

Adopting a Preliminary Budget for 2014-15

We recommend adopting a Preliminary Budget for 2014-15 which includes the budget changes recorded in the companion document *MMSD 2014-15 DPI Recommended Format for Budget Adoption*. The changes are related to student fees and technology. With this recommendation we restate our strategy to address health insurance, salaries, and tax levy as a package in the fall Final Budget.

There are several advantages to addressing health insurance, salaries, and tax levy as a package in the fall Final Budget:

- Key financial data, including enrollment, revenue limit, equalization aid, tax levy and tax base will be available in October.
- The insurance committee will have time to meet with the HMO's and build on the work accomplished by the administration this spring.
- The wellness plan design can be further developed and factored into the larger discussion of health insurance and compensation.
- A piecemeal approach to salary/wage increases, employee contributions to health insurance, the wellness plan, and the fall tax levy is unlikely to produce the best result.

Two Budget Changes:

- 1) The budget changes reflect a modified student fee proposal which eliminates a proposed \$5 increase in the textbook fee. The budget proposal maintains a \$5 increase in consumable materials fee. School classroom supply budgets will be increased to match the projected revenue from this fee (\$65,000).

The budget proposal also maintains a \$5 increase in the student activity fee at the secondary level. All proceeds from the fee increase will be used by MSCR to support after-school programming.

- 2) Funding for Year 1 of the Technology Plan has been changed to reflect a \$100,000 reduction in first year expenditures for classroom-based peripheral devices (LCD projectors, document cameras, etc.) based on the needs of the "G1" schools named last month. Since the Technology Plan is funded by use of carried-over tax levy authority, this expenditure reduction will produce a corresponding \$100,000 decrease in the tax levy.

The Budget Adoption Spreadsheet is impacted as follows:

1. General Fund local revenue increases by \$35,000. This is a NET of \$65,000 of additional fee revenue less \$100,000 levy reduction.
2. General Fund Expenditures are decreased by \$35,000. This is a net of \$65,000 of additional school supply budgets less \$100,000 reduction of technology spending.

3. Fund 80 is increased by \$26,000 for anticipated additional fee revenue and a matching increase in program expenditures.
4. In the Tax Levy summary, the levy is decreased by \$100,000 due to the reduction in technology spending. This is a duplication of item 1 above presented in the document as an additional schedule to explain the tax levy.

-End-

2014-15 MMSD Budget Proposal

Analysis on Items which may be offered as Budget Amendments

Updated Friday, June 13, 2014

TJ

Updated Amendment – Rec'd Friday June 13, 2014:

Add 10.03 Reading school based Instructional Resource Teachers (IRTs) or Interventionists (with the choice being made by the Principal) to Elementary and Middle Schools with the greatest needs. Cost = \$738,429, from other savings and increased levy.

Add 8.18 Mathematics school based Instructional Resource Teachers (IRTs) or Interventionists (with the choice being made by the Principal) to Elementary and Middle Schools, allocated to those schools with the greatest needs. Cost = \$602,228, from other savings and increased levy.

After a thorough review of our staffing process and allocations to schools, we believe the current level of allocation offered to schools in intervention is in alignment with our Strategic Priorities. All final allocation plans have already been approved by the Assist Superintendent's office. Allocation plans directly align to school SIP goals.

Interventions are only as strong as our core instruction. As a district we place our highest value on quality core instruction and we do not believe that adding FTE in intervention allocation is the answer to increasing student achievement. Therefore, it is incumbent on us to allocate the majority of our resources to core instruction. Each school was provided 1.0 core instructional resource teacher/learning coordinator and 0.5 interventionist. Schools had the discretion to allocate additional resources to support intervention based on their needs. Elementary Title I schools also have a Reading Recovery teacher to support their overall intervention system.

As a district we do not allocate resources based on a single administration of the WKCE. Rather, we use a multi-modal approach to determine service delivery for students who do not meet proficiency. Classroom teachers are our first supports for struggling learners. We have a newly developed scope and sequence for literacy and we are renewing a focus on math within the coming year. Simply adding interventionists to buildings is not a systemic or sustainable solution to raising academic achievement for MMSD students. Just adding interventionists will distract us from our focus on coherent instruction.

Financial Note: The proposal is costed accurately. The additional staffing would cost approximately \$1.34 million in the first year. The use of carry-over would increase from \$5.0 million to \$6.34 million, leaving \$2.61 million preserved for 2015-16. The tax impact would be just under six cents (\$0.06) per thousand, with the 14-15 rate increasing from \$12.11 to \$12.17 per thousand.

1A. TJ withdrew a possible amendment regarding the TEP program.

1. Cut \$300,000 from Networks and Servers in Tech Plan budget. Rationale- District Priorities. Savings = \$300,000.

The Tech Plan established a five-year plan to replace and upgrade network and server equipment. One of the reasons the need is so critical in this area is the lack of sufficient funding over the past several years to do the appropriate replacements and upgrades in this area. We are significantly behind in the provision of current network management technology and providing sufficient server storage and an updated virtual server system. This is predicated on the need to provide more efficient network management systems, the need for additional network bandwidth, the completion of the connection for all of our schools to the district wide area fiber network the Metropolitan Unified Fiber Network (MUFN), increased wireless capacity in our schools, providing balanced network systems throughout the District, the need for increased server space and upgrading the virtual server system. The plan is designed to be a continuous change process that will allow us to replace and upgrade this type of critical equipment on a consistent and logical schedule. It is essential that we provide reliable network and server systems to all of the schools in the District. If a reduction in this part of the Tech Plan budget is made this year we will not be able to accomplish a major project like the replacement of the core switch. In any event, if the budget is reduced by this amount it will require us to seek additional funding in subsequent years.

2. Cut \$150,000 from projectors, document cameras, speakers, and microphones in Technology Plan budget. Rationale – District Priorities. Savings = \$150,000

Funding for Year 1 of the Technology Plan has been changed to reflect a \$100,000 reduction in first year expenditures for classroom-based peripheral devices (LCD projectors, document cameras, etc.) based on the needs of the specific “G1” schools named last month. Cutting more than this would impact the G1 implementation.

Since the Technology Plan is funded by use of carried-over tax levy authority, this expenditure reduction will produce a corresponding \$100,000 decrease in the tax levy.

3. Reallocate two new TAG positions to Reading or Mathematics Interventionists. Rationale – We have a crisis with students not learning basic reading and math. No savings.

We are confident that the staffing plan includes an appropriate allocation of interventionists. Also, improvements in reading and math result not only from interventionists but from focusing on tier 1 classroom instruction

We believe we have now set the TAG program on the proper course and direction, with these two additional positions are an important component of the TAG plan, given that we are trying to increase equity and participation in the TAG program.

4. Cut TeacherMatch, allocate \$40,000 for screening. Rationale – To be discussed 6/9/14. Savings = \$70,000.

The budget includes an HR line item for screening tool generally. It does not specify any one vendor or product, including TeacherMatch.

One of our major priorities as a district, in order to close opportunity gaps and raise achievement for all children, is to recruit, hire and maintain a high quality and diverse workforce. As we continue to look at our HR practices and make our goal a reality, we need tools to help with recruiting, screening and professional development. Even if the District decides not to move forward with TeacherMatch, we will still need these budgeted funds to improve our recruiting and hiring process.

5. Cut Assistant Superintendent Secondary for the Director of Pathways. Rationale – There has been little or no Board involvement or consideration of or in this process and project and therefore it is premature to commit further resources. Savings = \$130,000.

The Strategic Framework Priority 2 calls for all students to be engaged in charting personalized pathways to college, career and community success. Implementing rigorous personalized pathways, refining and expanding AVID and implementing the Individualized Learning Plan have been identified as the high leverage actions needed to meet the charge of Priority 2. Essential to ensuring these actions are implemented in a thoughtful, collaborative manner with a high degree of fidelity is to create an infrastructure of support within central office and schools. Creating a Director of Secondary Pathways position is the first step towards ensuring that all students will engage in charting personalized pathways.

Currently the initial work of Priority 2 is being carried out by a small team of the Assistant Superintendent of Secondary Schools, District AVID Director, and the District Lead Counselor. While this group has worked steadily to initiate and implement such tasks as the high school audit, convening the High School Reform Collaborative and convening three cross functional teams to focus on the implementation of rigorous pathways, individualized learning plans and AVID, this team does not currently have the capacity to maintain and increase workload outlined in their current job descriptions without it having an adverse impact. Initial reaction to Priority 2 from both the High School Reform Collaborative and the High School Instructional Leaders has been positive. However, it is clear that more staffing is needed to develop processes, products and systems that will ensure personalized pathways becomes a reality and not just a good idea or one that is implemented with gaps. The complexity of managing multiple partnerships to ensure higher education partner and the business community as it relates to impacting school and classroom practice matched with the complexity of our comprehensive high schools requires staffing to operationalize systems that will truly support any high school reform and the continuous improvement efforts.

By funding and creating the position of Director of Secondary Pathways the following will be accomplished:

- 1. A three year Personalized Pathways plan will be written and published in collaboration with Board of Education, school-based teams, community and business stakeholders. This three year plan will incorporate the recommendations and next steps outlined in the HS Audit.***
- 2. In-depth community partnerships will be established with Madison College, the Workforce Development Board and the Chamber of Commerce and other entities in order to create new***

and refined learning experiences for MMSD high school students that will make personalized pathways a reality for students.

- 3. Schools will begin to rethink, refine and establish new coursework and pathways providing students with greater access to work-based learning, dual credit, rigorous coursework (including Advanced Placement and Honors) aligned to a student's academic and career plan.*
- 4. A robust implementation of the Individualized Learning Plans for over 12,000 students in grades 6 – 12.*

6. Add 20 FTE for elementary class size reduction, K-2 in non-SAGE schools and grades 3-5 in all schools. Rationale – Class size reduction improves learning and working conditions. Cost = \$1,472,440.

The proposed 2014-15 budget supports the completion of the District's "straight-grade" goal, which began last year, by extending straight grades to grades 4 and 5. Approximately 10 FTE will be added to achieve this outcome. The Board's continuing support for straight grades demonstrates its dedication to establishing and maintaining favorable class sizes, and supporting teachers in their planning and instruction.

Although grades K-2 at SAGE schools are the only classes with hard caps on size, the Assistant Superintendent - Elementary regularly reviews class sizes at each school. Any classes that are exceptionally small or large are monitored to determine whether an increase or decrease in sections is warranted. To add 20 FTE for 2014-15 in order to reduce elementary class sizes is not a viable option for two key reasons:

- 1. Many of the District's elementary schools currently do not have available space to accommodate additional classrooms.*
- 2. Adding the teachers at this time would be very difficult because additional specials allocations would be needed*

Although the issue of class size can certainly be revisited in the future, the District is already making great progress in this area by achieving straight grades throughout the elementary schools in 2014-15.

7. Eliminate increases in activity and consumable materials fees. Rationale – Raising three fees all at once is too much. Cost = unknown.

The budget changes reflect a modified student fee proposal which eliminates a proposed \$5 increase in the textbook fee. The budget proposal maintains a \$5 increase in consumable materials fee, and school classroom supply budgets will be increased to match the projected revenue from this fee (\$65,000). The budget proposal also maintains a \$5 increase in the student activity fee at the secondary level. All proceeds from the fee increase at the middle-school level will be used by MSCR to support after-school programs. Without this increase, MSCR will not be able to maintain the current level of programming at the middle schools.

Student Senate

1. The allocation for "School Learning Spaces," as set forth in the 2014 Information and Technology Plan would be eliminated. As detailed in the proposed budget appendix (page 118 of proposed budget), this

allocation amounts to \$1,184,560. This proposal would fund the capital maintenance budget at \$1,184,560 above the 2014-15 proposed budget.

Classroom - Interactive Projector	Purchase	\$390,935
Classroom - Document Camera	Purchase	\$61,500
Classroom - Speakers/Microphones	Purchase	\$169,125
Computer Labs - Replace 12 Secondary Labs/Year	Purchase	\$216,000
Specialized Technology - Secondary Curriculum Departments	Purchase	\$125,000
Library Media Centers – Technology for Student Use	Purchase	\$140,000
Classroom – White Board	Purchase	\$82,000

This possible proposal should be considered in the context of several factors, including the cohesive nature of the plan as a whole, consistency and equity among our schools, phasing of the plan, professional learning for teachers, and other financial considerations.

Cohesive nature of the plan. The plan calls for a universally available set of essential instructional tools, environments and systems to support student learning. It outlines district priorities for the next five years covering the use of technology by students and staff as an instructional tool, physical assets of our learning spaces, professional learning, physical infrastructure, information systems, and support for all users.

The plan outlines what it will take to create common digital learning environments throughout the district. Classroom assets related to this proposal like interactive whiteboards interface with student devices to promote student collaboration, communication, and presentation of their work. The plan calls for upgrades to computer labs as shared learning spaces, recommends upgrades to our libraries, and identifies the need for specialized equipment based on content needs. These enhancements are tied to the introduction of student mobile devices, staff professional learning, and infrastructure projects.

Consistency and equity among our schools. The plan’s School Learning Spaces project area is driven by a need for equity and consistency. Currently, the presence of tools like interactive projectors, sound systems, document cameras is largely determined by whatever funding may be available on a school-by-school basis. These sources include Title 1 funds, gifts and grants, and limited discretionary funds at the building level. This has led to inconsistency among our schools and even among our classrooms within our schools.

The School Learning Spaces section of the tech plan calls for providing a consistent and equitable allocation of technology and the creation of digital learning spaces in every classroom. The addition of an interactive projector, document camera, speakers, and a microphone establishes a common set of essential modern teaching tools for every classroom.

The interactive projector provides a focal point for students and teachers in the classroom to present information, deliver direct instruction, and provide an interactive platform for both teachers and students. A document camera allows the viewing of objects and information resources that are not available digitally. The microphone and speakers allow teachers and students to be heard when presenting information or having a discussion, as well as hearing the audio from digital media.

Replacing computer labs on a consistent schedule is way to provide for the equitable addition of contemporary technology for our secondary schools. These labs have not been refreshed or upgraded on a consistent timeline in the past, which does not allow for the upgrade of software and compromises the curriculum that can be taught using aging technology.

Secondary departments in science, mathematics, world languages, music and physical education may have a need to use specialized technology to deliver their curriculum. It is essential that we are able to provide resources for these devices so that these departments can deliver digital curriculum.

Phasing of the plan. Over the course of the plan, every classroom environment will have a set of the basic technology resources it needs. This begins with 2014-15 providing specific assets to classrooms in so-called G1 schools and other specialized spaces at the secondary levels like labs and various departments. Installations for 2015-16 through 2018-19 will also be governed by the identification of schools for G2 through G4.

Focusing on G1 locations in 2014-15 ensures deliberate phasing of the plan. Our intention is to ensure G1 schools hit the ground running on the first day of the 2015-16 school year when student at those schools start using their mobile devices. Getting classroom assets installed and providing professional learning during 2014-15 helps to ensure the success of the plan within the G1 schools.

Enhancements in other locations, secondary schools in particular, are intended to catch up on installations and replacements and create a reliable and predictable plan to install and refresh technology in those environments.

Professional learning and support for teachers. We know that professional learning and support are needed for all aspects of the plan, including the project area of common learning spaces. Plans for professional learning and support during 2013-14 include the four new Instructional Technology Coaches and the focus of library media technology specialists (LMTS's) as instructional resources.

Other financial considerations. Because the plan outlines known project needs and cost estimates over the next five years, reducing the budget for 2014-15 would simply push related costs into future budgets. Regardless of whether the reduction in the 2014-15 budget is added onto 2015-16 or spread out in each year through 2018-19, the needs and related costs will remain.

Keeping the budget for this project area at the current level will allow us to maintain a consistent classroom installation schedule over the five year plan. Adjustments resulting from a change in the number and composition of G1 schools can allow for moving some costs to future budget years. This will be discussed further in the second section.

It should also be noted that \$140,000 of this proposal relates to the common school fund, which is a dedicated resource for our libraries and is not available for general purposes. Additionally, please see #2 above.

2. Fund employee health insurance increases by allocating an additional \$1,350,000 to the respective Fund 10 budget lines. This proposal would fully fund health care increases, leaving the expected financial contribution of employees at 0 dollars.

We recommend addressing health insurance, salaries, and tax levy as a package in the fall Final Budget for several reasons:

- ***Key financial data, including enrollment, revenue limit, equalization aid, tax levy and tax base will be available in October.***
- ***The insurance committee will have time to meet with the HMO's and build on the work accomplished by the administration this spring.***
- ***The wellness plan design can be further developed and factored into the larger discussion of health insurance and compensation.***
- ***A piecemeal approach to salary/wage increases, employee contributions to health insurance, the wellness plan, and the fall tax levy is unlikely to produce the best result.***

3. Keep lunch prices at the 2013-14 level for staff and students at all grade levels while maintaining the proposed Food Services budget expenditures. Additionally, this proposal would eliminate the proposed cost for alternative programs and replace it with Fund 10 expenditures.

The proposed increase to lunch prices for students and adults is an integral part of the plan to make MMSD's Food Service a self-sustaining operation. Regarding the alternative programs, the budget proposal calls for full and continued support of the lunch program for all alternative sites. Along with this commitment, we propose that the student services department share in the cost and problem-solving related to supporting these programs.

4. Eliminate student fee increases as proposed in the 2014-15 budget proposal.

Please see #7 (above).

**Madison Metropolitan School District
DPI Recommended Publication Format
Three-Year Financial Summary:**

	Actual	Budget	April Budget	June Budget	April to June	13-14 to 14-15
Fund 10 - General Fund	2012-13	2013-14	2014-15	2014-15	\$ Change	\$ Change
ASSETS	131,579,421	127,778,609	127,778,609	127,778,609	-	-
LIABILITIES	86,266,452	86,266,452	86,266,452	86,266,452	-	-
FUND BALANCE	45,312,969	41,512,157	41,512,157	41,512,157	-	-
	Actual	Budget	April Budget	June Budget	April to June	13-14 to 14-15
	2012-13	2013-14	2014-15	2014-15	\$ Change	\$ Change
Revenues & Other Sources:						
Interfund Transfers	183,907	197,606	199,121	199,121	-	1,515
Local Revenue Sources	234,392,309	240,133,688	243,701,369	243,666,369	(35,000)	3,532,681
Open Enrollment Revenues	1,892,813	2,113,722	2,269,740	2,269,740	-	156,018
CESA Sources	-	-	-	-	-	-
State Sources	73,995,799	67,715,255	77,978,257	77,978,257	-	10,263,002
Federal Sources	11,603,076	10,076,025	10,751,679	10,751,679	-	675,654
Misc. Sources	1,171,295	1,501,356	877,000	877,000	-	(624,356)
Total Revenues	323,239,198	321,737,652	335,777,166	335,742,166	(35,000)	14,004,514
	Actual	Budget	April Budget	June Budget	\$ Change	\$ Change
	2012-13	2013-14	2014-15	2014-15	\$ Change	\$ Change
Expenditures:						
Undifferentiated Curriculum (PK-6 Instruction)	63,877,956	69,783,159	70,977,313	71,009,813	32,500	1,226,654
Regular Curric. (English, Math, Science, Etc.)	75,878,053	75,930,000	76,717,872	76,750,372	32,500	820,372
Vocational Curriculum	4,131,598	4,007,911	4,158,750	4,158,750	-	150,839
Physical Curriculum (Health, Physical Ed)	7,408,252	7,541,652	7,925,455	7,925,455	-	383,803
Special Education Curriculum	-	4,987	-	-	-	(4,987)
Co-Curricular Activities	2,803,877	2,745,650	2,778,576	2,778,576	-	32,926
Gifted & Talented & Alt. Education Programs	207,063	280,321	403,852	403,852	-	123,531
Instruction Totals	154,306,799	160,293,679	162,961,817	163,026,817	65,000	2,733,138
Pupil Services (Guidance, Soc Wrk, etc.)	10,824,136	12,705,484	12,500,949	12,500,949	-	(204,535)
Instructional Services (Curriculum, Libraries)	19,323,134	20,608,035	22,837,584	22,837,584	-	2,229,549
District Administration (District-wide)	3,042,837	3,275,167	3,102,850	3,102,850	-	(172,317)
School Administration (Principals' Office)	19,892,719	20,222,874	18,780,078	18,780,078	-	(1,442,797)
Business Admin. (Acctg, Transport, Facilities)	40,774,502	38,855,859	40,821,119	40,721,119	(100,000)	1,865,260
Central Services (Telephone, Technology)	13,032,985	9,675,652	10,557,567	10,557,567	-	881,915
District Insurance (Property, Liability)	1,502,347	1,842,016	1,847,300	1,847,300	-	5,284
Debt Service (Interest Expense, Leases)	102,749	108,479	123,000	123,000	-	14,521
Other Support Svcs (Post Employment Benefits)	8,391,469	4,149,016	5,277,520	5,277,520	-	1,128,504
Support Totals	116,886,879	111,442,584	115,847,967	115,747,967	(100,000)	4,305,383
Operating Transfers to Other Funds	43,501,785	42,314,082	44,202,593	44,202,593	-	1,888,511
Purchased Instructional Services	10,080,671	11,339,761	12,624,789	12,624,789	-	1,285,028
Other Payments (Non-Program Transactions)	93,358	148,357	140,000	140,000	-	(8,357)
Non-Program Totals	53,675,814	53,802,200	56,967,382	56,967,382	-	3,165,182
General Fund Totals	324,869,492	325,538,463	335,777,166	335,742,166	(35,000)	10,203,703

Madison Metropolitan School District

All Other Funds:	Actual	Budget	April Budget	June Budget		
FUND 21 - SPECIAL REVENUE TRUST FUND	2012-13	2013-14	2014-15	2014-15	\$ Change	\$ Change
Total Revenues	1,188,962	995,074	-	-	-	(995,074)
Total Expenditures	1,098,112	723,723	-	-	-	(723,723)
						-
FUND 27 - SPECIAL EDUCATION	2012-13	2013-14	2014-15	2014-15	\$ Change	\$ Change
Total Revenues	72,050,023	69,167,292	72,069,176	72,069,176	-	2,901,884
Total Expenditures	72,050,023	69,167,292	72,069,176	72,069,176	-	2,901,884
						-
DEBT SERVICE FUND 39 - REFERENDUM DEBT	2012-13	2013-14	2014-15	2014-15	\$ Change	\$ Change
Total Revenues	2,057,449	4,014,926	4,205,027	4,205,027	-	190,101
Total Expenditures	4,240,725	4,245,126	4,252,026	4,252,026	-	6,900
<i>Remaining Debt Obligations</i>	28,075,000	24,920,000	21,675,000	21,675,000	-	(3,245,000)
						-
DEBT SERVICE FUND 38 - NON-REF DEBT	2012-13	2013-14	2014-15	2014-15	\$ Change	\$ Change
Total Revenues	1,525,344	2,187,119	3,264,113	3,264,113	-	1,076,994
Total Expenditures	618,804	2,192,174	3,341,626	3,341,626	-	1,149,452
<i>Remaining Debt Obligations</i>	40,405,000	39,055,000	36,890,000	36,890,000	-	(2,165,000)
						-
CAPITAL EXPANSION FUND 41	2012-13	2013-14	2014-15	2014-15	\$ Change	\$ Change
Total Revenues	5,686,920	6,000,000	4,500,000	4,500,000	-	(1,500,000)
Total Expenditures	6,519,282	6,000,000	4,500,000	4,500,000	-	(1,500,000)
						-
QZAB/QSCB FUND 47	2012-13	2013-14	2014-15	2014-15	\$ Change	\$ Change
Total Revenues	7,402	-	-	-	-	-
Total Expenditures	2,467,441	-	-	-	-	-
						-
FOOD SERVICE FUND 50	2012-13	2013-14	2014-15	2014-15	\$ Change	\$ Change
Total Revenues	10,801,435	10,847,653	10,720,852	10,720,852	-	(126,801)
Total Expenditures	10,870,501	10,847,653	10,720,852	10,720,852	-	(126,801)
<i>Fund Balance Change, End of Year</i>	-	-	-	-	-	-
						-
STUDENT ACTIVITY 60 FUND(s)	2012-13	2013-14	2014-15	2014-15	\$ Change	\$ Change
Total Revenues	3,570,809	-	-	-	-	-
Total Expenditures	2,139,272	-	-	-	-	-
						-
TRUST FUND 70 FUND(s)	2012-13	2013-14	2014-15	2014-15	\$ Change	\$ Change
Total Revenues	112,652	-	-	-	-	-
Total Expenditures	167,641	-	-	-	-	-
						-
COMMUNITY SERVICE FUND 80	2012-13	2013-14	2014-15	2014-15	\$ Change	\$ Change
Total Revenues (Fees / Property Tax Levy)	16,024,413	13,828,203	16,006,121	16,032,121	26,000	2,203,918 @
Total Expenditures	15,088,989	16,158,203	16,006,121	16,032,121	26,000	(126,082) @
						-
CO-OP 90 FUND(s)	2012-13	2013-14	2014-15	2014-15	\$ Change	\$ Change
Total Revenues	323,364	-	-	-	-	-
Total Expenditures	323,364	-	-	-	-	-
						-
PROPERTY TAX LEVY SUMMARY	Actual	Budget	April Budget	April Budget		
SUMMARY OF TAX LEVY FOR ALL FUNDS:	2012-13	2013-14	2014-15	2014-15	\$ Change	\$ Change
General Fund 10	229,745,184	235,996,586	239,539,133	239,439,133	(100,000)	3,442,547
Debt Service Fund 39	2,054,223	4,013,576	4,203,663	4,203,663	-	190,087
Non Referendum Debt Svcs Fund 38	-	2,041,701	3,118,695	3,118,695	-	1,076,994
Capital Expansion Fund 41	5,681,809	6,000,000	4,500,000	4,500,000	-	(1,500,000)
Community Service Fund 80	11,808,865	9,675,429	11,808,865	11,808,865	-	2,133,436
Total Levy	249,290,081	257,727,292	263,170,356	263,070,356	(100,000)	5,343,064
Equalized Tax Base	21,647,147,415	21,724,503,362	21,724,503,362	21,724,503,362	-	-
Equalized Tax Rate Per \$1000	11.52	11.86	12.11	12.11	(0.005)	0.25

Changes reflect an increase in fees for consumable materials

@ Changes reflect an increase in fees for activity fees for MSCR related programming

* Changes reflect a reduction of Tech Plan expenditures due to cost deferral and reduction in local levy