

# **SUPPLEMENTARY MATERIALS**

**Senior Tax Exchange Program (STEP)**  
**Background Information and Considerations for MMSD**  
Prepared 7/15/13 by Kathy Price

**What is it?**

A property tax rebate program for volunteer tutors age 55 or over

**Who would be eligible?**

Volunteer tutors age 55 or older living in the Madison Metro School District with an annual family income of less than \$70,000 as defined by the prior year's Federal Income Tax Form

**Participation requirements:**

- Volunteers register with the school district annually.
- Volunteers serve in MMSD elementary schools and tutor through the Schools of Hope (SOH) program. They are initially screened by SOH tutor coordinators, interviewed annually, and matched with students based on teacher requests.
- Volunteers must work a minimum of 20 hours in a calendar year before payment is triggered. Volunteers can earn a maximum of 66 hours per calendar year. Payment is at the rate of \$6.50 per hour for a maximum of \$429 per participant per calendar year.
- Volunteers log their hours, obtain a school staff verifying signature, and submit their log directly to the school district's Accounting office. The Accounting office tracks hours for each individual and generates a two-party check to the individual and the City of Madison by the end of December.

**To consider:**

1. The Sun Prairie Area School District (SPASD), which partners with MMSD in the elementary Schools of Hope program, has operated a STEP program for the past ten years. Last year they had eight STEP participants in elementary schools districtwide, and in 2011-12 they had 12. The SPASD STEP coordinator has shared all of their program info and templates with us. It would not be difficult to modify these for MMSD.
2. Of MMSD's (over 55) elementary volunteers tutoring in the 2012-13, approximately 190 (of ~ 275) tutored a minimum of 20 hours. The average number of annual hours logged by volunteers age 55 and over is 37 hours. Without further surveying, we have no way of estimating how many of these individuals 1) would be interested in this program, and/or 2) would qualify based on the income guidelines. We may want to cap enrollment for 2013-14 until we can gauge community interest. The criteria for participation might include MMSD volunteer history (with priority given to longer-term volunteers), actual income level (if we are willing to request more specific data from individuals and they are willing to provide it), and/or using a first-to-apply, first-served basis.
3. We could choose to launch STEP with returning elementary volunteers only. If we began the program in September 2013 we would not reimburse for hours served during January - June in the 2012-13 school year because individuals were not enrolled nor were specific STEP hours logged and reported. Going forward we would tally hours for the full calendar year ending in December.
4. We currently use a generic Volunteer Application form available on the District website (and used when we recruit in the community) that could be revised to include a line for prospective elementary tutors to indicate their possible interest in the STEP program. This form presently includes a similar line for prospective UW-Madison work study students; it helps us direct their applications more efficiently. We would not modify the required Volunteer Disclosure Statement that is processed through MMSD Human Resources for new volunteers.

## MMSD 2013-14 Budget Development

### Responses to Recent Questions from Board Members:

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July 15, 2013:

- 1) With a levy increase of 4.47%, what is the amount of the under-levy and how much of this can be carried over to next year?**

The Executive Summary (pg. 1) includes a table which reports “unused taxing authority” of \$12.6 million. This amount is computed as follows:

Use of Equity in Lieu of Tax Levy in the Debt Service Fund	\$2.6 million
Use of Equity in Lieu of Tax Levy in the Community Service Fund	\$1.5 million
Revenue Limit (Fund 10, 27, 38, 41) <u>Under Levy</u>	<u>\$8.5 million</u>
Total	\$12.6 million

Within the Revenue Limit under levy of \$8.5 million, a total of \$7.3 million can be carried over into the calculation of MMSD tax levy authority in the 2014-15 school year. The difference (\$1.2 million) was related to an Energy Exception to the Revenue Limit. Although the unused 2013-14 portion of the Energy Exception cannot be carried over, the Board has an annual option to use this \$1.2 million Energy Exception.

- 2) Will an under levy in 2013-14 produce an increase in equalization aid in 2014-15?**

Although an under levy in 2011-12 produced an increase in equalization aid in 2012-13, it is too early to determine whether an under levy in 2013-14 will produce an increase in equalization aid in 2014-15. We can say that MMSD’s ‘shared cost per pupil’ will be lower this year than last, and this is one of the key factors which would help increase equalization aid for 2014-15. We will run forecast models beginning this summer to predict the aid level for 2014-15

- 3) General Fund expenditures for 2013-14 are \$3.0 million less than last year despite an increase in salaries and an increase in the cost of employee benefits. How is this possible?**

General Fund expenditures for personnel costs are nearly flat, with increases in salaries and benefits offset by retirement savings and a tighter staffing plan. The major cost reductions in the budget are related to several one-time expenditures authorized in the 2012-13 budget for technology and capital projects which do not recur in 2013-14.

- 4) The 2013-14 budget includes step advancement and a 1% salary increase for teachers. Can you illustrate the impact of salary and benefit changes for a typical MMSD teacher over the past several years?

Example MMSD Teacher Mid Career:	2010-11	2011-12	2012-13	2013-14	2013-14 Without 1%
Salary Placement	Masters Step 7	Masters Step 8	Masters Step 9	Masters Step 10 or	Masters Step 10
Salary Amount	41,192	42,746	44,300	46,313	45,855
Step Advancement?	Yes	Yes	Yes	Yes	Yes
Salary Schedule Increase?	No	No	No	1%	No
Employee Benefits:					
Employee Payment for WRS	None	5.90%	6.65%	7.00%	7.00%
Employee Premium Contribution for Health Insurance	None	None	None	None	None
Salary w/ Adjustment for WRS (Before State and Federal Taxes)	41,192	40,224	41,457	43,321	42,863
% Compared to Prior Year		-2.35%	3.07%	4.49% or	3.39%

Notes:

The table above uses a mid-career example which includes annual step movement. Not all teachers are eligible for step movement.

The table above does not include the impact of FICA changes, which were temporarily decreased by 2% for all earners in calendar year 2011 and 2012, and were then increased by 2% in 2013.

#### 5) Can MMSD Expenditures be Reported on an "All Funds" basis?

Yes, although it has to be carefully explained. Typically, transfers between Funds have to be eliminated so that expenditures are not double counted. Beyond that simple adjustment, Non-Operating Funds can have large swings in annual expenditures (typically the result of a bond-refinancing or a major facility project) which can mask the year-to-year financial results of the Operating Funds. MMSD Expenditures can be reported in any format which the Board prefers.

**July 24, 2013:**

**6) Will MMSD produce a multi-year revenue forecast which includes an estimate of equalization aid and the local tax levy?**

Multi-year budget forecasting is particularly important for MMSD. In recent years, large annual changes in equalization aid have resulted in a 'peaks and valleys' cycle for the MMSD tax levy. We intend to stabilize the tax levy over the long-term with the help of accurate forecasting.

Since 2009-10, the following factors have contributed to the volatility of MMSD's funding:

- Introduction of 4K in 2011-12, which sharply increased MMSD enrollment
- Large annual changes in state equalization aid
- Year-to-year efforts to manage the tax levy rather than a multi-year strategy

MMSD's revenue streams should begin to stabilize over the next two years with the 4K program fully factored into the equalization aid formula and the revenue limit formula.

MMSD will forecast the impact of the proposed 2013-14 budget on the ensuing 2014-15 and 2015-16 budgets, with special emphasis on the strategic use of carried-over tax levy authority and its' potential impact on future equalization aid and tax levies. A draft of the most recent long-term revenue forecast is attached (Appendix A). The forecast is updated regularly and, like any forecast, is subject to change as more information becomes available.

**7) The 2013-14 Executive Summary of the budget proposal includes a seven page Expenditure Summary. The Expenditure Summary has an FTE (Full-Time Equivalent Staffing) column which is left blank in this draft. Can a report be run which includes FTE?**

Yes, see attached (Appendix B)

**8) Can a report be run which compares the 2013-14 June Budget Proposal to the Prior Year Budget, with notations for major fluctuations in year-over-year expenditures?**

Yes, see attached (included in Appendix B)

**9) Fund 38, which accounts for annual principal and interest payments on certain MMSD debt, (Executive Summary, page 7) shows an inconsistent level of activity. Why is this so?**

Debt issues accounted for in this Fund were refinanced in 2010 and 2012. After 2013-14, this Fund will require an annual tax levy of \$3.1 to \$4.6 million until 2025. See attached (Appendix C).

- 10) MMSD authorized \$12.3 million in maintenance projects in the 2012-13 budget (aside from the \$10.1 million energy efficiency HVAC project at West High School). Please provide an update on these maintenance activities.**

Maintenance projects totaling \$12.3 million were budgeted for in the General Fund (\$6.1 million), the Capital Projects Fund (\$5.5 million) and the Community Service Fund (\$0.7 million). This level of funding was almost double the typical annual allocation. See attached detail (Appendix D) of the projects, costs, and status of these 2012-13 authorizations.

- 11) The 2013-14 budget proposal includes \$6.2 million for maintenance projects. Please provide an update on this.**

The 2013-14 budget includes a \$6.2 million allocation for maintenance projects, almost all of which most is accounted for in an account designated for this purpose (Fund 41). Development of the projects list begins by allocating resources by project type, as seen below. The next step will be to identify specific projects within each project type.

Roofs	1,000,000
Partial Funding for the West High Energy Project	700,000
HVAC	1,000,000
Paving/Site Work (Sidewalks, Landscaping)	750,000
Interiors (Lighting, Floors, Ceilings)	750,000
Exteriors (Windows, Doors, Tuckpointing)	750,000
Material for Projects Performed by In-house Trades Staff	700,000
School Specific Improvements as Directed (Lockers, Remodels, Etc.)	550,000
Total	6,200,000

- 12) The MMSD budget process includes the MSCR (community recreation) budget. How are the priorities of MMSD integrated with MSCR? For example, after-school options for students?**

The budget development process for MSCR is informed by the overall strategic direction of the school district. With a zero-based budget process for 2014-15, every program is reviewed to ensure alignment with MMSD goals and efficient use of resources.

- 13) The 2013-14 Executive Summary of the budget proposal indicates that General Fund expenditures are decreasing in 2013-14 as compared to 2012-13. Will this reduction impact any instructional programs or departments?**

The reduction in General Fund expenditures occurs because the base year (2012-13) included many one-time-only capital maintenance projects and technology infrastructure projects which will not recur in 2013-14.

**14) Will the Dinner Program at Memorial High School continue in 2013-14?**

Yes, it will continue. The Memorial High "Supper Program" was started in November, 2012. The program provided over 8,000 meals on a total of 93 nights. Meals were provided on a Monday thru Thursday schedule. The "Supper Program" is funded by the federal Child and Adult Care Food Program. To qualify, facilities must be located in an area where at least 50 % of the Children are eligible for free or reduced price school meals.

The purpose of the program at Memorial High is to provide a healthy meal for students participating in after school activities such as tutoring, mentoring, study hall and athletics.

## Appendix A:

Long-Term Revenue Forecast with 2013-14 as the Base Year



# DRAFT

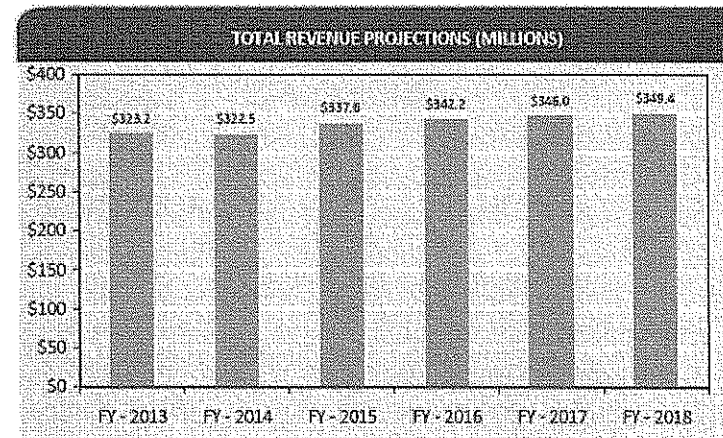
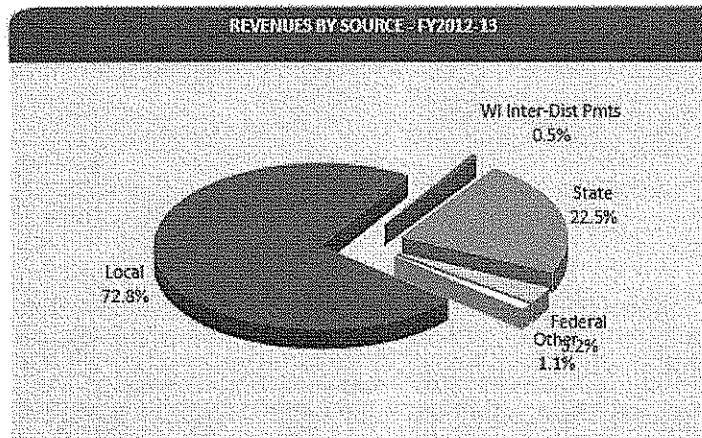
Revised Base



## Madison Metropolitan School District

### Fund 10 - General Fund - Revenue Analysis

	BUDGET FY - 2013	FY - 2014	%Δ	FY - 2015	%Δ	REVENUE PROJECTIONS FY - 2016	%Δ	FY - 2017	%Δ	FY - 2018	%Δ
<b>LOCAL</b>											
Taxes	\$230,315,185	\$240,916,123	4.6%	\$247,113,296	2.6%	\$254,585,272	3.0%	\$254,167,540	-0.2%	\$258,525,247	1.7%
Other Local Revenue	\$4,810,943	\$4,064,639	-15.5%	\$4,070,002	0.1%	\$4,071,355	0.0%	\$4,070,152	0.0%	\$4,070,303	0.0%
<b>TOTAL LOCAL REVENUE</b>	<b>\$235,126,128</b>	<b>\$244,980,762</b>	<b>4.19%</b>	<b>\$251,183,298</b>	<b>2.53%</b>	<b>\$258,656,627</b>	<b>2.98%</b>	<b>\$258,237,693</b>	<b>-0.16%</b>	<b>\$262,595,549</b>	<b>1.69%</b>
WI INTER-DIST PMTS	\$1,559,428	\$1,940,912	24.5%	\$1,826,050	-5.9%	\$1,769,490	-3.1%	\$1,772,345	0.2%	\$1,802,340	1.7%
OUTSIDE WI INTER-DIST PMTS	\$0	\$0		\$0		\$0		\$0		\$0	
INTERMEDIATE SOURCES	\$0	\$0		\$0		\$0		\$0		\$0	
<b>STATE</b>											
Categorical Aid	\$4,320,678	\$5,245,089	21.4%	\$7,044,007	34.3%	\$7,058,624	0.2%	\$7,099,304	0.6%	\$7,091,727	-0.1%
Equalization Aid	\$59,716,595	\$50,840,743	-14.9%	\$58,416,255	14.9%	\$55,558,194	-4.9%	\$59,710,640	7.5%	\$58,661,618	-1.8%
Other State Revenue	\$8,759,977	\$9,498,753	8.4%	\$9,342,322	-1.6%	\$9,402,886	0.6%	\$9,404,023	0.0%	\$9,442,370	0.4%
<b>TOTAL STATE REVENUE</b>	<b>\$72,797,249</b>	<b>\$65,584,585</b>	<b>-9.91%</b>	<b>\$74,802,584</b>	<b>14.06%</b>	<b>\$72,019,704</b>	<b>-3.72%</b>	<b>\$76,213,967</b>	<b>5.82%</b>	<b>\$75,195,715</b>	<b>-1.34%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>\$10,232,419</b>	<b>\$8,357,018</b>	<b>-18.3%</b>	<b>\$8,357,018</b>	<b>0.0%</b>	<b>\$8,357,018</b>	<b>0.0%</b>	<b>\$8,357,018</b>	<b>0.0%</b>	<b>\$8,357,018</b>	<b>0.0%</b>
<b>OTHER REVENUE</b>	<b>\$3,446,356</b>	<b>\$1,601,187</b>	<b>-53.5%</b>	<b>\$1,430,271</b>	<b>-10.7%</b>	<b>\$1,430,271</b>	<b>0.0%</b>	<b>\$1,430,271</b>	<b>0.0%</b>	<b>\$1,430,271</b>	<b>0.0%</b>
<b>TOTAL REVENUE</b>	<b>\$323,161,580</b>	<b>\$322,464,464</b>	<b>-0.22%</b>	<b>\$337,599,221</b>	<b>4.69%</b>	<b>\$342,233,110</b>	<b>1.37%</b>	<b>\$346,011,294</b>	<b>1.10%</b>	<b>\$349,380,893</b>	<b>0.97%</b>



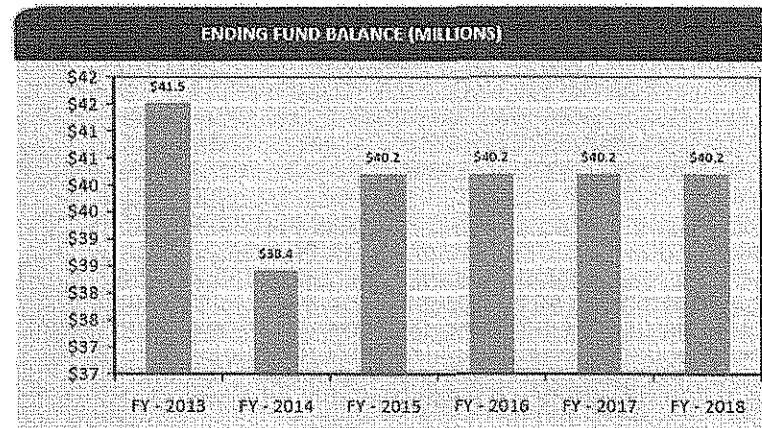
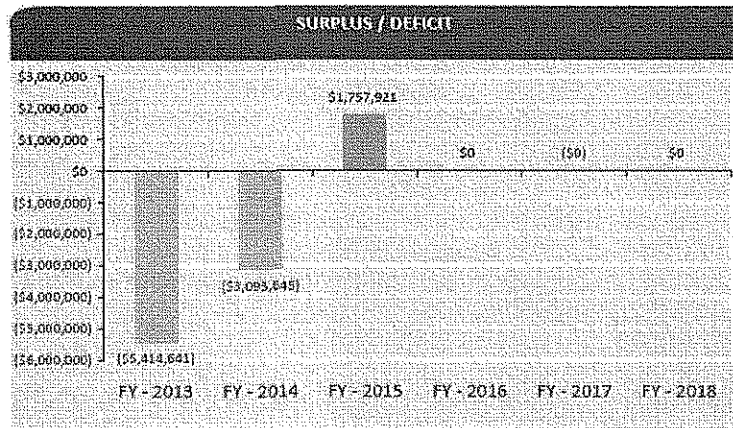
# DRAFT

Revised Base



## Madison Metropolitan School District Fund 10 - General Fund - Projection Summary

	BUDGET FY - 2013	FY - 2014	% Δ	FY - 2015	% Δ	FY - 2016	% Δ	FY - 2017	% Δ	FY - 2018	% Δ
<b>REVENUE</b>											
Local Sources	\$235,126,128	\$244,980,762	4.2%	\$251,183,298	2.5%	\$258,656,627	3.0%	\$258,237,693	-0.2%	\$262,595,549	1.7%
State Sources	\$72,797,249	\$65,584,585	-9.9%	\$74,802,584	14.1%	\$72,019,704	-3.7%	\$76,213,967	5.8%	\$75,195,715	-1.3%
Federal Sources	\$10,232,419	\$8,357,018	-18.3%	\$8,357,018	0.0%	\$8,357,018	0.0%	\$8,357,018	0.0%	\$8,357,018	0.0%
Other	\$5,005,784	\$3,542,099	-29.2%	\$3,256,321	-8.1%	\$3,199,761	-1.7%	\$3,202,616	0.1%	\$3,232,611	0.9%
<b>TOTAL REVENUE</b>	<b>\$323,161,580</b>	<b>\$322,464,464</b>	<b>-0.22%</b>	<b>\$337,599,221</b>	<b>4.69%</b>	<b>\$342,233,110</b>	<b>1.37%</b>	<b>\$346,011,294</b>	<b>1.10%</b>	<b>\$349,380,893</b>	<b>0.97%</b>
<b>EXPENDITURES</b>											
Salary and Benefits	\$229,927,897	\$234,539,043	2.0%	\$240,523,789	2.6%	\$246,611,115	2.5%	\$252,982,974	2.6%	\$259,662,162	2.6%
Other Objects	\$98,648,324	\$91,019,066	-7.7%	\$95,317,511	4.7%	\$95,621,994	0.3%	\$93,028,320	-2.7%	\$89,718,730	-3.6%
<b>TOTAL EXPENDITURES</b>	<b>\$328,576,221</b>	<b>\$325,558,109</b>	<b>-0.92%</b>	<b>\$335,841,300</b>	<b>3.16%</b>	<b>\$342,233,110</b>	<b>1.90%</b>	<b>\$346,011,294</b>	<b>1.10%</b>	<b>\$349,380,892</b>	<b>0.97%</b>
<b>SURPLUS / DEFICIT</b>	<b>(\$5,414,641)</b>	<b>(\$3,093,645)</b>		<b>\$1,757,921</b>		<b>\$0</b>		<b>(\$0)</b>		<b>\$0</b>	
Change over Previous Year		\$2,320,996		\$4,851,566		(\$1,757,921)		(\$0)		\$1	
<b>BEGINNING FUND BALANCE</b>	<b>\$46,943,263</b>	<b>\$41,528,622</b>		<b>\$38,434,977</b>		<b>\$40,192,898</b>		<b>\$40,192,898</b>		<b>\$40,192,898</b>	
<b>ENDING FUND BALANCE</b>	<b>\$41,528,622</b>	<b>\$38,434,977</b>		<b>\$40,192,898</b>		<b>\$40,192,898</b>		<b>\$40,192,898</b>		<b>\$40,192,898</b>	
<b>FUND BALANCE AS % OF EXPENDITURES</b>	<b>12.6%</b>	<b>11.8%</b>		<b>12.0%</b>		<b>11.7%</b>		<b>11.6%</b>		<b>11.5%</b>	



**Appendix B:**  
**2013-14 Expenditure Summary by Fund w/ FTE Included**

Appendix B - PART 1:

MMSD Revenues by Fund & Object/Source (Pages 1-5)

# Madison Metropolitan School District

## Proposed Revenues by Object

### Proposed Budget 2013-2014

#### Financial Information

2013-2014 Revenues			2011-2012	2012-2013	2013-2014	2013-2014	2013-2014
			Revenues	Revised Budget	Draft	Proposed	Incr/Decr
<b>Fund 10 General Fund</b>							
1	1110	Transfer from Gen Fund	1,000	7,552	0	0	(7,552)
2	1127	Interfund Transfer from Fund 27	201,798	163,290	166,556	166,556	3,266
3	1149	Interfund Transfer	0	14,373	0	0	(14,373)
4	1180	Transfer From Comm Srvc Fund	16,643	18,854	29,491	29,491	10,637
5	1199	Transfer from STW Fd99	6,530	4,809	3,774	3,774	(1,035)
6	1211	Current Property Tax	226,120,781	231,613,481	247,305,034	240,412,967	8,799,486
7	1212	Property Tax Chargebacks	144,001	70,000	233,150	233,150	163,150
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	(300,000)
10	1241	Tuition-Individuals	74,898	58,100	59,350	59,350	1,250
11	1243	All Co-Curric Except Athletics	227,507	219,606	0	0	(219,606)
12	1249	Other Payments Dist Services	0	1,250	0	0	(1,250)
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	(214,000)
17	1280	Interest On Investment	631,881	1,004,800	604,800	604,800	(400,000)
18	1292	Student Fees	2,206,464	1,326,298	1,352,824	1,352,824	26,526
19	000	No DPI Project	1,524,450	1,326,298	1,352,824	1,352,824	26,526
20	999	Local School Funds	682,014	0	0	0	0
21	1293	Bldg Rnt/Bldg Permit Fee	367,097	352,980	360,000	360,000	7,020
22	1295	Summer School Fees	56,290	38,000	56,532	56,532	18,532
23	1297	Student Fines	11,737	14,876	15,174	15,174	298
24	1299	Other Revenue-Misc	560,704	1,337,385	1,364,133	1,364,133	26,748
25	000	No DPI Project	366,973	292,020	297,860	297,860	5,840
26	999	Local School Funds	193,731	1,045,365	1,066,272	1,066,272	20,907
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	381,484
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	(15,500)
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)
33	1615	Integration Aid	137,598	513,370	454,854	454,854	(58,516)
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	(1,372,353)
36	322	Bilingual-Bicultural Aid	0	0	1,372,353	1,372,353	1,372,353
37	1619	Other Categorical Aid	0	1,324,950	0	2,041,575	716,625
38	1621	General State Aid	14,866,248	57,943,567	51,695,515	49,634,685	(8,308,882)
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	(164,751)
41	1630	State Special Projects Grants	75,547	23,232	0	0	(23,232)
42	395	Alcohol & Other Drug Abuse	15,122	23,232	0	0	(23,232)
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	425,823
47	332	SAGE (Stu Guar In Educ)	6,628,246	6,503,739	6,929,562	6,929,562	425,823
48	1660	St Rev Thru Local Units	5,743	0	0	0	0

# Madison Metropolitan School District

## Proposed Revenues by Object

### Proposed Budget 2013-2014

#### Financial Information

2013-2014 Revenues			2011-2012	2012-2013	2013-2014	2013-2014	2013-2014
			Revenues	Revised Budget	Draft	Proposed	Incr/Decr
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	86,191
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	5,645
53	400	Career & Tech Perkins	245,037	241,509	247,154	247,154	5,645
54	1730	Federal Special Proj Rev	3,483,629	2,552,989	2,167,910	2,970,467	417,478
55	334	Center for Disease Control-Bas	500	500	510	510	10
56	335	Educ For Homeless Childre	62,130	66,437	67,766	67,766	1,329
57	341	IDEA Flow Through	702,312	0	0	802,557	802,557
58	360	Charter Schools	218,077	301,617	0	0	(301,617)
59	365	Title IIA-Qual Teach/Prin	1,400,226	1,234,921	1,410,379	1,410,379	175,458
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	(96,066)
62	391	Title III-English Acquisi	592,572	538,024	363,416	363,416	(174,609)
63	538	Refugee School Impact	10,605	0	0	0	0
64	585	Advanced Placement Prgm	8,620	11,100	0	0	(11,100)
65	592	Safe & Support ScIs Public Aid	304,726	304,324	325,840	325,840	21,516
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	(1,663,028)
69	140	ESEA Title I-D Delinquent	9,054	19,268	0	0	(19,268)
70	141	ESEA Title I-A	6,266,744	6,336,242	4,692,482	4,692,482	(1,643,760)
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	209,103
76	1780	Fed Rev Thru St (Not DPI)	7,842,725	360,495	153,583	151,439	(209,056)
77	000	No DPI Project	84,522	218,695	153,583	151,439	(67,256)
78	595	ED Jobs	7,758,203	141,800	0	0	(141,800)
79	1790	Direct Rev Frm Fed Source	1,063,020	684,310	47,575	48,765	(635,545)
80	1964	Insurance Reimbursements	89,996	0	0	0	0
81	1971	Aidable Refund	3,408,620	400,000	500,000	500,000	100,000
82	1972	Non-Aidable Refund	8,733	0	0	0	0
83	1973	Miscellaneous Rebate	37,662	100,000	102,000	102,000	2,000
84	1989	Medical Service Reimbursement	70,443	0	0	0	0
85	1990	Miscellaneous	1,828	783,682	799,356	799,356	15,674
86	Total Fund 10 General Fund		312,661,837	323,161,580	328,262,849	322,463,616	(697,965)
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	1,964,564
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	3,064
95	1347	Tuition-Open Enroll-SES	59,936	203,982	208,062	208,062	4,080

**Madison Metropolitan School District**  
**Proposed Revenues by Object**  
**Proposed Budget 2013-2014**

Financial Information

2013-2014 Revenues			2011-2012	2012-2013	2013-2014	2013-2014	2013-2014
			Revenues	Revised Budget	Draft	Proposed	Incr/Decr
96	1349	Other Rev-Other District	5,098	0	0	0	0
97	019	Spec Ed Non-Aided Cost	5,098	0	0	0	0
98	1611	Handicapped Aid	17,151,947	16,847,787	16,325,506	16,325,506	(522,281)
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	20,000
102	1730	Federal Special Proj Rev	6,411,283	6,152,800	4,983,256	4,327,705	(1,825,095)
103	341	IDEA Flow Through	5,734,014	5,966,508	4,747,729	4,092,178	(1,874,331)
104	342	IDEA Discretionary	14,574	0	0	0	0
105	347	IDEA Preschool Entitlement	128,194	186,292	235,528	235,528	49,236
106	348	IDEA Preschool Discretionary	2,687	0	0	0	0
107	813	ARRA IDEA Flow-Thru	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	(143,056)
109	Total Fund 27 Educational Services		71,806,534	69,411,840	69,033,269	68,913,116	(498,724)
Fund 30 Debt Service							
110	1110	Transfer from Gen Fund	0	0	2,600,000	2,600,000	2,600,000
111	1211	Current Property Tax	6,976,381	2,054,223	1,603,576	1,603,576	(450,647)
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	4,204,926	4,204,926	2,149,353
Fund 38 Non-Ref Debt Service Fund							
114	1211	Current Property Tax	0	0	2,041,701	2,041,701	2,041,701
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	156,700
118	1971	Aidable Refund	45,900	0	0	0	0
119	Total Fund 38 Non-Ref Debt Service Fund		22,161,231	0	2,198,401	2,198,401	2,198,401
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	318,191
123	1280	Interest On Investment	6,298	0	0	0	0
124	Total Fund 41 Capital Expansion Fund		3,637,237	5,681,809	5,808,133	6,000,000	318,191
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	116,016
129	1149	Interfund Transfer	0	144,741	0	0	(144,741)
130	1251	Food Service Sales-Pupils	2,619,327	2,520,000	2,585,000	2,585,000	65,000
131	1252	Food Service Sales-Adults	93,514	77,650	87,750	87,750	10,100
132	1259	Food Service Sales-Other	51,584	40,000	46,000	46,000	6,000
133	1291	Gifts & Contributions	10,772	28,551	15,000	15,000	(13,551)
134	000	No DPI Project	10,772	15,000	15,000	15,000	0
135	586	Summer Food Srv Prgm	0	13,551	0	0	(13,551)
136	1299	Other Revenue-Misc	26,799	18,000	33,065	33,065	15,065
137	1617	Food Services-St Reimb	167,557	157,000	145,000	145,000	(12,000)
138	542	State School Lunch Aid	87,479	70,000	70,000	70,000	0

# Madison Metropolitan School District

## Proposed Revenues by Object

### Proposed Budget 2013-2014

Financial Information

2013-2014 Revenues		2011-2012	2012-2013	2013-2014	2013-2014	2013-2014
		Revenues	Revised Budget	Draft	Proposed	Incr/Decr
139	543 State School Breakfast Prgm	80,078	87,000	75,000	75,000	(12,000)
140	1714 Donated Commodities	556,154	513,000	573,000	573,000	60,000
141	000 No DPI Project	548,523	510,000	570,000	570,000	60,000
142	586 Summer Food Srv Prgm	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	455,225
144	546 Food Service Aid-Breakfast	1,475,005	1,427,300	1,575,000	1,575,000	147,700
145	547 Food Service Aid-Lunch	4,714,770	4,775,000	5,060,000	5,060,000	285,000
146	551 CACFP Supper Reimb	0	0	37,525	37,525	37,525
147	586 Summer Food Srv Prgm	458,304	475,000	460,000	460,000	(15,000)
148	1730 Federal Special Proj Rev	195,846	32,060	0	0	(32,060)
149	376 WI Fresh Fruit & Vegetable Prg	181,428	0	0	0	0
150	594 WI Fresh Fruit & Vegetable Prg	14,418	32,060	0	0	(32,060)
151	1971 Aidable Refund	200	0	0	0	0
152	<b>Total Fund 50 Food Service</b>	<b>10,369,831</b>	<b>10,208,302</b>	<b>10,737,198</b>	<b>10,733,356</b>	<b>525,054</b>
<b>Fund 61 High School Student Activity</b>						
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	<b>Total Fund 61 High School Student Activity</b>	<b>2,250,865</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund 62 Middle School Student Activity</b>						
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	<b>Total Fund 62 Middle School Student Activity</b>	<b>725,854</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund 63 Elementary School Student Activity</b>						
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	<b>Total Fund 63 Elem School Student Activity</b>	<b>559,599</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund 71 Expendable Trust</b>						
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	<b>Total Fund 71 Expendable Trust</b>	<b>263,889</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund 75 Non-Expendable Trust</b>						
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
181	<b>Total Fund 75 Non-Expendable Trust</b>	<b>98</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund 80 Community Service</b>						



# Madison Metropolitan School District

## Proposed Revenues by Object

### Proposed Budget 2013-2014

#### Financial Information

2013-2014 Revenues			2011-2012	2012-2013	2013-2014	2013-2014	2013-2014
			Revenues	Revised Budget	Draft	Proposed	Incr/Decr
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	(1,672,717)
184	1244	Local Payment for Service	78,278	64,000	84,500	84,500	20,500
185	1291	Gifts & Contributions	160,068	54,510	50,000	50,000	(4,510)
186	1292	Student Fees	33,380	31,400	31,600	31,600	200
187	1295	Summer School Fees	5,878	3,600	5,100	5,100	1,500
188	1296	Nontaxable Revenues MSCR	1,141,234	1,001,000	1,069,774	1,069,774	68,774
189	1298	Taxable Revenues MSCR	1,359,924	1,103,100	1,566,200	1,566,200	463,100
190	1299	Other Revenue-Misc	67,257	16,200	15,000	15,000	(1,200)
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	15,202
193	367	Title IV-B 21st Cent Clc	698,661	935,671	950,873	950,873	15,202
194	1770	Fed Rev Thru Local Units	338,209	233,000	230,600	230,600	(2,400)
195	Total Fund 80 Community Service		12,082,724	15,251,346	14,687,983	14,139,795	(1,111,551)
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 Diversity Consortium		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	(418)
202	1292	Student Fees	2,400	0	0	0	0
203	1343	Other Rev Ed Services	1,430	41,767	0	0	(41,767)
204	1349	Other Rev-Other District	186,141	160,774	163,938	163,938	3,165
205	1690	Oth Rev St Srcs-Not Dpi	106,378	111,652	96,849	96,849	(14,803)
206	1780	Fed Rev Thru St (Not DPI)	79,347	45,974	72,547	66,444	20,470
207	Total Fund 99 Co-Op Fiscal Agent		497,778	390,167	358,337	356,813	(33,354)
Total All Funds			448,888,521	426,160,617	435,291,095	429,010,022	2,849,405

Appendix B PART 2:

MMSD Expenditures by Fund and Object (Pages 1-5)

# Madison Metropolitan School District

## Proposed Expenditure by Fund

Financial Information

### Proposed Budget 2013-2014

2013-2014 Budgets by Fund/Function			FTE				Expenditures				
			2012-2013 Revised Budget	2013-2014 Draft	2013-2014 Proposed	2013-2014 Incr/Decr	2011-2012 Actuals	2012-2013 Revised Budget	2013-2014 Draft	2013-2014 Proposed	2013-2014 Incr/Decr
<b>10-General Fund</b>											
1	110000	Undifferentiated Curricul	875.57	861.92	861.92	(13.65)	60,500,083	66,921,117	68,574,069	68,850,434	1,929,317
2	120000	Regular Curriculum	966.62	964.27	962.27	(4.35)	71,774,216	76,618,853	74,376,989	73,776,885	(2,841,969)
3	130000	Vocational Curriculum	48.79	48.02	48.02	(0.77)	4,646,862	3,923,737	4,021,784	4,029,212	105,476
4	140000	Physical Curriculum	96.97	96.57	96.57	(0.40)	7,221,411	7,186,800	7,574,457	7,451,218	264,418
5	150000	Special Education Curricu	0.00	0.00	0.00	0.00	0	4,798	5,113	5,010	212
6	160000	Co-Curricular Activities	4.00	4.00	4.00	0.00	2,882,981	2,618,934	2,822,510	2,793,158	174,224
7	170000	Special Needs	2.00	2.00	2.00	0.00	419,395	287,672	299,684	297,301	9,629
8		<b>Total Instruction</b>	<b>1,993.95</b>	<b>1,976.78</b>	<b>1,974.78</b>	<b>(19.17)</b>	<b>147,444,948</b>	<b>157,561,910</b>	<b>157,674,606</b>	<b>157,203,217</b>	<b>(358,693)</b>
9	210000	Pupil Services	136.60	139.03	139.03	2.43	10,415,528	11,563,274	12,624,522	12,478,886	915,612
10	220000	Instructional Staff Svc	190.04	169.52	169.02	(21.02)	17,840,697	20,308,760	20,063,546	19,426,079	(882,682)
11	230000	District Administration	18.50	18.00	18.00	(0.50)	2,506,529	2,801,562	2,997,550	2,970,621	169,060
12	240000	School Bldg Admin	241.01	245.63	245.63	4.62	19,600,612	20,344,236	20,834,092	20,743,377	399,142
13	250000	Business Admin	264.87	281.04	280.04	15.17	37,178,207	44,166,141	42,155,871	39,786,751	(4,379,390)
14	260000	Central Services	60.33	58.28	58.28	(2.05)	11,487,498	12,613,628	9,392,386	9,272,895	(3,340,732)
15	270000	Insurance & Judgements	0.00	0.00	0.00	0.00	1,497,697	2,047,226	1,812,088	1,842,016	(205,210)
16	280000	Debt Services	0.00	0.00	0.00	0.00	155,227	152,409	155,457	152,114	(295)
17	290000	Other Support Services	1.00	1.00	1.00	0.00	7,973,427	6,878,614	8,188,380	6,139,360	(739,254)
18		<b>Total Support Services</b>	<b>912.35</b>	<b>912.50</b>	<b>911.00</b>	<b>(1.35)</b>	<b>108,655,421</b>	<b>120,875,849</b>	<b>118,223,892</b>	<b>112,812,100</b>	<b>(8,063,750)</b>
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	4,517,193
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	964,169
21	490000	Other Non-Prog Transactio	0.00	0.00	0.00	0.00	134,945	226,237	230,762	148,357	(77,880)
22		<b>Total Non-Program Transactions</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>52,865,415</b>	<b>50,138,462</b>	<b>55,128,572</b>	<b>55,541,943</b>	<b>5,403,482</b>
23		<b>Total Fund 10 General Fund</b>	<b>2,906.30</b>	<b>2,889.28</b>	<b>2,885.78</b>	<b>(20.52)</b>	<b>308,965,784</b>	<b>328,576,221</b>	<b>331,027,070</b>	<b>325,557,261</b>	<b>(3,018,960)</b>
<b>21-Special Revenue Trust Fund</b>											
24	110000	Undifferentiated Curricul	0.00	0.00	0.00	0.00	273,141	224,960	0	0	(224,960)
25	120000	Regular Curriculum	0.00	0.00	0.00	0.00	473,212	192,917	0	0	(192,917)
26	130000	Vocational Curriculum	0.00	0.00	0.00	0.00	16,987	28,244	0	0	(28,244)
27	140000	Physical Curriculum	0.00	0.00	0.00	0.00	692	342	0	0	(342)
28	160000	Co-Curricular Activities	0.00	0.00	0.00	0.00	131,166	5,848	0	0	(5,848)
29	170000	Special Needs	0.00	0.00	0.00	0.00	0	177	0	0	(177)
30		<b>Total Instruction</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>895,198</b>	<b>452,488</b>	<b>0</b>	<b>0</b>	<b>(452,488)</b>
31	210000	Pupil Services	0.00	0.00	0.00	0.00	11,477	24,950	0	0	(24,950)
32	220000	Instructional Staff Svc	0.00	0.00	0.00	0.00	84,339	93,574	0	0	(93,574)
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	(146,021)

# Madison Metropolitan School District

## Proposed Expenditure by Fund

Financial Information

### Proposed Budget 2013-2014

2013-2014 Budgets by Fund/Function			-----FTE-----				-----Expenditures-----				
			2012-2013 Revised Budget	2013-2014 Draft	2013-2014 Proposed	2013-2014 Incr/Decr	2011-2012 Actuals	2012-2013 Revised Budget	2013-2014 Draft	2013-2014 Proposed	2013-2014 Incr/Decr
35	260000	Central Services	0.00	0.00	0.00	0.00	0	2,820	0	0	(2,820)
36		<b>Total Support Services</b>	0.00	0.00	0.00	0.00	200,765	267,365	0	0	(267,365)
37	430000	Purchased Instruct Svcs	0.00	0.00	0.00	0.00	7,325	3,871	0	0	(3,871)
38		<b>Total Non-Program Transactions</b>	0.00	0.00	0.00	0.00	7,325	3,871	0	0	(3,871)
39		<b>Total Fund 21 Special Revenue Trust</b>	0.00	0.00	0.00	0.00	1,103,288	723,723	0	0	(723,723)
<b>27-Educational Services</b>											
40	110000	Undifferentiated Curricul	3.90	3.90	3.90	0.00	437,480	662,242	442,014	442,014	(220,228)
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	(0.20)	0	(9,352)	0	0	9,352
43	150000	Special Education Curricu	808.15	776.11	776.11	(32.04)	51,614,535	50,858,646	50,900,365	50,977,544	118,897
44	170000	Special Needs	3.45	3.45	3.45	0.00	343,076	307,080	297,045	292,179	(14,901)
45		<b>Total Instruction</b>	815.70	783.46	783.46	(32.24)	52,394,545	51,818,616	51,639,424	51,711,736	(106,880)
46	210000	Pupil Services	133.55	131.36	131.36	(2.19)	11,634,488	10,604,165	11,355,752	11,173,285	569,120
47	220000	Instructional Staff Svc	20.72	20.20	20.20	(0.52)	3,441,023	2,828,657	2,382,112	2,372,113	(456,544)
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	(370,787)
50	260000	Central Services	1.00	1.00	1.00	0.00	139,478	128,864	81,454	81,454	(47,410)
51	270000	Insurance & Judgements	0.00	0.00	0.00	0.00	291,549	0	283,485	283,485	283,485
52		<b>Total Support Services</b>	155.27	152.56	152.56	(2.71)	19,146,668	17,036,960	17,207,289	17,014,823	(22,136)
53	410000	Interfund Operating Trans	0.00	0.00	0.00	0.00	201,798	3,998	166,556	166,556	162,558
54	430000	Purchased Instruct Svcs	0.00	0.00	0.00	0.00	22,055	552,266	20,000	20,000	(532,266)
55	490000	Other Non-Prog Transactio	0.00	0.00	0.00	0.00	41,469	0	0	0	0
56		<b>Total Non-Program Transactions</b>	0.00	0.00	0.00	0.00	265,321	556,264	186,556	186,556	(369,708)
57		<b>Total Fund 27 Educational Services</b>	970.97	936.02	936.02	(34.95)	71,806,534	69,411,840	69,033,269	68,913,116	(498,724)
<b>30-Debt Service</b>											
58	280000	Debt Services	0.00	0.00	0.00	0.00	4,862,038	4,240,725	4,245,126	4,245,126	4,401
59		<b>Total Support Services</b>	0.00	0.00	0.00	0.00	4,862,038	4,240,725	4,245,126	4,245,126	4,401
60		<b>Total Fund 30 Debt Service</b>	0.00	0.00	0.00	0.00	4,862,038	4,240,725	4,245,126	4,245,126	4,401
<b>38-Non-Ref Debt Service Fund</b>											
61	280000	Debt Services	0.00	0.00	0.00	0.00	21,407,756	0	2,192,174	2,192,174	2,192,174
62		<b>Total Support Services</b>	0.00	0.00	0.00	0.00	21,407,756	0	2,192,174	2,192,174	2,192,174
63		<b>Total Fund 38 Non-Ref Debt Service Fund</b>	0.00	0.00	0.00	0.00	21,407,756	0	2,192,174	2,192,174	2,192,174
<b>41-Capital Expansion Fund</b>											
64	250000	Business Admin	11.48	22.00	22.00	10.52	3,660,716	6,601,809	5,804,068	5,995,935	(605,874)
65	270000	Insurance & Judgements	0.00	0.00	0.00	0.00	4,178	0	4,065	4,065	4,065
66		<b>Total Support Services</b>	11.48	22.00	22.00	10.52	3,664,894	6,601,809	5,808,133	6,000,000	(601,809)

# Madison Metropolitan School District

## Proposed Expenditure by Fund

### Proposed Budget 2013-2014

Financial Information

2013-2014 Budgets by Fund/Function			FTE				Expenditures				
			2012-2013 Revised Budget	2013-2014 Draft	2013-2014 Proposed	2013-2014 Incr/Decr	2011-2012 Actuals	2012-2013 Revised Budget	2013-2014 Draft	2013-2014 Proposed	2013-2014 Incr/Decr
67	Total Fund 41 Capital Expansion Fund		11.48	22.00	22.00	10.52	3,664,894	6,601,809	5,808,133	6,000,000	(601,809)
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											
71	250000	Business Admin	109.92	106.43	106.43	(3.49)	10,300,766	10,208,302	10,737,198	10,733,356	525,054
72	Total Support Services		109.92	106.43	106.43	(3.49)	10,300,766	10,208,302	10,737,198	10,733,356	525,054
73	Total Fund 50 Food Service		109.92	106.43	106.43	(3.49)	10,300,766	10,208,302	10,737,198	10,733,356	525,054
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		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		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		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	(1,900)
92	120000	Regular Curriculum	0.00	0.00	0.00	0.00	26,229	9,315	0	0	(9,315)
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	(11,215)
95	220000	Instructional Staff Svc	0.00	0.00	0.00	0.00	60,162	58,370	0	0	(58,370)
96	250000	Business Admin	0.00	0.00	0.00	0.00	0	4,750	0	0	(4,750)

# Madison Metropolitan School District

## Proposed Expenditure by Fund

### Proposed Budget 2013-2014

#### Financial Information

2013-2014 Budgets by Fund/Function			-----FTE-----				-----Expenditures-----				
			2012-2013 Revised Budget	2013-2014 Draft	2013-2014 Proposed	2013-2014 Incr/Decr	2011-2012 Actuals	2012-2013 Revised Budget	2013-2014 Draft	2013-2014 Proposed	2013-2014 Incr/Decr
97		Total Support Services	0.00	0.00	0.00	0.00	60,162	63,120	0	0	(63,120)
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	(74,335)
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	10.75	0.00	458,512	19,487	151,155	150,828	131,342
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	10.75	0.00	460,212	19,487	151,155	150,828	131,342
107	210000	Pupil Services	0.00	0.00	0.00	0.00	0	14,719	0	0	(14,719)
108	220000	Instructional Staff Svc	10.88	16.99	14.61	3.73	1,045,627	1,663,253	1,494,005	1,299,549	(363,704)
109	240000	School Bldg Admin	2.00	2.00	2.00	0.00	77,137	502,750	384,145	377,118	(125,632)
110	250000	Business Admin	10.50	12.02	12.02	1.52	780,818	1,380,904	1,001,797	995,706	(385,198)
111	260000	Central Services	1.00	1.00	1.00	0.00	3,548	65,035	71,438	71,204	6,169
112		Total Support Services	24.38	32.01	29.63	5.25	1,907,129	3,626,661	2,951,385	2,743,577	(883,084)
113	300000	Community Services	19.79	20.29	20.29	0.50	2,139,283	2,114,856	2,398,028	2,376,315	261,459
114	340000	Recreation-Admin	37.00	35.70	35.70	(1.30)	8,006,043	8,860,769	9,842,684	9,695,359	834,590
115	390000	Other Community Services	3.00	3.00	2.75	(0.25)	353,408	307,629	316,350	351,761	44,133
116		Total Community Services	59.79	58.99	58.74	(1.05)	10,498,734	11,283,253	12,557,062	12,423,436	1,140,182
117	410000	Interfund Operating Trans	0.00	0.00	0.00	0.00	16,643	28,915	29,491	29,491	576
118	430000	Purchased Instruct Svcs	0.00	0.00	0.00	0.00	266,048	293,029	298,890	292,462	(567)
119		Total Non-Program Transactions	0.00	0.00	0.00	0.00	282,691	321,944	328,381	321,953	9
120		Total Fund 80 Community Service	94.92	101.75	99.12	4.20	13,148,766	15,251,346	15,987,983	15,639,795	388,449
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	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	0.00	0.00	0.00	0.00	7,101	0	0	0	0

# Madison Metropolitan School District

## Proposed Expenditure by Fund

### Proposed Budget 2013-2014

Financial Information

2013-2014 Budgets by Fund/Function			FTE				Expenditures				
			2012-2013 Revised Budget	2013-2014 Draft	2013-2014 Proposed	2013-2014 Incr/Decr	2011-2012 Actuals	2012-2013 Revised Budget	2013-2014 Draft	2013-2014 Proposed	2013-2014 Incr/Decr
<b>99-Student Prgm Coop-Fiscal Agent</b>											
129	120000	Regular Curriculum	0.40	0.00	0.00	(0.40)	176,091	30,149	0	0	(30,149)
130	130000	Vocational Curriculum	0.00	0.00	0.00	0.00	97,720	109,255	111,440	111,440	2,185
131		<b>Total Instruction</b>	0.40	0.00	0.00	(0.40)	273,811	139,404	111,440	111,440	(27,964)
132	220000	Instructional Staff Svc	1.40	1.00	1.00	(0.40)	207,242	239,686	239,397	237,874	(1,813)
133	250000	Business Admin	0.00	0.00	0.00	0.00	0	3,725	0	0	(3,725)
134		<b>Total Support Services</b>	1.40	1.00	1.00	(0.40)	207,242	243,411	239,397	237,874	(5,538)
135	410000	Interfund Operating Trans	0.00	0.00	0.00	0.00	6,530	7,352	7,499	7,499	147
136	430000	Purchased Instruct Svcs	0.00	0.00	0.00	0.00	10,195	0	0	0	0
137		<b>Total Non-Program Transactions</b>	0.00	0.00	0.00	0.00	16,725	7,352	7,499	7,499	147
138		<b>Total Fund 99 Student Prgm Coop-Fiscal</b>	1.80	1.00	1.00	(0.80)	497,778	390,167	358,337	356,813	(33,354)
<b>REPORT TOTAL</b>			4,095.39	4,056.48	4,050.35	(45.04)	439,560,124	435,478,468	439,389,289	433,637,640	(1,840,828)

## **Explanatory Notes for the Report on Expenditures by Fund**

The notes below are intended to provide a brief explanation for those accounts which demonstrate a significant change in year-over-year budgeted expenditures. Note that some cost drivers, such as salary and benefit increases, will impact all departments.

### **Function 110000 Undifferentiated Instruction**

This account shows an increase in 2013-14 of \$1.9 million over the prior year budget. This function represents 4K through Grade 5 regular classroom instruction. As such, it is largely driven by personnel costs for teachers and assistants. The overall increase from the 2012-13 budget to the 2013-14 budget is 2.9%, which reflects salary and benefit impacts.

### **Function 120000 Regular Instruction**

\$2,841,969 less is budgeted in 2013-14 preliminary budget compared to the 2012-13 budget. \$2,569,363 in the 2012-13 budget was for one-time curricular expenditures related to Literacy Curriculum (Mondo) and Math Curriculum.

### **Function 210000**

\$915,612 more is budgeted in 2013-14 than in 2012-13. \$568,790 reflects the addition of Grants in 2013-14 Budget (Guidance Program). Also, \$259,214 reflects the services from Hanover and Value Added (VARC) being accounted for here rather than in a grant.

### **Function 220000**

\$882,682 less is budgeted in the 2013-14 preliminary budget than in the 2012-13 budget. \$376,667 represents a reduction in grant funding. \$132,041 represents a reduction due to reclassification of staff into the C&A dept. (Math. \$126,417 represents a reduction in materials.

### **Function 250000**

\$4,379,390 less budgeted in the 2013-14 Preliminary Budget than in the 2012-13 budget. This reduction reflects a step down in funding for maintenance projects compared to the prior year.

### **Function 260000**

\$3,340,732 less is budgeted in the 2013-14 Preliminary Budget than in the 2012-13 budget. \$3,240,551 in the 2012-13 budget was for one-time technology projects. These dollars were removed from the 2013-14 budget.

### **Function 290000**

\$739,254 less is budgeted in the 2013-14 preliminary budget than in the 2012-13 budget. The Teacher Emeritus Retirement Plan fluctuates from year to year based on the number of retirees eligible under the program.

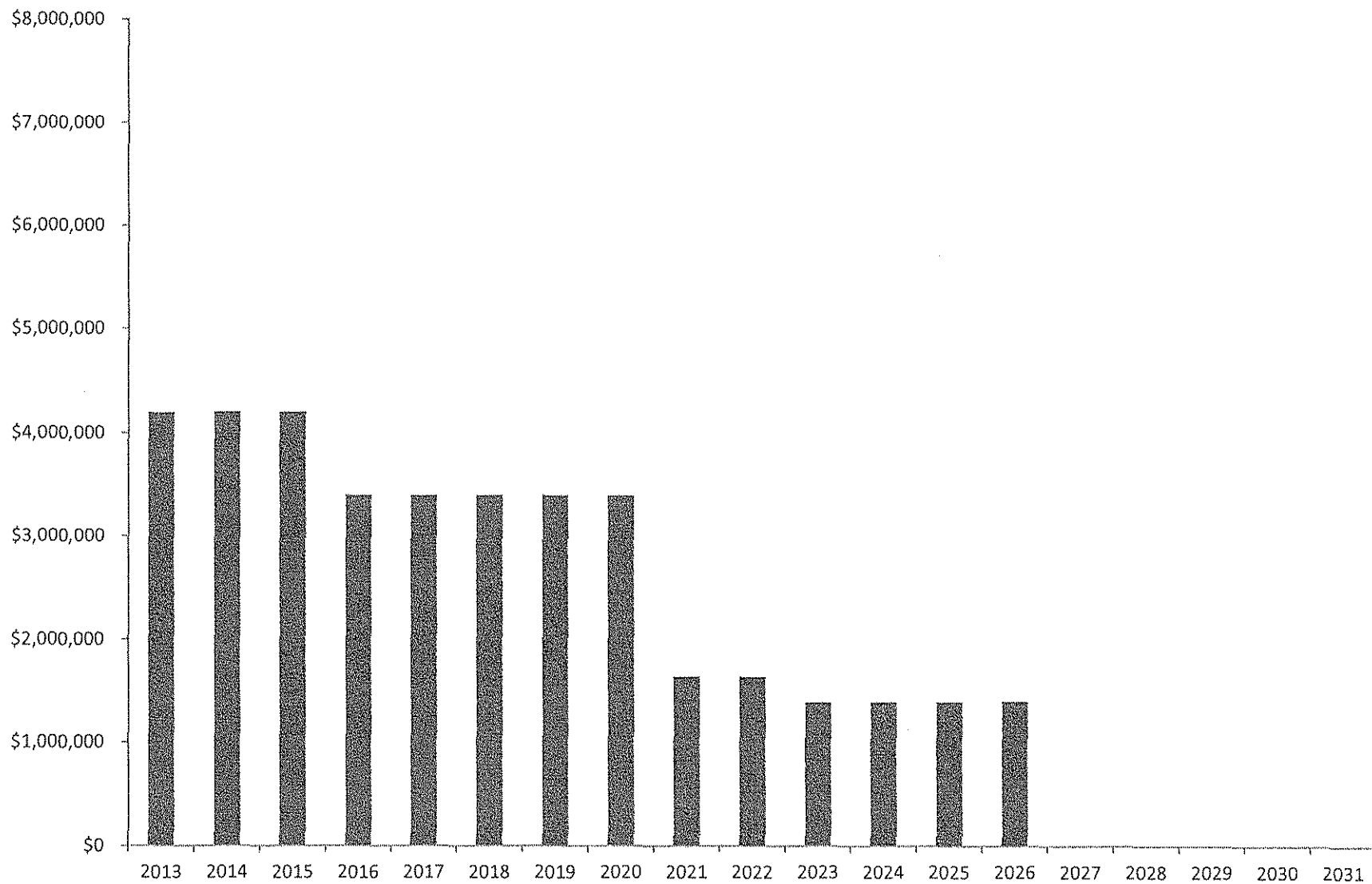
-End-

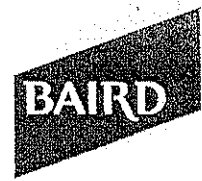


Appendix C:

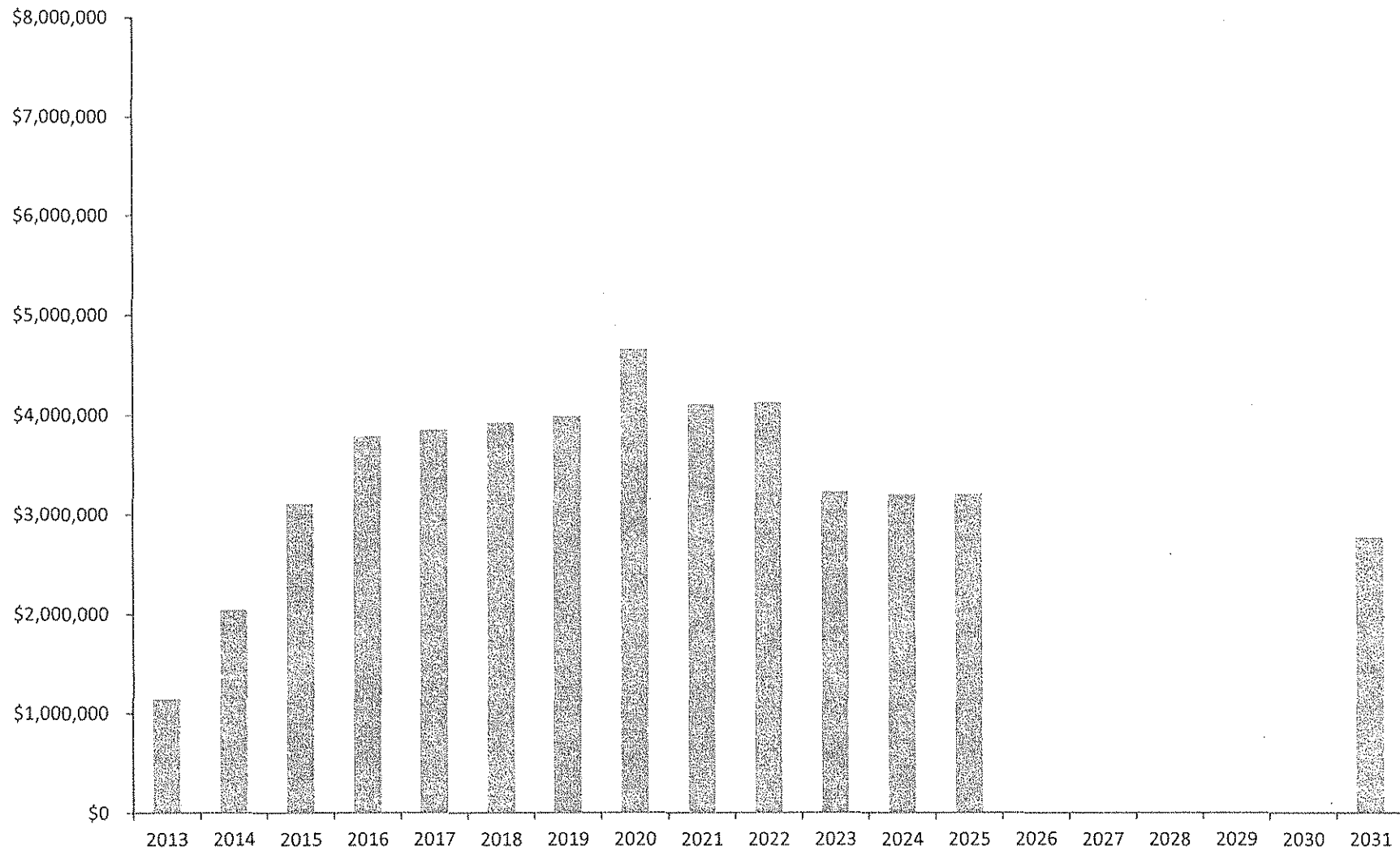
MMSD Debt Service Payment Graphs

## Madison Metropolitan School District Referendum Approved Debt Service Payments





**Madison Metropolitan School District  
Non-Referendum Approved Debt Service Payments  
(Net of Subsidy and Capitalized Interest)**



## Appendix D:

### Summary of Maintenance Projects Authorized in 2012-13

Proposed Project List 2013  
**Madison Metropolitan School District**  
 Building Services

							Project Codes							
Location	Project	Scope	Project Status D=Done, P= In Progress, H=On Hold	Budget	Project-to-Date Costs	Project Balance	Americans with Disabilities	Curriculum & Instruction	Code Compliance	Capital Improvement	Capital Maintenance	Energy	Environmental	Health & Safety
Chavez	Replace Chiller		D	75,000	99,190	(24,190)					CM			
District-Wide	Cafeteria Tables		P	100,000	297,923	(197,923)								
District-Wide	Perimeter Site Fencing		P	100,000	-	100,000					CM			
District-Wide	Security System Phase II		P	300,000	335,989	(35,989)				CI				H&S
District-Wide	Sidewalk Repair - 2013	Franklin/Lapham/Cherokee	P	100,000	30,501	69,499					CM			H&S
East	Pavement		P	150,000	231,417	(81,417)	ADA				CM			
East	Roofing		P	308,573	409,273	(100,700)					CM			
Elvehjem	Ceiling Replacement	Corridors/Classroom	P	270,000	1,960,650	(1,690,650)					CM			
Elvehjem	Convert to Hot Water Heating	Boiler Replacement, Unit Vents	P	1,000,000	135,926	864,074					CM	E		
Franklin	Locker Replacement		D	30,000	19,252	10,748					CM			
Hamilton	Boiler Replacement		P	420,000	147,967	272,033					CM	E		
Hawthorne	Steam to Hot Water Heat Conversion		P	850,000	-	850,000					CM	E		
Hawthorne	Ceiling Replacement	Corridors/Classroom	P	255,000	1,631,478	(1,376,478)					CM			
Hawthorne	Furniture		P	-	7,606	(7,606)								
Hawthorne	Pavement		P	100,000	112,749	(12,749)					CM			
Hawthorne	Roof Replacement 2013	Roof Sections R01, R02, R03, & R04	P	440,726	537,750	(97,024)					CM			
Jefferson	Auditorium Renovation	Replace seating and flooring	P	40,000	55,834	(15,834)					CM			
LaFollette	Furniture		P	-	15,452	(15,452)								
LaFollette	Pavement Replacement	Sennett parking, drive and LaFollette loading dock	P	250,000	608,333	(358,333)	ADA				CM			
Leopold	Locker Replacement	lockers	D	75,000	72,800	2,200	ADA		CC	CI				
Lincoln	LMC Furniture	Renovation of LMC	P	100,000	-	100,000								
Lincoln	Renovate LMC		P	290,000	482,775	(192,775)	ADA	C&I		CI	CM			
Lowell	LMC Furniture	Project on Hold	H	100,000	-	100,000		C&I						
Lowell	Replace Auditorium, LMC Carpet	Project on Hold	H	75,000	14,500	60,500	ADA	C&I			CM			
Mansfield	Irrigation		P	15,000	-	15,000		C&I						
Memorial	Main Entrance Renovation & Offices	Welcome Center	P	150,000	142,663	7,337								
Memorial	Roofing 2013	R20, R23, R24, R25, R26	P	569,308	457,150	112,158					CM			
Mendota	Roofing 2013	R08, R09, & C01	P	164,002	184,530	(20,528)					CM			
Sennett	Lockers		D	30,000	28,471	1,529				CI				
Thoreau	Renovations		P	100,000	214,470	(114,470)								
West	Clock System Replacement		P	140,000	-	140,000					CM			
West	Energy Efficiency Project - Phase I	Geothermal HVAC Conversion	P	1,000,000	1,000,000	0					CM	E		
West	Exterior Doors	Replace designated doors	D	55,000	59,761	(4,761)					CM			H&S
Whitehorse	Classroom Renovation	Divide Rooms 172 & 176	P	98,000	-	98,000				CI				

Proposed Project List 2013  
**Madison Metropolitan School District**  
 Building Services

			Project Status D=Done, P=In Progress, H=On Hold				Project Codes							
Location	Project	Scope		Budget	Project-to-Date Costs	Project Balance	Americans with Disabilities	Curriculum & Instruction	Code Compliance	Capital Improvement	Capital Maintenance	Energy	Environmental	Health & Safety
Whitehorse	Restroom Renovations	Update various restrooms	P	325,000	194,883	130,117	ADA				CM			
Whitehorse	Roof Replacement 2013	Roof Section R14	P	166,765	187,325	(20,560)				CM				
District-Wide	Project Money on Hold			2,000,000	-	2,000,000								
District-Wide	Contingency			2,067,881		2,067,881								

Totals

12,310,255	9,676,617	2,633,638
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Pavement	250,000	(358,333)
Roofing	1,340,801	(25,954)
Education	463,000	(34,275)
Furniture	300,000	2,078
Building Envelope	55,000	(4,761)
HVAC	3,345,000	1,961,917
Electrical	525,000	(3,067,128)
Other	1,963,573	92,213
Contingency	4,067,881	4,067,881
<b>TOTAL</b>	<b>12,310,255</b>	<b>2,633,638</b>

**Madison Metropolitan School District**

District Level Budget Reallocations / Office of Superintendent

**Thursday, August 08, 2013**

*This worksheet summarizes internal budget reallocations within the 2013-14 preliminary budget. These reallocations have a net zero impact on total expenditures.*

<b>Sources:</b>	<b>Amount</b>
Line Item Budget Adjustments /Corrections	546,594
Additional Teacher Retirement Salary Savings	419,392
Educator Effectiveness Funding/ <b>Reimbursement by DPI</b>	250,000
Re-organization of District Office Staffing	58,735
Add'l Medicaid/SBS Revenues	70,000
ELL Grant Funding for Audit	15,000
Special Ed. Grant Funding for Audit	25,000
Departmental Reallocation for Fresh Start	20,000
Reduce Transfer of Funds to Food Service	67,000
<b>Total Sources:</b>	<b>1,471,721</b>

<b>Uses:</b>	<b>Amount</b>	<b>Notes</b>
Assign to General Revenues - Budget Balancer	419,000	
Ready, Set, Goal Funding	371,721	
External Partners	220,000	External Partners / Consulting and Development for CCSS & Other
School Based Leadership Teams (Add to \$127,000 base)	50,000	SBLT: Was \$127,000. Add \$50,000 for Leadership Workshop
Out-of-School-Time - Shared Cost w/ City	41,000	
HR Dept. Audit & "Principal Pipeline"	150,000	\$50K for HR Dept. Audit/Program Review; \$100K for Principal Pipeline
ELL Audit/Program Review	15,000	Audits/Program Reviews Funded within Dept. Grants
Special Ed. Dept. Audit/Program Review	25,000	Audits/Program Reviews Funded within Dept. Grants
SST Positions ( Funding for 1 add'l FTE - total of 9.0)	80,000	SST: 5 in original budget; 3 add'l funded via Title; 1 more Funded here
Operation Fresh Start (New: 10 Slots)	60,000	OP Fresh Start: Add 10 Slots at \$60K. Others will Fund \$20K.
STEP Program /Partial Accrual in 13/14	15,000	End of Year Accrual / To Be Paid in Fall of 2014
Add'l Website Assess and Design	25,000	
<b>Total Uses:</b>	<b>1,471,721</b>	

# Madison Metropolitan School District

## Three-Year Financial Summary:

	Actual 2011-12	Budget 2012-13	Budget 2013-14	\$ Change	% Change
<b>Fund 10 - General Fund</b>					
ASSETS	137,604,794	132,128,622	129,034,977	(3,093,645)	-2.34%
LIABILITIES	90,661,531	90,600,000	90,600,000	-	0.00%
<b>FUND BALANCE</b>	<b>46,943,263</b>	<b>41,528,622</b>	<b>38,434,977</b>	<b>(3,093,645)</b>	<b>-7.45%</b>

	Actual 2011-12	Budget 2012-13	Budget 2013-14	\$ Change	% Change
<b>Revenues &amp; Other Sources:</b>					
Interfund Transfers	225,971	208,878	199,821	(9,057)	-4.34%
Local Revenue Sources	230,908,673	237,071,692	244,979,845	7,908,153	3.34%
Open Enrollment Revenues	1,541,009	1,559,428	1,940,912	381,484	24.46%
CESA Sources	-	15,500	-	(15,500)	-100.00%
State Sources	56,376,744	72,789,981	65,584,667	(7,205,315)	-9.90%
Federal Sources	19,992,158	10,232,419	8,357,016	(1,875,403)	-18.33%
Misc. Sources	3,617,282	1,283,682	1,401,356	117,674	9.17%
<b>Total Revenues</b>	<b>312,661,837</b>	<b>323,161,580</b>	<b>322,463,616</b>	<b>(697,965)</b>	<b>-0.22%</b>

	Actual 2011-12	Budget 2012-13	Budget 2013-14	\$ Change	% Change
<b>Expenditures:</b>					
Undifferentiated Curriculum (PK-6 Instruction)	60,500,083	66,921,117	68,850,434	1,929,317	2.88%
Regular Curric. (English, Math, Science, Etc.)	71,774,216	76,618,853	73,776,885	(2,841,969)	-3.71%
Vocational Curriculum	4,646,862	3,923,737	4,029,212	105,476	2.69%
Physical Curriculum (Health, Physical Ed)	7,221,411	7,186,800	7,451,218	264,418	3.68%
Special Education Curriculum	-	4,798	5,010	212	4.42%
Co-Curricular Activities	2,882,981	2,618,934	2,793,158	174,224	6.65%
Gifted & Talented & Alt. Education Programs	419,395	287,672	297,301	9,629	3.35%
<b>Instruction Totals</b>	<b>147,444,948</b>	<b>157,561,910</b>	<b>157,203,217</b>	<b>(358,693)</b>	<b>-0.23%</b>

Pupil Services (Guidance, Soc Wrk, etc.)	10,415,528	11,563,274	12,478,886	915,612	7.92%
Instructional Services (Curriculum, Libraries)	17,840,697	20,308,760	19,426,079	(882,682)	-4.35%
District Administration (District-wide)	2,506,529	2,801,562	2,970,621	169,060	6.03%
School Administration (Principals' Office)	19,600,612	20,344,236	20,743,377	399,142	1.96%
Business Admin. (Acctg, Transport, Facilities)	37,178,207	44,166,141	39,786,751	(4,379,390)	-9.92%
Central Services (Telephone, Technology)	11,487,498	12,613,628	9,272,895	(3,340,732)	-26.49%
District Insurance (Property, Liability)	1,497,697	2,047,226	1,842,016	(205,210)	-10.02%
Debt Service (Interest Expense, Leases)	155,227	152,409	152,114	(295)	-0.19%
Other Support Svcs (Post Employment Benefits)	7,973,427	6,878,614	6,139,360	(739,254)	-10.75%
<b>Support Totals</b>	<b>108,655,421</b>	<b>120,875,849</b>	<b>112,812,100</b>	<b>(8,063,750)</b>	<b>-6.67%</b>

Operating Transfers to Other Funds	43,821,400	42,600,240	47,117,433	4,517,193	10.60%
Purchased Instructional Services	8,909,070	7,311,984	8,276,154	964,169	13.19%
Other Payments (Non-Program Transactions)	134,945	226,237	148,357	(77,880)	-34.42%
<b>Non-Program Totals</b>	<b>52,865,415</b>	<b>50,138,462</b>	<b>55,541,943</b>	<b>5,403,482</b>	<b>10.78%</b>

<b>General Fund Totals</b>	<b>308,965,784</b>	<b>328,576,221</b>	<b>325,557,261</b>	<b>(3,018,960)</b>	<b>-0.92%</b>
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**All Other Funds:**  
**FUND 21 - SPECIAL REVENUE TRUST FUND**

	Actual 2011-12	Budget 2012-13	Budget 2013-14	\$ Change	% Change
Total Revenues	1,260,145	-	-	-	0.00%
Total Expenditures	1,103,288	723,723	-	(723,723)	-100.00%

**FUND 27 - SPECIAL EDUCATION**

	2011-12	2012-13	2013-14	\$ Change	% Change
Total Revenues	71,806,534	69,411,840	68,913,116	(498,724)	-0.72%
Total Expenditures	71,806,534	69,411,840	68,913,116	(498,724)	-0.72%

**DEBT SERVICE FUND 39 - REFERENDUM DEBT**

	2011-12	2012-13	2013-14	\$ Change	% Change
Total Revenues	6,978,601	2,055,573	4,204,926	2,149,353	104.56%
Total Expenditures	4,862,038	4,240,725	4,245,126	4,401	0.10%
Remaining Debt Obligations	39,014,188	34,773,463	30,528,338	(4,245,125)	-12.21%

**DEBT SERVICE FUND 38 - NON-REF DEBT**

	2011-12	2012-13	2013-14	\$ Change	% Change
Total Revenues	22,161,231	-	2,198,401	2,198,401	0.00%
Total Expenditures	21,407,756	-	2,192,174	2,192,174	0.00%
Remaining Debt Obligations	50,357,526	49,738,722	47,628,598	(2,110,124)	-4.24%

**CAPITAL EXPANSION FUND 41**

	2011-12	2012-13	2013-14	\$ Change	% Change
Total Revenues	3,637,237	5,681,809	6,000,000	318,191	5.60%
Total Expenditures	3,664,894	6,601,809	6,000,000	(601,809)	-9.12%

**QZAB/QSCB FUND 47**

	2011-12	2012-13	2013-14	\$ Change	% Change
Total Revenues	2,779,017	-	-	-	0.00%
Total Expenditures	554,403	-	-	-	0.00%

**FOOD SERVICE FUND 50**

	2011-12	2012-13	2013-14	\$ Change	% Change
Total Revenues	10,369,831	10,208,302	10,733,356	525,054	5.14%
Total Expenditures	10,300,766	10,208,302	10,733,356	525,054	5.14%
Fund Balance Change, End of Year	69,065	-	-	-	0.00%

**STUDENT ACTIVITY 60 FUND(s)**

	2011-12	2012-13	2013-14	\$ Change	% Change
Total Revenues	3,536,318	-	-	-	0.00%
Total Expenditures	2,170,135	-	-	-	0.00%

**TRUST FUND 70 FUND(s)**

	2011-12	2012-13	2013-14	\$ Change	% Change
Total Revenues	263,987	-	-	-	0.00%
Total Expenditures	224,712	74,335	-	(74,335)	-100.00%

**COMMUNITY SERVICE FUND 80**

	2011-12	2012-13	2013-14	\$ Change	% Change
Total Revenues (Fees / Property Tax Levy)	12,082,724	15,251,346	14,139,795	(1,111,551)	-7.29%
Total Expenditures	13,148,766	15,251,346	15,639,795	388,449	2.55%

**CO-OP 90 FUND(s)**

	2011-12	2012-13	2013-14	\$ Change	% Change
Total Revenues	1,351,049	390,167	356,813	(33,354)	-8.55%
Total Expenditures	1,351,049	390,167	356,813	(33,354)	-8.55%

**PROPERTY TAX LEVY SUMMARY**

<b>SUMMARY OF TAX LEVY FOR ALL FUNDS:</b>	Actual 2011-12	Actual 2012-13	Budget 2013-14	\$ Change	% Change
General Fund 10	226,264,782	229,745,185	240,646,117	10,900,932	4.74%
Debt Service Fund 39	6,976,381	2,054,223	1,603,576	(450,647)	-21.94%
Non Referendum Debt Svcs Fund 38	-	-	2,041,701	2,041,701	0.00%
Capital Expansion Fund 41	3,630,939	5,681,809	6,000,000	318,191	5.60%
Community Service Fund 80	8,130,573	11,808,865	10,136,148	(1,672,717)	-14.16%
<b>Total Levy</b>	<b>245,002,675</b>	<b>249,290,082</b>	<b>260,427,541</b>	<b>11,137,460</b>	<b>4.47%</b>
Equalized Tax Base	22,000,644,636	21,647,147,415	21,647,147,415	-	0.00%
<b>Equalized Tax Rate Per \$1000</b>	<b>11.14</b>	<b>11.52</b>	<b>12.03</b>	<b>0.51</b>	<b>4.47%</b>

All Funds Total Expenditures - Internal Transfers Included

439,560,125

435,478,468

433,637,640

(1,840,828)

-0.42%

All Funds Total Expenditures - Internal Transfers Excluded

392,878,228

391,028,400

(1,849,828)

-0.47%