

CITIZEN'S BUDGET EXPENDITURES

	Expenditures 2006-07			Expenditures 2007-08 Cost to			Expenditures 2007-08			2007-08		
	Revised Budget	Sub-Totals/ Totals	Percent of Total	Continue Budget	Sub-Totals/ Totals	Percent Inc/Dec	Balanced Budget	Sub-Totals/ Totals	Budget Reductions	Sub-Totals/ Totals	Percent Reduced	
I. IN-SCHOOL OPERATIONS												
a. Administration	8,957,558		2.69%	9,547,218		6.58%	9,308,974		(238,244)		-2.50%	
Total Administration		8,957,558	2.69%		9,547,218	6.58%		9,308,974		(238,244)	-2.50%	
b. Teachers												
i. Regular Curriculum (includes sabbatical)	103,956,449		31.21%	109,834,139		5.65%	106,596,881		(3,237,258)		-2.95%	
ii. Special Education	52,115,838		15.65%	52,869,856		1.45%	51,078,703		(1,791,153)		-3.39%	
iii. English as a Second Language	12,298,045		3.69%	12,986,316		5.60%	12,112,918		(873,398)		-6.73%	
iv. Alternative programs	3,510,098		1.05%	3,579,416		1.97%	3,579,416		-		0.00%	
v. Summer School	1,900,957		0.57%	2,312,932		21.67%	2,312,932		-		0.00%	
Total Teachers		173,781,387	52.17%		181,582,659	4.49%		175,680,850		(5,901,809)	-3.25%	
c. Support Staff												
i. Guidance	2,806,507		0.84%	2,656,307		-5.35%	2,656,307		-		0.00%	
ii. Nurses, Nurse Assistants	3,706,279		1.11%	3,564,830		-3.82%	3,564,830		-		0.00%	
iii. Social Workers & Psychologists	6,830,220		2.05%	6,667,319		-2.39%	6,500,710		(166,609)		-2.50%	
iv. Library	5,309,945		1.59%	5,628,170		5.99%	5,514,940		(113,230)		-2.01%	
v. Clerical, Ed. Assts., Spec. Ed. Assts.	6,794,030		2.04%	7,754,313		14.13%	7,569,573		(184,740)		-2.38%	
vi. Alternative Programs	4,895,608		1.47%	4,922,562		0.55%	4,869,828		(52,734)		-1.07%	
vii. Lunch Room Supervision	605,570		0.18%	995,989		64.47%	995,989		-		0.00%	
Total Support Staff		30,948,159	9.11%		32,189,490	4.01%		31,672,177		(517,313)	-1.61%	
d. Substitutes	7,230,086		2.17%	5,471,824		-24.32%	5,480,112		8,288		0.15%	
Total Substitutes		7,230,086	2.17%		5,471,824	-24.32%		5,480,112		8,288	0.15%	
e. Custodians	12,332,038		3.70%	12,754,410		3.42%	12,705,188		(49,222)		-0.39%	
Total Custodians		12,332,038	3.70%		12,754,410	3.42%		12,705,188		(49,222)	-0.39%	
f. Security	1,053,041		0.32%	1,091,860		3.69%	1,093,514		1,654		0.15%	
Total Security		1,053,041	0.32%		1,091,860	3.69%		1,093,514		1,654	0.15%	
g. Extra Curriculars (all levels)												
i. Non-Athletics	256,518		0.08%	261,682		2.01%	261,682		-		0.00%	
ii. Athletics	1,698,180		0.51%	1,681,871		-0.96%	1,568,747		(113,124)		-6.73%	
iii. Transportation	210,152		0.06%	212,891		1.30%	212,891		-		0.00%	
Total Extra-Curriculars		2,164,850	0.65%		2,156,444	-0.39%		2,043,320		(113,124)	-5.25%	
h. Books, supplies & equipment	5,081,689		1.53%	5,269,830		3.70%	5,269,830		-		0.00%	
Total Books, Supplies, Equipment		5,081,689	1.53%		5,269,830	3.70%		5,269,830		-	0.00%	
TOTAL IN-SCHOOL OPERATIONS		241,548,808	72.51%		250,063,735	3.53%		243,253,965		(6,809,770)	-2.72%	
II. CURRICULUM & TEACHER DEVELOPMENT & SUPPORT												
a. Staff	4,170,279		1.25%	4,539,517		8.85%	4,426,293		(113,224)		-2.49%	
b. Books, supplies and equipment	1,748,177		0.52%	1,817,743		3.98%	1,767,743		(50,000)		-2.75%	
TOTAL CURRICULUM & TEACHER DEVELOPMENT & SUPPORT		5,918,456	1.78%		6,357,260	7.41%		6,194,036		(163,224)	-2.57%	
III. FACILITIES, OTHER THAN DEBT SERVICE												
a. Staff, other than in-school custodians	3,882,811		1.17%	4,000,728		3.04%	4,000,728		-		0.00%	
b. Maintenance & repair	10,056,858		3.02%	8,594,065		-14.55%	8,594,065		-		0.00%	
c. Utilities	6,442,716		1.93%	6,808,339		5.67%	6,808,339		-		0.00%	
d. Equipment & custodial supplies	1,746,288		0.52%	1,745,771		-0.03%	1,745,771		-		0.00%	
TOTAL FACILITIES, OTHER THAN DEBT SERVICE		22,128,673	6.64%		21,148,903	-4.43%		21,148,903		-	0.00%	
IV. TRANSPORTATION												
a. Elementary	2,718,195		0.82%	2,594,764		-4.54%	2,594,764		-		0.00%	
b. Secondary (Madison Metro & Yellow Bus)	2,032,639		0.61%	2,083,587		2.51%	2,173,587		90,000		4.32%	
c. Special Education	3,335,272		1.00%	3,463,072		3.83%	3,463,072		-		0.00%	
d. Private School	342,746		0.10%	402,033		17.30%	202,695		(199,338)		-49.58%	
e. Parent contracts, shuttles, homeless transportation	508,779		0.15%	531,834		4.53%	531,834		-		0.00%	
f. Summer School	196,900		0.06%	207,180		5.22%	207,180		-		0.00%	
TOTAL TRANSPORTATION		9,134,531	2.74%		9,282,470	1.62%		9,173,132		(109,338)	-1.18%	

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V. FOOD SERVICE											
a. Staff	5,019,422		1.51%	5,118,674		1.98%	5,118,674		-		0.00%
b. Supplies, equipment and food	3,500,993		1.05%	3,775,788		7.85%	3,775,788		-		0.00%
TOTAL FOOD SERVICE		8,520,415	2.56%		8,894,462	4.39%		8,894,462		-	0.00%
VI. BUSINESS SERVICES											
a. Financial services, including accounting, purchasing, risk management, grant development, transportation administration	3,848,743		1.16%	3,949,275		2.61%	3,837,815		(111,460)		-2.82%
b. Technology & Support	2,696,787		0.81%	2,774,775		2.89%	2,774,775		-		0.00%
TOTAL BUSINESS SERVICES		6,545,530	1.97%		6,724,050	2.73%		6,612,590		(111,460)	-1.66%
VII. HUMAN RESOURCES											
a. Human resources administration	2,898,554		0.87%	3,049,982		5.22%	3,049,982		-		0.00%
b. Post-retirement benefits and payments (Teacher Emeritus Retirement Plan, Administrator Retirement Plan)	7,008,259		2.10%	7,184,725		2.52%	7,184,725		-		0.00%
c. Unemployment Compensation	164,957		0.05%	167,101		1.30%	167,101		-		0.00%
TOTAL HUMAN RESOURCES		10,071,770	3.02%		10,401,808	3.28%		10,401,808		-	0.00%
VIII. GENERAL ADMINISTRATION											
a. Board of Education and related staff	174,520		0.05%	184,469		5.70%	184,469		-		0.00%
b. Superintendent and related staff	1,658,804		0.50%	1,694,491		2.15%	1,674,491		(20,000)		-1.18%
c. Elementary Education Administration	792,466		0.24%	825,224		4.13%	825,224		-		0.00%
d. Secondary Administration	569,792		0.17%	698,677		22.62%	698,677		-		0.00%
e. Special Education & ESL Administration	1,527,126		0.46%	1,313,656		-13.98%	1,313,656		-		0.00%
f. Alternative Program Administration	347,698		0.10%	365,564		5.14%	400,564		35,000		9.57%
g. Public Relations & Communication	1,028,706		0.31%	1,083,268		5.30%	1,083,268		-		0.00%
h. Legal	612,892		0.18%	601,614		-1.84%	601,614		-		0.00%
i. Government / Co-op programs	878,478		0.26%	892,564		1.60%	892,564		-		0.00%
j. Research & Evaluation	1,602,018		0.48%	1,610,355		0.52%	1,610,355		-		0.00%
TOTAL GENERAL ADMINISTRATION		9,192,500	2.76%		9,269,882	0.84%		9,284,882		15,000	0.16%
IX. DEBT SERVICE											
	11,011,557		3.31%	10,427,030		-5.31%	10,427,030		-		0.00%
TOTAL DEBT SERVICE		11,011,557	3.31%		10,427,030	-5.31%		10,427,030		-	0.00%
X. DISTRICT-WIDE											
a. Salary Savings / Budget changes	(3,905,518)		-1.17%	(48,154)		-98.77%	(48,154)		-		0.00%
b. Insurance	1,041,516		0.31%	1,122,011		7.73%	1,122,011		-		0.00%
c. Open Enrollment / Refunds / Formula Adjustment	1,610,990		0.48%	2,250,786		39.71%	2,250,786		-		0.00%
d. Expenditures Funded by Gifts & Donations	370,989		0.11%	303,900		-18.08%	303,900		-		0.00%
TOTAL DISTRICT-WIDE		(882,023)	-0.26%		3,628,543	-511.39%		3,628,543		-	0.00%
XI. MSCR											
a. Administration	3,430,051		1.03%	2,660,461		-22.44%	2,660,461		-		0.00%
b. Adult Programs	807,281		0.24%	1,295,631		60.49%	1,295,631		-		0.00%
c. Youth Programs	5,674,316		1.70%	6,606,681		16.43%	6,606,681		-		0.00%
TOTAL MSCR		9,911,648	3.93%		10,562,773	6.57%		10,562,773		-	0.00%
TOTAL NET EXPENDITURE BUDGET	333,101,865	333,101,865	100.00%	346,760,916	346,760,916	4.10%	339,582,126	339,582,126	(7,178,790)	(7,178,790)	-2.07%
INTERFUND TRANSFERS											
a. General Fund to Special Education Fund	46,010,663			48,256,358			46,502,580				
b. Building Fund to Debt Retirement Fund	959,000			-			-				
c. Community Service Fund to General Fund	620,000			400,000			400,000				
TOTAL INTERFUND TRANSFERS	47,589,663			48,656,358			46,902,580				
	380,691,528			395,417,274		3.87%	386,484,706				

CITIZEN'S BUDGET FOOTNOTES

- Ibv:** Reduced funding for Title I caused teacher costs to be shifted to this area of the budget in Cost-to-Continue.
- Icv:** The Cost-to-Continue budget recognizes that EA and SEA allocations were converted to teaching positions in 2006-07. This shift may or may not occur in 2007-08 as buildings complete their staffing plans.
- Ila:** Cost-to-continue budget reflects the reinstatement of SIP and staff development dollars that were cut from the Revised Budget in October.
- IVd:** Cost-to-Continue Budget recognizes that fact that 2006-07 costs will exceed the Revised Budget.
- Vla:** Revised Budget reflects the move of an accountant position from XIa to this account.
- VIIId:** The Cost-to-Continue increase reflects the receipt of a Title IA grant.
- XIa:** Reflects the fact that MSCR administration costs are being allocated to programs in Cost-to-Continue.
- XIc:** Cost-to-Continue reflects grant increases for 2007-08.
- Other:** Fringe benefits for Ia through If may be inflated for some employee categories and might skew the percentage changes from Revised to Cost-to-Continue because they were distributed using a formula distribution methodology rather than calculating the actual benefits for each employee category.

DEFINITIONS / INFORMATION

Ia. IN SCHOOL OPERATIONS - ADMINISTRATION

Includes salaries and benefits for school based administrators.

Ibi. IN SCHOOL OPERATIONS - TEACHERS - REGULAR CURRICULUM

Includes salaries and benefits for regular education teachers including sabbaticals.

Ibii. IN SCHOOL OPERATIONS - TEACHERS - SPECIAL EDUCATION

Includes salaries and benefits for Special Education teachers, speech & language clinicians, occupational & physical therapists, audiologists and orientation & mobility specialists.

Ibiii. IN SCHOOL OPERATIONS - TEACHERS - ENGLISH AS A SECOND LANGUAGE

Includes salaries and benefits for English as a Second Language (ESL) & bilingual resource teachers.

Ibiv. IN SCHOOL OPERATIONS - TEACHERS - ALTERNATIVE PROGRAMS

Includes the salary and benefit costs of providing alternative educational program options to students during the school year and select programs during the summer.

Ibv. IN SCHOOL OPERATIONS - TEACHERS - SUMMER SCHOOL

Includes the salary and benefit costs of providing summer school options to students.

Ici. IN SCHOOL OPERATIONS - SUPPORT STAFF - GUIDANCE

Includes the salary and benefit costs of providing school guidance counseling services.

Icii. IN SCHOOL OPERATIONS - SUPPORT STAFF - NURSES, NURSE ASSISTANTS

Includes the costs of providing health services to students.

Iciii. IN SCHOOL OPERATIONS - SUPPORT STAFF - SOCIAL WORKERS & PSYCHOLOGISTS

Includes costs for providing social work services to students, psychological services to students and promoting student mental health.

Iciv. IN SCHOOL OPERATIONS - SUPPORT STAFF - LIBRARY

Includes the cost of personnel for district-wide services including cataloging, video library, staff development; also includes hours for assistants in school libraries.

Icv. IN SCHOOL OPERATIONS - SUPPORT STAFF - CLERICAL, ED. ASSTS., SPEC. ED. ASSTS.

Includes salary and benefits for clerical staff, educational assistants and Special Educational assistants.

Icvi. IN SCHOOL OPERATIONS - SUPPORT STAFF - ALTERNATIVE PROGRAMS

Includes the costs of providing alternative educational program options to students during the school year and select programs during the summer.

DEFINITIONS / INFORMATION

Id. IN SCHOOL OPERATIONS - SUBSTITUTES

Includes salaries and benefits of substitutes.

Ie. IN SCHOOL OPERATIONS - CUSTODIANS

Includes salaries and benefits of custodians for all buildings and grounds.

If. IN SCHOOL OPERATIONS - SECURITY

Includes the costs of planning, coordinating and implementing all district-wide security resources (includes contract for educational resource offices with Madison Police Department).

Igi. IN SCHOOL OPERATIONS - EXTRA CURRICULARS (ALL LEVELS) - NON-ATHLETICS

Includes the costs of providing non-athletic, extra curricular activities at all levels.

Igii. IN SCHOOL OPERATIONS - EXTRA CURRICULARS (ALL LEVELS) - ATHLETICS

Includes salaries and benefits for coaching, central athletic office clerical, officials, materials and equipment for athletics.

Igiii. IN SCHOOL OPERATIONS - EXTRA CURRICULARS (ALL LEVELS) - TRANSPORTATION

Includes the cost of providing transportation for extra curricular activities at all levels.

Ih. IN SCHOOL OPERATIONS - BOOKS, SUPPLIES & EQUIPMENT

Includes cost of providing books and related materials, supplies and equipment.

Ila. CURRICULUM & TEACHER DEVELOPMENT & SUPPORT - STAFF

Includes the cost of personnel to provide leadership for the research and development of best practices in curriculum and instruction and district-wide professional development based on those practices.

Ilb. CURRICULUM & TEACHER DEVELOPMENT & SUPPORT - BOOKS, SUPPLIES AND EQUIPMENT

Includes the cost of materials for the research and development of best practices in curriculum and instruction and district-wide professional development based on those practices.

IIa. FACILITIES, OTHER THAN DEBT SERVICE - STAFF, OTHER THAN IN-SCHOOL CUSTODIANS

Includes salaries and benefits for other than in-school custodial staff and support personnel.

IIlb. FACILITIES, OTHER THAN DEBT SERVICE - MAINTENANCE & REPAIR

Includes costs for providing maintenance and repair service.

IIlc. FACILITIES, OTHER THAN DEBT SERVICE - UTILITIES

Includes costs of utilities.

DEFINITIONS / INFORMATION

IIIId. FACILITIES, OTHER THAN DEBT SERVICE - EQUIPMENT & CUSTODIAL SUPPLIES

Includes costs for equipment and supplies used by the custodial staff.

IVa. TRANSPORTATION - ELEMENTARY

Includes the cost of transporting elementary level students to and from school as required by State law and Board of Education policy.

IVb. TRANSPORTION - SECONDARY (MADISON METRO & YELLOW BUS)

Includes the cost of transporting secondary level students to and from school as required by State law and Board of Education policy.

IVc. TRANSPORTATION - SPECIAL EDUCATION

Includes the cost of transporting special education students to and from school.

IVd. TRANSPORTATION - PRIVATE SCHOOL

Includes the cost of transporting private school students to and from school as required by State Law and Board of Education policy.

IVe. TRANSPORTATION - PARENT CONTRACTS, SHUTTLES, HOMELESS TRANSPORTATION

Includes the costs of parent contracts; student shuttles and transporting homeless students to and from school

IVf. TRANSPORTATION - SUMMER SCHOOL

Includes the cost of transporting students to and from summer school.

Va. FOOD SERVICE - STAFF

Includes the salaries and benefits of district wide food service staff.

Vb. FOOD SERVICE - SUPPLIES, EQUIPMENT AND FOOD

Includes the costs of supplies, equipment and food for providing food service district wide

VIa. BUSINESS SERVICES - FINANCIAL SERVICES

Includes the costs of providing financial services, including accounting, purchasing, risk management, grant development and transportation administration.

VIb. BUSINESS SERVICES - TECHNOLOGY & SUPPORT

Includes the costs of providing technology and support district wide.

VIIa. HUMAN RESOURCES - ADMINISTRATION

Includes the salaries and benefits for Human Resources administrators.

DEFINITIONS / INFORMATION

VIIIb. HUMAN RESOURCES - POST-RETIREMENT BENEFITS AND PAYMENTS

Includes the costs of providing services for post-retirement benefits and payments including Teacher Emeritus Retirement Plan and Administrator Retirement Plan.

VIIIc. HUMAN RESOURCES - UNEMPLOYMENT COMPENSATION

Includes the costs of payments to former employees who are collecting unemployment compensation

VIIIa. GENERAL ADMINISTRATION - BOARD OF EDUCATION AND RELATED STAFF

Includes the costs of personnel and materials for the operation of the offices of the Board of Education.

VIIIb. GENERAL ADMINISTRATION - SUPERINTENDENT AND RELATED STAFF

Includes the costs of personnel and materials for the operation of the offices of the Superintendent of Schools,

VIIIc. GENERAL ADMINISTRATION - ELEMENTARY EDUCATION ADMINISTRATION

Includes the salaries and benefits for administration of elementary education.

VIII d. GENERAL ADMINISTRATION - SECONDARY ADMINISTRATION

Includes the salaries and benefits for administration of secondary education.

VIIIe. GENERAL ADMINISTRATION - SPECIAL EDUCATION & ESL ADMINISTRATION

Includes the salaries and benefits for administration of special education and ESL.

VIII f. ALTERNATIVE PROGRAM - ADMINISTRATION

Includes the salaries and benefits for administration of alternative programs.

VIIIg. GENERAL ADMINISTRATION - PUBLIC RELATIONS & COMMUNICATION

Includes the cost of community communications and legislative liaison activities

VIIIh. GENERAL ADMINISTRATION - LEGAL SERVICES

Includes the cost of all district legal services except Human Resources

VIIIi. GENERAL ADMINISTRATION - GOVERNMENT/CO-OP PROGRAMS

Includes the costs for administration of Title I, staff development and teacher licensure

VIIIj. GENERAL ADMINISTRATION - RESEARCH & EVALUATION

Includes the costs of personnel and materials for the operation of the offices of Research and Evaluation,

DEFINITIONS / INFORMATION

IX. DEBT SERVICE

Includes the costs of principal and interest payments on district long-term and short-term debt

Xa. DISTRICT WIDE - SALARY SAVINGS/BUDGET CHANGES

Includes the anticipated savings due to staff turnover throughout the year

Xb. DISTRICT WIDE - INSURANCE

Includes the cost of worker's compensation and district property and liability insurance coverages

Xc. DISTRICT WIDE - OPEN ENROLLMENT/REFUNDS/FORMULA ADJUSTMENT

Includes the costs of open enrollment tuition, various refunds and formula adjustments during the year

Xd. DISTRICT WIDE - EXPENDITURES FUNDED BY GIFTS & DONATIONS

Includes the costs of expenditures that are funded by gifts and donations

XIa. MSCR - ADMINISTRATION

Includes the costs of personnel and materials for the operation of the offices of Madison School and Community Recreation.

XIb. MSCR - ADULT PROGRAMS

Includes the costs of personnel and materials for the operation of adult programs district wide.

XIc. MSCR - YOUTH PROGRAMS

Includes the costs of personnel and materials for the operation of youth programs district wide.

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Ibi. IN SCHOOL OPERATIONS - TEACHERS - REGULAR CURRICULUM

Includes salaries and benefits for regular education teachers including sabbaticals.

Ibii. IN SCHOOL OPERATIONS - TEACHERS - SPECIAL EDUCATION

Includes salaries and benefits for Special Education teachers, speech & language clinicians, occupational & physical therapists, audiologists and orientation & mobility specialists.

Ibiii. IN SCHOOL OPERATIONS - TEACHERS - ENGLISH AS A SECOND LANGUAGE

Includes salaries and benefits for English as a Second Language (ESL) & bilingual resource teachers.

Ibiv. IN SCHOOL OPERATIONS -TEACHERS - ALTERNATIVE PROGRAMS

Includes the salary and benefit costs of providing alternative educational program options to students during the school year and select programs during the summer.

Ibv. IN SCHOOL OPERATIONS - TEACHERS - SUMMER SCHOOL

Includes the salary and benefit costs of providing summer school options to students.

Ici. IN SCHOOL OPERATIONS - SUPPORT STAFF - GUIDANCE

Includes the salary and benefit costs of providing school guidance counseling services.

Icii. IN SCHOOL OPERATIONS - SUPPORT STAFF - NURSES, NURSE ASSISTANTS

Includes the costs of providing health services to students.

Iciii. IN SCHOOL OPERATIONS - SUPPORT STAFF - SOCIAL WORKERS & PSYCHOLOGISTS

Includes costs for providing social work services to students, psychological services to students and promoting student mental health.

Iciv. IN SCHOOL OPERATIONS - SUPPORT STAFF - LIBRARY

Includes the cost of personnel for district-wide services including cataloging, video library, staff development; also includes hours for assistants in school libraries.

Icv. IN SCHOOL OPERATIONS - SUPPORT STAFF - CLERICAL, ED. ASSTS., SPEC. ED. ASSTS.

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Icvi. IN SCHOOL OPERATIONS - SUPPORT STAFF - ALTERNATIVE PROGRAMS

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Ie. IN SCHOOL OPERATIONS - CUSTODIANS

Includes salaries and benefits of custodians for all buildings and grounds.

If. IN SCHOOL OPERATIONS - SECURITY

Includes the costs of planning, coordinating and implementing all district-wide security resources (includes contract for educational resource offices with Madison Police Department).

Ig.i. IN SCHOOL OPERATIONS - EXTRA CURRICULARS (ALL LEVELS) - NON-ATHLETICS

Includes the costs of providing non-athletic, extra curricular activities at all levels.

Ig.ii. IN SCHOOL OPERATIONS - EXTRA CURRICULARS (ALL LEVELS) - ATHLETICS

Includes salaries and benefits for coaching, central athletic office clerical, officials, materials and equipment for athletics.

Ig.iii. IN SCHOOL OPERATIONS - EXTRA CURRICULARS (ALL LEVELS) - TRANSPORTATION

Includes the cost of providing transportation for extra curricular activities at all levels.

Ih. IN SCHOOL OPERATIONS - BOOKS, SUPPLIES & EQUIPMENT

Includes cost of providing books and related materials, supplies and equipment.

Ila. CURRICULUM & TEACHER DEVELOPMENT & SUPPORT - STAFF

Includes the cost of personnel to provide leadership for the research and development of best practices in curriculum and instruction and district-wide professional development based on those practices.

Ilb. CURRICULUM & TEACHER DEVELOPMENT & SUPPORT - BOOKS, SUPPLIES AND EQUIPMENT

Includes the cost of materials for the research and development of best practices in curriculum and instruction and district-wide professional development based on those practices.

IIla. FACILITIES, OTHER THAN DEBT SERVICE - STAFF, OTHER THAN IN-SCHOOL CUSTODIANS

Includes salaries and benefits for other than in-school custodial staff and support personnel.

IIlb. FACILITIES, OTHER THAN DEBT SERVICE - MAINTENANCE & REPAIR

Includes costs for providing maintenance and repair service.

IIlc. FACILITIES, OTHER THAN DEBT SERVICE - UTILITIES

Includes costs of utilities.

IIId. FACILITIES, OTHER THAN DEBT SERVICE - EQUIPMENT & CUSTODIAL SUPPLIES

DEFINITIONS / INFORMATION

Includes costs for equipment and supplies used by the custodial staff.

IVa. TRANSPORTATION - ELEMENTARY

Includes the cost of transporting elementary level students to and from school as required by State law and Board of Education policy.

IVb. TRANSPORTION - SECONDARY (MADISON METRO & YELLOW BUS)

Includes the cost of transporting secondary level students to and from school as required by State law and Board of Education policy.

IVc. TRANSPORTATION - SPECIAL EDUCATION

Includes the cost of transporting special education students to and from school.

IVd. TRANSPORTATION - PRIVATE SCHOOL

Includes the cost of transporting private school students to and from school as required by State Law and Board of Education policy.

IVe. TRANSPORTATION - PARENT CONTRACTS, SHUTTLES, HOMELESS TRANSPORTATION

Includes the costs of parent contracts; student shuttles and transporting homeless students to and from school

IVf. TRANSPORTATION - SUMMER SCHOOL

Includes the cost of transporting students to and from summer school.

Va. FOOD SERVICE - STAFF

Includes the salaries and benefits of district wide food service staff.

Vb. FOOD SERVICE - SUPPLIES, EQUIPMENT AND FOOD

Includes the costs of supplies, equipment and food for providing food service district wide

VIa. BUSINESS SERVICES - FINANCIAL SERVICES

Includes the costs of providing financial services, including accounting, purchasing, risk management, grant development and transportation administration.

VIb. BUSINESS SERVICES - TECHNOLOGY & SUPPORT

Includes the costs of providing technology and support district wide.

VIIa. HUMAN RESOURCES - ADMINISTRATION

Includes the salaries and benefits for Human Resources administrators.

VIIb. HUMAN RESOURCES - POST-RETIREMENT BENEFITS AND PAYMENTS

Includes the costs of providing services for post-retirement benefits and payments including Teacher Emeritus Retirement Plan and Administrator Retirement Plan.

DEFINITIONS / INFORMATION

VIIc. HUMAN RESOURCES - UNEMPLOYMENT COMPENSATION

Includes the costs of payments to former employees who are collecting unemployment compensation

VIIIa. GENERAL ADMINISTRATION - BOARD OF EDUCATION AND RELATED STAFF

Includes the costs of personnel and materials for the operation of the offices of the Board of Education.

VIIIb. GENERAL ADMINISTRATION - SUPERINTENDENT AND RELATED STAFF

Includes the costs of personnel and materials for the operation of the offices of the Superintendent of Schools,

VIIIc. GENERAL ADMINISTRATION - ELEMENTARY EDUCATION ADMINISTRATION

Includes the salaries and benefits for administration of elementary education.

VIII d. GENERAL ADMINISTRATION - SECONDARY ADMINISTRATION

Includes the salaries and benefits for administration of secondary education.

VIIIe. GENERAL ADMINISTRATION - SPECIAL EDUCATION & ESL ADMINISTRATION

Includes the salaries and benefits for administration of special education and ESL.

VIII f. ALTERNATIVE PROGRAM - ADMINISTRATION

Includes the salaries and benefits for administration of alternative programs.

VIIIg. GENERAL ADMINISTRATION - PUBLIC RELATIONS & COMMUNICATION

Includes the cost of community communications and legislative liaison activities

VIIIh. GENERAL ADMINISTRATION - LEGAL SERVICES

Includes the cost of all district legal services except Human Resources

VIIIi. GENERAL ADMINISTRATION - GOVERNMENT/CO-OP PROGRAMS

Includes the costs for administration of Title I, staff development and teacher licensure

VIIIj. GENERAL ADMINISTRATION - RESEARCH & EVALUATION

Includes the costs of personnel and materials for the operation of the offices of Research and Evaluation,

IX. DEBT SERVICE

Includes the costs of principal and interest payments on district long-term and short-term debt

Xa. DISTRICT WIDE - SALARY SAVINGS/BUDGET CHANGES

Includes the anticipated savings due to staff turnover throughout the year

DEFINITIONS / INFORMATION

Xb. DISTRICT WIDE - INSURANCE

Includes the cost of worker's compensation and district property and liability insurance coverages

Xc. DISTRICT WIDE - OPEN ENROLLMENT/REFUNDS/FORMULA ADJUSTMENT

Includes the costs of open enrollment tuition, various refunds and formula adjustments during the year

Xd. DISTRICT WIDE - EXPENDITURES FUNDED BY GIFTS & DONATIONS

Includes the costs of expenditures that are funded by gifts and donations

XIa. MSCR - ADMINISTRATION

Includes the costs of personnel and materials for the operation of the offices of Madison School and Community Recreation.

XIb. MSCR - ADULT PROGRAMS

Includes the costs of personnel and materials for the operation of adult programs district wide.

XIc. MSCR - YOUTH PROGRAMS

Includes the costs of personnel and materials for the operation of youth programs district wide.

CITIZEN'S BUDGET DEFINITIONS / INFORMATION

- la:** Includes salaries and benefits for school based administrators.
- lb:** Includes salaries and benefits for regular education teachers including sabbaticals.
- lbii:** Includes salaries and benefits for Special Education teachers, speech & language clinicians, occupational & physical therapists, audiologists and orientation & mobility specialists.
- lbiii:** Includes salaries and benefits for English as a Second Language (ESL) & bilingual resource teachers.
- lbiv:** Includes the salary and benefit costs of providing alternative educational program options to students during the school year and select programs during the summer.
- lbv:** Includes the salary and benefit costs of providing summer school options to students.
- lci:** Includes the salary and benefit costs of providing school guidance counseling services.
- lcii:** Includes the costs of providing health services to students.
- lciii:** Includes costs for providing social work services to students, psychological services to students and promoting student mental health.
- lciv:** Includes the cost of personnel for district-wide services including cataloging, video library, staff development; also includes hours for assistants in school libraries.
- lcv:** Includes salary and benefits for clerical staff, educational assistants and Special Educational assistants.
- lcvi:** Includes the costs of providing alternative educational program options to students during the school year and select programs during the summer.
- lcvii:** Includes the costs of providing noon lunch supervision
- ld:** Includes salaries and benefits of substitutes.
- le:** Includes salaries and benefits of custodians for all buildings and grounds.
- lf:** Includes the costs of planning, coordinating and implementing all district-wide security resources (includes contract for educational resource offices with Madison Police Department).
- lgi:** Includes the costs of providing non-athletic, extra curricular activities at all levels.
- lgii:** Includes salaries and benefits for coaching, central athletic office clerical, officials, materials and equipment for athletics.
- lgiii:** Includes the cost of providing transportation for extra curricular activities at all levels.
- lh:** Includes cost of providing books and related materials, supplies and equipment for all educational programs.
- lla:** Includes the cost of personnel to provide leadership for the research and development of best practices in curriculum and instruction and district-wide professional development based on those practices.
- llb:** Includes the cost of materials for the research and development of best practices in curriculum and instruction and district-wide professional development based on those practices.
- llla:** Includes salaries and benefits for other than in-school custodial staff and support personnel.
- lllb:** Includes costs for providing maintenance and repair service.

CITIZEN'S BUDGET DEFINITIONS / INFORMATION

- IIIc:** Includes costs of utilities (natural gas, electricity, sewer & water) for all district buildings.
- III d:** Includes costs for equipment and supplies used by the custodial staff.
- IVa:** Includes the cost of transporting elementary level students to and from school as required by State law and Board of Education policy.
- IVb:** Includes the cost of transporting secondary level students to and from school as required by State law and Board of Education policy.
- IVc:** Includes the cost of transporting special education students to and from school.
- IVd:** Includes the cost of transporting private school students to and from school as required by State Law and Board of Education policy.
- IVe:** Includes the costs of parent contracts; student shuttles and transporting homeless students to and from school.
- IVf:** Includes the cost of transporting students to and from summer school.
- Va:** Includes the salaries and benefits of district wide food service staff.
- Vb:** Includes the costs of supplies, equipment and food for providing food service district wide
- Vla:** Includes the costs of providing financial services, including accounting, purchasing, risk management, grant development and transportation administration.
- Vlb:** Includes the costs of providing technology and support district wide.
- Vlla:** Includes the salaries and benefits for Human Resources administrators.
- Vllb:** Includes the costs of providing services for post-retirement benefits and payments including Teacher Emeritus Retirement Plan and Administrator Retirement Plan.
- Vllc:** Includes the costs of payments to former employees who are collecting unemployment compensation
- Vllla:** Includes the costs of personnel and materials for the operation of the offices of the Board of Education.
- Vlllb:** Includes the costs of personnel and materials for the operation of the offices of the Superintendent of Schools,.
- Vlllc:** Includes the salaries and benefits for administration of elementary education.
- Vllld:** Includes the salaries and benefits for administration of secondary education.
- Vllle:** Includes the salaries and benefits for administration of special education and ESL.
- Vlllf:** Includes the salaries and benefits for administration of alternative programs.
- Vlllg:** Includes the cost of community communications and legislative liaison activities.
- Vlllh:** Includes the cost of all district legal services except Human Resources.
- Vllli:** Includes the costs for administration of Title I, staff development and teacher licensure.
- Vlllj:** Includes the costs of personnel and materials for the operation of the offices of Research and Evaluation.

CITIZEN'S BUDGET DEFINITIONS / INFORMATION

IX: Includes the costs of principal and interest payments on district long-term and short-term debt.

Xa: Includes the anticipated savings due to staff turnover and other budget changes throughout the year.

Xb: Includes the cost of worker's compensation and district property and liability insurance coverages

Xc: Includes the costs of open enrollment tuition, various refunds and formula adjustments during the year

Xd: Includes the costs of expenditures that are funded by gifts and donations

XIa: Includes the costs of personnel and materials for the operation of the offices of Madison School and Community Recreation.

XIb: Includes the costs of personnel and materials for the operation of adult programs district wide.

XIc: Includes the costs of personnel and materials for the operation of youth programs district wide.