

## **Administrative Amendment – 1**

### **Fund 80, Community Service Levy (Question 19b)**

#### **Administrative Amendment to C-19b**

**Amended May 12, 2008**

#### **Discussion Item:**

Reconciliation of MSCR Community Service Fund 80 Tax Levy and Budget to a 4% Increase.

#### **Background:**

MSCR's revenue budget parameters for 2008-09 include a 4% increase based on the Property Tax Levy proportioned in the Community Service Fund (80) that is for MSCR. They also build their budget based on same assumptions as the rest of the district as reflected in the parameters in the budget profile starting on page I-51.

Attached is a chart that reconciles the Community Service Fund (80) Tax Levy and the Expenditure Budget increases from 2007-08 to 2008-09.

**Savings:** MSCR will be reducing its expenditure budget which will thereby reduce the tax levy by \$280,000 to be at the target of a 4% tax levy increase and less than target of 4% for the budget.

#### **Impact:**

This amendment reduces the MSCR tax levy by \$280,000. MSCR part-time employees are not eligible for participation in the Wisconsin Retirement System. However, funding for the contribution to the retirement system for these employees was included in the proposed 2008-09 budget. Therefore, the elimination of these funds amounting to \$280,000 will not affect the operations of MSCR and will reduce the tax levy for MSCR below the 4% threshold.

**Madison Metropolitan School District  
Community Service Fund (80) MSCR 2008-09 Budget Reconciliation**

Chart #1

**REVENUES**

		<b>2007-08</b>	<b>2008-09</b>	<b>Inc/Dec</b>	<b>% Inc/Dec</b>
Local Revenue		2,953,966	2,161,420	(792,546)	-26.83%
	Less:				
	Budgeted under City Revenue instead of Tax Levy*	(129,149)		129,149	-100.00%
	CLC Budgeted under City Revenue instead of Tax Levy**	(152,649)		152,649	-100.00%
	Title IVB-21st Century Grant not in 2008-09	(82,745)		82,745	-100.00%
	CLC Grant not Funded in 2008-09	(428,003)		428,003	-100.00%
	<b>Total Local Revenue</b>	<b>2,161,420</b>	<b>2,161,420</b>	<b>-</b>	<b>0.00%</b>
Tax Levy	2007-08 Tax Levy	8,380,993	9,276,138	895,145	10.68%
	Plus 2007-08 Reclassified Revenues	129,149		(129,149)	-100.00%
	Plus 2007-08 Reclassified Revenues	152,649		(152,649)	-100.00%
	<b>Property Tax Levy in Projected Budget</b>	<b>8,662,791</b>	<b>9,276,138</b>	<b>613,347</b>	<b>7.08%</b>
	2007-08 Tax Levy Plus 4% Increase		9,009,303		
	2008-09 Tax Levy Amount Increase		346,512		
	2008-09 Proposed Tax Levy Increase		613,347		
	2008-09 Tax Levy adjustment to be at 4% Increase		(266,835)		

**EXPENDITURES**

		<b>2007-08</b>	<b>2008-09</b>	<b>Inc/Dec</b>	<b>% Inc/Dec</b>
Actual Budget	2007-08 Expenditure Budget	11,361,626	11,437,558	75,932	0.67%
Adjusted Budget		11,361,626	11,437,558	75,932	0.67%
	Title IVB-21st Century	(82,745)		82,745	-100.00%
	CLC Grant	(428,003)		428,003	-100.00%
	<b>Total Adjusted Expenditure Budget for 4% Increase Calculation</b>	<b>10,850,878</b>	<b>11,437,558</b>	<b>586,680</b>	<b>5.41%</b>
	2007-08 Adjusted Expenditure Budget plus 4% Increase		11,284,913		
	2008-09 Allowable Expenditure Amount Increase		434,035		
	2008-09 Proposed Expenditure Increase		586,680		
	2008-09 Expenditure Amount Adjustment to be at 4% Increase		(152,645)		

Footnotes:

\*The 2007-08 Property Tax Levy was understated due to an error during budget preparation placing the revenue in a City source instead of the proper Tax Levy source. Therefore, no tax levy was levied for this.

\*\*The 2007-08 Property Tax Levy was understated due to an error during budget preparation placing the revenue related to locally funded CLC programming in a City source instead of the proper Tax Levy source. Therefore, no tax levy was levied for this.

**Madison Metropolitan School District  
Board of Education Budget Amendments  
2008-09**

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Tab	Analysis	Category	Proposed By	# Times	Cut / Add	Amendment	FTE	Proposed	Action	Vote	Budget	Balance
				Mentioned							Impact	
		Balance Budget	Superintendent								-	
	Q-19b	Community Service	Superintendent		Cut	MSCR - Fringe Benefit Adjustment		280,000			280,000	
	Q-19b	Community Service	Superintendent		Cut	Fund 80 Tax Levy		(280,000)			(280,000)	