



MADISON METROPOLITAN  
SCHOOL DISTRICT



# DRAFT PRELIMINARY BUDGET

Fiscal Year 2015–2016



# Table of Contents

<b>Superintendent's Message .....</b>	<b>4</b>
<b>MMSD Enrollment Info .....</b>	<b>5</b>
Enrollment and Demographics .....	5
Student Achievement.....	8
<b>Framework Overview &amp; Major Accomplishments .....</b>	<b>10</b>
<b>Budget Message .....</b>	<b>12</b>
<b>Budget Snap-Shot Table.....</b>	<b>14</b>
<b>Financial Overview.....</b>	<b>15</b>
<b>Financial Profile - Part 1: Revenues and Tax Levy .....</b>	<b>16</b>
Revenues and Levy .....	16
General Aid .....	18
Tax Levy .....	19
Maintaining a Strong Balance Sheet .....	21
<b>Financial Profile - Part 2: Priority Actions Included in the Budget Proposal.....</b>	<b>22</b>
Strategic Framework Priorities.....	22
School Improvement Planning .....	22
Five Priority Areas .....	23
Priority Area 1: Coherent Instruction .....	23
Priority Area 2: Personalized Pathways .....	24
Priority Area 3: Family and Community Engagement .....	25
Priority Area 4: Thriving Workforce .....	25
Priority Area 5: Accountability .....	26
Technology Plan .....	26
<b>Financial Profile - Part 3: Reductions and Efficiencies.....</b>	<b>27</b>
<b>Financial Profile - Part 4: Personnel and Compensation .....</b>	<b>30</b>
Salaries and Wages .....	30
Health Insurance .....	30
Staffing Plan for 2015-16 .....	31
All Staff Summary .....	31
Attrition Pattern .....	32
Teacher Staffing Summary .....	33
Equity Analysis .....	35

<b>Financial Summaries/Reports.....</b>	<b>36</b>
Revenue and Expenditure History Table.....	37
General Fund (10) .....	37
Special Education Fund (27) .....	38
Debt Service (38/30).....	39
Capital Maintenance (41) .....	40
Food Service (50) .....	41
Community Service (80) .....	42
Summary Revenue and Expenditure Fund By Year .....	43
2015-16 Proposed Budget - By Year .....	43
2015-16 Proposed Budget - All Funds.....	44
2014-15 Fall Adopted Budget .....	45
2013-14 Actuals.....	46
2012-13 Actuals .....	47
Revenues by Fund and Source .....	48
Expenditures by Object .....	53
Expenditures by Department with Division Totals.....	65
Expenditures by Function.....	67
Baird Budget Forecast Model .....	71
<b>Appendices .....</b>	<b>88</b>
Org Chart.....	90
Department Summaries .....	91
School Level Funding Summary .....	120
Capital Projects .....	122
Behavior Education Plan .....	123
Technology Plan - Budget Section .....	125
Reductions and Efficiencies .....	132
Fund Balance Table .....	133
Debt Service Table .....	134
General Fees Schedule .....	135
Food Service Budget Memo .....	136
MSCR Table.....	138
Summer Learning Academy 2015 .....	139

## Superintendent's Message

Our vision is that every school will be a thriving school that prepares every student to graduate ready for college, career and community.

We are on a mission to close the gaps in opportunity that lead to disparities in achievement. We want to be a model public school district, one that demonstrates what it looks like to serve all students and families well.

And we are making exciting progress. From the establishment of school improvement plans in every school, to a common approach to professional learning anchored to a clear vision of great teaching, to work on our five priorities aimed at removing institutional barriers to student success, we have created positive momentum—and improved outcomes for our students that we know will continue to rise.

Our job, however, has become more challenging. As much of our community had heard, the governor's budget proposal cuts support to public schools and instead supports things like private school vouchers and the creation of independent charter schools.

Over the past several months we have worked, with direction from our Board of Education, to design a preliminary proposal that will enable us not just to survive a difficult budget, but to move our work forward to raise student achievement for all and narrow achievement gaps despite the financial challenges we face.

That means that while we have examined every option and looked for savings in order to protect schools from deep cuts, we have also repurposed funding from our central office to ensure we can move forward with essential next steps related to our Strategic Framework.

While there are difficult decisions in this budget and cuts that we do not want to make, we have tried to take a smarter approach to these decisions, one that will keep our work moving forward so that we can make our vision a reality.

By working together and staying focused, we will continue to make progress on behalf of all children.



Sincerely,

A handwritten signature in black ink that reads "Jennifer Cheatham". The script is fluid and cursive.

Jennifer Cheatham  
Superintendent

# MMSD Enrollment & Demographics

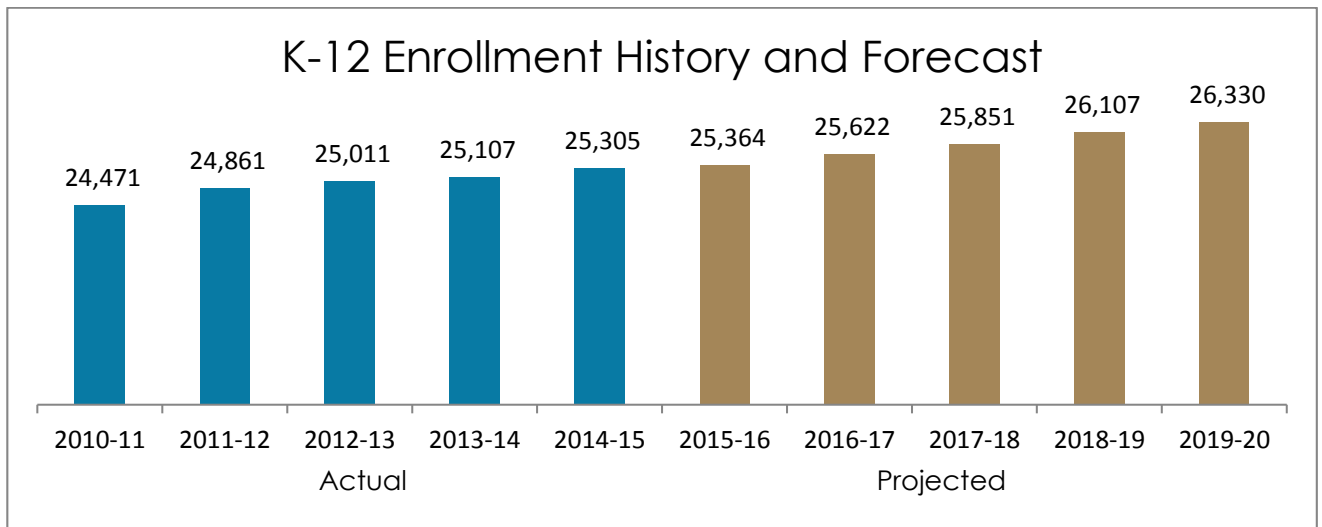
The graphs below highlight total district enrollment, enrollment by key demographic groups, and any significant changes or trends.

## Student Enrollment

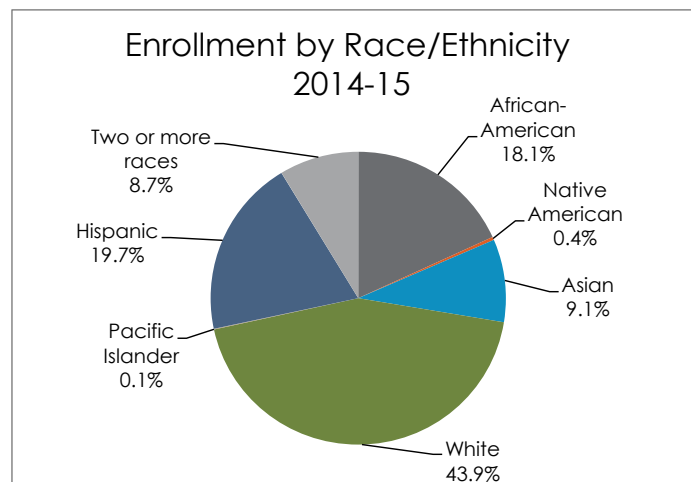
The district's enrollment for the 2014-15 school year is the highest enrollment in more than thirty years and is an increase of 198 students from 2013-14. Based on historical enrollment trends and grade-to-grade persistence rates, this modest growth is expected to continue during the next five years.

## Student Demographics

**Race/Ethnicity:** MMSD benefits from a diverse student population, as shown below. From last year

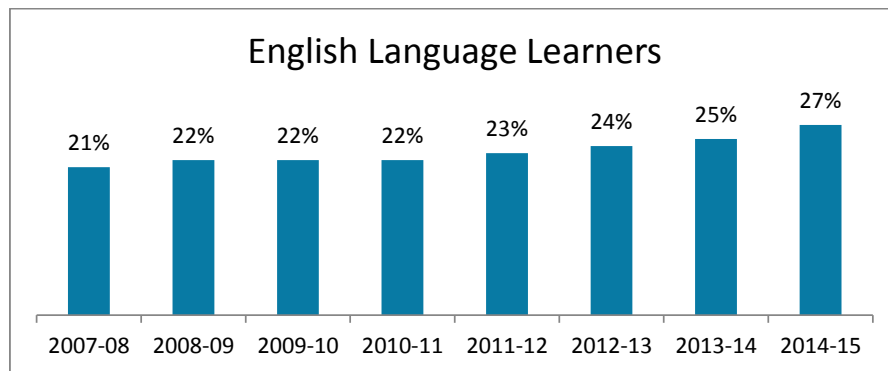


to this year, the distribution of students is similar with minor changes in these races/ethnicities: African American (-0.5%), Hispanic (+0.5%), White (-0.4%), and two or more races (+0.3%).



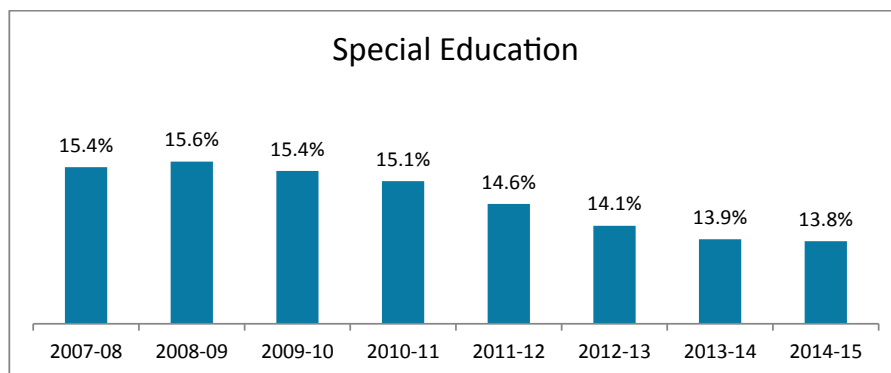
## English Language Learners:

Over 6,700 students representing over 90 different languages in MMSD are English-Language Learners (ELL), which means these students speak a language other than English at home and have limited English proficiency, as determined through a systematic identification process. For the current year, this is approximately 27% of MMSD's student population, a percentage that has been slowly but steadily increasing over the past several years. MMSD offers three types of programs to support ELL students: English as a Second Language (ESL), Developmental Bilingual Education (DBE), and Dual Language Immersion (DLI).



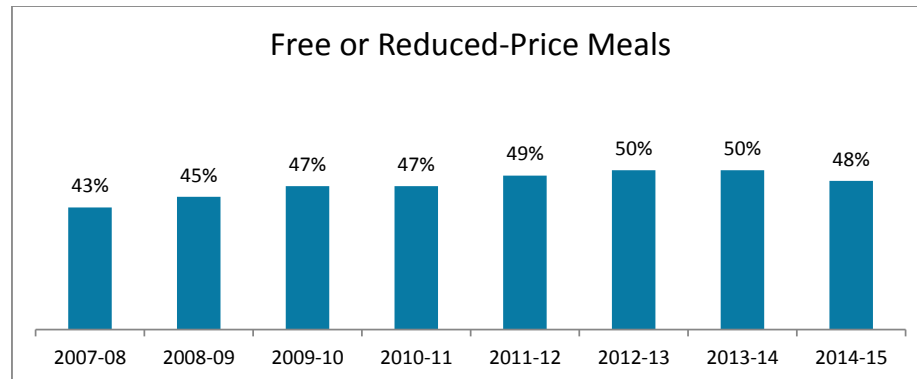
## Special Education:

Over the past seven years, MMSD has seen a 6.7% decrease in the number of identified students with disabilities. The largest decrease is at the middle school level, which has experienced an 11.3% decrease since 2007-08. During that same period, the special education population decreased by 0.7% at the elementary level and by 9.3% at the high school level. These trends are influenced in part by the district's efforts to provide and monitor early interventions before referring a student for Special Education.



## Low-Income:

School districts use Free or Reduced-Price Lunch status to identify the percentage of students residing in low-income households. This identifier is also used to determine eligibility for state/federal programs and certain grants. As shown below, nearly half of MMSD's student population is eligible for free or reduced price meals. Improvement in the regional economy is a factor in the slight decline shown in the eligibility rate.





# Student Achievement:

Part of making every school a thriving school and preparing every student for college, career and community involves accountability and measurable goals supported by data-driven indicators of success. One year after implementing the Strategic Framework, our student achievement measures provided promising results, and we continue to build on this progress. The measures below reflect data published in our 2013-14 annual report as that is the most recent data available. Our next annual report for the 2014-15 school year will be published in July of 2015.

We chose to focus on meaningful, research-based measures that our schools are already using to evaluate student achievement. We also chose key milestones to demonstrate the extent to which students are on track to graduation. Measures of Academic Progress (MAP) are assessments designed to measure achievement in reading, mathematics, and language. A key advantage of MAP is that it allows schools to assess not just a student's proficiency, but also growth during the year to provide a better indication of how our students are improving over time.

## Elementary School

In every measure, we saw improvements in proficiency and growth over the previous school year, especially in literacy, which has been our focus.

## Middle and High School

While we created more awareness of the importance of a coherent curriculum and built capacity around the Common Core State Standards and great teaching practices, we needed to work harder to ensure common expectations across classrooms and high schools.

As part of our continued focus on standards and common expectations, we are directing intentional focus on strengthening middle and high school core mathematics.

## Proficiency and Growth Defined

Growth: Percentage of students making expected growth targets during the school year

Proficiency: Percentage of students meeting proficient or advanced benchmarks

### 2013-2014 Strategic Framework Milestones

#### Reading by Grade 3

36% → 38% +2% Reading Proficiency  
49% → 56% +7% Reading Growth

#### Reading and Math in Grade 5

34% → 40% +6% Reading Proficiency  
50% → 61% +11% Reading Growth  
38% → 42% +4% Math Proficiency  
57% → 63% +6% Math Growth

#### High School Readiness in Grade 8

33% → 40% +7% Reading Proficiency  
52% → 57% +5% Reading Growth  
39% → 41% +2% Math Proficiency  
-1% Math Growth 61% → 60%

#### College Readiness in Grade 11

24% → 21% -3% 9th Grade Course Failures  
51% → 52% +1% ACT Reading  
-1% ACT Math 55% → 54%  
47% → 50% +3% 3.0 GPA

#### High School Graduation and Completion

76% → 78% +2% (Class of 2012 to Class of 2013)

As Measured by MAP Assessment

\* Graduation rates are published by DPI with a 1-year lag. Therefore, these are 2012-13 results.

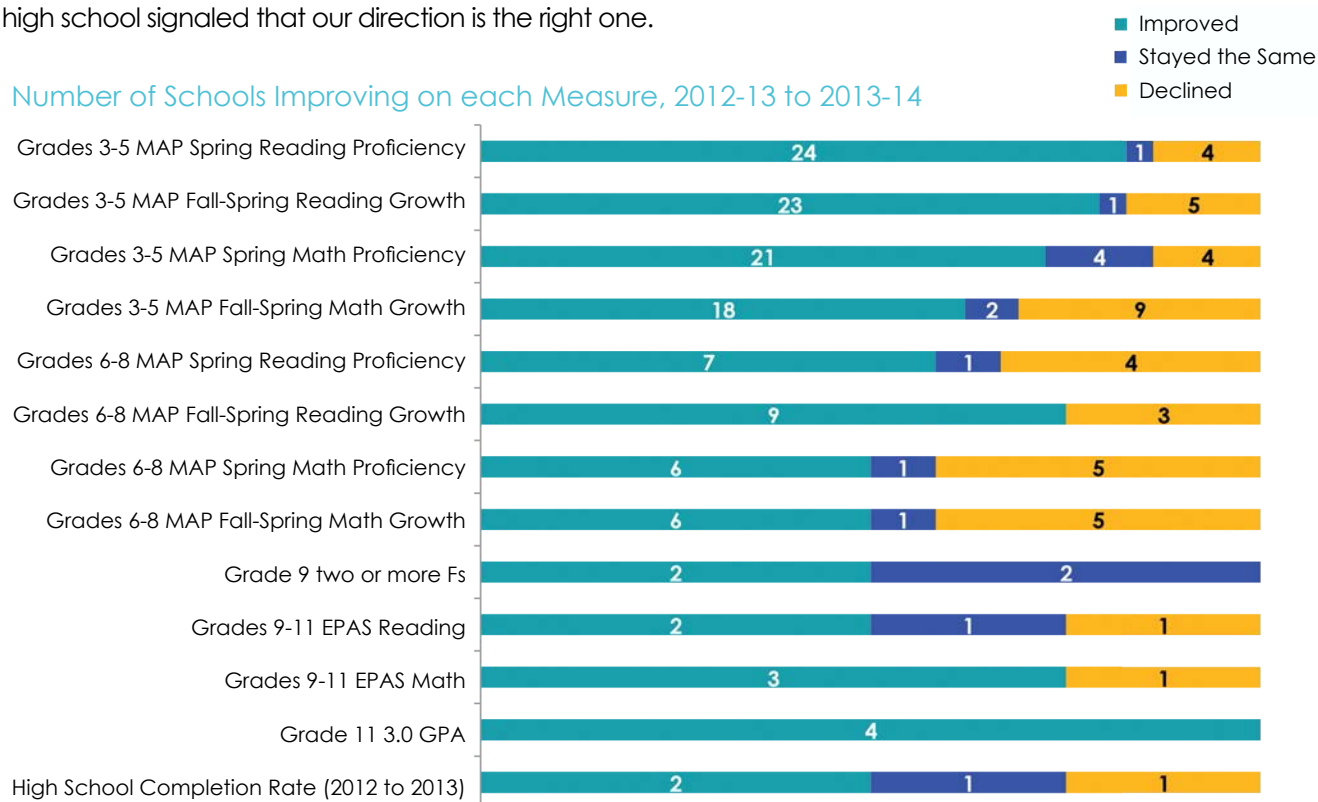
For more on the MAP assessment visit [mmsd.org/framework](http://mmsd.org/framework)



## Overview of School Improvement Plan (SIP) Results

We saw improvement across the board in elementary schools last year and in some measures at middle and high school. Consistent improvement at elementary school in just one year and leading indicators at middle and high school signaled that our direction is the right one.

### Number of Schools Improving on each Measure, 2012-13 to 2013-14



### Improvement by Student Groups

Overall progress held true across student groups in most measures, however, we needed to ramp up our school-based support for African American, Latino students and students with disabilities to accelerate learning.

	Grade 3 Reading Growth *	Grade 5 Reading Growth *	Grade 8 Reading Growth*	Grade 11 3.0 GPA	High School Completion Rate**
Overall	7%	11%	5%	3%	2%
Asian	5%	10%	18%	11%	2%
African American	6%	10%	6%	1%	-1%
Hispanic/Latino	11%	13%	2%	2%	5%
Multiracial	1%	6%	7%	-2%	5%
White	9%	13%	4%	1%	0%
ELL	11%	13%	4%	4%	-9%
Free/Reduced Lunch	6%	12%	2%	3%	0%
Special Education	3%	14%	-6%	0%	-1%

\* Percent point change from end of 2012-13 school year to end of 2013-14 school year as measured by MAP assessment

\*\* Percent point change between class of 2012 and class of 2013. Graduation rates are published by DPI with a 1-year lag; therefore, these are 2012-13 results.

# Framework Overview & Major Accomplishments

As we present our district's preliminary budget, it's important to also present our progress on the strategy it will support. In this section, you will find information about our strategy as a district to raise achievement for all students and narrow and close achievement gaps and the progress we have made so far this school year.



## Major Accomplishments to Date in 2014-15

Each quarter, we review and report publicly on our progress as a district. This year, we have made major progress in each of the three parts of our strategic framework. In July 2015, we will provide a comprehensive annual report that highlights all of our accomplishments for the 2014-15 school year, including a new set of student achievement data.

## School Improvement Plans

Central to our strategy as a district is the school improvement planning process, which establishes the disciplined way of working necessary for success in each of our schools. This year, schools finalized their plans earlier and began execution on day one. Every plan includes a small set of measurable goals for all students, as well as specific focus groups who require acceleration.

In addition to academic goals, this year schools also added strategies to increase access and participation in a well-rounded education that includes the arts, world language, extra-curricular activities, and advanced coursework. Schools also continued to refine and improve their family engagement strategies. This spring, principals, school staff and parent leaders will take part in district-wide professional development with a national expert on family engagement to deepen work for next school year.

We also strengthened our approach at central office to providing targeted school support, aligned to each school's plan. All school improvement plans are available at [www.mmsd.org/sip](http://www.mmsd.org/sip).

## Common Learning

While schools stay focused on their unique plans, common learning has continued this year across the district, anchored to a stronger definition of what great teaching looks like in Madison. The Great Teaching Framework, centered around culturally and linguistically responsive practices, has guided professional development and collaboration in teacher teams this year. For the first time this year, each teacher team meets once a week to reflect on student progress and plan together aligned to our Great Teaching Cycle.

In addition to strengthening teacher teams, all professional development this year has included explicit discussion and study around race and equity and the implication for both School Improvement Plans and support from central office.



## Five Priority Areas

While schools are focused on execution of their school improvement plan, the central office is working on a clear set of priorities aimed at providing schools with the systems and support to serve students and families better than ever before, and at removing the institutional barriers that stand in the way of student success. In each of our five priority areas, we've made major progress so far this year.

### Coherent Instruction

- Units of instruction in English and Spanish Language Arts and aligned performance assessments designed and launched for entire school year
- Identified and purchased new writing materials K-12 and mathematics materials for Algebra 9 and Geometry for implementation in 2015-16
- Developed a blueprint for an arts-rich school and continued to support the work of Any Given Child partnership with Overture Center and the City of Madison
- Re-design of summer school plan completed to expand access through increased enrollment and attendance

### Personalized Pathways

- Successfully launched the Academic Career Plan foundational course in 8th grade
- Redesign and alignment of English 9 and Algebra 1 completed to ensure consistency across high schools
- Joined the Pathways to Prosperity Network, a network of ten states that are working to build bridges for our youth from high school to post-secondary to employment

### Family and Community Engagement

- First phase of Parent Academy launched with new course offerings this summer
- Academic tutoring framework completed to ensure that all tutoring services provided to students are aligned to best practice and support student learning
- Professional development session for principals, school staff and parents planned with national family engagement expert

### Thriving Workforce

- Wellness program launched in collaboration with employee unions
- Teacher and principal evaluation system on track to be completed
- New teacher screening and selection process launched for this hiring season focused on quality and diversity of workforce
- Culturally and linguistically responsive practices embedded into all three strands of induction for incoming teachers, instructional coaches and principals, in partnership with UW Madison

### Accountability Systems

- Toolkit to support high-functioning teacher teams developed and provided to schools
- Comprehensive intervention toolkit completed and provided to schools
- Improved school improvement planning toolkit on track to be provided to schools this spring for planning for next school year
- Central Office Measures of Performance completed for every department

# Budget Message

Last year, MMSD went through a zero-based budget development process, building the 2014-15 budget from the ground up and ensuring that our resources aligned with the district's Strategic Framework. Through that process, we reallocated \$2 million from central office departments to the schools to help them implement their school improvement plans. This year's budget development process continues to build on our progress from last year with a focus on achieving three major goals:

- **Alignment to Strategic Framework** - In our vision to make every school a thriving school that prepares every student to be ready for college, career and community, these budget resources support the district's goals and priorities as defined in our Strategic Framework.
- **Equitable use of resources** - As opposed to equal funding, which provides the same level of support to each school, equitable distribution of resources takes into account the needs of each school based on enrollment and student demographics.
- **Transparency in budget development** - Transparency in the budget process creates greater awareness and accountability. For internal purposes, it enables central office departments and schools to take more ownership of their goals, priorities, and plans for improvement. For external audiences, transparency results in a more readable and informative budget document.

While working towards these goals, the district is also committed to minimizing the tax levy and demonstrating responsible stewardship of public funds, as well as complying with legally required mandates.

The Board and the Administration together developed a set of guiding budget principles to provide clarity and consistency in the budget development process. Our budget effort has been guided by five principles:

1. Keep cuts away from the classroom to the extent possible;
2. Preserve priorities in the strategic framework to extent possible;
3. Maximize resources for the greatest impact on student learning;
4. Plan for worst, advocate for improvement in state budget; and
5. Keep a multi-year perspective in mind.

Development of the budget has been aided by valuable input from an on-going budget survey on the district website, advice and reaction from Principal, Teacher, Parent and Student Advisory Groups, timely direction provided through the Board Operation Work Group, a special Board retreat focused on the budget and a community budget forum.

These contributions have been especially helpful given the difficulties posed by the Governor's state budget proposal. MMSD faces a proposed two-year freeze in the revenue limit formula, loss of \$4.1 million in categorical aids, and a projected loss of \$3.1 million of equalization aid.

While the Board has several options regarding the tax levy (see chart on page 19) even the maximum levy results in less than one percent (<1%) overall growth in General Fund Total Revenue, due to the loss of state equalization aid and categorical aid mentioned above.

With revenue growth of less than one percent, we projected a minimum budget gap of \$12.2 million for 2015-16. Our budget balancing strategy consisted of three steps:

- Scale back funding for essential priorities and budget obligations to \$2.7 million
- Identify budget reductions and efficiencies totaling \$10.8 million (with \$1 million tentatively assigned to levy reduction)
- Minimize the expected increase in health insurance premium costs through a combination of negotiation, plan design changes and/or employee contribution

In addition to these specific actions, budget requests for conference travel, facility rentals for meetings, food for meetings, general supplies and non-emergency overtime will be closely monitored to ensure that every budget dollar is being used to maximum effect.

The recommended tax levy (see page 19), based on Board direction, is estimated to increase by 4.72%, including the impact of the recent referendum. The Board has several levy options to consider.

Under any scenario, there is upward pressure on the tax levy due to the expected loss of equalization aid; the impact of the April 2015 referendum; a large tax-chargeback from the City; and expected enrollment growth. Partially offsetting these tax levy factors are strong growth in the local tax base and an expected increase in the school levy credit. These factors are described in detail in the financial sections that follow.

At the time this budget proposal is being drafted, the state budget for 2015-17 has not been adopted. While we hope the final budget will be an improvement over the Governor's proposal, the outcome cannot be predicted. This proposal will likely require adjustment once a state budget is adopted.

As always, careful implementation and monitoring of the budget throughout the year is essential to achieving the financial targets established in this proposal. We look forward to an exciting and successful school year in 2015-16.

# Budget Snap-Shot

## A summary chart of key budget factors for 2015-16

Topic	Assumption for FY 2015-16
<b>Balance Sheet:</b>	
General Fund <i>Balance Projected 6/30/16</i>	\$36.7 million = 10.3% Solvency Ratio
Bond Rating - Current	Aa1 as of Fall 2014 (Moody's)
Balanced Budget Status	Proposing a balanced budget, except for City tax chargeback, which will reduce fund balance by \$660,000 for one year, with full recovery in second year
<b>Enrollment</b>	
Enrollment - Revenue Limit Formula	Increase of 200 student FTE in 3-Year Rolling Average of Resident Enrollment – based on trend
Open Enrollment Estimate	Estimating 353 OE In and 1236 OE Out, Net 881 OE Out
<b>State Budget Proposal</b>	
State General Aid Estimate	Decrease from \$54.3 million to \$51.2 million (-5.7%)
Revenue Limit Formula	No Increase in Revenue per Student for Next Two Years
State Categorical Aid	Eliminate Aid of \$150 / pupil for 2015-16 (-\$4.1 million)
State Budget Timeline	Expect an Adopted State Budget in June 2015
<b>Personnel Expenditures</b>	
Wages & Salary -Initial Allowances	General Allowance of 1.75% Total (= steps + cells)
Health Insurance Estimate	Hold Premium to No Increase over Current Rate
Staffing Level	Total Staffing of 4,076 FTE is a decrease of 1.5%
<b>General Fund Totals</b>	
General Fund Revenue	Increase 0.57% by Using \$3.7 million of levy carry-over
General Fund Expenditures	Increase 0.77% over current year budget
<b>All Funds Totals:</b> <i>(Net of Inter-fund Transfers)</i>	
All Funds Revenues	Increase 1.94% (Due primarily to referendum impact)
All Funds Expenditures	Increase 2.04% (Due primarily to referendum impact)
<b>Tax Levy Estimate</b>	
MMSD Tax Base	City Est. 5% Increase; 1% Due to New Construction
Tax Levy Increase <i>(Recommended)</i>	Recommend 4.72% - See Levy Options Chart
Tax Rate – Equalized	\$11.91 projected for 2015-16 vs. \$11.94 in 2014-15

# Financial Overview

In the following pages, you will find detailed information about the three key financial pieces that factored into the development of the 2015-16 budget:

1. The district's expected revenues and proposed tax levy
2. The district's priority actions to be funded, and
3. The district's reductions and efficiencies found during the budget process

Developed through a methodical and thorough planning process, we believe this proposed budget continues to support our schools by making the best use of limited resources.

## General Fund Revenue & Expenditure Table:

General Fund	2013-14 Actuals	2014-15 Fall Adopt Budget	2015-16 Proposed Budget	Percent Change
Revenues				
Total revenues	329,590,417	341,721,542	343,694,462	0.58%
Expenditures				
Total Expenditures	288,937,564	292,626,266	295,904,387	1.12%
Proceeds from Debt	-	-	-	
Transfers in	151,536	199,293	199,293	
Transfers out	(48,740,569)	(49,294,569)	(48,649,369)	
Net change in fund balance	(7,936,180)	-	(660,000)	
Fund balance - beginning of year	45,312,969	37,376,789	37,376,789	0.00%
Fund balance - end of year	37,376,789	37,376,789	36,716,789	-1.77%

Note: The \$660,000 reduction in fund balance is from Tax Levy Chargebacks due to Attic Angels settlement.

## All Funds Revenue & Expenditure Table (Net of Inter-fund Transfers):

All Funds	2013-14 Actuals	2014-15 Fall Adopt Budget	2015-16 Proposed Budget	Percent Change
Revenues				
Total revenues	390,848,151	405,087,079	412,120,855	1.74%
Expenditures				
Total Expenditures	401,213,962	405,412,288	413,703,424	2.05%
Proceeds from Debt	-	-	863,924	
Transfers in	48,892,106	49,493,862	48,848,661	
Transfers out	(48,879,515)	(49,493,862)	(48,848,661)	
Net change in fund balance	(10,353,220)	(325,209)	(718,645)	
Fund balance - beginning of year	50,067,763	39,714,541	39,389,331	-0.82%
Fund balance - end of year	39,714,543	39,389,331	38,670,687	-1.82%



## Financial Profile - Part 1: Revenues and Tax Levy

Based on the Governor's state budget proposal, General Fund Revenue (GFR) is expected to increase by just under \$2.0 million (or 0.58%) in 2015-16, for a GFR total of \$343.9 million. This represents the weakest revenue forecast since the Governor's 2011-13 budget repair bill.

Revenues are determined by a three step process of (1) calculating the statutory revenue limit, (2) estimating state general aids, and (3) determining the tax levy. The three-step process can be expressed as an equation:

$$\text{Revenue Limit Formula} - \text{General State Aids} = \text{Local Property Tax Levy}$$

### **Step 1: Determining the 2015-16 Revenue Limit**

The Revenue Limit Formula is the critical first step the MMSD budget development process. The Revenue Limit operates as a control on the combined amount of property taxes and general state aid available to operate the school district.

Sometimes known as revenue caps, revenue limits are state-imposed controls on the amount of money a school district can receive through a combination of state general aid and local property taxes. Revenue limits were implemented in 1993-94 by state policymakers as a means of controlling increases in school property tax levies.

Revenue limits control the level of school district resources from state general aids and the local property tax levy, which are the two largest sources of revenue for districts. (State categorical aids, federal aids, local non-property tax receipts, and referendum-approved debt service tax levies are not subject to revenue limits.)

The difference between a school district's revenue limit and its general aid amount determines the maximum amount of tax levy revenue the district is allowed to raise. For example, if additional general aid funding is provided, the property tax levy can be reduced by a corresponding amount. Or, if general aid funding is reduced, the school board has the authority to "backfill" the aid reduction by increasing the property tax levy up to the revenue limit.

Under the Governor's proposed state budget, the Revenue Limit formula allows no increase (or \$0 per pupil) in both 2015-16 and 2016-17.

At the same time, the Governor proposes a \$150 per pupil cut in school funding (\$4.1 million for MMSD) for the 2015-16 school year. Since this categorical aid cut is outside of the revenue limit it is discussed in the next section.

To partially offset the revenue limit freeze and the \$4.1 million cut in state aid, this budget proposal attempts to maximize revenues wherever possible within the revenue limit formula. There are four instances where this is possible:

First, when setting the 2014-15 school tax levy, the Board intentionally levied \$4.05 million less than its full taxing authority. This action was taken primarily to hold the tax levy increase to 4.18%, with the understanding that \$3.7 million of the 'under levy' could be preserved for use in the following school year (2015-16). The tax levy chart (page 15) provides options regarding the use of the levy carry-over. The recommended Option A is based on using all \$3.7 million of the levy carry-over.

Second, MMSD has debt service payments of \$962,000 in 2015-16 related to a qualifying energy efficiency project at West High School. This project is an exception to the revenue limit formula and therefore provides an additional \$962,000 of levy authority.

Third, since MMSD enrollment reflects a slightly upward trend, an estimated increase of 200 students is factored into the revenue limit formula. Under the formula, additional students create additional revenue authority. For MMSD, an increase of 200 students in the enrollment count results in a revenue limit increase of \$2.27 million. In addition, MMSD qualifies for a \$1.4 million revenue limit exception next year (the transfer of service exception) to adjust for the extra costs of providing special education services for students who were newly enrolled in MMSD during the current school year.

Based primarily on the factors described above, plus other miscellaneous revenues, General Fund revenues are expected to total \$343.7 million in 2015-16, an increase of 0.58% over the current year. These totals reflect a \$1 million levy reduction based on additional budget reductions made following the March Operations Work Group meeting.

## **Step 2: State General Aid:**

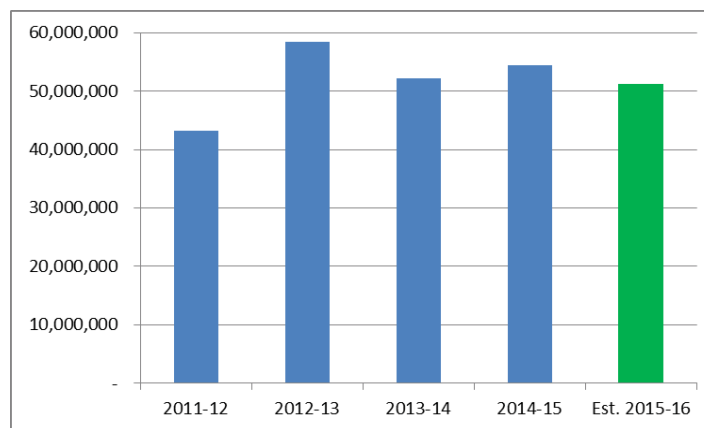
By providing state aid, the state “shares” in funding the MMSD annual budget. Costs that are eligible to be aided by the state are called “shared costs.” The amount of state aid that the district receives is important. The less state aid MMSD receives, the more has to be raised through local property taxes.

Wisconsin provides the bulk of state aid to school districts based on a formula that attempts to provide each school district with a guaranteed tax base behind each pupil. This aid is generally referred to as equalization aid.

Because property values vary widely across the state, school districts differ in their ability to raise property tax revenue for educational programs. The equalization aid formula is designed to compensate, through state aid, for a given district's lack of fiscal capacity (“ability to pay”) through property taxes. Since MMSD's property value per pupil is well above the state average, the majority of funding to support the district comes from local property taxes.

Since the Governor's proposed state budget provides no increase in equalization aid funding for 2015-16, and MMSD's strong tax base growth this year, we forecast a five and three quarters percent (5.76%) decrease in equalization aid for MMSD next year, which shifts \$3.1 million onto the local tax levy. The maximum aid loss under the state formula is fifteen percent (15%).

### **Equalization Aid History – Chart:**



### **Equalization Aid History – Table:**

	2011-12	2012-13	2013-14	2014-15	Est. 2015-16
Intradistrict Aid	137,664	513,318	447,307	503,793	471,469
Special Adjustment Aid	28,263,987	(7,268)	-	-	-
Intra/Spec Adj Aid	28,401,651	506,050	447,307	503,793	471,469
Equalization Aid	14,873,358	57,944,968	51,776,524	53,839,246	50,739,363
<b>General Aid</b>	<b>43,275,009</b>	<b>58,451,018</b>	<b>52,223,831</b>	<b>54,343,039</b>	<b>51,210,832</b>

### Step 3: Determining the Tax Levy:

Finally, applying the equation (Revenue Limit Formula - General State Aids = Local Property Tax Levy) brings us to an examination of the tax levy for 2015-16.

As shown in the table below, there are several variables in the tax levy calculation. The recommendation levy (Option A) attempts to limit the adverse impact of the Governor's state budget proposal by maximizing revenues in the operating budget to protect the instructional program, while minimizing the levy in non-operating sections of the budget to produce an acceptable overall tax levy.

### Tax Levy Update:

Updated Tax Levy Revenue Scenarios	Original	A	B	C
Begin: Total Levy for All Funds in Base Year 2014-15:	268,500,293	268,500,293	268,500,293	268,500,293
Add Impact for 2015-16:				
<b>Operating Funds (General &amp; Special Education Funds) Goal: Maximize Revenue to Protect the Instructional Program</b>				
Levy Authority from Increase in Enrollment (200 FTE)	2,086,289	2,171,406	2,171,406	2,171,406
Use of \$3.7 million of Carried-Over Levy Authority	3,697,252	3,697,252	1,848,626	1,848,626
Use of Revenue Limit Exception - Energy Project	962,000	962,000	962,000	962,000
Full Use of Transfer of Service Exception	1,400,000	1,400,000	1,400,000	1,400,000
Recapture of Expected Equalization Aid Loss	3,131,405	3,131,405	3,131,405	3,131,405
<b>Non-Operating Funds (Debt Service, Capital, Community Service) Goal: Minimize Tax Levy Increase</b>				
Referendum Impact - Increase in Debt Service	2,506,000	1,642,067	1,642,067	1,642,067
Capital Expansion Fund 41 (\$4.5 MM = No Change)		-	-	(675,000)
Community Service Fund (No Change)		-	-	-
Sub-Total: Tax Levy Increase	13,782,946	13,004,130	11,155,504	10,480,504
<b>Other Levy Factors:</b>				
City Property Tax Chargebacks (1/2 in 2015)	120,000	660,000	660,000	660,000
\$1 MM Budget Adjustment	0	(1,000,000)	(1,000,000)	(1,000,000)
<b>Tax Levy increase</b>	<b>13,902,946</b>	<b>12,664,130</b>	<b>10,815,504</b>	<b>10,140,504</b>
Total	282,403,239	281,164,423	279,315,797	278,640,797
<b>Tax Levy Percent Increase</b>	<b>5.18%</b>	<b>4.72%</b>	<b>4.03%</b>	<b>3.78%</b>
<b>Budget Status for Each Tax Levy Option:</b>		Balanced Budget (Except for City Tax Chargeback)	Requires additional budget reductions of \$1,848,626	Requires additional budget reductions of \$2,523,626
Scenario A: \$1MM Add'l Expenditure Reduction & Revised Debt Impact Create Lower Tax Levy				
Scenario B: Same as 'A' but uses 1/2 of levy carryover; lower tax levy; requires \$1.8 million add'l reductions				
Scenario C: Same as 'B' but requires additional \$675K reduction in maintenance; lowers tax levy				

The 2015-16 tax levy recommendation is based on these factors:

- Maximize revenues in the operating funds
- Minimize the levy increase in the non-operating funds
- Produce a balanced budget
- Include the adjusted impact of the April referendum
- Levy for half of a \$1.2 million city tax chargeback in each of next two years
- All figures are estimates until the state budget is adopted

The tax levy table presents a range of tax levy options, all of which are preliminary and will be updated once the state budget is adopted.

The 'original' budget column represents the levy estimate presented at the Operations Work Group meetings in February and March.

The budget proposal is based on Option A, which includes an estimated 4.72% levy increase based on the following assumptions: full use of the Board's levy authority; a reduced referendum impact for 2015-16 based on an estimated \$860,000 bond premium; spreading the impact of a large city property tax chargeback evenly over two years; and reducing expenditures by \$1 million per direction provided at the March Operations Work Group.

The **Baird Budget Model** (see page 71) highlights the imbalance in K-12 funding contained in the two-year state budget proposal. The first year of the biennium is considerably worse than the second year (although neither year is favorable) due to a cut of \$150 per pupil in categorical aid. The categorical aid is then restored in the second year. For MMSD, this causes a \$4.1 million loss of revenue in 2015-16 which is then reinstated in 2016-17.

The recommended levy (Option A) is designed to counteract the imbalance in state funding to the extent possible. Option A uses an 'all in' revenue strategy (less a \$1 million reduction) next year to maximize revenues and prevent additional budget reductions beyond those already included in the 2015-16 proposal. Note that even the 'all in' revenue strategy produces General Fund revenue growth of less than one percent.

Looking ahead to 2016-17, Option A will produce General Fund revenue growth of 2.71% (plus possibly \$1 million of levy-carry-over).

Given all the possibilities, this recommendation appears to offer the best balance of revenues across the two-year period.

Under Option B, General Fund revenues would show 0% growth in the first year and requires up to \$1.8 million of additional budget cuts. Option B uses only half the available levy carry-over and produces a lower tax levy increase (4.03% versus 4.72%). However, it does not offer the best balance of revenues across the two-year period. In fact, it moves funds from the first year, which is the most challenging year, to the second year. Option B was presented at the April Operations Work Group and was generally not supported.

Option C requires \$2.5 million of additional budget cuts next year. Option C was not supported at the April Operations Work Group meeting.

## Tax Levy – 3-Year History

<b>MMSD Levy by Fund</b>	<b>Fall 2013</b>	<b>Fall 2014</b>	<b>Est. Fall 2015</b>	<b>Change</b>
<b>General Fund</b>	<b>235,763,436</b>	<b>245,224,568</b>	<b>254,711,180</b>	<b>9,486,612</b>
Debt Service Fund 38	2,041,701	2,918,370	3,793,820	<b>875,450</b>
Debt Service Fund 39	4,013,576	4,202,660	5,844,727	<b>1,642,067</b>
Capital Expansion Fund	6,000,000	4,500,000	4,500,000	-
Community Service Fund	9,675,429	11,654,696	11,654,696	-
Fund 10 (Chargebacks)	233,150	-	660,000	<b>660,000</b>
<b>Total Levy</b>	<b>257,727,292</b>	<b>268,500,294</b>	<b>281,164,423</b>	<b>12,664,129</b>
% Change over Prior Year	3.38%	4.18%	4.72%	0.54%
Equalized Tax Base	21,724,503,362	22,479,334,828	23,603,301,569	1,123,966,741
Equalized Tax Rate	11.86	11.94	11.91	-0.03

*Note: The Board has not approved a levy for 2015-16*

The City of Madison tax base is expected to increase by 5%, with 1% attributed to new construction.

The MMSD equalized tax rate is expected to decrease by \$0.03 since the tax base increase will exceed the tax levy increase.

### **Maintaining a Strong Balance Sheet: Solvency Ratio & Bond Rating**

The General Fund Balance ratio (or 'solvency' ratio) is a commonly accepted measure of a school district's financial condition. The General Fund Balance is equivalent to the 'equity' account on the balance sheet of a private enterprise. The fund balance is a "snapshot" at a given moment in time.

State statutes do not require that a set amount or percent of a district's overall budget be maintained as a fund balance; this is a local decision. MMSD policy requires a General Fund Balance within a range equal to 10% to 15% of the operating budget. MMSD's Fund Balance ratio of 10.3% remains within the policy range under this proposed budget.

The General Fund Balance projected for June 30, 2016 is \$36,716,790. See appendix for a detailed Fund Balance table.

## Financial Profile - Part 2: Priority Actions Included in the Budget Proposal:

Even in a challenging financial environment, we must stay focused and fund priority actions to the extent possible. By repurposing existing budget resources, we propose to advance certain priority actions, scale back but still fund others, and seek external funding wherever possible for actions placed on hold. Where funding is not local (Fund 10), the funding source has been identified.

### **Strategic Framework Priorities**

All of the priority actions identified below are based on funds repurposed from existing budget resources. These priority funding decisions were guided by the five principles outlined earlier in this report: keep cuts away from the classroom to the extent possible; preserve priorities in the strategic framework to extent possible; maximize resources for the greatest impact on student learning; plan for worst, advocate for improvement in state budget; and keep a multi-year perspective in mind.

Each priority action is labeled as “advancing,” “scaled back,” or “on hold.” Those that are “advancing” are moving forward using repurposed funds at the level originally proposed; “scaled back” actions are moving forward at a smaller scale that requires fewer resources; and actions that are “on hold” are being paused for this year, although we are actively seeking external funding in order to move some of these actions forward for 2015-16.

### **School Improvement Planning**

**Intensive Support Schools** - K-2 teachers in elementary schools that receive intensive support will participate in Quarterly Grade-Level Release Days during the 15-16 school year to engage in structured long-term planning to ensure coherent literacy instruction in the early grades. Substitutes will be provided for all K-2 teachers, all special education teachers and ESL/BRT staff who support these K-2 classrooms in these schools. Release days will occur within two cohorts, organized by grade level.

- *\$135,000 (Scaled Back)- This item was scaled back from an original amount of \$258,000, which would have provided support for instructional planning K-5  
Funding from Title II, III, & IDEA*

**Reading Intervention** - At the same time we are investing in strong core instruction for all students, we are also strengthening our menu of reading intervention options in both English and Spanish by making an investment in web-based computer adaptive software. This resource will be provided to elementary and middle schools that receive intensive support and will serve to accelerate growth for students who are not meeting grade level expectations. At the middle school level, computer-based intervention support will help to alleviate the lack of access for some students to elective courses such as world language and art.

- *\$180,000 (Scaled Back) - This item was scaled back from an original amount of \$350,000 to support all schools*



## **Professional Learning**

**Leadership and Instructional Design for Equity** - All principals, central office leaders, and School Based Leadership Teams (SBLTs) will engage in professional development that focuses on leadership and instructional design for equity.

- *\$144,000 (Advancing) - Principal, central office, SBLT Professional Development – focusing on leadership and instructional design for equity. Seeking External Funding / Possibly Title IIA*

## **Five Priority Areas**

### **Priority Area 1: Coherent Instruction**

**DLI/DBE Teacher Network for Biliteracy Planning** - K-8 Dual Language Immersion (DLI) and Developmental Bilingual Education (DBE) teachers in elementary and middle schools will participate in Grade Level Release Days during the 15-16 school year with a focus on planning for high quality biliteracy instruction. This investment responds to a need expressed by our DLI/DBE teachers for a more coherent approach to instruction for ELLs in bilingual programs. K-5 DLI/DBE teachers will meet quarterly and 6-8 teachers will meet one time per semester. Substitutes will be provided for K-8 teachers, including all special education teachers and ESL/BRT staff who support these DLI/DBE classrooms. Release days will occur within five cohorts, organized by grade level. This funding will also support supplemental professional development that does not require the use of substitutes and extended employment costs related to expanded Guided Language Acquisition Design (GLAD) training.

- *\$252,000 (Advancing) - Combination of \$200,000 from Title III, IDEA, and \$52,000 of local funding*

**Behavior Education Plan (BEP)** - 2015-16 will be the second year of the plan, which moves the district away from a punitive code of conduct toward a system that provides students with the support they need to develop positive behavior skills. This year, we will invest in strengthening teachers' classroom management practices and behavior response systems.

- *\$225,000 (Advancing) - Professional Development for BEP implementation on classroom management, including Responsive Classrooms and Development Designs*
- *\$54,000 (Advancing) - Dane County Youth Court*
- *\$212,000 (Advancing) - Additional 2.400 FTE Positive Behavior Support (PBS) Coaches at school level*

**Equitable Instruction for English Language Learners** - Guided by Board of Education Policy, MMSD is committed to providing English Language Learners with effective bilingual education programs that are high-quality, research-based and meet state and federal mandates. A District Dual Language Immersion (DLI) Planner will work with school teams to develop DLI implementation plans and support professional development.

- *\$87,500 (Scaled Back) - District DLI Planner 1.000 FTE. This item was scaled back from an original amount of \$175,000 for 2.000 FTE*

## Priority Area 2: Personalized Pathways

**Pathways Development** - To engage students in charting their personalized pathways to college, career and community readiness, MMSD is collaborating with local businesses to design implementation of career pathways starting in 2016-17; implementing individual Academic Career Plans (ACP) starting in 9th grade; and providing professional development to secondary educators on topics such as flexible scheduling and curriculum development.

- *\$35,700 (Scaled Back) - School based team planning for ACP – This item was scaled back from an original amount of \$62,500*
- *\$240,000 (Advancing) - Reaching Individual Student Excellence (RISE) hybrid model - 3.000 FTE*
- *\$250,000 (On Hold) - Third Party Pathways Curriculum Development*
- *\$80,000 (On Hold) - Pathways Course Materials*
- *\$32,000 (On Hold) - Pathways Professional Development*

**Comprehensive Counseling** - MMSD is implementing a Comprehensive School Counseling Model at the secondary level to support Academic and Career Planning and prepare students for career and college readiness.

- *\$440,000 (Advancing) - Establish 1.000 FTE Counselor Allocation at each Middle School*
- *\$64,000 (Advancing) - Increase Counselors at High Schools to support ACP*

**AVID Expansion** - By supporting eligible students in grades 6-12, AVID allows them to develop the writing, inquiry, organizational and reading skills they need for post-secondary success. Professional development for AVID staff enables the identifying and sharing of best practices that align to resources and supports for schools.

- *\$19,500 (On Hold) - Elective Classes at High Schools*
- *\$70,000 (On Hold) - AVID Staffing Increase at High Schools*
- *\$26,000 (On Hold) - Professional Development for new staff for AVID expansion*

For 2014-15, AVID was expanded at the freshman level across all four high schools to account for more students qualifying due to middle school participation. The number of student served by AVID increased from 1160 in 2013-14 to 1280 in 2014-15. A budget increase of approximately \$100,000 supported additional staff, professional development for new AVID teachers, and other program-related expenses.

### **Priority Area 3: Family and Community Engagement**

**Professional Development on Family Engagement** - Based on its new family engagement standards, MMUSD will focus professional development efforts on capacity building for both school staff and parents in order to ensure two way communication and partnership exists between students, their families and the school.

- *\$25,000 (Advancing) - Professional Development to Principals on Family and Community Engagement Strategies*

**Parent Academy** - With the launch of the Parent Academy, MMUSD will facilitate a network of parent learning and leadership opportunities on advocacy, leadership, and supporting young people in school.

- *\$10,000 (On Hold) - Expansion of Parent Academy Resources*

**Academic Tutoring and Mentoring** - Through the development of our best practices framework on academic tutoring and mentoring, we will invest in better alignment of community support for the students who need it most, with a special focus on keeping 9th grade students on track.

- *\$30,000 (On Hold) - School / Partner Alignment RFP; Training for Tutoring and Mentoring (Seeking External Funding)*

### **Priority Area 4: Thriving Workforce**

**Recruiting** - We are making targeted changes to improve the district's recruitment and hiring practices in order to attract and retain a diverse, high quality workforce with a special focus on high-needs areas. We will also be developing a talent framework to help us identify, develop, and retain top talent.

- *\$47,900 (Advancing) - Hire 0.5 FTE Recruiter*

**Wellness** - MMUSD is emphasizing wellness as a long-term strategy for empowering employees and controlling health care costs.

- *\$130,000 (Advancing) - Biometric Screening for Employees*
- *\$130,000 (On Hold) - Biometric Screening for Spouses*

## Priority Area 5: Accountability

**Student-Based Budgeting for Equity, Transparency, and Flexibility** - By aligning resources with district priorities and school needs, MMSD is committed to ensuring that schools with higher needs and greater challenges receive the resources they need to implement the strategies set forth in their School Improvement Plans.

Student-Based Budgeting (sometimes called Weighted Student Funding, or Fair Student Funding, depending on the district) differs fundamentally from the traditional school district budget model, which distributes resources to schools in the form of staff and dollars designated for specific purposes. Rather, it allocates dollars to schools based on the number of enrolled students, where each student receives a funding "weight" based on need. This model can increase equity, transparency, and flexibility in the budgeting system.

- *\$50,000 (On Hold) - Contracted Services for Developing a Student-Based Budget Model (Seeking External Funding)*

## Technology Plan

The original Technology Plan was \$4,455,000. The scaled back plan reduces the funding required from the operating budget by \$1,400,000.

**Group 1 Implementation** - MMSD is currently in the first year of a plan to increase and improve the district's technology, ensuring that all of our students have access to the 21st Century tools they need to succeed. In 2014-15, seven schools began intensive professional development and planning in order to prepare for Group 1 implementation in school year 2015-16.

- *\$483,000 (Scaled Back) - Reduced cost of leases for staff laptops (\$200,000); reduced allowances for specialized learning spaces (\$83,000); reduced allowance for replacements (\$100,000); and a recurring reduction of (\$100,000) from June 2014*

**Group 2 Planning** - If any Group 2 schools were to move forward, they would be selected this school year and would participate in a year-long professional development and planning year prior to receiving student devices in school year 2016/17.

- *\$917,000 (On Hold) - Placing G2 on hold (see appendix, Revised Tech Plan page 125)*

## Financial Profile - Part 3: Reductions and Efficiencies

With revenue growth of less than one percent, \$10.82 million of cost reductions and efficiencies are required to balance the budget. Our guiding principles challenge us to minimize the impact of budget reductions at the school level to the greatest extent possible.

Much like the priority investments, the budget reductions and efficiencies included in this budget proposal have been carefully developed and informed by input from multiple sources, including advisory committees, surveys, and multiple rounds of administrative review.

The reductions and efficiencies, presented in narrative form below, are also included in a summary table in the appendix (see Reductions and Efficiencies page 132).

### **Central Office Reductions and Efficiencies: Total \$4.57 million**

- Curriculum and Instruction - *Reductions of \$368,272 based on personnel reductions totaling 4.75 FTE. Two teacher leader positions (science, library), one instructional technology coach, one instructional resource teacher, and two part-time reductions (program assistant 0.50 and clerical 0.225) comprise the departmental changes.*
- Office of Multilingual and Global Education (OMGE) - *Reductions of \$484,847 based on personnel reductions totaling 6.3 FTE. The OMGE teacher leader roles in district office will be discontinued (5.50 FTE) along with a part-time clerical position (.80).*
- Professional Learning and Leadership Development - *Reductions of \$239,675 based on personnel reductions totaling 2.0 FTE. One strategist position and one director position comprise the departmental changes.*
- Research, Accountability and Data Use - *Reductions of \$233,654 based on personnel reductions of 1.0 FTE and non-personnel actions. The director level position in Data Use & Accountability will be discontinued, along with reductions in consulting (\$55,000) and software licenses (\$33,500) comprise the changes in the department.*
- Technical Services - *Reductions of \$155,000 from purchased services and consulting contracts lines within the Tech Services operating budget.*
- Technology Plan - *Reductions of \$1.4 million. The total technology plan budget, which was originally \$4.45 million, is funded at \$3.0 million in 2015-16 (see appendix, Revised Tech Plan page 125).*
- Budget, Planning, and Accounting - *Reductions of \$173,175 based on restructuring within the department, including reclassifying two positions from administrator to non-admin.*
- Building Services (central office based) - *Reductions of \$148,051 based on personnel reductions totaling 1.0 FTE. One supervisory position will be discontinued.*

- Administrative Services (Transportation, Purchasing, Printing, and Central Stores) - Reductions of \$50,000 based on personnel reductions totaling 1.0 FTE. The risk manager position will be postponed for a reduction of \$80,000 which is partially offset by \$30,000 of additional purchased services for a net savings of \$50,000.
- Chief of Staff - Reductions of \$12,000 based on non-personnel reductions. Travel can be reduced by \$7,000 since the MSAN conference will be local, and the Partnership Office will reduce contracted services by \$5,000.
- Human Resources - Reductions of \$174,644 based on personnel reductions of 1.0 FTE. The wellness manager position will be eliminated and the duties assigned to another role; one director position will be reclassified from administrator to non-admin; the contracted services line will be reduced by \$40,000.
- Chief of Schools - Reductions of \$205,000 based on personnel reductions of 1.0 FTE and \$110,000 of reductions to be determined. One program director position will be eliminated.

### **School Based Reductions – Specific Programming: \$1.78 million**

- Special Education Staffing - A reduction of \$961,000 based on a continuing decrease in the special education prevalence rate. A total of 12.00 FTE teacher positions will be reduced as staffing levels move in tandem with the number of students requiring special education services (see Student Demographics Table on page 6).
- Middle School Supplemental - A reduction of \$440,000 based on a personnel reduction of 5.50 FTE. The middle school staffing formula includes supplemental staffing for schools based on an Economic Needs Index (ENI) which distributes additional staffing to middle schools which serve lower income areas of the school district. With the expansion of Title funding to the middle schools, 5.50 FTE of 9.00 FTE will be discontinued.
- Reaching Individual Student Excellence (RISE) Program Change - A reduction of \$188,357 based on a personnel reduction of 3.0 FTE. The RISE program included 6.0 FTE teachers, 3.0 FTE of which will be reduced as the program is redesigned.
- Middle School Grant - A reduction of \$188,273 based on a personnel reduction of 2.875 FTE. A grant funded program student services program at the middle level expired and was switched to local funding. The program will not be supported in the next school year.

## **School Based Reductions – General \$4.48 million**

In order to ensure that these reductions are equitable and that no individual school is overly impacted, school-level reductions were applied through a) targeted reductions to key non-classroom positions; b) a class size change at kindergarten and first grade at non-SAGE schools (from 19/20 to 21/22); and c) a process for the remaining reductions aimed at distributing the impact equitably using key student and school factors such as percent of students eligible for free and reduced-price lunch, percent of ELLs, percent of students with disabilities, and school support level.

- Elementary School Staffing - *A reduction of \$2,095,335 based on personnel reductions of 26.3 FTE. This includes 8.00 FTE due to a class size change at kindergarten and first grade at non-SAGE schools (from 19/20 to 21/22).*

*Also included are reductions of 18.3 FTE based upon an equity-based formula. The elementary school staffing workbooks were reduced to reflect these reductions. The specific position reductions at the school level are determined by the school principals through the staffing process.*

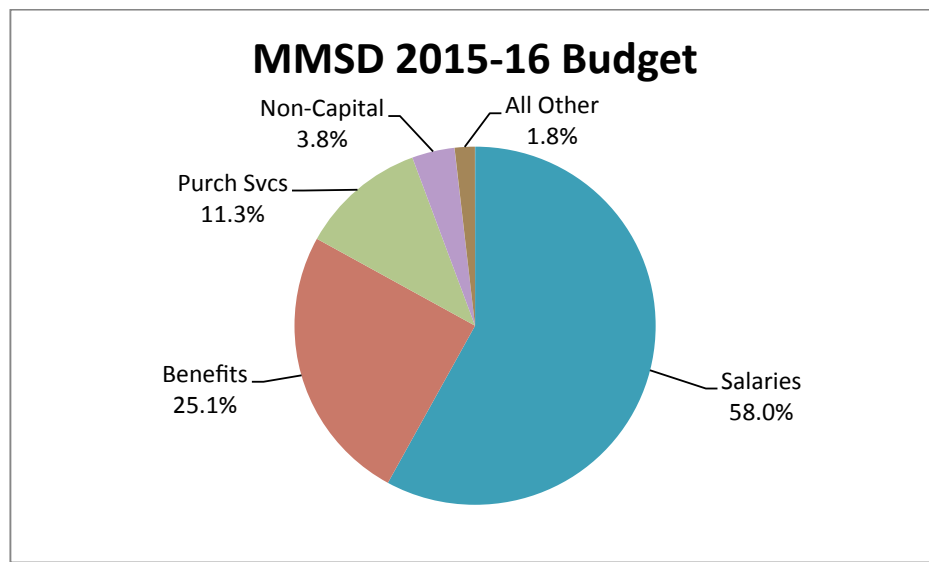
- Middle School Staffing - *A reduction of \$844,748 based on personnel reductions of 10.3 FTE. Using an equity-based formula, middle school staffing workbooks were reduced to reflect these reductions. The specific position reductions at the school level are determined by the school principals through the staffing process.*
- High School Staffing - *A reduction of \$1,137,612 based on personnel reductions of 14.3 FTE. Using the equity-based formula, middle school staffing workbooks were reduced to reflect these reductions. The specific position reductions at the school level are determined by the school principals through the staffing process.*
- Custodial Staff - *A reduction of \$293,031 based on a personnel reduction of 4.00 FTE. One second-shift custodial position will be reduced from each high school.*
- Security Assistants - *A reduction of \$102,824 based on a personnel reduction of 2.00 FTE. Two school-based security positions will be reduced. The specific schools will be based on a review of needs.*



## Financial Profile - Part 4: Personnel and Compensation

A compensation strategy that attracts and retains the best talent is essential to creating a thriving workforce. Despite a state budget proposal that cuts funding for public education next year, this budget provides funding for agreed upon compensation increases for MMSD employees.

Personnel costs represent over 83 % of the total MMSD budget, with salaries accounting for 58% and employee benefits accounting for 25%.



### Salaries and Wages

For 2015-16, MMSD has collective bargaining agreements in place with its represented employee groups, including teachers, aides, clerical, and custodial staff. The teachers' collective bargaining agreement is based on a traditional salary schedule, including compensation components for additional years of service (step movement) and additional professional development (lane movement). In addition, the Board approved an increase of 0.25% per cell for all teachers (cell increase). Together, the additional compensation for step movement and cell increases provides an average increase of 1.75% to employees, plus a reserve for lane changes of \$400,000, for a combined budgetary impact of \$4.5 million on district salaries. This budget proposal includes funding for these wage and salary commitments. MMSD's other employee groups will experience similar increases in compensation.

### Health Insurance

MMSD offers an attractive employee benefits plan to its employees. The district spends over \$61 million per year on health insurance premiums, which is approximately 15% of the total district budget. Each year, the risk of rising health care costs creates significant budget uncertainty for the district: each one percent increase in health insurance rates costs MMSD about \$610,000. The implementation of the

Affordable Care Act brings additional fees and responsibilities for employers, including the requirement to offer affordable and valuable coverage to all employees who work 30 or more hours per week, starting July 1, 2015. Although the exact impact of this requirement is not yet known, MMSD could be required to provide coverage to approximately 120 employees not currently eligible for health insurance benefits.

The district contracts for health insurance with three Madison area HMOs. Group Health Cooperative (GHC) covers approximately 60% of MMSD employees, while Dean and Unity each cover approximately 20%. Negotiations are continuing for July 1, 2015 rate renewals. The district, in collaboration with employee representatives, are working to minimize the budget impact for 2015-16. An update on the current status of health insurance rate renewals will be presented to the Board in May.

This year, MMSD launched its employee wellness program, which was developed with the input of the employee unions. A team representing a broad spectrum of employees has been selected to design the program activities and support district wellness. In addition, employees are asked to sign up for biometric screenings and health risk assessments, which will provide information that can be used to develop programs that meet the needs of MMSD employees and help curb long-term health care cost increases.

### **Staffing Plan for 2015-16**

Ensuring that every school can be a thriving school requires positions and staffing levels that empower principals to align their staffing plans around the priorities of their School Improvement Plans (SIPs). The table below provides a snapshot of MMSD's total staffing across three fiscal years. Staffing levels for each position are not static: to meet the ever-changing needs of students, schools and departments have some flexibility to convert from one position to another, causing the district's FTE totals to frequently change. Because these conversions are based on established conversion ratios, however, the total budget for staff should remain unchanged.

<b>All Staff Summary:</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>Change FY15-FY16</b>	<b>% Change FY15-FY16</b>
District-Wide Administrators	70.5	73.5	66.5	-7.0	-9.5
Principals	49.0	49.0	49.0	0.0	0.0
Assistant Principals	25.0	27.0	27.0	0.0	0.0
Teachers	2665.4	2679.9	2602.2	-77.7	-2.9
Specialists (Hearing Interpreters, OTAs, etc.)	35.6	33.2	32.8	-0.5	-1.4
Bilingual Resource Specialists	76.0	78.9	78.9	0.0	0.0
Professionals (Non-Union)	82.5	101.8	102.3	0.5	0.5
Clerical/Technical	223.4	227.1	226.3	-0.7	-0.3
Ed. Assts. (EA, SEA, BEA, Nurse Asst)	486.0	489.8	518.3	28.6	5.8
Custodial	221.1	221.3	217.3	-4.0	-1.8
Trades	33.0	33.0	33.0	0.0	0.0
Food Service	92.9	94.4	94.4	0.0	0.0
Security	30.5	30.5	28.5	-2.0	-6.6
<b>Total</b>	<b>4090.8</b>	<b>4139.2</b>	<b>4076.4</b>	<b>-62.8</b>	<b>-1.5</b>

**Table Notes:**

1. "FY 2014" represents staffing as of the 2013-14 Adopted Budget (Fall 2013). "FY 2015" represents staffing as of the 2014-15 Adopted Budget (Fall 2014). "FY 2016" represents staffing for the 2015-16 Preliminary Budget (Spring 2015). Because these are not the points-in-time used to prepare the staffing chart that appeared in last year's budget document, the staffing levels are different.
2. The decrease in District-Wide Administrators is due to reductions in the following departments: Budget, Planning, and Accounting (2.0 FTE); Career and Technical Education (1.0 FTE); Teaching & Learning (0.5 FTE); Research, Accountability, and Data Use (0.5 FTE); Building Services (1.0 FTE); Professional Learning & Leadership Development (1.0 FTE); and MSCR (1.0 FTE re-classified to NUP).
3. The total number of teachers in 2015-16 will decrease by approximately 77.7 FTE from Fall 2014 due to budget reductions made both at the district level and at the school level. (see Teacher Staffing Summary below for more detail.)
4. The Education Assistant FTE increased primarily due to:
  - A) The addition of 11.0 FTE SEA Floaters, which are permanent staff who are available to substitute for SEAs. These new positions are located at the middle schools, although they can also fill in for SEAs at the affiliated elementary schools when needed. Because having these positions should reduce the need to hire substitute SEAs, the budget for substitutes was decreased accordingly to offset the change.
  - B) Additional SEA support provided to schools after the 3rd Friday in September count using Special Education's unallocated FTE. Because unallocated is in teacher-equivalent FTE, there was a corresponding reduction in Teacher FTE for these additional SEAs.
5. The 4.0 FTE reduction in custodial FTE and the 2.0 FTE reduction in security FTE directly correspond to specific reductions made during the budget process.

**Attrition Pattern:** Position reductions do not necessarily produce an equivalent number of staff layoffs, due to attrition. Each year, retirements and resignations create vacant positions which help reduce the number of layoffs.

## Teacher Staffing Summary:

The table below explains the distribution of positions within the "Teachers" line in the above table. Please note that these numbers were taken before the school staffing workbook process, so conversions done through that process are not reflected. An updated table will be provided with the updated preliminary budget in June.

Teacher Staffing Summary		FY 2014	FY 2015	FY 2016	Change FY15-FY16	% Change FY15-FY16
Regular Education Teachers	District-Wide/Central Office/Off-Site	99.7	95.5	85.7	-9.8	-10.3
	Elementary Schools	972.5	979.2	952.6	-26.6	-2.7
	Middle Schools	347.9	358.6	349.3	-9.3	-2.6
	High Schools	398.9	385.3	370.9	-14.4	-3.7
OMGE	ESL/Bilingual Resource Teachers	144.0	161.4	160.5	-0.9	-0.6
Student Services Teachers	School Psychologists	46.3	47.3	45.1	-2.2	-4.7
	District-Wide/Central Office/Off-Site	5.2	5.3	4.0	-1.3	-24.5
	School Based	41.1	42.0	41.1	-0.9	-2.1
	Social Workers	54.7	60.6	59.5	-1.1	-1.8
	District-Wide/Central Office/Off-Site	10.4	14.6	13.7	-0.9	-6.2
	School Based	44.3	46.0	45.8	-0.2	-0.4
	Guidance Counselors	43.2	42.8	45.0	2.2	5.1
	District-Wide/Central Office/Off-Site	7.0	6.6	6.6	0.0	0.0
	School Based	36.2	36.2	38.4	2.2	6.0
	PBS Coaches	28.5	36.9	36.9	0.0	0.0
	District-Wide/Central Office/Off-Site	8.8	6.5	4.5	-2.0	-30.8
	School Based	19.7	30.4	32.4	2.0	6.6
	Special Education Cross Cat./PST/Early Childhood	364.3	346.9	332.4	-14.5	-4.2
	District-Wide/Central Office/Off-Site	80.3	64.8	61.3	-3.5	-5.4
	School Based	284.0	282.1	271.1	-11.1	-3.9
	OT/PT/HI/VI	58.1	57.8	58.9	1.1	1.9
	District-Wide/Central Office/Off-Site	9.9	8.3	7.9	-0.4	-4.8
	School Based	48.2	49.5	51.0	1.5	3.0
	Speech/Language	77.0	76.9	74.5	-2.4	-3.1
	District-Wide/Central Office/Off-Site	18.6	22.0	21.9	-0.1	-0.5
	School Based	58.4	54.9	52.6	-2.3	-4.2
	Nurses	30.4	30.6	30.8	0.2	0.7
	District-Wide/Central Office/Off-Site	4.4	4.9	4.9	0.0	0.0
	School Based	26.0	25.7	25.9	0.2	0.8
TOTAL		2665.4	2679.9	2602.2	-77.7	-2.9

**Table Notes:**

1. The first four categories are regular education teachers, including classroom and specials teachers, teacher-leaders, instructional resource teachers, learning coordinators, and interventionists. Principals have flexibility about how to use these positions to staff their schools. The first category includes teachers that are not school-based, so it includes teachers at alternative program sites, central office, and district-wide. This category also includes teachers provided from central office departments who actually work at the schools, such as the Advanced Learner instructional resource teachers. The next three categories include regular education teachers at the elementary, middle, and high school levels. The reductions to school-level teaching staff were made using equity-based decisions as described in the Reductions and Efficiencies section.
2. The OMGE teacher category includes both central office and school-based teaching positions.
3. The Student Services teacher positions are divided into school-based and non-school based FTE. Some of the reductions were based on decisions made during the budget process, as noted in the Reductions and Efficiencies section. Changes between and among the school psychologist, social worker, guidance counselor, and PBS coach positions may also be based on the specific needs of a school. These positions will also be adjusted to reflect schools' use of Title I money for next year.
4. The increase in Guidance Counselors is the result of the targeted increases at both the middle school and high school levels. The actual increase to Guidance allocation given out during the workbook process is 6.3 FTE. However, this is tempered by the conversions made last year by schools to increase their Guidance FTE, which do not carry forward to the next year.
5. Some of the reductions in positions are a direct result of changes in student need. For example, Special Education teachers were reduced by 12.0 FTE because of a decrease in student incidence. That particular line also includes a reduction in PST positions.
6. Our goal is to carry approximately ten (10) unallocated FTE into the late summer to be used as needed based on actual enrollment.

## **Equity Analysis**

Part of preparing all students for college, career, and community involves acknowledging that schools have different needs and may require different resources to meet those needs. One of our budget goals is to make progress on equitable distribution of resources so that schools with more intensive needs have the capacity to help their students succeed.

MMSD Board Policy # 9001 defines equity as:

*The deliberate distribution of resources to provide full and meaningful access to comparable educational opportunity to assure that all MMSD students have the academic and interpersonal skills to be successful adults.*

This policy requires that:

*Administration will develop an annual report that will provide data on the distribution of staff, financial, and programmatic resources across all schools.*

In compliance with this requirement, we have developed tables that show staffing distribution, financial resources, and programming for all schools, grouped into elementary, middle and high school levels (see appendix, School Level Funding Summary page 120). These tables are not only a reporting tool, but also a self-assessment of our present distribution methodology. This information informs our decisions about the next steps to create a truly equitable and effective method for distributing resources.

## Financial Summaries/Reports

Revenue and Expenditure History Table .....	37
General Fund (10) .....	37
Special Education Fund (27) .....	38
Debt Service (38/30) .....	39
Capital Maintenance (41) .....	40
Food Service (50) .....	41
Community Service (80) .....	42
Summary Revenue and Expenditure Fund By Year .....	43
2015-16 Proposed Budget - By Year .....	43
2015-16 Proposed Budget - All Funds .....	44
2014-15 Fall Adopted Budget .....	45
2013-14 Actuals .....	46
2012-13 Actuals .....	47
Revenues by Fund and Source .....	48
Expenditures by Object .....	53
Expenditures by Department with Division Totals .....	65
Expenditures by Function .....	67
Baird Budget Forecast Model .....	71



**Madison Metropolitan School District**  
**2015-16 Proposed Budget**  
**Revenue and Expenditure History Table - General Fund (10)**  
**Note: Includes Interfund Transfers listed separately**

	2012-13 Actuals	2013-14 Actuals	2014-15 Fall Adopted Budget	2015-16 Proposed Budget
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	230,327,884	236,063,131	245,512,784	255,659,397
Other local sources	4,064,425	3,970,958	4,414,412	4,014,183
Interdistrict sources	1,892,813	1,923,165	2,588,220	2,463,482
Intermediate sources	-	7,518	19,361	19,170
State sources	73,995,799	67,937,692	72,493,666	65,507,174
Federal sources	11,603,076	18,018,344	15,816,098	15,304,057
Other sources	1,171,295	1,669,610	877,000	727,000
<b>Total revenues</b>	<b>323,055,291</b>	<b>329,590,417</b>	<b>341,721,542</b>	<b>343,694,462</b>
<b>Expenditures</b>				
Instruction:				
Regular instruction	139,756,008	145,577,770	150,146,879	148,919,622
Vocational instruction	4,131,598	4,262,447	4,104,448	4,040,121
Special instruction	207,063	265,316	563,351	564,677
Other instruction	10,212,129	10,648,073	10,813,620	10,834,969
Pupil services	10,824,136	11,924,248	13,826,500	14,600,528
Instructional staff services	19,323,134	20,329,760	23,292,150	23,164,762
General administration services	22,935,556	23,073,813	23,158,243	23,272,248
Building administration services	32,404,724	34,046,325	31,375,472	31,291,456
Pupil transportation	8,369,778	9,187,096	8,221,044	8,676,406
Principal and interest	102,749	112,329	120,803	120,803
Other support services	22,926,801	18,424,242	14,689,738	16,542,237
Community Service	-	-	-	-
Non-program	10,174,029	11,086,146	12,314,017	13,876,557
<b>Total Expenditures</b>	<b>281,367,707</b>	<b>288,937,564</b>	<b>292,626,266</b>	<b>295,904,387</b>
Proceeds from Debt	-	-	-	-
Transfers in	183,907	151,536	199,293	199,293
Transfers out	(43,501,785)	(48,740,569)	(49,294,569)	(48,649,369)
<b>Net change in fund balance</b>	<b>(1,630,295)</b>	<b>(7,936,180)</b>	<b>-</b>	<b>(660,000)</b>
<b>Fund balance - beginning of year</b>	<b>46,943,263</b>	<b>45,312,969</b>	<b>37,376,789</b>	<b>37,376,789</b>
<b>Fund balance - end of year</b>	<b>45,312,969</b>	<b>37,376,789</b>	<b>37,376,789</b>	<b>36,716,789</b>

**Madison Metropolitan School District**  
**2015-16 Proposed Budget**  
**Revenue and Expenditure History Table - Special Education Fund (27)**  
**Note: Includes Interfund Transfers listed separately**

	2012-13 Actuals	2013-14 Actuals	2014-15 Fall Adopted Budget	2015-16 Proposed Budget
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	-	-	-	-
Interdistrict sources	37,579	48,181	50,000	50,000
Intermediate sources	-	-	-	-
State sources	18,357,259	18,635,747	18,886,754	20,060,306
Federal sources	11,637,415	5,781,245	5,647,297	6,805,582
Other sources	-	800	-	-
<b>Total revenues</b>	<b>30,032,254</b>	<b>24,465,974</b>	<b>24,584,051</b>	<b>26,915,888</b>
<b>Expenditures</b>				
Instruction:				
Regular instruction	427,533	470,537	468,636	519,764
Vocational instruction	-	-	-	-
Special instruction	52,286,022	53,326,775	54,421,199	55,186,544
Other instruction	-	-	-	-
Pupil services	12,078,941	12,493,394	12,135,555	12,171,967
Instructional staff services	3,258,734	2,782,471	2,776,800	3,305,180
General administration services	-	-	-	-
Building administration services	36,711	90,566	53,900	54,100
Pupil transportation	3,423,555	3,260,457	3,473,550	3,677,350
Principal and interest	-	-	-	-
Other support services	339,974	362,328	357,066	383,438
Community Service	-	-	-	-
Non-program	44,854	95,281	25,000	100,000
<b>Total Expenditures</b>	<b>71,896,325</b>	<b>72,881,808</b>	<b>73,711,706</b>	<b>75,398,343</b>
Proceeds from Debt	-	-	-	-
Transfers in	42,017,769	48,530,444	49,294,569	48,649,369
Transfers out	(153,698)	(114,609)	(166,914)	(166,914)
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance - beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance - end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Madison Metropolitan School District**  
**2015-16 Proposed Budget**  
**Revenue and Expenditure History Table - Debt Service Fund (38 & 30)**  
**Note: Includes Interfund Transfers listed separately**

	2012-13 Actuals	2013-14 Actuals	2014-15 Fall Adopted Budget	2015-16 Proposed Budget <sup>A</sup>
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	2,054,223	6,055,277	7,121,030	9,638,391
Other local sources	3,428	864	1,995	2,000
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	386,558	145,418	145,418	145,418
<b>Total revenues</b>	<b>2,444,209</b>	<b>6,201,558</b>	<b>7,268,443</b>	<b>9,785,808</b>
<b>Expenditures</b>				
Instruction:				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Building administration services	-	-	-	-
Pupil transportation	-	-	-	-
Principal and interest	4,859,529	6,437,298	7,593,652	10,708,377
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	-	-	-	-
<b>Total Expenditures</b>	<b>4,859,529</b>	<b>6,437,298</b>	<b>7,593,652</b>	<b>10,708,377</b>
Proceeds from Debt	-	-	-	863,924
Transfers in	1,138,584	44,436	-	-
Transfers out	-	-	-	-
<b>Net change in fund balance</b>	<b>(1,276,737)</b>	<b>(191,304)</b>	<b>(325,209)</b>	<b>(58,645)</b>
<b>Fund balance - beginning of year</b>	<b>3,626,897</b>	<b>2,350,160</b>	<b>2,158,856</b>	<b>1,833,647</b>
<b>Fund balance - end of year</b>	<b>2,350,160</b>	<b>2,158,856</b>	<b>1,833,647</b>	<b>1,775,002</b>

<sup>A</sup> Assumes passage of the April 7th referendum

**Madison Metropolitan School District**  
**2015-16 Proposed Budget**  
**Revenue and Expenditure History Table - Capital Maintenance Fund (41)**  
**Note: Includes Interfund Transfers listed separately**

	2012-13 Actuals	2013-14 Actuals	2014-15 Fall Adopted Budget	2015-16 Proposed Budget
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	5,681,809	6,000,000	4,500,000	4,500,000
Other local sources	5,111	5,671	-	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	-	-	-
<b>Total revenues</b>	<b>5,686,920</b>	<b>6,005,671</b>	<b>4,500,000</b>	<b>4,500,000</b>
<b>Expenditures</b>				
Instruction:				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Building administration services	6,514,369	6,094,818	4,495,500	4,495,185
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	4,913	6,404	4,500	4,815
Community Service	-	-	-	-
Non-program	-	-	-	-
<b>Total Expenditures</b>	<b>6,519,282</b>	<b>6,101,222</b>	<b>4,500,000</b>	<b>4,500,000</b>
Proceeds from Debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Net change in fund balance</b>	<b>(832,362)</b>	<b>(95,550)</b>	<b>-</b>	<b>-</b>
<b>Fund balance - beginning of year</b>	<b>929,196</b>	<b>96,834</b>	<b>1,283</b>	<b>1,283</b>
<b>Fund balance - end of year</b>	<b>96,834</b>	<b>1,283</b>	<b>1,283</b>	<b>1,283</b>

**Madison Metropolitan School District**  
**2015-16 Proposed Budget**  
**Revenue and Expenditure History Table - Food Service Fund (50)**  
**Note: Includes Interfund Transfers listed separately**

	2012-13 Actuals	2013-14 Actuals	2014-15 Fall Adopted Budget	2015-16 Proposed Budget
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	2,710,869	2,487,596	2,639,910	2,513,370
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	177,432	180,251	170,761	172,469
Federal sources	7,596,194	7,709,340	8,156,771	8,401,072
Other sources	-	-	-	-
<b>Total revenues</b>	<b>10,484,495</b>	<b>10,377,187</b>	<b>10,967,442</b>	<b>11,086,911</b>
<b>Expenditures</b>				
Instruction:				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Building administration services	10,870,501	10,542,876	10,967,442	11,086,911
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	-	-	-	-
<b>Total Expenditures</b>	<b>10,870,501</b>	<b>10,542,876</b>	<b>10,967,442</b>	<b>11,086,911</b>
Proceeds from Debt	-	-	-	-
Transfers in	316,941	165,689	-	-
Transfers out	-	-	-	-
<b>Net change in fund balance</b>	<b>(69,065)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance - beginning of year</b>	<b>69,065</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance - end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Madison Metropolitan School District**  
**2015-16 Proposed Budget**  
**Revenue and Expenditure History Table - Community Service Fund (80)**  
**Note: Includes Interfund Transfers listed separately**

	2012-13 Actuals	2013-14 Actuals	2014-15 Fall Adopted Budget	2015-16 Proposed Budget
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	11,808,865	9,675,429	11,654,696	11,654,696
Other local sources	3,113,929	3,207,506	2,909,721	3,001,191
Interdistrict sources	-	-	-	-
Intermediate sources	772	29,977	60,699	60,765
State sources	-	-	-	-
Federal sources	1,100,847	1,294,432	1,420,487	1,421,134
Other sources	-	-	-	-
<b>Total revenues</b>	<b>16,024,413</b>	<b>14,207,344</b>	<b>16,045,602</b>	<b>16,137,785</b>
<b>Expenditures</b>				
Instruction:				
Regular instruction	497,449	490,137	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	106,079	270,067	295,510
Instructional staff services	1,011,824	1,146,146	783,321	696,666
General administration services	418,239	429,005	-	-
Building administration services	1,218,426	784,295	1,245,835	1,325,639
Pupil transportation	997	1,391	1,000	1,000
Principal and interest	-	-	-	-
Other support services	67,318	181,269	296,027	314,498
Community Service	11,584,419	12,909,193	13,150,973	13,206,093
Non-program	266,048	265,678	266,000	266,000
<b>Total Expenditures</b>	<b>15,064,720</b>	<b>16,313,194</b>	<b>16,013,223</b>	<b>16,105,406</b>
Proceeds from Debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(24,270)	(24,336)	(32,379)	(32,379)
<b>Net change in fund balance</b>	<b>935,423</b>	<b>(2,130,187)</b>	<b>-</b>	<b>-</b>
<b>Fund balance - beginning of year</b>	<b>1,372,374</b>	<b>2,307,799</b>	<b>177,612</b>	<b>177,612</b>
<b>Fund balance - end of year</b>	<b>2,307,799</b>	<b>177,612</b>	<b>177,612</b>	<b>177,612</b>

**Madison Metropolitan School District**  
**2015-16 Proposed Budget**

**Summary Revenue and Expenditures All Funds**

**Note: Includes Funds 10,27,38,30,41,50,80 and Interfund Transfers listed separately**

	2012-13 Actual	2013-14 Actual	2014-15 Fall Adopted Bud	2015-16 Proposed Budget
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	249,872,781	257,793,837	268,788,510	281,452,484
Other local sources	9,897,762	9,672,595	9,966,038	9,530,744
Interdistrict sources	1,930,392	1,971,346	2,638,220	2,513,482
Intermediate sources	772	37,495	80,060	79,935
State sources	92,530,490	86,753,689	91,551,182	85,739,949
Federal sources	31,937,532	32,803,361	31,040,652	31,931,844
Other sources	1,557,853	1,815,828	1,022,418	872,418
<b>Total revenues</b>	<b>387,727,581</b>	<b>390,848,151</b>	<b>405,087,079</b>	<b>412,120,855</b>
<b>Expenditures</b>				
Instruction:				
Regular instruction	140,680,990	146,538,444	150,615,515	149,439,386
Vocational instruction	4,131,598	4,262,447	4,104,448	4,040,121
Special instruction	52,493,086	53,592,091	54,984,550	55,751,220
Other instruction	10,212,129	10,648,073	10,813,620	10,834,969
Pupil services	22,903,077	24,523,722	26,232,122	27,068,005
Instructional staff services	23,593,692	24,258,378	26,852,271	27,166,609
General administration services	23,353,795	23,502,818	23,158,243	23,272,248
Building administration services	51,044,731	51,558,878	48,138,149	48,253,292
Pupil transportation	11,794,330	12,448,944	11,695,594	12,354,756
Principal and interest	4,962,278	6,549,627	7,714,455	10,829,180
Other support services	23,339,005	18,974,243	15,347,331	17,244,988
Community Service	11,584,419	12,909,193	13,150,973	13,206,093
Non-program	10,484,931	11,447,105	12,605,017	14,242,557
<b>Total Expenditures</b>	<b>390,578,063</b>	<b>401,213,962</b>	<b>405,412,288</b>	<b>413,703,424</b>
Proceeds from Debt	-	-	-	863,924
Transfers in	43,657,200	48,892,106	49,493,862	48,848,661
Transfers out	(43,679,753)	(48,879,515)	(49,493,862)	(48,848,661)
<b>Net change in fund balance</b>	<b>(2,873,035)</b>	<b>(10,353,220)</b>	<b>(325,209)</b>	<b>(718,645)</b>
<b>Fund balance - beginning of year</b>	<b>52,940,795</b>	<b>50,067,763</b>	<b>39,714,541</b>	<b>39,389,331</b>
<b>Fund balance - end of year</b>	<b>50,067,762</b>	<b>39,714,542</b>	<b>39,389,331</b>	<b>38,670,687</b>

**Madison Metropolitan School District**  
**2015-16 Proposed Budget**  
**Summary Revenue and Expenditure Fund Table By Year**  
**Note: Includes Interfund Transfers listed separately**

	2015-16 Proposed	Fund 10 - General	Fund 27 - Special Ed	Fund 38/30 - Debt Service	Fund 41 - Cap Improve	Fund 50 - Food Service	Fund 80 - Community Serv
<b>Revenues</b>							
Property taxes/Mobile Home/TIF	281,452,484	255,659,397	-	9,638,391	4,500,000	-	11,654,696
Other local sources	9,530,744	4,014,183	-	2,000	-	2,513,370	3,001,191
Interdistrict sources	2,513,482	2,463,482	50,000	-	-	-	-
Intermediate sources	79,935	19,170	-	-	-	-	60,765
State sources	85,739,949	65,507,174	20,060,306	-	-	172,469	-
Federal sources	31,931,844	15,304,057	6,805,582	-	-	8,401,072	1,421,134
Other sources	872,418	727,000	-	145,418	-	-	-
<b>Total revenues</b>	<b>412,120,855</b>	<b>343,694,462</b>	<b>26,915,888</b>	<b>9,785,808</b>	<b>4,500,000</b>	<b>11,086,911</b>	<b>16,137,785</b>
<b>Expenditures</b>							
Instruction:							
Regular instruction	149,439,386	148,919,622	519,764	-	-	-	-
Vocational instruction	4,040,121	4,040,121	-	-	-	-	-
Special instruction	55,751,220	564,677	55,186,544	-	-	-	-
Other instruction	10,834,969	10,834,969	-	-	-	-	-
Pupil services	27,068,005	14,600,528	12,171,967	-	-	-	295,510
Instructional staff services	27,166,609	23,164,762	3,305,180	-	-	-	696,666
General administration services	23,272,248	23,272,248	-	-	-	-	-
Building administration services	48,253,292	31,291,456	54,100	-	4,495,185	11,086,911	1,325,639
Pupil transportation	12,354,756	8,676,406	3,677,350	-	-	-	1,000
Principal and interest	10,829,180	120,803	-	10,708,377	-	-	-
Other support services	17,244,988	16,542,237	383,438	-	4,815	-	314,498
Community Service	13,206,093	-	-	-	-	-	13,206,093
Non-program	14,242,557	13,876,557	100,000	-	-	-	266,000
<b>Total Expenditures</b>	<b>413,703,424</b>	<b>295,904,387</b>	<b>75,398,343</b>	<b>10,708,377</b>	<b>4,500,000</b>	<b>11,086,911</b>	<b>16,105,406</b>
Proceeds from Debt	863,924	-	-	863,924	-	-	-
Transfers in	48,848,661	199,293	48,649,369	-	-	-	-
Transfers out	(48,848,661)	(48,649,369)	(166,914)	-	-	-	(32,379)
<b>Net change in fund balance</b>	<b>(718,645)</b>	<b>(660,000)</b>	<b>-</b>	<b>(58,645)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance - beginning of year</b>	<b>39,389,331</b>	<b>37,376,789</b>	<b>-</b>	<b>1,833,647</b>	<b>1,283</b>	<b>-</b>	<b>177,612</b>
<b>Fund balance - end of year</b>	<b>38,670,687</b>	<b>36,716,789</b>	<b>-</b>	<b>1,775,002</b>	<b>1,283</b>	<b>-</b>	<b>177,612</b>



**Madison Metropolitan School District**  
**2014-15 Fall Adopted Budget**  
**Summary Revenue and Expenditures Fund Table By Year**  
**Note: Includes Interfund Transfers listed separately**

	2014-15 Fall Adopt Budget	Fund 10 - General	Fund 27 - Special Ed	Fund 38/30 - Debt Service	Fund 41 - Cap Improve	Fund 50 - Food Service	Fund 80 - Community Serv
<b>Revenues</b>							
Property taxes/Mobile Home/TIF	268,788,510	245,512,784	-	7,121,030	4,500,000	-	11,654,696
Other local sources	9,966,038	4,414,412	-	1,995	-	2,639,910	2,909,721
Interdistrict sources	2,638,220	2,588,220	50,000	-	-	-	-
Intermediate sources	80,060	19,361	-	-	-	-	60,699
State sources	91,551,182	72,493,666	18,886,754	-	-	170,761	-
Federal sources	31,040,652	15,816,098	5,647,297	-	-	8,156,771	1,420,487
Other sources	1,022,418	877,000	-	145,418	-	-	-
<b>Total revenues</b>	<b>405,087,079</b>	<b>341,721,542</b>	<b>24,584,051</b>	<b>7,268,443</b>	<b>4,500,000</b>	<b>10,967,442</b>	<b>16,045,602</b>
<b>Expenditures</b>							
Instruction:							
Regular instruction	150,615,515	150,146,879	468,636	-	-	-	-
Vocational instruction	4,104,448	4,104,448	-	-	-	-	-
Special instruction	54,984,550	563,351	54,421,199	-	-	-	-
Other instruction	10,813,620	10,813,620	-	-	-	-	-
Pupil services	26,232,122	13,826,500	12,135,555	-	-	-	270,067
Instructional staff services	26,852,271	23,292,150	2,776,800	-	-	-	783,321
General administration services	23,158,243	23,158,243	-	-	-	-	-
Building administration services	48,138,149	31,375,472	53,900	-	4,495,500	10,967,442	1,245,835
Pupil transportation	11,695,594	8,221,044	3,473,550	-	-	-	1,000
Principal and interest	7,714,455	120,803	-	7,593,652	-	-	-
Other support services	15,347,331	14,689,738	357,066	-	4,500	-	296,027
Community Service	13,150,973	-	-	-	-	-	13,150,973
Non-program	12,605,017	12,314,017	25,000	-	-	-	266,000
<b>Total Expenditures</b>	<b>405,412,288</b>	<b>292,626,266</b>	<b>73,711,706</b>	<b>7,593,652</b>	<b>4,500,000</b>	<b>10,967,442</b>	<b>16,013,223</b>
Proceeds from Debt	-	-	-	-	-	-	-
Transfers in	49,493,862	199,293	49,294,569	-	-	-	-
Transfers out	(49,493,862)	(49,294,569)	(166,914)	-	-	-	(32,379)
<b>Net change in fund balance</b>	<b>(325,209)</b>	<b>-</b>	<b>-</b>	<b>(325,209)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance - beginning of year</b>	<b>39,714,541</b>	<b>37,376,789</b>	<b>-</b>	<b>2,158,856</b>	<b>1,283</b>	<b>-</b>	<b>177,612</b>
<b>Fund balance - end of year</b>	<b>39,389,331</b>	<b>37,376,789</b>	<b>-</b>	<b>1,833,647</b>	<b>1,283</b>	<b>-</b>	<b>177,612</b>

**Madison Metropolitan School District**  
**2013-14 Actuals**

**Summary Revenue and Expenditures Fund Table By Year**  
**Note: Includes Interfund Transfers listed separately**

	2013-14 Actuals	Fund 10 - General	Fund 27 - Special Ed	Fund 38/30 - Debt Service	Fund 41 - Cap Improve	Fund 50 - Food Service	Fund 80 - Community Serv
<b>Revenues</b>							
Property taxes/Mobile Home/TIF	257,793,837	236,063,131	-	6,055,277	6,000,000	-	9,675,429
Other local sources	9,672,595	3,970,958	-	864	5,671	2,487,596	3,207,506
Interdistrict sources	1,971,346	1,923,165	48,181	-	-	-	-
Intermediate sources	37,495	7,518	-	-	-	-	29,977
State sources	86,753,689	67,937,692	18,635,747	-	-	180,251	-
Federal sources	32,803,361	18,018,344	5,781,245	-	-	7,709,340	1,294,432
Other sources	1,815,828	1,669,610	800	145,418	-	-	-
<b>Total revenues</b>	<b>390,848,151</b>	<b>329,590,417</b>	<b>24,465,974</b>	<b>6,201,558</b>	<b>6,005,671</b>	<b>10,377,187</b>	<b>14,207,344</b>
<b>Expenditures</b>							
Instruction:							
Regular instruction	146,538,444	145,577,770	470,537	-	-	-	490,137
Vocational instruction	4,262,447	4,262,447	-	-	-	-	-
Special instruction	53,592,091	265,316	53,326,775	-	-	-	-
Other instruction	10,648,073	10,648,073	-	-	-	-	-
Pupil services	24,523,722	11,924,248	12,493,394	-	-	-	106,079
Instructional staff services	24,258,378	20,329,760	2,782,471	-	-	-	1,146,146
General administration services	23,502,818	23,073,813	-	-	-	-	429,005
Building administration services	51,558,878	34,046,325	90,566	-	6,094,818	10,542,876	784,295
Pupil transportation	12,448,944	9,187,096	3,260,457	-	-	-	1,391
Principal and interest	6,549,627	112,329	-	6,437,298	-	-	-
Other support services	18,974,243	18,424,242	362,328	-	6,404	-	181,269
Community Service	12,909,193	-	-	-	-	-	12,909,193
Non-program	11,447,105	11,086,146	95,281	-	-	-	265,678
<b>Total Expenditures</b>	<b>401,213,962</b>	<b>288,937,564</b>	<b>72,881,808</b>	<b>6,437,298</b>	<b>6,101,222</b>	<b>10,542,876</b>	<b>16,313,194</b>
Proceeds from Debt	-	-	-	-	-	-	-
Transfers in	48,892,106	151,536	48,530,444	44,436	-	165,689	-
Transfers out	(48,879,515)	(48,740,569)	(114,609)	-	-	-	(24,336)
<b>Net change in fund balance</b>	<b>(10,353,221)</b>	<b>(7,936,180)</b>	<b>-</b>	<b>(191,304)</b>	<b>(95,550)</b>	<b>-</b>	<b>(2,130,187)</b>
<b>Fund balance - beginning of year</b>	<b>50,067,763</b>	<b>45,312,969</b>	<b>-</b>	<b>2,350,160</b>	<b>96,834</b>	<b>-</b>	<b>2,307,799</b>
<b>Fund balance - end of year</b>	<b>39,714,542</b>	<b>37,376,789</b>	<b>-</b>	<b>2,158,856</b>	<b>1,284</b>	<b>-</b>	<b>177,612</b>

Madison Metropolitan School District

2012-13 Actuals

Summary Revenue and Expenditures Fund Table By Year

Note: Includes Interfund Transfers listed separately

	2012-13 Actuals	Fund 10 - General	Fund 27 - Special Ed	Fund 38/30 - Debt Service	Fund 41 - Cap Improve	Fund 50 - Food Service	Fund 80 - Community Serv
<b>Revenues</b>							
Property taxes/Mobile Home/TIF	249,872,781	230,327,884	-	2,054,223	5,681,809	-	11,808,865
Other local sources	9,897,762	4,064,425	-	3,428	5,111	2,710,869	3,113,929
Interdistrict sources	1,930,392	1,892,813	37,579	-	-	-	-
Intermediate sources	772	-	-	-	-	-	772
State sources	92,530,490	73,995,799	18,357,259	-	-	177,432	-
Federal sources	31,937,532	11,603,076	11,637,415	-	-	7,596,194	1,100,847
Other sources	1,557,853	1,171,295	-	386,558	-	-	-
<b>Total revenues</b>	<b>387,727,581</b>	<b>323,055,291</b>	<b>30,032,254</b>	<b>2,444,209</b>	<b>5,686,920</b>	<b>10,484,495</b>	<b>16,024,413</b>
<b>Expenditures</b>							
Instruction:							
Regular instruction	140,680,990	139,756,008	427,533	-	-	-	497,449
Vocational instruction	4,131,598	4,131,598	-	-	-	-	-
Special instruction	52,493,086	207,063	52,286,022	-	-	-	-
Other instruction	10,212,129	10,212,129	-	-	-	-	-
Pupil services	22,903,077	10,824,136	12,078,941	-	-	-	-
Instructional staff services	23,593,692	19,323,134	3,258,734	-	-	-	1,011,824
General administration services	23,353,795	22,935,556	-	-	-	-	418,239
Building administration services	51,044,731	32,404,724	36,711	-	6,514,369	10,870,501	1,218,426
Pupil transportation	11,794,330	8,369,778	3,423,555	-	-	-	997
Principal and interest	4,962,278	102,749	-	4,859,529	-	-	-
Other support services	23,339,005	22,926,801	339,974	-	4,913	-	67,318
Community Service	11,584,419	-	-	-	-	-	11,584,419
Non-program	10,484,931	10,174,029	44,854	-	-	-	266,048
<b>Total Expenditures</b>	<b>390,578,063</b>	<b>281,367,707</b>	<b>71,896,325</b>	<b>4,859,529</b>	<b>6,519,282</b>	<b>10,870,501</b>	<b>15,064,720</b>
Proceeds from Debt	-	-	-	-	-	-	-
Transfers in	43,657,200	183,907	42,017,769	1,138,584	-	316,941	-
Transfers out	(43,679,753)	(43,501,785)	(153,698)	-	-	-	(24,270)
<b>Net change in fund balance</b>	<b>(2,873,035)</b>	<b>(1,630,295)</b>	<b>-</b>	<b>(1,276,737)</b>	<b>(832,362)</b>	<b>(69,065)</b>	<b>935,423</b>
<b>Fund balance - beginning of year</b>	<b>52,940,795</b>	<b>46,943,263</b>	<b>-</b>	<b>3,626,897</b>	<b>929,196</b>	<b>69,065</b>	<b>1,372,374</b>
<b>Fund balance - end of year</b>	<b>50,067,762</b>	<b>45,312,968</b>	<b>-</b>	<b>2,350,160</b>	<b>96,834</b>	<b>-</b>	<b>2,307,799</b>

# Madison Metropolitan School District

## Statement of Revenue and Expenditure Budget Changes from 2014-15 Fall Budget to 2015-16 Proposed Budget

### Proposed Revenues by Source

This table summarizes MMSD expenditures in terms of dollars by one (1) digit source code and one (1) digit Department of Public Instruction (DPI) Project code when applicable. It shows the prior year 2013-14 Actuals, 2014-15 Fall Budget, 2015-16 Proposed Budget, and the increase/decrease from the 2014-15 Fall Budget versus the 2015-16 Proposed Budget.

#### Definitions:

- 2014-15 Fall Budget = Fall Revised School Year 2014-15 Budget Adopted by the board in October 2014
- 2015-16 Proposed Budget = Spring Proposed Budget to the Board for School Year 2015-16.

#### Footnotes:

- Increase and Decrease column represents the difference between the 2014-15 Proposed Budget and the 2013-14 Revised Budget

#### Notes for Proposed Revenues by Source:

##### **Fund 10**

- ✓ Line 4 reflects the increase in General Fund Tax Levy (\$9,500,000)
- ✓ Line 5 reflects the increase of Tax Levy Chargebacks due to Affio Angels settlement (\$660,000)
- ✓ Line 23 reflects the removal of district and building carryover in the 2014-2015 budget (\$400,000)
- ✓ Line 27 reflects a reduction in expected open enrollment payments for 2015-2016 (\$125,000)
- ✓ Line 36 reflects the removal of state categorical aid removed in the governor's budget proposal (\$4,100,000)
- ✓ Line 37 reflects the reduction in state equalization aid under the state formula (\$3,100,000)
- ✓ Line 55 reflects the expected change in general fund grant revenue at the time of this budget printing (\$125,000)
- ✓ Line 65 reflects the removal of Title I carryover funds used to pilot budgets at middle schools (\$582,000)
- ✓ Line 73 reflects the reduction of anticipated e-rate reimbursements

##### **Fund 27**

- ✓ Line 78 reflects the reduction of the interfund transfer from Fund 10 (\$645,000)
- ✓ Line 83 reflects an increase in anticipated categorical aid for special education (\$1,100,000)
- ✓ Line 87 reflects an increase in IDEA grant budgets in FY2016

##### **Fund 30/38**

- ✓ Line 95 reflects an increase in property taxes for the maintenance referendum (\$1,640,000)
- ✓ Line 97 reflects anticipated borrowing premium on the maintenance referendum (\$860,000)

##### **Fund 50**

- ✓ Line 107 reflects an expected reduction in paid pupil meals due to rise in Free/Reduced population and Community Eligibility Provision (CEP) school qualifications (\$126,000)
- ✓ Line 120 reflects an expected increase in federal reimbursement due to rise in Free/Reduced population and expanded CEP programming (\$245,000)

**Madison Metropolitan School District**  
**Revenues by Fund and Source**  
**2015-2016 Proposed Budget**

**Note: Includes all Budgeted Funds and Interfund Transfers**

2015-2016 Revenues			2013-2014	2014-2015	2015-2016	2015-2016
			Revenues	Fall Budget	Proposed Budget	Incr/Decr
<b>Fund 10 General Fund</b>						
1	1121	Transfer from Fund 21	12,591	-	-	-
2	1127	Transfer from Fund 27	114,609	166,914	166,914	-
3	1180	Transfer from Fund 80	24,336	32,379	32,379	-
4	1211	Current Property Tax	235,763,436	245,224,567	254,711,180	9,486,613
5	1212	Property Tax Chargebacks	233,150	-	660,000	660,000
6	1213	Mobile Home Fees	66,545	70,000	70,000	-
7	1219	TIF Revenue	-	218,217	218,217	-
8	1241	Tuition-Individuals	9,944	101,350	101,350	-
9	1243	All Co-Curric Except Athletics	218,505	-	-	-
10	1244	Local Payment for Service	-	77,425	77,425	-
11	1262	Sale Of Materials-Non Sch	1,792	16,500	16,500	-
12	1271	School Co-Curricular Athletics	218,501	230,000	230,000	-
13	1277	Reimbursable from City	2,500	-	-	-
14	1280	Interest On Investment	360,376	428,674	428,676	2
15	1291	Gifts & Contributions	1,330	-	-	-
16	999	Local School Funds	1,330	-	-	-
17	1292	Student Fees	2,224,396	1,382,750	1,382,750	-
18	000	No DPI Project	1,466,880	1,382,750	1,382,750	-
19	999	Local School Funds	757,516	-	-	-
20	1293	Bldg Rntl/Bldg Permit Fee	314,297	360,000	360,000	-
21	1295	Summer School Fees	15,764	18,000	18,000	-
22	1297	Student Fines	15,643	12,250	12,250	-
23	1299	Other Revenue-Misc	587,909	1,787,464	1,387,232	(400,231)
24	000	No DPI Project	376,939	721,191	320,960	(400,231)
25	999	Local School Funds	210,970	1,066,272	1,066,272	-
26	1341	Tuition-Non Open-Non Ses	62,418	-	-	-
27	1345	Tuition-Open Enrol-Nonses	1,771,308	2,468,220	2,343,482	(124,738)
28	1349	Other Rev-Other District	89,439	120,000	120,000	-
29	1515	St Aid Transit Interm Src	7,518	19,361	19,170	(191)
30	1612	Transportation Aid	255,241	265,000	278,250	13,250
31	1613	Library Aid-Common Sch Fd	783,472	750,000	750,000	-
32	1615	Integration Aid	447,115	503,793	471,469	(32,324)
33	1618	Bilingual ESL State Aid	1,515,358	1,698,272	1,851,117	152,845
34	000	No DPI Project	1,515,358	-	-	-
35	322	Bilingual-Bicultural Aid	-	1,698,272	1,851,117	152,845
36	1619	Other Categorical Aid	2,038,050	4,118,400	-	(4,118,400)
37	1621	General State Aid	51,754,249	53,839,246	50,739,363	(3,099,883)
38	1628	High Poverty Aid	1,601,009	1,601,009	1,601,009	-
39	1630	State Special Projects Grants	247,863	255,000	255,000	-
40	000	No DPI Project	500	-	-	-
41	387	WI Ed Effectiveness Initiative	17,544	-	-	-
42	395	Alcohol & Other Drug Abuse	2,179	-	-	-
43	583	Educator Effectiveness Grant	222,640	225,000	225,000	-
44	584	Financial Literacy	-	30,000	30,000	-
45	598	Wis Childhood Fitness	5,000	-	-	-
46	1641	General Tuition State Paid	364,308	363,775	363,775	-

**Madison Metropolitan School District**  
**Revenues by Fund and Source**  
**2015-2016 Proposed Budget**

**Note: Includes all Budgeted Funds and Interfund Transfers**

2015-2016 Revenues			2013-2014	2014-2015	2015-2016	2015-2016
			Revenues	Fall Budget	Proposed Budget	Incr/Decr
47	1650	Sage-Stu Achiev Guar Educ	6,939,291	6,939,562	6,939,833	271
48	332	SAGE (Stu Guar In Educ)	6,939,291	6,939,562	6,939,833	271
49	1660	St Rev Thru Local Units	5,945	-	-	-
50	1690	Oth Rev St Srcs-Not Dpi	26,399	87,176	87,176	-
51	1691	Computer Aid	1,958,992	2,072,433	2,170,182	97,749
52	1699	Other Revenue - State	400	-	-	-
53	1713	Voc Ed Act Aid	266,569	251,332	217,162	(34,170)
54	400	Career & Tech Perkins	266,569	251,332	217,162	(34,170)
55	1730	Federal Special Proj Rev	3,032,171	3,274,450	3,398,467	124,017
56	334	Coordinated School Health	1,500	2,800	2,800	-
57	335	Educ For Homeless Childre	54,000	44,814	45,396	582
58	341	IDEA Flow Through	802,204	635,617	712,376	76,760
59	360	Charter Schools	72,067	-	-	-
60	365	Title IIA-Qual Teach/Prin	1,073,189	1,300,222	1,313,915	13,693
61	372	Title IIB Math & Science Partn	114,442	-	-	-
62	391	Title III-English Acquisi	491,124	1,090,962	1,123,944	32,982
63	591	InSPIRE Pregnancy Asst	89,647	131,500	131,500	-
64	592	Safe & Support ScIs Public Aid	333,998	68,536	68,536	-
65	1751	Title I Revenue	7,149,802	7,360,265	6,777,788	(582,477)
66	140	ESEA Title I-D Delinquent	20,648	34,784	34,784	-
67	141	ESEA Title I-A	6,989,169	7,171,481	6,589,004	(582,477)
68	145	ESEA Title I-A St Pgm Imp	139,985	154,000	154,000	-
69	1770	Fed Rev Thru Local Units	14,678	7,436	7,436	-
70	1780	Fed Rev Thru St (Not DPI)	7,002,423	4,423,266	4,399,508	(23,758)
71	1790	Direct Rev Frm Fed Source	552,700	499,349	503,695	4,346
72	1964	Insurance Reimbursements	261,328	-	-	-
73	1971	Aidable Refund	1,264,585	770,000	620,000	(150,000)
74	1972	Non-Aidable Refund	8,956	5,000	5,000	-
75	1973	Miscellaneous Rebate	54,140	102,000	102,000	-
76	1989	Medical Service Reimbursement	80,600	-	-	-
77	Total Fund 10 General Fund		329,741,954	341,920,834	343,893,755	1,972,921
Fund 27 Educational Services						
78	1110	Transfer from Gen Fund	48,530,444	49,294,569	48,649,369	(645,200)
79	1316	St Rev Other Dist-St Grts	661	-	-	-
80	1347	Tuition-Open Enroll-SES	46,621	50,000	50,000	-
81	1349	Other Rev-Other District	900	-	-	-
82	019	Spec Ed Non-Aided Cost	900	-	-	-
83	1611	Handicapped Aid	18,010,195	18,236,754	19,410,306	1,173,552
84	1625	State High Cost Aid	583,990	650,000	650,000	-
85	1690	Oth Rev St Srcs-Not Dpi	41,562	-	-	-
86	1711	Special Ed High Cost Aid	394,706	400,000	400,000	-
87	1730	Federal Special Proj Rev	5,023,395	4,813,761	5,972,046	1,158,285
88	341	IDEA Flow Through	4,897,471	4,666,379	5,823,152	1,156,773
89	347	IDEA Preschool Entitlement	116,324	134,882	136,394	1,512
90	349	IDEA St Improvement Grant	9,600	12,500	12,500	-
91	1780	Fed Rev Thru St (Not DPI)	363,144	433,536	433,536	-
92	1990	Miscellaneous	800	-	-	-

**Madison Metropolitan School District**  
**Revenues by Fund and Source**  
**2015-2016 Proposed Budget**

**Note: Includes all Budgeted Funds and Interfund Transfers**

<b>2015-2016 Revenues</b>			<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2015-2016</b>
			<b>Revenues</b>	<b>Fall Budget</b>	<b>Proposed Budget</b>	<b>Incr/Decr</b>
93	<b>Total</b>	<b>Fund 27 Educational Services</b>	<b>72,996,418</b>	<b>73,878,620</b>	<b>75,565,256</b>	<b>1,686,637</b>
<b>Fund 30 Debt Service</b>						
94	1110	Transfer from Gen Fund	44,436	-	-	-
95	1211	Current Property Tax	4,013,576	4,202,660	5,844,727	1,642,067
96	1280	Interest On Investment	480	1,002	1,000	(2)
97	1879	Premium/Accrued Interest	-	-	863,924	863,924
98	<b>Total</b>	<b>Fund 30 Debt Service</b>	<b>4,058,492</b>	<b>4,203,662</b>	<b>6,709,651</b>	<b>2,505,989</b>
<b>Fund 38 Non-Ref Debt Service Fund</b>						
99	1211	Current Property Tax	2,041,701	2,918,370	3,793,664	875,294
100	1280	Interest On Investment	383	993	1,000	7
101	1971	Aidable Refund	145,418	145,418	145,418	-
102	<b>Total</b>	<b>Fund 38 Non-Ref Debt Service Fund</b>	<b>2,187,502</b>	<b>3,064,781</b>	<b>3,940,081</b>	<b>875,300</b>
<b>Fund 41 Capital Expansion Fund</b>						
103	1211	Current Property Tax	6,000,000	4,500,000	4,500,000	-
104	1280	Interest On Investment	5,671	-	-	-
105	<b>Total</b>	<b>Fund 41 Capital Expansion Fund</b>	<b>6,005,671</b>	<b>4,500,000</b>	<b>4,500,000</b>	<b>-</b>
<b>Fund 50 Food Service</b>						
106	1110	Transfer from Gen Fund	165,689	-	-	-
107	1251	Food Service Sales-Pupils	2,194,200	2,404,556	2,278,016	(126,540)
108	1252	Food Service Sales-Adults	101,512	101,264	101,264	-
109	1259	Food Service Sales-Other	123,555	66,025	66,025	-
110	1291	Gifts & Contributions	22,724	-	-	-
111	000	No DPI Project	18,154	-	-	-
112	586	Summer Food Srv Prgm	4,570	-	-	-
113	1299	Other Revenue-Misc	45,605	68,065	68,065	-
114	1617	Food Services-St Reimb	180,251	170,761	172,469	1,708
115	542	State School Lunch Aid	96,581	78,062	78,062	-
116	543	State School Breakfast Prgm	83,670	92,699	94,407	1,708
117	1714	Donated Commodities	522,383	472,463	472,463	-
118	000	No DPI Project	513,947	469,463	469,463	-
119	586	Summer Food Srv Prgm	8,436	3,000	3,000	-
120	1717	Food Service Federal Rev	6,958,713	7,418,718	7,663,409	244,692
121	546	Food Service Aid-Breakfast	1,522,919	1,599,540	1,721,886	122,346
122	547	Food Service Aid-Lunch	4,874,177	5,341,277	5,463,623	122,346
123	551	CACFP Supper Reimb	62,418	37,900	37,900	-
124	586	Summer Food Srv Prgm	499,199	440,000	440,000	-
125	1730	Federal Special Proj Rev	228,243	265,590	265,200	(390)
126	376	WI Fresh Fruit & Vegetable Prg	210,500	239,590	239,590	-
127	594	WI Fresh Fruit & Vegetable Prg	17,743	26,000	25,610	(390)
128	<b>Total</b>	<b>Fund 50 Food Service</b>	<b>10,542,876</b>	<b>10,967,442</b>	<b>11,086,911</b>	<b>119,469</b>
<b>Fund 80 Community Service</b>						
129	1211	Current Property Tax	9,675,429	11,654,696	11,654,696	-
130	1244	Local Payment for Service	93,451	48,621	48,621	-
131	1272	Community Service Fees	13,000	-	-	-
132	1291	Gifts & Contributions	166,599	173,900	199,210	25,310
133	1292	Student Fees	39,000	56,000	56,000	-
134	1295	Summer School Fees	7,450	5,200	5,200	-
135	1296	Nontaxable Revenues MSCR	1,292,752	1,082,500	1,082,500	-

**Madison Metropolitan School District**  
**Revenues by Fund and Source**  
**2015-2016 Proposed Budget**

**Note: Includes all Budgeted Funds and Interfund Transfers**

<b>2015-2016 Revenues</b>			<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2015-2016</b>
			<b>Revenues</b>	<b>Fall Budget</b>	<b>Proposed Budget</b>	<b>Incr/Decr</b>
136	1298	Taxable Revenues MSCR	1,527,637	1,477,700	1,477,700	-
137	1299	Other Revenue-Misc	67,618	65,800	131,960	66,160
138	1515	St Aid Transit Interm Src	-	53,263	53,328	66
139	1517	Federal Aid In Transit	29,977	7,436	7,436	-
140	1730	Federal Special Proj Rev	1,056,741	1,142,987	1,143,634	647
141	367	Title IV-B 21St Cent Clc	1,056,741	1,142,987	1,143,634	647
142	1770	Fed Rev Thru Local Units	237,691	277,500	277,500	-
143	<b>Total</b>	<b>Fund 80 Community Service</b>	<b>14,207,344</b>	<b>16,045,602</b>	<b>16,137,785</b>	<b>92,183</b>
	<b>Total</b>	<b>All Funds</b>	<b>439,740,256</b>	<b>454,580,941</b>	<b>461,833,440</b>	<b>7,252,499</b>



# **Madison Metropolitan School District**

## **Statement of Revenue and Expenditure Budget Changes from 2014-15 Fall Budget to 2015-16 Proposed Budget**

### **Proposed Expenditures by Object**

This table summarizes MMSD expenditures in terms of dollars by three (3) digit object code and again on one (1) digit object code. It shows the prior year 2013-14 Actuals, 2014-15 Fall Budget, 2015-16 Proposed Budget, and the increase/decrease from the 2014-15 Fall Budget versus the 2015-16 Proposed Budget.

#### **Definitions:**

- 2014-15 Fall Budget = Fall Revised School Year 2014-15 Budget Adopted by the board in October 2014
- 2015-16 Proposed Budget = Spring Proposed Budget to the Board for School Year 2015-16.

#### **Footnotes:**

- Increase and Decrease column represents the difference between the 2015-16 Proposed Budget and the 2014-15 Revised Budget

#### **Notes for Proposed Expenditures by Object:**

##### **Fund 10**

- ✓ Line 2 reflects an decrease in temporary hours for teacher charted to grants (\$287,000), increase in Lane Movement Estimate (\$400,000), increase in BEP planning hours (\$200,000), increase in building formula hours for SIP/Staff Development (\$150,000), reallocation (increase) in summer school teacher hours (\$240,000), Grade Level Release / Quarterly Grade Level Planning (\$187,000), Pathways/ACP Planning Hours (\$35,000)
- ✓ Line 3 reflects an reallocation of budget dollars due to expected daily sub costs (\$372,000)
- ✓ Line 9 reflects a reallocation (decrease) in summer school Misc Hours (\$200,000)
- ✓ Line 10 reflects reductions / conversions of administrative positions identified internally (\$590,000)
- ✓ Line 11 reflects the net impact of proposed 1.75% salary increases and reduction of teacher staff at the district and building level (\$274,000)
- ✓ Line 13 reflects a 1.75% increase for existing positions and conversion of professional staff to clerical support (\$194,000)
- ✓ Line 14 reflects a 1.75% increase in existing positions and conversion into EA/SEA positions for BEP and Grant funded positions (\$101,000)
- ✓ Line 17 reflects a 1.75% increase in existing positions and conversion of administrative positions to NUP positions (\$139,000)
- ✓ Line 18 reflects a 1.75% increase in existing positions and increase in FTE for language interpretation services due to ADA requirements (\$103,000)
- ✓ Line 19 reflects reductions in administrative subs (\$55,000) and reductions in administrative sub costs funded by carryover funds in grant programming (\$87,000)
- ✓ Line 25 reflects a reduction in security staff identified internally (\$48,000)
- ✓ Line 29 reflects a reallocation of tech services and building formula funds for overtime needs (\$33,000)
- ✓ Line 34/36 reflects changes to general fund WRS budgets related to salary changes above
- ✓ Line 37/38 reflects changes to general fund FICA/Medicare budget related to salary changes above
- ✓ Line 40 reflects a 0% increase in health care premiums and related enrollment changes per staffing reductions per above
- ✓ Line 41 reflects a 5% increase in dental premiums and related enrollment changes per staffing reductions above
- ✓ Line 43 reflects a 0% increase in LTD premiums and related enrollment changes per staffing reductions per above Line 44

- ✓ Line 50 reflects the continued funding of the Pathways for Prosperity Contract (\$25,000) and an increase for Wellness screenings for staff members (\$130,000) in an effort to reduce health care costs
- ✓ Line 53 reflects a reduction on consulting agreements for Workkeys (\$55,000) and support hours (\$40,000)
- ✓ Line 57 reflects an increase in temp clerical services in Perkins grant programming (\$43,000)
- ✓ Line 61 reflects a reduction in Tech Plan maintenance for whiteboards (\$82,000) and Tech Plan remodeling for other technology (\$90,000)
- ✓ Line 71 reflects an increase in pupil travel accounts per bussing contracts and indigent bus passes (\$470,000)
- ✓ Line 86 reflects an increase in Gateway to College tuition (\$91,000) based on an increase in the number of participating students and an increase in 4K tuition payments to local providers (\$160,000)
- ✓ Line 91 reflects an increase in Youth Options (\$80,000)
- ✓ Line 95 reflects a reduction in supplies for grant resources due to carryover reduction (\$110,000), Dashboard costs (\$33,500), Tech Plan resources (\$23,000), Building Formula reallocation for Ricoh agreement (\$377,000)
- ✓ Line 107 reflects a reallocation in Tech Plan Resources for instructional software licenses/purchases (\$273,000)
- ✓ Line 108 reflects an increase in Web Resources for reading intervention (\$180,000) and reduction of grant purchase for other media (\$73,000)
- ✓ Line 113 reflects an reallocation into Non-Instructional Software under using Tech Plan resources (\$165,000)
- ✓ Line 118 reflects a reduction of Tech Plan Equipment purchases (\$135,000), grant equipment purchases (\$20,000), and one time Fine Arts carryover removal (\$20,000)
- ✓ Line 120 reflects a reduction in Tech Plan computer purchases (\$218,000) and grant computer purchases (\$80,000)
- ✓ Line 121 reflects a reduction in Tech Plan peripheral purchases (\$373,000)
- ✓ Line 124 reflects a reduction in Tech Plan equipment leasing (\$145,000)
- ✓ Line 126/128 reflects an increase in capital lease payments to Ricoh (\$427,000) and Tech Plan capital leases (\$228,000)
- ✓ Line 133 reflects an expected 7% increase in workers compensation premiums (\$100,000)
- ✓ Line 144 reflects a decrease in the interfund transfer for Fund 27 due to staffing reductions in Fund 27 (\$645,000)
- ✓ Line 158 reflects an increase in expected levy chargeback payments due to city tax settlements with Attic Angels (\$1,200,000)
- ✓ Line 161 reflects a decrease in anticipated salary savings (\$1,000,000)
- ✓ Line 163 reflects the removal of building carryover adjustments pending year end review (\$243,000)

#### **Fund 27**

- ✓ Line 167 reflects an increase in Ed services evaluation hours (\$218,000) and IDEA grant funding for teacher hours (\$83,000)
- ✓ Line 168 reflects a reallocation of contractual sub hours due to an increase in floater positions within the district (\$224,000)
- ✓ Line 170 reflects an increase in IDEA grant hours for SEA staff (\$245,000)
- ✓ Line 176 reflects changes in building conversion of EA to SEA positions and IDEA grant funded SEA positions (\$526,000)
- ✓ Line 180 reflects a reduction of IDEA grant administrative sub hours (\$83,000)
- ✓ Line 181 reflects a reallocation of contractual and administrative sub budgets to establish SEA floater positions for secondary buildings (\$296,000)
- ✓ Line 197 reflects an increase in contracted services using IDEA grant funds (\$167,000)
- ✓ Line 203 reflects an increase in specialized pupil travel accounts per bussing contracts (\$197,000)
- ✓ Line 204 reflects an increase in IDEA grant funded local travel for staff for meetings (\$22,000)
- ✓ Line 214 reflects an increase in IDEA grant funded special education tuition (\$75,000)
- ✓ Line 225 reflects an increase in IDEA grant funded software licenses (\$21,000)

**Fund 30/38**

- ✓ Line 242/243 reflects the estimated increase of debt payments following the April 2015 MMSD Referendum (\$2,500,000)
- ✓ Line 246/248 reflects the increase in debt payments due to existing debt obligations (\$615,000)

**Fund 50**

- ✓ Line 309 reflects the estimated increase of food costs for the food service program as part of our prime vendor agreements (\$157,000)

**Fund 80**

- ✓ Line 329/334 reflects the reclassification of one MSCR administrator to NUP, and insertion of AmeriCorp tutors in the partnerships budget (Net \$70,000)
- ✓ Line 330 reflects the net impact of a 1.75% salary increase for staff and reduction of staff at the building and district level
- ✓ Line 354 reflects an increase that accurately budgets for resource officer programming for MMSD events (\$40,000)

**Madison Metropolitan School District**  
**Expenditures by Fund and Object**  
**2015-2016 Proposed Budget**

**Note: Includes all Budgeted Funds and Interfund Transfers**

<b>2015-2016 Budgets by Fund/Object</b>		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2015-2016</b>
		<b>Expenditures</b>	<b>Fall Budget</b>	<b>Proposed Budget</b>	<b>Incr/Decr</b>
<b>10 - General Fund</b>					
1	Total for Object 0100 - Administrative Temp	351,875	177,642	173,052	(4,591)
2	Total for Object 0101 - Teacher-Temp	7,390,038	7,083,220	8,181,606	1,098,386
3	Total for Object 0102 - Sub Teacher-Contractual	2,599,829	2,083,681	2,455,821	372,140
4	Total for Object 0103 - Clerical / Technical-Temp	366,096	225,921	202,619	(23,302)
5	Total for Object 0104 - EA / SEA-Temp	157,350	61,049	76,401	15,351
6	Total for Object 0105 - Cust / Operation-Temp	83,611	95,775	45,775	(50,000)
7	Total for Object 0107 - Food Service-Temp	130	-	-	-
8	Total for Object 0108 - NonUnion Professional-Temp	9,858	13,076	13,076	-
9	Total for Object 0109 - Misc-Temp	427,317	893,801	684,978	(208,823)
10	Total for Object 0110 - Administrative-Perm	12,987,159	13,650,387	13,060,331	(590,056)
11	Total for Object 0111 - Teacher-Perm	108,908,843	113,026,830	113,300,750	273,920
12	Total for Object 0112 - Perm Non-Union Hourly	450,186	392,353	400,095	7,742
13	Total for Object 0113 - Clerical / Technical-Perm	7,912,372	8,639,875	8,834,162	194,286
14	Total for Object 0114 - EA / HCA-Perm	3,117,626	3,091,254	3,192,715	101,461
15	Total for Object 0115 - Cust / Operation-Perm	9,745,766	10,111,757	10,142,549	30,791
16	Total for Object 0116 - Maint / Trades-Perm	1,251,036	1,266,854	1,289,446	22,592
17	Total for Object 0118 - PermNon-Union Professional	3,055,361	4,558,336	4,697,566	139,229
18	Total for Object 0119 - Misc-Perm	3,407,112	3,825,582	3,928,541	102,959
19	Total for Object 0122 - Sub Teacher-Administrativ	913,144	609,707	456,990	(152,717)
20	Total for Object 0129 - Noon Lunch Supervision	643,484	717,942	763,830	45,888
21	Total for Object 0131 - Cust O/T-Regular	81	-	-	-
22	Total for Object 0135 - Cust O/T-Snow Plowing	52,965	45,070	45,070	-
23	Total for Object 0137 - Cust O/T-Nonschool Activ.	80,596	11,282	11,282	-
24	Total for Object 0139 - Cust O/T-Emergency Maint.	2,759	-	-	-
25	Total for Object 0141 - Security	755,135	839,546	790,877	(48,669)
26	Total for Object 0151 - Board of Education	29,350	30,750	30,750	-
27	Total for Object 0155 - Sabbatical Pay-Teachers	-	40,000	40,000	-
28	Total for Object 0161 - Security OT	45,235	8,588	8,588	-
29	Total for Object 0163 - Clerical OT	218,747	85,565	118,295	32,730
30	Total for Object 0164 - Ed Asst OT	1,757	500	500	-
31	Total for Object 0165 - Custodial OT	207,991	100,859	100,859	-
32	Total for Object 0169 - Other OT	15,552	10,654	10,654	-
<b>33</b>	<b>Total for 0100 - Salaries:</b>	<b>165,188,361</b>	<b>171,697,859</b>	<b>173,057,178</b>	<b>1,359,319</b>
34	Total for Object 0212 - Employer's Share WRS	10,743,676	10,910,369	10,804,459	(105,910)
35	Total for Object 0213 - Employee WRS Rate Temp	-	-	-	-
36	Total for Object 0214 - Employer WRS Rate Temp	-	519,521	591,874	72,353
37	Total for Object 0220 - Social Security	12,501,008	12,159,819	12,166,885	7,066
38	Total for Object 0222 - Social Security Rate Temp	(18)	803,256	869,954	66,698
39	Total for Object 0230 - Life Insurance	481,020	536,494	541,436	4,942
40	Total for Object 0240 - Health Insurance	42,913,419	43,713,872	43,690,343	(23,529)
41	Total for Object 0243 - Dental Insurance	2,462,636	2,511,013	2,586,981	75,969
42	Total for Object 0249 - Lt Care Insurance	295,572	304,308	304,308	-
43	Total for Object 0251 - Long Term Disability Ins	1,130,758	1,132,809	1,112,515	(20,294)
44	Total for Object 0290 - Other Employee Benefits	203,491	412,691	462,650	49,959
<b>45</b>	<b>Total for 0200 - Benefits:</b>	<b>70,731,562</b>	<b>73,004,152</b>	<b>73,131,406</b>	<b>127,255</b>
46	Total for Object 0306 - Athletic Trainers-Annual	33,181	40,000	40,000	-
47	Total for Object 0307 - Athletic Trainers-Events	13,114	20,212	22,066	1,854
48	Total for Object 0308 - Police-Educational Res	9,794	-	-	-
49	Total for Object 0309 - Police-Event Coverage	18,900	17,860	16,923	(937)

**Madison Metropolitan School District**  
**Expenditures by Fund and Object**  
**2015-2016 Proposed Budget**

**Note: Includes all Budgeted Funds and Interfund Transfers**

<b>2015-2016 Budgets by Fund/Object</b>		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2015-2016</b>
		<b>Expenditures</b>	<b>Fall Budget</b>	<b>Proposed Budget</b>	<b>Incr/Decr</b>
50	Total for Object 0310 - Personal Svs-Prof/Tec/Official	2,657,155	1,879,347	2,040,975	161,628
51	Total for Object 0311 - Architech & Engineer Fees	15,023	20,000	20,000	-
52	Total for Object 0313 - Personal Services Audit	49,250	-	-	-
53	Total for Object 0314 - Personal Services Consult	1,050,767	1,142,424	1,044,192	(98,232)
54	Total for Object 0315 - Employee Health Exams	25,960	25,000	25,000	-
55	Total for Object 0316 - Litigation / Arbitration	18,758	32,000	32,000	-
56	Total for Object 0317 - Pers Svcs Clerical-Perm	34,274	-	-	-
57	Total for Object 0318 - Pers Svcs Clerical-Temp	43,228	21,757	64,757	43,000
58	Total for Object 0319 - Pers Svcs Cultural Arts	2,838	1,779	2,644	865
59	Total for Object 0320 - Property Services	121,419	30,000	30,000	-
60	Total for Object 0321 - Site Maintenance	377,889	154,767	154,050	(717)
61	Total for Object 0322 - Building Maintenance	4,433,451	691,529	516,490	(175,039)
62	Total for Object 0323 - Purchased Svcs Operation	463,681	450,000	450,000	-
63	Total for Object 0324 - Equipment Repair Svcs	786,727	577,794	640,200	62,406
64	Total for Object 0327 - Vehicle Repair Svcs	181,868	135,568	135,568	-
65	Total for Object 0328 - Space Rental-Events/Mtgs	129,206	104,392	104,391	(1)
66	Total for Object 0329 - Space Rental - Long Term	452,732	373,090	370,756	(2,334)
67	Total for Object 0331 - Gas	1,903,813	1,666,162	1,666,162	-
68	Total for Object 0332 - Fuel Oil	18,836	5,000	5,000	-
69	Total for Object 0336 - Electricity	3,197,188	3,100,483	3,100,483	-
70	Total for Object 0337 - Water & Sewer	575,069	600,000	600,000	-
71	Total for Object 0341 - Pupil Travel	8,114,946	7,296,608	7,757,091	460,484
72	Total for Object 0342 - Employee Travel Local	165,816	164,215	157,522	(6,693)
73	Total for Object 0343 - Contracted Service Travel	693,058	707,000	707,000	-
74	Total for Object 0344 - Employee Trav-Conferences	514,508	470,530	428,442	(42,088)
75	Total for Object 0345 - Pupil Field Trips Lodge & Food	687	-	-	-
76	Total for Object 0347 - Trans Parent Contracts	226,530	204,000	204,000	-
77	Total for Object 0348 - Vehicle Fuel	197,802	161,550	160,550	(1,000)
78	Total for Object 0349 - Taxi Cab Transportation	35,661	50,429	29,326	(21,103)
79	Total for Object 0351 - Advertising	61,569	53,250	53,250	-
80	Total for Object 0352 - Page Systems	19,227	30,000	30,000	-
81	Total for Object 0353 - Postage	301,848	233,810	219,500	(14,310)
82	Total for Object 0354 - Printing & Binding	351,121	126,982	108,929	(18,053)
83	Total for Object 0355 - Telephone	744,256	683,766	706,257	22,491
84	Total for Object 0356 - Quick Copy Service	(28,786)	(43,625)	(42,025)	1,600
85	Total for Object 0358 - On-line communications	15,236	18,800	18,800	-
86	Total for Object 0370 - Educ Svcs-Non Govt Agency	3,395,941	3,914,405	4,170,405	256,000
87	Total for Object 0381 - Payment To Municipality	97,406	75,000	125,000	50,000
88	Total for Object 0382 - Interdistrict Pymt In WI	7,241,260	8,259,320	8,285,860	26,540
89	Total for Object 0385 - Pymnt Intermediate Units	13,677	12,250	12,250	-
90	Total for Object 0386 - Payment To CESA	62,743	-	-	-
91	Total for Object 0387 - Payment To State	284,330	250,000	330,000	80,000
92	Total for Object 0389 - Payment To WTCS District	46,367	152,176	152,176	-
<b>93</b>	<b>Total for 0300 - Purch Svcs:</b>	<b>39,169,325</b>	<b>33,909,628</b>	<b>34,695,987</b>	<b>786,359</b>
94	Total for Object 0401 - ELM	-	1,818,511	1,818,511	-
95	Total for Object 0411 - General Supplies	4,039,100	4,462,758	3,885,415	(577,343)
96	Total for Object 0412 - Workbooks	134,794	14,536	1,691	(12,845)
97	Total for Object 0413 - Computer Supplies	2,627	-	-	-
98	Total for Object 0415 - Food	197,253	126,953	102,194	(24,759)
99	Total for Object 0416 - Medical Supplies	85,952	102,191	102,192	1

**Madison Metropolitan School District**  
**Expenditures by Fund and Object**  
**2015-2016 Proposed Budget**

**Note: Includes all Budgeted Funds and Interfund Transfers**

<b>2015-2016 Budgets by Fund/Object</b>		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2015-2016</b>
		<b>Expenditures</b>	<b>Fall Budget</b>	<b>Proposed Budget</b>	<b>Incr/Decr</b>
100	Total for Object 0417 - Paper	393,133	458,271	417,067	(41,203)
101	Total for Object 0418 - Fuel For Vehicles	183,617	185,000	185,000	-
102	Total for Object 0420 - Apparel	62,611	47,047	47,157	110
103	Total for Object 0431 - Audiovisual Media	23,849	23,782	23,632	(150)
104	Total for Object 0432 - Library Books	359,303	356,897	355,654	(1,243)
105	Total for Object 0433 - Newspapers	4,136	2,045	2,046	1
106	Total for Object 0434 - Periodicals	62,933	34,823	35,624	801
107	Total for Object 0435 - Instr Computer Software	296,397	389,888	100,054	(289,833)
108	Total for Object 0439 - Other Media	960,681	666,766	766,072	99,307
109	Total for Object 0440 - Non-Capital Equipment	443,813	222,881	171,626	(51,255)
110	Total for Object 0448 - Other Non-Capital Equip	341	1,000	1,000	-
111	Total for Object 0460 - Equipment Components	109	-	-	-
112	Total for Object 0470 - Textbooks	869,475	17,162	14,356	(2,806)
113	Total for Object 0480 - Non-Instr Comp Software	564,348	152,870	366,445	213,575
114	Total for Object 0490 - Non-Instr Reference Matls	45,475	70,409	67,002	(3,407)
<b>115</b>	<b>Total for 0400 - Non-Capital:</b>	<b>8,729,947</b>	<b>9,153,790</b>	<b>8,462,740</b>	<b>(691,050)</b>
116	Total for Object 0510 - Sites	981	-	-	-
117	Total for Object 0540 - Building Components	3,686	18,255	5,255	(13,000)
118	Total for Object 0551 - Equipment - Addition	431,447	525,600	337,813	(187,787)
119	Total for Object 0553 - Equipment-Add-Fixed Asset	-	5,000	5,000	-
120	Total for Object 0558 - Computers	1,071,155	1,561,014	1,260,548	(300,466)
121	Total for Object 0559 - Computer Peripherals	24,890	423,206	48,983	(374,222)
122	Total for Object 0561 - Equipment - Replacement	295,217	297,088	298,064	976
123	Total for Object 0563 - Equip-Replac-Fixed Asset	136,744	190,000	190,000	-
124	Total for Object 0570 - Equipment-Rental	190,332	849,118	684,161	(164,957)
<b>125</b>	<b>Total for 0500 - Capital Purch:</b>	<b>2,154,452</b>	<b>3,869,282</b>	<b>2,829,824</b>	<b>(1,039,458)</b>
126	Total for Object 0678 - Principal-Capital Leases	503,359	19,000	648,681	629,681
127	Total for Object 0682 - Interest-Temporary Notes	108,479	117,803	117,803	-
128	Total for Object 0688 - Interest-Capital Leases	12,101	2,500	28,690	26,190
129	Total for Object 0691 - Other Debt Retirement	3,850	3,000	3,000	-
<b>130</b>	<b>Total for 0600 - Debt Payments:</b>	<b>627,789</b>	<b>142,303</b>	<b>798,174</b>	<b>655,871</b>
131	Total for Object 0711 - District Liability Ins	321,040	276,996	290,657	13,661
132	Total for Object 0712 - District Property Ins	215,045	277,774	288,413	10,639
133	Total for Object 0713 - Worker's Compensation	1,055,435	1,475,612	1,577,155	101,543
134	Total for Object 0720 - Judgements & Settlements	16,434	19,600	19,600	-
135	Total for Object 0731 - Unemployment Comp-Teacher	16,832	20,500	20,500	-
136	Total for Object 0732 - Unemploy Comp-Sub Teacher	15,740	20,000	20,000	-
137	Total for Object 0733 - Unemploy Comp-Ed Assist.	3,469	8,500	8,500	-
138	Total for Object 0734 - Unemploy Comp-Clerical	1,599	13,000	13,000	-
139	Total for Object 0735 - Unemploy Comp-Cust/Trades	795	5,200	5,200	-
140	Total for Object 0736 - Unemploy Comp-Food Svc	2,996	5,000	5,000	-
141	Total for Object 0737 - Unemploy Comp-Administr.	6,192	7,000	7,000	-
142	Total for Object 0738 - Unemploy Comp-Recreation	16,956	16,000	16,000	-
<b>143</b>	<b>Total for 0700 - Insurance:</b>	<b>1,672,533</b>	<b>2,145,182</b>	<b>2,271,025</b>	<b>125,843</b>
144	Total for Object 0827 - Special Education	48,530,444	49,294,569	48,649,369	(645,200)
145	Total for Object 0830 - Debt Service	44,436	-	-	-
146	Total for Object 0850 - Food Service	165,689	-	-	-
<b>147</b>	<b>Total for 0800 - Transfers:</b>	<b>48,740,569</b>	<b>49,294,569</b>	<b>48,649,369</b>	<b>(645,200)</b>
148	Total for Object 0910 - Taxes	-	100	100	-
149	Total for Object 0932 - Share Rev To Non-Govt Entities	14,895	-	-	-

**Madison Metropolitan School District**  
**Expenditures by Fund and Object**  
**2015-2016 Proposed Budget**

**Note: Includes all Budgeted Funds and Interfund Transfers**

<b>2015-2016 Budgets by Fund/Object</b>		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2015-2016</b>
		<b>Expenditures</b>	<b>Fall Budget</b>	<b>Proposed Budget</b>	<b>Incr/Decr</b>
150	Total for Object 0936 - Transit Of St Handic Aid	-	10,000	10,000	-
151	Total for Object 0941 - Organizational Dues	119,226	217,543	216,628	(915)
152	Total for Object 0943 - Entry Fees/Royalties	54,089	41,950	41,701	(249)
153	Total for Object 0944 - Bank Service Charges	17,397	31,100	31,100	-
154	Total for Object 0961 - Cash Adjustment	(90)	-	-	-
155	Total for Object 0962 - Inventory Adjustment	7,040	-	-	-
156	Total for Object 0969 - Other Adjustments	(12,075)	2,000	2,000	-
157	Total for Object 0970 - Clearing	-	-	-	-
158	Total for Object 0972 - Non-Aidable Refund Paymt	368,008	130,000	1,330,000	1,200,000
159	Total for Object 0990 - Miscellaneous	65,382	1,006,818	1,006,524	(294)
160	Total for Object 0991 - Scholarships	550	-	-	-
161	Total for Object 0992 - Salary Savings	-	(2,998,992)	(2,000,000)	998,992
162	Total for Object 0995 - Formula Budget Adjustment	14,523	243,553	-	(243,553)
163	Total for Object 0996 - Reserve	-	-	-	-
164	Total for Object 0998 - Superint Contingency Fund	14,650	20,000	20,000	-
<b>165</b>	<b>Total for 0900 - Dues/Misc:</b>	<b>663,595</b>	<b>(1,295,930)</b>	<b>658,053</b>	<b>1,953,982</b>
<b>166</b>	<b>Total for Fund 10:</b>	<b>337,678,133</b>	<b>341,920,834</b>	<b>344,553,755</b>	<b>2,632,921</b>
<b>27 - Educational Services</b>					
167	Total for Object 0101 - Teacher-Temp	1,212,018	907,462	1,209,136	301,674
168	Total for Object 0102 - Sub Teacher-Contractual	504,097	500,000	275,669	(224,331)
169	Total for Object 0103 - Clerical / Technical-Temp	1,396	550	-	(550)
170	Total for Object 0104 - EA / SEA-Temp	952,350	674,494	920,167	245,672
171	Total for Object 0108 - NonUnion Professional-Temp	12,488	-	-	-
172	Total for Object 0109 - Misc-Temp	57,938	54,704	62,180	7,476
173	Total for Object 0110 - Administrative-Perm	517,223	532,539	543,216	10,677
174	Total for Object 0111 - Teacher-Perm	32,613,870	32,030,308	32,061,261	30,954
175	Total for Object 0113 - Clerical / Technical-Perm	402,835	410,386	417,016	6,630
176	Total for Object 0114 - EA / HCA-Perm	7,686,110	8,261,963	8,788,708	526,745
177	Total for Object 0118 - PermNon-Union Professional	40,669	44,197	45,083	886
178	Total for Object 0119 - Misc-Perm	1,783,469	1,792,425	1,744,640	(47,785)
179	Total for Object 0121 - Sub SEA-Contractual	12,211	-	-	-
180	Total for Object 0122 - Sub Teacher-Administrativ	213,779	264,720	181,062	(83,658)
181	Total for Object 0124 - Sub SEA Floater	12,279	103,376	399,641	296,265
182	Total for Object 0126 - Sub Teacher For SEA-Cont	269,267	147,694	-	(147,694)
183	Total for Object 0163 - Clerical OT	17,856	25,000	30,000	5,000
184	Total for Object 0164 - Ed Asst OT	1,427	-	-	-
185	Total for Object 0169 - Other OT	1,635	-	-	-
<b>186</b>	<b>Total for 0100 - Salaries:</b>	<b>46,312,916</b>	<b>45,749,818</b>	<b>46,677,778</b>	<b>927,960</b>
187	Total for Object 0212 - Employer's Share WRS	3,079,835	2,920,936	2,924,572	3,636
188	Total for Object 0214 - Employer WRS Rate Temp	-	133,697	161,823	28,126
189	Total for Object 0220 - Social Security	3,499,342	3,287,152	3,353,727	66,574
190	Total for Object 0222 - Social Security Rate Temp	-	189,604	204,650	15,046
191	Total for Object 0230 - Life Insurance	113,060	125,305	127,299	1,994
192	Total for Object 0240 - Health Insurance	13,593,841	14,648,032	14,579,325	(68,706)
193	Total for Object 0243 - Dental Insurance	694,890	716,446	762,695	46,249
194	Total for Object 0251 - Long Term Disability Ins	308,182	303,541	304,427	885
195	Total for Object 0291 - College Credit Reimbursement	15,927	-	-	-
<b>196</b>	<b>Total for 0200 - Benefits:</b>	<b>21,305,076</b>	<b>22,324,714</b>	<b>22,418,518</b>	<b>93,804</b>
197	Total for Object 0310 - Personal Svs-Prof/Tec/Official	262,053	316,120	483,120	167,000
198	Total for Object 0314 - Personal Services Consult	11,403	6,000	12,000	6,000

**Madison Metropolitan School District**  
**Expenditures by Fund and Object**  
**2015-2016 Proposed Budget**

**Note: Includes all Budgeted Funds and Interfund Transfers**

<b>2015-2016 Budgets by Fund/Object</b>		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2015-2016</b>
		<b>Expenditures</b>	<b>Fall Budget</b>	<b>Proposed Budget</b>	<b>Incr/Decr</b>
199	Total for Object 0322 - Building Maintenance	15,264	12,266	50,000	37,734
200	Total for Object 0324 - Equipment Repair Svcs	4,757	18,050	8,650	(9,400)
201	Total for Object 0328 - Space Rental-Events/Mtgs	7,982	15,090	17,200	2,110
202	Total for Object 0329 - Space Rental - Long Term	22,500	20,000	25,000	5,000
203	Total for Object 0341 - Pupil Travel	3,284,381	3,510,740	3,708,140	197,400
204	Total for Object 0342 - Employee Travel Local	154,197	147,450	170,050	22,600
205	Total for Object 0344 - Employee Trav-Conferences	87,911	94,275	99,474	5,199
206	Total for Object 0349 - Taxi Cab Transportation	430	-	-	-
207	Total for Object 0351 - Advertising	49	-	-	-
208	Total for Object 0353 - Postage	187	550	550	-
209	Total for Object 0354 - Printing & Binding	8,959	7,100	11,300	4,200
210	Total for Object 0355 - Telephone	16,352	10,300	18,500	8,200
211	Total for Object 0356 - Quick Copy Service	31,478	31,200	36,500	5,300
212	Total for Object 0358 - On-line communications	571	10,500	11,750	1,250
213	Total for Object 0370 - Educ Svcs-Non Govt Agency	64,761	95,000	105,000	10,000
214	Total for Object 0382 - Interdistrict Pymt In WI	43,961	-	75,000	75,000
215	Total for Object 0387 - Payment To State	519	520	1,000	480
216	Total for Object 0389 - Payment To WTCS District	6,251	-	-	-
<b>217</b>	<b>Total for 0300 - Purch Svcs:</b>	<b>4,023,966</b>	<b>4,295,161</b>	<b>4,833,234</b>	<b>538,073</b>
218	Total for Object 0411 - General Supplies	203,731	311,811	400,393	88,582
219	Total for Object 0415 - Food	7,909	3,950	3,950	-
220	Total for Object 0433 - Newspapers	124	200	200	-
221	Total for Object 0434 - Periodicals	7,686	8,550	9,350	800
222	Total for Object 0435 - Instr Computer Software	12,747	23,000	26,000	3,000
223	Total for Object 0439 - Other Media	251,820	298,939	300,700	1,761
224	Total for Object 0440 - Non-Capital Equipment	58,117	242,050	246,050	4,000
225	Total for Object 0480 - Non-Instr Comp Software	2,100	2,000	23,000	21,000
226	Total for Object 0490 - Non-Instr Reference Matls	-	590	590	-
<b>227</b>	<b>Total for 0400 - Non-Capital:</b>	<b>544,234</b>	<b>891,090</b>	<b>1,010,233</b>	<b>119,143</b>
228	Total for Object 0540 - Building Components	-	37,734	-	(37,734)
229	Total for Object 0551 - Equipment - Addition	5,375	-	21,000	21,000
230	Total for Object 0558 - Computers	385,613	102,200	106,200	4,000
231	Total for Object 0559 - Computer Peripherals	7,869	8,000	10,000	2,000
<b>232</b>	<b>Total for 0500 - Capital Purch:</b>	<b>398,857</b>	<b>147,934</b>	<b>137,200</b>	<b>(10,734)</b>
233	Total for Object 0713 - Worker's Compensation	287,008	285,000	304,950	19,950
<b>234</b>	<b>Total for 0700 - Insurance:</b>	<b>287,008</b>	<b>285,000</b>	<b>304,950</b>	<b>19,950</b>
235	Total for Object 0810 - General	114,609	166,914	166,914	-
<b>236</b>	<b>Total for 0800 - Transfers:</b>	<b>114,609</b>	<b>166,914</b>	<b>166,914</b>	<b>-</b>
237	Total for Object 0941 - Organizational Dues	5,568	8,809	7,250	(1,559)
238	Total for Object 0942 - Employee Dues/Fees	4,039	9,180	9,180	-
239	Total for Object 0990 - Miscellaneous	144	-	-	-
<b>240</b>	<b>Total for 0900 - Dues/Misc:</b>	<b>9,751</b>	<b>17,989</b>	<b>16,430</b>	<b>(1,559)</b>
<b>241</b>	<b>Total for Fund 27:</b>	<b>72,996,418</b>	<b>73,878,620</b>	<b>75,565,256</b>	<b>1,686,637</b>
<b>30 - Debt Service</b>					
242	Total for Object 0675 - Principal-Long-Term Bonds	3,155,000	3,245,000	5,152,914	1,907,914
243	Total for Object 0685 - Interest-Long-Term Bonds	1,090,125	1,007,026	1,599,112	592,086
<b>244</b>	<b>Total for 0600 - Debt Payments:</b>	<b>4,245,125</b>	<b>4,252,026</b>	<b>6,752,026</b>	<b>2,500,000</b>
<b>245</b>	<b>Total for Fund 30:</b>	<b>4,245,125</b>	<b>4,252,026</b>	<b>6,752,026</b>	<b>2,500,000</b>
<b>38 - Non-Ref Debt Service</b>					
246	Total for Object 0673 - Principal-Long-Term Notes	-	860,000	1,535,000	675,000



**Madison Metropolitan School District**  
**Expenditures by Fund and Object**  
**2015-2016 Proposed Budget**

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<b>2015-2016 Budgets by Fund/Object</b>		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2015-2016</b>
		<b>Expenditures</b>	<b>Fall Budget</b>	<b>Proposed Budget</b>	<b>Incr/Decr</b>
247	Total for Object 0675 - Principal-Long-Term Bonds	1,350,000	1,305,000	1,305,000	-
248	Total for Object 0683 - Interest-Long-Term Notes	45,900	197,100	136,825	(60,275)
249	Total for Object 0685 - Interest-Long-Term Bonds	796,273	979,526	979,526	-
<b>250</b>	<b>Total for 0600 - Debt Payments:</b>	<b>2,192,173</b>	<b>3,341,626</b>	<b>3,956,351</b>	<b>614,725</b>
<b>251</b>	<b>Total for Fund 38:</b>	<b>2,192,173</b>	<b>3,341,626</b>	<b>3,956,351</b>	<b>614,725</b>
<b>41 - Capital Expansion</b>					
252	Total for Object 0110 - Administrative-Perm	111,036	111,867	114,111	2,243
253	Total for Object 0116 - Maint / Trades-Perm	834,024	844,569	859,631	15,062
<b>254</b>	<b>Total for 0100 - Salaries:</b>	<b>945,059</b>	<b>956,437</b>	<b>973,742</b>	<b>17,305</b>
255	Total for Object 0212 - Employer's Share WRS	63,133	64,008	64,500	491
256	Total for Object 0220 - Social Security	71,851	72,906	74,230	1,324
257	Total for Object 0230 - Life Insurance	4,145	4,718	4,745	27
258	Total for Object 0240 - Health Insurance	257,118	264,786	239,654	(25,133)
259	Total for Object 0243 - Dental Insurance	11,478	11,371	11,036	(335)
260	Total for Object 0251 - Long Term Disability Ins	7,419	6,906	6,724	(183)
<b>261</b>	<b>Total for 0200 - Benefits:</b>	<b>415,144</b>	<b>424,696</b>	<b>400,887</b>	<b>(23,808)</b>
262	Total for Object 0310 - Personal Svs-Prof/Tec/Official	-	-	-	-
263	Total for Object 0321 - Site Maintenance	2,495	-	-	-
264	Total for Object 0322 - Building Maintenance	4,731,870	3,112,868	3,119,056	6,188
265	Total for Object 0351 - Advertising	250	1,500	1,500	-
<b>266</b>	<b>Total for 0300 - Purch Svcs:</b>	<b>4,734,615</b>	<b>3,114,368</b>	<b>3,120,556</b>	<b>6,188</b>
267	Total for Object 0440 - Non-Capital Equipment	-	-	-	-
<b>268</b>	<b>Total for 0400 - Non-Capital:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
269	Total for Object 0713 - Worker's Compensation	6,404	4,500	4,815	315
<b>270</b>	<b>Total for 0700 - Insurance:</b>	<b>6,404</b>	<b>4,500</b>	<b>4,815</b>	<b>315</b>
<b>271</b>	<b>Total for Fund 41:</b>	<b>6,101,222</b>	<b>4,500,000</b>	<b>4,500,000</b>	<b>-</b>
<b>50 - Food Service</b>					
272	Total for Object 0100 - Administrative Temp	-	-	-	-
273	Total for Object 0101 - Teacher-Temp	-	1,308	1,308	-
274	Total for Object 0103 - Clerical / Technical-Temp	-	14,319	14,319	-
275	Total for Object 0105 - Cust / Operation-Temp	-	505	505	-
276	Total for Object 0107 - Food Service-Temp	125,435	108,436	109,135	699
277	Total for Object 0110 - Administrative-Perm	321,386	342,671	358,815	16,143
278	Total for Object 0113 - Clerical / Technical-Perm	80,117	75,451	77,074	1,624
279	Total for Object 0115 - Cust / Operation-Perm	233,679	241,357	246,679	5,322
280	Total for Object 0117 - Food Service-Permanent	2,324,461	2,315,737	2,361,399	45,661
281	Total for Object 0118 - PermNon-Union Professional	91,923	97,130	99,083	1,953
282	Total for Object 0135 - Cust O/T-Snow Plowing	-	-	-	-
283	Total for Object 0139 - Cust O/T-Emergency Maint.	80	-	-	-
284	Total for Object 0163 - Clerical OT	427	-	-	-
285	Total for Object 0165 - Custodial OT	-	-	-	-
286	Total for Object 0167 - Food Svcs OT	8,136	-	-	-
<b>287</b>	<b>Total for 0100 - Salaries:</b>	<b>3,185,643</b>	<b>3,196,916</b>	<b>3,268,317</b>	<b>71,402</b>
288	Total for Object 0212 - Employer's Share WRS	205,512	184,996	186,661	1,665
289	Total for Object 0214 - Employer WRS Rate Temp	-	8,785	8,807	22
290	Total for Object 0220 - Social Security	243,227	234,144	239,645	5,501
291	Total for Object 0222 - Social Security Rate Temp	-	9,557	9,588	31
292	Total for Object 0230 - Life Insurance	8,888	11,528	11,822	294
293	Total for Object 0240 - Health Insurance	1,664,147	1,841,300	1,727,270	(114,030)
294	Total for Object 0243 - Dental Insurance	77,156	83,786	83,136	(650)

**Madison Metropolitan School District**  
**Expenditures by Fund and Object**  
**2015-2016 Proposed Budget**

**Note: Includes all Budgeted Funds and Interfund Transfers**

<b>2015-2016 Budgets by Fund/Object</b>		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2015-2016</b>
		<b>Expenditures</b>	<b>Fall Budget</b>	<b>Proposed Budget</b>	<b>Incr/Decr</b>
295	Total for Object 0251 - Long Term Disability Ins	17,656	18,410	17,699	(711)
<b>296</b>	<b>Total for 0200 - Benefits:</b>	<b>2,216,585</b>	<b>2,392,505</b>	<b>2,284,626</b>	<b>(107,878)</b>
297	Total for Object 0310 - Personal Svs-Prof/Tec/Official	1,159	-	-	-
298	Total for Object 0322 - Building Maintenance	9,914	2,200	2,200	-
299	Total for Object 0323 - Purchased Svcs Operation	35,006	47,000	47,000	-
300	Total for Object 0324 - Equipment Repair Svcs	46,088	56,000	56,000	-
301	Total for Object 0342 - Employee Travel Local	13,799	1,200	1,200	-
302	Total for Object 0344 - Employee Trav-Conferences	-	200	200	-
303	Total for Object 0354 - Printing & Binding	2,094	3,000	3,000	-
304	Total for Object 0355 - Telephone	1,113	1,400	1,400	-
305	Total for Object 0381 - Payment To Municipality	-	16,500	16,500	-
306	Total for Object 0387 - Payment To State	12,308	20,400	20,400	-
<b>307</b>	<b>Total for 0300 - Purch Svcs:</b>	<b>121,480</b>	<b>147,900</b>	<b>147,900</b>	<b>-</b>
308	Total for Object 0411 - General Supplies	492,351	578,698	577,734	(964)
309	Total for Object 0415 - Food	4,350,375	4,490,536	4,647,655	157,119
310	Total for Object 0420 - Apparel	17,816	21,800	21,800	-
311	Total for Object 0440 - Non-Capital Equipment	36,369	21,350	20,349	(1,001)
312	Total for Object 0480 - Non-Instr Comp Software	50,297	78,000	78,000	-
<b>313</b>	<b>Total for 0400 - Non-Capital:</b>	<b>4,947,208</b>	<b>5,190,383</b>	<b>5,345,537</b>	<b>155,154</b>
314	Total for Object 0551 - Equipment - Addition	50,117	12,600	12,000	(600)
315	Total for Object 0558 - Computers	-	5,000	5,000	-
316	Total for Object 0559 - Computer Peripherals	-	-	-	-
317	Total for Object 0561 - Equipment - Replacement	-	1,000	1,000	-
318	Total for Object 0570 - Equipment-Rental	1,222	1,250	1,250	-
<b>319</b>	<b>Total for 0500 - Capital Purch:</b>	<b>51,338</b>	<b>19,850</b>	<b>19,250</b>	<b>(600)</b>
320	Total for Object 0713 - Worker's Compensation	20,621	19,888	21,280	1,392
<b>321</b>	<b>Total for 0700 - Insurance:</b>	<b>20,621</b>	<b>19,888</b>	<b>21,280</b>	<b>1,392</b>
322	Total for Object 0971 - Aidable Refund Payment	-	-	-	-
<b>323</b>	<b>Total for 0900 - Dues/Misc:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>324</b>	<b>Total for Fund 50:</b>	<b>10,542,876</b>	<b>10,967,442</b>	<b>11,086,911</b>	<b>119,469</b>
<b>80 - Community Service</b>					
325	Total for Object 0101 - Teacher-Temp	23,580	11,000	11,000	-
326	Total for Object 0103 - Clerical / Technical-Temp	19,714	-	-	-
327	Total for Object 0104 - EA / SEA-Temp	794	-	-	-
328	Total for Object 0109 - Misc-Temp	4,357,449	4,298,792	4,288,792	(10,000)
329	Total for Object 0110 - Administrative-Perm	854,353	881,361	811,957	(69,404)
330	Total for Object 0111 - Teacher-Perm	500,124	327,705	284,160	(43,544)
331	Total for Object 0113 - Clerical / Technical-Perm	1,220,072	1,326,012	1,319,772	(6,240)
332	Total for Object 0114 - EA / HCA-Perm	97,444	133,767	132,490	(1,276)
333	Total for Object 0115 - Cust / Operation-Perm	485,411	522,578	554,383	31,805
334	Total for Object 0118 - PermNon-Union Professional	1,850,907	2,164,754	2,304,852	140,099
335	Total for Object 0135 - Cust O/T-Snow Plowing	246	-	-	-
336	Total for Object 0137 - Cust O/T-Nonschool Activ.	8,652	-	-	-
337	Total for Object 0139 - Cust O/T-Emergency Maint.	-	-	-	-
338	Total for Object 0141 - Security	42,660	60,226	61,545	1,318
339	Total for Object 0161 - Security OT	854	-	-	-
340	Total for Object 0163 - Clerical OT	15,592	8,076	8,076	-
341	Total for Object 0164 - Ed Asst OT	1,222	-	-	-
342	Total for Object 0165 - Custodial OT	5,109	-	-	-
343	Total for Object 0169 - Other OT	14	-	-	-

**Madison Metropolitan School District**  
**Expenditures by Fund and Object**  
**2015-2016 Proposed Budget**

**Note: Includes all Budgeted Funds and Interfund Transfers**

<b>2015-2016 Budgets by Fund/Object</b>		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2015-2016</b>
		<b>Expenditures</b>	<b>Fall Budget</b>	<b>Proposed Budget</b>	<b>Incr/Decr</b>
<b>344</b>	<b>Total for 0100 - Salaries:</b>	<b>9,484,197</b>	<b>9,734,272</b>	<b>9,777,029</b>	<b>42,757</b>
345	Total for Object 0212 - Employer's Share WRS	471,953	364,674	367,709	3,035
346	Total for Object 0214 - Employer WRS Rate Temp	-	174,844	174,844	-
347	Total for Object 0220 - Social Security	721,213	412,210	416,363	4,154
348	Total for Object 0222 - Social Security Rate Temp	-	331,028	331,028	-
349	Total for Object 0230 - Life Insurance	12,253	12,908	12,215	(693)
350	Total for Object 0240 - Health Insurance	1,184,257	1,356,299	1,319,670	(36,629)
351	Total for Object 0243 - Dental Insurance	63,168	71,206	70,159	(1,046)
352	Total for Object 0251 - Long Term Disability Ins	37,789	39,226	36,020	(3,205)
<b>353</b>	<b>Total for 0200 - Benefits:</b>	<b>2,490,632</b>	<b>2,762,392</b>	<b>2,728,008</b>	<b>(34,384)</b>
354	Total for Object 0308 - Police-Educational Res	349,908	320,000	360,000	40,000
355	Total for Object 0310 - Personal Svs-Prof/Tec/Official	821,446	872,617	882,617	10,000
356	Total for Object 0314 - Personal Services Consult	2,960	2,000	2,000	-
357	Total for Object 0315 - Employee Health Exams	586	500	500	-
358	Total for Object 0321 - Site Maintenance	35,000	-	-	-
359	Total for Object 0322 - Building Maintenance	768,813	-	-	-
360	Total for Object 0323 - Purchased Svcs Operation	1,081	-	-	-
361	Total for Object 0324 - Equipment Repair Svcs	16,758	10,644	10,644	-
362	Total for Object 0326 - Recreational Bldg Charges	601	-	-	-
363	Total for Object 0327 - Vehicle Repair Svcs	6,549	1,650	1,650	-
364	Total for Object 0328 - Space Rental-Events/Mtgs	3,856	3,500	3,500	-
365	Total for Object 0329 - Space Rental - Long Term	121,290	129,900	129,900	-
366	Total for Object 0331 - Gas	4,489	6,000	6,000	-
367	Total for Object 0336 - Electricity	8,037	12,000	12,000	-
368	Total for Object 0337 - Water & Sewer	831	500	500	-
369	Total for Object 0341 - Pupil Travel	669,048	803,593	803,593	-
370	Total for Object 0342 - Employee Travel Local	36,048	39,163	39,163	-
371	Total for Object 0344 - Employee Trav-Conferences	37,401	48,789	48,789	-
372	Total for Object 0349 - Taxi Cab Transportation	106	1,600	1,600	-
373	Total for Object 0351 - Advertising	89,450	52,000	52,000	-
374	Total for Object 0353 - Postage	1,395	3,191	3,191	-
375	Total for Object 0354 - Printing & Binding	30,102	9,060	9,060	-
376	Total for Object 0355 - Telephone	13,731	15,100	15,100	-
377	Total for Object 0356 - Quick Copy Service	214	-	-	-
378	Total for Object 0359 - Satellite License	500	1,500	1,500	-
379	Total for Object 0370 - Educ Svcs-Non Govt Agency	265,678	266,000	266,000	-
380	Total for Object 0381 - Payment To Municipality	101,180	110,300	125,300	15,000
381	Total for Object 0387 - Payment To State	632	-	-	-
<b>382</b>	<b>Total for 0300 - Purch Svcs:</b>	<b>3,387,691</b>	<b>2,709,607</b>	<b>2,774,607</b>	<b>65,000</b>
383	Total for Object 0411 - General Supplies	488,727	404,335	418,345	14,010
384	Total for Object 0415 - Food	106,786	84,557	85,857	1,300
385	Total for Object 0417 - Paper	4,907	5,000	5,000	-
386	Total for Object 0418 - Fuel For Vehicles	4,925	5,000	5,000	-
387	Total for Object 0420 - Apparel	23,532	12,200	12,200	-
388	Total for Object 0431 - Audiovisual Media	886	230	230	-
389	Total for Object 0432 - Library Books	4,246	-	-	-
390	Total for Object 0433 - Newspapers	135	-	-	-
391	Total for Object 0434 - Periodicals	24,110	800	800	-
392	Total for Object 0435 - Instr Computer Software	11,136	2,366	2,366	-
393	Total for Object 0439 - Other Media	9,952	-	-	-

**Madison Metropolitan School District**  
**Expenditures by Fund and Object**  
**2015-2016 Proposed Budget**

**Note: Includes all Budgeted Funds and Interfund Transfers**

<b>2015-2016 Budgets by Fund/Object</b>		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2015-2016</b>
		<b>Expenditures</b>	<b>Fall Budget</b>	<b>Proposed Budget</b>	<b>Incr/Decr</b>
394	Total for Object 0440 - Non-Capital Equipment	2,195	5,320	5,320	-
395	Total for Object 0460 - Equipment Components	-	500	500	-
396	Total for Object 0480 - Non-Instr Comp Software	12,934	16,800	16,800	-
397	Total for Object 0490 - Non-Instr Reference Mats	620	-	-	-
<b>398</b>	<b>Total for 0400 - Non-Capital:</b>	<b>695,091</b>	<b>537,108</b>	<b>552,418</b>	<b>15,310</b>
399	Total for Object 0540 - Building Components	-	-	-	-
400	Total for Object 0541 - Building Improve Addition	45,216	34,700	34,700	-
401	Total for Object 0551 - Equipment - Addition	15,580	85,900	85,900	-
402	Total for Object 0558 - Computers	18,572	4,000	4,000	-
403	Total for Object 0559 - Computer Peripherals	144	2,195	2,195	-
404	Total for Object 0561 - Equipment - Replacement	37,478	25,000	25,000	-
405	Total for Object 0570 - Equipment-Rental	420	350	350	-
<b>406</b>	<b>Total for 0500 - Capital Purch:</b>	<b>117,409</b>	<b>152,145</b>	<b>152,145</b>	<b>-</b>
407	Total for Object 0713 - Worker's Compensation	34,132	50,000	53,500	3,500
<b>408</b>	<b>Total for 0700 - Insurance:</b>	<b>34,132</b>	<b>50,000</b>	<b>53,500</b>	<b>3,500</b>
409	Total for Object 0810 - General	24,336	32,379	32,379	-
<b>410</b>	<b>Total for 0800 - Transfers:</b>	<b>24,336</b>	<b>32,379</b>	<b>32,379</b>	<b>-</b>
411	Total for Object 0941 - Organizational Dues	2,009	2,700	2,700	-
412	Total for Object 0943 - Entry Fees/Royalties	2,876	-	-	-
413	Total for Object 0944 - Bank Service Charges	99,159	65,000	65,000	-
<b>414</b>	<b>Total for 0900 - Dues/Misc:</b>	<b>104,044</b>	<b>67,700</b>	<b>67,700</b>	<b>-</b>
<b>415</b>	<b>Total for Fund 80:</b>	<b>16,337,530</b>	<b>16,045,602</b>	<b>16,137,785</b>	<b>92,183</b>
	<b>Total for Report:</b>	<b>450,093,477</b>	<b>454,906,150</b>	<b>462,552,085</b>	<b>7,645,935</b>

**Madison Metropolitan School District**  
**Expenditures by Organization with Division Totals**  
**2015-2016 Proposed Budget**

**Note: Includes all Budgeted Funds and Interfund Transfers**

<b>2015-2016 Proposed Expenditures</b>		<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2015-2016</b>
<b>Summary by Department</b>		<b>Expenditures</b>	<b>Fall Budget</b>	<b>Proposed Budget</b>	<b>Incr/Decr</b>
1	Elementary Education	637,407	1,163,931	1,225,245	61,314
2	Elementary Schools	83,784,004	86,480,698	85,473,981	(1,006,717)
3	Elementary Instr Support	7,581	9,000	9,000	-
4	Early & Extended Learning	11,023,534	11,608,745	11,793,305	184,560
<b>5</b>	<b>ELEMENTARY EDUCATION</b>	<b>95,452,526</b>	<b>99,262,374</b>	<b>98,501,531</b>	<b>(760,843)</b>
6	Secondary Education	1,468,271	1,437,510	1,453,726	16,216
7	Middle Schools	31,415,058	33,698,297	33,369,923	(328,374)
8	High Schools	36,125,680	38,328,908	38,069,337	(259,571)
9	Athletics Administration	2,262,729	2,156,664	2,291,004	134,340
10	Secondary Inst Support	9,324	10,500	10,500	-
11	Pathways & Alt Ed Admin	-	706,356	794,911	88,555
12	Career & Technical Education	-	873,793	842,370	(31,423)
<b>13</b>	<b>SECONDARY EDUCATION</b>	<b>71,281,063</b>	<b>77,212,028</b>	<b>76,831,771</b>	<b>(380,257)</b>
14	Education Services	64,617,671	61,808,006	63,116,580	1,308,574
15	Multilingual & Global Ed	18,078,915	19,777,742	20,028,060	250,317
16	Ed Serv Elem/MS	551,863	757,736	986,672	228,936
17	Talented & Gifted	2,024,290	2,061,449	2,108,509	47,060
<b>18</b>	<b>EDUCATION SERVICES</b>	<b>85,272,738</b>	<b>84,404,933</b>	<b>86,239,821</b>	<b>1,834,888</b>
19	Teaching & Learning	3,665,188	2,930,269	3,286,695	356,427
20	Physical Ed & Fine Arts	483,995	652,593	628,739	(23,855)
21	Language Arts & Reading	1,130,553	835,695	862,519	26,824
22	Mathematics	351,822	761,205	778,539	17,335
23	Technology	17,404	567,132	643,614	76,482
24	Science & Envrnmntl Ed	695,142	681,064	521,947	(159,116)
25	Library Media Services	1,237,787	1,072,925	892,915	(180,010)
26	Social Studies / Foreign Lang	244,193	95,870	98,630	2,760
27	Career & Tech Ed	1,098,958	387,144	422,263	35,119
28	Cultural Relevance, Office of	236,015	74,702	-	(74,702)
<b>29</b>	<b>TEACHING &amp; LEARNING</b>	<b>9,161,058</b>	<b>8,058,598</b>	<b>8,135,862</b>	<b>77,264</b>
30	Business Services	311,604	2,333,487	2,277,104	(56,382)
31	Budget, Planning & Accounting	2,528,826	2,264,410	2,268,201	3,790
32	Administrative Services	8,589,300	12,617,509	13,739,170	1,121,661
33	Building Services	37,518,912	32,167,239	31,888,800	(278,439)
34	Technical Services	-	5,822,772	5,144,378	(678,394)
35	Food Services	9,788,472	10,092,719	10,212,215	119,496
36	District Wide Operations	64,333,952	61,184,973	67,106,408	5,921,436
<b>37</b>	<b>BUSINESS SERVICES</b>	<b>123,071,068</b>	<b>126,483,109</b>	<b>132,636,277</b>	<b>6,153,168</b>
38	Human Services	533,521	454,506	356,160	(98,347)
39	Benefits	9,104,101	8,697,243	8,931,495	234,252
40	Employment	1,247,457	1,369,697	1,339,061	(30,636)
41	Labor Relations	501,856	670,738	671,235	497
42	Recruiting	144,201	207,581	262,541	54,960
43	Payroll	305,229	428,928	435,225	6,297
44	Prof Leadership & Development	2,257,845	1,958,792	1,743,814	(214,978)
45	Human Resources	11,736	-	400,000	400,000
<b>46</b>	<b>HUMAN SERVICES</b>	<b>14,105,945</b>	<b>13,787,486</b>	<b>14,139,531</b>	<b>352,045</b>
47	MSCR/Community Recreation	3,207,879	2,476,582	2,474,105	(2,477)
48	Adult Programs	1,364,388	1,418,178	1,422,817	4,639

**Madison Metropolitan School District**  
**Expenditures by Organization with Division Totals**  
**2015-2016 Proposed Budget**

**Note: Includes all Budgeted Funds and Interfund Transfers**

<b>2015-2016 Proposed Expenditures Summary by Department</b>		<b>2013-2014 Expenditures</b>	<b>2014-2015 Fall Budget</b>	<b>2015-2016 Proposed Budget</b>	<b>2015-2016 Incr/Decr</b>
49	Youth Programs	8,074,306	8,405,101	8,473,097	67,996
<b>50</b>	<b>MSCR/COMMUNITY RECREATION</b>	<b>12,646,573</b>	<b>12,299,861</b>	<b>12,370,019</b>	<b>70,158</b>
51	Student Services	5,117,565	4,400,226	5,033,109	632,883
52	Social Work & Psychologists	7,075,483	7,501,184	7,628,408	127,225
53	Health Services	4,597,144	4,667,485	4,661,967	(5,518)
54	Innovative Programs	7,371,152	4,792,892	4,317,616	(475,276)
55	Guidance	2,922,603	3,013,523	3,121,665	108,142
<b>56</b>	<b>STUDENT SERVICES</b>	<b>27,083,947</b>	<b>24,375,310</b>	<b>24,762,766</b>	<b>387,455</b>
57	General Administration	1,482,199	2,114,773	2,190,029	75,256
58	Public Info / Comm Development	1,117,897	855,721	866,159	10,438
59	Family & Comm Engagement	1,054,013	982,043	1,054,145	72,102
60	Board of Education	164,571	180,756	192,591	11,835
61	Legal Services	639,913	645,279	653,705	8,427
62	Fed & State Programs	1,140,948	1,087,705	1,038,549	(49,156)
63	Informational Services	6,419,018	3,156,173	2,939,331	(216,843)
<b>64</b>	<b>GENERAL ADMINISTRATION</b>	<b>12,018,559</b>	<b>9,022,450</b>	<b>8,934,509</b>	<b>(87,941)</b>
	<b>REPORT TOTAL</b>	<b>450,093,477</b>	<b>454,906,150</b>	<b>462,552,085</b>	<b>7,645,935</b>

# Madison Metropolitan School District

## Statement of Revenue and Expenditure Budget Changes from 2014-15 Fall Budget to 2015-16 Proposed Budget

### Proposed Expenditures by Function

This table summarizes MMSD expenditures in terms of dollars by five (5) digit function code. It shows the prior year 2013-14 Actuals, 2014-15 Fall Budget, 2015-16 Proposed Budget, and the increase/decrease from the 2014-15 Fall Budget versus the 2015-16 Proposed Budget.

#### **Definitions:**

- 2014-15 Fall Budget = Fall Revised School Year 2014-15 Budget Adopted by the board in October 2014
- 2015-16 Proposed Budget = Spring Proposed Budget to the Board for School Year 2015-16.

#### **Footnotes:**

- Increase and Decrease column represents the difference between the 2015-16 Proposed Budget and the 2014-15 Revised Budget

#### **Notes for Proposed Expenditures by Function:**

##### **Fund 10**

- ✓ Line 1 reflects the net reduction of primary instructional staff time at the district and building level due to internal budget review (\$367,000), reallocation of Title I grant funds from the 110000 function series to 120000 and 210000 function series (\$2,700,000 – DPI coding change), reduction of Title I grant non-personnel carryover funding (\$330,000), and removal of building carryover funds from 2014-15 (\$70,000)
- ✓ Line 2 reflects the net increase in secondary instructional staff time at the district and building level due to internal budget review (\$150,000), reallocation of Title I grant funds from the 110000 function series to 120000 function series (\$2,100,000 – DPI coding change), and removal of building carryover funds from 2014-15 (\$210,000)
- ✓ Line 8 reflects a reallocation of Title I grant funds from the 110000 function series to the 210000 function series (\$600,000 – DPI coding change)
- ✓ Line 12 reflects a reduction in permanent staffing at the district level (\$421,000), a decrease in Tech Plan whiteboard installations (\$82,000), an increase in lease payments for central copier contracts (\$427,000), and an increase in pupil travel accounts per bussing contracts and indigent bus passes (\$470,000)
- ✓ Line 13 reflects the net reduction in Tech Plan services and equipment over the 2014-2015 budget (\$688,000) and increase in wellness screening (\$130,000)
- ✓ Line 14 reflects an increase in expected insurance premium costs for liability, property, and workers compensation (\$170,000)
- ✓ Line 15 reflects a decrease in expected salary saving and one time health premium savings due to mid-year changes to plan design (\$2,200,000)
- ✓ Line 19 reflects an increase in Gateway to College tuition (\$91,000) based on an increase in the number of participating students, an increase in 4K tuition payments to local providers (\$160,000), and an increase in the number of students accessing Youth Options (\$80,000)
- ✓ Line 20 reflects an increase in levy chargeback payments to the city due to Attic Angels (\$1,200,000)

reduction in temporary teacher hours / subs - partially to establish SEA floater Positions (\$154,000), net increase in permanent staffing levels due to establishing SEA floater positions to alleviate sub needs (\$452,000)

- ✓ Line 28 reflects an increase of IDEA Grant funded staff hours and expenditures (\$521,000)
- ✓ Line 29 reflects an increase in specialized pupil travel accounts per bussing contracts (\$197,000)
- ✓ Line 34 reflects an increase in IDEA grant funded special education tuition (\$75,000)

**Fund 30/38**

- ✓ Line 37 reflects the estimated increase of debt payments following the April 2015 MMSD Referendum (\$2,500,000)
- ✓ Line 40 reflects the increase in debt payments due to existing debt obligations (\$615,000)

**Fund 80**

- ✓ Line 54 reflects a reduction in professional library resources (\$86,000)
- ✓ Line 56 reflects an increase that accurately budgets for resource officer programming for MMSD events (\$40,000)



**Madison Metropolitan School District**  
**Expenditures by Fund and Function**  
**2015-2016 Proposed Budget**

**Note: Includes all Budgeted Funds and Interfund Transfers**

2015-2016 Budgets by Fund/Function			2013-2014	2014-2015	2015-2016	2015-2016
			Expenditures	Fall Budget	Proposed Budget	Incr/Decr
<b>10-General Fund</b>						
1	110000	Undifferentiated Curriculum	67,795,043	70,893,650	67,516,962	(3,376,688)
2	120000	Regular Curriculum	77,782,726	79,253,229	81,402,660	2,149,431
3	130000	Vocational Curriculum	4,262,447	4,104,448	4,040,121	(64,327)
4	140000	Physical Curriculum	7,698,872	8,127,565	8,074,941	(52,624)
5	160000	Co-Curricular Activities	2,949,200	2,686,055	2,760,028	73,973
6	170000	Special Needs	265,316	563,351	564,677	1,325
7		<b>Total Instruction</b>	<b>160,753,605</b>	<b>165,628,299</b>	<b>164,359,389</b>	<b>(1,268,910)</b>
8	210000	Pupil Services	11,924,248	13,826,500	14,600,528	774,028
9	220000	Instructional Staff Svc	20,329,760	23,292,150	23,164,762	(127,387)
10	230000	District Administration	3,131,315	3,134,753	3,077,386	(57,367)
11	240000	School Bldg Admin	19,942,498	20,023,491	20,194,863	171,372
12	250000	Business Admin	43,233,420	39,596,516	39,967,862	371,346
13	260000	Central Services	9,028,376	10,122,960	9,529,286	(593,673)
14	270000	Insurance & Judgements	1,656,344	2,123,912	2,294,755	170,843
15	280000	Debt Services	112,329	120,803	120,803	-
16	290000	Other Support Services	7,739,521	2,442,866	4,718,196	2,275,330
17		<b>Total Support Services</b>	<b>117,097,813</b>	<b>114,683,950</b>	<b>117,668,440</b>	<b>2,984,491</b>
18	410000	Interfund Operating Trans	48,740,569	49,294,569	48,649,369	(645,200)
19	430000	Purchased Instruct Svcs	10,703,244	12,174,017	12,536,557	362,540
20	490000	Other Non-Prog Transactio	382,903	140,000	1,340,000	1,200,000
21		<b>Total Non-Program Transactions</b>	<b>59,826,716</b>	<b>61,608,586</b>	<b>62,525,925</b>	<b>917,340</b>
22		<b>Total Fund 10 General Fund</b>	<b>337,678,133</b>	<b>341,920,834</b>	<b>344,553,755</b>	<b>2,632,921</b>
<b>27-Educational Services</b>						
23	110000	Undifferentiated Curriculum	470,537	468,636	519,764	51,128
24	150000	Special Education Curriculum	53,060,016	54,144,375	54,906,343	761,967
25	170000	Special Needs	266,759	276,823	280,201	3,378
26		<b>Total Instruction</b>	<b>53,797,312</b>	<b>54,889,835</b>	<b>55,706,307</b>	<b>816,473</b>
27	210000	Pupil Services	12,493,394	12,135,555	12,171,967	36,413
28	220000	Instructional Staff Svc	2,782,471	2,776,800	3,305,180	528,380
29	250000	Business Admin	3,351,023	3,527,450	3,731,450	204,000
30	260000	Central Services	75,320	72,066	78,488	6,421
31	270000	Insurance & Judgements	287,008	285,000	304,950	19,950
32		<b>Total Support Services</b>	<b>18,989,216</b>	<b>18,796,871</b>	<b>19,592,035</b>	<b>795,164</b>
33	410000	Interfund Operating Trans	114,609	166,914	166,914	-
34	430000	Purchased Instruct Svcs	95,281	25,000	100,000	75,000
35		<b>Total Non-Program Transactions</b>	<b>209,890</b>	<b>191,914</b>	<b>266,914</b>	<b>75,000</b>
36		<b>Total Fund 27 Educational Services</b>	<b>72,996,418</b>	<b>73,878,620</b>	<b>75,565,256</b>	<b>1,686,637</b>
<b>30-Debt Service</b>						
37	280000	Debt Services	4,245,125	4,252,026	6,752,026	2,500,000
38		<b>Total Support Services</b>	<b>4,245,125</b>	<b>4,252,026</b>	<b>6,752,026</b>	<b>2,500,000</b>
39		<b>Total Fund 30 Debt Service</b>	<b>4,245,125</b>	<b>4,252,026</b>	<b>6,752,026</b>	<b>2,500,000</b>
<b>38-Non-Ref Debt Service Fund</b>						
40	280000	Debt Services	2,192,173	3,341,626	3,956,351	614,725
41		<b>Total Support Services</b>	<b>2,192,173</b>	<b>3,341,626</b>	<b>3,956,351</b>	<b>614,725</b>
42		<b>Total Fund 38 Non-Ref Debt Service Fund</b>	<b>2,192,173</b>	<b>3,341,626</b>	<b>3,956,351</b>	<b>614,725</b>
<b>41-Capital Expansion Fund</b>						
43	250000	Business Admin	6,094,818	4,495,500	4,495,185	(315)
44	270000	Insurance & Judgements	6,404	4,500	4,815	315

**Madison Metropolitan School District**  
**Expenditures by Fund and Function**  
**2015-2016 Proposed Budget**

**Note: Includes all Budgeted Funds and Interfund Transfers**

2015-2016 Budgets by Fund/Function			2013-2014	2014-2015	2015-2016	2015-2016
			Expenditures	Fall Budget	Proposed Budget	Incr/Decr
45		<b>Total Support Services</b>	6,101,222	4,500,000	4,500,000	-
46		<b>Total Fund 41 Capital Expansion Fund</b>	6,101,222	4,500,000	4,500,000	-
<b>50-Food Service</b>						
47	250000	Business Admin	10,542,876	10,967,442	11,086,911	119,469
48		<b>Total Support Services</b>	10,542,876	10,967,442	11,086,911	119,469
49		<b>Total Fund 50 Food Service</b>	10,542,876	10,967,442	11,086,911	119,469
<b>80-Community Service</b>						
50	110000	Undifferentiated Curriculum	489,537	-	-	-
51	120000	Regular Curriculum	600	-	-	-
52		<b>Total Instruction</b>	490,137	-	-	-
53	210000	Pupil Services	106,079	270,067	295,510	25,442
54	220000	Instructional Staff Svc	1,146,146	783,321	696,666	(86,654)
55	240000	School Bldg Admin	429,005	-	-	-
56	250000	Business Admin	785,686	1,246,835	1,326,639	79,805
57	260000	Central Services	181,269	296,027	314,498	18,471
58		<b>Total Support Services</b>	2,648,186	2,596,250	2,633,313	37,064
59	300000	Community Services	3,207,879	2,476,582	2,474,105	(2,477)
60	340000	Recreation-Admin	9,438,695	9,823,279	9,895,914	72,635
61	390000	Other Community Services	262,619	851,112	836,074	(15,038)
62		<b>Total Community Services</b>	12,909,193	13,150,973	13,206,093	55,119
63	410000	Interfund Operating Trans	24,336	32,379	32,379	-
64	430000	Purchased Instruct Svcs	265,678	266,000	266,000	-
65		<b>Total Non-Program Transactions</b>	290,014	298,379	298,379	-
66		<b>Total Fund 80 Community Service</b>	16,337,530	16,045,602	16,137,785	92,183
		<b>REPORT TOTAL</b>	450,093,477	454,906,150	462,552,085	7,645,935

## Baird Budget Forecast Model

The Madison Metropolitan School District utilizes a forecast tool by Robert W. Baird to assist in doing Budget Model Forecasting. Baird assists with giving the district the most up to date data and forecast information available on the assumptions that the district uses for Equalization Aid, revenue limit exemptions, revenue limit carryover limitations, etc.

The Baird Budget Forecast Model for 2015-16 is attached

Revenue Limit Calculations .....	72
Equalization Aid Calculation .....	74
Tax Levy and Miscellaneous .....	76
Revenue and Expenditures .....	77
General Fund (10) .....	77
Special Education Fund (27) .....	82
Debt Service (38/39) .....	83
Capital Maintenance (41) .....	85
Food Service (50) .....	86
Community Service (80) .....	87

# Baird Budget Forecast Model

## MMSD

### A1. Third Friday Count

Prior Year 2 September FTE  
Prior Year 1 September FTE  
Current Year September FTE

Summer School ADM  
Summer School Enrollment Growth Multiplier:

A2. Current Third Friday Averages  
Enrollment Growth Multiplier:

B. Base Revenue -- Funds 10, 38, 41, 89  
Adjustment for Unused Prior Year Levy in Base Data  
Total Adjusted Base Cost

C. Base Membership (From A1)

D. Base Revenue per Member (B divided by C)

E. Allowed Per Pupil Increase (set by State)  
Per Member Increase Multiplier:  
Low Revenue Ceiling  
Low Revenue Increase  
Low Rev Dist in CCDEB (Enter DPI Adjustment)

F. Maximum Revenue per Member (D plus E)

G. Current Membership Average (from A2)

H. Revenue Limit no Exemptions  
Revenue Limit Percent Increase/Decrease

Hold Harmless Nonrecurring Exemption

I. Recurring Exemptions:

1. Prior Year Carryover (100%)
2. Transfer of Service
3. Transfer of Territory
4. Federal Impact Aid Loss
5. Recurring Referenda to Exceed Rev. Limit
6. Other

J. Limit w/ Recurring Exemptions

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4/14/2015

# Revenue Limit Calculation

HISTORICAL		Current		Working		FORECAST	
Actual '12-'13	Actual '13-'14	Budget '14-'15	Budget '15-'16	Budget '15-'16	Projected '16-'17		
25,230	26,624	26,981	27,173	27,173	27,296	27,296	
26,624	26,981	27,173	27,296	27,296	27,537	27,537	
26,981	27,173	27,296	27,537	27,537	27,752	27,752	
550	608	659	659	659	659	659	
	10.55%	8.39%	0.00%	0.00%	0.00%	0.00%	
26,501	27,162	27,392	27,592	27,592	27,792	27,792	
	0.71%	0.45%	0.88%	0.88%	0.78%	0.78%	
\$276,739,446	\$297,528,769	\$308,377,583	\$314,356,672	\$314,356,672	\$318,025,023	\$318,025,023	
\$276,739,446	\$19,846	\$8,811,081	\$3,697,253	\$3,697,253	\$38,000	\$38,000	
	\$297,508,923	\$299,566,501	\$310,659,420	\$310,659,420	\$317,987,023	\$317,987,023	
25,786	26,501	27,162	27,392	27,392	27,592	27,592	
\$10,732.16	\$11,226.33	\$11,028.88	\$11,341.25	\$11,341.25	\$11,524.61	\$11,524.61	
\$50.00	\$75.00	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00	
	50.00%	0.00%	-100.00%	-100.00%	0.00%	0.00%	
\$9,000.00	\$9,100.00	\$9,100.00	\$9,100.00	\$9,100.00	\$9,100.00	\$9,100.00	
\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	
\$0.00	\$0.00	\$0	\$0.00	\$0.00	\$0.00	\$0.00	
\$10,782.16	\$11,301.33	\$11,103.88	\$11,341.25	\$11,341.25	\$11,524.61	\$11,524.61	
26,501	27,162	27,392	27,592	27,592	27,792	27,792	
\$285,738,022	\$306,966,725	\$304,157,481	\$312,927,770	\$312,927,770	\$320,291,961	\$320,291,961	
	7.43%	-0.92%	2.88%	2.88%	2.35%	2.35%	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	
\$10,311,258	\$19,846	\$8,811,081	\$3,697,253	\$3,697,253	\$38,000	\$38,000	
\$1,479,489	\$1,391,011	\$1,388,110	\$1,400,000	\$1,400,000	\$1,400,000	\$1,400,000	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	
\$297,528,769	\$308,377,583	\$314,356,672	\$318,025,023	\$318,025,023	\$321,729,961	\$321,729,961	

Baird Forecast Model v18 - MMMSD

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## Baird Budget Forecast Model

### MMSD

#### K. Non-Recurring Exemptions:

K1. Non-Recurring Referenda to Exceed Rev. Limit

Declining Enrollment Exemption:

Average FTE Loss: (A1 - A2) \* 100%

Average FTE Loss \* Max. Revenue / member (F)

K2. Non-Recurring Declining Enrollment Exemption

K3. Other Non-Recurring Exemptions

K4. Energy Efficiency Exemptions

L. Revenue Limit w/ All Exemptions

M. Less: State Equalization Aid

Less: State Aid to High Poverty Districts

N. Allowable Limited Revenue (Levy)

Less:

O. Fund 38 (Non Referendum Debt)

Fund 41 (Capital Expenditures)

P. Fund 10 Revenue Cap w/o Computer Aid

Q. State Aid for Exempt Computers:

a. Exempt Computer Property Valuation

Valuation Growth Multiplier

b. TIF OUT Tax Apportionment Equalized Valuation

Valuation Growth Multiplier

c. TIF OUT Value plus Exempt Computers (a + b)

State Aid for Exempt Computers:

R. Net Fund 10 Revenue Cap

Less: Levy Under Revenue Cap

Plus: Levy Over Revenue Cap

ACTUAL FUND 10 LEVY

## Revenue Limit Calculation

	HISTORICAL		Current		Working		FORECAST
	Actual '12-'13	Actual '13-'14	Budget '14-'15	Budget '15-'16	Budget '15-'16	Projected '16-'17	
K1. Non-Recurring Referenda to Exceed Rev. Limit	\$0	\$0	\$0	\$0	\$0	\$0	
Declining Enrollment Exemption:							
Average FTE Loss: (A1 - A2) * 100%	0.00	0.00	0.00	0.00	0.00	0.00	
Average FTE Loss * Max. Revenue / member (F)	\$0	\$0	\$0	\$0	\$0	\$0	
K2. Non-Recurring Declining Enrollment Exemption	\$0	\$0	\$0	\$0	\$0	\$0	
K3. Other Non-Recurring Exemptions	\$1,717	\$104,140	\$378,733	\$0	\$0	\$0	
K4. Energy Efficiency Exemptions	\$0	\$0	\$0	\$962,000	\$962,000	\$971,500	
L. Revenue Limit w/ All Exemptions	\$297,530,486	\$308,481,723	\$314,735,406	\$318,987,023	\$318,987,023	\$322,701,461	
M. Less: State Equalization Aid	(\$58,456,938)	(\$52,201,363)	(\$54,343,039)	(\$51,210,831)	(\$51,210,831)	(\$45,106,337)	
Less: State Aid to High Poverty Districts	(\$1,765,760)	(\$1,601,009)	(\$1,601,009)	(\$1,601,009)	(\$1,601,009)	(\$1,601,009)	
N. Allowable Limited Revenue (Levy)	\$237,307,788	\$254,679,350	\$258,791,358	\$266,175,182	\$266,175,182	\$275,994,115	
Less:							
O. Fund 38 (Non Referendum Debt)	\$0	\$2,041,701	\$2,918,370	\$3,793,820	\$3,793,820	\$3,858,352	
Fund 41 (Capital Expenditures)	\$5,681,809	\$6,000,000	\$4,500,000	\$4,500,000	\$4,500,000	\$4,500,000	
P. Fund 10 Revenue Cap w/o Computer Aid	\$231,625,979	\$246,637,649	\$251,372,988	\$257,881,362	\$257,881,362	\$267,635,763	
Q. State Aid for Exempt Computers:							
a. Exempt Computer Property Valuation	\$167,525,100	\$165,128,500	\$173,507,900	\$182,183,295	\$182,183,295	\$191,292,460	
Valuation Growth Multiplier		-1.43%	5.07%	5.00%	5.00%	5.00%	
b. TIF OUT Tax Apportionment Equalized Valuation	\$21,647,147,415	\$21,724,503,362	\$22,479,334,828	\$23,603,301,569	\$23,603,301,569	\$24,783,466,648	
Valuation Growth Multiplier		0.36%	3.47%	5.00%	5.00%	5.00%	
c. TIF OUT Value plus Exempt Computers (a + b)	\$21,814,672,515	\$21,889,631,862	\$22,652,842,728	\$23,785,484,864	\$23,785,484,864	\$24,974,759,108	
State Aid for Exempt Computers:	\$1,929,231	\$1,958,992	\$2,072,433	\$2,170,182	\$2,170,182	\$2,271,487	
R. Net Fund 10 Revenue Cap	\$229,696,748	\$244,678,657	\$249,300,553	\$255,711,180	\$255,711,180	\$265,364,276	
Less: Levy Under Revenue Cap	\$21,563	\$8,915,221	\$4,075,986	\$1,000,000	\$1,000,000	\$0	
Plus: Levy Over Revenue Cap	\$0	\$0	\$0	\$0	\$0	\$0	
ACTUAL FUND 10 LEVY	\$229,675,185	\$235,763,436	\$245,224,567	\$254,711,180	\$254,711,180	\$265,364,276	

## Baird Budget Forecast Model

### MMSD

## Equalization Aid Calculation

	HISTORICAL		Working Budget		FORECAST	
	Actual '12-'13	Actual '13-'14	Current Budget '14-'15	Budget '15-'16	Projected '16-'17	
<b>EQUALIZATION AID:</b>						
DISTRICT Valuation (Tid-Out) (Prior Year)	\$22,177,911,572	\$21,823,464,335	\$21,905,309,998	\$22,652,842,728	\$23,785,484,864	
Percent Increase		-1.60%	0.38%	3.41%	5.00%	
3rd Friday Count (Prior Year)			27,678	27,292	27,537	
2nd Friday Count (Prior Year)				27,160	-	
Current Average				27,226	27,537	
Summer ADM				659	659	
DISTRICT Members (3rd/2nd Friday Count / 2 + SS ADM)	27,205	27,433	27,678	27,885	28,196	
Percent Increase		0.84%	0.89%	0.75%	1.12%	
DISTRICT Valuation per Member	\$815,215	\$795,519	\$791,434	\$812,367	\$843,571	
Percent Increase		-2.42%	-0.51%	2.64%	3.84%	
DISTRICT Total Shared Costs		\$298,445,979	\$306,608,861	\$314,375,575	\$321,997,782	
Percent Increase		8.50%	2.74%	2.53%	2.42%	
DISTRICT Shared Costs per Member	\$10,111	\$10,879	\$11,078	\$11,274	\$11,420	
Percent Increase		7.60%	1.83%	1.77%	1.29%	
STATE Primary Aid Valuation Guarantee	\$1,930,000	\$1,930,000	\$1,930,000	\$1,930,000	\$1,930,000	
Percent Increase		0.00%	0.00%	0.00%	0.00%	
STATE Secondary Aid Valuation Guarantee	\$1,105,090	\$1,090,654	\$1,096,593	\$1,080,144	\$1,063,942	
Percent Increase		-1.31%	0.54%	-1.50%	-1.50%	
STATE Tertiary Aid Valuation Guarantee	\$555,356	\$536,519	\$531,883	\$545,712	\$559,900	
Percent Increase		-3.39%	-0.86%	2.60%	2.60%	
STATE Aidable Primary Cost Ceiling	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	
Percent Increase		0.00%	0.00%	0.00%	0.00%	
STATE Aidable Secondary Cost Ceiling	\$9,005	\$9,092	\$9,225	\$9,539	\$9,863	
Percent Increase		0.97%	1.46%	3.40%	3.40%	
Primary Aid %	57.76%	58.78%	58.99%	57.91%	56.29%	
Secondary Aid %	26.23%	27.06%	27.83%	24.79%	20.71%	
Tertiary Aid %	-46.79%	-48.27%	-48.80%	-48.86%	-50.66%	
Primary Aid	\$15,713,711.11	\$16,125,358.78	\$16,327,949.86	\$16,147,628.84	\$15,871,951.08	
Secondary Aid	\$57,124,660.73	\$60,070,777.74	\$63,350,656.02	\$59,027,189.13	\$51,761,336.47	
Tertiary Aid	-\$14,075,772.98	-\$23,666,435.14	-\$25,023,512.80	-\$23,645,265.28	-\$22,241,634.05	

# Baird Budget Forecast Model

## MMSD

### Equalization Aid Calculation

	HISTORICAL		Current Budget '14-'15	Working Budget '15-'16	FORECAST Projected '16-'17
	Actual '12-'13	Actual '13-'14			
ESTIMATED EQUALIZATION AID	\$58,762,599	\$52,529,701	\$54,655,093	\$51,529,553	\$45,391,653
Prior Year Equalization Aid Adjustment	\$7,202	(\$5,866)	\$22,273	\$0	\$0
Milwaukee Charter Program	(\$818,966)	(\$769,586)	(\$838,120)	(\$790,190)	(\$696,069)
EQUALIZATION AID PAYMENT	\$57,950,835	\$51,754,249	\$53,839,246	\$50,739,363	\$44,695,585
Hold Harmless Special Adjustment Aid	\$506,102	\$447,115	\$503,792	\$471,469	\$410,752
EQUALIZATION AID PAYMENT INCLUDING SP. ADJ. AID	\$58,456,938	\$52,201,363	\$54,343,039	\$51,210,831	\$45,106,337
Increase in Aid over prior FY		-10.70%	4.10%	-5.76%	-11.92%
Aid as a % of Shared Costs		17.49%	17.72%	16.29%	14.01%

# Baird Budget Forecast Model

## MMSD

### Levy and Misc

	HISTORICAL		Current Budget '14-'15	Working Budget '15-'16	FORECAST Projected '16-'17
	Actual '12-'13	Actual '13-'14			
<b>TAX LEVY:</b>					
TOTAL FUND 10 LEVY	\$229,675,185	\$235,763,436	\$245,224,567	\$254,711,180	\$265,364,276
Plus: FUND 39 LEVY	\$2,054,223	\$4,013,576	\$4,202,660	\$3,396,925	\$3,393,475
Less: FUND 39 LEVY OFFSET	\$0	\$0	\$0	\$0	\$0
Less: FUND 39 LEVY OFFSET	\$0	\$0	\$0	\$0	\$0
Plus: NEW FUND 39 LEVY	\$0	\$0	\$0	\$2,447,802	\$4,858,526
Plus: FUND 38 LEVY	\$0	\$2,041,701	\$2,918,370	\$3,939,081	\$4,003,613
Less: FUND 38 LEVY OFFSET	\$0	\$0	\$0	(\$145,261)	(\$145,261)
Plus: NEW FUND 38 LEVY	\$0	\$0	\$0	\$0	\$0
Plus: FUND 41 LEVY	\$5,681,809	\$6,000,000	\$4,500,000	\$4,500,000	\$4,500,000
Plus: FUND 80 LEVY	\$11,808,865	\$9,675,429	\$11,654,696	\$11,654,696	\$11,654,696
Chargeback Levy	\$70,000	\$233,150	\$0	\$660,000	\$660,000
<b>TOTAL LEVY</b>	<b>\$249,290,082</b>	<b>\$257,727,292</b>	<b>\$268,500,293</b>	<b>\$281,164,423</b>	<b>\$294,289,325</b>
% Increase (decrease) over previous FY		3.38%	4.18%	4.72%	4.67%
<b>TOTAL TAX RATE PER \$1,000 EQUALIZED VALUE</b>	<b>\$11.52</b>	<b>\$11.86</b>	<b>\$11.94</b>	<b>\$11.91</b>	<b>\$11.87</b>
Revenue Limit Tax Rate	\$10.88	\$11.23	\$11.23	\$11.17	\$11.07
Community Service Tax Rate (Fund 80)	\$0.55	\$0.45	\$0.52	\$0.49	\$0.47
Referendum Approved Debt Tax Rate (Fund 39)	\$0.09	\$0.18	\$0.19	\$0.25	\$0.33
Chargeback Levy Rate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



## Fund 10 Revenues

1888

## CAST

\$99,293		0.00%
<b>\$99,293</b>		<b>0.00%</b>
<b>\$64,276</b>		<b>4.18%</b>
\$60,000		0.00%
\$70,000		0.00%
\$18,217	\$0	0.00%
\$78,775		0.00%
\$16,500		0.00%
\$30,000		0.00%
\$28,678		0.00%
\$60,232		0.00%
<b>\$26,678</b>		<b>4.10%</b>
\$0		0.00%
<b>\$77,132</b>		<b>-2.83%</b>
\$120,000		0.00%
\$0		0.00%
\$0		0.00%
\$0		0.00%
<b>\$97,132</b>		<b>-2.69%</b>
\$0		0.00%
\$0		0.00%
\$0		0.00%
<b>\$18,981</b>		<b>-0.99%</b>
\$0		0.00%
\$92,163		5.00%
\$70,000		0.00%
\$10,752		-6.42%
\$0		
\$25,162		
\$85,680		
<b>\$95,685</b>		<b>4.00%</b>
\$0		<b>\$165</b>
		<b>-11.91%</b>
\$0		
\$0		0.00%
\$0		0.00%
\$301,009		0.00%
\$0		0.00%

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# Baird Budget Forecast Model

## Fund 10 Revenues

### FUND 10 Revenues

#### MMSD

	HISTORICAL		Current Budget		Working Budget		FORECAST	
	Actual '12-'13	Actual '13-'14	+/- %	'14-'15	+/- %	'15-'16	'16-'17	+/- %
630 State Special Project Grants	\$772,953	\$247,863	-67.93%	\$255,000	2.88%	\$255,000	\$255,000	0.00%
641 General Tuition-State Paid	\$304,787	\$364,308	19.53%	\$363,775	-0.15%	\$363,775	\$363,775	0.00%
642 Special Education Tuition-State Paid	\$0	\$0		\$0	0.00%	\$0	\$0	0.00%
650 State SAGE Aid	\$6,929,564	\$6,939,562	0.14%	\$6,939,562	0.00%	\$6,939,833	\$6,940,104	0.00%
660 State Revenues from State Sources	\$5,770	\$5,945	3.04%	\$5,945	-100.00%	\$0	\$0	0.00%
691 State Aid for Exempt Computers	\$1,929,231	\$1,958,992	1.54%	\$2,072,433	5.79%	\$2,170,182	\$2,271,487	4.67%
693 School District Consolidation Aid	\$0	\$0		\$0	0.00%	\$0	\$0	0.00%
694 Sparsity Aid	\$0	\$0		\$0	0.00%	\$0	\$0	0.00%
699 Other State Revenue	\$600	\$400	-33.33%	\$0	-100.00%	\$0	\$0	0.00%
600 All Other Revenue From State Sources	\$0	\$26,399		\$87,176	230.22%	\$87,176	\$87,176	0.00%
6-- Total Revenue from State Sources	\$73,995,799	\$67,937,692	-8.19%	\$72,493,667	6.71%	\$65,507,173	\$64,177,892	-2.03%
710 Federal Aid-Categorical	\$233,055	\$266,569	14.38%	\$251,332	-5.72%	\$217,162	\$217,162	0.00%
720 Impact and Disaster Aid	\$0	\$0		\$0	0.00%	\$0	\$0	0.00%
730 Federal Special Projects Aid Through DPI	\$3,399,514	\$3,032,171	-10.81%	\$3,274,450	7.99%	\$3,398,467	\$3,432,452	1.00%
750 ESEA	\$6,298,024	\$7,149,802	13.52%	\$7,360,265	2.94%	\$6,777,788	\$6,845,566	1.00%
760 JTPA	\$0	\$0		\$0	0.00%	\$0	\$0	0.00%
770 Federal Aid Through Municipalities and Counties	\$27,815	\$14,678	-47.23%	\$7,436	-49.34%	\$7,436	\$7,436	0.00%
780 Federal Aid Through State Agencies other than DPI	\$228,779	\$7,002,423	2960.78%	\$4,423,266	-36.83%	\$4,399,508	\$4,375,878	-0.54%
790 Other Revenue from Federal Sources	\$1,415,889	\$552,700	-60.96%	\$499,349	-9.65%	\$503,695	\$503,695	0.00%
700 All Other Federal Sources	\$0	\$0		\$0	0.00%	\$0	\$0	0.00%
7-- Federal Sources	\$11,603,076	\$18,018,344	55.29%	\$15,816,098	-12.22%	\$15,304,057	\$15,382,189	0.51%
850 Reorganization Settlement	\$0	\$0		\$0	0.00%	\$0	\$0	0.00%
860 Compensation for Sale or Loss of Fixed Assets	\$0	\$0		\$0	0.00%	\$0	\$0	0.00%
873 Long-Term Loans	\$0	\$0		\$0	0.00%	\$0	\$0	0.00%
874 State Trust Fund Loans	\$0	\$0		\$0	0.00%	\$0	\$0	0.00%
870 Other Long-Term Debt Proceeds	\$0	\$0		\$0	0.00%	\$0	\$0	0.00%
800 All Other Financing Sources	\$0	\$0		\$0	0.00%	\$0	\$0	0.00%
8-- Total Financing Sources	\$0	\$0		\$0	0.00%	\$0	\$0	0.00%
950 Contribution to Employee Benefit Trust	\$0	\$0		\$0	0.00%	\$0	\$0	0.00%
960 Adjustments	\$224,372	\$261,328	16.47%	\$0	-100.00%	\$0	\$0	0.00%
971 Refund of PY Expense	\$781,384	\$1,264,585	61.84%	\$770,000	-39.11%	\$620,000	\$620,000	0.00%
972 Property Tax and Eq Aid Refund	\$0	\$8,956		\$5,000	-44.17%	\$5,000	\$5,000	0.00%
980 Medical Service Reimbursements	\$83,975	\$80,600	-4.02%	\$0	-100.00%	\$0	\$0	0.00%
990 Other Miscellaneous Revenues	\$0	\$0		\$0	0.00%	\$0	\$0	0.00%
900 All Other Miscellaneous Revenues	\$81,564	\$54,140	-33.62%	\$102,000	88.40%	\$102,000	\$102,000	0.00%
9-- Revenue Adjustments from Levy & Misc	\$1,171,295	\$1,669,610	42.54%	\$877,000	-47.47%	\$727,000	\$727,000	0.00%
9-- Total Miscellaneous Revenues	\$323,239,198	\$329,741,954	2.01%	\$341,920,835	3.69%	\$343,893,755	\$353,229,165	2.71%
TOTAL FUND 10 REVENUES								

## Baird Budget Forecast Model

## Fund 10 Expenditures

## FUND 10 Expenditures

## MMSD

## FUND 10 EXPENDITURES

	Actual '12-'13	Actual '13-'14	Actual '14-'15	Working Budget '15-'16	Projected '16-'17	+/- %	+/- %
1--							
100	\$11,143,475	\$11,904,735	\$10,911,082	\$12,142,973	\$12,750,122	11.29%	5.00%
	\$158,619,513	\$165,186,361	\$171,697,859	\$173,057,178	\$176,058,882	0.79%	1.73%
	\$9,524,237	\$10,743,676	\$11,429,890	\$11,396,333	\$11,624,259	-0.29%	2.00%
212	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
218	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
219	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
220	\$12,025,896	\$12,500,991	\$12,963,075	\$13,036,840	\$13,427,945	0.57%	3.00%
230	\$483,942	\$481,020	\$536,494	\$541,436	\$557,680	0.92%	3.00%
240	\$39,721,808	\$42,913,419	\$43,713,872	\$43,690,343	\$45,437,957	-0.05%	4.00%
242	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
243	\$2,343,107	\$2,462,636	\$2,511,013	\$2,586,981	\$2,664,591	3.03%	3.00%
249	\$266,183	\$295,572	\$304,308	\$304,308	\$304,308	0.00%	0.00%
250	\$1,116,974	\$1,130,758	\$1,132,809	\$1,112,515	\$1,145,890	-1.79%	3.00%
290	\$204,164	\$203,491	\$412,691	\$462,650	\$462,650	12.11%	0.00%
200	\$0	\$0	\$0	\$0	\$0	0.00%	0.00%
2--							
300	\$65,686,312	\$70,731,562	\$73,004,152	\$73,131,406	\$75,625,280	0.17%	3.41%
310	\$3,085,779	\$3,972,240	\$3,200,379	\$3,308,557	\$3,308,557	3.38%	0.00%
320	\$5,480,380	\$6,946,974	\$2,517,139	\$2,401,453	\$2,401,453	-4.60%	0.00%
331	\$1,417,938	\$1,903,813	\$1,666,162	\$1,666,162	\$1,749,470	5.00%	5.00%
332	\$2,427	\$18,836	\$5,000	\$5,000	\$5,250	5.00%	5.00%
333	\$0	\$0	\$0	\$0	\$0	0.00%	5.00%
334	\$0	\$0	\$0	\$0	\$0	0.00%	5.00%
335	\$0	\$0	\$0	\$0	\$0	0.00%	5.00%
336	\$3,065,744	\$3,197,188	\$3,100,483	\$3,100,483	\$3,255,507	5.00%	5.00%
337	\$711,297	\$575,069	\$600,000	\$600,000	\$630,000	5.00%	5.00%
338	\$0	\$0	\$0	\$0	\$0	0.00%	5.00%
339	\$0	\$0	\$0	\$0	\$0	0.00%	5.00%
340	\$9,517,734	\$9,949,008	\$9,054,332	\$9,443,931	\$9,916,128	5.00%	5.00%
350	\$1,367,751	\$1,464,471	\$1,102,983	\$1,094,711	\$1,086,500	-0.75%	5.00%
360	\$207	\$3,395,941	\$0	\$0	\$0	0.00%	0.00%
370	\$3,490,488	\$3,395,941	\$3,914,405	\$4,170,405	\$4,443,147	6.54%	6.54%
382	\$5,596,992	\$7,241,260	\$8,174,320	\$8,200,860	\$8,652,040	0.32%	5.50%
380	\$589,697	\$504,523	\$574,426	\$704,426	\$739,647	22.63%	5.00%
300	\$35,326,433	\$39,169,325	\$33,909,628	\$34,695,987	\$36,187,699	2.32%	4.30%
3--							
410	\$5,259,635	\$5,036,475	\$7,168,220	\$6,512,071	\$6,707,433	-9.15%	3.00%
420	\$75,494	\$62,611	\$47,047	\$47,157	\$47,267	0.23%	0.23%

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## Baird Budget Forecast Model

## Fund 10 Expenditures

## FUND 10 Expenditures

## MMSD

		HISTORICAL		Current Budget '14-'15	+/- %	Working Budget '15-'16		+/- %	FORECAST	
		Actual '12-'13	Actual '13-'14						Projected '16-'17	+/- %
430	Instructional Media	\$5,201,781	\$1,707,299		-67.18%	\$1,474,201		-13.65%	\$1,283,083	0.00%
440	Non-Capital Equipment	\$350,015	\$444,154		26.90%	\$223,881		-49.59%	\$172,626	0.00%
450	Resale Items		\$0			\$0			\$0	0.00%
460	Equipment Components	\$432	\$109		-74.78%	\$0		-100.00%	\$0	0.00%
470	Textbooks and Workbooks	\$660,297	\$869,475		31.68%	\$17,162		-98.03%	\$14,356	0.00%
480	Non-Instructional Computer Software	\$643,315	\$564,348		-12.27%	\$152,870		-72.91%	\$366,445	0.00%
490	Other Non-Capital Items	\$68,032	\$45,475		-33.16%	\$70,409		54.83%	\$67,002	0.00%
400	All Other Non-Capital Objects		\$0			\$0			\$0	0.00%
4--	Total Non-Capital Objects	\$12,259,001	\$8,729,947		-28.79%	\$9,153,790		4.86%	\$8,658,212	2.31%
510	Sites	\$50,217	\$981		-98.05%	\$0		-100.00%	\$0	0.00%
520	Site Components	\$0	\$0			\$0			\$0	0.00%
530	Buildings	\$1,000	\$0		-100.00%	\$0			\$0	0.00%
540	Building Components	\$5,095	\$3,686		-27.66%	\$18,255		395.27%	\$5,255	0.00%
550	Equipment/Vehicle--Initial Purchase	\$4,651,376	\$1,527,492		-67.16%	\$2,514,820		64.64%	\$2,266,451	37.17%
560	Equipment/Vehicle--Replacement	\$541,285	\$431,961		-20.20%	\$487,088		12.76%	\$488,064	0.00%
570	Rental	\$169,273	\$190,332		12.44%	\$849,118		346.12%	\$684,161	0.00%
500	All Other Capital Objects	\$0	\$0			\$0			\$0	0.00%
5--	Total Capital Objects	\$5,418,246	\$2,154,452		-60.24%	\$3,869,282		79.59%	\$2,829,824	21.70%
670	Principal Payments	\$1,913,193	\$503,359		-73.69%	\$19,000		-96.23%	\$648,681	0.00%
680	Interest Payments	\$197,921	\$120,580		-39.08%	\$120,303		-0.23%	\$146,493	0.00%
690	Other Debt Related	\$3,450	\$3,850		11.59%	\$3,000		-22.08%	\$3,000	0.00%
600	All Other Debt Retirement	\$0	\$0			\$0			\$0	0.00%
6--	Total Debt Retirement	\$2,114,564	\$627,789		-70.31%	\$142,303		-77.33%	\$798,174	0.00%
711	District Liability Insurance	\$293,983	\$321,040		9.20%	\$276,996		-13.72%	\$305,190	5.00%
712	District Property Insurance	\$174,789	\$215,045		23.03%	\$277,774		29.17%	\$317,254	10.00%
713	Worker's Compensation	\$892,179	\$1,055,435		18.30%	\$1,475,612		39.81%	\$1,687,556	7.00%
714	Fidelity Bond Premiums	\$0	\$0			\$0			\$0	0.00%
715	District Multiple Coverage	\$0	\$0			\$0			\$0	0.00%
716	District Student Insurance	\$0	\$0			\$0			\$0	0.00%
719	Other District Insurance	\$0	\$0			\$0			\$0	0.00%
720	Judgments and Settlements	\$1,092	\$16,434			\$0			\$0	0.00%
730	Unemployment Compensation	\$142,742	\$64,579		-54.76%	\$19,600		19.27%	\$19,600	0.00%
790	Other Insurance and Judgments	\$0	\$0			\$95,200		47.42%	\$95,200	0.00%
700	All Other Insurance & Judgments	\$0	\$0			\$0			\$0	0.00%
7--	Total Insurance & Judgments	\$1,504,784	\$1,672,533		11.15%	\$2,145,182		28.26%	\$2,271,025	5.87%
827	Interfund Transfer to Fund 27	\$42,017,769	\$48,530,444		15.50%	\$49,294,569		1.57%	\$48,649,369	-1.31%
838	Interfund Transfers to Fund 38	\$1,138,584	\$0		-100.00%	\$0			\$0	
839	Interfund Transfers to Fund 39	\$0	\$44,436			\$0		-100.00%	\$0	
846	Interfund Transfers to Fund 46	\$0	\$0			\$0			\$0	
850	Interfund Transfers to Fund 50	\$316,941	\$165,689		-47.72%	\$0		-100.00%	\$0	
800	All Other Transfers	\$28,492	\$0		-100.00%	\$0			\$0	-100.00%
8--	Total Transfers	\$43,501,785	\$48,740,569		12.04%	\$49,294,569		1.14%	\$48,649,369	-1.31%
									\$2,424,800	6.77%
									\$49,779,294	2.32%

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# Baird Budget Forecast Model

## Fund 10 Expenditures

### FUND 10 Expenditures

#### MMSD

	HISTORICAL		Current Budget '14-'15	+/- %	Working Budget '15-'16	+/- %	FORECAST	
	Actual '12-'13	Actual '13-'14					Projected '16-'17	+/- %
930 Revenue Transits	\$12,005	\$14,895	\$10,000	-32.86%	\$10,000	0.00%	\$10,000	0.00%
940 Dues and Fees	\$208,419	\$190,712	\$290,592	52.37%	\$289,429	-0.40%	\$288,270	-0.40%
950 Reorganization Settlement paid to Others	\$0	\$0	\$0		\$0	0.00%	\$0	0.00%
960 Adjustments	\$39,061	(\$5,125)	\$2,000	-113.12%	\$2,000	-0.02%	\$2,000	-0.02%
971 Refund Payment	\$0	\$0	\$0		\$0	0.00%	\$0	0.00%
972 Property Tax Chargebacks and Eq Aid Payments	\$81,353	\$368,008	\$130,000	352.36%	\$1,330,000	923.08%	\$266,000	-80.00%
980 Medical Service Reimbursement	\$0	\$0	\$0		\$0	0.00%	\$0	0.00%
990 Miscellaneous	\$98,016	\$95,104	(\$1,728,622)	-2.97%	(\$973,476)	-43.68%	(\$973,476)	0.00%
900 Other	\$0	\$0	\$100		\$100	0.00%	\$100	0.00%
Exp Adjustments from Levy & Misc								
9-- Total Other Objects	\$438,854	\$663,595	(\$1,295,929)	-295.29%	\$658,052	-150.78%	(\$407,107)	-161.87%
TOTAL FUND 10 EXPENDITURES	\$324,869,492	\$337,678,133	\$341,920,835	1.26%	\$344,553,755	0.77%	\$352,569,165	2.33%

# Baird Budget Forecast Model

Fund 27

## FUND 27 Revenues and Expenditures

### MMSD

#### FUND 27 REVENUES

310	Special Ed. Transit of Aid	\$549	\$661	20.27%	\$0	-100.00%	\$0	0.00%	\$0	0.00%
340	Special Ed. Tuition Revenue	\$37,030	\$47,521	28.33%	\$50,000	5.22%	\$50,000	0.00%	\$50,000	0.00%
510	Sp. Ed.	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%
611	Special Education Aid	\$17,779,604	\$18,010,195	1.30%	\$18,236,754	1.26%	\$19,410,306	6.44%	\$19,798,512	2.00%
700	Grant Revenue	\$11,637,415	\$5,781,245	-50.32%	\$5,647,297	-2.32%	\$6,805,582	20.51%	\$6,873,638	1.00%
900	Miscellaneous	\$0	\$800		\$0	-100.00%	\$0	0.00%	\$0	0.00%
	Miscellaneous	\$577,655	\$625,552	8.29%	\$650,000	3.91%	\$650,000	0.00%	\$650,000	0.00%
	<b>FUND 27 TRANSFER DUE FROM FUND 10</b>	<b>\$42,017,769</b>	<b>\$48,530,444</b>	<b>15.50%</b>	<b>\$49,294,569</b>	<b>1.57%</b>	<b>\$49,779,294</b>	<b>-1.31%</b>	<b>\$49,779,294</b>	<b>2.32%</b>
	<b>TOTAL FUND 27 REVENUES</b>	<b>\$72,050,023</b>	<b>\$72,996,418</b>	<b>1.31%</b>	<b>\$73,878,620</b>	<b>1.21%</b>	<b>\$75,565,256</b>	<b>2.28%</b>	<b>\$77,151,444</b>	<b>2.10%</b>

#### FUND 27 EXPENDITURES

110	Permanent Full Time	\$42,705,518	\$43,044,176	0.79%	\$43,071,817	0.06%	\$43,599,924	1.23%	\$44,253,923	1.50%
120	Permanent Part Time	\$640,473	\$507,536	-20.76%	\$515,790	1.63%	\$580,703	12.59%	\$580,703	0.00%
130/160	Temporary Full Time	\$26,899	\$20,917	-22.24%	\$25,000	19.52%	\$30,000	20.00%	\$30,000	0.00%
140	Temporary Part Time	\$0	\$0		\$0		\$0	0.00%	\$0	1.50%
150	Leave Payments	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%
100	All Other Salaries	\$3,147,614	\$2,740,286	-12.94%	\$2,137,211	-22.01%	\$2,467,151	15.44%	\$2,590,509	5.00%
	<b>Total Salaries</b>	<b>\$46,520,503</b>	<b>\$46,312,916</b>	<b>-0.45%</b>	<b>\$45,749,818</b>	<b>-1.22%</b>	<b>\$46,577,778</b>	<b>2.03%</b>	<b>\$47,455,135</b>	<b>1.67%</b>
212	WRS	\$2,834,025	\$3,079,835	8.67%	\$3,054,633	-0.82%	\$3,086,395	1.04%	\$3,148,123	2.00%
218	Employee Benefit Trust	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%
219	Other EE Benefits	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%
220	Social Security	\$3,517,382	\$3,499,342	-0.51%	\$3,476,757	-0.65%	\$3,558,377	2.35%	\$3,665,128	3.00%
230	Life Insurance	\$115,728	\$113,060	-2.31%	\$125,305	10.83%	\$127,299	1.59%	\$131,118	3.00%
240	Medical	\$12,694,256	\$13,593,841	7.09%	\$14,648,032	7.75%	\$14,579,325	-0.47%	\$15,162,498	4.00%
242	Hospitalization	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%
243	Dental	\$682,499	\$694,890	1.82%	\$716,446	3.10%	\$762,695	6.46%	\$785,576	3.00%
240	Other Health Insurance	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%
250	Other Employee Insurance	\$306,603	\$308,182	0.52%	\$303,541	-1.51%	\$304,427	0.29%	\$313,559	3.00%
290	Other Employee Benefits	\$7,356	\$15,927	116.50%	\$0	-100.00%	\$0	0.00%	\$0	0.00%
200	All Other Benefits	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%
	<b>Total Employee Benefits</b>	<b>\$20,157,849</b>	<b>\$21,305,076</b>	<b>5.69%</b>	<b>\$22,324,714</b>	<b>4.79%</b>	<b>\$22,418,518</b>	<b>0.42%</b>	<b>\$23,206,003</b>	<b>3.51%</b>
300	Purchased Services	\$4,090,007	\$3,980,005	-2.69%	\$4,295,161	7.92%	\$4,758,234	10.78%	\$4,758,234	0.00%
382	Tuition Special Education Transfer Out Students	\$7,038	\$43,961	524.64%	\$0	-100.00%	\$75,000	0.00%	\$75,000	0.00%
400	Non-Capital Objects	\$680,863	\$544,234	-20.07%	\$891,090	63.73%	\$1,010,233	13.37%	\$1,010,233	0.00%
500	Capital Objects	\$161,198	\$398,857	147.43%	\$147,934	-62.91%	\$137,200	-7.26%	\$137,200	0.00%
600	Debt Retirement	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%
700	Insurance & Judgments	\$253,332	\$287,008	13.29%	\$285,000	-0.70%	\$304,950	7.00%	\$326,297	7.00%
800	Transfers	\$153,698	\$114,609	-25.43%	\$166,914	45.64%	\$166,914	0.00%	\$166,914	0.00%
900	Miscellaneous	\$25,535	\$9,751	-61.81%	\$17,989	84.48%	\$16,430	-8.67%	\$16,430	0.00%
	<b>TOTAL FUND 27 EXPENDITURES</b>	<b>\$72,050,023</b>	<b>\$72,996,418</b>	<b>1.31%</b>	<b>\$73,878,620</b>	<b>1.21%</b>	<b>\$75,565,256</b>	<b>2.28%</b>	<b>\$77,151,444</b>	<b>2.10%</b>

# Baird Budget Forecast Model

Funds 38 and 39

## FUND 38 Revenues and Expenditures

### MMSD

#### FUND 38 REVENUES

	HISTORICAL				Current Budget '14-'15	+/- %	Working Budget '15-'16	+/- %	FORECAST	
	Actual '12-'13	Actual '13-'14							Projected '16-'17	+/- %
100 Transfer from another Fund										
211 Local Tax Levy	\$1,138,584	\$2,041,701			\$2918,370	-100.00%	\$3,793,820	0.00%	\$3,858,352	0.00%
220 Payments in Lieu of Taxes	\$0	\$0			\$0		\$0	30.00%	\$0	1.70%
280 Interest Revenue	\$203	\$383			\$993	89.20%	\$1,000	0.08%	\$1,007	0.00%
800 Other Financing Sources	\$0	\$0			\$0		\$0	0.00%	\$0	0.00%
Miscellaneous	\$386,558	\$0			\$0	-100.00%	\$0	-100.00%	\$0	0.00%
Subsidy	\$0	\$145,418			\$145,418		\$145,261	-0.11%	\$145,261	0.00%
<b>FUND 38 TRANSFER DUE FROM FUND 10</b>					<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	
<b>TOTAL FUND 38 REVENUES</b>	<b>\$1,525,344</b>	<b>\$2,187,502</b>		43.41%	<b>\$3,064,781</b>		<b>\$3,940,081</b>	28.56%	<b>\$4,004,619</b>	1.64%

#### FUND 38 EXPENDITURES

670 Principal Payments	\$0	\$1,350,000			\$2,165,000	60.37%	\$2,840,000	31.18%	\$2,995,000	5.46%
680 Interest Payments	\$618,804	\$842,174		36.10%	\$1,176,625	39.71%	\$1,116,350	-5.12%	\$1,034,713	-7.31%
690 Other Debt Related Payments	\$0	\$0			\$0		\$0	2.00%	\$0	2.00%
Miscellaneous	\$0	\$0			\$0		\$0	2.00%	\$0	2.00%
New Fund 38 Debt	\$0	\$0			\$0		\$0		\$0	
<b>TOTAL FUND 38 EXPENDITURES</b>	<b>\$618,804</b>	<b>\$2,192,174</b>		254.26%	<b>\$3,341,625</b>		<b>\$3,956,350</b>	18.40%	<b>\$4,029,713</b>	1.85%

<b>Fund 38 Surplus (Deficit)</b>	<b>\$906,540</b>	<b>(\$4,672)</b>			<b>(\$276,844)</b>		<b>(\$16,269)</b>		<b>(\$25,093)</b>	
<b>Year End Fund Balance</b>	<b>\$1,660,014</b>	<b>\$1,655,342</b>			<b>\$1,378,498</b>		<b>\$1,362,229</b>		<b>\$1,337,136</b>	
<b>Next FY Fall Payments</b>					<b>\$1,304,620</b>		<b>\$1,287,351</b>		<b>\$1,261,251</b>	
<b>Balance Post-Fall Payments</b>					<b>\$73,879</b>		<b>\$74,879</b>		<b>\$75,885</b>	

# Baird Budget Forecast Model

Funds 38 and 39

## FUND 39 Revenues and Expenditures

### MMSD

#### FUND 39 REVENUES

	HISTORICAL						FORECAST	
	Actual '12-'13	Actual '13-'14	+/- %	\$304,308 Budget '14-'15	+/- %	\$304,308 Budget '15-'16	Projected '16-'17	+/- %
100 Transfer from another Fund	\$0	\$44,436		\$0		\$0	\$0	0.00%
211 Local Tax Levy	\$2,054,223	\$4,013,576	95.38%	\$4,202,660	-100.00%	\$5,844,727	\$8,252,001	41.19%
220 Payments in Lieu of Taxes	\$0	\$0		\$0	4.71%	\$0	\$0	1.00%
280 Interest Revenue	\$3,226	\$480	-85.12%	\$1,002	108.68%	\$1,000	\$1,000	0.00%
800 Other Financing Sources	\$0	\$0		\$0		\$863,924	\$0	-100.00%
Miscellaneous	\$0	\$0		\$0		\$0	\$0	-100.00%
Subsidy	\$0	\$0		\$0		\$0	\$0	
<b>FUND 39 TRANSFER DUE FROM FUND 10</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	<b>\$0</b>	
<b>TOTAL FUND 39 REVENUES</b>	<b>\$2,057,449</b>	<b>\$4,058,492</b>	<b>97.26%</b>	<b>\$4,203,662</b>	<b>3.58%</b>	<b>\$6,709,651</b>	<b>\$8,253,001</b>	<b>23.00%</b>

#### FUND 39 EXPENDITURES

670 Principal Payments	\$3,070,000	\$3,155,000	2.77%	\$3,245,000	2.85%	\$5,152,914	\$6,382,951	23.87%
680 Interest Payments	\$1,170,725	\$1,090,125	-6.88%	\$1,007,026	-7.62%	\$1,599,112	\$1,809,125	13.13%
690 Other Debt Related Payments	\$0	\$0		\$0		\$0	\$0	0.00%
Miscellaneous	\$0	\$0		\$0		\$0	\$0	0.00%
New Fund 39 Debt	\$0	\$0		\$0		\$0	\$0	
<b>TOTAL FUND 39 EXPENDITURES</b>	<b>\$4,240,725</b>	<b>\$4,245,125</b>	<b>0.10%</b>	<b>\$4,252,026</b>	<b>0.16%</b>	<b>\$6,752,026</b>	<b>\$8,192,076</b>	<b>21.33%</b>

Fund 39 Surplus (Deficit)	(\$2,183,276)	(\$186,633)		(\$48,364)		(\$42,375)	\$60,925	
Year End Fund Balance	\$690,146	\$503,514		\$455,150		\$412,775	\$473,700	
Next FY Fall Payments				\$455,150		\$411,775	\$351,700	
Balance Post-Fall Payments				(\$1)		\$999	\$122,000	



## Fund 41

11

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# Baird Budget Forecast Model

Fund 50

## FUND 50 Revenues and Expenditures

		HISTORICAL			Current Budget			Working Budget			FORECAST	
		Actual '12-'13	Actual '13-'14	+/- %	'14-'15	+/- %	'15-'16	+/- %	Projected '16-'17	+/- %		
FUND 50 REVENUES												
200	Other Local	\$107,425	\$68,329	-36.39%	\$68,065	-0.39%	\$68,065	0.00%	\$68,065	0.00%		
250	Food Service Sales	\$2,603,445	\$2,419,267	-7.07%	\$2,571,845	6.31%	\$2,445,305	-4.92%	\$2,323,040	-5.00%		
600	State Sources	\$177,432	\$180,251	1.59%	\$170,761	-5.26%	\$172,469	1.00%	\$177,643	3.00%		
700	Federal Sources	\$7,596,194	\$7,709,339	1.49%	\$8,156,771	5.80%	\$8,401,072	3.00%	\$8,652,692	3.00%		
	Miscellaneous	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%		
FUND 50 TRANSFER DUE FROM FUND 10		\$316,941	\$165,689	-47.72%	\$0	-100.00%	\$0		\$0			
TOTAL FUND 50 REVENUES		\$10,801,435	\$10,542,876	-2.39%	\$10,967,442	4.03%	\$11,086,911	1.09%	\$11,221,439	1.21%		
FUND 50 EXPENDITURES												
110	Permanent Full Time	\$3,202,362	\$3,051,565	-4.71%	\$3,072,347	0.68%	\$3,143,050	2.30%	\$3,190,195	1.50%		
120	Permanent Part Time	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%		
130	Temporary Full Time	\$2,016	\$80	-96.05%	\$0	-100.00%	\$0	0.00%	\$0	0.00%		
140	Temporary Part Time	\$0	\$0		\$0		\$0	0.00%	\$0	1.50%		
150	Leave Payments	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%		
100	All Other Salaries	\$150,522	\$133,999	-10.98%	\$124,569	-7.04%	\$125,268	0.56%	\$131,531	5.00%		
Total Salaries		\$3,354,899	\$3,185,643	-5.05%	\$3,196,916	0.35%	\$3,268,317	2.23%	\$3,321,727	1.63%		
212	WRS	\$198,179	\$205,512	3.70%	\$193,780	-5.71%	\$195,468	0.87%	\$199,377	2.00%		
218	Employee Benefit Trust	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%		
219	Other EE Benefits	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%		
220	Social Security	\$255,092	\$243,227	-4.65%	\$243,700	0.19%	\$249,232	2.27%	\$256,709	3.00%		
230	Life Insurance	\$9,717	\$8,888	-8.53%	\$11,528	29.70%	\$11,822	2.55%	\$12,177	3.00%		
240	Medical	\$1,588,401	\$1,664,147	4.77%	\$1,841,300	10.65%	\$1,727,270	-6.19%	\$1,796,360	4.00%		
242	Hospitalization	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%		
243	Dental	\$78,450	\$77,156	-1.65%	\$83,786	8.59%	\$83,136	-0.78%	\$85,630	3.00%		
240	Other Health Insurance	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%		
250	Other Employee Insurance	\$17,714	\$17,656	-0.33%	\$18,410	4.27%	\$17,699	-3.86%	\$18,230	3.00%		
290	Other Employee Benefits	\$0	\$0		\$0		\$0	12.11%	\$0	0.00%		
200	All Other Benefits	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%		
Total Employee Benefits		\$2,147,553	\$2,216,585	3.21%	\$2,392,505	7.94%	\$2,284,626	-4.51%	\$2,368,483	3.67%		
300	Purchased Services	\$135,480	\$121,480	-10.33%	\$147,900	21.75%	\$147,900	0.00%	\$147,900	0.00%		
400	Non-Capital Objects	\$5,179,330	\$4,947,208	-4.48%	\$5,190,383	4.92%	\$5,345,537	2.99%	\$5,341,310	-0.08%		
500	Capital Objects	\$33,767	\$51,338	52.04%	\$19,850	-61.34%	\$19,250	-3.02%	\$19,250	0.00%		
900	Dues and Fees	\$0	\$0		\$0		\$0	0.00%	\$0	0.00%		
	Miscellaneous	\$19,472	\$20,621	5.90%	\$19,888	-3.55%	\$21,280	7.00%	\$22,770	7.00%		
TOTAL FUND 50 EXPENDITURES		\$10,870,501	\$10,542,876	-3.01%	\$10,967,442	4.03%	\$11,086,911	1.09%	\$11,221,439	1.21%		

## Fund 80

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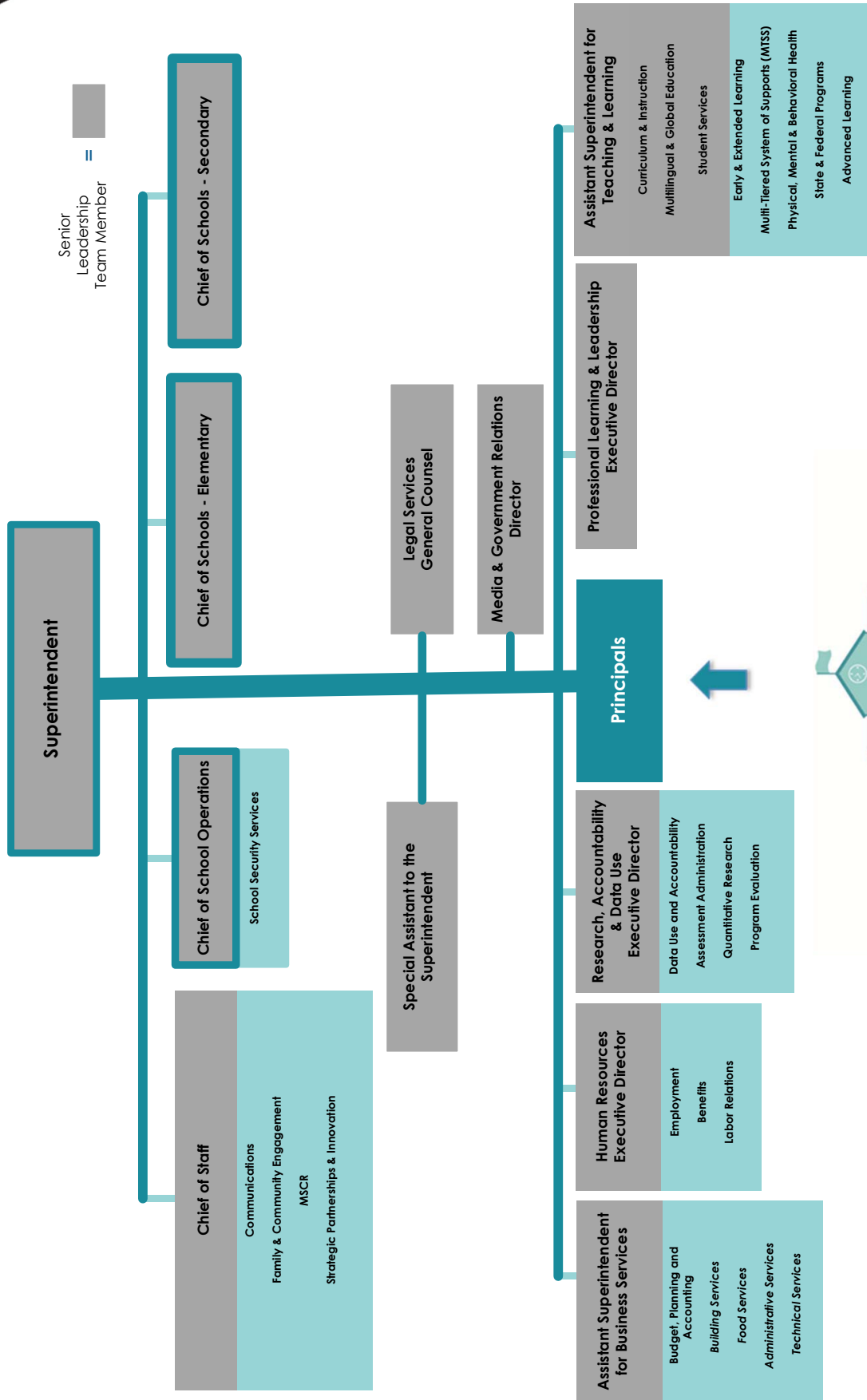
  

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## Appendices

Org Chart .....	90
Department Summaries .....	91
- Advanced Learning .....	91
- Assessment Administration.....	92
- Budget, Planning & Accounting .....	93
- Building Services.....	94
- Communications .....	95
- CTE - Budget Summary.....	96
- Curriculum & Instruction .....	97
- Data Use & Accountability .....	98
- DEEL Early & Extended Learning .....	99
- Elementary Education .....	100
- Enrollment .....	101
- Family & Community Engagement .....	102
- Food and Nutrition .....	103
- Human Resources.....	104
- Legal Services.....	105
- Multi-tiered System of Supports .....	106
- Office of Multilingual and Global Education .....	107
- Personalized Pathways.....	108
- Professional Learning & Leadership Development .....	109
- Purchasing .....	110
- Research & Program Evaluation Office .....	111
- School Operations .....	112

- Secondary Education .....	113
- State and Federal Programs.....	114
- Strategic Partnerships and Innovation .....	115
- Student Services.....	116
- Superintendent's Office .....	117
- Technical Services .....	118
- Transportation Services .....	119
School Level Funding Summary .....	120
Capital Projects .....	122
Behavior Education Plan .....	123
Technology Plan - Budget Section.....	125
Reductions and Efficiencies .....	132
Fund Balance Table .....	133
Debt Service Table .....	134
General Fees Schedule .....	135
Food Service Budget Memo .....	136
MSCR Table .....	138
Summer Learning Academy 2015 .....	139



Thriving Schools: All students graduate ready for college, career, and community

# Department Summaries

## Teaching & Learning: Advanced Learning

### Purpose

The purpose of the Advanced Learning department is to support schools in the identification of, and the support for, students who demonstrate high ability or have the potential to demonstrate high ability.

### Connection to Strategic Framework

The Advanced Learning Department supports Priorities 1 and 2 of the Strategic Framework by enhancing coherent instruction and developing personalized pathways for students with high-ability. Using a Multi-Tiered System of Supports framework, students' needs are being met through classroom strategies, intervention and acceleration.

### Major Work Streams

- Ensure systematic accountability for identification and services for Advanced Learners
- Provide support for individual and groups of students in schools through Advanced Learner-Instructional Resource Teacher (AL-IRTs)
- Collaborate with other departments to develop strategies and interventions for students with high-ability

### Priority Projects for 2015-16

- Continue to develop data reports for on-going and systematic accountability
- Continue to re-build the Advanced Learner Parent Advisory Council
- Develop Advanced Placement Plan for High Schools in collaboration with the Curriculum and Instruction Department and the Chief of Secondary Schools

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	1.000	1.000	-	Total for Salaries:	1,439,548.35	1,478,970.97	39,422.62	2.74%
(S) Clerical/Technical	1.000	1.000		Total for Benefits:	562,521.18	560,158.54	(2,362.64)	-0.42%
(T) Teacher	22.300	22.300		Total for Purch Svcs:	59,000.00	59,000.00	-	0.00%
				Total for Non-Capital:	9,900.00	9,900.00	-	0.00%
				Total for Dues/Fees/Misc:	479.18	479.18	-	0.00%
<b>Total for Advanced Learning:</b>	<b>24.300</b>	<b>24.300</b>	<b>-</b>		<b>2,071,448.71</b>	<b>2,108,508.69</b>	<b>37,059.98</b>	<b>1.79%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- No new investments for 2015-16
- No new efficiencies for 2015-16

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)

## Research, Accountability & Data Use: Assessment Administration Office

### Purpose

The purpose of the Assessment Administration Office is to provide leadership and processes so that assessment administration occurs in a secure, valid and reliable manner; allowing families, teachers, and building leaders to use data to support teaching and learning and decision making.

### Connection to Strategic Framework

The Assessment Administration Office supports Strategic Framework Priority Area V: Accountability Systems. Specifically, it is responsible for the accurate and timely administration of state and district required student assessments and climate surveys that serve as a primary measure of the Strategic Framework.

### Major Work Streams

- Coordinate pre-test administration work, including purchase of materials, communication with schools, and proctor training
- Coordinate and support processes during test administration, including just in time support and trouble shooting
- Coordinate post-test administration work, including shipping tests securely, returning materials securely, and distributing results

### Priority Projects for 2015-16

- Implementation of newly mandated state assessments
- Contribute to the Comprehensive Assessment System Toolkit

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	1.000	1.000	-	Total for Salaries:	246,551.10	251,946.68	5,395.58	2.19%
(S) Clerical/Technical	2.000	2.000	-	Total for Benefits:	87,733.79	86,428.80	(1,304.99)	-1.49%
				Total for Purch Svcs:	24,850.00	24,850.00	-	0.00%
				Total for Non-Capital:	583,717.28	565,217.28	(18,500.00)	-3.17%
				Total for Capital Purch:	15,000.00	-	(15,000.00)	-100.00%
				Total for Dues/Fees/Misc:	500.00	500.00	-	0.00%
<b>Total for Assessment Office:</b>	<b>3.000</b>	<b>3.000</b>	<b>-</b>		<b>958,352.17</b>	<b>928,942.76</b>	<b>(29,409.41)</b>	<b>-3.07%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- Reduction for test preparation licenses for WorkKeys and ACT to better match actuals
- Reduction for test administration licenses for AIMSweb to better match actuals

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)



## Budget, Planning & Accounting

### Purpose

The Budget, Planning & Accounting (BPA) Division provides services to the district in the way of accounting, reporting, budgeting, business technology, grant management, auditing, case/investment management, and school finance planning.

### Connection to Strategic Framework

Budget, Planning & Accounting provides support to schools on financial matters using a customer service model, which aligns with Priority Area 5: Accountability Systems. The department strives to align the budget and budget process with the goals and priorities of the district.

### Major Work Streams

- Provide required documentation and support for mandatory external audit
- Carry out the financial operations of the district, including accounts payable
- Prepare annual budget, monitor actual budget throughout the year, and provide supporting reports for key stakeholders
- Coordinate issues related to Financial System Solution (Tyler Munis)

### Priority Projects for 2015-16

- Implement new financial monitoring by assigning BPA members to work with specific departments and providing monthly reports to department leads
- Improve position control via Budget Allocation Management (BAM) and provide accurate reports on district staffing levels
- Implement the 11.1 MUNIS update and continue to troubleshoot other system issues
- Develop an equity-based budget model for the schools and central office

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	3.000	1.000	(2.000)	Total for Salaries:	1,018,241.87	943,024.61	(75,217.26)	-7.39%
(P) NU Professional	6.000	7.000	1.000	Total for Benefits:	365,276.50	374,984.13	9,707.63	2.66%
(S) Clerical/Technical	5.800	5.800	-	Total for Purch Svcs:	153,060.00	153,060.00	-	0.00%
				Total for Non-Capital:	8,750.00	8,750.00	-	0.00%
				Total for Capital Purch:	6,500.00	6,500.00	-	0.00%
				Total for Transfers:	199,292.80	199,292.80	-	0.00%
				Total for Dues/Fees/Misc:	(33,651.00)	(37,711.00)	(4,060.00)	12.07%
<b>Total for Budget, Planning &amp; Accounting:</b>	<b>14.800</b>	<b>13.800</b>	<b>(1.000)</b>		<b>1,717,470.17</b>	<b>1,647,900.54</b>	<b>(69,569.63)</b>	<b>-4.05%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- Reduction of 1.0 FTE Administrator
- Reclassification of additional 1.0 FTE Administrator to 1.0 FTE NU Professional

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)

## Business Services: Building Services

### Purpose

The mission of Building Services is to effectively manage, maintain, and upgrade the buildings and grounds of MMSD in order to provide the highest quality, energy efficient environment for education with resources provided by the Board of Education.

### Connection to Strategic Framework

Using clear goals, action-based priorities and monitoring, the Building Services department undergirds the entire Strategic Framework by providing MMSD's family, students, and staff with clean, well-maintained facilities that support student learning.

### Major Work Streams

- Evaluate, assign and ensure completion of work orders related to carpentry, electrical and communications, painting and environmental, and plumbing and HVAC
- Monitor and track utility usage of district facilities
- Train and support custodial staff in effective cleaning, maintenance skills, and customer service

### Priority Projects for 2015-16

- Track and report the relative condition of facilities (FCI) over time to support maintenance funding levels
- Track and report energy usage of district facilities
- Develop a training program for custodial staff
- Develop a long-range plan for MMSD's facilities

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	6.000	5.000	(1.000)	Total for Salaries:	13,676,806.14	13,666,529.50	(10,276.64)	-0.08%
(C) Custodial	212.900	208.900	(4.000)	Total for Benefits:	6,393,535.33	6,164,738.02	(228,797.31)	-3.58%
(D) Trades	33.000	33.000	-	Total for Purch Svcs:	9,580,477.50	9,607,728.75	27,251.25	0.28%
(P) NU Professional	2.000	3.000	1.000	Total for Non-Capital:	896,500.00	896,500.00	-	0.00%
(S) Clerical/Technical	2.000	2.000	-	Total for Capital Purch:	313,000.00	313,000.00	-	0.00%
				Total for Insurance:	4,500.00	4,815.00	315.00	7.00%
				Total for Dues/Fees/Misc:	1,235,488.73	1,235,488.73	-	0.00%
<b>Total for Building Services:</b>	<b>255.900</b>	<b>251.900</b>	<b>(4.000)</b>		<b>32,100,307.70</b>	<b>31,888,800.00</b>	<b>(211,507.70)</b>	<b>-0.66%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- Reclassification of 1.0 FTE Administrator to 1.0 NU Professional due to department restructuring
- Reduction of 4.0 FTE Custodian positions

Supporting Links: [Department Webpage](#)

## Communications

### Purpose

The communications department works to consistently provide clear, accurate, relevant and timely information to stakeholders, reporting on district progress, seeking input and encouraging participation in a two-way communication process. Department functions include:

- Newsletters and publication management
- Graphic design, web design, multimedia design
- Social media and new media
- Website management and online communications
- Developing tools and opportunities for public engagement with schools
- Building staff capacity for better communication

### Connection to Strategic Framework

MMSD Communications supports all aspects of illustrating and explaining the Strategic Framework and the district's continuous improvement to stakeholders and the general public. Media such as quarterly reports, newsletters, web and social media, and slide presentations, highlight the ways in which the Strategic Framework guides our work and results in progress for students, schools and the district. The communications department ensures branding continuity and coherence across departments' reports and materials. The communications department also provides training and support to improve communication practices within MMSD departments and schools.

### Major Work Streams

- Communicate vision and strategic framework
- Design communication plans
- Produce media based on communications plan
- Maintain web presence
- Disseminate media to schools, community partners, parents and/or other target audience

### Priority Projects for 2015-16

- Develop and distribute materials and opportunities to help parents support their children's learning specifically through Read Up, Speak Up, Write On literacy campaign
- Build staff capacity for engaging school communities with culturally responsive two-way communication strategies
- Build Excellence with Equity employee awards into a year-round recognition program

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(P) NU Professional	3.000	3.000	-	Total for Salaries:	548,331.54	560,952.87	12,621.33	2.30%
(S) Clerical/Technical	5.800	5.800	-	Total for Benefits:	243,039.51	240,855.81	(2,183.70)	-0.90%
				Total for Purch Svcs:	38,050.00	38,050.00	-	0.00%
				Total for Non-Capital:	15,300.00	17,800.00	2,500.00	16.34%
				Total for Capital Purch:	11,000.00	8,500.00	(2,500.00)	-22.73%
<b>Total for Pub Info/Communications:</b>	<b>8.800</b>	<b>8.800</b>	<b>-</b>		<b>855,721.05</b>	<b>866,158.68</b>	<b>10,437.63</b>	<b>1.22%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- No new investments
- Eliminate equipment purchases
- Reduce budget for other non-personnel items
- Create efficiencies through cross-department shared functions
- Increase in-kind donations for printing

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)

## Office of Secondary Education: Career & Technical Education

### Purpose

The Career and Technical Education (CTE) Department prepares students to be productive citizens with a clearly defined career path and provides the necessary tools to accomplish these goals. Students are provided with the necessary resources to be college, career, and community ready. CTE provides hands-on learning utilizing 21<sup>st</sup> century and critical thinking skills, as well as leadership and work-based learning opportunities for all students.

### Connection to Strategic Framework

Career and Technical Education (CTE) aligns to Strategic Priority #2: Engage all students in charting personalized pathways to college, career, and community readiness. The work streams and priority projects of CTE in SY16 are foundational to the implementation of personalized pathways for all students.

### Major Work Streams

- Provide district-wide CTE oversight by collecting evidence and evaluating performance data
- Facilitate and evaluate professional development of CTE staff
- Develop dual credit and industry certification and work based learning opportunities
- Coordinate and support CTE and Pathways integration and alternative programming options opportunities

### Priority Projects for 2015-16

- Implement and refine common curriculum maps and assessments for CTE coursework
- Initiate professional development for and integration of career education experiences in CTE coursework
- Begin initial stages of implementing a comprehensive Work-based Learning Continuum
- Develop and implement a CTE Professional Development Plan for School Administrators

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	1.000	-	(1.000)	Total for Salaries:	349,670.77	249,811.42	(99,859.35)	-28.56%
(P) NU Professional	1.000	1.000	-	Total for Benefits:	116,044.95	75,255.91	(40,789.04)	-35.15%
(S) Clerical/Technical	1.000	1.000	-	Total for Purch Svcs:	324,044.00	436,541.33	112,497.33	34.72%
				Total for Non-Capital:	26,808.00	25,974.96	(833.04)	-3.11%
				Total for Capital Purch:	49,025.00	54,286.00	5,261.00	10.73%
				Total for Dues/Fees/Misc:	500.00	500.00	-	0.00%
<b>Total for Career &amp; Tech Ed:</b>	<b>3.000</b>	<b>2.000</b>	<b>(1.000)</b>		<b>866,092.72</b>	<b>842,369.62</b>	<b>(23,723.10)</b>	<b>-2.74%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- Additional funding provided for students to continue in the Gateway to College program
- Increase in funding for state mandated Youth Options Program
- Reduction of 1.0 FTE Administrator

Supporting Links: [Department Webpage](#), including 2014-15 COMP

## Teaching & Learning: Curriculum & Instruction

### Purpose

To develop and support high quality, coherent curriculum and instruction, the Great Teaching Matters Framework, with an emphasis on culturally and linguistically responsive practices, and instructional technology to meet the needs of all students in MMSD.

### Connection to Strategic Framework

The Curriculum and Instruction Department directly supports Priority Area 1: Coherent Instruction by developing and implementing a common curriculum and assessment system in all content areas. The Department builds teachers' capacity to implement a set of strategies aligned to the Great Teaching Matters Framework, which is centered around culturally and linguistically responsive instructional practices, increases access to the Arts, and directly supports the instructional implementation of the District's Technology Plan.

### Major Work Streams

- Develop standards-aligned tools and resources
- Lead content area professional development
- Create and facilitate summer professional development
- Support and implement the Technology Plan

### Priority Projects for 2015-16

- Implement writing and mathematics curriculum
- Implement K-5 reporting system
- Coordinate new multi-year approach to K-12 Summer Learning Academy
- Support the first round of schools (G1) implementation of the Tech Plan

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	6.000	6.000	-	Total for Salaries:	3,174,878.41	2,958,108.92	(216,769.49)	-6.83%
(C) Custodial	1.000	1.000	-	Total for Benefits:	1,203,855.98	1,044,197.31	(159,658.67)	-13.26%
(E) EA/Clerical	3.070	3.070	-	Total for Purch Svcs:	507,759.19	453,813.90	(53,945.29)	-10.62%
(P) NU Professional	0.500	0.500	-	Total for Non-Capital:	2,405,871.55	2,459,227.08	53,355.53	2.22%
(S) Clerical/Technical	7.500	6.000	(1.500)	Total for Capital Purch:	365,625.35	360,786.50	(4,838.85)	-1.32%
(T) Teacher	23.800	20.800	(3.000)	Total for Dues/Fees/Misc:	8,253.40	8,253.40	-	0.00%
<b>Total for Curriculum &amp; Instruction:</b>	<b>41.870</b>	<b>37.370</b>	<b>(4.500)</b>		<b>7,666,243.88</b>	<b>7,284,387.11</b>	<b>(381,856.77)</b>	<b>-4.98%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- Reduction of 0.5 FTE Program Assistant, 1.0 FTE Administrative Clerk, 2.0 FTE Teacher Leaders, and 1.0 FTE Coach
- Reduction in purchased services related to professional development due to the paused implementation of the second set of schools in the District's Technology Plan
- Reduction of 1.0 FTE Instructional Technology Coach (net zero impact FY15-FY16)

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)

## Research, Accountability, & Data Use: Data Use & Accountability

### Purpose

The MMSD Data Use & Accountability Office supports evidence-based decision-making by assisting schools in the use of relevant and timely data about student achievement, behavior, and social emotional growth.

### Connection to Strategic Framework

The Data Use & Accountability Office supports Strategic Framework Priority Area V: Accountability Systems. Specifically, its work supports and enhances the School Improvement Planning (SIP) process. It enhances the functioning of School-Based Leadership Teams (SBLTs) and Teacher Teams through toolkits, data use guides, training, and other resources.

### Major Work Streams

- Contribute to School Support Plans relating to data support
- Systems level support relating to multi-tiered system of supports and data-driven decision making
- Data Point Person professional development
- Tool development and production, including data use toolkits

### Priority Projects for 2015-16

- Contribute to the Comprehensive Assessment System Toolkit
- Complete and publish Data Use Guide for Climate Survey
- Create supporting data systems to monitor student progress for Advanced Learners, English Language Learners (ELLs), students with disabilities, and others

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	1.000	0.500	(0.500)	Total for Salaries:	272,629.47	191,314.03	(81,315.44)	-29.83%
(P) NU Professional	2.000	2.000	-	Total for Benefits:	69,864.42	60,028.53	(9,835.89)	-14.08%
				Total for Purch Svcs:	1,000.00	-	(1,000.00)	-100.00%
<b>Total for Data Use:</b>	<b>3.000</b>	<b>2.500</b>	<b>(0.500)</b>		<b>343,493.89</b>	<b>251,342.56</b>	<b>(92,151.33)</b>	<b>-26.83%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- Reduction of 1.0 FTE Administrator and transfer of 0.50 FTE Director of MTSS to enable that position to administer programs here and within MTSS

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)

## Teaching & Learning: Early and Extended Learning

### Purpose

The purpose of Early and Extended Learning is to implement and direct high quality programs consisting of Four Year Old Kindergarten, Summer School, and Play and Learn to ultimately support the goal of every student being prepared to graduate college, career, and community ready.

### Connection to Strategic Framework

The Department supports Priority Areas: 1 and 3 of the Strategic Framework. The Summer School program offers students literacy instruction, and the 4K program provides teachers with on-going professional development around coherent instruction.

### Major Work Streams

- Implement Summer School Model Development
- Lead quality 4 Year Old Kindergarten Program
- Manage Play and Learn Program
- Facilitate Launching into Literacy and Math

### Priority Projects for 2015-16

- Continue to refine and implement the new Summer School Model
- Identify innovative solutions to work with 4 Year Old Kindergarten (4K) partners

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	2.000	2.000	-	Total for Salaries:	5,660,006.72	5,700,328.85	40,322.13	0.71%
(E) EA/Clerical	25.458	25.458	-	Total for Benefits:	2,185,321.76	2,168,797.21	(16,524.55)	-0.76%
(Q) Play & Learn	8.750	8.750	-	Total for Purch Svcs:	3,339,883.20	3,499,883.20	160,000.00	4.79%
(S) Clerical/Technical	1.500	1.500	-	Total for Non-Capital:	413,583.54	413,583.54	-	0.00%
(T) Teacher	38.700	37.700	(1.000)	Total for Capital Purch:	9,950.00	9,950.00	-	0.00%
<b>Total for Early &amp; Extended Learning:</b>	<b>76.408</b>	<b>75.408</b>	<b>(1.000)</b>		<b>11,608,745.22</b>	<b>11,792,542.80</b>	<b>183,797.58</b>	<b>1.58%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- Reduction of 1.0 FTE 4K Instructional Resource Teacher
- Increased budget to support tuition for external 4K contracted services

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)

## Office of Elementary Education

### Purpose

School Improvement Partners (Partners) serve as key facilitators between central office and schools. Partners provide strategic, high quality support to schools that is flexible, tiered, and differentiated as well as targeted and regularly monitored to hold both schools and central office accountable. Through coaching of principals and leadership teams, we will develop a trust of central office to be better-equipped to help them effectively develop, implement, monitor, and adjust their School Improvement Plan to achieve their strategic goals.

### Connection to Strategic Framework

The work of the office of elementary education is designed around the work of schools, ensuring that principals and staff have support and resources to meet the needs of their students within clearly defined parameters. The office supports and supervises schools and principals to ensure the quality implementation of their School Improvement Plan.

### Major Work Streams

- Design, implement, and assess the school support system (Principal, School Based Leadership Teams & Teacher Teams Support)
- Collect evidence and conduct conferences in conjunction with Educator Effectiveness rating for principals and supports the screening and selection of new principals
- Manages, supports, and evaluates the work of school improvement partners
- Plan, support, and deliver monthly principal meetings and quarterly school-based leadership team (SBLT) institutes

### Priority Projects for 2015-16

- Further develop school support plan and process
- Refine the school support systems and specified strategy to support intensive needs schools

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	2.000	1.000	(1.000)	Total for Salaries:	847,189.24	680,049.53	(167,139.72)	-19.73%
(P) NU Professional	6.000	6.000	-	Total for Benefits:	211,733.06	195,250.28	(16,482.78)	-7.78%
(S) Clerical/Technical	1.000	0.500	(0.500)	Total for Purch Svcs:	25,100.00	25,100.00	-	0.00%
				Total for Non-Capital:	17,339.00	17,339.00	-	0.00%
				Total for Capital Purch:	3,000.00	3,000.00	-	0.00%
<b>Total for Elementary Operations:</b>	<b>9.000</b>	<b>7.500</b>	<b>(1.500)</b>		<b>1,104,361.30</b>	<b>920,738.81</b>	<b>(183,622.50)</b>	<b>-16.63%</b>

Note: This reflects the move of 1.0 Administrator and 0.5 FTE Clerical to Office of School Operations (no budget impact).

### New Investments and Efficiencies for the 2015-16 Budget

- No new investments or efficiencies at this time

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)



## Research, Accountability, & Data Use: Registration and Enrollment

### Purpose

The Enrollment Office registers and enrolls students, monitors residency and guardianship functions, coordinates internal transfer and open enrollment processes, runs the selection process for programs like DLI and specific schools, and supports the district's student information system.

### Connection to Strategic Framework

Enrollment Office work supports Strategic Framework Priority Area III: Family Engagement and Community Partnerships. It also contributes to Priority Area V: Accountability Systems in that it supports end-users of student information systems and works to ensure the accuracy of our student and administrative data.

### Major Work Streams

- Run annual and ongoing enrollment processes
- Manage and update student records
- Process MMSD Internal Transfer and Open Enrollment requests
- Education guardianship and co-residency
- Manage lottery processes for Dual Language Immersion (DLI) and Spring Harbor, Wright, and Badger Rock middle schools

### Priority Projects for 2015-16

- Improve enrollment process and support to schools and families, including greater support for specialized enrollment functions like 4K and summer school into the Enrollment Office org chart
- Implement new board policies and practices regarding internal transfers
- Establish more systematic support of student information system end-users

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(S) Clerical/Technical	3.000	3.000	-	Total for Salaries:	209,523.77	167,110.95	(42,412.82)	-20.24%
				Total for Benefits:	83,722.13	83,845.42	123.29	0.15%
				Total for Purch Svcs:	16,125.00	16,125.00	-	0.00%
				Total for Non-Capital:	2,300.00	2,300.00	-	0.00%
<b>Total for Enrollment Office:</b>	<b>3.000</b>	<b>3.000</b>	<b>-</b>		<b>311,670.90</b>	<b>269,381.37</b>	<b>(42,289.53)</b>	<b>-13.57%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- No new investments and efficiencies for 2015-16

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)

## Family & Community Engagement

### Purpose

The MMSD Family and Community Engagement (FACE) Department supports home-school-community partnerships to ensure student success. The work of our team has three main focus areas: increased efficiency in routing and resolution of requests for assistance from families and community members; providing new opportunities for parent learning and leadership; and providing professional development for staff on the MMSD Family and Community Engagement Standards.

### Connection to Strategic Framework

The Family and Community Engagement Department aligns with Priority 3: Family Engagement and Community Partnerships. Families and community members are essential partners in the district's success. When schools engage with parents and communities in authentic and mutually-supportive ways, parents and communities will be equipped to ask questions, make decisions and expect the best from their schools for their children and all children.

### Major Work Streams

- Responding to requests for school support through the School Support Plan
- Work with external committees, task forces, and partnerships such as Links, Inc., African American Parent Leadership Council, Madison Out of School Time (MOST), and HERE! attendance initiative
- Internal committees and cross-functional teams, including Enrollment Improvement Team and Religious Holidays Calendar Committee
- Routing/resolution for assistance requests from families and community members

### Priority Projects for 2015-16

- Grow Parent Academy program
- Provide professional development to staff and families on high leverage family and community engagement strategies
- Implement Request for Assistance system at Central Office

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	1.000	1.000	-	Total for Salaries:	633,321.79	697,023.68	63,701.89	10.06%
(E) EA/Clerical <sup>1</sup>	3.752	3.752	-	Total for Benefits:	255,970.85	271,370.88	15,400.03	6.02%
(S) Clerical/Technical	1.000	1.000	-	Total for Purch Svcs:	35,750.00	28,750.00	(7,000.00)	-19.58%
(T) Teacher <sup>2</sup>	7.000	7.000	-	Total for Non-Capital:	43,000.00	43,000.00	-	0.00%
				Total for Dues/Fees/Misc:	14,000.00	14,000.00	-	0.00%
<b>Total for FACE:</b>	<b>12.752</b>	<b>12.752</b>	<b>-</b>		<b>982,042.64</b>	<b>1,054,144.56</b>	<b>72,101.92</b>	<b>7.34%</b>

<sup>1</sup> This item represents four school-based Parent Liaison positions

<sup>2</sup> This item represents four school-based Multicultural Services Coordinator positions and three Central Office FACE Coordinator positions

### New Investments and Efficiencies for the 2015-16 Budget

- Additional funding for Family and Community Engagement professional development for teachers and principals
- Reduction in conference travel expenditures
- Reclassify 1.0 FTE from Administrator to Non-Union Professional (NUP)

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)

## Business Services: Food & Nutrition

### Purpose

Food & Nutrition supports student achievement by providing quality nutritious meals. Service includes: breakfast and lunch at all schools, dinner at three sites, 31 afterschool snack programs and summer feeding at schools and community centers.

### Connection to Strategic Framework

The Food & Nutrition department works to ensure that students have the nutritional support that they need in order to focus on learning. By establishing goals, priorities, and data-driven actions, the department's actions support all aspects of the Strategic Framework.

### Major Work Streams

- Collection and processing of free& reduced lunch forms
- Planning, production, transport & service of 12,000 lunches, 5,500 breakfasts and 170 dinner meals per day.
- Generate & analyze month end financial reports

### Priority Projects for 2015-16

- Build on the success of the 2014-15 free & reduced legacy process project
- Increase reimbursable meal participation with program innovation
- Actively build a culture of excellent customer service through training and accountability

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	4.000	4.000	-	Total for Salaries:	2,974,466.37	3,042,911.10	68,444.73	2.30%
(C) Custodial	3.350	3.350	-	Total for Benefits:	2,317,658.08	2,211,621.16	(106,036.92)	-4.58%
(F) Food Service	94.369	94.369	-	Total for Purch Svcs:	146,900.00	146,900.00	-	0.00%
(P) NU Professional	1.000	1.000	-	Total for Non-Capital:	4,614,556.84	4,770,252.84	155,696.00	3.37%
(S) Clerical/Technical	1.500	1.500	-	Total for Capital Purch:	19,250.00	19,250.00	-	0.00%
				Total for Insurance:	19,888.00	21,280.00	1,392.00	7.00%
<b>Total for Food Services:</b>	<b>104.219</b>	<b>104.219</b>	<b>-</b>		<b>10,092,719.29</b>	<b>10,212,215.10</b>	<b>119,495.81</b>	<b>1.18%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- No new investments or efficiencies for this department

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)

## Human Resources

### Purpose

The Department of Human Resources' mission is to serve the District and the community by establishing, developing, recognizing and maintaining a quality workforce for the education of our students. Human Resources is dedicated to providing quality and timely service to all our customers with integrity, fairness, sensitivity and reliability.

### Connection to Strategic Framework

The Human Resources Department work is primarily aligned to the Strategic Framework Priority 4: Thriving Workforce, working to recruit and retain a talented workforce that better represents the diversity of our student population.

### Major Work Streams

- Run monthly, biweekly & alternate biweekly payrolls and ensure compliance with tax laws
- Manage all employee benefits, leaves, and worker's compensation claims
- Manage employee performance issues; conduct investigations and disciplinary meetings; and represent MMUSD at arbitration and other administrative hearings
- Research, plan and implement recruitment & selection activities for all District positions
- Create & maintain HR Information System, provide data to DPI, MTI, BOE & other entities

### Priority Projects for 2015-16

- Refine teacher recruitment and selection process
- Increase rate of filled substitute requests
- Continue to implement the District's wellness plan
- Complete Employee Handbook
- Review and refine Central Office evaluation process

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	4.000	4.000	-	Total for Salaries:	4,805,609.28	4,724,286.03	(81,323.25)	-1.69%
(B) Specialist	1.890	2.828	0.938	Total for Benefits:	4,650,700.36	4,707,503.16	56,802.80	1.22%
(E) EA/Clerical	0.925	0.925	-	Total for Purch Svcs:	714,093.78	804,093.78	90,000.00	12.60%
(P) NU Professional	10.000	9.500	(0.500)	Total for Non-Capital:	60,928.34	60,928.34	-	0.00%
(S) Clerical/Technical	12.348	12.348	-	Total for Capital Purch:	4,000.00	4,000.00	-	0.00%
(T) Teacher	0.100	0.100	-	Total for Insurance:	1,590,412.00	1,691,955.00	101,543.00	6.38%
				Total for Dues/Fees/Misc:	2,950.00	2,950.00	-	0.00%
<b>Total for Human Resources:</b>	<b>29.263</b>	<b>29.701</b>	<b>0.438</b>		<b>11,828,693.76</b>	<b>11,995,716.31</b>	<b>167,022.55</b>	<b>1.41%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- Addition of 0.5 FTE NUP to support recruiting, screening, and selection
- Inclusion of budget to support employee biometric screenings for wellness
- Addition of 0.938 FTE Hearing Interpreter to support ADA needs
- Reclassification of 1.0 FTE Administrator to 1.0 FTE NU Professional (shown as \$ decrease rather than FTE adjustment)
- Reduction of 1.0 FTE NU Professional position (1 year only, currently vacant)

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)

## Legal Services

### Purpose

The purpose of the Legal Services Department is to provide specialized, high-quality advice and meaningful representation to the MMSD Board of Education, administration and staff with a focus on compliance and policy development to create a foundation for innovation and excellence at all levels of the organization.

### Connection to Strategic Framework

Undergirding all aspects of the Strategic Framework, Legal Services provides information, professional development and daily support to District staff and administrators to help ensure awareness of and compliance with legal expectations and mandates that support student learning.

### Major Work Streams

- Serve as primary legal counsel to the Superintendent and Board of Education
- Provide advice and guidance on student issues, including special education, pupil records and family law matters
- Review and manage third party contracts
- Respond to administrative complaints

### Priority Projects for 2015-16

- Review and improvement of processes and systems for addressing equity issues including harassment/discrimination and student bullying
- Detailed review of Chapters 2000, 3000, 7000 and 10,000 of the Board policies
- In partnership with other departments, review and implement first stages of bidding and contracting processes for referendum-funded projects

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	3.500	3.500	-	Total for Salaries:	421,081.79	429,495.99	8,414.20	2.00%
(S) Clerical/Technical	1.000	1.000	-	Total for Benefits:	103,547.00	103,559.30	12.30	0.01%
				Total for Purch Svcs:	111,100.00	99,100.00	(12,000.00)	-10.80%
				Total for Non-Capital:	5,550.00	5,300.00	(250.00)	-4.50%
				Total for Capital Purch:	1,500.00	1,500.00	-	0.00%
				Total for Dues/Fees/Misc:	2,500.00	2,500.00	-	0.00%
<b>Total for Legal Services:</b>	<b>4.500</b>	<b>4.500</b>	<b>-</b>		<b>645,278.79</b>	<b>641,455.29</b>	<b>(3,823.50)</b>	<b>-0.59%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- Reduction in purchased services and non-capital supplies

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)

## Teaching & Learning: Multi-tiered System of Supports

### Purpose

MTSS provides the structure to ensure that all efforts of the Teaching and Learning Department are coordinated and consistent. To that end, the MTSS department supports district departments and schools by focusing on high quality instruction and intervention, the use of data, and collaborative problem-solving.

### Connection to Strategic Framework

MTSS supports the implementation of the Priority Area 1: Coherent Instruction, as outlined in the Strategic Framework. Additionally, MTSS articulates the MMSD core values of clear and sustained focus, great teaching and leadership, schools at the center, continuous improvement aimed at results and creating a culture of excellence and equity.

### Major Work Streams

- Provide on-going support and problem-solving to schools
- Deliver professional learning for school-based interventionists in the area of literacy
- Coordinate the efforts of Teaching and Learning to reflect MTSS
- Coordinate, plan, and co-deliver professional learning opportunities for universal screening, progress monitoring, and data-based decision making

### Priority Projects for 2015-16

- Coordinate the implementation and support of web-based supplemental core and/or intervention in intensive K-8 schools
- Provide professional learning opportunities for intervention programs and strategies
- Continue implementation of OASYS for intervention documentation

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	2.000	1.500	(0.500)	Total for Salaries:	452,033.42	598,297.85	146,264.43	32.36%
(S) Clerical/Technical	1.000	1.000	-	Total for Benefits:	164,220.17	166,863.51	2,643.34	1.61%
(T) Teacher	2.500	2.500	-	Total for Purch Svcs:	10,000.00	10,000.00	-	0.00%
				Total for Non-Capital:	7,065.11	7,065.11	-	0.00%
				Total for Capital Purch:	3,500.00	3,500.00	-	0.00%
<b>Total for Teaching &amp; Learning (MTSS):</b>	<b>5.500</b>	<b>5.000</b>	<b>(0.500)</b>		<b>636,818.70</b>	<b>785,726.47</b>	<b>148,907.77</b>	<b>23.38%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- Additional funding provided for quarterly grade level planning to support intensive schools and DLI/DBE teacher network
- Additional funding to support initial implementation and ongoing professional development for use of web-based supplemental core and/or intervention in K-8 intensive schools

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)

## Teaching & Learning: Office of Multilingual and Global Education

### Purpose

To serve the second and heritage language acquisition and academic achievement of language learners (English as a Second Language (ESL), Developmental Bilingual Education (DBE), Dual-Language Immersion (DLI), world language, and heritage language) by providing district-wide leadership in policy development, program planning and implementation, curriculum and assessments, research-based service delivery models, professional learning, compliance with state and federal mandates, and program evaluation.

### Connection to Strategic Framework

OMGE connects with all priorities in the Strategic Plan, including Coherent Instruction and the implementation of Common Core State Standards for English Language Learners (ELLs); a Thriving Workforce (given the need to hire bilingual staff in all areas of the organization); Personalized Pathways; Family Engagement and Community Partnerships; and Accountability Systems.

### Major Work Streams

- Develop biliteracy units of instruction
- Provide Guided Language Acquisition Design professional development
- Develop ACCESS 2.0 and Oasys online modules
- Implement DLI, DBE, and ESL programs
- Hmong Language and culture development

### Priority Projects for 2015-16

- Present ELL Plan and Bilingual Plan to the Madison Board of Education, and implementation of plan (Year 1 planning and capacity building)
- Implement OASYS system for ELLs (integrating the case management, STAT system, and diagnostics visits, and ESL instruction redesign)
- Global competence framework

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	2.000	2.000	-	Total for Salaries:	13,386,968.43	13,503,794.90	116,826.47	0.87%
(G) BRS	75.995	75.995	-	Total for Benefits:	5,681,920.04	5,791,906.97	109,986.93	1.94%
(P) NU Professional	3.000	3.000	-	Total for Purch Svcs:	313,812.00	294,362.00	(19,450.00)	-6.20%
(S) Clerical/Technical	1.800	1.000	(0.800)	Total for Non-Capital:	446,992.00	428,746.00	(18,246.00)	-4.08%
(T) Teacher	168.000	164.000	(4.000)	Total for Capital Purch:	18,050.00	850.00	(17,200.00)	-95.29%
				Total for Dues/Fees/Misc:	8,400.00	8,400.00	-	0.00%
<b>Total for Multilingual &amp; Global Ed:</b>	<b>250.795</b>	<b>245.995</b>	<b>(4.800)</b>		<b>19,856,142.47</b>	<b>20,028,059.87</b>	<b>171,917.40</b>	<b>0.87%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- Addition of 1.0 FTE DLI Planner (district-wide)
- Reduction of 5.5 FTE OMGE Teacher Leaders (central office)
- Reduction of 0.8 FTE Clerical
- Other budget adjustments are due to changes in Title III

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)

## Office of Secondary Education: Personalized Pathways

### Purpose

Implement Priority #2: Engage all students in charting personalized pathways to college, career, and community readiness.

### Connection to Strategic Framework

The office of Secondary Education: Personalized Pathways is primarily responsible for implementing Strategic Framework Priority #2. This department is responsible for the high leverage actions outlined in the strategic framework such as the design and implementation of academic and career planning, the Advanced Via Individual Determination (AVID) college readiness system, the comprehensive school counseling model and the development/implementation of personalized pathways.

### Major Work Streams

- Academic and Career Implementation
- Personalized Pathways Planning and Design
- Develop and Refine Secondary Personalized Pathways Partnerships
- Hiring, Training, Placement and Coaching of AVID Tutors
- AVID college readiness system implementation and professional learning

### Priority Projects for 2015-16

- Plan for the implementation of personalized pathways for high school students, including coordination of partnerships, curriculum alignment and infrastructure development for work-based learning.
- Plan for expansion of academic and career planning for future implementation.
- Continue implementation and refinement of AVID college readiness systems and comprehensive school counseling model.

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	1.000	1.000	-	Total for Salaries:	336,549.57	374,430.25	37,880.68	11.26%
(P) NU Professional	3.000	3.000	-	Total for Benefits:	122,713.03	127,612.16	4,899.13	3.99%
				Total for Purch Svcs:	26,400.00	51,400.00	25,000.00	94.70%
<b>Total for Pathways:</b>	<b>4.000</b>	<b>4.000</b>	<b>-</b>		<b>485,662.60</b>	<b>553,442.41</b>	<b>67,779.81</b>	<b>13.96%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- Additional funding for Personalized Pathways contract renewal
- Additional funding for school-based team planning for Academic Career Plans (ACP) implementation

Supporting Links: [Department Webpage](#), including 2014-15 COMP



## Professional Learning & Leadership Development

### Purpose

The purpose of the Professional Learning and Leadership Development Department is to provide high quality professional learning to instructional leaders, promoting continuous improvement across all MMUSD schools.

### Connection to Strategic

The Department of Professional Learning and Leadership leads the common learning strategy outlined in the Strategic Framework and bolsters Priority IV of the MMUSD Strategic Framework by promoting a thriving workforce. A strong commitment to professional excellence is defined by providing timely, collaborative learning experiences that build leadership capacity and efficacy resulting in thriving professional practice.

### Major Work Streams

- Coordination of professional development management system (courses, enrollments, calendars, credits, surveys, instructor training, sub calendar etc.)
- Implement new evaluation system
- Provide professional learning for new educators to MMUSD
- Provide professional development for MMUSD instructional coaches

### Priority Projects for 2015-16

- Continued implementation of a principal pipeline and new educator induction
- Continued implementation of District instructional coaching model
- Continued implementation of the Educator Effectiveness System
- Implementation of Forward Madison T.E.E.M (Tomorrow's Educators for Equity in Madison) program.

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	3.000	2.000	(1.000)	Total for Salaries:	1,167,154.81	1,018,552.69	(148,602.12)	-12.73%
(P) NU Professional	7.000	6.000	(1.000)	Total for Benefits:	300,680.18	243,587.44	(57,092.74)	-18.99%
(S) Clerical/Technical	1.000	1.000	-	Total for Purch Svcs:	476,767.00	335,818.00	(140,949.00)	-29.56%
(T) Teacher	4.000	4.000	-	Total for Non-Capital:	65,356.34	45,656.34	(19,700.00)	-30.14%
				Total for Capital Purch:	200.00	200.00	-	0.00%
				Total for Dues/Fees/Misc:	-	100,000.00	100,000.00	0.00%
<b>Total for Professional Development:</b>	<b>15.000</b>	<b>13.000</b>	<b>(2.000)</b>		<b>2,010,158.33</b>	<b>1,743,814.47</b>	<b>(266,343.86)</b>	<b>-13.25%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- Reduction of 1.0 FTE NU Professional and 1.0 FTE Administrator
- Also includes reduction of 1.0 FTE NU Professional vacancy (no net impact FY15-FY16)
- Other budget adjustments are due to reclassified expenditures in Title II

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)

## Business Services: Administrative Services - Purchasing

### Purpose

The Purchasing Department obtains products and services for the District in a timely, efficient, and cost effective manner while following established District and Board of Education policies.

### Connection to Strategic Framework

Purchasing's priority is to facilitate the procurement process, providing guidance and support to schools. We ensure financially responsible purchases are made, while following BOE policy. We will continue to develop new practices and programs to minimize school staff distractions allowing them to maximize their efforts outlined in their SIPs.

### Major Work Streams

- Purchasing
- Request for Proposals, Bids, Quotations
- Materials Receiving and Distribution
- Purchasing Card (P-Card) Program Administration

### Priority Projects for 2015-16

- Develop and implement a "beyond the basics" Munis training program for school secretaries
- Analyze school secretary purchase requisitions
- Develop and implement a web-based tool for school staff indicating where to buy frequently purchased items

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(C) Custodial	3.000	3.000	-	Total for Salaries:	777,773.28	794,203.14	16,429.86	2.11%
(P) NU Professional	3.000	3.000	-	Total for Benefits:	332,119.58	326,813.73	(5,305.85)	-1.60%
(S) Clerical/Technical	7.520	7.520	-	Total for Purch Svcs:	103,450.00	103,450.00	-	0.00%
				Total for Non-Capital:	207,250.00	207,250.00	-	0.00%
				Total for Capital Purch:	39,500.00	39,500.00	-	0.00%
				Total for Debt Payments:	21,500.00	448,942.04	427,442.04	1988.10%
				Total for Dues/Fees/Misc:	700.00	700.00	-	0.00%
<b>Total for Purchasing:</b>	<b>13.520</b>	<b>13.520</b>	<b>-</b>		<b>1,482,292.86</b>	<b>1,920,858.91</b>	<b>438,566.05</b>	<b>29.59%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- Increased budget for debt payments due to new district-wide contract for copiers, the cost of which is now centralized here and removed from school budgets

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)

## Research, Accountability & Data Use: Research & Program Evaluation Office

### Purpose

The Research & Program Evaluation Office (RPEO) provides high-quality analysis and reporting designed to support continuous improvement at all levels and strategic planning around district priorities.

### Connection to Strategic Framework

Most RPEO work supports Strategic Framework Priority Area V: Accountability Systems. RPEO also produces content for the Annual Report on the Strategic Framework and led the development of Vision 2030. We are responsible for defining, operationalizing, and producing all data on Strategic Framework milestones and metrics. RPEO also provides technical assistance for various resources, like the SBLT/SIP and Teacher Team Toolkits.

### Major Work Streams

- Qualitative and quantitative research projects, reports, and program evaluations
- Internal and external data requests, including External Research Committee review
- MMSD Data Dashboard and Student Information System support and enhancements
- Survey development, deployment, and summarization
- Support and publication of Central Office Measures of Performance (COMPs)

### Priority Projects for 2015-16

- Support development of long-range facilities plans through qualitative analysis
- Support the planning around and development of equity-based budgeting tools for schools and Central Office
- Staff, student, and parent climate survey administration and reporting

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(P) NU Professional	3.000	3.000	-	Total for Salaries:	446,278.40	506,648.25	60,369.85	13.53%
(S) Clerical/Technical	4.000	4.000	-	Total for Benefits:	150,389.71	173,184.36	22,794.65	15.16%
				Total for Purch Svcs:	220,500.00	179,000.00	(41,500.00)	-18.82%
				Total for Non-Capital:	24,500.00	12,000.00	(12,500.00)	-51.02%
<b>Total for Res &amp; Prog Evaluation:</b>	<b>7.000</b>	<b>7.000</b>	<b>-</b>		<b>841,668.11</b>	<b>870,832.61</b>	<b>29,164.50</b>	<b>3.47%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- Reduction in purchased services for consulting because of ability to perform duties in-house

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)

## Chief of School Operations

### Purpose

The Chief of School Operations works cross functionally with many other departments across the District to support staff, students and families. The Chief of School Operations supports all MMSD schools and works to remove barriers so that all students can thrive. The School Safety and Security Office is in the School Operations Department and ensures all of our schools are safe for students and staff.

### Connection to Strategic Framework

The work of Chief of School Operations supports all Priority areas of the Strategic Framework by removing barriers and obstacles that interfere with the school's ability to make progress in their work. In addition, the office works with parents and students to problem solve concerns with our schools.

### Major Work Streams

- Support implementation of the Behavior Education Plan (BEP) with respect to School Security Assistants and Educational Resource Officers
- Problem solving concerns with parents and students
- Supporting schools with barriers in implementing their school improvement work
- Serving as resource to MMSD Departments and schools around non-academic issues
- Monitoring allocation of resources and class sizes.

### Priority Project for 2015-16

- MMSD Referendum Execution

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	1.000	1.000	-	Total for Salaries:	1,032,722.22	1,171,620.03	138,897.81	13.45%
(S) Clerical/Technical	-	0.500	0.500	Total for Benefits:	626,052.00	642,274.26	16,222.26	2.59%
(Y) Security	30.500	28.500	(2.000)	Total for Purch Svcs:	328,250.00	368,250.00	40,000.00	12.19%
				Total for Non-Capital:	17,000.00	17,000.00	-	0.00%
				Total for Capital Purch:	8,000.00	8,000.00	-	0.00%
<b>Total for Chief of Schools / Security:</b>	<b>31.500</b>	<b>30.000</b>	<b>(1.500)</b>		<b>2,012,024.22</b>	<b>2,207,144.29</b>	<b>195,120.07</b>	<b>9.70%</b>

Note: This reflects the move of 1.0 FTE Administrator and 0.5 FTE Clerical from Office of Elementary Education to here (no budget impact).

### New Investments and Efficiencies for the 2015-16 Budget

- Reduction in 2.0 School Security Assistants

## Office of Secondary Education

### Purpose

School Improvement Partners (Partners) serve as key facilitators between central office and schools. Partners provide strategic, high quality support to schools that is flexible, tiered, and differentiated as well as targeted and regularly monitored to hold both schools and central office accountable. Through coaching of principals and leadership teams, we will develop a trust of central office to be better-equipped to help them effectively develop, implement, monitor, and adjust their School Improvement Plan to achieve their strategic goals.

### Connection to Strategic Framework

The Office of Secondary Education provides intensive support for schools to implement their school improvement plan effectively through clearly outlined parameters; the provision and alignment of central office resources; and regular feedback that keeps student achievement at the center of our work.

### Major Work Streams

- Develop, implement and assess school support system that includes deep dive visits
- Support the design, planning and facilitation of monthly Principal, Assistant Principal and School Based Leadership Team Institutes
- Support and supervise Principals, School Improvement Partners and Pathways Staff through Educator Effectiveness and Central Office Measures of Performance

### Priority Projects for 2015-16

- Develop and monitor school support plan & process
- Support the design, planning and facilitation of quarterly High and Middle School Personalized Pathways Leadership Professional Learning Community Workgroups
- Design and implement 9<sup>th</sup> grade Multi-tiered System of Support (MTSS)

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	1.000	1.000	-	Total for Salaries:	591,652.71	589,121.66	(2,531.05)	-0.43%
(P) NU Professional	4.000	4.000	-	Total for Benefits:	201,128.69	177,755.02	(23,373.67)	-11.62%
(S) Clerical/Technical	1.000	1.000	-	Total for Purch Svcs:	566,270.95	631,270.95	65,000.00	11.48%
				Total for Non-Capital:	53,408.51	53,408.51	-	0.00%
				Total for Capital Purch:	2,070.00	2,070.00	-	0.00%
				Total for Dues/Fees/Misc:	10,600.00	10,600.00	-	0.00%
<b>Total for Secondary Operations:</b>	<b>6.000</b>	<b>6.000</b>	<b>-</b>		<b>1,425,130.86</b>	<b>1,464,226.14</b>	<b>39,095.28</b>	<b>2.74%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- Additional funding provided to support Youth Options program

Supporting Links: [Department Webpage](#), including 2014-15 COMP



## Strategic Partnerships & Innovation

### Purpose

The Department of Strategic Partnerships & Innovation collaborates with Madison's community to meet common goals and accomplish together what one organization cannot do alone. We leverage local, regional and national resources and support teams to develop and implement partnerships and high-leverage strategies that prepare all students for college, career, and community.

### Connection to Strategic Framework

The work of this department supports Priority Area III: Family Engagement and Community Partnerships. Developing and implementing a strategy to align community partnerships to district goals and priorities with a focus on our areas of highest need, such as academic tutoring, out of school time opportunities, mental health, personalized student pathways and early childhood, is the high-leverage action identified to focus projects in this area.

### Major Work Streams

- Partnerships alignment, monitoring and evaluation
- Elementary Schools of Hope and Achievement Connections implementation
- Volunteer and AmeriCorps member management
- Grant writing, management, and program promotion
- Charter school renewal and application process

### Priority Projects for 2015-16

- Academic tutoring training network development
- System for matching school needs with community partnerships and resources
- MOST infrastructure development
- Innovation agenda strategy development
- Fundraising strategy implementation

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	1.000	1.000	-	Total for Salaries:	414,640.03	388,713.25	(25,926.78)	-6.25%
(P) NU Professional	5.000	5.000	-	Total for Benefits:	137,115.14	166,983.82	29,868.68	21.78%
(S) Clerical/Technical	1.000	1.000	-	Total for Purch Svcs:	380,977.09	371,448.00	(9,529.09)	-2.50%
				Total for Non-Capital:	37,106.37	5,300.00	(31,806.37)	-85.72%
				Total for Capital Purch:	7,062.00	4,825.00	(2,237.00)	-31.68%
				Total for Dues/Fees/Misc:	1,500.00	1,500.00	-	0.00%
<b>Total for Strategic Partnerships:</b>	<b>7.000</b>	<b>7.000</b>	<b>-</b>		<b>978,400.63</b>	<b>938,770.07</b>	<b>(39,630.56)</b>	<b>-4.05%</b>

#### NOTES:

1. 3 of 5 FTE NU Professionals are MMUSD Tutor Coordinator positions reimbursed through donations from United Way of Dane County to support Achievement Connections high school math tutoring partnership.
2. Majority of reductions in total Non-Capital expenditures reflect reauthorization of funds by Madison Community Foundation to support Sanchez Scholars program. Upon year-end reauthorization, FY16 Non-Capital budget will be adjusted.

### New Investments and Efficiencies for the 2015-16 Budget

- Reduction in Innovation contracted services
- No new investments: New fundraising efforts will focus on specific priorities including staff professional development for equity, equity-based budgeting implementation, career pathways for high school students, and district-wide academic tutoring and mentoring.

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)

## Teaching & Learning: Student Services

### Purpose

The Department of Student Services has two primary areas of responsibility (1) providing supports, services, and instruction to all students in the areas of physical/mental/behavioral health and (2) providing specialized services and supports such that students with disabilities are appropriately identified and receive the necessary special education/related services or §504 accommodations to benefit/progress in their educational programs.

### Connection to Strategic Framework

The work of Students Services connects with Priority 1, Coherent Instruction by providing the necessary tools and resources for teachers to implement the district's Positive Behavior and Intervention Supports (PBIS), Behavior Education Plan, and social/emotional standards; expanding access to a continuum of high-quality services and programs for students with disabilities; and providing physical/mental/behavioral health services to promote student learning.

### Major Work Streams

- Implementation of PBIS and the Behavior Education Plan (BEP)
- Administrative oversight of special education/related services and Section 504
- School psychologist, social work, and guidance counseling support for students/families
- Health services and community coordination for physical/mental/dental health services
- Crisis Response
- Plan and facilitate monthly deep-dive debriefs with Chief of Schools and related staff

### Priority Projects for 2015-16

- Successful implementation of the Behavior Education Plan (BEP)
- Successful implementation of Special Education Diagnostic Reviews
- Successful implementation of year 1 of a multi-year special education improvement plan

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	7.000	7.000	-	Total for Salaries:	53,779,661.83	55,085,990.55	1,306,328.72	2.43%
(B) Specialist	30.861	29.924	(0.937)	Total for Benefits:	25,991,793.34	26,203,916.52	212,123.18	0.82%
(E) EA/Clerical	399.688	398.252	(1.436)	Total for Purch Svcs:	1,622,164.45	1,593,403.31	(28,761.14)	-1.77%
(G) BRS	2.904	2.904	-	Total for Non-Capital:	1,150,699.36	1,106,153.58	(44,545.78)	-3.87%
(P) NU Professional	6.000	5.000	(1.000)	Total for Capital Purch:	196,042.08	195,892.39	(149.69)	-0.08%
(S) Clerical/Technical	9.296	9.296	-	Total for Insurance:	285,000.00	304,950.00	19,950.00	7.00%
(T) Teacher	677.120	658.220	(18.900)	Total for Dues/Fees/Misc:	17,430.00	17,430.00	-	0.00%
<b>Total for Student Services:</b>	<b>1,132.869</b>	<b>1,110.596</b>	<b>(22.274)</b>		<b>83,042,791.06</b>	<b>84,507,736.35</b>	<b>1,464,945.29</b>	<b>1.76%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- Increased funding to support professional development for BEP Implementation, including Responsive Classrooms and Developmental Designs
- Additional funding for Dane County Youth Court
- Additional funding for Summer CCIES
- Reduction of 4.0 FTE Special Education PSTs and 3.2 FTE Student Services Teachers (central office); additional 2.0 FTE PBS Coaches moving to schools to support BEP
- Reduction of 12.0 FTE Special Education teachers based on changes in student prevalence

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)



## Superintendent Office (including Special Projects and Government & Media Relations)

### Purpose

The Superintendent's Office is responsible for overall leadership of the school district and the Strategic Framework.

### Connection to Strategic Framework

The Superintendent's Office implements, monitors, and communicates the district's improvement strategy, as defined in the Strategic Framework. This includes tracking progress, working with the Board of Education, communicating with staff and community, and building the capacity of staff.

### Major Work Streams

- Set and track the strategic vision and outcome measurements for the District
- Gather feedback through meeting with community organizations and superintendent's advisory groups to inform district strategy and implementation
- Communicate with media, legislatures, parents, staff and students about the progress of the District
- Provide timely information to Board members, families and community members who contact the district
- Provide a coordinated response to schools, families and the community during individual student, school-wide, or district-wide crisis situations

### Priority Projects for 2015-16

- Continue implementation of the Forward Madison partnership with UW Madison to hire, retain and support a highly qualified and diverse workforce with a focus on students as future teachers
- Launch youth engagement/empowerment strategy
- Further development of quarterly communications tools for Board members, district leaders and principals to improve communication with family and community members, including better resources for realtors and other external entities
- Further development of "Cultivating Excellence" video series to improve communication with community about the district's progress

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	2.000	2.000	-	Total for Salaries:	490,095.24	499,847.76	9,752.52	1.99%
(S) Clerical/Technical	2.000	2.000	-	Total for Benefits:	156,219.79	154,921.07	(1,298.72)	-0.83%
				Total for Purch Svcs:	18,000.00	18,000.00	-	0.00%
				Total for Non-Capital:	8,943.42	8,943.42	-	0.00%
				Total for Capital Purch:	2,000.00	2,000.00	-	0.00%
				Total for Dues/Fees/Misc:	31,500.00	31,500.00	-	0.00%
<b>Total for Superintendent, Office of:</b>	<b>4.000</b>	<b>4.000</b>	<b>-</b>		<b>706,758.45</b>	<b>715,212.25</b>	<b>8,453.80</b>	<b>1.20%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- No new investments or efficiencies at this time

Supporting Links: [Department Webpage](#)

## Business Services: Technical Services

### Purpose

The Division of Technical Services provides the primary support for instructional and administrative technology, data programming, and the network and server infrastructure for the District.

### Connection to Strategic Framework

Technical Services supports all areas of the Strategic Framework by providing the tools and customer service that enhance student learning and enable our schools to thrive. The plan also provides the opportunity for innovation in future strategy.

### Major Work Streams

- Help Desk and deployment of user devices
- System-wide management and troubleshooting
- State reporting
- Programming and applications development
- Plan and facilitate monthly deep dive debriefs with Chief of Schools and related staff

### Priority Projects for 2015-16

- Provide laptops to all teachers and administrators
- Develop model technology classroom and implement the first group of Tech Plan schools (G1 schools)
- Replace the Core Switch system and add an additional firewall

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(A) Administration	1.000	1.000	-	Total for Salaries:	1,915,879.87	1,945,712.78	29,832.91	1.56%
(P) NU Professional	2.000	2.000	-	Total for Benefits:	722,699.52	718,756.58	(3,942.94)	-0.55%
(S) Clerical/Technical	25.000	25.000	-	Total for Purch Svcs:	358,177.00	258,625.00	(99,552.00)	-27.79%
				Total for Non-Capital:	457,738.00	297,738.00	(160,000.00)	-34.95%
				Total for Capital Purch:	2,145,557.10	1,695,117.10	(450,440.00)	-20.99%
				Total for Debt Payments:	228,428.90	228,428.90	-	0.00%
<b>Total for Technical Services:</b>	<b>28.000</b>	<b>28.000</b>	<b>-</b>		<b>5,828,480.39</b>	<b>5,144,378.36</b>	<b>(684,102.03)</b>	<b>-11.74%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- Reduction of contractual services for outside support
- Reduction of capital purchases due to the paused implementation of the district's Tech Plan
- See Tech Plan Worksheet in Appendix (see page 125)

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)

## Business Services: Administrative Services -Transportation Services

### Purpose

To provide safe, timely, efficient and cost effective transportation services that best serve the needs of our students, teachers, administration and schools. Provide quality of service to students and adhering to Board of Education policies.

### Connection to Strategic Framework

Transportation Services undergirds the Strategic Framework by identifying and implementing student transportation improvements in support of students/school staff. Our effort removes barriers associated with coordinating and providing safe services for students and continues to allow staff to avoid disruptions while maintaining a focus on their School Improvement Plans.

### Major Work Streams

- Coordination of regular education transportation services (Routing)
- Coordination of special and alternative education services (Routing)
- Provide Transition Education Program (TEP) student transportation support
- Provide transportation customer service
- Distribute and manage Metro transit- district funded passes

### Priority Projects for 2015-16

- Redevelop and implement District funded bus pass process
- Research routing software and conduct cost/benefit analysis
- Continue progress with transportation outreach strategies (Phase Two)

### Staffing and Budget Summary

Employee Group	FTE FY15	FTE FY16	Change	Description	Budget FY2015	Budget FY2016	\$ Change	% Change
(S) Clerical/Technical	2.938	2.938	-	Total for Salaries:	142,261.93	147,436.10	5,174.17	3.64%
				Total for Benefits:	58,753.37	66,674.48	7,921.11	13.48%
				Total for Purch Svcs:	10,927,400.40	11,597,400.40	670,000.00	6.13%
				Total for Non-Capital:	6,300.00	6,300.00	-	0.00%
				Total for Dues/Fees/Misc:	500.00	500.00	-	0.00%
<b>Total for Transportation:</b>	<b>2.938</b>	<b>2.938</b>	<b>-</b>		<b>11,135,215.70</b>	<b>11,818,310.98</b>	<b>683,095.28</b>	<b>6.13%</b>

### New Investments and Efficiencies for the 2015-16 Budget

- Additional funding to reflect actual expenditures for Metro bus passes for qualifying secondary students
- Reflects contracted rate increase for bus contractor

Supporting Links: [Department Webpage](#), including [2014-15 COMP](#)

# Elementary

This represents 2014-15 budgets and staffing as of April 2015.

[illegible][illegible]

# Capital Projects

## Capital Maintenance Planning - 2015-16

The 2015-16 budget proposal includes \$4.5 million for capital maintenance. Annual investment in capital maintenance helps to create schools which are safe, conducive to learning, and which operate efficiently.

In 2012, the Facility Reinvestment Committee studied the condition and funding of the the district's fifty school sites. The committee recommended an \$8 million annual investment in capital maintenance. However, due to very challenging budget condition and the many demands on district resources, we recommend continuing the current budget allocation of \$4.5 million.

This recommendation is based in part on the success of the April 2015 referendum, which will fund many longstanding maintenance needs in the district.

### Initial Allocations for 2015-16:

Based upon a review by the Building Services, Business Office and Chief of School Operations, the following allocations are recommended:

Item:	Amount
Playground Matching Fund:	160,000
Classroom Furniture Replacement Fund:	250,000
Athletics Replacement and Renovation	200,000
Chief of School Operations - Discretionary - School Needs	200,000
General Maintenance - To Be Determined - As Needed	1,500,000
Specific Projects:	
Roof Replacements *	750,000
Whiteboard Replacements	100,000
Title IX Related Improvement Projects	400,000
East - Chair Lift Replacement - Accessibility	35,000
Gymnasium Divider Curtain - Replace	10,000
Glendale - Capacity Improvement via Remodel	225,000
LaFollette - Asphalt Replacement Main Drive Area	200,000
Leopold - Replace Generator	25,000
Toki - HVAC in Main Office Area	70,000
Toki - Restrooms Remodeling	150,000
Whitehorse - Chimney Stack Renovate	75,000
Whitehorse - Fire Alarm	150,000
<b>Total</b>	<b>4,500,000</b>

*\*Roof Replacements at Hamilton, Huegel, Leopold & Lowell*

*Using a Combination of Full & Partial Replacements, Overlays, etc.*

# Behavior Education Plan Memo

## **Behavior Education Plan (BEP) Allocation and Professional Development**

Ongoing implementation of the Behavior Education Plan with fidelity and integrity continues to require differentiated supports for our schools. To determine the appropriate level of resources for all schools we must ensure sound budget practices while focusing on the root cause of the challenge by carefully reviewing and analyzing multiple data points including the following:

### **Knowledge of Schools**

All schools have regular, ongoing support from the Chief of Schools, External PBS Coaches, and the School Improvement Partners to assist them in their work around student behavior. Moreover, the Behavior Education Implementation Team meets weekly to identify school-specific trends and school-specific levels of intensity to coordinate supports. The knowledge gleaned from school visits, ongoing reviews of school data, and ongoing communication with school principals and staff is a critical factor in determining the level of support needed to implement the Behavior Education Plan. The specific need to support schools in developing and employing a behavior response system that ensures teachers receive support in a reasonable amount of time while ensuring students return to class ready to reengage is a critical consideration.

### **Benchmark of Quality (BOQ) Score - Composite**

The BOQ is an assessment used to determine to what degree PBS is being implemented as expected. The national PBS model requires that schools achieve a score of 70% to be identified as implementing with fidelity.

### **Self-Assessment Survey (SAS) Score - Composite**

The SAS is an assessment used to determine to what degree PBS is being implemented as expected. The national PBS model requires that schools achieve a score of 80% to be identified as implementing with fidelity.

### **Self-Assessment Survey (SAS) Score - Classroom Practice Subscale**

The SAS is an assessment used to determine to what degree PBS is being implemented as expected. The national PBS model requires that schools achieve a score of 80% to be identified as 'implementing with fidelity. A particular focus on classroom practices subscale was analyzed given that a majority of behavior events occur in the classroom and a majority of behavior events are defiance of authority. This particular data point was critical in determining the number of summer professional development slots for a school.

### **Office Discipline Referrals (ODRs)**

Office Discipline Referrals are monitored in each school and an average per day is calculated for each school. At the elementary and middle school level, the general goal is to keep the ODR average under four per day. This will vary somewhat depending on the size of the school.

### **Office Discipline Referrals vs. Enrollment Ratio**

The ODR vs. enrollment ratio indicates the level at which students receiving ODRs from individual schools. Rather than using raw ODR numbers, the ratio allows us to control for size and fairly compare small schools with large schools. The desired ratio for an individual school is 1.0.

### **Suspension vs. Enrollment Ratio**

The suspension vs. enrollment ratio indicates the level at which students are being suspended from individual schools. Rather than using raw suspension numbers, the ratio allows us to control for size and fairly compare small schools with large schools. The desired ratio for an individual school is 1.0.

### **Suspension Risk Ratio for African American Students**

The suspension risk ratio for African American students indicates the level at which African American students are suspended in comparison with their White peers. This metric is used by national and state PBIS technical assistance centers to support schools in accurately measuring racial disproportionality.

### **Title 1 Funds**

Many of the schools provided with BEA allocation in 2014-2015 supplemented their BEA with Title 1 funds. Given the decrease in Title 1 funds this upcoming fiscal year it was critical to maintain the BEA allocation given from Central Office to these particular schools.

### **2014-2015 Allocation**

Allocation deployed to schools should occur in phases as described above. Given the brief time we have been implementing the Behavior Education Plan we recognize that many of our schools have made positive strides as a result of this increased allocation. As such, we consciously worked to ensure schools who received allocation maintained or increased this year. In the cases where the data points to a shift in type of allocation (i.e. BEA to PBS Coach) that decision was made in consultation with the principal.

In conjunction with careful analysis of each school's Behavior Education Plan allocations from 2014-2015, the above data points were used to identify schools we believe need additional support to implement the Behavior Education Plan. The schools slated for allocation are as follows:

Allis*	Crestwood	Elvehjem	Emerson*	Falk
Glendale	Gompers	Hawthorne	Huegel	Kennedy
Lake View	Lapham	Leopold	Lindbergh	Lowell
Mendota	Midvale	Muir	Olson*	Orchard Ridge
Schenk	Stephens	Thoreau	Black Hawk	Cherokee
Jefferson	O'Keeffe*	Sennett	Sherman	Spring Harbor
Toki	Whitehorse	Wright	East	Innovative Alternatives
La Follette	Memorial	West		

### **\* New school receiving allocation 2015-2016**

Recommended allocation was determined using the following funding sources with allocation converted to ensure schools were receiving resources using data-based decision making:

	2014-15	2015-16
Staffing	14.1 FTE PBS/Psych/SW (BEP) 2.0 FTE BEA (BEP)	14.1 FTE PBS/Psych/SW (BEP) 2.4 FTE PBS (from central office to schools) 2.0 FTE BEA (BEP) 11.0 FTE BEA (Student Services)*
Professional Development	\$130,914	\$355,914

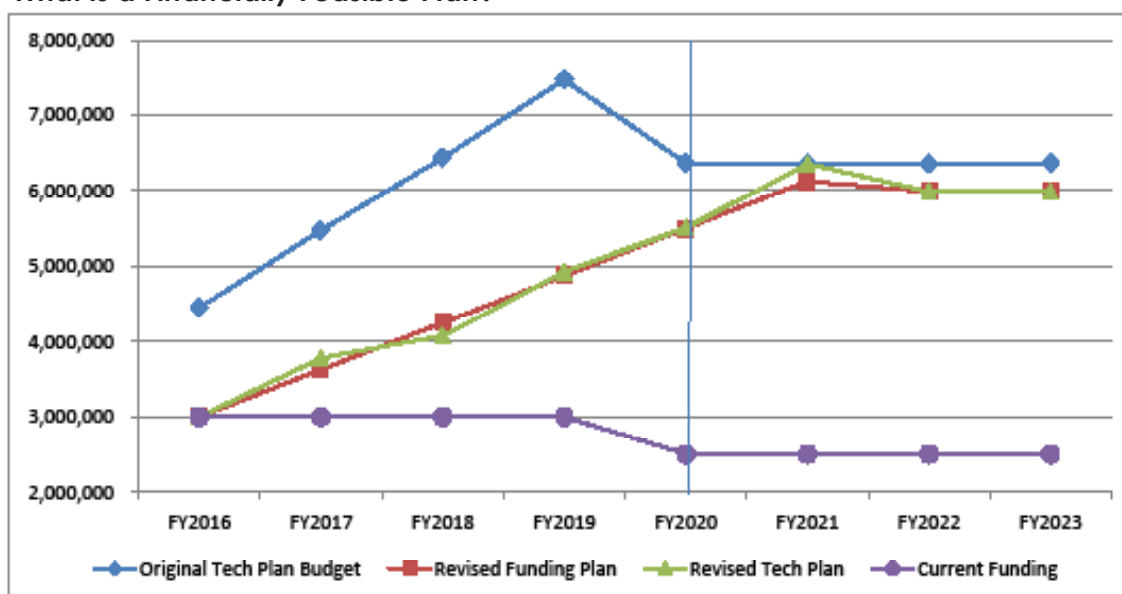
*These 11 FTE BEA positions are not additive. These positions existed in 2014-15 under Student Services. For 2015-16 they are aligned with the BEP.*



# Revised Tech Budget

MMSD is intensely focused on ensuring that every school is a thriving school that prepares every student for college, career and community. The MMSD Information and Technology plan includes deliberate preparation, implementation, and monitoring phases to ensure each project's success. We are learning from each other and from emerging best practices, building on successes, spreading out costs and addressing key challenges that arise. Technology is a powerful tool for transforming education and meeting students' needs in creative, innovative and flexible ways. We are committed to providing more equitable access to technology for all students.

## What is a Financially Feasible Plan?



Given current financial constraints and the instability of our budget environment, we set out to test the feasibility and sustainability of our Information and Technology Plan. It will take a consistent multi-year effort to increase the budget as needed to support this plan. Technology funding during the 2013-14 school year was just \$1.5 million dollars, far below what would be expected for a district of our size. Given this low baseline funding, the original technology plan budget required annual funding increases in excess of \$1 million dollars each year for the next three years. This is difficult to achieve given the financial constraints facing Wisconsin school districts.

A draft revised funding plan (red line in chart above) calls for additional technology funds of \$625,000 per year. All of these funds would be repurposed from our existing budget and represent a priority around digital learning and systematic implementation of the plan. This proposed funding pace would increase the technology budget from \$3 million to \$6 million over the next five years beyond 2015-16 and will support the goals of the Technology Plan.

## **Financial Adjustments – 2015/16**

The original 2015-16 Technology Plan included a budget of \$4,455,000. Based on the constraints in the overall school district budget for next year, and after checking our assumptions on costs within the Technology Plan, we suggest revising the plan based on total technology funding of \$3,031,000 (including \$2.5 million of operating budget and \$500,000 from referendum funds).

The adjustment of \$1.4 million is comprised of the following actions:

(\$200,000) reduced per board motion – June 2014

(\$100,000) reduced per board motion – June 2014 based on admin budget recommendation

(\$917,000) savings by pausing on G2

(\$ 83,000) reduce allowance for specialized technology – (school learning spaces)

(\$100,000) reduce allowance for technology replacement – (staff computing)

\$1,400,000 Total Adjustments

## **Beyond 2015/16 - Implementation Plan Adjustments**

As a result of establishing a financially feasible plan, we are also making some adjustments to implementation.

- Expanding the plan from five years to seven years. This will allow us to make sustainable decisions and control for costs over time.
- Utilizing a 4-year lease cycle rather than 3-year lease cycle enables us to maintain lower yearly costs within this sustainability plan.
- The phasing in process for school cohorts will focus more purposefully on feeder patterns and student transitions between elementary, middle and high school. This will enable us to better prepare and predict needs and financial impact.
- Creating a more affordable design for classroom displays.
- Professional development plans will be increasingly differentiated as our technology advances and changes throughout the length of plan implementation. We anticipate more focused professional development and a savings over time.
- We will develop a needs assessment process for each school as they enter the planning and implementation process. This allows us to be more responsive to unique school needs and integrate existing technology already in place.

**Revised Detailed Tech Budget: For April 2015 Budget Proposal**

Description	Lease/Purchase	2014-15 Budget	2015-16 Budget	2016-17 Budget	2017-18 Budget	2018-19 Budget	2019-20 Budget	2020-2021 Budget	2021-2022 Budget	Fund Source
<b>Student Computing</b>										
G1 Tablets - Elementary Schools G1 2015-16	Lease 4 Year Begin in 2015-16		\$185,875	\$185,875	\$185,875	\$185,875	\$185,875	\$185,875	\$185,875	Tech Services
G2 Tablets - Elementary Schools G2 2015-16	Lease 4 Year Begin in 2017-18									Tech Services
G3 Tablets - Elementary Schools G3 2015-16	Lease 4 Year Begin in 2018-19					\$349,944	\$349,944	\$349,944	\$349,944	Tech Services
G4 Tablets - Elementary Schools G4 2015-16	Lease 4 Year Begin in 2019-20									Tech Services
G5 Tablets - Elementary Schools G5 2015-16	Lease 4 Year Begin in 2020-21							\$412,628	\$412,628	Tech Services
G6 Tablets - Elementary Schools G6 2015-16	Lease 4 Year Begin in 2021-22								\$495,101	Tech Services
G1 Charging Carts - Elementary Tablets G1	Lease 3 Year Begin in 2015-16		\$38,000	\$38,000	\$38,000					Tech Services
G2 Charging Carts - Elementary Tablets G2	Lease 3 Year Begin in 2017-18									Tech Services
G3 Charging Carts - Elementary Tablets G3	Lease 3 Year Begin in 2018-19					\$73,634	\$73,634	\$73,634		Tech Services
G4 Charging Carts - Elementary Tablets G4	Lease 3 Year Begin in 2019-20									Tech Services
G5 Charging Carts - Elementary Tablets G5	Lease 3 Year Begin in 2020-21							\$82,183	\$82,183	Tech Services
G6 Charging Carts - Elementary Tablets G6	Lease 3 Year Begin in 2021-22								\$103,262	Tech Services
Keyboards and Covers for Elementary Tablets Grades 3-5	Purchase		\$59,920			\$100,000		\$100,000	\$125,000	Tech Services
G1 Chromebooks - G1 Middle Schools	Lease 4 Year Begin in 2015-16		\$116,870	\$116,870	\$116,870	\$116,870	\$116,870	\$116,870	\$116,870	Tech Services
G2 Chromebooks - G2 Secondary Schools	Lease 4 Year Begin in 2017-18				\$389,653	\$389,653	\$389,653	\$389,653	\$389,653	Tech Services
G3 Chromebooks - G3 Secondary Schools	Lease 4 Year Begin in 2018-19					\$207,071	\$207,071	\$207,071	\$207,071	Tech Services
G4 Chromebooks - G4 Secondary Schools	Lease 4 Year Begin in 2019-20						\$497,438	\$497,438	\$497,438	Tech Services
G5 Chromebooks - G5 Secondary Schools	Lease 4 Year Begin in 2020-21							\$177,004	\$177,004	Tech Services
G6 Chromebooks - G6 Secondary Schools	Lease 4 Year Begin in 2021-22									Tech Services
G1 Charging Carts - G1 Middle School Chromebooks	Lease 3 Year Begin in 2015-16		\$23,000	\$23,000	\$23,000					Tech Services

**Revised Detailed Tech Budget: For April 2015 Budget Proposal**

<b>Description</b>	<b>Lease/Purchase</b>	<b>2014-15 Budget</b>	<b>2015-16 Budget</b>	<b>2016-17 Budget</b>	<b>2017-18 Budget</b>	<b>2018-19 Budget</b>	<b>2019-20 Budget</b>	<b>2020-2021 Budget</b>	<b>2021-2022 Budget</b>	<b>Fund Source</b>
G2 Charging Carts - G2 Secondary School Chromebooks	Lease 3 Year Begin in 2017-18									Tech Services
G3 Charging Carts - G3 Secondary School Chromebooks	Lease 3 Year Begin in 2018-19									Tech Services
G4 Charging Carts - G4 Secondary School Chromebooks	Lease 3 Year Begin in 2019-20									Tech Services
G5 Charging Carts - G5 Secondary School Chromebooks	Lease 3 Year Begin in 2020-21									Tech Services
G6 Charging Carts - G6 Secondary School Chromebooks	Lease 3 Year Begin in 2021-22									Tech Services
Chromebooks - Assessment	Lease 3 Year Begin 2014-15	\$172,950	\$147,737	\$147,737		\$100,000	\$100,000	\$100,000		Tech Services
Chromebooks - Assessment	Lease 4 Year Begin in 2015-16		\$116,870	\$116,870	\$116,870	\$116,870				Tech Services
Charging Carts - Assessment	Lease 3 Year Begin 2015-16		\$18,350	\$18,350	\$18,350					Tech Services
Headphones - Assessment	Purchase	\$168,345	\$5,000	\$5,000						Tech Services
<b>Staff Computing</b>										
Laptops - All Teachers and Admin (add 400 laptops for new lease in 2017-18)	Lease 3/4 Year Begin 2014-15	\$840,225	\$624,756	\$624,756	\$671,941	\$671,941	\$671,941	\$671,941	\$671,941	Tech Services
Laptops - Teachers and Admin	Lease 4 Year Begin in 2015-16		\$73,043	\$73,043	\$73,043	\$73,043	\$73,043	\$73,043	\$73,043	Tech Services
G1 Tablets - Elementary Teachers G1 Schools	Lease 4 Year Begin 2015-16	\$35,167	\$35,167	\$35,167	\$35,167	\$35,167	\$35,167	\$35,167	\$35,167	Tech Services
G2 Tablets - Elementary Teachers G2 Schools	Lease 4 Year Begin 2016-17									Tech Services
G3 Tablets - Elementary Teachers G3 Schools	Lease 4 Year Begin 2017-18				\$43,295	\$43,295	\$43,295	\$43,295	\$43,284	Tech Services
G4 Tablets - Elementary Teachers G4 Schools	Lease 4 Year Begin 2018-19									Tech Services
G5 Tablets - Elementary Teachers G5 Schools	Lease 4 Year Begin 2019-20						\$48,833	\$48,833	\$48,833	Tech Services
G6 Tablets - Elementary Teachers G6 Schools	Lease 4 Year Begin 2020-21							\$65,872	\$65,872	Tech Services
Technology Replacement - All Office and Support Staff	Purchase	\$180,000	\$80,000	\$80,000	\$33,067	\$80,000	\$80,000	\$80,000	\$80,000	Tech Services

**Revised Detailed Tech Budget: For April 2015 Budget Proposal**

<b>Description</b>	<b>Lease/Purchase</b>	<b>2014-15 Budget</b>	<b>2015-16 Budget</b>	<b>2016-17 Budget</b>	<b>2017-18 Budget</b>	<b>2018-19 Budget</b>	<b>2019-20 Budget</b>	<b>2020-2021 Budget</b>	<b>2021-2022 Budget</b>	<b>Fund Source</b>
<b>School Learning Spaces</b>										
G1 Classroom Technology - Combined - Interactive Projector, Large Flat Screen Monitor, Document Camera, G1 Schools	Purchase	\$614,078								Tech Services
G2 Classroom Technology - Combined - Interactive Projector, Large Flat Screen Monitor, Document Camera, G2 Schools	Lease 2 year Begin 2016-17			\$385,464	\$385,464					Tech Services
G3 Classroom Technology - Combined - Interactive Projector, Large Flat Screen Monitor, Document Camera, G3 Schools	Lease 2 year Begin 2017-18				\$452,436	\$452,436				Tech Services
G4 Classroom Technology - Combined - Interactive Projector, Large Flat Screen Monitor, Document Camera, G4 Schools	Lease 3 Year Begin 2018-19 Make Two Payments in 2019-20					\$209,402	\$418,802			Tech Services
G5 Classroom Technology - Combined - Interactive Projector, Large Flat Screen Monitor, Document Camera, G5 Schools	Lease 2 Year Begin 2019-20						\$489,648	\$489,648		Tech Services
G6 Classroom Technology - Combined - Interactive Projector, Large Flat Screen Monitor, Document Camera, G6 Schools	Lease 2 Year Begin 2019-20						\$417,365	\$417,365		Tech Services
Classroom - Virtual Learning Spaces	Purchase		\$60,000							Tech Services
Computer Labs - Replace 12 Secondary Labs/Year	Purchase	\$216,000	\$200,000	\$200,000	\$200,000		\$100,000	\$200,000	\$374,335	Tech Services
Specialized Technology - Secondary Curriculum Departments	Purchase	\$125,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	\$42,000	Tech Services

**Revised Detailed Tech Budget: For April 2015 Budget Proposal**

Description	Lease/Purchase	2014-15 Budget	2015-16 Budget	2016-17 Budget	2017-18 Budget	2018-19 Budget	2019-20 Budget	2020-2021 Budget	2021-2022 Budget	Fund Source
<b>Networks and Servers</b>										
WAN -MUFN Equipment - Referendum*	Purchase	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000				Tech Services
LAN - Network Infrastructure	Lease 3 Year Begin 2014-15	\$350,000	\$228,429	\$228,429			\$100,000	\$100,000	\$100,000	Tech Services
Wireless Upgrade - All Schools	Lease 4 Year Begin 2018-19	\$250,000				\$150,000	\$150,000	\$150,000	\$150,000	Tech Services
SAN - Virtual Servers & Servers Referendum*	Purchase	\$150,000	\$250,000	\$250,000	\$250,000	\$250,000			\$140,000	Tech Services
Purchased Services	Purchase	\$50,000	\$100,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	Tech Services
Maintenance	Purchase	\$220,000	\$250,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	Tech Services
<b>Miscellaneous</b>										
Software (e.g., ongoing licenses)	Purchase	\$250,000	\$45,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$258,527	Tech Services
Supplies	Purchase	\$50,000	\$34,983	\$34,439	\$34,969	\$35,000	\$35,000	\$18,566	\$34,969	Tech Services
Travel & Mileage	Purchase	\$20,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	Tech Services
Learning Management System (LMS)	Purchase - NEW			\$80,000	\$100,000	\$125,000	\$150,000	\$200,000	\$200,000	Tech Services
<b>Total Spending</b>		<b>\$3,941,765</b>	<b>\$3,000,000</b>	<b>\$3,625,000</b>	<b>\$4,250,000</b>	<b>\$4,875,000</b>	<b>\$5,500,000</b>	<b>\$6,125,000</b>	<b>\$6,000,000</b>	Tech Services

**Revised Detailed Tech Budget: For April 2015 Budget Proposal**

Description	Lease/Purchase	2014-15 Budget	2015-16 Budget	2016-17 Budget	2017-18 Budget	2018-19 Budget	2019-20 Budget	2020-2021 Budget	2021-2022 Budget	Fund Source
<b>Other Spending</b>										
<b>School Learning Spaces</b>										
Classroom - White Board for Interactive Projector - Building Services Budget	Purchase	\$82,000	\$100,000	\$200,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	Building Services Budget
<b>Student Computing</b>										
<b>Technology for Ed Services is being provided through the Tech Plan Budget</b>										
<b>School Learning Spaces</b>										
Library Media Centers - Technology for Student Use	Purchase	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	Common School Fund
<b>Professional Learning</b>										
Instructional Technology Coordinator	Hire	\$90,000								Curriculum & Instruction
Instructional Technology Coaches	Hire	\$300,000								Curriculum & Instruction
Extended Contract PD Time for Each School	Schedule	\$75,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	Instructional Technology PD Budget
Central Office Provided Professional Development	Schedule	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	Instructional Technology PD Budget
<b>Instructional Technology PD Budget</b>		<b>\$165,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>Instructional Technology PD Budget</b>

# Reductions and Efficiencies for 2015-16 Budget

As presented at the April Operations Work Group

Description	FTE	Impact
<b>Curriculum and Instruction</b>	<b>4.725</b>	<b>368,272</b>
C and I Program Assistant	0.500	40,316
Media Admin Clerk	0.225	16,926
Instructional Technology Coach	1.000	81,432
Library Media Teacher Leader	0.500	101,271
Reference Librarian (F80 to F10)	0.500	(53,317)
CPR/CLR Coach	1.000	78,219
Science Teacher Leader	1.000	94,824
School Forest LTE - Coordinator		8,600
<b>Chiefs of Schools</b>	<b>1.000</b>	<b>205,000</b>
Career & Technology Education Director	1.000	95,000
To be determined		110,000
<b>Office of Multilingual &amp; Global Education</b>	<b>6.300</b>	<b>484,847</b>
OMGE Teacher Leaders	5.500	438,515
Clerical Reduction	0.800	46,333
<b>Professional Learning &amp; Leadership Development</b>	<b>2.000</b>	<b>239,675</b>
Director Position	1.000	145,031
Educator Effectiveness Strategist	1.000	94,644
<b>Research, Accountability, &amp; Data Use</b>	<b>1.000</b>	<b>223,654</b>
Director of Data Use and Accountability	1.000	135,154
Reduce AIMS Web licenses & WorkKeys		33,500
Dashboard Consulting Contract		55,000
<b>Student Services</b>	<b>9.600</b>	<b>866,267</b>
Special Education PST	3.000	272,436
Assistive Technology PST	1.000	81,903
Lead Social Worker – Attendance	1.000	92,246
Welcoming Schools Psychologist	0.200	12,295
BCT Leads (PST/Psych)	2.000	195,387
PBS Coaches Moved to Schools (BEP)	2.400	212,000
<b>Technical Services</b>	<b>-</b>	<b>155,000</b>
Purchased Serv Contracts & Consults	-	155,000
<b>Budget, Planning, &amp; Accounting</b>	<b>2.000</b>	<b>173,175</b>
Replace 2 Retiring Admin w/ Non-Admin	2.000	173,175
<b>Building Services</b>	<b>1.000</b>	<b>148,051</b>
Reduce 1 Supervisor	1.000	148,051
<b>Administrative Services</b>	<b>1.000</b>	<b>50,000</b>
Risk Manager (Budgeted but Not Filled)	1.000	50,000
<b>Chief of Staff</b>	<b>-</b>	<b>12,000</b>
MSAN Travel (Conference is Local)		7,000
Partnership Office / Contracted Services		5,000
<b>Human Resources</b>	<b>1.000</b>	<b>174,644</b>
Director of Employment Convert to NUP		40,000
Wellness Manager	1.000	94,644
Consulting Services Reduction		40,000
<b>Technology Plan</b>	<b>-</b>	<b>1,468,313</b>
Pause G2 Tech Plan & Scale back G1		1,468,313
<b>School Based Reductions - Specific Programming</b>	<b>23.375</b>	<b>1,777,860</b>
Middle School ENI (5.500 FTE)	5.500	440,000
Middle School Grant Program	2.875	188,273
Declining SPED Prevalence Rate - Reduced FTE	12.000	961,230
RISE (fmr Phoenix)	3.000	188,357
<b>School Based Reductions - General</b>	<b>56.914</b>	<b>4,473,550</b>
Elementary Level Staffing	26.314	2,095,335
Middle Level Staffing	10.300	844,748
High Level Staffing	14.300	1,137,612
Custodial Services	4.000	293,031
Security Assistants	2.000	102,824
	<b>FTE</b>	<b>Impact</b>
<b>Grand Total: (Excludes minor Fund 80 Reductions)</b>	<b>109.914</b>	<b>10,820,310</b>



# Fund Balance Table

Madison Metropolitan School District  
2015-16 Proposed Budget  
Fund Balance Table by Year

2012-13 Actual	Fund 10 General Fund	Funds 30 38 Debt Service Fund	Fund 41 Capital Projects	Fund 50 Food Service	Fund 80 Community Service	Total
Non-Spendable	584,971	-	-	225,396	-	810,367
Restricted	-	2,350,160	96,834	-	-	2,446,994
Committed	3,170,163	-	-	-	-	3,170,163
Assigned	335,352	-	-	-	2,307,800	2,643,152
Unassigned	41,222,483	-	-	(225,396)	-	40,997,087
<b>Total 2012-13 Actual</b>	<b>45,312,969</b>	<b>2,350,160</b>	<b>96,834</b>	<b>-</b>	<b>2,307,800</b>	<b>50,067,763</b>

2013-14 Actual	Fund 10 General Fund	Funds 30 38 Debt Service Fund	Fund 41 Capital Projects	Fund 50 Food Service	Fund 80 Community Service	Total
Non-Spendable	1,222,399	-	-	198,552	-	1,420,951
Restricted	-	2,158,856	1,283	-	-	2,160,139
Committed	78,877	-	-	-	-	78,877
Assigned	161,836	-	-	-	177,612	339,448
Unassigned	35,913,677	-	-	(198,552)	-	35,715,125
<b>Total 2013-14 Actual</b>	<b>37,376,789</b>	<b>2,158,856</b>	<b>1,283</b>	<b>-</b>	<b>177,612</b>	<b>39,714,540</b>

2014-15 Fall (Adopted) Budget	Fund 10 General Fund	Funds 30 38 Debt Service Fund	Fund 41 Capital Projects	Fund 50 Food Service	Fund 80 Community Service	Total
Non-Spendable	1,222,399	-	-	198,552	-	1,420,951
Restricted	-	1,833,647	1,283	-	-	1,834,930
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	177,612	177,612
Unassigned	36,154,390	-	-	(198,552)	-	35,955,838
<b>Total Fall Budget 2014-15</b>	<b>37,376,789</b>	<b>1,833,647</b>	<b>1,283</b>	<b>-</b>	<b>177,612</b>	<b>39,389,331</b>

2015-16 Proposed Budget	Fund 10 General Fund	Funds 30 38 Debt Service Fund	Capital Projects	Fund 50 Food Service	Fund 80 Community Service	Total
Non-Spendable	1,222,399	-	-	198,552	-	1,420,951
Restricted	-	1,775,002	1,283	-	-	1,776,285
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	177,612	177,612
Unassigned	35,494,390	-	-	(198,552)	-	35,295,838
<b>Total Proposed Budget 15-16</b>	<b>36,716,789</b>	<b>1,775,002</b>	<b>1,283</b>	<b>-</b>	<b>177,612</b>	<b>38,670,687</b>

# Debt Service Table

## Madison Metropolitan School District EXAMPLE FINANCING PLAN

April 2015 Referendum											
G.O. PROMISSORY NOTES Dated July 1, 2015 (First Interest 3/1/16)											
LEVY YEAR	YEAR DUE	EXISTING FUND 39 DEBT SERVICE (A)	PRINCIPAL (3/1)		INTEREST (3/1 & 9/1) AVG= 3.00%	TOTAL	FUND 39 DEBT LEVY EXISTING PLUS NEW (A)	STATE AID IMPACT OVER BASE (B)	COMBINED COST (Factoring Aid)	COMBINED MILL RATE (C)	IMPACT =
2014	2015	Budgeted 2015 Levy	\$0	\$0	\$0	\$0	\$4,203,663	\$0	\$4,203,663	\$0.19	
2015	2016	\$3,396,925	\$1,900,000	\$1,406,500	\$3,306,500	\$3,306,500	\$6,703,425	\$0	\$6,703,425	\$0.30	
2016	2017	\$3,393,475	\$3,885,000	\$1,114,725	\$4,999,725	\$4,999,725	\$8,393,200	\$931,238	\$9,324,438	\$0.41	
2017	2018	\$3,395,450	\$4,000,000	\$996,450	\$4,996,450	\$4,996,450	\$8,391,900	\$2,078,648	\$10,470,548	\$0.45	
2018	2019	\$3,396,800	\$4,120,000	\$874,650	\$4,994,650	\$4,994,650	\$8,391,450	\$2,077,819	\$10,469,269	\$0.45	
2019	2020	\$3,392,425	\$4,250,000	\$749,100	\$4,999,100	\$4,999,100	\$8,391,525	\$2,082,259	\$10,473,784	\$0.44	
2020	2021	\$1,636,850	\$4,155,000	\$623,025	\$4,778,025	\$4,778,025	\$6,414,875	\$2,084,699	\$8,499,574	\$0.36	
2021	2022	\$1,636,950	\$4,280,000	\$496,500	\$4,776,500	\$4,776,500	\$6,413,450	\$1,099,013	\$7,512,463	\$0.31	
2022	2023	\$1,389,850	\$4,660,000	\$362,400	\$5,022,400	\$5,022,400	\$6,412,250	\$1,099,769	\$7,512,019	\$0.31	
2023	2024	\$1,390,650	\$4,805,000	\$220,425	\$5,025,425	\$5,025,425	\$6,416,075	\$1,100,062	\$7,516,137	\$0.31	
2024	2025	\$1,393,531	\$4,945,000	\$74,175	\$5,019,175	\$5,019,175	\$6,412,706	\$1,103,478	\$7,516,184	\$0.30	
2025	2026	\$1,398,256					\$1,398,256	\$1,103,795	\$2,502,051	\$0.10	

# General Fees Schedule

Elementary School Fee Schedule		
	2014-2015	2015-2016
Consumable Materials Fee (Grades 4K-5)	\$40.00 per Year	\$40.00 per Year
Music Instrument Rental (Grade 5)	\$20.00 per Semester	\$20.00 per Semester
Strings Participation (Grade 5)	\$50.00 per Year	\$50.00 per Year
Summer School Enrichment Summer Learning Academy	Course Fee based on individual use supplies and materials consumed by students in the course	Course Fee based on individual use supplies and materials consumed by students in the course

Middle School Fee Schedule		
	2014-2015	2015-2016
Textbook Fee (Grades 6-8)	\$40.00 per Year	\$40.00 per Year
Music Instrument Rental (Grade 6)	\$20.00 per Semester	\$20.00 per Semester
Music Instrument Rental (Grades 7-8)	\$70.00 per Semester	\$70.00 per Semester
Activity Fee	\$17.00 per Year	\$17.00 per Year
Consumable Materials Fee (Unified Arts, ID Card, Safety Glasses)	\$20.00 per Year	\$20.00 per Year
Summer School Enrichment Summer Learning Academy	Course Fee based on individual use supplies and materials consumed by students in the course	Course Fee based on individual use supplies and materials consumed by students in the course

High School Fee Schedule		
	2014-2015	2015-2016
Textbook Fee (Grades 9-12)	\$40.00 per Year	\$40.00 per Year
Student Activity Fee	\$30.00 per Year	\$30.00 per Year
Music Instrument Rental (Grades 9-12)	\$70.00 per Semester	\$70.00 per Semester
Consumable Materials Fee	\$17.00 per Year	\$17.00 per Year
Athletic Participation Fee (Grades 9-12)	\$115.00 per Sport	\$115.00 per Sport
Maximum Participation Fee (Grades 9-12)	\$500.00 per Family	\$500.00 per Family
Athletic Participation Surcharge (Grades 9-12) (Surcharges are in addition to the \$500.00 Family Max)	\$800.00 Hockey \$100.00 Gymnastics \$100.00 Wrestling \$118.00 Boy's Golf \$118.00 Girl's Golf	\$800.00 Hockey \$100.00 Gymnastics \$100.00 Wrestling \$118.00 Boy's Golf \$118.00 Girl's Golf
Student Athletic Event Pass	\$20.00 per Pass	\$20.00 per Pass
Student Individual Event Ticket	\$3.00 per Event	\$3.00 per Event
Adult Individual Event Ticket	\$5.00 per Event	\$5.00 per Event
Summer School	Course Fee based on individual use supplies and materials consumed by students in the course	Course Fee based on individual use supplies and materials consumed by students in the course

*MSCR Program fees do not require Board approval.
Note: A \$3.00 convenience fee will be charged for each online student fee transaction

# Food Service Budget

## Madison Metropolitan School District

### Food Service Fund (50)

### 2015-16 Budget Overview

#### Program Update

The Food & Nutrition Department continues to adapt to changing requirements set by the USDA. These requirements are designed to improve the nutritional quality of meals served in child nutrition programs. The Smart Snacks requirements were implemented for the 2014-15 school year. We experienced a decline in ala carte sales this year but will be working to regain those sales as the industry develops more products that meet the requirements.

The Community Eligibility Provision was implemented at 7 traditional schools and 11 Alternative school sites for 2014-15. This provision allows all students to have free access to breakfast and lunch meals. This provision has resulted in increased program participation. We anticipate a modest expansion (up to 3 sites) of the Community Eligibility Provision for the 2015-16 school year. The Department is continuing its work to reduce the total of and need for an interfund transfer to the Food Service Fund.

Description	2013-2014 Revenues	2014-2015 Fall Budget	2015-2016 Proposed Budget	2015-2016 Incr/Decr
Total for 01XX - Interfund Payments:	165,689.44	-	-	-
Total for 1251 - Pupil Sales:	2,194,200.10	2,404,556.20	2,278,016.09	(126,540.11)
Total for 1252 - Adult Sales:	101,511.50	101,264.00	101,264.00	-
Total for 1259 - Other (Catering):	123,555.25	66,025.00	66,025.00	-
Total for 1291 - Gifts & Contributions:	22,724.20	-	-	-
Total for 1299 - Miscellaneous:	45,605.14	68,065.00	68,065.00	-
Total for 1619 - State Reimbursement:	180,250.87	170,761.01	172,469.00	1,707.99
Total for 1714 - Commodities:	522,383.36	472,463.00	472,463.00	-
Total for 1717 - Federal Reimbursement:	6,958,712.92	7,418,717.50	7,663,409.00	244,691.50
Total for 1730 - Federal Special Project:	228,242.96	265,590.00	265,200.00	(390.00)
Total for Report:	10,542,875.74	10,967,441.71	11,086,911.09	119,469.38

Description	2013-2014 Expenditures	2014-2015 Fall Budget	2015-2016 Proposed Budget	2015-2016 Incr/Decr
Total for 0100 - Salaries:	3,185,643.09	3,196,915.65	3,268,317.42	71,401.77
Total for 0200 - Benefits:	2,216,585.23	2,392,504.74	2,284,626.35	(107,878.39)
Total for 0300 - Purchased Services:	121,480.07	147,900.00	147,900.00	-
Total for 0411 - Supplies:	492,350.74	578,697.52	577,733.52	(964.00)
Total for 0415 - Food:	4,350,374.58	4,490,535.80	4,647,654.80	157,119.00
Total for 0400 - Non-Capital:	4,947,207.97	5,190,383.32	5,345,537.32	155,154.00
Total for 0500 - Capital Purchases:	51,338.49	19,850.00	19,250.00	(600.00)
Total for 0700 - Insurance:	20,620.89	19,888.00	21,280.00	1,392.00
Total for 0900 - Dues/Miscellaneous:	-	-	-	-
Total for Report:	10,542,875.74	10,967,441.71	11,086,911.09	119,469.38

The 2015-16 Food & Nutrition budget was developed with the goal of not requiring an interfund transfer from the General Fund. The chart below provides Food & Nutrition strategies to accomplish this.

<b>Food &amp; Nutrition 2015-16</b>		
<b>Budget Issue</b>	<b>Background</b>	<b>Strategy</b>
Increase Program Access with Community Eligibility Provision	Currently have 7 traditional and 11 Alternative sites in this program for 2014-15	Process application for an additional 1-3 sites for 2015-16
Low elementary participation at several combined Middle and Elementary sites	High participation levels have been difficult to achieve at combined Middle and Elementary sites	Eliminate pre-pack pack style of service at 2 pilot sites to increase participation and improve menu options
Ala Carte sales have dropped this year with the new USDA Smart Snacks regulations	Program has been becoming more reliant on reimbursable meals for many years. Ala Carte sales have helped to bridge the budget gap	Add daily items to secondary menu that can be sold ala carte the rest of the day while meeting the new regulations
Opportunity to increase breakfast participation	Low participation rates	Pilot a high school buffet to increase participation and attract new customers
Control food cost by reducing waste	15 elementary sites have a garden bar concept	Add garden bar service at 3 more sites to control waste and increase options for customers.
FPC cost is spread out to all schools based on meals served	Pre-Pack has historically been the preferred method of service in MMSD	Shipping of single pre-packaged items in bulk to schools
Aging equipment at schools results in a high failure rate and maintenance cost	No preventive maintenance program is currently in place	Pilot preventive maintenance program
Injury-related absences	Started Safety committee at the FPC in December 2014	Expand program involvement to school sites
Continue to improve the Free or Reduced-Price Meals application process	Implemented new strategies during 2014-15 year to assist families with getting meal benefits early in the school year.	Continue to build on lessons learned during the 2014-15 year. Implement action steps earlier.

# MSCR Table

<b>Madison Metropolitan School District</b> <b>2015-2016 Proposed Budget</b> <b>Madison School &amp; Community Recreation (Fund 80, Orgs 7XX)</b> <b>Summary Level Budget</b>				
	<b>2015-16</b> <b>Proposed Budget</b> <b>MSCR Operations</b> <b>ORG 70X</b>	<b>2015-16</b> <b>Proposed Budget</b> <b>Adult Programs</b> <b>ORG 71X</b>	<b>2015-16</b> <b>Proposed Budget</b> <b>Youth Programs</b> <b>ORG 72X</b>	<b>2015-16</b> <b>Proposed</b> <b>Budget</b> <b>TOTAL</b>
<b>REVENUES</b>				
Current Property Tax (Tax Levy) 1211	2,492,200.00	429,200.00	5,278,600.00	8,200,000.00
Pmts for Svcs from Loc Gov 1244	-	11,000.00	37,621.00	48,621.00
Gifts & Contributions/Reimburse 1291	13,487.00	50,000.00	11,823.00	75,310.00
Student Fees 1292	-	-	42,000.00	42,000.00
Summer School Fees 1295	-	-	5,200.00	5,200.00
Non Taxable Revenues 1296	-	510,700.00	571,800.00	1,082,500.00
Taxable Revenues 1298	-	491,000.00	986,700.00	1,477,700.00
Misc Rev 1299	22,549.39	1,000.00	62,800.00	86,349.39
State Special Ed Aid thru CESA 1517	-	-	7,436.17	7,436.17
Fed Special Proj Rev 1730	-	-	1,111,254.65	1,111,254.65
Fed Rev 1770	-	-	277,500.00	277,500.00
<b>Total Revenues</b>	<b>2,528,236.39</b>	<b>1,492,900.00</b>	<b>8,392,734.82</b>	<b>12,413,871.21</b>
<b>EXPENSES</b>				
Salaries 1XX	1,328,365.25	790,201.26	5,588,516.53	7,707,083.04
Employee Benefits 2XX	497,153.09	191,616.05	1,118,217.88	1,806,987.02
Purchased Svcs 3XX	332,700.00	374,200.00	1,383,874.00	2,090,774.00
Non-Capital Expenditures 4XX	52,187.00	66,800.00	378,388.17	497,375.17
Capital Expenditures 5XX	143,700.00	-	2,900.00	146,600.00
Workers Comp 7XX	53,500.00	-	-	53,500.00
Other/Misc 9XX	66,500.00	-	1,200.00	67,700.00
<b>Total Expenditures</b>	<b>2,474,105.34</b>	<b>1,422,817.31</b>	<b>8,473,096.58</b>	<b>12,370,019.23</b>
<b>NET CHANGE</b>	<b>54,131.05</b>	<b>70,082.69</b>	<b>(80,361.76)</b>	<b>43,851.98</b>

# Summer Learning Academy 2015

## **Vision**

The vision of summer school is to reengage students and accelerate growth in achievement, while building self-efficacy through additional intervention and enrichment learning experiences.

## **Goals of Summer School**

1. Reengage and reconnect students as learners as measured by pre/post survey, attendance and behavior data.
2. Accelerate student achievement on key skills as measured by CCSS aligned performance tasks and AIMS Web.

## **Key Shifts in Strategies**

1. Increase student enrollment by providing access to more home school sites and smaller sites.
2. Purposeful recruitment of teachers to teach in their home school sites.
3. Increase access to enrichment for students as a way to increase engagement.
4. Alignment of curriculum, instruction, assessment and PD to the Great Teaching Matters Framework.
5. Use of AIMS Web and newly developed performance tasks to more closely monitor growth in specific skill areas.
6. Professional learning for teachers that is aligned to clear expectations for implementation of a scope and sequence for literacy and math.
7. Purposeful integration of online and blended learning opportunities
8. Integration of PBS with academic practices within summer school environments to increase student self-efficacy.
9. Instruction and transition support for 8<sup>th</sup> graders enhanced by having students attend summer school all four high schools.

## **Background and Factors that Informed Proposal Decision**

1. Stated goals were developed based on results from pilot sites in 2014 and cross-functional teamwork integrating stakeholder and principal input.
2. Increased enrollment results in a need for more teachers.
3. Increased access to smaller sites has the potential to result in enrollment fluctuations. Therefore, a step-by-step small site expansion is proposed as we study and learn about enrollment trends.
4. Working within fiscal parameters – a 2% total budget increase from 2014 to 2015.

MMSD summer school programs will be held at neighborhood schools, where morning classes will be taught by highly qualified teachers offering high quality, engaging instruction in the core content areas of math and literacy. Students 4K-8<sup>th</sup> grade will be provided with core curricular focused instruction and enrichment.

High school courses will be offered for credit recovery, first time credit and elective. Inclusive programming for students with disabilities (including Extended School Year) and English Language Learners (ELLs) will be provided. Students with disabilities and English Language Learners will receive accommodations and support in order to access the core curriculum along with non-disabled peers. A healthy breakfast and lunch will be provided. In the afternoon, high interest recreational and enrichment activities (e.g., MSCR) will be provided to enhance engagement (Downey et. al., 2004; Duffett et. al., 2004).

The program is projected to serve 7,075 students, which is a projected 10% enrollment increase at 17 schools and 20% enrollment increase at new single sites.

## Budget

			2014-15 Actual as of 11/30/14	2014-15 Budget 650* FTE	Total 2015-16 Proposed Budget with 2% Inc 780* FTE	2015-16 Budget Amount over 2014-15	2015-16 Budget % Change over 2014-15
1							
2	Student Enrollment						
3	Administrative Salary/Fringe		127,346	348,115	471,558	123,443	35.46%
4	Instructional Salary/Fringe		1,500,267	2,073,193	2,138,652	65,459	3.16%
5	Support Services		178,742	230,811	135,690	(95,121)	-41.21%
6	Purchased Services		354,346	356,473	318,433	(38,040)	-10.67%
7	Supplies & Materials		11,192	50,552	60,552	10,000	19.78%
8	Equipment		-	-	-	-	0.00%
36							
37	<b>Total Expenditures</b>		<b>2,171,893</b>	<b>3,059,143</b>	<b>3,124,884</b>	<b>65,741.00</b>	<b>2.15%</b>
						-	
38	<b>Total Allocated Revenue Limit</b>		<b>3,041,143</b>	<b>3,041,143</b>	<b>3,106,524</b>	<b>65,381.00</b>	<b>2.15%</b>
						-	
39	<b>Total Summer School Fees</b>		<b>5,650</b>	<b>18,000</b>	<b>18,360</b>	<b>360.00</b>	<b>2.00%</b>
* The Summer School FTE for Revenue Limit Authority is derived from the Summer School Head Count times actual minutes to equal the total summer school minutes divided by a DPI factor.							