



Madison Metropolitan School District

General Fund - Projection Summary with 4K

	BUDGET	PROJECTIONS									
	2010	FY - 2011	% Change	FY - 2012	% Change	FY - 2013	% Change	FY - 2014	% Change	FY - 2015	% Change
REVENUE											
Local Sources	\$225,878,615	\$245,915,886	8.9%	\$267,504,426	8.8%	\$284,709,724	6.4%	\$297,618,928	4.53%	\$307,199,231	3.2%
State Sources	\$63,283,257	\$55,737,074	-11.9%	\$49,317,651	-11.5%	\$44,009,754	-10.8%	\$44,161,337	0.3%	\$45,578,875	3.2%
Federal Sources	\$12,624,904	\$10,429,697	-17.4%	\$10,504,697	0.7%	\$10,507,697	0.0%	\$10,429,697	-0.7%	\$10,429,697	0.0%
Other	\$1,566,491	\$1,418,064	-9.5%	\$1,444,422	1.9%	\$1,471,632	1.9%	\$1,499,722	1.9%	\$1,528,719	1.9%
TOTAL REVENUE	\$303,370,748	\$313,500,721	3.3%	\$328,771,196	4.9%	\$340,698,807	3.6%	\$353,709,684	3.8%	\$364,736,521	3.1%
EXPENDITURES											
Salary and Benefits	\$213,876,985	\$224,867,589	5.1%	\$238,345,391	6.0%	\$249,343,455	4.6%	\$260,745,168	4.6%	\$272,815,992	4.6%
Other Objects	\$92,117,823	\$89,822,870	-2.5%	\$97,739,238	8.8%	\$102,413,643	4.8%	\$107,404,382	4.9%	\$112,674,204	4.9%
TOTAL EXPENDITURES	\$305,994,808	\$314,690,459	2.8%	\$336,084,628	6.8%	\$351,757,098	4.7%	\$368,149,549	4.7%	\$385,490,196	4.7%
EXCESS (DEFICIT)											
REVENUE OVER EXP.	(\$2,624,060)	(\$1,189,738)		(\$7,313,432)		(\$1,058,291)		(\$14,439,865)		(\$20,753,675)	
Excess (Deficit) Over Previous Fiscal Year		\$1,434,322		(\$6,123,694)		(\$3,744,858)		(\$3,381,574)		(\$6,313,810)	
BEGINNING FUND BALANCE	\$35,338,811	\$32,714,751	-7.4%	\$31,525,013	-3.6%	\$24,211,581	-23.2%	\$13,153,290	-45.7%	(\$1,286,575)	-110%
ENDING FUND BALANCE	\$32,714,751	\$31,525,013	-3.6%	\$24,211,581	-23.2%	\$13,153,290	-45.7%	(\$1,286,575)	-110%	(\$2,040,250)	1613%
FUND BALANCE AS % OF EXPENDITURES	10.69%	10.02%		7.20%		3.74%		-0.35%		-5.72%	
FUND BALANCE AS A # OF MONTHS OF EXPENDITURES	1.28	1.20		0.86		0.45		(0.04)		(0.69)	



Madison Metropolitan School District

Fund 27 - Projection Summary

	Budget	PROJECTIONS									
	2010	FY - 2011	% Change	FY - 2012	% Change	FY - 2013	% Change	FY - 2014	% Change	FY - 2015	% Change
REVENUE											
Local Sources	\$40,000	\$40,000	0.0%	\$40,000	0.0%	\$40,000	0.0%	\$40,000	0.0%	\$40,000	0.0%
State Sources	\$16,575,508	\$17,605,536	6.2%	\$17,877,678	1.5%	\$18,147,786	1.5%	\$18,415,396	1.5%	\$18,680,011	1.4%
Federal Sources	\$9,930,865	\$6,260,977	-37.0%	\$6,260,977	0.0%	\$6,260,977	0.0%	\$6,260,977	0.0%	\$6,260,977	0.0%
Other	\$47,375,735	\$49,380,936	4.2%	\$52,290,540	5.9%	\$55,597,084	6.3%	\$59,059,974	6.2%	\$62,722,122	6.2%
TOTAL REVENUE	\$73,922,108	\$73,287,448	-0.9%	\$76,469,194	4.3%	\$80,045,847	4.7%	\$83,776,347	4.7%	\$87,703,110	4.7%
EXPENDITURES											
Salary and Benefits	\$67,472,652	\$70,292,436	4.2%	\$73,378,618	8.8%	\$76,857,038	4.7%	\$80,486,566	4.7%	\$84,309,544	4.7%
Other Objects	\$6,449,456	\$2,995,012	-53.6%	\$3,090,576	-52.1%	\$3,188,809	3.2%	\$3,289,782	3.2%	\$3,393,565	3.2%
TOTAL EXPENDITURES	\$73,922,108	\$73,287,448	-0.9%	\$76,469,194	3.4%	\$80,045,847	4.7%	\$83,776,347	4.7%	\$87,703,110	4.7%
EXCESS (DEFICIT)											
REVENUE OVER EXP.	\$0	\$0		\$0		\$0		\$0		\$0	
BEGINNING FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
ENDING FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
FUND BALANCE AS % OF EXPENDITURES	0.00%	0.00%		0.00%		0.00%		0.00%		0.00%	
FUND BALANCE AS A # OF MONTHS OF EXPENDITURES	0.00	0.00		0.00		0.00		0.00		0.00	



Madison Metropolitan School District

Fund 38 - Projections Analysis

	BUDGET	PROJECTIONS									
	2010	FY - 2011	% Change	FY - 2012	% Change	FY - 2013	% Change	FY - 2014	% Change	FY - 2015	% Change
REVENUE											
Local	\$65,250	\$2,707,653	4049.66%	\$2,758,753	1.89%	\$2,776,215	0.63%	\$2,828,159	1.87%	\$2,858,265	1.06%
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$65,250	\$2,707,653	4049.66%	\$2,758,753	1.9%	\$2,776,215	0.6%	\$2,828,159	1.87%	\$2,858,265	1.06%
EXPENDITURES											
Principal	\$0	\$0		\$0		\$0		\$0		\$0	
Interest	\$5,250	\$2,633,272	50058%	\$2,775,853	5.41%	\$2,796,403	0.74%	\$2,856,028	2.13%	\$2,790,290	-2.30%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$5,250	\$2,633,272	50058%	\$2,775,853	5.41%	\$2,796,403	0.7%	\$2,856,028	2.1%	\$2,790,290	-2.30%
EXCESS (DEFICIT) REVENUE OVER EXPENDITURES	\$60,000	\$74,381		(\$17,100)		(\$20,188)		(\$27,869)		\$67,975	
BEGINNING FUND BALANCE	\$325,684	\$385,684	18.42%	\$460,065	19.29%	\$442,965	-3.7%	\$422,777	-4.6%	\$394,908	-6.59%
PROJECTED YEAR-END FUND BALANCE	\$385,684	\$460,065	19.29%	\$442,965	-3.7%	\$422,777	-4.6%	\$394,908	-6.59%	\$462,883	17.21%

Madison Metropolitan School District

Fund 39 - Projections Analysis

	BUDGET	PROJECTIONS									
	2010	FY - 2011	% Change	FY - 2012	% Change	FY - 2013	% Change	FY - 2014	% Change	FY - 2015	% Change
REVENUE											
Local	\$0	\$7,104,281		\$4,776,381	-32.8%	\$4,200,425	-12.06%	\$4,203,575	0.07%	\$4,203,663	0.00%
Other Financing Sources	\$17,490,000	\$0	-100.0%	\$0		\$0		\$0		\$0	
Other	\$3,015,322	\$0	-100.0%	\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$20,505,322	\$7,104,281	-65.4%	\$4,776,381	-32.8%	\$4,200,425	-12.06%	\$4,203,575	0.07%	\$4,203,663	0.00%
EXPENDITURES											
Principal	\$20,055,000	\$5,635,000	-71.9%	\$3,520,000	-37.5%	\$3,070,000	-12.8%	\$3,155,000	2.77%	\$3,245,000	2.85%
Interest	\$1,751,251	\$1,596,526	-8.8%	\$1,342,038	-15.9%	\$1,170,726	-12.8%	\$1,090,126	-6.88%	\$1,007,026	-7.62%
Other	\$90,000	\$0	-100.0%	\$0		\$0		\$0		\$0	
TOTAL EXPENDITURES	\$21,896,251	\$7,231,526	-67.0%	\$4,862,038	-32.8%	\$4,240,726	-12.8%	\$4,245,126	0.10%	\$4,252,026	0.2%
EXCESS (DEFICIT) REVENUE OVER EXPENDITURES	(\$1,390,929)	(\$127,245)		(\$85,657)		(\$40,301)		(\$41,551)		(\$48,363)	
BEGINNING FUND BALANCE	\$2,271,613	\$880,684	-61.2%	\$753,439	-14.4%	\$667,782	-11.4%	\$627,481	-6.0%	\$585,930	-6.6%
PROJECTED YEAR-END FUND BALANCE	\$880,684	\$753,439	-14.4%	\$667,782	-11.4%	\$627,481	-6.0%	\$585,930	-6.6%	\$537,567	-8.3%

Madison Metropolitan School District

Fund 41 - Projections Analysis

	BUDGET		PROJECTIONS								
	2010	FY - 2011	% Change	FY - 2012	% Change	FY - 2013	% Change	FY - 2014	% Change	FY - 2015	% Change
REVENUE											
Local	\$6,835,765	\$3,976,831	-41.82%	\$4,049,652	1.83%	\$4,125,758	1.88%	\$4,204,650	1.91%	\$4,286,565	1.95%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$6,835,765	\$3,976,831	-41.82%	\$4,049,652	1.83%	\$4,125,758	1.88%	\$4,204,650	1.91%	\$4,286,565	1.95%
EXPENDITURES											
Salary and Benefits	\$994,020	\$1,032,223	3.84%	\$1,075,598	4.20%	\$1,121,964	4.31%	\$1,170,817	4.35%	\$1,222,394	4.41%
Other Objects	\$6,515,178	\$2,944,608	-54.80%	\$2,974,054	1.00%	\$3,003,795	1.00%	\$3,033,833	1.00%	\$3,064,171	1.00%
TOTAL EXPENDITURES	\$7,509,198	\$3,976,831	-47.04%	\$4,049,652	1.83%	\$4,125,758	1.88%	\$4,204,650	1.91%	\$4,286,565	1.95%
EXCESS (DEFICIT) REVENUE OVER EXPENDITURES	(\$673,433)	\$0		\$0		\$0		\$0		\$0	
BEGINNING FUND BALANCE	\$686,527	\$13,094	-98.09%	\$13,094	0.00%	\$13,094	0.00%	\$13,094	0.00%	\$13,094	0.00%
PROJECTED YEAR-END FUND BALANCE	\$13,094	\$13,094	0.00%	\$13,094	0.00%	\$13,094	0.00%	\$13,094	0.00%	\$13,094	0.00%



Madison Metropolitan School District

Fund 50 - Projections Analysis

	BUDGET	PROJECTIONS									
	2010	FY - 2011	% Change	FY - 2012	% Change	FY - 2013	% Change	FY - 2014	% Change	FY - 2015	% Change
REVENUE											
Local Sources	\$3,422,540	\$3,427,879	0.16%	\$3,418,023	-0.29%	\$3,453,751	1.05%	\$3,490,711	1.07%	\$3,527,123	1.04%
State Sources	\$188,550	\$188,845	0.16%	\$188,300	-0.29%	\$190,277	1.05%	\$192,323	1.07%	\$194,338	1.05%
Federal Sources	\$6,316,138	\$6,275,719	-0.64%	\$6,259,114	-0.26%	\$6,319,307	0.96%	\$6,381,576	0.99%	\$6,442,922	0.96%
Other	\$315,791	\$400,889	26.9%	\$792,767	97.75%	\$1,053,613	32.90%	\$1,331,812	26.40%	\$1,634,504	22.73%
TOTAL REVENUE	\$10,243,019	\$10,293,332	0.49%	\$10,658,204	3.54%	\$11,016,948	3.37%	\$11,396,422	3.44%	\$11,798,887	3.53%
EXPENDITURES											
Salary and Benefits	\$5,333,004	\$5,588,225	4.79%	\$5,873,046	5.10%	\$6,183,488	5.29%	\$6,514,163	5.35%	\$6,867,329	5.42%
Other Objects	\$4,910,015	\$4,705,107	-4.17%	\$4,785,158	1.70%	\$4,833,460	1.01%	\$4,882,258	1.01%	\$4,931,558	1.01%
TOTAL EXPENDITURES	\$10,243,019	\$10,293,332	0.49%	\$10,658,204	3.54%	\$11,016,948	3.37%	\$11,396,422	3.44%	\$11,798,887	3.53%
EXCESS (DEFICIT) REVENUE OVER EXPENDITURES	\$0	\$0		\$0		\$0		\$0		\$0	
BEGINNING FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
PROJECTED YEAR-END FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	



Madison Metropolitan School District

Fund 80 - Projections Analysis

	BUDGET	PROJECTIONS									
	2010	FY - 2011	% Change	FY - 2012	% Change	FY - 2013	% Change	FY - 2014	% Change	FY - 2015	% Change
REVENUE											
Local Sources	\$10,474,644	\$14,630,010	39.67%	\$15,105,157	3.25%	\$15,607,329	3.32%	\$16,129,822	3.35%	\$16,674,714	3.38%
State Sources	\$0	\$0		\$0		\$0		\$0		\$0	
Federal Sources	\$825,539	\$583,655	-29.30%	\$583,655	0.00%	\$583,655	0.00%	\$583,655	0.00%	\$583,655	0.00%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$11,300,183	\$15,213,665	34.63%	\$15,688,812	3.12%	\$16,190,984	3.20%	\$16,713,477	3.23%	\$17,258,369	3.26%
EXPENDITURES											
Salary and Benefits	\$10,627,197	\$10,984,373	3.36%	\$11,394,886	3.74%	\$11,831,220	3.83%	\$12,286,644	3.85%	\$12,763,209	3.88%
Other Objects	\$3,678,812	\$4,229,293	14.96%	\$4,293,926	1.53%	\$4,359,764	1.53%	\$4,426,833	1.54%	\$4,495,160	1.54%
TOTAL EXPENDITURES	\$14,306,009	\$15,213,665	6.34%	\$15,688,812	3.12%	\$16,190,984	3.20%	\$16,713,477	3.23%	\$17,258,369	3.26%
EXCESS (DEFICIT) REVENUE OVER EXPENDITURES	(\$3,005,826)	\$0		\$0		\$0		\$0		\$0	
BEGINNING FUND BALANCE	\$3,085,518	\$79,692	-97.42%	\$79,692	0.00%	\$79,692	0.00%	\$79,692	0.00%	\$79,692	0.00%
PROJECTED YEAR-END FUND BALANCE	\$79,692	\$79,692	0.00%	\$79,692	0.00%	\$79,692	0.00%	\$79,692	0.00%	\$79,692	0.00%



Madison Metropolitan School District

4K Analysis

	FY - 2012	FY - 2013	FY - 2014	FY - 2015
Enrollment	1,573	1,733	1,820	1,941
Membership (.6 FTE)	944	1,040	1,092	1,165
Attend MMSD Facilities	1,022	1,126	1,183	1,262
Attend Daycare	551	607	637	679
REVENUE GENERATORS				
Revenue Limit Increase	\$3,738,927	\$8,052,804	\$12,750,433	\$13,900,953
Title 1 Grants	\$75,000	\$78,000	\$0	\$0
EC & Bilingual/Bicultural Categorical Aide		\$141,137	\$145,011	\$148,473
Cost Reductions	\$4,392,339.13	\$4,554,307.13	\$4,722,753.86	\$4,897,938.45
Total Revenue	\$8,206,266.28	\$12,826,248.21	\$17,618,197.40	\$18,947,364.68
PROGRAM COSTS				
Staffing	\$7,978,892.89	\$8,567,639.49	\$9,122,676.84	\$9,779,173.48
Substitutes	\$92,545.20	\$101,182.75	\$108,573.84	\$117,932.25
4K Administrator	\$141,044.80	\$146,686.59	\$152,554.06	\$158,656.22
Supplies	\$310,998.79	\$312,779.30	\$324,386.57	\$341,062.52
Partner Costs	\$1,802,139	\$2,052,258	\$2,223,628	\$2,447,633
Transportation Costs	\$1,416,567	\$1,473,229	\$1,532,158	\$1,593,445
Capital Improvements & Equipment	\$385,428	\$217,781	\$164,225	\$117,781
Professional Development	\$75,000	\$78,000	\$81,120	\$84,365
Food Service	\$33,000	\$33,450	\$33,914	\$34,391
Total Program Costs	\$12,235,615.28	\$12,983,006.54	\$13,743,237.06	\$14,674,439.13
Program Excess / (Deficit)	(\$4,029,349.00)	(\$156,758.33)	\$3,874,960.34	\$4,272,925.55
Revenue Limit				
Without 4K	\$303,094,862	\$310,592,425	\$319,042,829	\$328,959,579
With 4K	\$306,833,789	\$318,645,229	\$331,793,262	\$342,860,532
Difference	\$3,738,927	\$8,052,804	\$12,750,433	\$13,900,953
Equalization Aid				
Without 4K	\$37,156,321	\$31,545,164	\$26,778,371	\$22,729,098
With 4K	\$37,156,321	\$31,545,164	\$31,564,921	\$32,882,175
Difference	\$0	\$0	\$4,786,550	\$10,153,077
Levy				
Without 4K	\$281,481,434	\$294,395,644	\$308,011,202	\$322,387,810
With 4K	\$285,185,730	\$302,373,866	\$315,901,326	\$326,100,974
Difference	\$3,704,296	\$7,978,221	\$7,890,124	\$3,713,164
Mill Rate				
Without 4K	\$12.24	\$12.80	\$13.39	\$14.01
With 4K	\$12.40	\$13.14	\$13.73	\$14.18
Difference	\$0.16	\$0.34	\$0.34	\$0.17

**Madison Metropolitan School District
Parameters and Assumptions Used to Build 2010-11 thru 2014-15 Budget
Forecast Model**

The parameters and assumptions listed below were utilized within the context of the budget forecast model to project the District's revenue limit and any surplus/deficit for the 2010-11 thru 2014-15 budgets.

REVENUE

Recurring Referendum

The Taxpayers passed a recurring referendum in November for \$5,000,000 in 2009-10, \$4,000,000 in 2010-11 and \$4,000,000 in 2011-12

TIF Revenue

The District is projecting no change in TIF Revenue from 2009-10 to 2010-11.

Revenue Limit Increase per Pupil

Per Statues, the statewide per pupil increase in the revenue limit was \$200.00 in 2009-10. No increase is being applied due to the 2009-11 Wisconsin State budget, this will result in the per pupil increase remaining at \$200.00 for 2010-11. The same assumption was applied to the 2011-12, 2012-13, 2013-14 and 2014-15 budgets.

September Enrollment

The enrollment projection model used by the District indicates an increase in pre-K thru 12 enrollment of the following:

- 21 students for 2010-11
- 64 in 2011-12,
- 121 in 2012-13
- 221 in 2013-14
- 174 in 2014-15

Student Fees

In 2010-11 the Consumable Materials Fee for Kindergarten was added at \$35.00 per year. The Consumable Materials Fee was added for the 4-K implementation in 2011-12 in the Budget Forecast and then all other Student fees of all types are assumed to be unchanged for 2011-12, 2012-13, 2013-14, and 2014-15.

State Equalization Aid

The 2009-11 Wisconsin State budget created a significant decrease in State Equalization aid for Madison Metropolitan School District. Per Statutes the districts reduction in aid can not equate to more than a 15% reduction from one year to the next. Due to this the District is projecting a 15% reduction in aid from 2009-10 to 2010-11. See attached chart for future years projected information.

State Categorical Aids

Categorical aids for library, transportation and bilingual programs are assumed to be unchanged for 2010-11. See attached chart for future years projected information.

Investment Income

Interest rates are assumed to remain at 2009-10 levels thru 2014-15.

State Special Education Aid

A state reimbursement rate of 26.8% of eligible special education costs is assumed for 2010-11, (and is expected to decline by an additional .5% each subsequent year). See attached chart for future years projected information.

Other Revenue

Other forms of revenue are assumed to be unchanged for 2010-11 thru 2014-15.

High Cost EEN Program Aid

The budget includes \$800,000 for state aid for high cost/low incidence programs. This estimate is based on historical amounts received. This remains constant for all budget forecast years 2010-11 thru 2014-15.

EXPENDITURES

Employee Salaries & Benefits

Salaries and fringes for regular employees will reflect settled agreements and estimates based on guidelines established for negotiations in units not yet settled. These rates remain constant for all budget forecast years 2010-11 thru 2014-15.

Teacher Salary Horizontal Movement

Horizontal movement of teachers on the salary schedule is projected to be \$400,000 each year, based on the average of the three previous years. Projected to remain constant in 2010-11 thru 2014-15.

Temporary Salaries & Benefits (Substitutes, Overtime, Etc.)

Temporary salaries and applicable fringe benefits are being increased 2.50% in 2010-11 thru 2014-15.

Staffing

Staffing levels have been established per enrollment projections.

Natural Gas, Electricity, Sewer & Water

Based on discussions with representatives of utility suppliers and purchasing strategies applied, natural gas is expected to decrease 14.0% in 2010-11 and then increase by 10.% for 2011-12 thru 2014-15; electricity to increase by 3.50% and water, sewer and phone to increase by 8.0% each and each will remain at constant increases thru 2014-15.

Pupil Transportation

Pupil transportation, including subsidy and indigent, costs are assumed to increase 2.50% in 2010-11 thru 2014-15.

Other Non-Salary Objects

All other budget categories are assumed to increase by 1.0% for 2010-11 thru 2014-15.

Salary Savings

The salary savings account is budgeted at \$1 million in 2010-11 and in each subsequent year.

General Fund Contingency

The 2010-11 budgeted contingency is \$300,000 remaining consistent with the 2009-10 budget. This budget remains constant in years 2011-12 thru 2014-15

Retiring Teachers

It is assumed that 82 teachers will retire each year. The number of teachers and the savings are both based on the average of the previous five years. The cost of the resulting vacancies is based on Step 4 and Lane 4 of the salary schedule.

The same parameters were used in 2011-12 thru 2014-15.

Open Enrollment

Open enrollment expenses and revenues are being estimated based on 178 incoming and 613 (a projected 0% change from 2009-10) outgoing students. There is no increase projected in the 2011-12 thru 2014-15 years of the forecast for open enrollment incoming or outgoing.

Fund 41 – Capital Expansion Fund

The 2010-11 projected amounts are as follows:

- 2,944,608 General Maintenance
- 1,032,223 General Maintenance Staffing
- 3,976,831** Total Fund 41

For 2011-12 thru 2014-15 Fund 41 will increase by the 1% on Other Non-Salary Objects per year, 2.5% on temporary salaries and fringes per year, and the salaries and benefits will increase based on the 2010-11 rates utilized.

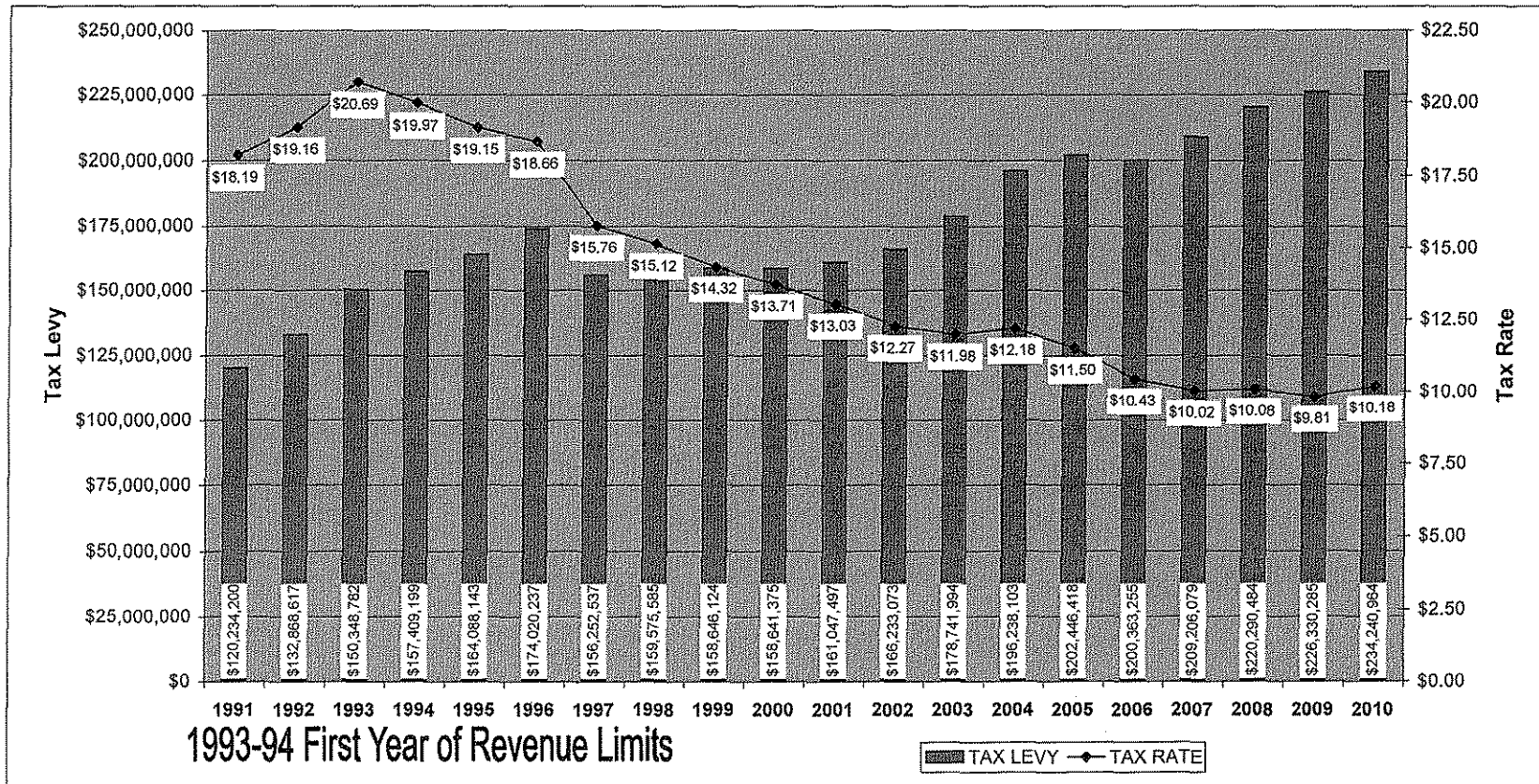
Community Service Fund (80) Reserve

The Community Service Fund (80) contingency of \$300,000 was eliminated as a part of the 2009-10 Fall Budget approval process by the Board of Education. The contingency has not been reinstated in 2010-11.

The Community Service Fund (80) contingency will remain eliminated thru 2014-15.

Community Service Fund (80) MSCR

Community Service Fund (80) MSCR non salary and benefit costs are expected to increase by 1.0% over 2009-10. The continued expectation is that Community Service Fund (80) MSCR is expected to increase by 1.0% over the previous year thru 2014-15.



**Madison Metropolitan School District
2009-10 and 2010-11 Budget Efficiency List**

Department	ORG	Division	Reduction/Efficiency	FTE	Amount	Tiers	Category	List YR
District	Multi	District Wide	Re-organization	8.75	837,312	1	A	Proposed 10-11
Business Services	573	Food Service	Reduction due to position efficiencies & purchasing strategies		190,000	1	O	Proposed 10-11
Business Services	523	Administrative Services	P-Card Rebate with the State		82,000	1	O	Proposed 10-11
Business Services	543	Buildings and Grounds	Energy Management Services		100,000	1	F	Proposed 10-11
Business Services	513	Budget, Planning & Accounting	NSF Process		15,000	1	F	Proposed 10-11
Business Services	513	Budget, Planning & Accounting	Medicaid Administrative Claming Process		300,000	1	A	Proposed 10-11
Business Services	513	Budget, Planning & Accounting	Refinancing WRS		1,100,000	1	O	Proposed 10-11
Educational Services	302	Educational Services	Special Ed Transportation Competitive Bid		352,649	1	O	Proposed 10-11
Business Services	527	Transportation	Streamlining Transportation with two providers instead of four providers		850,000		O	09-10
District	Multi		Debt Budget differential from the 2008-09 TIF designated pay-off		912,914		O	09-10
District	591	District Wide	Olson Elementary Refrendum Funds Equity Usage		1,195,872		O	09-10
District	591	District Wide	Community Service Fund (80) Equity Use		3,005,826		O	09-10
District	591	District Wide	Debt Re-Structure Re-Finance Plan		2,769,543		O	09-10
District	Multi	District Wide	Elementary Vacancy Rate		1,468,009		O	09-10
District	Multi	District Wide	Substitute Budgets Adjusted to Historical Use		1,042,842		O	09-10
Business Services	544	Facility Maintenance	Electricians hired in house instead of contracting out		170,456		O	09-10
			Total		14,392,423			