aid of \$50 per pupil.
C3: Local Property Taxes	Increasing 4.47%. The local tax increase is driven primarily by a 15% decrease in state aid
D1: Staffing Level	Staffing Levels will not increase over 2012-13 levels.
D2: Wages & Salary Budget Allowances	Budget will fund 'step' plus 1.0% increase for all staff, 1.5% for EA, Food Srv, & Security
D3: Health/Dental Insurance & WRS	Health premiums will increase 6% (blended rate of 3 insurers). Dental + 2%. WRS + 0.35%

A1. Financial Position

MMSD's financial position, as indicated by the General Fund Balance, is shown in the table below. The General Fund balance as of June 30, 2012 the General Fund Balance was \$46.9 million.

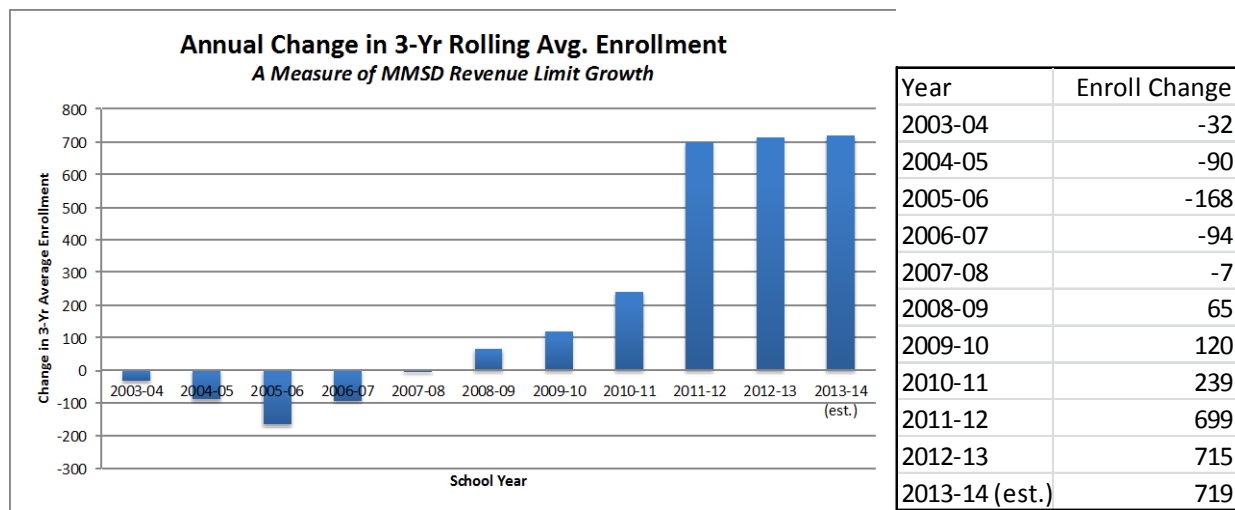


A2. Bond Rating

The District’s bond rating was reaffirmed at ‘Aaa’ (Moody’s Global Research) in December 2012, reflecting the district’s large tax base and adequate financial strength.

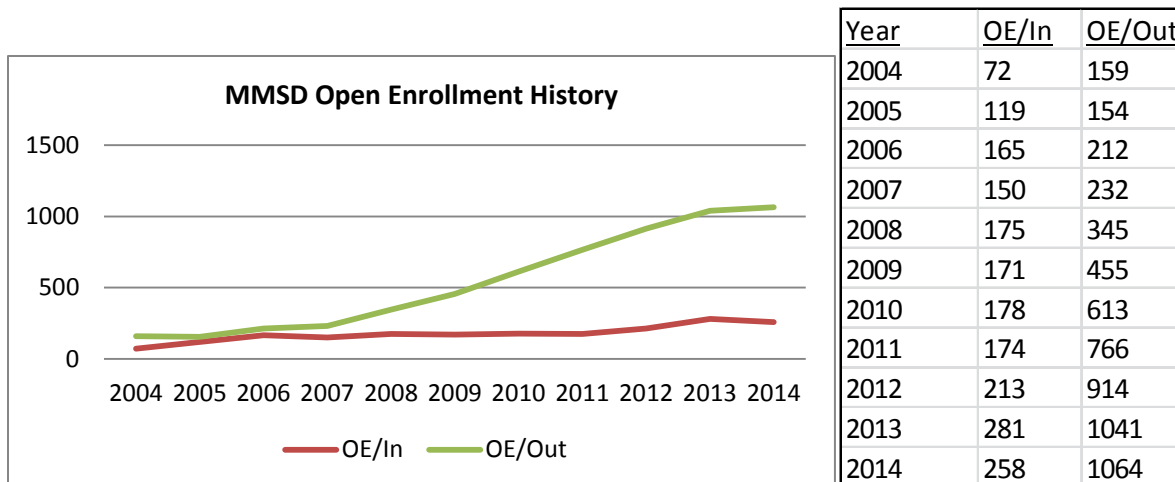
B1. Enrollment Summary

School district revenues are based on a ‘3-year rolling average of resident enrollment.’ Most school districts in Wisconsin have either flat or declining enrollment. However, MMSD has recorded several consecutive years of positive enrollment growth as defined by the ‘3-year rolling average’ calculation. Note that MMSD’s recent growth is largely due to adding a 4K program.



B2. Open Enrollment:

The table above counts ‘resident enrollment’ without regard to whether the resident attends MMSD. The table below reflects the open enrollment impact on actual MMSD enrollment.

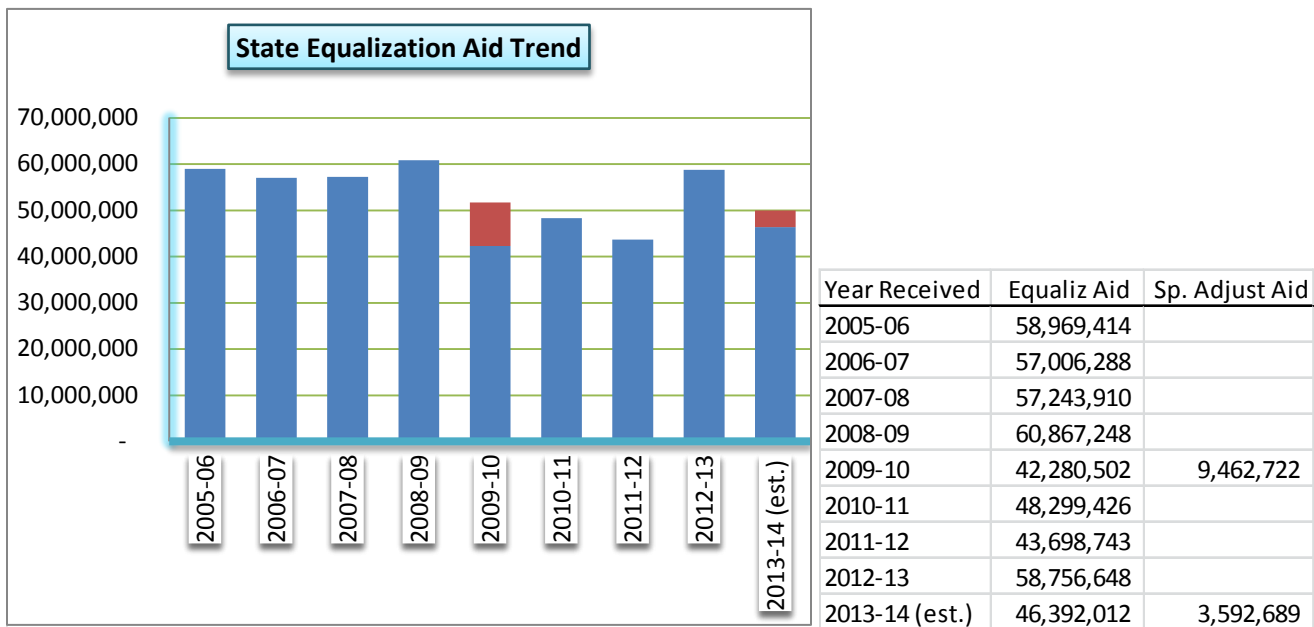


B3. Private School Voucher Program

The private school voucher program will begin in 2013-14. The program is capped at 500 participants statewide, so its financial impact on MMSD will be minimal this year. The financial impact on future years is uncertain.

C1. State Equalization Aid

MMSD is expected to incur a 15% loss of equalization aid in 2013-14. The chart below shows MMSD’s equalization aid history. The \$8.7 million loss aid loss accounts for 78% of the \$11.1 million levy increase.



C2. State Categorical Aid

The 2013-15 state budget included a new categorical aid of \$75 per student, based on the 3-year rolling average of enrollment. This aid replaces a similar \$50 per pupil aid that was discontinued after 2012-13. Calling this per pupil payment a ‘categorical’ aid simply means it is received outside the revenue cap. Even though it’s called a categorical aid, the money is not tied to any specific student population or program.

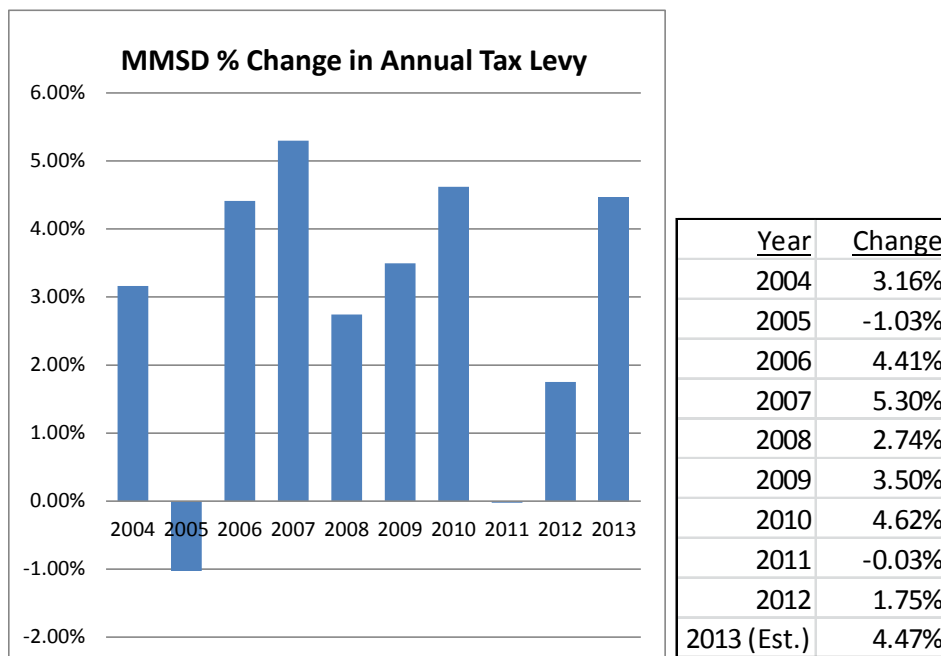
C3. MMSD Property Tax Levy

As detailed in the table below, the 2013-14 budget proposal includes a total tax levy of \$260,427,541 which is an increase of 4.47% over the previous year.

The property tax forecast is an estimate based upon information available as of July 2013. A final levy will be certified in November 2013.

MMSD Fund:	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013
General Fund	218,955,521	221,602,879	226,120,781	229,675,185	240,413,815
Debt Service Fund 38	65,250	2,063,741	-	-	2,041,701
Debt Service Fund 39	-	7,104,281	6,976,381	2,054,223	1,603,576
Capital Expansion Fund	6,835,765	4,012,146	3,630,939	5,681,809	6,000,000
Community Service Fund	8,298,483	9,812,807	8,130,573	11,808,865	10,135,299
Fund 10 (Chargebacks)	85,945	468,868	144,001	70,000	233,150
Total Levy	234,240,964	245,064,722	245,002,675	249,290,082	260,427,541
% Change vs. Prior Year		4.62%	-0.03%	1.75%	0.0447

The table below shows MMSD's history of tax levy changes since 2004. The levy for 2013 is based on the proposed 4.47% increase.



To illustrate the relative property tax impact on a typical Madison home valued at \$231,000 we begin with the 2012-13 equalized tax rate of \$11.51 per \$1,000, or \$2,659. For 2013-14, the estimate is increased by 4.47% which yields a 2013-14 total of \$2,778. The increase is over 2012-13 is estimated at \$119 (\$2,778-\$2,659 = \$119).

MMSD Staffing Summary

The budget proposal is based upon a detailed staffing plan for the 2013-14 school year. The plan is based upon student enrollment, appropriate class sizes, course offerings, student course selections and efficient use of resources.

Personnel costs represent approximately 82% of General Fund expenditures. Personnel costs are driven by (1) the staffing plan; (2) wage and salary assumptions; and (3) employee benefit costs.

Staffing levels for 2013-14 have not increased over the 2012-13 school year. The MMSD staffing plan includes just over four thousand FTE.

Wage and Salary Budget Allowances

The budget proposal includes budget allowances for 'step' advancement and a 1.0% wage/salary increase for all employee groups for the 2013-14 school year, and an additional 0.50% for Educational Assistants, Security Assistants, and Food Service staff. This represents the first such increase in three years.

Health, Dental and WRS Benefits - Budget Allowances

Health and dental insurance renewals for 2013-14 are an important part of the budget. MMSD's three health insurance plans will renew at an average 6% rate increase, while dental insurance will renew at a 2% increase.

WRS pension contributions, which are now shared evenly by the employer and employee, increased as of January 1, 2013. The employer share increased from 5.9% of wages to 6.65% of wages. Rates for 2014 will increase by another (0.35% additional) for both the employer and employee.

Summary of All Other Funds (Other than General Fund)

Special Education Programs – Fund 27

Total expenditures for special education programs are expected to be \$68,913,116 million, a 0.36% decrease over the 2012-13 budget. However, once all 2013-14 grant information is finalized, the total budget is expected to show a slight increase over 2012-13 levels. Approximately 2/3 of special education funding is from local sources, with the other 1/3 from state and federal sources.

With a budget of \$68.9 million, the ratio of Special Education expenditures to Regular Education expenditures (\$325.4 million) is 20.9% which is consistent with prior years.

Debt Service – Fund 38 Non-Referendum Debt

This fund accounts for debt obligations which were issued under the authority of the Board rather than via a voter approved referendum. As such, these debt payments are 'inside the revenue limit.' In 2013-14, MMSD will levy for \$2.041 million in this Fund. The payments are for the Madison West High School Energy Project, a recent QZAB borrowing, QSCB borrowing, and a WRS refinancing.

Debt Service – Fund 39 Referendum Approved Debt

This Fund accounts for the annual cost of servicing the District's referendum approved long-term debt obligations. Both principal and interest are paid from this fund.

Annual debt service payments for principal and interest total \$4.2 million for 2013-14. A combination of tax levy (\$1.6 million) and a draw upon General Fund reserves (\$2.6 million) will provide the revenues required to make these payments.

Community Service – Fund 80

This Fund accounts for MSCR. The Community Service Fund expenditure budget for 2013-14 is \$15,639,795 which is slightly less than last year. The fund is supported by user fees and a tax levy of \$10,135,299. The fund balance in Fund 80 will decrease by \$1,500,000.

Food Service - Fund 50

The food service program is nearly self-supporting. It draws upon General Fund resources of approximately \$100,000 to balance its annual budget. Total revenues and expenditures are \$10.7 million for 2013-14

Summary Comments

We sincerely appreciate the effort extended by the Board of Education and the Madison community to support the Madison Metropolitan School District. We attempt to demonstrate our appreciation each day by working diligently to develop great students and great schools while using resources wisely. Thank you for your interest in this report.

APPENDIX:

Detailed Financial Statement: Revenues & Expenditures by Fund

Madison Metropolitan School District

Proposed Revenues by Object

Adopted Budget 2013-2014

Financial Information

2013-2014 Revenues			2011-2012	2012-2013	2013-2014	2013-2014	2013-2014
			Revenues	Revised Budget	Balanced	Adopted	Incr/Decr
Fund 10 General Fund							
1	1110	Transfer from Gen Fund	1,000	7,552	0	0	0
2	1127	Intefund Transfer from Fund 27	201,798	163,290	166,556	166,556	0
3	1149	Interfund Transfer	0	14,373	0	0	0
4	1180	Transfer From Comm Srve Fund	16,643	18,854	29,491	29,491	0
5	1199	Transfer from STW Fd99	6,530	4,809	3,774	3,774	0
6	1211	Current Property Tax	226,120,781	231,613,481	247,305,034	240,412,967	(6,892,067)
7	1212	Property Tax Chargebacks	144,001	70,000	233,150	233,150	0
8	1213	Mobile Home Fees	61,373	70,000	70,000	70,000	0
9	1219	TIF Revenue	0	500,000	200,000	200,000	0
10	1241	Tuition-Individuals	74,898	58,100	59,350	59,350	0
11	1243	All Co-Curric Except Athletics	227,507	219,606	0	0	0
12	1249	Other Payments Dist Services	0	1,250	0	0	0
13	1262	Sale Of Materials-Non Sch	11,855	17,193	17,193	17,193	0
14	1263	Vocational Ed Projects	218,049	0	0	0	0
15	1271	School Co-Curricular Athletics	216,035	233,723	233,723	233,723	0
16	1277	Reimbursable from City	0	214,000	0	0	0
17	1280	Interest On Investment	631,881	1,004,800	604,800	604,800	0
18	1292	Student Fees	2,206,464	1,326,298	1,352,824	1,352,824	0
19	000	<i>No DPI Project</i>	<i>1,524,450</i>	<i>1,326,298</i>	<i>1,352,824</i>	<i>1,352,824</i>	<i>0</i>
20	999	<i>Local School Funds</i>	<i>682,014</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
21	1293	Bldg Rntl/Bldg Permit Fee	367,097	352,980	360,000	360,000	0
22	1295	Summer School Fees	56,290	38,000	56,532	56,532	0
23	1297	Student Fines	11,737	14,876	15,174	15,174	0
24	1299	Other Revenue-Misc	560,704	1,337,385	1,364,133	1,364,133	0
25	000	<i>No DPI Project</i>	<i>366,973</i>	<i>292,020</i>	<i>297,860</i>	<i>297,860</i>	<i>0</i>
26	999	<i>Local School Funds</i>	<i>193,731</i>	<i>1,045,365</i>	<i>1,066,272</i>	<i>1,066,272</i>	<i>0</i>
27	1341	Tuition-Non Open-Non Ses	548	0	0	0	0
28	1345	Tuition-Open Enrol-Nonses	1,460,904	1,259,428	1,640,912	1,640,912	0
29	1349	Other Rev-Other District	79,558	300,000	300,000	300,000	0
30	1590	Other Payments From CESA	0	15,500	0	0	0
31	1612	Transportation Aid	204,465	200,000	200,000	200,000	0
32	1613	Library Aid-Common Sch Fd	862,198	910,005	910,005	781,432	(128,573)

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Fund 10 General Fund							
33	1615	Integration Aid	137,598	513,370	454,854	454,854	0
34	1618	Bilingual ESL State Aid	1,266,505	1,372,353	1,372,353	1,372,353	0
35	000	No DPI Project	1,266,505	1,372,353	0	0	0
36	322	Bilingual-Bicultural Aid	0	0	1,372,353	1,372,353	0
37	1619	Other Categorical Aid	0	1,324,950	0	2,041,575	2,041,575
38	1621	General State Aid	14,866,248	57,943,567	51,695,515	49,634,685	(2,060,830)
39	1623	Special Adjustment Aid	28,271,162	0	0	0	0
40	1628	High Poverty Aid	1,765,760	1,765,760	1,350,000	1,601,009	251,009
41	1630	State Special Projects Grants	75,547	23,232	0	0	0
42	395	Alcohol & Other Drug Abuse	15,122	23,232	0	0	0
43	560	Mentoring Grant Initial Educat	55,425	0	0	0	0
44	598	Wis Childhood Fitness	5,000	0	0	0	0
45	1641	General Tuition State Paid	336,358	303,775	303,775	303,775	0
46	1650	Sage-Stu Achiev Guar Educ	6,628,246	6,503,739	6,929,562	6,929,562	0
47	332	SAGE (Stu Guar In Educ)	6,628,246	6,503,739	6,929,562	6,929,562	0
48	1660	St Rev Thru Local Units	5,743	0	0	0	0
49	1690	Oth Rev St Srcs-Not Dpi	9,956	0	0	0	0
50	1691	Computer Aid	1,946,958	1,929,231	2,072,291	2,015,422	(56,869)
51	1699	Other Revenue - State	0	0	0	250,000	250,000
52	1713	Voc Ed Act Aid	245,037	241,509	247,154	247,154	0
53	400	Career & Tech Perkins	245,037	241,509	247,154	247,154	0
54	1730	Federal Special Proj Rev	3,483,629	2,552,989	2,167,910	2,970,467	802,557
55	334	Center for Disease Control-Bas	500	500	510	510	0
56	335	Educ For Homeless Childre	62,130	66,437	67,766	67,766	0
57	341	IDEA Flow Through	702,312	0	0	802,557	802,557
58	360	Charter Schools	218,077	301,617	0	0	0
59	365	Title IIA-Qual Teach/Prin	1,400,226	1,234,921	1,410,379	1,410,379	0
60	371	Title IIIA Immigrant Discretio	33,070	0	0	0	0
61	372	Title IIB Math & Science Partn	107,547	96,066	0	0	0
62	391	Title III-English Acquisi	592,572	538,024	363,416	363,416	0
63	538	Refugee School Impact	10,605	0	0	0	0
64	585	Advanced Placement Prgm	8,620	11,100	0	0	0

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			Revenues	Revised Budget	Balanced	Adopted	Incr/Decr
Fund 10 General Fund							
65	592	Safe & Support Scls Public Aid	304,726	304,324	325,840	325,840	0
66	814	ARRA-ESEA Title IID Education	28,364	0	0	0	0
67	820	ARRA ESEA TXC Homeless Child	14,878	0	0	0	0
68	1751	Title I Revenue	7,310,191	6,355,510	4,692,482	4,692,482	0
69	140	ESEA Title I-D Delinquent	9,054	19,268	0	0	0
70	141	ESEA Title I-A	6,266,744	6,336,242	4,692,482	4,692,482	0
71	145	ESEA Title I-A St Pgm Imp	14,325	0	0	0	0
72	816	ARRA ESEA Title I	564,270	0	0	0	0
73	822	ARRA Jail School	11,497	0	0	0	0
74	824	ARRA-ESEA ACADEMIC ACH AWARDS	444,301	0	0	0	0
75	1770	Fed Rev Thru Local Units	47,557	37,606	251,790	246,709	(5,082)
76	1780	Fed Rev Thru St (Not DPI)	7,842,725	360,495	153,583	151,439	(2,144)
77	000	No DPI Project	84,522	218,695	153,583	151,439	(2,144)
78	595	ED Jobs	7,758,203	141,800	0	0	0
79	1790	Direct Rev Frm Fed Source	1,063,020	684,310	47,575	48,765	1,190
80	1964	Insurance Reimbursements	89,996	0	0	0	0
81	1971	Aidable Refund	3,408,620	400,000	500,000	500,000	0
82	1972	Non-Aidable Refund	8,733	0	0	0	0
83	1973	Miscellaneous Rebate	37,662	100,000	102,000	102,000	0
84	1989	Medical Service Reimbursement	70,443	0	0	0	0
85	1990	Miscellaneous	1,828	783,682	799,356	799,356	0
86	Total	Fund 10 General Fund	312,661,837	323,161,580	328,262,849	322,463,616	(5,799,234)
Fund 21 Special Revenue Trust Fund							
87	1271	School Co-Curricular Athletics	429	0	0	0	0
88	1291	Gifts & Contributions	1,257,531	0	0	0	0
89	1292	Student Fees	2,185	0	0	0	0
90	1299	Other Revenue-Misc	0	0	0	0	0
91	Total	Fund 21 Special Revenue Trust Fund	1,260,145	0	0	0	0
Fund 27 Educational Services							
92	1110	Transfer from Gen Fund	43,165,833	42,407,270	43,836,437	44,371,835	535,398
93	1316	St Rev Other Dist-St Grts	4,303	0	0	0	0
94	1346	Tuition-Non Open-SES	137	100,000	103,064	103,064	0

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			Revenues	Revised Budget	Balanced	Adopted	Incr/Decr
Fund 27 Educational Services							
95	1347	Tuition-Open Enroll-SES	59,936	203,982	208,062	208,062	0
96	1349	Other Rev-Other District	5,098	0	0	0	0
97	019	<i>Spec Ed Non-Aided Cost</i>	5,098	0	0	0	0
98	1611	Handicapped Aid	17,151,947	16,847,787	16,325,506	16,325,506	0
99	1625	State High Cost Aid	532,684	500,000	500,000	500,000	0
100	1690	Oth Rev St Srcs-Not Dpi	12,612	0	0	0	0
101	1711	Special Ed High Cost Aid	294,089	1,000,000	1,020,000	1,020,000	0
102	1730	Federal Special Proj Rev	6,411,283	6,152,800	4,983,256	4,327,705	(655,551)
103	341	<i>IDEA Flow Through</i>	5,734,014	5,966,508	4,747,729	4,092,178	(655,551)
104	342	<i>IDEA Discretionary</i>	14,574	0	0	0	0
105	347	<i>IDEA Preschool Entitlement</i>	128,194	186,292	235,528	235,528	0
106	348	<i>IDEA Preschool Discretionary</i>	2,687	0	0	0	0
107	813	<i>ARRA IDEA Flow-Thru</i>	531,814	0	0	0	0
108	1780	Fed Rev Thru St (Not DPI)	4,168,613	2,200,000	2,056,944	2,056,944	0
109	Total	Fund 27 Educational Services	71,806,534	69,411,840	69033269	68,913,116	(120,153)
Fund 30 Debt Service							
110	1110	Transfer from Gen Fund	0	0	2,600,000	2,600,000	0
111	1211	Current Property Tax	6,976,381	2,054,223	1,603,576	1,603,576	0
112	1280	Interest On Investment	2,220	1,350	1,350	1,350	0
113	Total	Fund 30 Debt Service	6,978,601	2,055,573	4204926	4,204,926	0
Fund 38 Non-Ref Debt Service Fund							
114	1211	Current Property Tax	0	0	2,041,701	2,041,701	0
115	1280	Interest On Investment	80	0	0	0	0
116	1875	Proceeds From Lt Bonds	20,125,000	0	0	0	0
117	1879	Premium/Accrued Interest	1,990,251	0	156,700	156,700	0
118	1971	Aidable Refund	45,900	0	0	0	0
119	Total	Fund 38 Non-Ref Debt Service Fund	22,161,231	0	2198401	2,198,401	0
Fund 40 Capital Proj Fd-General							
120	1280	Interest On Investment	10	0	0	0	0
121	Total	Fund 40 Capital Proj Fd-General	10	0	0	0	0
Fund 41 Capital Expansion Fund							
122	1211	Current Property Tax	3,630,939	5,681,809	5,808,133	6,000,000	191,867

Madison Metropolitan School District

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2013-2014 Revenues			2011-2012	2012-2013	2013-2014	2013-2014	2013-2014
			Revenues	Revised Budget	Balanced	Adopted	Incr/Decr
Fund 41 Capital Expansion Fund							
123	1280	Interest On Investment	6,298	0	0	0	0
124	Total	Fund 41 Capital Expansion Fund	3,637,237	5,681,809	5808133	6,000,000	191,867
Fund 47 QZAB/QSCB Funds							
125	1280	Interest On Investment	9,017	0	0	0	0
126	1873	Proceeds From Lt Notes	2,770,000	0	0	0	0
127	Total	Fund 47 QZAB/QSCB Funds	2,779,017	0	0	0	0
Fund 50 Food Service							
128	1110	Transfer from Gen Fund	0	0	119,858	116,016	(3,841)
129	1149	Interfund Transfer	0	144,741	0	0	0
130	1251	Food Service Sales-Pupils	2,619,327	2,520,000	2,585,000	2,585,000	0
131	1252	Food Service Sales-Adults	93,514	77,650	87,750	87,750	0
132	1259	Food Service Sales-Other	51,584	40,000	46,000	46,000	0
133	1291	Gifts & Contributions	10,772	28,551	15,000	15,000	0
134	000	<i>No DPI Project</i>	10,772	15,000	15,000	15,000	0
135	586	<i>Summer Food Srv Prgm</i>	0	13,551	0	0	0
136	1299	Other Revenue-Misc	26,799	18,000	33,065	33,065	0
137	1617	Food Services-St Reimb	167,557	157,000	145,000	145,000	0
138	542	<i>State School Lunch Aid</i>	87,479	70,000	70,000	70,000	0
139	543	<i>State School Breakfast Prgm</i>	80,078	87,000	75,000	75,000	0
140	1714	Donated Commodities	556,154	513,000	573,000	573,000	0
141	000	<i>No DPI Project</i>	548,523	510,000	570,000	570,000	0
142	586	<i>Summer Food Srv Prgm</i>	7,631	3,000	3,000	3,000	0
143	1717	Food Service Federal Rev	6,648,078	6,677,300	7,132,525	7,132,525	0
144	546	<i>Food Service Aid-Breakfast</i>	1,475,005	1,427,300	1,575,000	1,575,000	0
145	547	<i>Food Service Aid-Lunch</i>	4,714,770	4,775,000	5,060,000	5,060,000	0
146	551	<i>CACFP Supper Reimb</i>	0	0	37,525	37,525	0
147	586	<i>Summer Food Srv Prgm</i>	458,304	475,000	460,000	460,000	0
148	1730	Federal Special Proj Rev	195,846	32,060	0	0	0
149	376	<i>WI Fresh Fruit & Vegetable Prg</i>	181,428	0	0	0	0
150	594	<i>WI Fresh Fruit & Vegetable Prg</i>	14,418	32,060	0	0	0
151	1971	Aidable Refund	200	0	0	0	0
152	Total	Fund 50 Food Service	10,369,831	10,208,302	10737198	10,733,356	(3,841)

Madison Metropolitan School District

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2013-2014 Revenues			2011-2012	2012-2013	2013-2014	2013-2014	2013-2014
			Revenues	Revised Budget	Balanced	Adopted	Incr/Decr
Fund 61 High School Student Activity							
153	1201	School Activity Annl Beg Bal	894,674	0	0	0	0
154	1280	Interest On Investment	590	0	0	0	0
155	1291	Gifts & Contributions	122,316	0	0	0	0
156	1292	Student Fees	878,213	0	0	0	0
157	1299	Other Revenue-Misc	355,072	0	0	0	0
158	Total	Fund 61 High School Student Activity	2,250,865	0	0	0	0
Fund 62 Middle School Student Activit							
159	1201	School Activity Annl Beg Bal	215,817	0	0	0	0
160	1291	Gifts & Contributions	1,914	0	0	0	0
161	1292	Student Fees	350,554	0	0	0	0
162	1299	Other Revenue-Misc	157,570	0	0	0	0
163	Total	Fund 62 Middle School Student Activit	725,854	0	0	0	0
Fund 63 Elementary School Student Acti							
164	1201	School Activity Annl Beg Bal	177,783	0	0	0	0
165	1292	Student Fees	294,477	0	0	0	0
166	1299	Other Revenue-Misc	87,339	0	0	0	0
167	Total	Fund 63 Elementary School Student Acti	559,599	0	0	0	0
Fund 71 Expendable Trust							
168	1230	Interfund Payments	98	0	0	0	0
169	000	No DPI Project	63	0	0	0	0
170	999	Local School Funds	35	0	0	0	0
171	1280	Interest On Investment	2,210	0	0	0	0
172	000	No DPI Project	1,971	0	0	0	0
173	999	Local School Funds	238	0	0	0	0
174	1291	Gifts & Contributions	261,581	0	0	0	0
175	000	No DPI Project	126,005	0	0	0	0
176	999	Local School Funds	135,576	0	0	0	0
177	Total	Fund 71 Expendable Trust	263,889	0	0	0	0
Fund 75 Non-Expendable Trust							
178	1280	Interest On Investment	98	0	0	0	0
179	000	No DPI Project	63	0	0	0	0
180	999	Local School Funds	35	0	0	0	0

Madison Metropolitan School District

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2013-2014 Revenues			2011-2012	2012-2013	2013-2014	2013-2014	2013-2014
			Revenues	Revised Budget	Balanced	Adopted	Incr/Decr
181	Total	Fund 75 Non-Expendable Trust	98	0	0	0	0
Fund 80 Community Service							
182	1110	Transfer from Gen Fund	47,263	0	0	0	0
183	1211	Current Property Tax	8,130,573	11,808,865	10,684,335	10,136,148	(548,188)
184	1244	Local Payment for Service	78,278	64,000	84,500	84,500	0
185	1291	Gifts & Contributions	160,068	54,510	50,000	50,000	0
186	1292	Student Fees	33,380	31,400	31,600	31,600	0
187	1295	Summer School Fees	5,878	3,600	5,100	5,100	0
188	1296	Nontaxable Revenues MSCR	1,141,234	1,001,000	1,069,774	1,069,774	0
189	1298	Taxable Revenues MSCR	1,359,924	1,103,100	1,566,200	1,566,200	0
190	1299	Other Revenue-Misc	67,257	16,200	15,000	15,000	0
191	1517	Federal Aid In Transit	22,000	0	0	0	0
192	1730	Federal Special Proj Rev	698,661	935,671	950,873	950,873	0
193	367	<i>Title IV-B 21St Cent Clc</i>	<i>698,661</i>	<i>935,671</i>	<i>950,873</i>	<i>950,873</i>	<i>0</i>
194	1770	Fed Rev Thru Local Units	338,209	233,000	230,600	230,600	0
195	Total	Fund 80 Community Service	12,082,724	15,251,346	14,687,983	14,139,795	(548,188)
Fund 90 WISC Sch Consort Fiscal Agent							
196	1199	Transfer from STW Fd99	486,223	0	0	0	0
197	1349	Other Rev-Other District	359,947	0	0	0	0
198	Total	Fund 90 WISC Sch Consort Fiscal Agent	846,170	0	0	0	0
Fund 92 Madison Area Diversity Consort							
199	1349	Other Rev-Other District	7,101	0	0	0	0
200	Total	Fund 92 Madison Area Diversity Consort	7,101	0	0	0	0
Fund 99 Student Prgm Coop-Fiscal Agent							
201	1110	Transfer from Gen Fund	122,081	30,000	25,002	29,582	4,580
202	1292	Student Fees	2,400	0	0	0	0
203	1343	Other Rev Ed Services	1,430	41,767	0	0	0
204	1349	Other Rev-Other District	186,141	160,774	163,938	163,938	0
205	1690	Oth Rev St Srcs-Not Dpi	106,378	111,652	96,849	96,849	0
206	1780	Fed Rev Thru St (Not DPI)	79,347	45,974	72,547	66,444	(6,104)
207	Total	Fund 99 Student Prgm Coop-Fiscal Agent	497,778	390,167	358,337	356,813	(1,524)
	Total	All Funds	448,888,521	426,160,617	435,291,095	429,010,022	(6,281,073)

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Adopted Budget 2013-2014

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2013-2014 Budgets by Fund/Function			-----FTE-----				-----Expenditures-----				
			2012-2013	2013-2014	2013-2014	2013-2014	2011-2012	2012-2013	2013-2014	2013-2014	2013-2014
			Revised Budget	Balanced	Adopted	Incr/Decr	Actuals	Revised Budget	Balanced	Adopted	Incr/Decr
10-General Fund											
1	110000	Undifferentiated Curricul	875.57	861.92	0.00	(861.92)	60,500,083	66,921,117	68,574,069	68,850,434	276,365
2	120000	Regular Curriculum	966.62	964.27	0.00	(964.27)	71,774,216	76,618,853	74,376,989	73,776,885	(600,104)
3	130000	Vocational Curriculum	48.79	48.02	0.00	(48.02)	4,646,862	3,923,737	4,021,784	4,029,212	7,428
4	140000	Physical Curriculum	96.97	96.57	0.00	(96.57)	7,221,411	7,186,800	7,574,457	7,451,218	(123,239)
5	150000	Special Education Curricu	0.00	0.00	0.00	0.00	0	4,798	5,113	5,010	(103)
6	160000	Co-Curricular Activities	4.00	4.00	0.00	(4.00)	2,882,981	2,618,934	2,822,510	2,793,158	(29,352)
7	170000	Special Needs	2.00	2.00	0.00	(2.00)	419,395	287,672	299,684	297,301	(2,383)
8		Total Instruction	1,993.95	1,976.78	0.00	(1,976.78)	147,444,948	157,561,910	157,674,606	157,203,217	(471,389)
9	210000	Pupil Services	136.60	139.03	0.00	(139.03)	10,415,528	11,563,274	12,624,522	12,478,886	(145,636)
10	220000	Instructional Staff Svc	190.04	169.52	0.00	(169.52)	17,840,697	20,308,760	20,063,546	19,426,079	(637,467)
11	230000	District Administration	18.50	18.00	0.00	(18.00)	2,506,529	2,801,562	2,997,550	2,970,621	(26,928)
12	240000	School Bldg Admin	241.01	245.63	0.00	(245.63)	19,600,612	20,344,236	20,834,092	20,743,377	(90,714)
13	250000	Business Admin	264.87	281.04	0.00	(281.04)	37,178,207	44,166,141	42,155,871	39,786,751	(2,369,120)
14	260000	Central Services	60.33	58.28	0.00	(58.28)	11,487,498	12,613,628	9,392,386	9,272,895	(119,491)
15	270000	Insurance & Judgements	0.00	0.00	0.00	0.00	1,497,697	2,047,226	1,812,088	1,842,016	29,928
16	280000	Debt Services	0.00	0.00	0.00	0.00	155,227	152,409	155,457	152,114	(3,343)
17	290000	Other Support Services	1.00	1.00	0.00	(1.00)	7,973,427	6,878,614	8,188,380	6,139,360	(2,049,020)
18		Total Support Services	912.35	912.50	0.00	(912.50)	108,655,421	120,875,849	118,223,892	112,812,100	(5,411,792)
19	410000	Interfund Operating Trans	0.00	0.00	0.00	0.00	43,821,400	42,600,240	46,581,297	47,117,433	536,136
20	430000	Purchased Instruct Svcs	0.00	0.00	0.00	0.00	8,909,070	7,311,984	8,316,514	8,276,154	(40,360)
21	490000	Other Non-Prog Transactio	0.00	0.00	0.00	0.00	134,945	226,237	230,762	148,357	(82,405)
22		Total Non-Program Transactions	0.00	0.00	0.00	0.00	52,865,415	50,138,462	55,128,572	55,541,943	413,371
23		Total Fund 10 General Fund	2,906.30	2,889.28	0.00	(2,889.28)	308,965,784	328,576,221	331,027,070	325,557,261	(5,469,810)
21-Special Revenue Trust Fund											
24	110000	Undifferentiated Curricul	0.00	0.00	0.00	0.00	273,141	224,960	0	0	0
25	120000	Regular Curriculum	0.00	0.00	0.00	0.00	473,212	192,917	0	0	0

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			2012-2013	2013-2014	2013-2014	2013-2014	2011-2012	2012-2013	2013-2014	2013-2014	2013-2014
			Revised Budget	Balanced	Adopted	Incr/Decr	Actuals	Revised Budget	Balanced	Adopted	Incr/Decr
26	130000	Vocational Curriculum	0.00	0.00	0.00	0.00	16,987	28,244	0	0	0
27	140000	Physical Curriculum	0.00	0.00	0.00	0.00	692	342	0	0	0
28	160000	Co-Curricular Activities	0.00	0.00	0.00	0.00	131,166	5,848	0	0	0
29	170000	Special Needs	0.00	0.00	0.00	0.00	0	177	0	0	0
30		Total Instruction	0.00	0.00	0.00	0.00	895,198	452,488	0	0	0
31	210000	Pupil Services	0.00	0.00	0.00	0.00	11,477	24,950	0	0	0
32	220000	Instructional Staff Svc	0.00	0.00	0.00	0.00	84,339	93,574	0	0	0
33	240000	School Bldg Admin	0.00	0.00	0.00	0.00	12,442	0	0	0	0
34	250000	Business Admin	0.00	0.00	0.00	0.00	92,507	146,021	0	0	0
35	260000	Central Services	0.00	0.00	0.00	0.00	0	2,820	0	0	0
36		Total Support Services	0.00	0.00	0.00	0.00	200,765	267,365	0	0	0
37	430000	Purchased Instruct Svcs	0.00	0.00	0.00	0.00	7,325	3,871	0	0	0
38		Total Non-Program Transactions	0.00	0.00	0.00	0.00	7,325	3,871	0	0	0
39		Total Fund 21 Special Revenue Trust Fund	0.00	0.00	0.00	0.00	1,103,288	723,723	0	0	0
27-Educational Services											
40	110000	Undifferentiated Curricul	3.90	3.90	0.00	(3.90)	437,480	662,242	442,014	442,014	0
41	120000	Regular Curriculum	0.00	0.00	0.00	0.00	(546)	0	0	0	0
42	140000	Physical Curriculum	0.20	0.00	0.00	0.00	0	(9,352)	0	0	0
43	150000	Special Education Curricu	808.15	776.11	0.00	(776.11)	51,614,535	50,858,646	50,900,365	50,977,544	77,179
44	170000	Special Needs	3.45	3.45	0.00	(3.45)	343,076	307,080	297,045	292,179	(4,867)
45		Total Instruction	815.70	783.46	0.00	(783.46)	52,394,545	51,818,616	51,639,424	51,711,736	72,312
46	210000	Pupil Services	133.55	131.36	0.00	(131.36)	11,834,488	10,604,165	11,355,752	11,173,285	(182,466)
47	220000	Instructional Staff Svc	20.72	20.20	0.00	(20.20)	3,441,023	2,828,657	2,382,112	2,372,113	(9,999)
48	230000	District Administration	0.00	0.00	0.00	0.00	31,047	0	0	0	0
49	250000	Business Admin	0.00	0.00	0.00	0.00	3,409,083	3,475,273	3,104,486	3,104,486	0
50	260000	Central Services	1.00	1.00	0.00	(1.00)	139,478	128,864	81,454	81,454	0
51	270000	Insurance & Judgements	0.00	0.00	0.00	0.00	291,549	0	283,485	283,485	0

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			2012-2013	2013-2014	2013-2014	2013-2014	2011-2012	2012-2013	2013-2014	2013-2014	2013-2014
			Revised Budget	Balanced	Adopted	Incr/Decr	Actuals	Revised Budget	Balanced	Adopted	Incr/Decr
52		Total Support Services	155.27	152.56	0.00	(152.56)	19,146,668	17,036,960	17,207,289	17,014,823	(192,465)
53	410000	Interfund Operating Trans	0.00	0.00	0.00	0.00	201,798	3,998	166,556	166,556	0
54	430000	Purchased Instruct Svcs	0.00	0.00	0.00	0.00	22,055	552,266	20,000	20,000	0
55	490000	Other Non-Prog Transactio	0.00	0.00	0.00	0.00	41,469	0	0	0	0
56		Total Non-Program Transactions	0.00	0.00	0.00	0.00	265,321	556,264	186,556	186,556	0
57		Total Fund 27 Educational Services	970.97	936.02	0.00	(936.02)	71,806,534	69,411,840	69,033,269	68,913,116	(120,153)
30-Debt Service											
58	280000	Debt Services	0.00	0.00	0.00	0.00	4,862,038	4,240,725	4,245,126	4,245,126	0
59		Total Support Services	0.00	0.00	0.00	0.00	4,862,038	4,240,725	4,245,126	4,245,126	0
60		Total Fund 30 Debt Service	0.00	0.00	0.00	0.00	4,862,038	4,240,725	4,245,126	4,245,126	0
38-Non-Ref Debt Service Fund											
61	280000	Debt Services	0.00	0.00	0.00	0.00	21,407,756	0	2,192,174	2,192,174	0
62		Total Support Services	0.00	0.00	0.00	0.00	21,407,756	0	2,192,174	2,192,174	0
63		Total Fund 38 Non-Ref Debt Service Fund	0.00	0.00	0.00	0.00	21,407,756	0	2,192,174	2,192,174	0
41-Capital Expansion Fund											
64	250000	Business Admin	11.48	22.00	0.00	(22.00)	3,660,716	6,601,809	5,804,068	5,995,935	191,867
65	270000	Insurance & Judgements	0.00	0.00	0.00	0.00	4,178	0	4,065	4,065	0
66		Total Support Services	11.48	22.00	0.00	(22.00)	3,664,894	6,601,809	5,808,133	6,000,000	191,867
67		Total Fund 41 Capital Expansion Fund	11.48	22.00	0.00	(22.00)	3,664,894	6,601,809	5,808,133	6,000,000	191,867
47-QZAB/QSCB Funds											
68	250000	Business Admin	0.00	0.00	0.00	0.00	554,403	0	0	0	0
69		Total Support Services	0.00	0.00	0.00	0.00	554,403	0	0	0	0
70		Total Fund 47 QZAB/QSCB Funds	0.00	0.00	0.00	0.00	554,403	0	0	0	0
50-Food Service											

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2013-2014 Budgets by Fund/Function			-----FTE-----				-----Expenditures-----				
			2012-2013	2013-2014	2013-2014	2013-2014	2011-2012	2012-2013	2013-2014	2013-2014	2013-2014
			Revised Budget	Balanced	Adopted	Incr/Decr	Actuals	Revised Budget	Balanced	Adopted	Incr/Decr
71	250000	Business Admin	109.92	106.43	0.00	(106.43)	10,300,766	10,208,302	10,737,198	10,733,356	(3,841)
72		Total Support Services	109.92	106.43	0.00	(106.43)	10,300,766	10,208,302	10,737,198	10,733,356	(3,841)
73		Total Fund 50 Food Service	109.92	106.43	0.00	(106.43)	10,300,766	10,208,302	10,737,198	10,733,356	(3,841)
61-High School Student Activity											
74	620000		0.00	0.00	0.00	0.00	994,517	0	0	0	0
75	640000		0.00	0.00	0.00	0.00	127,037	0	0	0	0
76	660000		0.00	0.00	0.00	0.00	161,490	0	0	0	0
77		Total Student Activities	0.00	0.00	0.00	0.00	1,283,044	0	0	0	0
78		Total Fund 61 High School Student Activity	0.00	0.00	0.00	0.00	1,283,044	0	0	0	0
62-Middle School Student Activit											
79	610000		0.00	0.00	0.00	0.00	229	0	0	0	0
80	620000		0.00	0.00	0.00	0.00	186,207	0	0	0	0
81	640000		0.00	0.00	0.00	0.00	1,050	0	0	0	0
82	660000		0.00	0.00	0.00	0.00	311,190	0	0	0	0
83		Total Student Activities	0.00	0.00	0.00	0.00	498,676	0	0	0	0
84		Total Fund 62 Middle School Student Activit	0.00	0.00	0.00	0.00	498,676	0	0	0	0
63-Elementary School Student Acti											
85	610000		0.00	0.00	0.00	0.00	895	0	0	0	0
86	620000		0.00	0.00	0.00	0.00	11,372	0	0	0	0
87	640000		0.00	0.00	0.00	0.00	1,427	0	0	0	0
88	660000		0.00	0.00	0.00	0.00	374,720	0	0	0	0
89		Total Student Activities	0.00	0.00	0.00	0.00	388,414	0	0	0	0
90		Total Fund 63 Elementary School Student Acti	0.00	0.00	0.00	0.00	388,414	0	0	0	0
71-Expendable Trust											
91	110000	Undifferentiated Curricul	0.00	0.00	0.00	0.00	1,427	1,900	0	0	0

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2013-2014 Budgets by Fund/Function			-----FTE-----				-----Expenditures-----				
			2012-2013	2013-2014	2013-2014	2013-2014	2011-2012	2012-2013	2013-2014	2013-2014	2013-2014
			Revised Budget	Balanced	Adopted	Incr/Decr	Actuals	Revised Budget	Balanced	Adopted	Incr/Decr
92	120000	Regular Curriculum	0.00	0.00	0.00	0.00	26,229	9,315	0	0	0
93	130000	Vocational Curriculum	0.00	0.00	0.00	0.00	287	0	0	0	0
94		Total Instruction	0.00	0.00	0.00	0.00	27,944	11,215	0	0	0
95	220000	Instructional Staff Svc	0.00	0.00	0.00	0.00	60,162	58,370	0	0	0
96	250000	Business Admin	0.00	0.00	0.00	0.00	0	4,750	0	0	0
97		Total Support Services	0.00	0.00	0.00	0.00	60,162	63,120	0	0	0
98	420000	Scholarships & Awards	0.00	0.00	0.00	0.00	136,508	0	0	0	0
99		Total Non-Program Transactions	0.00	0.00	0.00	0.00	136,508	0	0	0	0
100		Total Fund 71 Expendable Trust	0.00	0.00	0.00	0.00	224,614	74,335	0	0	0
75-Non-Expendable Trust											
101	410000	Interfund Operating Trans	0.00	0.00	0.00	0.00	98	0	0	0	0
102		Total Non-Program Transactions	0.00	0.00	0.00	0.00	98	0	0	0	0
103		Total Fund 75 Non-Expendable Trust	0.00	0.00	0.00	0.00	98	0	0	0	0
80-Community Service											
104	110000	Undifferentiated Curricul	10.75	10.75	0.00	(10.75)	458,512	19,487	151,155	150,828	(327)
105	120000	Regular Curriculum	0.00	0.00	0.00	0.00	1,700	0	0	0	0
106		Total Instruction	10.75	10.75	0.00	(10.75)	460,212	19,487	151,155	150,828	(327)
107	210000	Pupil Services	0.00	0.00	0.00	0.00	0	14,719	0	0	0
108	220000	Instructional Staff Svc	10.88	16.99	0.00	(16.99)	1,045,627	1,663,253	1,494,005	1,299,549	(194,456)
109	240000	School Bldg Admin	2.00	2.00	0.00	(2.00)	77,137	502,750	384,145	377,118	(7,027)
110	250000	Business Admin	10.50	12.02	0.00	(12.02)	780,818	1,380,904	1,001,797	995,706	(6,090)
111	260000	Central Services	1.00	1.00	0.00	(1.00)	3,548	65,035	71,438	71,204	(234)
112		Total Support Services	24.38	32.01	0.00	(32.01)	1,907,129	3,626,661	2,951,385	2,743,577	(207,807)
113	300000	Community Services	19.79	20.29	0.00	(20.29)	2,139,283	2,114,856	2,398,028	2,376,315	(21,713)
114	340000	Recreation-Admin	37.00	35.70	0.00	(35.70)	8,006,043	8,860,769	9,842,684	9,695,359	(147,324)
115	390000	Other Community Services	3.00	3.00	0.00	(3.00)	353,408	307,629	316,350	351,761	35,411

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			Revised Budget	Balanced	Adopted	Incr/Decr	Actuals	Revised Budget	Balanced	Adopted	Incr/Decr
116		Total Community Services	59.79	58.99	0.00	(58.99)	10,498,734	11,283,253	12,557,062	12,423,436	(133,626)
117	410000	Interfund Operating Trans	0.00	0.00	0.00	0.00	16,643	28,915	29,491	29,491	0
118	430000	Purchased Instruct Svcs	0.00	0.00	0.00	0.00	266,048	293,029	298,890	292,462	(6,428)
119		Total Non-Program Transactions	0.00	0.00	0.00	0.00	282,691	321,944	328,381	321,953	(6,428)
120		Total Fund 80 Community Service	94.92	101.75	0.00	(101.75)	13,148,766	15,251,346	15,987,983	15,639,795	(348,188)
90-WISC Sch Consort Fiscal Agent											
121	250000	Business Admin	0.00	0.00	0.00	0.00	845,170	0	0	0	0
122		Total Support Services	0.00	0.00	0.00	0.00	845,170	0	0	0	0
123	410000	Interfund Operating Trans	0.00	0.00	0.00	0.00	1,000	0	0	0	0
124		Total Non-Program Transactions	0.00	0.00	0.00	0.00	1,000	0	0	0	0
125		Total Fund 90 WISC Sch Consort Fiscal Agent	0.00	0.00	0.00	0.00	846,170	0	0	0	0
92-Madison Area Diversity Consort											
126	260000	Central Services	0.00	0.00	0.00	0.00	7,101	0	0	0	0
127		Total Support Services	0.00	0.00	0.00	0.00	7,101	0	0	0	0
128		Total Fund 92 Madison Area Diversity Consort	0.00	0.00	0.00	0.00	7,101	0	0	0	0
99-Student Prgm Coop-Fiscal Agent											
129	120000	Regular Curriculum	0.40	0.00	0.00	0.00	176,091	30,149	0	0	0
130	130000	Vocational Curriculum	0.00	0.00	0.00	0.00	97,720	109,255	111,440	111,440	0
131		Total Instruction	0.40	0.00	0.00	0.00	273,811	139,404	111,440	111,440	0
132	220000	Instructional Staff Svc	1.40	1.00	0.00	(1.00)	207,242	239,686	239,397	237,874	(1,524)
133	250000	Business Admin	0.00	0.00	0.00	0.00	0	3,725	0	0	0
134		Total Support Services	1.40	1.00	0.00	(1.00)	207,242	243,411	239,397	237,874	(1,524)
135	410000	Interfund Operating Trans	0.00	0.00	0.00	0.00	6,530	7,352	7,499	7,499	0
136	430000	Purchased Instruct Svcs	0.00	0.00	0.00	0.00	10,195	0	0	0	0

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			2012-2013	2013-2014	2013-2014	2013-2014	2011-2012	2012-2013	2013-2014	2013-2014	2013-2014
			Revised Budget	Balanced	Adopted	Incr/Decr	Actuals	Revised Budget	Balanced	Adopted	Incr/Decr
137		Total Non-Program Transactions	0.00	0.00	0.00	0.00	16,725	7,352	7,499	7,499	0
138		Total Fund 99 Student Prgm Coop-Fiscal Agent	1.80	1.00	0.00	(1.00)	497,778	390,167	358,337	356,813	(1,524)
		REPORT TOTAL	4,095.39	4,056.48	0.00	(4,056.48)	439,560,124	435,478,468	439,389,289	433,637,640	(5,751,649)