



## BUSINESS SERVICES DEPARTMENT

545 West Dayton St. Madison, Wisconsin 53703-1995 608.663.1634 <https://businessweb.madison.k12.wi.us>

Michael Barry, Assistant Superintendent for Business Services

Jennifer Cheatham, Ed.D., Superintendent of Schools

## Motion 1

I move to approve for certification a total 2013-14 "All Funds Tax Levy" in conjunction with the 2013-2014 School District Budget in the amount of \$ 257,727,292 consisting of the following specific sub-components:

General Fund (Fund 10)	235,996,586
Non-Referendum Debt (Fund 38)	2,041,701
Referendum Debt (Fund 39)	4,013,576
Capital Expansion (Fund 41)	6,000,000
Community Services (Fund 80)	9,675,429
Total Levy	257,727,292

## Motion 2

I move to amend the August 2013-14 MMSD Preliminary Budget as presented in the attached MMSD Revised Budget document entitled "DPI Recommended Budget Adoption Format" in the total All Funds amount of \$434,148,911 and further move to include the Revised Budget in the minutes of this meeting.



October 31, 2013

2013-14 Tax Levy Certification and Budget Adoption

The Board of Education must adopt a tax levy by November 6, 2013. We recommend a total tax levy for all Funds of \$257,727,292. This is a 3.38% increase over the prior year, and a 1.09% decrease over the levy estimate included in the August 2013 preliminary budget. The Board's 'unused' levy authority, which can be preserved and carried forward, is \$8.9 million.

We also recommend that the Board adopt a Fall Budget for 2013-14 which will replace the preliminary budget approved in August. The Fall Budget has been updated to reflect the latest information regarding funding, grants, and actual staffing levels. A review of all budget line items was included in the update process, with adjustments made wherever necessary to improve the accuracy of the budget.

The materials included in this packet provide multiple layers of detail concerning the budget and tax levy, from the concise 'DPI recommended budget format' to more detailed views of the budget and levy.

## DPI Recommended Budget Adoption Format

# Madison Metropolitan School District

## Three-Year Financial Summary:

	Actual	Actual	Budget		
Fund 10 - General Fund	2011-12	2012-13	2013-14	\$ Change	% Change
<b>ASSETS</b>	137,604,794	131,322,695	127,521,883	(3,800,812)	-2.89%
<b>LIABILITIES</b>	90,661,531	86,009,727	86,009,727	-	0.00%
<b>FUND BALANCE</b>	<b>46,943,263</b>	<b>45,312,968</b>	<b>41,512,156</b>	<b>(3,800,812)</b>	<b>-8.39%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>		
	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Revenues &amp; Other Sources:</b>					
Interfund Transfers	225,971	183,907	197,606	13,699	7.45%
Local Revenue Sources	230,908,673	234,392,309	240,133,688	5,741,380	2.45%
Open Enrollment Revenues	1,541,009	1,892,813	2,113,722	220,909	11.67%
CESA Sources	-	-	-	-	0.00%
State Sources	56,376,744	73,995,799	67,715,255	(6,280,544)	-8.49%
Federal Sources	19,992,158	11,603,076	10,076,025	(1,527,051)	-13.16%
Misc. Sources	3,617,282	1,171,295	1,501,356	330,061	28.18%
<b>Total Revenues</b>	<b>312,661,837</b>	<b>323,239,198</b>	<b>321,737,652</b>	<b>(1,501,546)</b>	<b>-0.46%</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>		
	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Expenditures:</b>					
Undifferentiated Curriculum (PK-6 Instruction)	60,500,083	63,877,956	69,783,159	5,905,203	9.24%
Regular Curric. (English, Math, Science, Etc.)	71,774,216	75,878,053	75,930,000	51,948	0.07%
Vocational Curriculum	4,646,862	4,131,598	4,007,911	(123,687)	-2.99%
Physical Curriculum (Health, Physical Ed)	7,221,411	7,408,252	7,541,652	133,399	1.80%
Special Education Curriculum	-	-	4,987	4,987	0.00%
Co-Curricular Activities	2,882,981	2,803,877	2,745,650	(58,227)	-2.08%
Gifted & Talented & Alt. Education Programs	419,395	207,063	280,321	73,258	35.38%
<b>Instruction Totals</b>	<b>147,444,948</b>	<b>154,306,799</b>	<b>160,293,679</b>	<b>5,986,881</b>	<b>3.88%</b>
Pupil Services (Guidance, Soc Wrk, etc.)	10,415,528	10,824,136	12,705,484	1,881,348	17.38%
Instructional Services (Curriculum, Libraries)	17,840,697	19,323,134	20,608,035	1,284,901	6.65%
District Administration (District-wide)	2,506,529	3,042,837	3,275,167	232,330	7.64%
School Administration (Principals' Office)	19,600,612	19,892,719	20,222,874	330,156	1.66%
Business Admin. (Acctg, Transport, Facilities)	37,178,207	40,774,502	38,855,859	(1,918,643)	-4.71%
Central Services (Telephone, Technology)	11,487,498	13,032,985	9,675,652	(3,357,333)	-25.76%
District Insurance (Property, Liability)	1,497,697	1,502,347	1,842,016	339,669	22.61%
Debt Service (Interest Expense, Leases)	155,227	102,749	108,479	5,730	5.58%
Other Support Svcs (Post Employment Benefits)	7,973,427	8,391,469	4,149,016	(4,242,453)	-50.56%
<b>Support Totals</b>	<b>108,655,421</b>	<b>116,886,879</b>	<b>111,442,584</b>	<b>(5,444,296)</b>	<b>-4.66%</b>
Operating Transfers to Other Funds	43,821,400	43,501,785	42,314,082	(1,187,703)	-2.73%
Purchased Instructional Services	8,909,070	10,080,671	11,339,761	1,259,090	12.49%
Other Payments (Non-Program Transactions)	134,945	93,358	148,357	54,999	58.91%
<b>Non-Program Totals</b>	<b>52,865,415</b>	<b>53,675,814</b>	<b>53,802,200</b>	<b>126,386</b>	<b>0.24%</b>
<b>General Fund Totals</b>	<b>308,965,784</b>	<b>324,869,492</b>	<b>325,538,463</b>	<b>668,971</b>	<b>0.21%</b>

# Madison Metropolitan School District

<b>All Other Funds:</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>FUND 21 - SPECIAL REVENUE TRUST FUND</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>\$ Change</b>	<b>% Change</b>
Total Revenues	1,260,145	1,188,962	-	(1,188,962)	-100.00%
Total Expenditures	1,103,288	1,098,112	-	(1,098,112)	-100.00%
<b>FUND 27 - SPECIAL EDUCATION</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>\$ Change</b>	<b>% Change</b>
Total Revenues	71,806,534	72,050,023	69,167,292	(2,882,731)	-4.00%
Total Expenditures	71,806,534	72,050,023	69,167,292	(2,882,731)	-4.00%
<b>DEBT SERVICE FUND 39 - REFERENDUM DEBT</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>\$ Change</b>	<b>% Change</b>
Total Revenues	6,978,601	2,057,449	4,014,926	1,957,477	95.14%
Total Expenditures	4,862,038	4,240,725	4,245,126	4,401	0.10%
<i>Remaining Debt Obligations</i>	31,145,000	28,075,000	24,920,000	(3,155,000)	-11.24%
<b>DEBT SERVICE FUND 38 - NON-REF DEBT</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>\$ Change</b>	<b>% Change</b>
Total Revenues	22,161,231	1,525,344	2,187,119	661,775	43.39%
Total Expenditures	21,407,756	618,804	2,192,174	1,573,370	254.26%
<i>Remaining Debt Obligations</i>	31,305,000	40,405,000	39,055,000	(1,350,000)	-3.34%
<b>CAPITAL EXPANSION FUND 41</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>\$ Change</b>	<b>% Change</b>
Total Revenues	3,637,237	5,686,920	6,000,000	313,080	5.51%
Total Expenditures	3,664,894	6,519,282	6,000,000	(519,282)	-7.97%
<b>QZAB/QSCB FUND 47</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>\$ Change</b>	<b>% Change</b>
Total Revenues	2,779,017	7,402	-	(7,402)	-100.00%
Total Expenditures	554,403	2,467,441	-	(2,467,441)	-100.00%
<b>FOOD SERVICE FUND 50</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>\$ Change</b>	<b>% Change</b>
Total Revenues	10,369,831	10,801,435	10,847,653	46,218	0.43%
Total Expenditures	10,300,766	10,870,501	10,847,653	(22,847)	-0.21%
<i>Fund Balance Change, End of Year</i>	69,065	-	-		0.00%
<b>STUDENT ACTIVITY 60 FUND(s)</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>\$ Change</b>	<b>% Change</b>
Total Revenues	3,536,318	3,570,809	-	(3,570,809)	-100.00%
Total Expenditures	2,170,135	2,139,272	-	(2,139,272)	-100.00%
<b>TRUST FUND 70 FUND(s)</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>\$ Change</b>	<b>% Change</b>
Total Revenues	263,987	112,652	-	(112,652)	-100.00%
Total Expenditures	224,712	167,641	-	(167,641)	-100.00%
<b>COMMUNITY SERVICE FUND 80</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>\$ Change</b>	<b>% Change</b>
Total Revenues (Fees / Property Tax Levy)	12,082,724	16,024,413	13,828,203	(2,196,210)	-13.71%
Total Expenditures	13,148,766	15,088,989	16,158,203	1,069,213	7.09%
<b>CO-OP 90 FUND(s)</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>\$ Change</b>	<b>% Change</b>
Total Revenues	1,351,049	323,364	-	(323,364)	-100.00%
Total Expenditures	1,351,049	323,364	-	(323,364)	-100.00%
<b>PROPERTY TAX LEVY SUMMARY</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>SUMMARY OF TAX LEVY FOR ALL FUNDS:</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>\$ Change</b>	<b>% Change</b>
General Fund 10	226,264,782	229,745,184	235,996,586	6,251,402	2.72%
Debt Service Fund 39	6,976,381	2,054,223	4,013,576	1,959,353	95.38%
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	9,675,429	(2,133,436)	-18.07%
<b>Total Levy</b>	<b>245,002,675</b>	<b>249,290,081</b>	<b>257,727,292</b>	<b>8,437,210</b>	<b>3.38%</b>
Equalized Tax Base	22,000,644,636	21,647,147,415	21,724,503,362	-	0.36%
<b>Equalized Tax Rate Per \$1000</b>	<b>11.14</b>	<b>11.52</b>	<b>11.86</b>	<b>0.35</b>	<b>3.02%</b>

## Budget Detail: Revenues by Fund

## Fall Revenues by Object

## Financial Information

2013-2014 Revenues			2011-2012	2012-2013	-----2013-2014-----		
			Revenue	Revenue	Adopted	Incr/Decr	Revised
<b>Fund 10 General Fund</b>							
1	1110	Transfer from Gen Fund	1,000	0	0	0	0
2	1127	Intefund Transfer from Fund 27	201,798	153,698	166,556	0	166,556
3	1180	Transfer From Comm Srve Fund	16,643	24,270	29,491	1,559	31,050
4	1199	Transfer from STW Fd99	6,530	5,939	3,774	(3,774)	0
5	1211	Current Property Tax	226,120,781	229,675,184	240,412,967	(4,649,531)	235,763,436
6	1212	Property Tax Chargebacks	144,001	70,000	233,150	0	233,150
7	1213	Mobile Home Fees	61,373	67,425	70,000	0	70,000
8	1219	TIF Revenue	0	515,275	200,000	0	200,000
9	1241	Tuition-Individuals	74,898	49,906	59,350	0	59,350
10	1243	All Co-Curric Except Athletics	227,507	220,036	0	0	0
11	1262	Sale Of Materials-Non Sch	11,855	1,012	17,193	0	17,193
12	1263	Vocational Ed Projects	218,049	0	0	0	0
13	1264	Non-Captl Surplus Prop Sales	0	60	0	0	0
14	1271	School Co-Curricular Athletics	216,035	207,553	233,723	0	233,723
15	1277	Reimbursable from City	0	4,229	0	0	0
16	1280	Interest On Investment	631,881	327,640	604,800	(176,126)	428,674
17	000	No DPI Project	631,881	327,628	604,800	(176,126)	428,674
18	999	Local School Funds	0	12	0	0	0
19	1291	Gifts & Contributions	0	3,975	0	0	0
20	000	No DPI Project	0	300	0	0	0
21	999	Local School Funds	0	3,675	0	0	0
22	1292	Student Fees	2,206,464	2,271,205	1,352,824	0	1,352,824
23	000	No DPI Project	1,524,450	1,485,089	1,352,824	0	1,352,824
24	999	Local School Funds	682,014	786,116	0	0	0
25	1293	Bldg Rntl/Bldg Permit Fee	367,097	317,315	360,000	0	360,000
26	1295	Summer School Fees	56,290	23,529	56,532	(25,000)	31,532
27	1297	Student Fines	11,737	11,169	15,174	0	15,174
28	1299	Other Revenue-Misc	560,704	626,797	1,364,133	4,500	1,368,633
29	000	No DPI Project	366,973	462,774	297,860	4,500	302,360
30	999	Local School Funds	193,731	164,023	1,066,272	0	1,066,272
31	1341	Tuition-Non Open-Non Ses	548	3,500	0	0	0
32	1345	Tuition-Open Enrol-Nonses	1,460,904	1,770,938	1,640,912	352,810	1,993,722
33	1349	Other Rev-Other District	79,558	118,375	300,000	(180,000)	120,000
34	1612	Transportation Aid	204,465	233,649	200,000	0	200,000
35	1613	Library Aid-Common Sch Fd	862,198	781,432	781,432	78,568	860,000
36	1615	Integration Aid	137,598	513,370	454,854	(7,739)	447,115
37	1618	Bilingual ESL State Aid	1,266,505	1,490,167	1,372,353	0	1,372,353
38	000	No DPI Project	1,266,505	1,490,167	0	0	0
39	322	Bilingual-Bicultural Aid	0	0	1,372,353	0	1,372,353
40	1619	Other Categorical Aid	0	1,324,950	2,041,575	(3,375)	2,038,200
41	1621	General State Aid	14,866,248	57,943,567	49,634,685	2,119,564	51,754,249
42	1623	Special Adjustment Aid	28,271,162	0	0	0	0
43	1628	High Poverty Aid	1,765,760	1,765,760	1,601,009	0	1,601,009
44	1630	State Special Projects Grants	75,547	772,953	0	0	0
45	339	4K Grant Community Approach	0	727,770	0	0	0
46	387	WI Ed Effectiveness Initiative	0	15,289	0	0	0
47	395	Alcohol & Other Drug Abuse	15,122	24,894	0	0	0
48	560	Mentoring Grant Initial Educat	55,425	0	0	0	0

MMSD Revised Budget 2013-2014

Fall Revenues by Object

Financial Information

2013-2014 Revenues			2011-2012	2012-2013	-----2013-2014-----		
			Revenue	Revenue	Adopted	Incr/Decr	Revised
49	598	Wis Childhood Fitness	5,000	5,000	0	0	0
50	1641	General Tuition State Paid	336,358	304,787	303,775	0	303,775
51	1650	Sage-Stu Achiev Guar Educ	6,628,246	6,929,564	6,929,562	0	6,929,562
52	332	SAGE (Stu Guar In Educ)	6,628,246	6,929,564	6,929,562	0	6,929,562
53	1660	St Rev Thru Local Units	5,743	5,770	0	0	0
54	1690	Oth Rev St Srcs-Not Dpi	9,956	0	0	0	0
55	1691	Computer Aid	1,946,958	1,929,231	2,015,422	(56,430)	1,958,992
56	1699	Other Revenue - State	0	600	250,000	0	250,000
57	1713	Voc Ed Act Aid	245,037	233,055	247,154	(50,073)	197,081
58	400	Career & Tech Perkins	245,037	233,055	247,154	(50,073)	197,081
59	1730	Federal Special Proj Rev	3,483,629	3,399,514	2,970,467	(135,118)	2,835,350
60	334	Center for Disease Control-Bas	500	500	510	(510)	0
61	335	Educ For Homeless Childre	62,130	57,587	67,766	(13,766)	54,000
62	341	IDEA Flow Through	702,312	725,810	802,557	(3,968)	798,590
63	360	Charter Schools	218,077	212,184	0	0	0
64	365	Title IIA-Qual Teach/Prin	1,400,226	1,225,782	1,410,379	(296,371)	1,114,008
65	371	Title IIIA Immigrant Discretio	33,070	0	0	0	0
66	372	Title IIB Math & Science Partn	107,547	183,290	0	0	0
67	391	Title III-English Acquisi	592,572	590,111	363,416	176,532	539,948
68	538	Refugee School Impact	10,605	0	0	0	0
69	552	Nutrition Grant	0	250	0	0	0
70	585	Advanced Placement Prgm	8,620	11,100	0	0	0
71	592	Safe & Support Scls Public Aid	304,726	392,899	325,840	2,965	328,805
72	814	ARRA-ESEA Title IID Education	28,364	0	0	0	0
73	820	ARRA ESEA TXC Homeless Child	14,878	0	0	0	0
74	1751	Title I Revenue	7,310,191	6,298,024	4,692,482	1,819,289	6,511,771
75	140	ESEA Title I-D Delinquent	9,054	37,023	0	0	0
76	141	ESEA Title I-A	6,266,744	6,133,721	4,692,482	1,819,289	6,511,771
77	145	ESEA Title I-A St Pgm Imp	14,325	127,280	0	0	0
78	816	ARRA ESEA Title I	564,270	0	0	0	0
79	822	ARRA Jail School	11,497	0	0	0	0
80	824	ARRA-ESEA ACADEMIC ACH AWARDS	444,301	0	0	0	0
81	1770	Fed Rev Thru Local Units	47,557	27,815	246,709	86,271	332,979
82	1780	Fed Rev Thru St (Not DPI)	7,842,725	228,779	151,439	(1,288)	150,151
83	000	No DPI Project	84,522	88,396	151,439	(1,288)	150,151
84	595	ED Jobs	7,758,203	140,384	0	0	0
85	1790	Direct Rev Frm Fed Source	1,063,020	1,415,889	48,765	(73)	48,692
86	1964	Insurance Reimbursements	89,996	224,372	0	0	0
87	1971	Aidable Refund	3,408,620	781,384	500,000	600,000	1,100,000
88	1972	Non-Aidable Refund	8,733	0	0	10,000	10,000
89	1973	Miscellaneous Rebate	37,662	81,564	102,000	0	102,000
90	1989	Medical Service Reimbursement	70,443	83,975	0	0	0
91	1990	Miscellaneous	1,828	0	799,356	(510,000)	289,356
92	<b>Total Fund 10 General Fund</b>		<b>312,661,837</b>	<b>323,239,198</b>	<b>322,463,616</b>	<b>(725,964)</b>	<b>321,737,652</b>
<b>Fund 21 Special Revenue Trust Fund</b>							
93	1271	School Co-Curricular Athletics	429	0	0	0	0
94	1291	Gifts & Contributions	1,257,531	1,188,962	0	0	0
95	1292	Student Fees	2,185	0	0	0	0
96	1299	Other Revenue-Misc	0	0	0	0	0



## Fall Revenues by Object

## Financial Information

2013-2014 Revenues			2011-2012	2012-2013	-----2013-2014-----		
			Revenue	Revenue	Adopted	Incr/Decr	Revised
97	<b>Total Fund 21 Special Revenue Trust Fund</b>		1,260,145	1,188,962	0	0	0
<b>Fund 27 Educational Services</b>							
98	1110	Transfer from Gen Fund	43,165,833	42,017,769	44,371,835	(2,083,328)	42,288,506
99	1316	St Rev Other Dist-St Grts	4,303	549	0	0	0
100	1346	Tuition-Non Open-SES	137	0	103,064	(103,064)	0
101	1347	Tuition-Open Enroll-SES	59,936	37,030	208,062	(158,062)	50,000
102	1349	Other Rev-Other District	5,098	0	0	0	0
103	019	<i>Spec Ed Non-Aided Cost</i>	5,098	0	0	0	0
104	1611	Handicapped Aid	17,151,947	17,779,604	16,325,506	700,000	17,025,506
105	1625	State High Cost Aid	532,684	562,593	500,000	0	500,000
106	1690	Oth Rev St Srcs-Not Dpi	12,612	15,062	0	0	0
107	1711	Special Ed High Cost Aid	294,089	310,109	1,020,000	(700,000)	320,000
108	1730	Federal Special Proj Rev	6,411,283	5,905,772	4,327,705	355,574	4,683,280
109	341	<i>IDEA Flow Through</i>	5,734,014	5,681,557	4,092,178	426,774	4,518,952
110	342	<i>IDEA Discretionary</i>	14,574	12,320	0	0	0
111	347	<i>IDEA Preschool Entitlement</i>	128,194	211,895	235,528	(71,200)	164,328
112	348	<i>IDEA Preschool Discretionary</i>	2,687	0	0	0	0
113	813	<i>ARRA IDEA Flow-Thru</i>	531,814	0	0	0	0
114	1780	Fed Rev Thru St (Not DPI)	4,168,613	5,421,535	2,056,944	2,243,056	4,300,000
115	<b>Total Fund 27 Educational Services</b>		71,806,534	72,050,023	68,913,116	254,176	69,167,292
<b>Fund 30 Debt Service</b>							
116	1110	Transfer from Gen Fund	0	0	2,600,000	(2,600,000)	0
117	1211	Current Property Tax	6,976,381	2,054,223	1,603,576	2,410,000	4,013,576
118	1280	Interest On Investment	2,220	3,226	1,350	0	1,350
119	<b>Total Fund 30 Debt Service</b>		6,978,601	2,057,449	4,204,926	(190,000)	4,014,926
<b>Fund 38 Non-Ref Debt Service Fund</b>							
120	1110	Transfer from Gen Fund	0	1,138,584	0	0	0
121	1149	Interfund Transfer	0	0	0	0	0
122	1211	Current Property Tax	0	0	2,041,701	0	2,041,701
123	1280	Interest On Investment	80	203	0	0	0
124	1875	Proceeds From Lt Bonds	20,125,000	0	0	0	0
125	1879	Premium/Accrued Interest	1,990,251	0	156,700	(11,282)	145,418
126	1968	Debt Issue Prem & Acc Int	0	215,130	0	0	0
127	1971	Aldable Refund	45,900	171,428	0	0	0
128	<b>Total Fund 38 Non-Ref Debt Service Fund</b>		22,161,231	1,525,344	2,198,401	(11,282)	2,187,119
<b>Fund 40 Capital Proj Fd-General</b>							
129	1280	Interest On Investment	10	10	0	0	0
130	<b>Total Fund 40 Capital Proj Fd-General</b>		10	10	0	0	0
<b>Fund 41 Capital Expansion Fund</b>							
131	1211	Current Property Tax	3,630,939	5,681,809	6,000,000	0	6,000,000
132	1280	Interest On Investment	6,298	5,111	0	0	0
133	<b>Total Fund 41 Capital Expansion Fund</b>		3,637,237	5,686,920	6,000,000	0	6,000,000
<b>Fund 45 Energy Efficiency</b>							
134	1280	Interest On Investment	0	22,530	0	0	0
135	1875	Proceeds From Lt Bonds	0	9,100,000	0	0	0
136	1879	Premium/Accrued Interest	0	0	0	0	0
137	<b>Total Fund 45 Energy Efficiency</b>		0	9,122,530	0	0	0
<b>Fund 47 QZAB/QSCB Funds</b>							
138	1280	Interest On Investment	9,017	7,402	0	0	0

Fall Revenues by Object

Financial Information

2013-2014 Revenues

			2011-2012	2012-2013	-----2013-2014-----		
			Revenue	Revenue	Adopted	Incr/Decr	Revised
139	1873	Proceeds From Lt Notes	2,770,000	0	0	0	0
140		<b>Total Fund 47 QZAB/QSCB Funds</b>	<b>2,779,017</b>	<b>7,402</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund 50 Food Service</b>							
141	1110	Transfer from Gen Fund	0	316,941	116,016	(90,440)	25,576
142	1251	Food Service Sales-Pupils	2,619,327	2,440,767	2,585,000	0	2,585,000
143	1252	Food Service Sales-Adults	93,514	99,689	87,750	0	87,750
144	1259	Food Service Sales-Other	51,584	62,989	46,000	0	46,000
145	1291	Gifts & Contributions	10,772	41,225	15,000	0	15,000
146	000	No DPI Project	10,772	17,673	15,000	0	15,000
147	586	Summer Food Srv Prgm	0	23,551	0	0	0
148	1299	Other Revenue-Misc	26,799	66,200	33,065	35,000	68,065
149	1617	Food Services-St Reimb	167,557	177,432	145,000	30,000	175,000
150	542	State School Lunch Aid	87,479	93,966	70,000	10,000	80,000
151	543	State School Breakfast Prgm	80,078	83,466	75,000	20,000	95,000
152	1714	Donated Commodities	556,154	559,795	573,000	0	573,000
153	000	No DPI Project	548,523	553,076	570,000	0	570,000
154	586	Summer Food Srv Prgm	7,631	6,720	3,000	0	3,000
155	1717	Food Service Federal Rev	6,648,078	6,835,426	7,132,525	120,000	7,252,525
156	546	Food Service Aid-Breakfast	1,475,005	1,511,197	1,575,000	0	1,575,000
157	547	Food Service Aid-Lunch	4,714,770	4,880,486	5,060,000	120,000	5,180,000
158	551	CACFP Supper Reimb	0	53,235	37,525	0	37,525
159	586	Summer Food Srv Prgm	458,304	390,508	460,000	0	460,000
160	1730	Federal Special Proj Rev	195,846	200,972	0	19,737	19,737
161	376	WI Fresh Fruit & Vegetable Prg	181,428	184,971	0	0	0
162	594	WI Fresh Fruit & Vegetable Prg	14,418	16,002	0	19,737	19,737
163	1971	Aidable Refund	200	0	0	0	0
164		<b>Total Fund 50 Food Service</b>	<b>10,369,831</b>	<b>10,801,435</b>	<b>10,733,356</b>	<b>114,297</b>	<b>10,847,653</b>
<b>Fund 61 High School Student Activity</b>							
165	1201	School Activity Annl Beg Bal	894,674	967,820	0	0	0
166	1280	Interest On Investment	590	507	0	0	0
167	1291	Gifts & Contributions	122,316	76,886	0	0	0
168	1292	Student Fees	878,213	863,662	0	0	0
169	1299	Other Revenue-Misc	355,072	302,944	0	0	0
170		<b>Total Fund 61 High School Student Activity</b>	<b>2,250,865</b>	<b>2,211,820</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund 62 Middle School Student Activit</b>							
171	1201	School Activity Annl Beg Bal	215,817	227,178	0	0	0
172	1280	Interest On Investment	0	12	0	0	0
173	1291	Gifts & Contributions	1,914	0	0	0	0
174	1292	Student Fees	350,554	442,715	0	0	0
175	1299	Other Revenue-Misc	157,570	131,183	0	0	0
176		<b>Total Fund 62 Middle School Student Activit</b>	<b>725,854</b>	<b>801,088</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund 63 Elementary School Student Acti</b>							
177	1201	School Activity Annl Beg Bal	177,783	171,221	0	0	0
178	1292	Student Fees	294,477	321,377	0	0	0
179	1299	Other Revenue-Misc	87,339	65,303	0	0	0
180		<b>Total Fund 63 Elementary School Student Acti</b>	<b>559,599</b>	<b>557,901</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund 71 Expendable Trust</b>							
181	1230	Interfund Payments	98	69	0	0	0
182	000	No DPI Project	63	34	0	0	0

## Fall Revenues by Object

## Financial Information

2013-2014 Revenues			2011-2012	2012-2013	-----2013-2014-----		
			Revenue	Revenue	Adopted	Incr/Decr	Revised
183	999	Local School Funds	35	35	0	0	0
184	1280	Interest On Investment	2,210	1,762	0	0	0
185	000	No DPI Project	1,971	1,526	0	0	0
186	999	Local School Funds	238	237	0	0	0
187	1291	Gifts & Contributions	261,581	105,379	0	0	0
188	000	No DPI Project	126,005	7,500	0	0	0
189	999	Local School Funds	135,576	97,879	0	0	0
190	1299	Other Revenue-Misc	0	5,369	0	0	0
191	999	Local School Funds	0	5,369	0	0	0
192		<b>Total Fund 71 Expendable Trust</b>	<b>263,889</b>	<b>112,580</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund 75 Non-Expendable Trust</b>							
193	1280	Interest On Investment	98	72	0	0	0
194	000	No DPI Project	63	37	0	0	0
195	999	Local School Funds	35	35	0	0	0
196		<b>Total Fund 75 Non-Expendable Trust</b>	<b>98</b>	<b>72</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund 80 Community Service</b>							
197	1110	Transfer from Gen Fund	47,263	0	0	0	0
198	1211	Current Property Tax	8,130,573	11,808,865	10,136,148	(460,719)	9,675,429
199	1244	Local Payment for Service	78,278	101,550	84,500	0	84,500
200	1272	Community Service Fees	0	26,000	0	0	0
201	1291	Gifts & Contributions	160,068	169,890	50,000	0	50,000
202	1292	Student Fees	33,380	39,025	31,600	0	31,600
203	1295	Summer School Fees	5,878	0	5,100	0	5,100
204	1296	Nontaxable Revenues MSCR	1,141,234	1,175,633	1,069,774	0	1,069,774
205	1298	Taxable Revenues MSCR	1,359,924	1,490,521	1,566,200	0	1,566,200
206	1299	Other Revenue-Misc	67,257	111,312	15,000	0	15,000
207	1517	Federal Aid In Transit	22,000	772	0	0	0
208	1730	Federal Special Proj Rev	698,661	908,073	950,873	149,127	1,100,000
209	367	Title IV-B 21St Cent Clc	698,661	908,073	950,873	149,127	1,100,000
210	1770	Fed Rev Thru Local Units	338,209	192,774	230,600	0	230,600
211		<b>Total Fund 80 Community Service</b>	<b>12,082,724</b>	<b>16,024,413</b>	<b>14,139,795</b>	<b>(311,592)</b>	<b>13,828,203</b>
<b>Fund 90 WISC Sch Consort Fiscal Agent</b>							
212	1199	Transfer from STW Fd99	486,223	0	0	0	0
213	1349	Other Rev-Other District	359,947	0	0	0	0
214		<b>Total Fund 90 WISC Sch Consort Fiscal Agent</b>	<b>846,170</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund 92 Madison Area Diversity Consort</b>							
215	1349	Other Rev-Other District	7,101	0	0	0	0
216		<b>Total Fund 92 Madison Area Diversity Consort</b>	<b>7,101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund 99 Student Prgm Coop-Fiscal Agent</b>							
217	1110	Transfer from Gen Fund	122,081	28,492	29,582	(29,582)	0
218	1292	Student Fees	2,400	0	0	0	0
219	1299	Other Revenue-Misc	0	3,950	0	0	0
220	1343	Other Rev Ed Services	1,430	485	0	0	0
221	1349	Other Rev-Other District	186,141	69,325	163,938	(163,938)	0
222	1690	Oth Rev St Srcs-Not Dpi	106,378	123,645	96,849	(96,849)	0
223	1780	Fed Rev Thru St (Not DPI)	79,347	97,467	66,444	(66,444)	0
224		<b>Total Fund 99 Student Prgm Coop-Fiscal Agent</b>	<b>497,778</b>	<b>323,364</b>	<b>356,813</b>	<b>(356,813)</b>	<b>0</b>
		<b>Total All Funds</b>	<b>448,888,521</b>	<b>445,710,510</b>	<b>429,010,022</b>	<b>(1,227,179)</b>	<b>427,782,844</b>

Budget Detail:  
Expenditures by Division  
Two-Page Format

Fall - Expenditures Summary by Department with Division Totals

Financial Information

2013-2014 Proposed Expenditures Summary by Department	2011-2012	2012-2013	-----2013-2014-----		
	Expenditure	Expenditure	Adopted	Incr/Decr	Revised
1 Elementary Education	563,409	566,837	847,849	(175,413)	672,436
2 Elementary Schools	75,164,472	79,132,284	80,746,809	1,933,646	82,680,455
3 Elementary Instructional Supt	987,974	941,989	955,061	(947,215)	7,846
4 Early & Extended Learning	10,270,346	10,123,595	10,036,779	1,004,210	11,040,989
<b>5 ELEMENTARY EDUCATION</b>	<b>86,986,200</b>	<b>90,764,705</b>	<b>92,586,498</b>	<b>1,815,227</b>	<b>94,401,726</b>
6 Secondary Education	2,564,646	2,902,514	2,271,319	(936,037)	1,335,281
7 Middle Schools	29,999,586	31,042,731	31,615,990	306,232	31,922,222
8 High Schools	34,033,652	34,209,755	34,723,111	1,181,313	35,904,424
9 Athletics Administration	2,412,694	2,272,197	2,390,233	(106,541)	2,283,691
10 Secondary Inst Support	673,611	1,014,930	1,005,271	(993,629)	11,642
<b>11 SECONDARY EDUCATION</b>	<b>69,684,189</b>	<b>71,442,128</b>	<b>72,005,923</b>	<b>(548,662)</b>	<b>71,457,261</b>
12 Education Service	64,100,868	64,055,643	61,560,658	424,665	61,985,323
13 Multilingual & Global Ed	18,127,299	17,464,125	18,132,462	275,045	18,407,508
14 Ed Serv Elem/MS	522,653	517,573	689,308	(4,766)	684,543
15 TAG, Ofc of	0	0	0	200,447	200,447
16 TAG Operations	0	0	0	1,889,622	1,889,622
<b>17 EDUCATION SERVICE</b>	<b>82,750,820</b>	<b>82,037,340</b>	<b>80,382,429</b>	<b>2,785,014</b>	<b>83,167,443</b>
18 Teaching & Learning	3,305,870	5,525,550	3,143,418	567,794	3,711,213
19 Physical Ed & Fine Arts	310,382	431,062	485,542	(17,480)	468,062
20 Language Arts & Reading	823,361	1,699,139	1,249,642	(36,216)	1,213,426
21 Mathematics	432,633	431,886	554,672	(138,039)	416,633
22 Technology	155,167	91,244	93,315	1,885	95,200
23 Science & Enviromntl Ed	545,404	716,688	502,420	(33,492)	468,928
24 Library Media Services	1,299,478	1,242,655	1,169,960	56,898	1,226,857
25 Social Studies / Foreign Lang	158,105	148,042	147,576	95,114	242,690
26 Career & Tech Ed	932,307	1,054,469	1,076,386	(63,169)	1,013,217
<b>27 TEACHING &amp; LEARNING</b>	<b>7,962,705</b>	<b>11,340,735</b>	<b>8,422,931</b>	<b>433,296</b>	<b>8,856,227</b>
28 Cultural Relevance, Office of	1,200,619	1,757,208	2,289,867	(1,468,745)	821,122
<b>29 CULTURAL RELEVANCE, OFFICE OF</b>	<b>1,200,619</b>	<b>1,757,208</b>	<b>2,289,867</b>	<b>(1,468,745)</b>	<b>821,122</b>
30 Business Services	287,305	304,745	281,957	17,988	299,945
31 Budget, Planning & Acctng	2,162,513	2,519,495	2,572,625	(61,661)	2,510,964
32 Administrative Services	7,475,085	7,972,769	8,559,974	(36,925)	8,523,048
33 Building Services	31,753,078	37,094,046	34,774,934	(728,838)	34,046,096
34 Food Services	9,415,855	10,136,802	10,083,653	160,648	10,244,301
35 District Wide Operations	76,755,817	56,321,983	59,354,190	(5,657,255)	53,696,935
<b>36 BUSINESS SERVICES</b>	<b>127,849,653</b>	<b>114,349,839</b>	<b>115,627,333</b>	<b>(6,306,044)</b>	<b>109,321,289</b>
37 Human Resources	580,674	494,479	636,599	(88,715)	547,884
38 Benefits	9,192,966	9,403,123	8,508,468	90,328	8,598,796
39 Employment	1,223,578	1,233,852	1,605,916	7,471	1,613,387
40 Labor Relations	723,002	782,808	586,623	7,309	593,932
41 Recruiting	110,143	163,282	247,869	(59,117)	188,752
42 Payroll	429,180	390,005	397,084	33,446	430,530
43 Human Resources	48,227	91,439	126,665	(643)	126,022
<b>44 HUMAN RESOURCES</b>	<b>12,307,769</b>	<b>12,558,989</b>	<b>12,109,224</b>	<b>(9,921)</b>	<b>12,099,303</b>
45 Prof Leadership & Development	178,053	187,616	188,692	276,387	465,079
46 Professional Development	1,153,560	1,455,460	2,339,240	(303,385)	2,035,856
<b>47 PROF LEADERSHIP &amp; DEVELOPMENT</b>	<b>1,331,612</b>	<b>1,643,076</b>	<b>2,527,933</b>	<b>(26,998)</b>	<b>2,500,935</b>

## Fall - Expenditures Summary by Department with Division Totals

## Financial Information

2013-2014 Proposed Expenditures Summary by Department	2011-2012	2012-2013	-----2013-2014-----		
	Expenditure	Expenditure	Adopted	Incr/Decr	Revised
48 Mscr/Community Recreation	2,139,476	2,425,483	2,376,315	190,413	2,566,728
49 Adult Programs	1,278,639	1,401,977	1,375,278	(66,046)	1,309,232
50 Youth Programs	6,727,395	7,469,367	8,320,081	120,476	8,440,557
<b>51 MSCR/COMMUNITY RECREATION</b>	<b>10,145,510</b>	<b>11,296,827</b>	<b>12,071,675</b>	<b>244,843</b>	<b>12,316,517</b>
52 Student Services	2,747,187	3,976,379	4,342,302	857,089	5,199,391
53 Social Work & Psychologists	6,463,551	6,468,540	6,673,963	543,829	7,217,792
54 Health Services	4,137,997	4,272,722	4,409,060	224,118	4,633,178
55 Innovative Programs	6,403,417	6,929,064	6,719,288	368,870	7,088,158
56 AODA	15,289	24,894	1,045	(6)	1,039
57 Guidance	2,664,404	2,855,088	2,889,493	(3,942)	2,885,551
<b>58 STUDENT SERVICES</b>	<b>22,431,845</b>	<b>24,526,687</b>	<b>25,035,152</b>	<b>1,989,957</b>	<b>27,025,109</b>
59 General Administration	755,933	1,001,926	1,107,003	555,129	1,662,133
60 Public Info / Com Developmnt	941,435	1,043,536	1,192,074	(155,836)	1,036,238
61 Spec Assist to the Superntndt	190,216	88,038	75,676	641,846	717,522
62 Board of Education	156,141	215,609	178,731	(2,013)	176,718
63 Legal Services	523,190	505,514	591,926	134,239	726,165
64 Fed & State Programs	1,125,707	869,422	941,974	256,298	1,198,272
65 Cooperative Programs	312,690	325,512	349,314	(349,314)	0
<b>66 GENERAL ADMINISTRATION</b>	<b>4,005,313</b>	<b>4,049,557</b>	<b>4,436,699</b>	<b>1,080,350</b>	<b>5,517,048</b>
67 Informational Services	542,490	478,380	465,485	5,437	470,922
68 Planning	480,513	595,965	866,950	(63,156)	803,794
69 Application Development	2,452,732	1,361,854	1,478,037	22,050	1,500,087
70 Enrollment	119,413	138,118	109,964	(814)	109,150
71 Technical Services Office	115,379	124,881	122,880	(1,173)	121,708
72 Technical Services Operations	3,921,929	5,126,069	969,420	661,622	1,631,043
73 Technology Customer Services	2,322,182	2,086,933	2,129,241	(101,014)	2,028,227
<b>74 INFORMATIONAL SERVICES</b>	<b>9,954,639</b>	<b>9,912,201</b>	<b>6,141,978</b>	<b>522,953</b>	<b>6,664,931</b>
75 FUND 40's	554,403	4,106,449	0	0	0
76 FUND 70's	224,712	167,641	0	0	0
<b>REPORT TOTAL</b>	<b>437,389,990</b>	<b>439,953,383</b>	<b>433,637,640</b>	<b>511,271</b>	<b>434,148,911</b>

Budget Detail:  
Explanatory Notes

**Madison Metropolitan School District**  
**Statement of Revenue and Expenditure Budget Changes**  
**from August 26, 2013 Adopted Budget to 2013-14 Fall Revised Budget**

Definitions:

- 2013-2014 August Adopted Budget = School Year 2014 Budget Adopted by the board in August 2013
- Fall Revised Budget includes all changes that have occurred since August approval

Footnotes:

- All changes are shown in the 2013-2014 Fall Revised column.
- All areas reflect an in depth analysis on salary and benefit accounts for all staff. This action resulted in more precise budget numbers that reflect current staff members and changes from grant receipts.

Notes for Proposed Revenues by Object:

- Line 5 reflects tax levy reductions accomplished through state aid increases and transfer of levy authority to Fund 39
- Line 16 reflects decreases in expected interest income
- Line 32 reflects an increase in expected Open Enrollment Tuition
- Line 33 reflects a reduction in Tuition revenue from other districts
- Line 35 reflects an adjustment to Common School Fund revenue
- Line 41 reflects an increase in general state aids due to last minute additions to the aid formula via Act 46
- Line 55 reflects an adjustment to computer aid based on new property value estimates from October 15
- Line 58 reflects an adjustment to the Perkins Grant based on updated award amounts
- Line 59 reflects balancing adjustments to fall grant awards on Lines 60-73
- Line 76 reflects balancing adjustments to the fall grant award for Title I-A
- Line 81 reflects balancing adjustments to the fall grant award for the federal counseling grant
- Lines 87 & 91 reflect a shift in account code and addition of revenue for CyPres settlement (Microsoft)
- Line 98 reflects an adjustment in the interfund transfer revenue from the General Fund
- Lines 100 & 101 reflect a reduction in tuition payments in the Special Education Fund
- Lines 104 & 107 reflect a change in the account code for handicapped aid and high cost aid
- Line 108 reflects balancing adjustments to federal grant awards on Lines 109-113
- Line 114 reflects adjustments to expected Medicaid payments
- Lines 116 & 117 reflect a portion of the levy authority change from Line 5 (\$2.4M)
- Line 125 reflects an adjustment to our debt premium payment due to government sequestration
- Line 141 reflects a net reduction in the food service interfund transfer after overall Food Service Fund adjustments
- Line 148 reflects an increase in rebate revenue estimates
- Line 149 reflects an increase in state reimbursement revenue for breakfast & lunch programs (Lines 150 & 151)
- Line 157 reflects an increase in federal aid reimbursement revenue estimates
- Line 162 reflects balancing adjustments to the fall grant award for the WI Fresh Fruit & Vegetable Program
- Line 198 reflects a reduction in local levy for Fund 80 to utilize additional equity
- Line 209 reflects balancing adjustments to the fall grant aware for the 21<sup>st</sup> Century grant
- Line 224 reflects the elimination of all Fund 99 budgets (MMSD is no longer the fiscal agent)



### Notes for Budgets by Division Report:

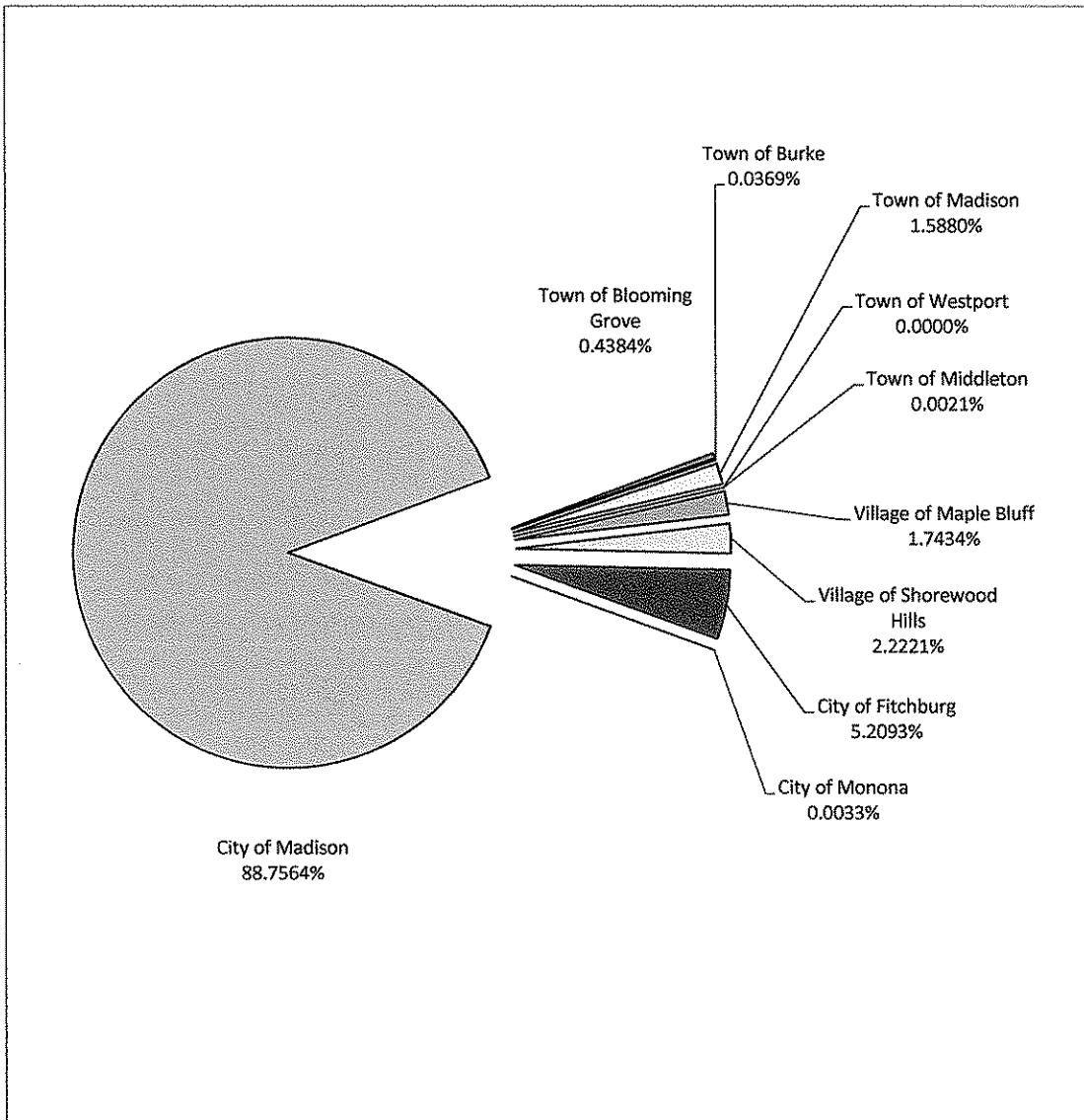
- Line 1 reflects reduction of unallocated staffing FTE and maintenance funds during budget reconciliation
- Line 2 reflects the net addition of staff costs attributed to salary & benefit increases and additional grant positions at the elementary level
- Line 3 reflects a change to the account codes of TAG (Talented and Gifted) budgets to Orgs 351-352
- Line 4 reflects an increase to 4K transportation & adjustments for Play & Learn staffing in Fund 80
- Line 6 reflects a change to the account codes for PBS (Positive Behavior Support) Positions at the secondary level to Line 52 (Student Services Operations)
- Line 7 reflects the net addition of staff costs attributed to salary & benefit increases
- Line 8 reflects the net addition of staff costs attributed to salary & benefit increase and addition of formula carryover funding
- Line 9 reflects net adjustments to formula carryover for athletics
- Line 10 reflects a change to the account codes of TAG (Talented and Gifted) budgets to Orgs 351-352
- Line 12 reflects the net addition of staff costs attributed to salary & benefit increases in local and federal grant programming
- Line 13 reflects the net addition of multilingual staff costs from bilingual bicultural aid and Title III programming
- Lines 15-16 reflect a change to the account codes of TAG (Talented and Gifted) budgets to Orgs 351-352
- Line 18 reflects an establishment of school strategist positions (MTSS) and a change in coding for the assistant superintendent of Teaching & Learning in Orgs 401-402
- Line 21 reflects the elimination of a proposed administrative position in the Mathematics department
- Line 24 reflects a balancing of common school fund award allocations held centrally by library media
- Line 25 reflects an account code change to add an IRT to the world languages department
- Line 26 reflects a recalculation of staffing including an addition of virtual campus staffing and reduction of programming expenses for the Perkins grant and interfund transfers for co-operative programming
- Line 28 reflects a changing in account codes - the department was reorganized into two main areas. The reductions here have been moved to General Administration in Line 59, Spec Assist to the Superintendent in Line 61, and Legal Services in Line 63
- Line 33 reflects adjustments to salary & benefit calculations for custodial & maintenance staff, adjustments to annual utilities expenses, and reduction in funds for maintenance projects
- Line 34 reflects adjustments to the food services department budget after updated salary & benefit calculations and increased program expenses
- Line 35 reflects a reduction in interfund transfer expenses, a projected increase to salary savings, and elimination of the furniture replacement budget
- Line 45 & 46 reflect a change in account codes for professional development staff. Expenses from Line 46 were moved to Line 45. The balance of the difference is due to a recalculation of salary & benefit amounts
- Line 48 reflects staff changes in the MSCR department resulting in increased staff salary & benefit costs
- Lines 49 & 50 reflects programming changes in MSCR that resulted in a net addition in salary & benefits costs for the CLC grant program
- Line 52 reflects a change to the account codes of PBS (Positive Behavior Support) Positions at the secondary level from Line 6 (Secondary Education)
- Line 53 reflects a recalculation of salary & benefits for staff and addition for the Origins contract for Responsive Classrooms
- Line 54 reflects a recalculation of salary & benefits for staff and additional health services costs for 4K

- Line 55 reflects a recalculation of salary & benefits for staff and an increase in TEP (Homeless) transportation costs
- Line 59 reflects an account code change for strategic partnership budgets from Line 28 & Line 60 and addition of the chief of staff department in Org 902
- Line 60 reflects an account code change for strategic partnership budgets to Line 59
- Line 61 reflects an account code change from Line 28 (Cultural Relevance) to establish the FACE (Family and Community Engagement) department
- Line 63 reflects an account code change of legal staff from Line 28 (Cultural Relevance)
- Line 64 reflects an increase in Title I funding for targeting programming
- Line 65 reflects the elimination of co-operative programming budgets. MMSD is no longer the fiscal agent for this program
- Lines 72 & 73 reflect an increase in tech plan budgets and reduction of consulting fees

## Tax Levy Apportionment by Municipality

**Madison Metropolitan School District  
2013-14 Tax Levy Apportionment**

Municipality	Levy Amount	Levy %
City of Madison	\$ 228,749,592	88.756449%
Town of Blooming Grove	\$ 1,129,926	0.438419%
Town of Burke	\$ 95,091	0.036896%
Town of Madison	\$ 4,092,583	1.587951%
Town of Middleton	\$ 5,385	0.002090%
Town of Westport	\$ -	0.000000%
Village of Maple Bluff	\$ 4,493,301	1.743432%
Village of Shorewood Hills	\$ 5,727,016	2.22123%
City of Fitchburg	\$ 13,425,899	5.209343%
City of Monona	\$ 8,498	0.003297%
<b>Total MMSD Levy</b>	<b>257,727,292</b>	<b>100.000000%</b>



**MADISON METROPOLITAN SCHOOL DISTRICT  
TAX LEVY COMPARISON  
2008-09 through 2013-14**

	2008-09	2009-10	2010-11	2011-12	2012-2013	2013-14
<b>MUNICIPALITY</b>	<b>EQUALIZED VALUE</b>	<b>EQUALIZED VALUE</b>	<b>EQUALIZED VALUE</b>	<b>EQUALIZED VALUE</b>	<b>EQUALIZED VALUE</b>	<b>EQUALIZED VALUE</b>
C. MADISON	\$ 20,463,713,358	\$ 20,413,421,831	\$ 19,628,851,251	\$ 19,497,804,840	\$ 19,215,146,030	\$ 19,281,897,669
T. BLOOMING GROVE	100,106,726	99,476,250	100,472,504	97,149,898	99,517,910	95,244,398
T. BURKE	8,910,081	8,471,460	7,937,942	8,086,169	8,226,997	8,015,466
T. MADISON	393,303,300	402,556,500	378,301,400	378,998,500	357,938,100	344,974,500
T. MIDDLETON	573,814	585,868	548,684	544,209	549,318	453,935
T. WESTPORT	226,428	-	-	-	-	-
V. MAPLE BLUFF	394,201,200	385,742,300	368,887,600	376,975,200	374,398,200	378,752,000
V. SHOREWOOD HILLS	510,566,600	498,844,300	496,623,900	489,863,100	466,465,500	482,745,100
C. FITCHBURG	1,209,237,915	1,193,805,403	1,167,710,054	1,150,531,166	1,124,162,759	1,131,703,956
C. MONONA	703,327	721,074	718,142	691,554	742,601	716,338
<b>TOTAL</b>	<b>\$ 23,081,542,749</b>	<b>\$ 23,003,624,986</b>	<b>\$ 22,150,051,477</b>	<b>\$ 22,000,644,636</b>	<b>\$ 21,647,147,415</b>	<b>\$ 21,724,503,362</b>
<i>Percent Change</i>	5.59%	-0.34%	-3.71%	-0.67%	-1.61%	0.36%
<b>MUNICIPALITY</b>	<b>PERCENT OF TOTAL</b>	<b>PERCENT OF TOTAL</b>	<b>PERCENT OF TOTAL</b>	<b>PERCENT OF TOTAL</b>	<b>PERCENT OF TOTAL</b>	<b>PERCENT OF TOTAL</b>
C. MADISON	88.658343%	88.740022%	88.617633%	88.623789%	88.765257%	88.756449%
T. BLOOMING GROVE	0.433709%	0.432437%	0.453599%	0.441578%	0.459728%	0.438419%
T. BURKE	0.038603%	0.036827%	0.035837%	0.036754%	0.038005%	0.036896%
T. MADISON	1.703973%	1.749970%	1.707903%	1.722670%	1.653512%	1.587951%
T. MIDDLETON	0.002486%	0.002547%	0.002477%	0.002474%	0.002538%	0.002090%
T. WESTPORT	0.000981%	0.000000%	0.000000%	0.000000%	0.000000%	0.000000%
V. MAPLE BLUFF	1.707863%	1.676876%	1.665403%	1.713473%	1.729550%	1.743432%
V. SHOREWOOD HILLS	2.212012%	2.168546%	2.242089%	2.226585%	2.154859%	2.221233%
C. FITCHBURG	5.238982%	5.189640%	5.271816%	5.229534%	5.193122%	5.209343%
C. MONONA	0.003047%	0.003135%	0.003242%	0.003143%	0.003430%	0.003297%
<b>TOTAL</b>	<b>100.000000%</b>	<b>100.000000%</b>	<b>100.000000%</b>	<b>100.000000%</b>	<b>100.000000%</b>	<b>100.000000%</b>
<b>MUNICIPALITY</b>	<b>LEVY AMOUNT</b>	<b>LEVY AMOUNT</b>	<b>LEVY AMOUNT</b>	<b>LEVY AMOUNT</b>	<b>LEVY AMOUNT</b>	<b>LEVY AMOUNT</b>
C. MADISON	\$ 200,660,681	\$ 207,865,483	\$ 217,170,555	\$ 217,130,653	\$ 221,282,982	\$ 228,749,591.56
T. BLOOMING GROVE	\$ 981,615	\$ 1,012,945	\$ 1,111,612	\$ 1,081,877	\$ 1,146,055	\$ 1,129,925.98
T. BURKE	\$ 87,369	\$ 86,263	\$ 87,824	\$ 90,049	\$ 94,743	\$ 95,090.98
T. MADISON	\$ 3,856,607	\$ 4,099,146	\$ 4,185,468	\$ 4,220,588	\$ 4,122,040	\$ 4,092,583.49
T. MIDDLETON	\$ 5,627	\$ 5,966	\$ 6,071	\$ 6,060	\$ 6,326	\$ 5,385.23
T. WESTPORT	\$ 2,220	\$ -	\$ -	\$ -	\$ -	\$ -
V. MAPLE BLUFF	\$ 3,865,412	\$ 3,927,931	\$ 4,081,315	\$ 4,198,056	\$ 4,311,596	\$ 4,493,300.75
V. SHOREWOOD HILLS	\$ 5,006,454	\$ 5,079,624	\$ 5,494,570	\$ 5,455,193	\$ 5,371,850	\$ 5,727,016.41
C. FITCHBURG	\$ 11,857,403	\$ 12,156,264	\$ 12,919,362	\$ 12,812,498	\$ 12,945,938	\$ 13,425,899.37
C. MONONA	\$ 6,897	\$ 7,343	\$ 7,945	\$ 7,701	\$ 8,552	\$ 8,498.23
<b>TOTAL</b>	<b>\$ 226,330,285</b>	<b>\$ 234,240,964</b>	<b>\$ 245,064,722</b>	<b>\$ 245,002,675</b>	<b>\$ 249,290,082</b>	<b>\$ 257,727,292</b>
<i>Percent Change</i>	2.74%	3.50%	4.62%	-0.03%	1.75%	3.38%
<b>TOTAL LEVY</b>	<b>\$ 226,330,285</b>	<b>\$ 234,240,964</b>	<b>\$ 245,064,722</b>	<b>\$ 245,002,675</b>	<b>\$ 249,290,082</b>	<b>\$ 257,727,292</b>
<i>Percent Change</i>	2.74%	3.50%	4.62%	-0.03%	1.75%	3.38%
<b>MIL RATE</b>	<b>9.81</b>	<b>10.18</b>	<b>11.06</b>	<b>11.14</b>	<b>11.52</b>	<b>11.86</b>
<i>Percent Change</i>	-2.70%	3.85%	8.65%	0.65%	3.41%	3.02%

Supplementary Information:

Expenditures by Fund – Single Page Format

Revenue Limit Calculation

Equalization Aid Calculation

Tax Levy & Rate – Historical Bar Graph

Tax Impact Projection

## MMSD Revised Budget 2013-2014

## Fall Expenditure by Fund

## Financial Information

## 2013-2014 Budgets by Fund/Function

			2011-2012	2012-2013	2013-2014		
			Expenditures	Expenditures	Adopted	Incr/Decr	Revised
<b>10-General Fund</b>							
1	110000	Undifferentiated Curricul	60,500,083	63,877,956	68,850,434	932,725	69,783,159
2	120000	Regular Curriculum	71,774,216	75,878,053	73,776,885	2,153,116	75,930,000
3	130000	Vocational Curriculum	4,646,862	4,131,598	4,029,212	(21,302)	4,007,911
4	140000	Physical Curriculum	7,221,411	7,408,252	7,451,218	90,433	7,541,652
5	150000	Special Education Curricu	0	0	5,010	(23)	4,987
6	160000	Co-Curricular Activities	2,882,981	2,803,877	2,793,158	(47,508)	2,745,650
7	170000	Special Needs	419,395	207,063	297,301	(16,980)	280,321
8		<b>Total Instruction</b>	<b>147,444,948</b>	<b>154,306,799</b>	<b>157,203,217</b>	<b>3,090,462</b>	<b>160,293,679</b>
9	210000	Pupil Services	10,415,528	10,824,136	12,478,886	226,598	12,705,484
10	220000	Instructional Staff Svc	17,840,697	19,323,134	19,426,079	1,181,956	20,608,035
11	230000	District Administration	2,506,529	3,042,837	2,970,621	304,546	3,275,167
12	240000	School Bldg Admin	19,600,612	19,892,719	20,743,377	(520,503)	20,222,874
13	250000	Business Admin	37,178,207	40,774,502	39,786,751	(930,891)	38,855,859
14	260000	Central Services	11,487,498	13,032,985	9,272,895	402,757	9,675,652
15	270000	Insurance & Judgements	1,497,697	1,502,347	1,842,016	0	1,842,016
16	280000	Debt Services	155,227	102,749	152,114	(43,635)	108,479
17	290000	Other Support Services	7,973,427	8,391,469	6,139,360	(1,990,344)	4,149,016
18		<b>Total Support Services</b>	<b>108,655,421</b>	<b>116,886,879</b>	<b>112,812,100</b>	<b>(1,369,516)</b>	<b>111,442,584</b>
19	300000	Community Services	0	0	0	0	0
20		<b>Total Community Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
21	410000	Interfund Operating Trans	43,821,400	43,501,785	47,117,433	(4,803,351)	42,314,082
22	430000	Purchased Instruct Svcs	8,909,070	10,080,671	8,276,154	3,063,608	11,339,761
23	490000	Other Non-Prog Transactio	134,945	93,358	148,357	0	148,357
24		<b>Total Non-Program Transactions</b>	<b>52,865,415</b>	<b>53,675,814</b>	<b>55,541,943</b>	<b>(1,739,743)</b>	<b>53,802,200</b>
25		<b>10 General Fund</b>	<b>308,965,784</b>	<b>324,869,492</b>	<b>325,557,261</b>	<b>(18,797)</b>	<b>325,538,463</b>
26		<b>21 Special Revenue Trust Fund</b>	<b>1,103,288</b>	<b>1,098,112</b>	<b>0</b>	<b>0</b>	<b>0</b>
27		<b>27 Educational Services</b>	<b>71,806,534</b>	<b>72,050,023</b>	<b>68,913,116</b>	<b>254,176</b>	<b>69,167,292</b>
28		<b>30 Debt Service</b>	<b>4,862,038</b>	<b>4,240,725</b>	<b>4,245,126</b>	<b>0</b>	<b>4,245,126</b>
29		<b>38 Non-Ref Debt Service Fund</b>	<b>21,407,756</b>	<b>618,804</b>	<b>2,192,174</b>	<b>0</b>	<b>2,192,174</b>
30		<b>41 Capital Expansion Fund</b>	<b>3,664,894</b>	<b>6,519,282</b>	<b>6,000,000</b>	<b>0</b>	<b>6,000,000</b>
31		<b>45 Energy Efficiency</b>	<b>0</b>	<b>1,639,008</b>	<b>0</b>	<b>0</b>	<b>0</b>
32		<b>47 QZAB/QSCB Funds</b>	<b>554,403</b>	<b>2,467,441</b>	<b>0</b>	<b>0</b>	<b>0</b>
33		<b>50 Food Service</b>	<b>10,300,766</b>	<b>10,870,501</b>	<b>10,733,356</b>	<b>114,297</b>	<b>10,847,653</b>
34		<b>61 High School Student Activity</b>	<b>1,283,044</b>	<b>1,191,127</b>	<b>0</b>	<b>0</b>	<b>0</b>
35		<b>62 Middle School Student Activit</b>	<b>498,676</b>	<b>545,367</b>	<b>0</b>	<b>0</b>	<b>0</b>
36		<b>63 Elementary School Student Acti</b>	<b>388,414</b>	<b>402,778</b>	<b>0</b>	<b>0</b>	<b>0</b>
37		<b>71 Expendable Trust</b>	<b>224,614</b>	<b>167,571</b>	<b>0</b>	<b>0</b>	<b>0</b>
38		<b>75 Non-Expendable Trust</b>	<b>98</b>	<b>70</b>	<b>0</b>	<b>0</b>	<b>0</b>
39		<b>80 Community Service</b>	<b>13,148,766</b>	<b>15,088,989</b>	<b>15,639,795</b>	<b>518,408</b>	<b>16,158,203</b>
40		<b>90 WISC Sch Consort Fiscal Agent</b>	<b>846,170</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
41		<b>92 Madison Area Diversity Consort</b>	<b>7,101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
42		<b>99 Student Prgm Coop-Fiscal Agent</b>	<b>497,778</b>	<b>323,364</b>	<b>356,813</b>	<b>(356,813)</b>	<b>0</b>
		<b>REPORT TOTAL</b>	<b>439,560,124</b>	<b>442,092,655</b>	<b>433,637,640</b>	<b>511,271</b>	<b>434,148,911</b>

Final

DISTRICT: Madison Metropolitan 3269

2013-2014 Revenue Limit Worksheet

DATA AS OF 10/25/2013

Line 1 Amount May Not Exceed Line 9 minus Line 7B of Final 12-13 Revenue Limit
2012-13 General Aid Certification (12-13 Line 12A, src 621) + 58,456,937
2012-13 Computer Aid Received (12-13 Line 17, Src 691) + 1,929,231
2012-13 Hi Pov Aid (12-13 Line 12B, src 628) + 1,765,760
2012-13 Fnd 10 Levy Cert (12-13 Line 18, Src 211) + 229,675,185
2012-13 Fnd 38 Levy Cert (12-13 Line 14B, Src 210) + 0
2012-13 Fnd 41 Levy Cert (12-13 Line 14C, Src 210) + 5,681,809
2012-13 Aid Penalty for Over Levy (12-13 FINAL Rev Limit Worksheet) - 0
2012-13 Penalty for Unspent Energy Exemption (12-13 FINAL Rev Limit W - 0
2012-13 Total Levy for All Levied Non-Recurring Exemptions\* - 0
NET 2012-13 Base Revenue (LINE 1) = 297,508,922

\*For 2012-13 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Uncounted Open-Enroll. Pupils)

September & Summer FTE Membership Averages

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

Line 2: Base Avg: (10+.4ss)+(11+.4ss)+(12+.4ss) / 3 = 26,501

Table with columns for 2010, 2011, 2012 and rows for Summer fte, % (40,40,40), Sept fte, Total fte.

Line 6: Curr Avg: (11+.4ss)+(12+.4ss)+(13+.4ss) / 3 = 27,176

Table with columns for 2011, 2012, 2013 and rows for Summer fte, % (40,40,40), Sept fte, Total fte.

Line 10B: Declining Enrollment Exemption = Average FTE Loss (Line 2 - Line 6, if > 0) X 1.00 =

X (Line 5, Maximum 2013-2014 Revenue per Memb) = Non-Recurring Exemption Amount:

Line 17: State Aid for Exempt Computers = Line 17 = A X (Line 16 / C) (to 8 decimals)

Table for 2013 Property Values (October 1, 2013 Values from DOR) with rows for A. 2013 Exempt Computer Property Valuation, B. 2013 TIF-Out Tax Apportionment Equalized Valuation, C. 2013 TIF-Out Value plus Exempt Computers (A + B).

Computer aid replaces a portion of proposed Fund 10 Levy

Main revenue limit calculation table with rows 1-20. Includes items like 2012-13 Base Revenue, 2013-14 Per Member Change, 2013-14 Maximum Revenue / Memb, 2013-14 Revenue Limit With All Exemptions, Total Limited Revenue To Be Used, and Total Fall, 2014 All Fund Tax Levy.

CELL COLOR KEY: Auto-Calc DPI Data District Enters



WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION

2013 WI ACT 46 - OCTOBER CERTIFICATION OF 2013-14 GENERAL AID

USING 2012-13 MEMBERSHIP, 2012-13 PI-1506-AC DATA & 2012 EQUALIZED (MAY 2013 CERT) VALUES

Madison Metropolitan 3269

GUARANTEES FOR FINAL ELIGIBILITY:	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,090,654	3,271,962	1,635,981
TERTIARY (G11)	536,519	1,609,557	804,778

OCT 2013 - 2013 ACT 46

PART A: 2012-13 AUDITED MEMBERSHIP	FTE
A1 3RD FRI SEPT 12 MEMBERSHIP* (include Youth Challenge)	26,982.00
A2 2ND FRI JAN 13 MEMBERSHIP* (include Youth Challenge)	26,769.00
A3 TOTAL (A1 + A2)	53,751.00
A4 AVERAGE (A3/2) (ROUNDED)	26,876.00
A5 SUMMER 12 FTE EQUIVALENT*	550.00
A6 FOSTER GROUP + PARTTIME FTE EQUIVALENT	7.00
A7 AID MEMBERSHIP (A4 + A5 + A6) [FOR MILWAUKEE ONLY: (max of A1 or A2) + A5 + A6]	27,433.00

\* Ch 220 Resident Inter FTE counts only 75%.

PART B: 2012-13 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC DATA)		
B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+ 323,239,197.70
B2 PROP TAX + COMPUTER AID	10R 210 + 691	- 232,257,115.88
B3 GENERAL STATE AID	10R 000000 620 + 718	- 59,709,327.00
B4 NON-DED IMPACT AID	(DPI ESTIMATE)	- 0.00
B5 REORG SETTLEMENT	10R 000000 850	- 0.00
B6 LONG TERM OP BORR, NOTE	10R 000000 873	- 0.00
B7 LONG TERM OP BORR, STF	10R 000000 874	- 0.00
B8 PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	- 0.00
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	= 31,272,754.82

PART C: 2012-13 NET COST OF GENERAL FUND (PI-1506-AC DATA)		
C1 TOTAL GF EXPENDITURES	10E 000000 000	+ 324,869,492.32
C2 DEBT SRVC TRANSFER	10E 411000 838+839	- 1,138,583.56
C3 REORG SETTLEMENT	10E 491000 950	- 0.00
C4 REFUND PRIOR YEAR REV	10E 492000 972	- 81,352.64
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+ 323,649,556.12
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	- 31,272,754.82
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+ 0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	= 292,376,801.30

PART D: 2012-13 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC DATA)		
D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+ 3,582,792.65
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	- 1,138,583.56
D3 PROPERTY TAXES	38R + 39R 210	- 2,054,223.00
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	- 0.00
D5 NON-REV RECEIPTS	38R + 39R 800	- 0.00
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	- 389,986.09
D7 TOTAL EXPENDITURES	38E + 39E 000	+ 4,859,529.16
D8 AIDABLE FUND 41 EXP	(DPI ESTIMATE)	+ 3,423,294.20
D9 REFINANCING	38E + 39E 282000	- 440,559.72
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	- 0.00
D11 NET COST DEBT SERVICE FUNDS		= 7,452,277.55

PART E: 2012-13 SHARED COST (PI-1506-AC DATA)		
SHARED COST PER MEMBER = \$10,879		
E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+ 299,829,078.85
E2 COSTS OF LAWSUIT AND/OR INDIGENT TRANSPORTATION		- 1,383,100.00
E3 IMPACT AID NON-DEDUCTIBLE		- 0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID		= 298,445,978.85

PART E: 2012-13 SHARED COST - CONTINUED		
E5 =		298,445,978.85
E6 PRIMARY COST CEILING PER MEMBER		1,000
E7 PRIMARY CEILING (A7 * E6)		27,433,000
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)		27,433,000.00
E9 SECONDARY COST CEILING PER MEMBER		9,092
E10 SECONDARY CEILING (A7 * E9)		249,420,836
E11 SECONDARY SHARED COST		221,987,836.00
((LESSER OF E5 OR E10) - E8)		
E12 TERTIARY SHARED COST		49,025,142.85
(GREATER OF (E5 - E8 - E11) OR 0)		

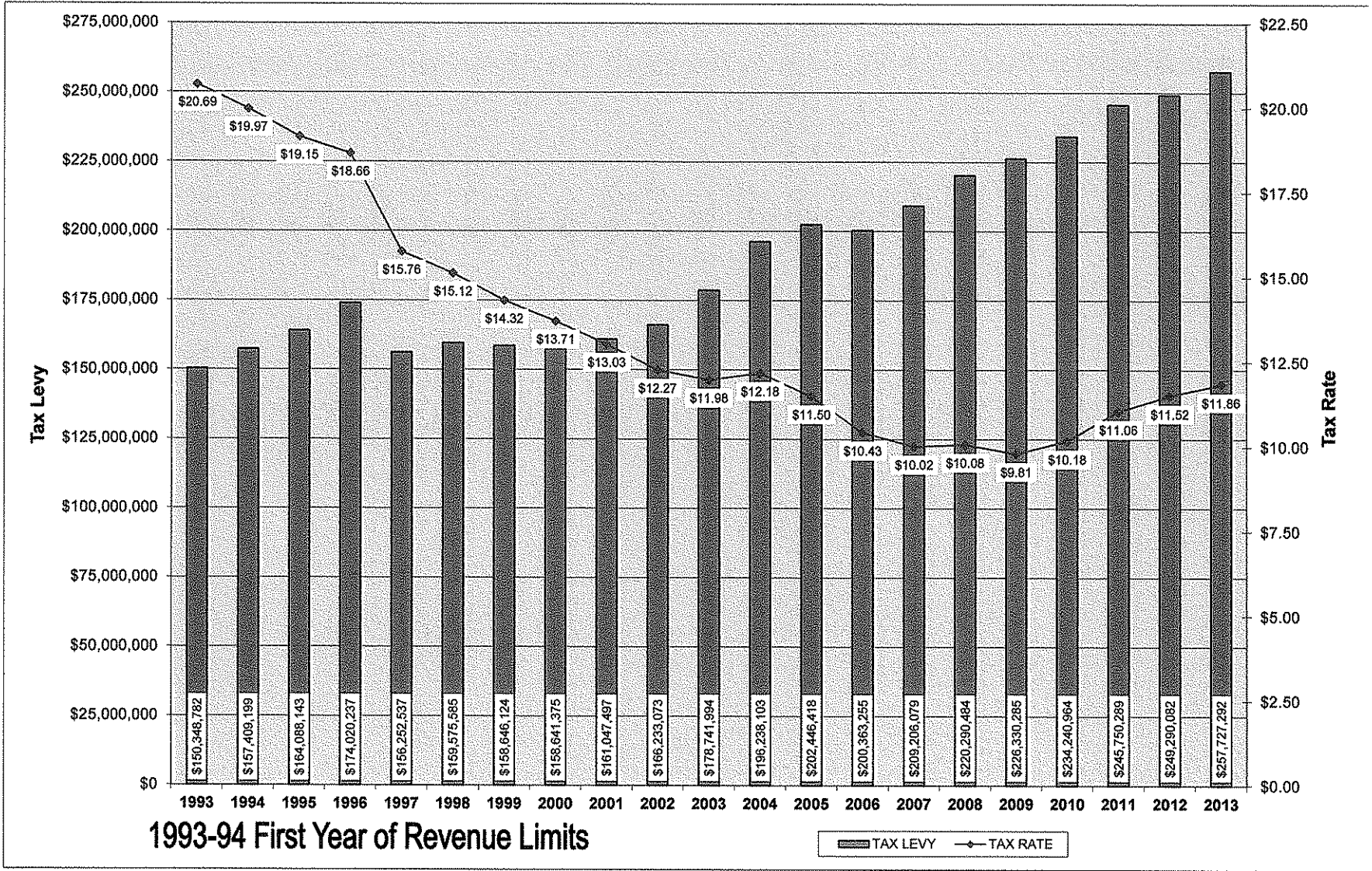
PART F: EQUALIZED PROPERTY VALUE		
F1 2012 EQUALIZED VALUE (MAY 13 CERT) + EXEMPT COMPUTER VALUE		21,823,464,335
VALUE PER MEMBER =		795,519

PART G: 2013-14 EQUAL AID BY TIER: PI-1506-AC DATA		
G1 PRIMARY GUARANTEED VALUE PER MEMBER		1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)		52,945,690,000
G3 PRIMARY REQUIRED RATE (E8 / G2)		0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)		31,122,225,665
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)		16,125,358.78
G6 SECONDARY GUARANTEED VALUE PER MEMB		1,090,654
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)		29,919,911,182
G8 SECONDARY REQUIRED RATE (E11 / G7)		0.00741940
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)		8,096,446,847
G10 SECONDARY EQUALIZATION AID (G8 * G9)		60,070,777.74
G11 TERTIARY GUARANTEED VALUE PER MEMB		536,519
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)		14,718,325,727
G13 TERTIARY REQUIRED RATE (E12 / G12)		0.00333089
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)		-7,105,138,608
G15 TERTIARY EQUALIZATION AID (G13 * G14)		-23,866,435.14

PART H: 2013 ACT 46 OCTOBER CERTIFICATION OF 2013-14 EQUALIZATION AID		
H1 2013-14 EQUALIZATION AID ELIGIBILITY (G5+G10+G15) NOT < 0		52,529,701.00
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)		0.00
H2 A. PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE		0.00
H3 MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Line H1 * -0.0146504949)		-769,586.00
H4 2012-13 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID		-5,951.00
H5 PRIOR YEAR (2012-13) DATA ERROR ADJUSTMENT		0
H6 2013-14 EQUALIZATION AID - 2013 ACT 46 OCTOBER CERT. (ROUND) (H1+H2+H3+H4+H5)		51,754,164

*** PART I: 2013 ACT 46 OCTOBER CERTIFICATION OF 2013-14 GENERAL AID ***		
I1 2013-14 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 AID ELIGIBILITY		453,817.00
I2 A. PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)		0.00
I2 B. MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (Line H3 * -0.0146504949)		-864,949.00
I2 C. 2012-13 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID		-53.00
I3 2013-14 SPEC ADJ AID and/or CHAP 220-2013 ACT 46 OCT CERT (ROUND) (I1+I2A+I2B+I2C)		447,115.00
I4 2012-13 OCT-TO-FINAL ADJUSTMENT, CHOICE/CHARTER DEDUCTION		85.00
I5 2013 ACT 46 OCTOBER CERTIFICATION OF 2013-14 GENERAL AID (H6+I3+I4)		52,201,364

THIS IS THE CERTIFICATION OF GENERAL AID FOR THE 2013-14 FISCAL YEAR AS REQUIRED BY 2013 WISCONSIN ACT 46  
 DISTRICTS ARE REMINDED THAT THE 2013 ACT 46 OCTOBER CERTIFICATION OF GENERAL AID MUST BE USED WHEN SETTING THE FALL 2013 LEVY.  
 COMPUTATIONAL DETAILS EXPLAINING THE NUMBER FOUND IN LINE I1, IF GREATER THAN 0, CAN BE FOUND ON THE "BREAKDOWN OF LINE I1" TAB IN THIS WORKBOOK.  
 COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.



# Tax Impact Projections

## Projected Property Tax Levy for 2013-14

FUND	Adopted 2010-11		Adopted 2011-12		Adopted 2012-2013		July Budget 2013-2014		Fall Revised Budget 2013-2014	
	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE
<b>General Fund:</b>										
• Operational	223,763,357	10.10	228,067,739	10.37	231,604,416	10.70	242,428,389	11.20	237,722,428	10.94
<b>LESS:</b>										
• Computer Exemption	(2,160,478)	(0.10)	(1,946,958)	(0.09)	(1,929,231)	(0.09)	(2,015,422)	(0.09)	(1,958,992)	(0.09)
<b>General Fund Levy</b>	<b>221,602,879</b>	<b>10.00</b>	<b>226,120,781</b>	<b>10.28</b>	<b>229,675,185</b>	<b>10.61</b>	<b>240,412,967</b>	<b>11.11</b>	<b>235,763,436</b>	<b>10.85</b>
• Prior Year Taxes	468,868	0.02	144,001	0.01	70,000	0.00	233,150	0.01	233,150	0.01
<b>Net General Fund Levy</b>	<b>222,071,747</b>	<b>10.03</b>	<b>226,264,782</b>	<b>10.28</b>	<b>229,745,185</b>	<b>10.61</b>	<b>240,646,117</b>	<b>11.12</b>	<b>235,996,586</b>	<b>10.86</b>
<b>Debt Service Fund:</b>										
• Bonded Indebtedness	7,104,281	0.32	6,976,381	0.32	2,054,223	0.09	1,603,576	0.07	4,013,576	0.18
• Non-referendum Debt (38)	2,063,741	0.09	0	0.00	0	-	2,041,701	0.09	2,041,701	0.09
<b>Net Debt Service Fund Levy</b>	<b>9,168,022</b>	<b>0.41</b>	<b>6,976,381</b>	<b>0.32</b>	<b>2,054,223</b>	<b>0.09</b>	<b>3,645,277</b>	<b>0.17</b>	<b>6,055,277</b>	<b>0.28</b>
<b>Capital Projects Fund:</b>										
• Capital Expansion Fund (41)	4,012,146	0.18	3,630,939	0.17	5,681,809	0.26	6,000,000	0.28	6,000,000	0.28
<b>Net Capital Projects Fund</b>	<b>4,012,146</b>	<b>0.18</b>	<b>3,630,939</b>	<b>0.17</b>	<b>5,681,809</b>	<b>0.26</b>	<b>6,000,000</b>	<b>0.28</b>	<b>6,000,000</b>	<b>0.28</b>
<b>Community Services Fund:</b>										
• Community Services	9,812,807	0.44	8,130,573	0.37	11,808,865	0.55	10,136,148	0.47	9,675,429	0.45
<b>Net Community Services</b>	<b>9,812,807</b>	<b>0.44</b>	<b>8,130,573</b>	<b>0.37</b>	<b>11,808,865</b>	<b>0.55</b>	<b>10,136,148</b>	<b>0.47</b>	<b>9,675,429</b>	<b>0.45</b>
<b>TOTAL TAX LEVY AND RATE</b>	<b><u>245,064,722</u></b>	<b><u>11.06</u></b>	<b><u>245,002,675</u></b>	<b><u>11.14</u></b>	<b><u>249,290,082</u></b>	<b><u>11.52</u></b>	<b><u>260,427,541</u></b>	<b><u>12.03</u></b>	<b><u>257,727,292</u></b>	<b><u>11.86</u></b>
<b>Unused Levy Authority</b>	<b>10,048,705</b>		<b>10,311,258</b>		<b>19,847</b>		<b>7,336,266</b>		<b>8,969,300</b>	

Property Tax Analysis	Adopted 2010-11	Adopted 2011-12	Adopted 2012-13	July Budget 2013-14	Fall Revised 2013-14
Levy % Increase	4.62%	-0.03%	1.75%	4.47%	3.38%
Rate % Increase	8.65%	0.65%	3.41%	4.47%	3.02%

Property Tax Bill Impact	Adopted 2010-11		Adopted 2011-12		Adopted 2012-13		Proposed 2013-14		Proposed 2013-14	
	Value	Bill	Value	Bill	Value	Bill	Value	Bill	Value	Bill
Average City of Madison Home Assessed Value	250,000.00	2,765.00	239,239.00	2,665.12	232,024.00	2,672.92	231,000.00	2,778.93	231,000.00	2,739.66
<b>Total Difference in Bill Over Prior Year</b>		<b>\$220.00</b>		<b>-\$99.88</b>		<b>7.79</b>		<b>106.01</b>		<b>66.74</b>