



MADISON METROPOLITAN
SCHOOL DISTRICT



June Preliminary Budget 2023-2024



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Superintendent's Message to the Community

Dear MMSD Families, Staff, and Community Members,

Preparing this message for our entire school community has prompted reflection on how much of a privilege it has been to serve as Superintendent of the Madison Metropolitan School District (MMSD). The incredible support our community provides our schools exemplifies Madison's love of our school district and public education. As a result, we are honored to provide experiences which assist our scholars in graduating career, college, and community ready.



Budgets reflect an organization's priorities and values. The 2023-24 Budget Book reflects the heart of MMSD, while representing our commitment to accelerate learning, disrupt disparities, and provide scholars an inclusive learning environment where all students and staff thrive. Hence, MMSD continues to be a state-wide leader in high school completion rate, post-secondary enrollment, staff retention, and community engagement.

We have much to celebrate relative to ensuring all students succeed, particularly scholars from historically excluded groups. Our budget makes investments in critical areas which demonstrate our commitment to equity and excellence: low class sizes, dual-language immersion; college access programming; and the continuation of priority programs like full-day 4K and early literacy. Our work to accomplish these efforts has been conducted with an equity lens, transparency, and fiscal responsibility. We also understand the importance of having world-class educators in order to achieve great outcomes for students. Therefore, this budget includes resources for staff recruitment and retention as well as building the capacity of our existing staff.

One-time federal funding related to COVID-19 has provided us with the opportunity to make strategic and creative investments. However, these funds have limitations on how they can be spent, which brings unaddressed fiscal challenges related to public school funding. This forces school districts to make difficult choices about how to prioritize programs and initiatives, including those involving social-emotional and mental health supports. The unfortunate reality is we cannot fund every request or priority. However, this year's Budget Book represents our sincere efforts to support students, staff, and families while remaining fiscally responsible as we pursue our Strategic Framework goals.

As we embark on this year's budget, we are not making funding decisions in a vacuum. Rather, we remain committed to a transparent budgetary process which invests in ALL of our students. Therefore, we encourage all students, families, staff, and community partners to be active participants in this process. Your support drives our collaborative work in providing resources to accelerate learning, facilitate innovation, promote dynamic learning experiences, and address the social-emotional needs of every scholar.

Sincerely,
Carlton D. Jenkins, Ph.D., Superintendent



MMSD Enrollment

Student Enrollment - Two Enrollment Counts

Student enrollment is a critical budget variable which affects both revenues and expenditures. MMSD calculates two distinct enrollment counts. First, MMSD's revenue authority is based on a 'resident enrollment' count, wherein the impacts of open enrollment and voucher students are eliminated. Second, MMSD's staffing plan and total expenditures are based on an 'actual students-in-seats' enrollment count, which is impacted by open enrollment and 2x charters.

1. The Revenue Limit Enrollment Count

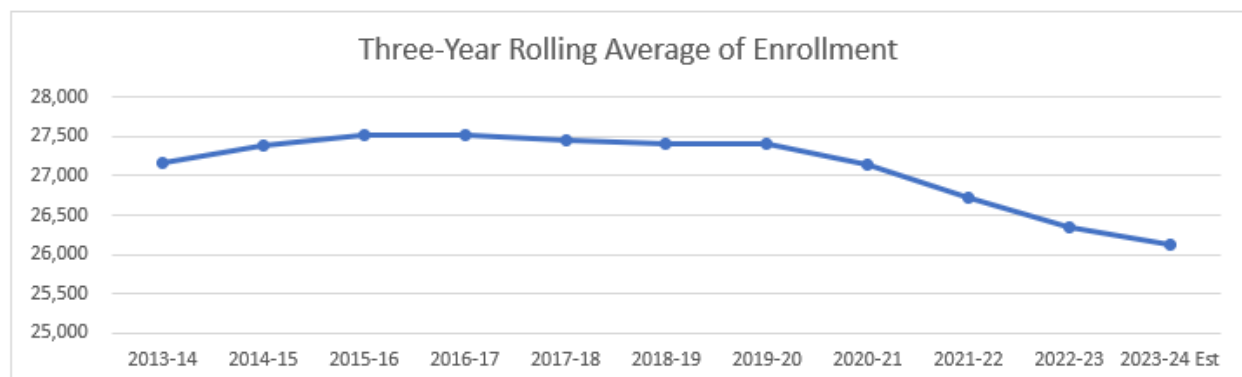
Last year (2022-23), the resident enrollment count (used for calculating revenue) was 26,134. 'Open Enrollment In' is not included in this count. However, this count includes resident 'Open Enrollment Out,' 2x charter membership, part-time students, and prorated membership for summer school students and 4K students to arrive at an adjusted 3rd Friday Resident Membership. Our 2023-24 figure for resident enrollment is estimated at 25,763. With these numbers in place, our three year rolling average will be 26,123 for our 2023-24 revenue limit calculation.

2. The 'Students-in-Seats' Actual Count for Staffing and Expenditures:

The 'students-in-seats' or headcount for 2022-23 was 25,226. This includes headcount at all MMSD sites, including our offsite 4K providers. Based on our projections from the Applied Populations Lab at UW, we are anticipating a reduction of students in excess of 560 students (566).

The COVID-19 pandemic and its effects on enrollment continue to impact and complicate enrollment projections in MMSD. If the current trends continue, overall enrollment in MMSD will continue to decline following several years of low birth rates in Dane County.

For revenue purposes, we must use the formula in the state revenue limit to dictate our starting revenue authority for each year. The graph below indicates enrollment trending in MMSD as adjusted for the revenue limit calculation





Strategic Framework Overview

Our Strategic Framework integrates strategies that build on what we've learned, draws on our community's experience and expertise, and aims to bring our shared vision to life.

OUR STRATEGY INCLUDES:

Core values that represent our commitment to anti-racism, inclusion and alliance to all children and their families.

- Belonging
- Excellence
- Racial Equity and Social Justice
- Voice
- Focus
- Creativity

A CONTINUED SET OF AMBITIOUS GOALS

- Every child is on track to graduate ready for college, career and community.
- The district and every school in it is a place where children, staff and families thrive.
- African-American children and youth excel in school.

Black Excellence

We believe in the brilliance, creativity, capability and bright futures of Black youth in Madison. We must rally together as a community to disrupt the barriers that stand in our students' way and create space for healthy identity development, strategies to support academic excellence, and new narratives about Black youth in Madison.

5 MAJOR LEVERS FOR CHANGE



EMPOWER SCHOOL COMMUNITIES

We will empower principals along with school teams, providing them the resources, flexibility and integrated support necessary to collaboratively create strategies with students, staff and families that accelerate student progress.



INVEST IN PEOPLE

We will commit to investing in and fully supporting our staff, with a focus on anti-racist, culturally responsive and inclusive teaching and powerfully aligned hiring, placement, induction, professional growth, coaching and evaluation practices.



STREAMLINE PRIORITIES

We will focus the work of the central office team on breaking down systemic barriers and filling gaps in access, services and resources.



PLAN FOR THE FUTURE

We will think and plan long-term in partnership and collaboration with our students, families, staff and the larger Madison community.



EMBRACE INNOVATION

To address challenges without clear solutions, we will adopt new mindsets toward risk-taking and support people in bold, new and innovative work within the classroom and beyond.



Financial Summary Tables

High-Level Budget Summary Tables:

Two budget tables are presented in the pages that follow. These tables provide a high-level overview of the 2023-24 Preliminary Budget, and are intended to serve as an introduction to the budget discussion which follows. The first table, 2023-24 All Funds Summary, captures all budget activity for MMSD, with the exception of the Referendum Construction Fund (reported elsewhere to maintain comparability). This table is designed to report on the 'total budget picture' for MMSD.

The second table, 2023-24 Operating Funds Summary, sharpens the focus to just the operating funds (defined as General Fund + Special Education Fund, less interfund transfers). This fund captures the basic operations of the district. It excludes the Debt Service, Capital Maintenance, Food Service, and Community Service funds. This table is designed to report on the 'core operations' of MMSD. It should be noted that in our current environment of one-time funding in K-12 education, comparability will be explained in more detail in the Financial Reports section of this book.





2023-24 Preliminary Budget - Summary Revenue and Expenditures All Funds

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

	2020-21 Actuals	2021-22 Actuals	2022-23 Fall Budget	2023-24 Proposed	% Chg
Revenues					
Property taxes/Mobile Home/TIF	350,150,009	364,529,522	370,101,199	379,248,115	2.47%
Other local sources	3,607,354	5,965,337	7,143,931	8,693,535	21.69%
Interdistrict sources	4,253,531	4,235,643	4,257,744	4,358,304	2.36%
Intermediate sources	220,103	62,328	10,000	10,000	0.00%
State sources	96,054,275	99,013,507	101,680,457	95,387,512	-6.19%
Federal sources	32,806,821	49,352,149	86,301,769	76,376,966	-11.50%
Other sources	1,182,219	2,277,812	729,454	719,932	-1.31%
Total revenues	488,274,313	525,436,297	570,224,553	564,794,365	-0.95%
Expenditures					
Regular instruction	139,388,976	145,627,991	164,741,720	167,596,775	1.73%
Vocational instruction	3,983,923	4,037,294	4,066,781	3,715,125	-8.65%
Special instruction	70,659,225	75,478,545	89,178,055	87,710,974	-1.65%
Other instruction	10,435,770	11,297,815	11,557,067	11,649,779	0.80%
Pupil services	29,884,121	32,891,226	42,226,979	39,792,999	-5.76%
Instructional staff services	31,914,685	33,311,888	41,183,218	40,406,747	-1.89%
General administration services	23,428,075	25,856,342	28,891,352	29,533,351	2.22%
Business administration services	53,261,840	69,544,362	102,827,258	80,097,981	-22.10%
Pupil transportation	8,618,279	12,387,784	14,742,400	19,062,894	29.31%
Principal and interest	48,295,451	43,900,753	24,876,267	22,970,105	-7.66%
Other support services	29,105,117	27,123,997	30,020,807	30,177,634	0.52%
Community Service	13,389,208	13,103,316	17,149,003	16,402,632	-4.35%
Non-program	20,550,227	21,156,362	26,462,153	32,037,028	21.07%
Total Expenditures	482,914,895	515,717,674	597,923,061	581,154,025	-2.80%
Proceeds from Debt	17,641,823	3,951,279	-	-	0.00%
Transfers in	59,404,638	69,698,993	63,210,007	67,784,761	7.24%
Transfers out	(59,400,336)	(69,698,993)	(63,210,007)	(66,515,093)	5.23%
Net change in fund balance	23,005,542	13,669,902	(27,698,508)	(15,089,992)	-45.52%
Fund balance - beginning of year	78,661,610	101,667,152	115,337,054	87,638,546	-24.02%
Fund balance - end of year	101,667,152	115,337,054	87,638,546	72,548,554	-17.22%



2023-24 Preliminary Budget - Revenue and Expenditure Table Operating Funds (10/27)

Note: Includes Interfund Transfers listed separately

Funds 10 & 27	2020-21 Actuals	2021-22 Actuals	2022-23 Fall Budget	2023-24 Proposed	Percent Change
Revenues					
Property taxes/Mobile Home/TIF	311,583,655	323,798,142	329,704,995	337,551,955	2.38%
Other local sources	1,707,909	3,013,917	4,338,192	4,125,652	-4.90%
Interdistrict sources	4,253,531	4,235,643	4,257,744	4,358,304	2.36%
Intermediate sources	220,103	62,328	10,000	10,000	0.00%
State sources	95,896,620	99,013,507	101,516,657	94,958,834	-6.46%
Federal sources	23,164,080	34,938,030	75,141,221	66,592,187	-11.38%
Other sources	1,021,948	2,261,793	729,454	719,932	-1.31%
Total Revenues	437,847,845	467,323,360	515,698,264	508,316,865	-1.43%
Expenditures					
Regular instruction	139,388,976	145,627,991	164,741,720	167,596,775	1.73%
Vocational instruction	3,983,923	4,037,294	4,066,781	3,715,125	-8.65%
Special instruction	70,659,225	75,478,545	89,178,055	87,710,974	-1.65%
Other instruction	10,435,770	11,297,815	11,557,067	11,649,779	0.80%
Pupil services	29,884,121	32,891,226	42,226,979	39,311,888	-6.90%
Instructional staff services	31,914,685	33,311,888	41,183,218	40,406,747	-1.89%
General administration services	23,428,075	25,856,342	28,891,352	29,533,351	2.22%
Business administration services	40,141,319	54,141,366	81,194,461	59,941,420	-26.18%
Pupil transportation	8,618,296	12,378,668	14,741,400	18,682,194	26.73%
Principal and interest	2,434,444	1,742,292	2,781,967	2,781,967	0.00%
Other support services	28,862,553	26,935,145	29,679,611	29,794,562	0.39%
Community Service	-	-	-	-	0.00%
Non-program	20,550,227	21,156,362	26,462,153	32,037,028	21.07%
Total Expenditures	410,301,614	444,854,933	536,704,765	523,161,811	-2.52%
Proceeds from Debt	2,092,031	2,952	-	-	0.00%
Transfers in	50,340,505	53,882,365	62,386,300	66,515,093	6.62%
Transfers out	(59,400,336)	(69,698,993)	(63,210,007)	(66,515,093)	5.23%
Net change in fund balance	20,578,431	6,654,750	(21,830,208)	(14,844,946)	-32.00%
Fund balance - beginning of year	70,196,962	90,775,393	97,430,143	75,599,935	-22.41%
Fund balance - end of year	90,775,393	97,430,143	75,599,935	60,754,989	-19.64%



Budget Narrative

Introducing the 2023-24 Preliminary Budget:

We are pleased to present the 2023-24 Preliminary Budget for the Madison Metropolitan School District. Development of the proposal has been guided by regular monthly updates to the Board and Administration, along with input from Madison community. The 2023-24 Preliminary Budget is a public document available on the MMSD website at: mmsd.org/budget

MMSD's budget development process for budget approval includes a Proposed Budget presentation in April, and Preliminary Budget Approval at the Board of Education June Regular meeting. The Board is scheduled to adopt the Fall Budget at the October regular meeting. The 2023-24 fiscal year begins July 1, 2023.

The revenue forecast for 2023-24 is driven by the following major funding sources and factors in the 2023-25 state biennium budget: (1) state 'per pupil' categorical aid to school districts will increase \$325/pupil; (2) a \$0 per student revenue limit increase in revenue limit authority; and (3) new 2020 operating referendum authority of \$10 million assumed to be fully utilized. In addition to these factors, declining enrollment factors are creating significant downward pressure on operational revenue sources. The 2023-25 state biennium budget has not been finalized at the time of writing this narrative.

The Preliminary Budget does include significant portions of the federal ESSER III awards granted to school districts for COVID-19 mitigation, social-emotional health, and learning loss identified over the last two years due to the pandemic. This budget proposal includes \$42.3 million in ESSER III planning. These federal awards are one-time funding, and must be used by September 2024 at the latest.

The budget development process follows a sequence which:

- Establishes budget goals and guiding principles
- Creates a revenue forecast based on the latest information and projected enrollment
- Designs a staffing plan in line with enrollment and class size policy
- Develops a compensation strategy, including salaries/wages and employee benefits
- Funds District Excellence & Equity Projects
- Provides for expected budgetary increases



Our planning for the 2023-24 school year marks a multi-year shift in resource management. In the state of Wisconsin, school districts must develop a budgetary plan based on factors dictated by the state biennium budget. In the current state budget, investment in K-12 education has been focused on more one-time allocations of resources than ongoing stable funding. This makes it very difficult to plan for inflation and ongoing expenses related to operations. As we move into a new biennium for 2023-25, we are again faced with mounting uncertainty of what to expect for the 2023-24 school year and beyond.

Despite this, we are using the resources we have been given to plan for staffing and resources which align to the needs of our students. We know the impact of COVID-19 has created undue hardship and impacted our community greatly. We will strive to meet the requirements of the federal dollars we have been given to address grant requirements, and continue to address the mental health and learning needs



of our students. All of our efforts will continue to support our accelerated learning vision as described in the sections which follow.

These efforts include many priorities established during the development of prior budgets, including:

- Critical investments in early literacy, including:
 - New K-5 reading curriculum materials.
 - Deliberate shift in the way we teach reading following the science of reading, including significant investments in teacher professional development.
- Additional investment in our full day 4K program.
- Additional investments in the district's multi-year priorities outlined in our Strategic Framework that have proven outcomes, such as:
 - Adoption of new curricular resources for accuracy and cultural relevancy.
 - Expansion of mental health supports with newly identified Get Kids Ahead funding.
 - Personalized opportunities for post-secondary success.
 - Continuing investments in youth through the Black Excellence Fund aimed at meeting the social-emotional and academic needs of Black youth, and creating advanced opportunities for students with a focus on students of color.
 - Funding for restorative justice opportunities.

This Preliminary Budget is a public document intended to communicate our plans and budget for 2023-24 in order to gain feedback and input from our community. We welcome input from all interested parties during the budget review process at mmsd.org/budget

In the sections which follow, each segment of the budget development sequence is described in detail. There are strategic investments and reallocation of existing resources recommended throughout the proposal. We continue to use the district's Educational Equity Policy, Equity Tool, the MMSD Strategic Framework, and our budget goals and principles to guide our decision making and keep our work on behalf of all of our students and their families moving forward.



Budget Goals and Guiding Principles

This year's budget development process continues to build on our progress from last year, with a focus on achieving five major goals:

- Distribute equitable use of resources to support students with the highest needs.
- Reduce the number of sections below minimum of the Board's class size policy, thus allowing for more targeted resource allocation.
- Utilize the Board's Educational Equity Tool for decision making outside of already approved Board policies.
- Invest in a focused set of priorities aimed at multi-year investments to meet persistent equity needs, with primary focus on Early Literacy.
- Provide total compensation (steps + base wage) to employees using state budget information to guide budget development.

The Board and Senior Leadership Team 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 the following principles:

- Allocate resources in line with District core values, aimed at greatest impact on District's Strategic Framework goals with a primary focus on Early Literacy and Beyond.
- Maintain a multi-year, long-range perspective on both revenue sources and strategic investments, including accelerated academic outcomes, and ongoing COVID-19 safety measures.
- Maximize operational efficiencies and use of taxpayer-approved revenue authority to ensure stability in schools during a time of great uncertainty.
- Build on practices that are showing data which has supported promise for the future.





Revenue Forecast

The 2023-24 Preliminary Budget includes a revenue projection based on the revenue authority and State aids provided in the 2021-23 biennium budget.

On the local level, the Madison community supported an operating funds referendum in November 2020 which provides a funding source needed to sustain our investments and strategic vision. We appreciate the support of our community, and are committed to putting every dollar to its best use in this budget proposal.

In the current state funding model for Wisconsin school districts, declining enrollment experienced during the past several years will continue to have a lasting impact on our operating revenue. This, combined with other state commitments made for voucher and charter programming, will continue to apply downward pressure to our operating budget.

The 2023-24 revenue forecast built into the Preliminary Budget is based on the following major inputs:

- MMSD's three year rolling average will fall 219 FTE. This is inclusive of summer school and Independent Charter School (2x) FTE.
- A \$325 per pupil increase in the revenue limit prior to state budget finalization.
- A \$0 per pupil categorical aid increase prior to state budget finalization.
- A special education categorical at a prorated reimbursement threshold of 33.33% prior to state budget finalization.
- Use of the district's revenue authority based on these assumptions would produce a tax levy increase of 4.59% based on a decrease of 15% in state equalization aid. Equalization aid estimates update throughout the budget development process based on changes in property value and shared costs across the entire state.
- This budget assumes neutral funding levels for MMSD's major federal grants. With multiple years of cost-of-living increases not reflected in our federal funding growth, the school level buying power with their federal funding continues to decrease.
- This Proposed Budget includes \$42.3 million in federal funds. Use of ESSER III funding must be concluded by September 2024.

Three Major Revenue Factors: the Revenue Limit, State Aids, and Local Taxes:

The state Revenue Limit Formula imposes a cap on MMSD's two major sources of revenue: local property taxes and state equalization aid. By design, most of MMSD's recurring operating revenue is controlled by the revenue limit.

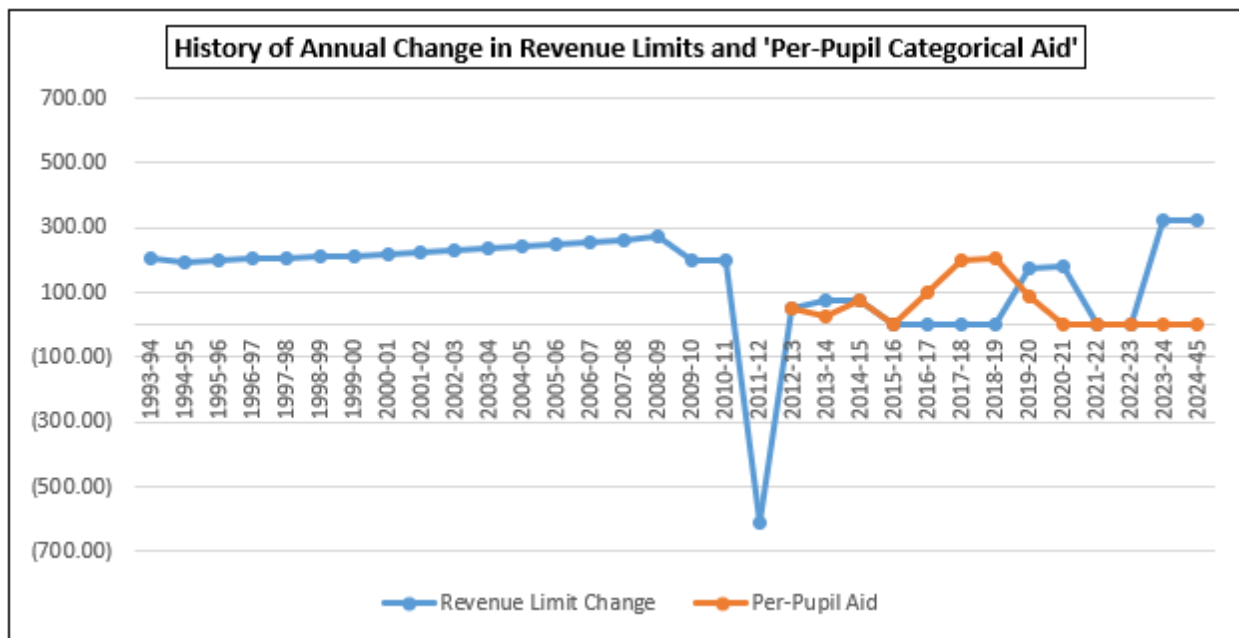
Budget estimates for these two sources of revenue are determined by a three-step process of (1) calculating the Revenue Limit Formula for MMSD, (2) estimating state general aid, and (3) determining the tax levy. The three-step process can be expressed as an equation:

(Revenue Limit Formula - General State Aids = Allowable Local Property Tax Levy)

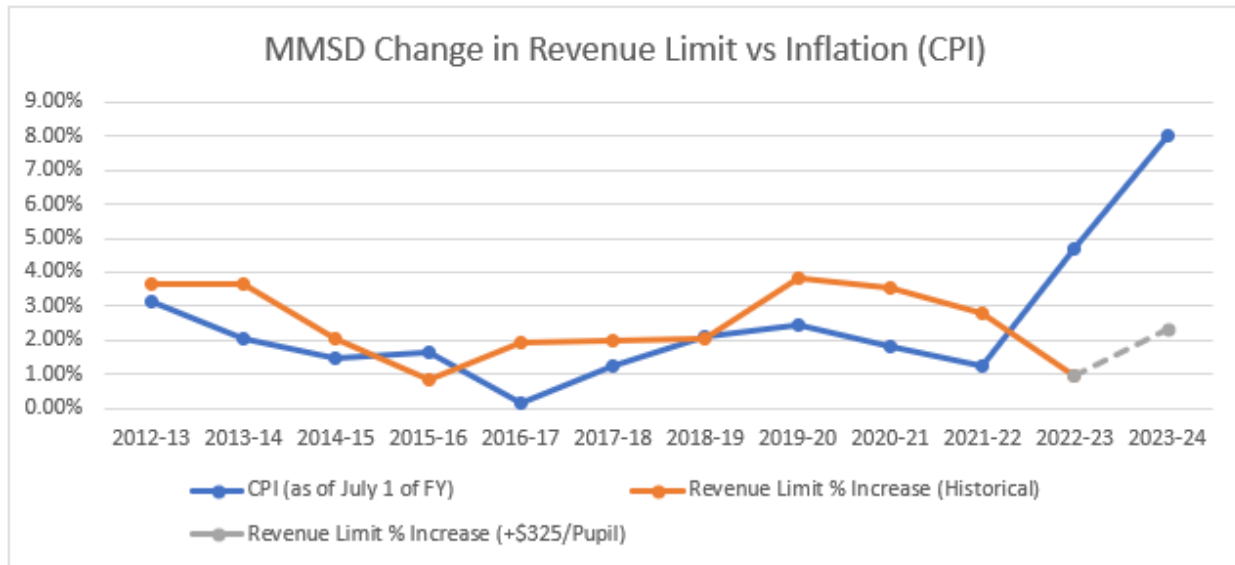


Step 1: Determining the 2023-24 Revenue Limit

The Revenue Limit Formula is the first step in the MMSD budget development process. 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. The revenue limit is calculated based on the change in a three-year average enrollment trend and per-pupil formula increases in the state biennium budget. The revenue limit has become highly volatile due to state-level politics for the last 10 years. Prior to Act 10, per-pupil adjustments to the revenue limit were a reliable way to address inflation of costs. Since 2011-12, changes to the revenue limit have become more unreliable.



In the last several years, districts around the state experienced a sharp decline in K-12 enrollment. The revenue limit is designed to react to changes in enrollment to shape how revenue limits are calculated. Until recently, our revenue limit along with our operating referendum has been able to keep pace with the rate of inflation. For 2023-24, the combination of declining enrollment and several years of state compression of revenue limit authority continues to produce consistently low increases in the revenue limit. This has created a significant gap in the district's ability to address inflation as it has in the past.



The difference between a school district's revenue limit and its general aid amount determines the maximum amount of property taxes the district is allowed to raise. If additional general aid funding is provided, the property tax levy would be reduced by a corresponding amount. Or, if general aid funding is reduced, the school district has the authority to increase the property tax levy up to the revenue limit.

A district is not allowed to levy above the revenue limit without voter approval through a referendum to exceed. In November 2020, the Board of Education requested voter approval to exceed the revenue limit of \$6 million and \$8 million in 2020-21 and 2021-22 school years, and \$9 million and \$10 million in 2022-23 and 2023-24 school years. These amounts are included in the calculation for the revenue limit.

Step 2: Estimating General State Aid (Including Equalization Aid)

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

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 and cost per pupil is well above the state average, roughly 90% of all funding to support the district comes from local property taxes.

The Preliminary Budget includes an estimated General Aid decrease of 15%. The amount of general aid we receive is based on year-end data from all school districts in Wisconsin, and the relative change in property value for all municipalities included within MMSD. These aid amounts are not finalized until October 15 of each school year, four months into the budget year.



General Aid History – Table:

	2019-20	2020-21	2021-22	2022-23	2023-24 Proj.
Intradistrict / Special Adjustment Aid	251,182	125,937	64,003	6,548	17,733,902
Equalization Aid	36,550,835	38,400,982	40,192,458	44,242,815	19,675,490
General Aid	36,802,017	38,526,919	40,256,461	44,249,363	37,409,392

Other Major State Categorical Aids: Special Education and Bilingual-Bicultural & English Learners (ELLs) Education

Categorical Aid programs are designed to “reimburse” a school district for eligible expenses in the prior fiscal year. These funding sources are in addition to the authority granted under the state revenue limits. Each year, when we submit these eligible costs to the state in our annual reporting, we receive an estimate based on the current state budget’s appropriation for these programs. These estimates are given as a percentage reimbursement of those costs.

These estimates have historically been based on “sum-certain” appropriations in the state budget. A sum-certain appropriation signifies a finite level of funding for a particular program. This means that the estimates we receive after submitting our annual report will change based on all other submitted eligible costs from other school districts in Wisconsin. It is common for districts to receive a higher estimate than what is actually paid for these programs by the time they are received. This can be best expressed as everyone receiving a smaller slice of the same pie. As demand increases (more eligible costs) the pie doesn’t get bigger, everyone receives a smaller slice.

Wisconsin has had almost a decade of flat funding in special education and bilingual education. The costs associated with these programs have not kept pace with the reimbursement rates proposed in state budgets. The 2023-25 State Biennial Budget requested increased reimbursement for special education and bilingual education expenses in 2023-24 and 2024-25. Preliminary information regarding the state budget indicates that special education categorical aid will increase 3.33% in 2023-24. We are currently estimating a sustained reimbursement rate for 23-24 for bilingual education aid. We will be watching the state budget discussions closely for 23-25 to see if these rates will change.

Step 3: Tax Levy Estimate

Applying the equation (Revenue Limit Formula - General State Aids = Allowable Local Property Tax Levy) brought us to a Preliminary Budget local property tax levy for 2023-24:

The tax levy recommendation included in the Preliminary Budget Proposal includes:

- A total “All Funds” tax levy increase of 4.59%
- Equalized tax base increase of 14.6% (estimated)
- Tax rate decrease of \$0.87 per \$1,000 (from \$9.97 per \$1,000 to \$9.10 per \$1,000)
- Impact per average home value of +\$104.05 (Estimated Average Home Assessment Increase 12.6%)



Property Tax Levy – History and 2023-24 Proposed Budget

PROPERTY TAX LEVY SUMMARY					
SUMMARY OF TAX LEVY FOR ALL FUNDS:	Actual 2021-22	Fall Budget 2022-23	Proposed 2023-24	\$ Change	% Chg
General Fund 10	316,171,715	322,139,995	337,486,955	15,346,960	4.76%
Debt Service Fund 30	18,622,856	19,926,000	19,943,092	17,092	0.09%
Non Referendum Debt Svcs Fund 38	3,667,783	-	-	-	0.00%
Capital Expansion Fund 41	5,000,000	5,000,000	5,000,000	-	0.00%
Community Service Fund 80	13,440,741	15,470,204	16,753,068	1,282,864	8.29%
Total Levy	356,903,095	362,536,199	379,183,115	16,646,916	4.59%
Equalized Tax Base	31,318,432,826	36,362,105,132	41,670,972,481	5,308,867,349	14.60%
Equalized Tax Rate Per \$1000	11.40	9.97	9.10	(0.87)	-8.73%

Maintaining a Strong Balance Sheet: Fund Balance Ratio

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.





Excellence & Equity Projects

Every year, regardless of the financial environment, we work hard to align key budget investments to the goals and priorities outlined in our Strategic Framework. Our Strategic Framework outlines a clear set of ambitious goals:

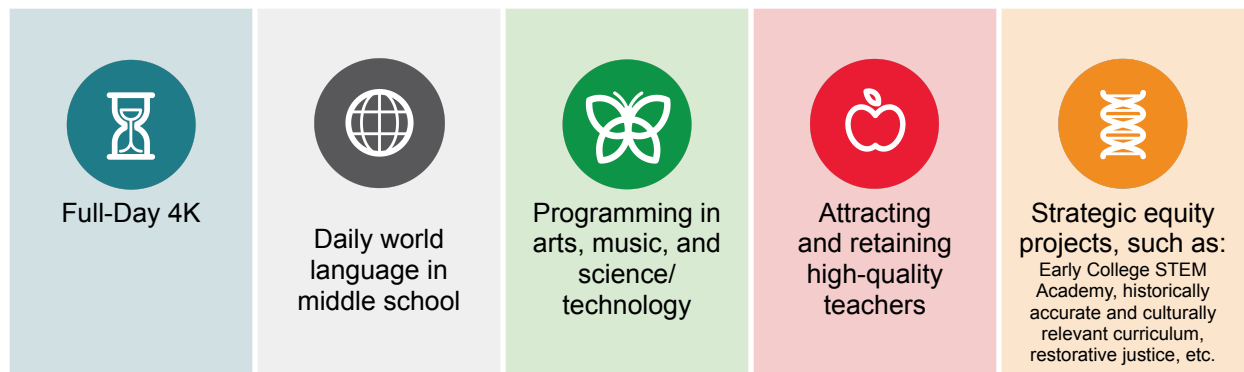
Goal 1: Every child is on track to graduate ready for college, career and community.

Goal 2: The district and every school in it is a place where children, staff and families thrive.

Goal 3: African American children and youth excel in school.

Our Strategic Framework also outlines a set of strategies which include: 1) empowering school communities, 2) investing in people, 3) streamlining central office priorities (with an emphasis on deeper learning, culture and climate, and personalized opportunities for post-secondary success), 4) planning for the future, and 5) innovation.

In addition to these necessary alignments, our budget resource makes investments with the feedback provided from our schools and community through the Referenda 2020 process. The areas of investment supported by the community through the November 2020 operating referendum are:



In order to ensure we are making progress toward our goals and promises to the community, we have defined a set of Excellence & Equity Projects. Unlike previous years, we are building many of our Excellence & Equity Projects with one-time funding afforded to us from our federal ESSER awards. We anticipate many of the strategies and programs we are putting forward will need to end once these funds are exhausted. We are hopeful that in future state budgets, we will be able to return to a more strategic investment strategy as a district with a stronger state budget commitment to K-12 funding.

In addition to these investments, the district also goes through a prioritization process which allows resources to be redistributed to higher and better uses each year. Making significant investments of current resources (time, money, etc.) to efforts supporting students is in line with the Strategic Framework. Examples over time include our commitment to racial equity training for all staff; exploration of new partnerships to support our Grow Your Own program to increase staff diversity; and developing historically accurate, inclusive, and culturally representative curriculum.



The Excellence & Equity Projects identified below are funded from multiple sources, including repurposing of existing resources, federal resources, and unique one-time sources provided by the governor.

Below are the new investments for the 2023-24 budget in support of the goals and outcomes stated within the MMSD Strategic Framework, and further supported through the 2020 referendum vision.

Empower School Communities

Village Builders

During the 2022-23 School Year, a major investment in MMSD Village Builders was started in our EDEI department. For the remaining duration of these ESSER III funds, an additional 8.000 FTE will be created during the 2023-24 school year to address needs at more of our buildings identified as ATSI, in order to meet the needs of our scholars.

- Additional 8.000 FTE for Village Builders in 2023-24 from ESSER III Funding

Invest in People

Total Compensation

In MMSD, we invest in hiring and retaining high-quality, diverse staff. A compensation strategy which attracts and retains the best talent is essential to our students' academic success. The Total Compensation Plan includes all salaries and benefits.

- Step & lane advancement from operational resources (Avg 2%).
- Base wage increase for all employees of 8.0% from operational and one-time resources.

Streamline Priorities

Deeper learning experiences that engage, challenge, and support all learners

Early Literacy and Beyond

In MMSD, we believe reading is a moral imperative for all students. Rooted in our commitment to ensuring all students graduate ready for college, careers and the community, all students in MMSD will receive high-quality, grade-level accelerated instruction. Therefore, we are being very intentional about our commitment to early literacy and beyond. This is THE priority work of our district moving forward. For too long, reading results have not met our expectations. In response, MMSD is moving to an entirely new reading curriculum and philosophy for early literacy and beyond. These investments will be steadfast and focused, outcomes will be measured, and results are expected. (See plan in the Appendix). MMSD is moving toward the implementation of the Science of Reading (SoR). We are using Language Essentials for Teachers of Reading and Spelling (LETRS) as our foundational approach to provide key stakeholders with the knowledge of SoR, and the skills to teach reading. All supporting teachers of reading instruction, Instructional Coaches, and Principals will receive LETRS training over the next few years, with deep professional development happening over the summer and throughout the school year.

As part of our commitment to Early Literacy and Beyond, all schools 4K-12 will continue with a focus on training around the science of reading, and K-5 schools will continue with the implementation of new biliteracy materials. Middle Schools will begin implementation with new bi-literacy materials. In addition all



secondary schools will continue with Quality Teaching for English Learners (QTEL) and Advancement Via Individual Determination (AVID) training.

The new curriculum will align to the SoR, and allow students and teachers to benefit from the standards-aligned, culturally relevant materials. QTEL training will be provided to ensure that language and content development are attended as part of universal instruction, and can be leveraged explicitly for English Language Learners. Increasing the use of AVID strategies throughout our district will ensure we have streamlined, proven strategies to support our literacy efforts.

Full-Day 4K

In support of the Early Literacy and Beyond focus area of the district, we believe all children have a right to high-quality early childhood learning experiences. Research suggests a full-day 4K program has a high return on investment for academic outcomes of our early learners, and directly closes opportunity gaps we see in our community related to early learning opportunities. Full-day 4K is a program which has been discussed in the Madison community for many years, and was a primary focus for referendum support. Resources directly support the additional FTE needed to move to more full day programs, and re-imagining classroom materials and play opportunities to support the whole child.

As we continue our phased implementation to expand full-day 4K, new sites selected had high populations of students with free and reduced lunch and high populations of students of color. This criteria was used as full-day 4K is being used in our district as an equity strategy to close achievement gaps and ensure every student begins their educational trajectory as a thriving student. Below is a list of the sites and sections that will be offered for full day for the 2023-2024 school year. Some of these sites reflect conversion of half-day to full-day programming, but show a net add of full day sections for 2023-24.

New programming for 2023-2024

- Emerson - 1 Full Day Section (half-day to full-day)
- Henderson - 3 Full Day Sections (half-day to full-day)
- Kennedy - 4 Full Day Sections (+1)

Full-Day 4K Sites	Number of Full-Day Classrooms
Allis Elementary	2
Emerson Elementary	1
Gompers Elementary	2
Hawthorne Elementary	2 (1 bilingual)
Henderson Elementary	3 (1 bilingual)
Huegel Elementary	2
Kennedy Elementary	4
Lapham Elementary	1
Leopold Elementary	3 (1 bilingual)
Lincoln Elementary	1
Lindbergh Elementary	2
Mendota Elementary	2
Orchard Ridge Elementary	2
Sandburg Elementary	2 (1 bilingual)
MATC Early Learning Campus	1
Eagle's Wing	1
Reach Dane HeadStart	4
Total Full-day 4K sections for 2023-2024	35 total



Madison Promise

The impacts of COVID-19 continue to be felt across our community in many ways. Public schools across the nation discovered that some of their students flourished in a virtual environment versus being in a comprehensive school setting. As such, MMSD seeks to continue building a program that will provide students and families with an online experience to meet their educational needs in a personalized manner.

For fall 2023, Madison Promise will continue to operate out of Central Office with students still enrolled in their local comprehensive schools. This is similar to most of our alternative programs. During the 2023-24 school year, we aim to sustain our online experience for families and identify a path forward to support scholars under Madison Promise. Funds identified on ESSER during the 2022-23 school year will be sustained for one more year while these funds are available.

- \$625,000 in teacher FTE to support online learning options using ESSER funding
- \$400,000 in virtual program licenses using ESSER funding

Housing Navigator and Unaccompanied Youth Mentorship

MMSD will contract with the YWCA for the provision of housing navigation and stabilization services for our families experiencing or at risk for homelessness. The Family Housing Stability Coordinator contracted through the YWCA will be responsible for providing diversion services to MMSD families not eligible for Dane County Housing First programs. This includes families who are doubled up and/or have not yet entered the shelter system. Important to note, doubled up families and those self-paying in hotels are not eligible for housing prioritization in Dane County under current Housing and Urban Development laws. In MMSD, the majority of our students and families experiencing homelessness are in doubled up situations. The Family Housing Stability Coordinator will oversee all aspects of assistance that will help participants gain and/or maintain housing stability. The Family Housing Stability Coordinator will provide culturally inclusive, trauma-informed programming and services, and will incorporate best practice techniques into the program.

In addition, the numbers of unaccompanied homeless youth (UHY) in MMSD have risen while the resources have declined during the years of the COVID pandemic. Therefore, MMSD will contract with Briarpatch Youth Services to focus on individualized plans of support for UHY attending high school or middle school in MMSD. If there are too many identified students, this project will start in the highest density schools (East and LaFollette) so that it can be efficient with time and resources. This partnered support will be provided in three primary focus areas, including academic growth, well-being and community connection goals, and obtaining the resources needed for students to successfully achieve these goals. The chosen areas of focus will prepare our youth for academic success, self-care, and independence in adulthood.

- \$75,000 for a contract with YWCA for housing navigation and stabilization services using American Rescue Plan (ARP) Homeless funding for 2023-24
- \$50,000 for a contract with Briarpatch for youth engagement using American Rescue Plan (ARP) Homeless funding for 2023-24



Innovation

Land Acknowledgement Plan

Native American students and parents are creating a district-wide plan and approach to appropriately acknowledge the Ho-Chunk tribal land that all of our schools are on. This budget request supports the implementation of the plan that was initiated in 2021-22 with resources for small culturally-appropriate ceremonies and plaques at each site.

- \$30K per year over five years (beginning in 2021-22) from operational funding

Summer Arts Academy 2023

MMSD students in grades K-12 will be invited to participate in a program offering performing and visual arts opportunities for the summer of 2022. MMSD recognizes the need for students to have access to more arts programming, and seeks to immerse and engage students who may or may not have a current interest in the visual or performing arts by removing financial, structural, and social barriers. The offerings will be available within MMSD's school settings as well as the Madison community.

The Summer Arts Academy's vision serves to provide **exposure, enrichment, and engagement for students, in the interest of equity of access, and eventual enrollment in our performing and visual arts opportunities in the district.**

- Programming geared toward self-expression, self-identity, and building students' interests in arts experiences.
- Providing improved access through use of school and nearby city settings.
- Ensuring programming is free of charge for students.
- Targeting historically excluded student populations with unique, inspiring learning opportunities.
- \$500,000 to fund the 2023 Summer Arts Academy program, to be funded through federal ESSER II funding

ESSER Planning

The Elementary and Secondary School Emergency Relief Fund grant program authorized under the American Rescue Plan (ARP) Act, provides additional money for local educational agencies (LEAs) to prevent, prepare for, and respond to COVID-19. ESSER III supplements ESSER I, created by the CARES Act in March 2020, and ESSER II, created by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act in December 2020.

The first of these awards have been used over the last two years to address the needs of our students and staff as we were engaged in virtual learning. The timeline for use and overview of these funds is listed below.

ESSER I: Coronavirus Aid, Relief and Economic Security Act (CARES Act) \$5.2 M

GEER: Governor's Emergency Education Relief Fund \$3.8M

- MSCR Daycare, Food and Nutrition, Technology, SPED, PPE / Sanitation, Health Services
- Private / Parochial Equitable Share
- Spending Deadline: September 2022


ESSER II: Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) \$18.9M

- Operational Expenditures
- Big Ideas / Reimagine Classrooms and School Spaces
- Ongoing Realignment in 2023-24 Overall ESSER Plan
- Spending Deadline: September 2023

ESSER III: American Rescue Plan Act (ARPA) \$42.5M

- Safe Return to Schools Plan
- ESSER III District Plan
- 20% Reserved for Addressing Learning Loss
- Community and Stakeholder Input
- Spending Deadline: September 2024

Program	Amount	Eligibility End Date	Year of Planned Use
Elementary and Secondary School Emergency Relief Fund - ESSER I	\$ 5,264,492	9/30/2022	2020-21
Governor's Emergency Education Relief Fund - GEER	\$ 3,890,143	9/30/2022	2020-21
Dane County ESSER funds for Mental Health	\$464,986	12/31/2022	2021-22
CRRSAA - Coronavirus Response and Relief Supplemental Appropriations Act - ESSER II	\$ 18,922,920	9/30/2023	2021-22 2022-23
ARPA - American Recovery Plan Act - ESSER III	\$42,535,075	9/30/2024	2022-23 2023-24

In our planning for the 2023-24 school year, we have established a number of priorities using the grant's required guidelines to prevent, prepare for, or respond to COVID-19. The five major areas are as follows:

Preparedness and Response

- PPE; sanitation supplies; improving indoor air quality; COVID testing

Addressing Longterm School Closure

- Limited Term staff to support learning loss; instructional software

Outreach and Services for Special Populations

- Professional development for staff to serve English Learners remotely; addressing long-term school closure and learning loss for underserved populations.

Mental Health Services and Supports

- Additional school based mental health supports, suicide prevention, and mental health services.

Education Technology

- Devices, software, and infrastructure for remote instruction; improved cybersecurity.



The district plan for the 2023-24 budget will include utilizing \$42.3 million in project funding from the ESSER III award. During 2023-24, we anticipate to use the remaining ESSER funds for MMSD towards projects and positions established during 2022-23. In addition, we will use approximately \$11.5 million to sustain existing positions due to lack of state investment in operational revenue streams. The table below outlines the expense and detail by grant category that is anticipated to be expensed during the 2023-24 school year. All ESSER funding must be spent by the end of September 2024.

Project Title	Description	Amount	FTE
Summer Arts Academy	Students in grades K-12 will be invited to participate in a program offering performing and visual arts opportunities for the summer of 2023.	500,000	
	Subtotal - Addressing Long-Term School Closure	500,000	-
Digital Navigator	This position has been coordinating the delivery of home Internet access to those students who currently lack access. In addition, current staff has been responsible for creating long term solutions for bridging the internet gap of our most vulnerable families.	97,462	1.000
	Subtotal - Education Technology	97,462	1.000
Building Services Project Manager	Additional LTE to support the impact on Building Services and coordinating ESSER projects. Adequate layers of support allows for the successful implementation, tracking, and accountability as outlined by the ESSER rules for spending.	137,620	1.000
Accounts Payable Support	Part time support role to support for Budget, Planning, & Accounting to address increased volume of work during ESSER management	58,795	0.500
	Subtotal - Other / Project Management	196,415	1.500
Multilingual Programs and Services Coordinator	0.500 FTE to support DLI coordination and related English Learner compliance	58,980	0.500
	Subtotal - Outreach & Services for Special Populations	58,980	0.500



Project Title	Description	Amount	FTE
Construction Manager	Project manager to support extra referendum, onsite construction, and building infrastructure during 2023-24. Preventative maintenance and capital improvement plans will be the focus of the project manager post-referendum. Building Services envisions this as a permanent position to ensure adequate upkeep of our buildings.	120,680	1.000
Custodial Manager	The proposal added two (2) Custodial Managers to increase efficiencies, provide better training, more accountability, and better customer service to our Principals and school communities. 4 Managers per 15 buildings plus over 100 fleet vehicles & a dedicated Grounds Team will allow B.S. to operate more consistently with the industry standards.	219,472	2.000
Health Services - LTE, Contact Tracing, Testing, PPE	Comprehensive Health Services planning for 2023-24 including surge nursing positions and contract tracing, medical supplies, testing kits, and other supplies and training materials for staff.	1,823,000	10.100
	Subtotal - Preparedness & Response to COVID-19	2,163,152	13.100
ACT Prep	Contracted services, transportation and supplies to support 8th-12th grade students with academic preparation aligned to college and career readiness standards.	135,650	
Community Schools Coordinators	Continuation of existing Community School site coordinators for 2022-23 and 2023-24	607,523	6.000
Credit Recovery Additional	4.5 FTE to support credit recovery for high school students	434,012	4.500



Project Title	Description	Amount	FTE
Experiential Learning Coordinator	The position will be responsible for coordinating Experiential Learning activities across the continuum of Experiential Learning (ranging from career awareness to career preparation activities) for students in CTE programs and for the general student population.	110,796	1.000
K-5 Literacy Adoption	3 year material purchase and replacements for K-5 in the area of Literacy/bi-literacy - 2023-24 balance	2,318,880	
Madison Promise Acceleration	This will allow all online programming (4-10) to be more cohesive. Elementary Staff will now be a part of the Madison Promise allocation versus pulling from local staff.	717,314	7.478
Middle School Curriculum Adoption 6-8 ELA/SS/Hum	Purchase of new core materials for grades 6-8 in the areas of Literacy and Social Studies	3,000,000	
OYR Program Expansion (Alt Ed Teacher)	An additional teacher to expand more seats for the current GEDO 2 based on the demand and waitlist that currently exists.	93,103	1.000
OYR Program Expansion (Registrar)	Registrar to support the enrollment and scheduling of students in and out of Metro divisions and Innovative/Alternative programs.	92,056	1.000
Drivers Education Expansion	Drivers Education Program Expansion for the 2023-24 school year through collaboration with Dane County and CESA	100,000	
Student Coaches / Village Builders - Community Schools Model	ATSI and TSI Schools will receive strategic two-year allocation, aligned with the Community School model, in coordination with the Associate Superintendents of Schools	2,236,040	33.500
Virtual Academy Program Curricular Needs (Licenses)	These funds will work to purchase the curriculum needs for the virtual program. This includes the Learning Management System.	400,000	



Project Title	Description	Amount	FTE
BEP staff, Reading Interventionists, and Instructional Coaches	Sustain existing positions due to lack of state investment in operational revenue streams	11,500,000	110.900
	Subtotal - Addressing Long-Term School Closure	21,745,374	165.378
Bilingual Mental Health Navigator	Continue to support the mental health navigation pilot currently funded by Dane County K-12 Emotional Wellness and Mental Health Support grant ending in December 2022.	88,695	1.000
High School Seeking Safety Pilot Expansion	Provides for the contracted services of 4 behavioral health therapists in our High Schools.	566,667	
Mental Health BRS	Continue to support the pilot currently funded by Dane County K-12 Emotional Wellness and Mental Health Support grant ending in December 2022 funding a 1.0 FTE Mental Health Bilingual Resource Specialist.	84,104	0.968
Mental Health Program Manager	Hire a mental health project manager to support our ability to more swiftly provide mental health programs and partnerships to schools and students	108,255	2.000
Psychologist Floater	Hire a School Psychologist at the district level will allow for flexible coverage of needs in individual buildings to cover any staffing shortages.	97,175	1.000
Restorative Justice Program Manager	This position will support the planning and implementation of restorative justice programs and partnerships to most quickly allow students' access to interventions and partnerships.	107,588	1.000
School Based Wellness Center Planner	This funds a 1.0 School Based Wellness Center/Behavioral health program implementation project manager.	127,445	1.000



Project Title	Description	Amount	FTE
SEL Curriculum Developers	Continue funding 2.0 social emotional learning curriculum developers who provide leadership and facilitation in the revision and implementation of social emotional learning standards, curriculum, and connections in the classroom.	190,494	2.000
Tier 2 SEL Developers	Fund 2.0 Tier 2 social emotional learning curriculum developers who provide leadership and facilitation in the development of tier 2 social emotional learning goals, interventions and documentation systems.	206,479	2.000
	Subtotal - Mental Health Services & Supports	1,576,902	10.968
ESSER III Project Manager	Two year, full time position to assist with meeting compliance and project management specific to ESSER funding.	88,344	1.000
Grants Accountant / Compliance	Full time grants management position for the life of the ESSER grants.	150,218	1.000
Human Resources (LTE)	Full/Part time support roles to help with the increased volume of work regarding recruitment, employee relations, benefits and payroll management.	123,491	1.000
	Subtotal - Other / Project Management	362,053	3.000
Bilingual Recruitment	Contract with an external organization to facilitate the hiring of native Spanish teachers from abroad.	102,250	
ELL Language Supports & Curriculum	Supplemental curriculum to support English Learners in the teaching of English Language Development (ELD).	500,000	
Language Screener Outsourcing	Contract to outsource the language proficiency screening needed in order to hire qualified bilingual candidates.	50,000	
	Subtotal - Outreach & Services for Special Populations	652,250	-



Project Title	Description	Amount	FTE
HVAC Remediation	Majority of our buildings operate Mechanical equipment which has exceeded useful life Mechanical equipment is predominantly low efficiency natural gas steam boilers. As a part of our renewable energy plans targeted for 2040, we would like to design and build new HVAC systems for the four high schools are part of the referendum work.	15,000,000	
	Subtotal - Prepared & Response to COVID-19	15,000,000	-
	ESSER III Total	42,352,58882	195.446

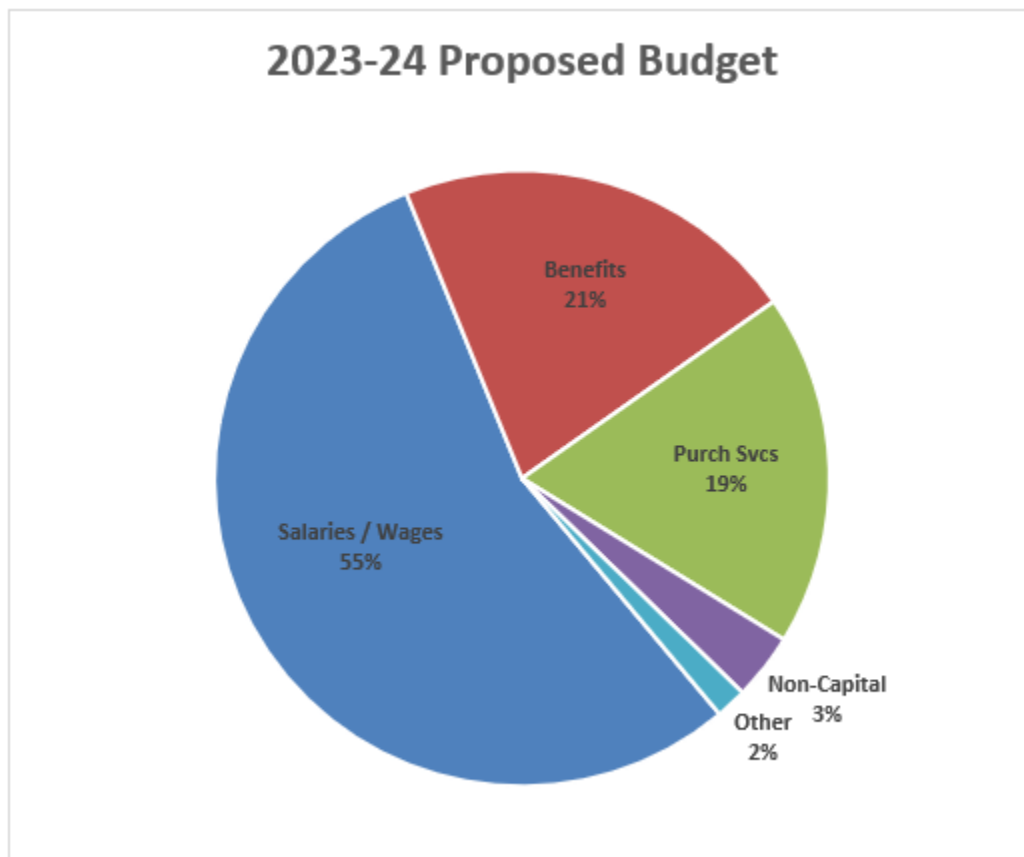




Total Compensation: Salaries/Wages and Employee Benefits

A compensation strategy which attracts and retains the best talent is essential to our success and supports the Strategic Framework Shift #2: Investing in Employees. The Total Compensation plan, including salaries and benefits, in combination with the staffing plan, comprise the annual personnel budget for MMSD.

The annual investment in personnel, net of federal one-time funding and assigned fund balance, for the Preliminary Budget represents nearly 80% of the MMSD recurring operating budget (the operating budget is defined as the General Fund and Special Education Fund, net of inter-fund transfers) with salaries accounting for 55% and employee benefits accounting for 21%.



Salaries and Wages

Included in the Preliminary Budget proposal is advancement of staff on established salary schedules and a base wage increase. This includes increases on the following salary components: a base wage increase of 8.00%, a step and lane advancement (2.0%).

Base wage is a required subject of collective bargaining. The Wisconsin Employment Relations Commission (WERC) (see http://werc.wi.gov/doaroot/cpi-u_chart.htm) sets the maximum base wage increase (CPI-u) allowed under state law, which was 1.23% for contracts starting July 1, 2021; 4.70% for contracts starting July 1, 2022, and 8.01% for contracts starting July 1, 2023.



In 2020-21, the average total compensation increase for staff was 2.5%. The base wage percent increase was 0.50%, and step advancement averaged approximately 2% for employees. In addition to this, the district provided all staff with a one-time bonus in January of 2021 that totaled approximately \$3.5 million.

In 2021-22, the average total compensation increase for staff was 3.23%. The base wage percent increase was 1.23%, and step advancement averaged approximately 2% for employees.

In 2022-23, the average total compensation increase for staff was 5.00%. The base wage percent increase was 3.00%, and step advancement averages approximately 2% for employees. In addition, hourly wages were increased for educational assistants, clerical, security, and food service by \$5/hour. This increased wages for these groups approximately 30% in addition to the average increases above.

For the 2023-24 Preliminary Budget, the base wage increase is at 8.00%. Step advancement on the salary schedule, which is on average 2%, results in a 10.00% total compensation average increase for employees.

Health Insurance

MMSD aims to cultivate a work environment that attracts, develops, and retains top talent. A high-quality health insurance plan for staff is a critical component of that goal. Health insurance is also considered one of MMSD's highest leverage equity investments in staff. As a critical benefit to our part-time employees, MMSD provides full benefits to all part-time employees who work more than 19.5 hours a week. This group includes our Food Service workers, Special Education and Behavior Education Assistants. These employee groups also tend to be our most diverse population, and many of our own students' parents/guardians. A second critical equity strategy, also very unique to MMSD, is our tiered employee percentage contribution to healthcare. Rather than all employees paying the same % of their healthcare package, MMSD uses a tiered approach such that the lowest paid employee unit pays the least and the highest paid employees pay the most.

The goal of the healthcare strategy was to maintain stability in health insurance benefits and in the employee benefits with very little plan design. Due to the impacts of the global COVID-19 pandemic, maintaining a stable healthcare plan continues to be one of the primary investments in staff, in addition to the salary increases stated above. Overall, health care costs are budgeted without any plan design changes in place.

The following plan design changes will not change in the upcoming year:

- \$20 copay
- \$100 single / \$200 family HMO deductible
- \$6 / \$15 / \$30 RX
- Tiered Employee Premium Contribution, averaging 6%

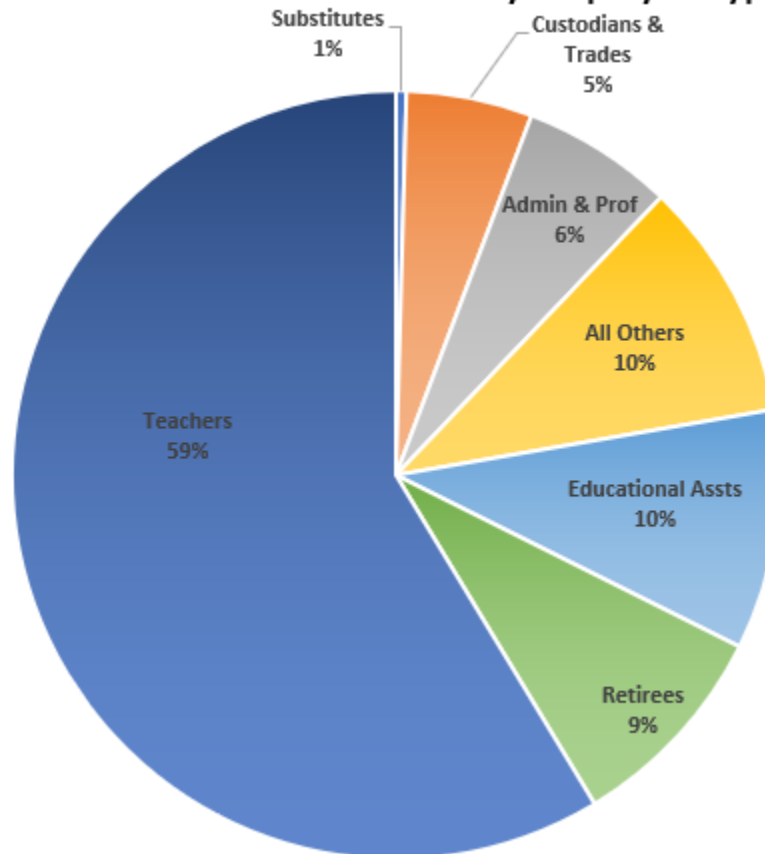
Healthcare negotiations this year also produced rate cap guarantees for the future three budget years. For Dean's HMO plan, it is 3% 23-24. Due to a change in carriers, the increase of premiums for movement from GHC to Quartz is 13.1%. For more information on the POS and the HMO plan and MMSD's EPC categories please go to: mmsd.org/human-resources

Health insurance is important from a budgetary perspective due to its very large share of the total operating budget. Annual premiums for active and retired employees are budgeted to be \$69.5 million.



As of April 2023, a total of 3,899 employees are enrolled in an MMSD Plan, with 32% of the enrollments in single coverage and 68% in family coverage. 71% of our employees are enrolled in GHC/Quartz, and 29% are enrolled in Dean. As noted in the chart below, teachers make up 59% of our total employees receiving benefits and 9% are retirees still on MMSD's healthcare plan.

Health Insurance Enrollment by Employee Type



Dental Insurance

MMSD will plan for approximately \$4.0 million in the 2023-24 budget on dental coverage. The budget for 2023-24 does not require significant additional budgetary outlays in dental rates next year. The plan is currently adequately funded. Typically, employee dental costs increase slightly each year due to an actuarial evaluation of the plan. Delta Dental serves as the third-party administrator.

The dental plan was expanded on January 1, 2020 to increase the annual plan maximum from \$1,000 to \$1,200 per member. Additionally, basic restorative services increased from 50% coverage to 80% coverage, with a \$25 annual deductible. These changes were made without impacting premiums due to Delta Dental's ability to renegotiate provider networks at a lower cost to MMSD.

**Life Insurance**

MMSD will plan for approximately \$663,000 on Life Insurance in the 2023-24 budget for current and retired employees. The budget assumes no material change in rates for next year. MMSD changed life insurance carriers effective July 1, 2017 following a bid and vendor evaluation process. The district's life insurance plan is self-funded, with The Standard now serving as the third-party administrator.

LTD (Long-Term Disability) Insurance

MMSD will plan for approximately \$1.96 million on LTD coverage in the 2023-24 budget. A minor change in the plan in 2019-20 ensured LTD claims match MMSD's policies and procedures regarding leave of absences.

WRS Pension Contributions

Beginning in 2011, WRS pension contributions are shared between the employer and employee. The employer contribution rate is set for calendar year 2023 at 6.80%. For budget purposes, the contribution rate for calendar 2024 is estimated to remain 6.80%.

Other Non-Budgetary Benefits

MMSD provides employees additional voluntary benefits, including vision insurance, flexible spending accounts, supplemental life insurance, and short-term disability insurance. While these benefits have no budgetary impact since they are 100% employee paid, they complete the employee Total Compensation package, ensuring we are investing in and fully supporting employees.





Required Budget Allowances

The items identified below represent major accounts in the MMSD budget which require changes in funding, based on legal requirements, previously approved Board plans or policy, current year budget-to-actual performance, or based on a proven need pertaining to next year. The actions proposed below are necessary adjustments that will help ensure an accurate and dependable budget.

In previous years, we have increased budget allowances as necessary in critical areas such as substitute teachers costs, transportation, post-employment benefits, and utilities. In addition, we must account for 2x charter growth, open enrollment out rate increases, and state voucher program impacts (2x charter impact discussed in detail in the Appendix).

2x / Independent Charter School (2x) Expansion: We anticipate further growth in 2x charter enrollment during the 2023-24 school year. During 2022-23 we saw one of the largest single increases in enrollment from some of the 2x charter schools in the Madison area. For 2023-24, we anticipate this trend to continue, with an estimated net increase of \$2.7 million additional expenses based on preliminary estimates. This will not be finalized until the Fall of 2023.

Open Enrollment In/Out Net: For budgetary purposes, open enrollment results can be difficult to predict. MMSD's trends for Open Enrollment remain inconsistent in the years after the initial COVID 19 pandemic. Open Enrollment "In" has slowed considerably while Open Enrollment "Out" has been showing an increase. Final Open Enrollment pupils counted at year end will determine final impact of Open Enrollment, but the net impact to the 2023-24 budget is estimated at \$780,000. We are still unclear of the final fiscal impact without an approved state budget for the 2023-25 biennium.

Transportation Contract Increases: MMSD released a request for proposal (RFP) for 2023-24 after several years of extending existing transportation agreements. This resulting bid will change our transportation carriers for the 2023-24 school year and will generate an incremental cost of \$4,200,000 for the 2023-24 budget.

MSCR Space Expansion and Lease Costs: Capital planning for the 2020 referendum included displacing MSCR from the Hoyt building beginning in the 2023-24 school year. MSCR has secured new locations off of John Nolen (MSCR Central) and on the west side of Madison near West Towne Mall (MSCR West). As renovations proceed to outfit these new spaces to resume regular MSCR programming, we are making the final year adjustment to annual lease costs of spaces. In future years once these spaces are fully operational, we anticipate that MSCR will be able to increase their course offerings to more members of the community. The adjustments to the Fund 80 budget for 2023-24 include the last of these lease costs and renovations.

Superintendent Search: The board has initiated a search for a new MMSD Superintendent. Since this is not an annual budgetary cost, it has been included in the June Preliminary Budget based on anticipated expenses to be incurred as part of this search. This will be budgeted at an initial cost of \$150,000 as a one-time expense as part of the 2023-24 June Preliminary Budget.



Budget Management: Finding Efficiencies and Improving Business Practices

As part of the annual budget development process, we review three-year trend financial activity of each school and department, and we meet with each Central Office Department to review their budget in line with their work streams and the priorities of the MMSD Strategic Framework. We use this process to problem solve within department budgets, identify areas of additional investment, and look for areas for cost savings, operating efficiencies, and process improvements.

The Senior Leadership Team reviewed the data and confirmed if resources should remain intact in the upcoming budget, be repurposed, or that new resources are needed to expand the outcomes for students.

Finding cost savings and reallocating resources are core aspects of MMSD budget development. Over the last eight years, millions have been repurposed or cut from the Central Office department budgets using this process.

As we navigate the 2023-24 budget development process, we continue to navigate an uncertain revenue stream and a significant amount of one-time funding. We are being asked to operate with fewer resources, despite the highest inflation that that country has seen in over 40 years. This is making it increasingly difficult to maintain our existing services with the level of recurring resources at our disposal. As we strive to use resources responsibly, we still must look for efficiencies that will help us maintain our ongoing operations. The 2023-24 Preliminary Budget includes approximately \$2.7 million of cost savings and efficiencies out of central office departments to help maintain building level services and staff. These savings can be summarized into the following:

Department	Position/Program	Cost	FTE
Admin Services Total	FTE Reduction (Consolidation)	130,000.00	1.00
Advanced Learning Total	FTE Reduction	45,500.00	0.50
Assoc Supt High Schools Total	Non-Personnel Reduction	17,000.00	-
Budget, Planning, & Accounting Total	Non-Personnel Reduction	115,000.00	-
Chief of Schools Total	Non-Personnel Reduction	40,000.00	-
Communications Total	FTE Reduction	129,034.00	1.00
Curriculum & Instruction Total	FTE Reduction	482,500.00	4.50
Custodial Operations Total	FTE Reduction	158,000.00	2.00
EDEI / S&SS Total	Non-Personnel Reduction	70,000.00	-
Human Resources Total	FTE Reduction	57,000.00	0.50
Leadership Development Total	FTE Reduction	139,024.00	1.00
Library & Instructional Media Total	Non-Personnel Reduction	23,800.00	-
Madison Promise Total	FTE Reduction	130,000.00	1.00
Madison Virtual Campus Total	FTE Reduction	11,745.00	0.14
OYR Total	FTE Reduction	260,076.00	0.98
Professional Learning Total	FTE Reduction	46,350.00	1.00
R&I Total	Non-Personnel Reduction	5,475.00	-
Secondary Programs Total	Non-Personnel Reduction	20,000.00	-
Student & Staff Supports Total	FTE Reduction	254,996.00	2.40
Student Services Total	FTE Reduction	393,750.00	4.75
Teaching & Learning Total	Non-Personnel Reduction	100,000.00	-
Technology Services Total	FTE Reduction	116,000.00	1.00
Grand Total		2,745,250.00	21.77

The majority of these reductions from Central Office departments represent reductions in mostly vacant positions and some limited programming costs that are being reduced due to inactivity.



Staffing Plan for 2023-24

The 2023-24 staffing plan was designed to comply with the revised class size policy from 2017, with an emphasis on minimizing class size outliers on the low end to maximize efficiencies in the budget. In line with policy, the allocation formulas were set to be at 'optimum +1 +2' across all K-12 sections.

The staffing process begins in the fall of the previous year with an analysis of our enrollment projections to the September third Friday student counts, and then updates to the next year's enrollment estimates. High level allocation decisions are made in January in line with the districts allocation formulas, using the enrollment projections and our class size policy. School level allocations and assignments were made in February-March, with support labs offered to help principals as needed in the allocation process.

As summarized in the table below, total MMSD staffing will go from 4,170.8 full time equivalent (FTE) to 4,015.3 FTE. The 2023-24 Preliminary Budget reflects 84.5 FTE in one-time allocations coded to federal ESSER funding. This is in comparison to 75.6 FTE in the 2022-23 school year. In addition to one-time positions funded in both fiscal years, just over 110 FTE are being funded on ESSER III for 2023-24 due to operational funding shortfalls. It is important to acknowledge that ESSER is one-time funding that must be used by September of 2024. We have made it clear in all our proposals and internal discussions that positions created using these federal dollars must expire within this time frame without new funding sources identified. Other fluctuations in overall staffing levels reflect building level allocation decisions that will be discussed in the footnotes below. Since the onset of the COVID-19 pandemic, enrollment in MMSD has dropped over 5%. In addition to this, MMSD has been seeing slight enrollment declines due to low birth rates in Madison. Due to the nature of funding at the state level, this decrease in population will affect our ability to sustain our level of services in many areas.

	Fall 19-20	Fall 20-21	Fall 21-22	Fall 22-23	Budget 23-24
District-Wide Administrators	63.8	62.8	63.0	63.0	61.0
Principals	50.0	50.0	50.0	51.0	50.0
Assistant Principals	33.0	31.0	32.3	33.0	31.7
Teachers	2,639.5	2,626.4	2,615.1	2,661.2	2,577.7
Specialists (Hearing Interpreters, OTAs, etc.)	30.0	30.1	32.1	32.8	31.8
Bilingual Resource Specialists	81.4	80.0	80.1	85.9	83.4
Professionals (Non-Union)	129.8	126.2	139.8	152.3	154.6
Clerical/Technical	220.8	218.7	216.5	225.8	223.0
Ed. Assts. (EA, SEA, BEA, Nurse Asst)	444.4	428.1	421.4	486.3	420.8
Custodial	218.0	218.0	223.0	223.0	225.0
Trades	31.1	31.1	31.1	31.1	31.1
Food Service	96.0	96.0	96.0	96.0	95.7
Security	29.5	29.5	29.5	29.5	29.5
	4,067.3	4,027.8	4,029.9	4,170.8	4,015.3



Monitoring and Responding to Changing Conditions:

During budgetary planning in the Spring of 2023, the staffing plan above included a pool of approximately 20 FTE to be used as needed to ensure appropriate staffing based on actual enrollment, student need, and/or where class sizes fall above the MMSD class size standards. At the time of the Preliminary Budget, some of these unallocated FTE have been placed at the building level. All decisions to adjust FTE at schools are made after monitoring actual enrollment and in consultation with building principals.

Table Notes:

- Columns marked “Fall” of a given fiscal year represent staffing at the time of the adopted budget for each corresponding fiscal year. “Budget 23-24” represents staffing for the 2023-24 Preliminary Budget.
- Staffing as shown for 2023-24 reflects the staffing work of building principals and administrators in the Spring of 2023. The 2023-24 staffing plan will evolve to reflect the staffing changes which will be made by schools and departments during the coming year. These changes include reclassifications of positions, conversions of one position to another, and changes to the use of grant funding in order to best utilize the resources available to the district.
- This table includes a reduction of 89.651 IDEA FTE between 2022-23 and 2023-24 for one-year positions coded to IDEA Flow Thru necessitated by IEP need or Principal discretion. These positions need to be reassessed annually after July 1 through ongoing collaboration with the Student Service Team.
- It is important to note that our Title I resources have not increased over time. Because cost of living has increased, and thus salaries, this means that schools have less FTE buying power. At the time of this table’s creation, Title I FTE are currently stable between 2022-23 and 2023-24 within a 2.500 FTE reduction
- Changes in total administration are reflective of reductions identified during strategic budgetary realignment
- The Assistant Principal allocation has decreased by 1.000 FTE due to declining enrollment and revaluation of site supervision.
- Change in Teacher FTE is largely due to changes in projected enrollment at all levels. The table below breaks this down in more detail. Please note that this includes federally funded positions already identified above
- The change in EA staff is similarly reflective of reduction in IDEA staff between 2022-23 and 2023-24. These FTE needs will be reassessed after July 1 prior to fall approval. (See third bullet above).
- Enrollment declines affect building allocation to adhere to board class size policies. As sections are adjusted, specials teachers (art, PE, music, etc.) are also affected.

School staffing plans are created carefully by each school principal with support from the Human Resource team, Teaching and Learning team, and the Budget office. Staffing plans are based on enrollment projections from the Applied Populations Lab at UW. Since actual fall enrollments will vary from the spring projection, adjustments to the staffing plan are made as needed.



The following table provides a snapshot of MMSD's total teacher FTE across three fiscal years. Staffing levels for each position are not static: to meet the ever-changing needs of students, schools and departments have limited flexibility to convert from one position to another, causing the district's FTE mix to frequently change. Because these conversions are based on established conversion ratios, however, the total cost of staff remains stable relative to any additions or reductions in staff.

Teacher Staffing Summary (FY 2021, 2022 and 2023)

The below chart provides more detail in the 2,577.7 FTE teacher allocations, 64% of the total staffing allocation. Despite declining enrollment trends, we have made every attempt to preserve staffing at the building level.

Teacher Staffing Summary		FY 2022	FY 2023	FY 2024	Change FY23-FY24	% Chg FY23-FY24
Regular Education Teachers	District-Wide/Central Office/Off-Site	93.0	101.2	93.7	-7.5	-7.4%
	Elementary Schools	849.2	850.9	827.8	-23.1	-2.7%
	Middle Schools	361.9	355.6	337.7	-18.0	-5.0%
	High Schools	386.5	380.2	359.8	-20.4	-5.4%
	Unallocated	1.6	6.1	16.8	10.7	176.1%
ELL	ESL/Bilingual Resource Teachers	157.7	157.3	158.4	1.1	0.7%
Students Services / Student Support Teachers	School Psychologists	42.3	43.8	44.6	0.9	2.0%
	District-Wide/Central Office/Off-Site	1.2	2.2	2.2	0.0	0.0%
	School Based	41.1	41.6	42.4	0.9	2.1%
	Social Workers	53.5	59.2	55.0	-4.2	-7.0%
	District-Wide/Central Office/Off-Site	8.0	5.2	3.0	-2.2	-42.3%
	School Based	45.5	54.0	52.0	-2.0	-3.6%
	Guidance Counselors	42.8	44.6	43.6	-1.1	-2.4%
	District-Wide/Central Office/Off-Site	3.0	4.7	3.0	-1.7	-36.2%
	School Based	39.8	39.9	40.6	0.6	1.6%
	PBS/Mental Health/Student Supports	49.4	50.2	55.2	5.0	9.9%
	District-Wide/Central Office/Off-Site	12.5	16.0	15.8	-0.2	-1.2%
	School Based	36.8	34.2	39.4	5.2	15.1%
	Spec Ed / Cross Cat / Early Childhood / PST	410.3	441.8	414.2	-27.6	-6.2%
	District-Wide/Central Office/Off-Site	71.7	70.4	64.6	-5.8	-8.2%
	School Based	338.5	371.4	349.6	-21.8	-5.9%
	OT/PT/HI/VI	55.2	54.2	54.1	-0.1	-0.2%
	District-Wide/Central Office/Off-Site	13.4	12.6	12.3	-0.3	-2.0%
	School Based	41.8	41.7	41.8	0.1	0.4%
	Speech/Language	77.2	76.6	77.0	0.4	0.5%
	District-Wide/Central Office/Off-Site	21.6	21.5	22.0	0.5	2.3%
	School Based	55.6	55.1	55.0	-0.1	-0.2%
	Nurses	34.6	39.4	39.8	0.4	0.9%
	District-Wide/Central Office/Off-Site	6.1	11.4	11.2	-0.2	-1.8%
	School Based	28.5	28.0	28.6	0.6	2.0%
TOTAL		2615.1	2661.2	2577.7	-83.5	-3.1%



Table Notes:

- The first four categories are regular education teachers, including classroom and specials teachers, teacher-leaders, instructional resource teachers, and interventionists. Principals have flexibility about how to use these positions to staff their schools. The first category reflects teachers who are not school-based, so it includes teachers at alternative program sites, central office, virtual programming, and district-wide. This category also includes teachers provided from central office departments who actually work at the schools. The next three categories include regular education teachers at the elementary, middle, and high school levels.
- The changes to regular education teachers reflect not only the enrollment-based and budget-based changes, but also the staffing changes (conversions) made by the schools during the staffing workbook process. This teacher staffing chart would not be able to reflect conversions made from teacher allocation into other types of staffing (i.e., education assistant, clerical, etc.). Please note that this comparison shows fall 2022-23 data to fall 2023-24 data. Unallocated resources are updated at the building level based on our enrollment tracking over the summer.
- The English Language Learners (ELL) position allocations remain largely unchanged from 2022-23 to 2023-24. These ESL/Bilingual Resource Teacher positions include both central office and school-based bilingual resources and English as second language teaching positions. Despite enrollment shifts over the last year, we held positions nearly constant in order to improve student support ratios. This line shows a small drop due to conversions of a small number of these positions to a Bilingual Resource Specialist (BRS) from a Bilingual Resource Teacher (BRT) with department approval as enrollment declined.
- The Student Services teacher positions are divided into school-based and non-school based full-time equivalent employees; however, Student Services teachers typically serve students and/or support schools.
- Unallocated totals are totals as of the Preliminary Budget. Unallocated will be placed at schools as needs arise through the school year.





Conclusion

This Preliminary Budget is based on the most recent information available as of June 2023. The Board is scheduled to adopt an original Fall Budget at the end of October.

We welcome your questions or comments about the Preliminary Budget. For your convenience, MMSD budget information, including an on-line feedback form, can be found at mmsd.org/budget.





Budget Snapshot

A summary chart of key budget factors for 2023-24

Item	2023-24 Proposed Budget
Balance Sheet:	
General Fund <i>Balance Projected 6/30/24</i>	\$60.7 million – 11.61%, within the 10-15% solvency ratio per board policy
Bond Rating - Current	"Aa2" (Moody's) and "AA+" (S&P)
Enrollment	
3 Year Rolling Avg – Revenue Limit	Decline of 219 in three-year averages used for Revenue Limit
3 rd Friday Enrollment Count	Decrease of 531 (estimated)
Open Enrollment In/Out	OE-In stable at 492, OE-Out from 1,449 to 1,519 – an increased fiscal impact for OE-Out.
2x Charters Enrollment	160 additional FTE, \$2.786M incremental expenditure increase
Private School Choice	Private School/Special Needs: \$1.15M incremental expenditure increase, funded by revenue limit exemption
State Budget Impact	
State General Aid	15% Aid Decrease – \$37.4 million
Revenue Limit Formula	\$325 Increase in Revenue Limit per Student
State Per Pupil Categorical Aid	\$0 Increase per Student
Personnel Expenditures	
Wages & Salary	Budget Allowance of 10.0% (= steps + lanes + base wage increase)
Health Insurance	3% / 13.1% negotiated rate increase maximum with carriers
Staffing Plan	Total Staffing of 4,015.3 FTE
General Fund Totals	
General Fund Revenues	\$478,353,896 – Decrease 0.58% compared to 2022-23 budget, inclusive of use of one-time federal sources
General Fund Expenditures	\$493,198,842 – Decrease 1.95% compared to 2022-23 budget, inclusive of use of one-time federal sources
All Funds Totals (10,27,30,38,41,50,80) <i>(Net of Inter-fund Transfers)</i>	
All Funds Revenues	\$564,794,365 – Decrease 0.95% compared to 2022-23 budget, inclusive of use of one-time federal sources
All Funds Expenditures	\$581,154,025 – Decrease 2.80% compared to 2022-23 budget, inclusive of use of one-time federal sources
Tax Levy Estimate	
MMSD Tax Base – Equalized	14.60% Valuation Increase (estimated)
Tax Levy Increase	A levy increase of 4.59% for all funds
Tax Rate – Equalized	\$9.10 per \$1,000 Property Value (\$0.87 decrease)
Tax Impact for Median Home	Increase \$104.05 per Average Home 12.6% Average Home Value Increase (\$376,900 to \$424,400)



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Madison Metropolitan School District

2023-24 Proposed Budget

Revenue and Expenditure History Table - General Fund (10)

Note: Includes Interfund Transfers listed separately

	2020-21 Actuals	2021-22 Actuals	2022-23 Fall Budget	2023-24 Proposed
Revenues				
Property taxes/Mobile Home/TIF	311,583,655	323,798,142	329,704,995	337,551,955
Other local sources	1,707,909	3,013,917	4,338,192	4,125,652
Interdistrict sources	4,053,729	4,109,702	4,257,744	4,358,304
Intermediate sources	220,103	62,328	10,000	10,000
State sources	72,887,308	75,840,180	78,811,857	71,541,077
Federal sources	18,293,773	28,215,053	63,135,904	59,880,420
Other sources	1,021,948	2,261,793	729,454	719,932
Total revenues	409,768,424	437,301,115	480,988,147	478,187,341
Expenditures				
Regular instruction	139,271,431	145,439,079	164,473,927	167,328,983
Vocational instruction	3,983,923	4,037,294	4,066,781	3,715,125
Special instruction	12,295,856	13,248,871	15,457,013	16,356,272
Other instruction	10,435,770	11,297,815	11,557,067	11,649,779
Pupil services	16,378,095	19,074,016	27,706,670	24,021,122
Instructional staff services	29,145,162	30,011,572	37,832,794	36,900,249
General administration services	23,427,019	25,856,342	28,891,352	29,533,351
Business administration services	39,800,360	54,022,666	80,810,039	59,556,998
Pupil transportation	5,584,237	8,442,157	10,983,050	13,923,844
Principal and interest	2,434,444	1,742,292	2,781,967	2,781,967
Other support services	28,723,964	26,840,684	29,121,947	29,248,887
Community Service	-	-	-	-
Non-program	20,405,728	20,937,536	26,258,853	31,833,728
Total Expenditures	331,885,990	360,950,324	439,941,459	426,850,305
Proceeds from Debt	2,092,031	2,952	-	-
Transfers in	4,302	-	166,556	166,556
Transfers out	(59,400,336)	(69,698,993)	(63,043,451)	(66,348,537)
Net change in fund balance	20,578,431	6,654,750	(21,830,208)	(14,844,946)
Fund balance - beginning of year	70,196,962	90,775,393	97,430,143	75,599,935
Fund balance - end of year	90,775,393	97,430,143	75,599,935	60,754,989



Madison Metropolitan School District

2023-24 Proposed Budget

Revenue and Expenditure History Table - Special Education Fund (27)

Note: Includes Interfund Transfers listed separately

	2020-21 Actuals	2021-22 Actuals	2022-23 Fall Budget	2023-24 Proposed
Revenues				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	-	-	-	-
Interdistrict sources	199,803	125,941	-	-
Intermediate sources	-	-	-	-
State sources	23,009,312	23,173,327	22,704,799	23,417,757
Federal sources	4,870,306	6,722,978	12,005,317	6,711,767
Other sources	-	-	-	-
Total revenues	28,079,421	30,022,245	34,710,117	30,129,524
Expenditures				
Regular instruction	117,544	188,912	267,793	267,793
Vocational instruction	-	-	-	-
Special instruction	58,363,369	62,229,674	73,721,042	71,354,701
Other instruction	-	-	-	-
Pupil services	13,506,025	13,817,209	14,520,309	15,290,766
Instructional staff services	2,769,523	3,300,316	3,350,425	3,506,498
General administration services	1,056	-	-	-
Business administration services	340,959	118,700	384,422	384,422
Pupil transportation	3,034,060	3,936,511	3,758,350	4,758,350
Principal and interest	-	-	-	-
Other support services	138,590	94,461	557,665	545,676
Community Service	-	-	-	-
Non-program	144,498	218,826	203,300	203,300
Total Expenditures	78,415,624	83,904,610	96,763,305	96,311,506
Proceeds from Debt	-	-	-	-
Transfers in	50,336,203	53,882,365	62,219,744	66,348,537
Transfers out	-	-	(166,556)	(166,556)
Net change in fund balance	-	-	-	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	-	-	-	-



Madison Metropolitan School District

2023-24 Proposed Budget

Revenue and Expenditure History Table - Debt Service Fund (38 & 30)

Note: Includes Interfund Transfers listed separately

	2020-21 Actuals	2021-22 Actuals	2022-23 Fall Budget	2023-24 Proposed
Revenues				
Property taxes/Mobile Home/TIF	22,927,505	22,290,639	19,926,000	19,943,092
Other local sources	1,016	6,932	-	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	126,857	-	-	-
Total revenues	23,055,378	22,297,571	19,926,000	19,943,092
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	-	-	-	-
Pupil transportation	-	-	-	-
Principal and interest	45,861,007	42,158,461	22,094,300	20,188,138
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	-	-	-	-
Total Expenditures	45,861,007	42,158,461	22,094,300	20,188,138
Proceeds from Debt	15,549,792	3,948,328	-	-
Transfers in	9,042,476	15,816,628	-	-
Transfers out	-	-	-	-
Net change in fund balance	1,786,639	(95,934)	(2,168,300)	(245,046)
Fund balance - beginning of year	3,117,466	4,904,105	4,808,171	2,639,871
Fund balance - end of year	4,904,105	4,808,171	2,639,871	2,394,825



Madison Metropolitan School District

2023-24 Proposed Budget

Revenue and Expenditure History Table - Capital Maintenance Fund (41)

Note: Includes Interfund Transfers listed separately

	2020-21 Actuals	2021-22 Actuals	2022-23 Fall Budget	2023-24 Proposed
Revenues				
Property taxes/Mobile Home/TIF	5,000,000	5,000,000	5,000,000	5,000,000
Other local sources	3,141	4,782	-	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	-	-	-
Total revenues	5,003,141	5,004,782	5,000,000	5,000,000
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	4,497,029	3,105,210	8,695,185	4,995,185
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	4,815	4,815
Community Service	-	-	-	-
Non-program	-	-	-	-
Total Expenditures	4,497,029	3,105,210	8,700,000	5,000,000
Proceeds from Debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	506,112	1,899,571	(3,700,000)	-
Fund balance - beginning of year	1,367,820	1,873,932	3,773,503	73,503
Fund balance - end of year	1,873,932	3,773,503	73,503	73,503



Madison Metropolitan School District

2023-24 Proposed Budget

Revenue and Expenditure History Table - Referendum Proceeds (42)

Note: Includes Interfund Transfers listed separately

	2020-21 Actuals	2021-22 Actuals	2022-23 Fall Budget	2023-24 Proposed
Revenues				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	108,024	24,154	-	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	-	-	-
Total revenues	108,024	24,154	-	-
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	10,877,352	32,567,535	168,687,290	168,687,290
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	-	-	-	-
Total Expenditures	10,877,352	32,567,535	168,687,290	168,687,290
Proceeds from Debt	106,000,000	106,000,000	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	95,230,672	73,456,618	(168,687,290)	(168,687,290)
Fund balance - beginning of year	-	95,230,672	168,687,290	-
Fund balance - end of year	95,230,672	168,687,290	-	(168,687,290)



Madison Metropolitan School District

2023-24 Proposed Budget

Revenue and Expenditure History Table - Food Service Fund (50)

Note: Includes Interfund Transfers listed separately

	2020-21 Actuals	2021-22 Actuals	2022-23 Fall Budget	2023-24 Proposed
Revenues				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	36,738	70,825	213,870	1,976,014
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	157,656	-	163,800	428,678
Federal sources	7,788,390	14,414,119	11,160,547	9,784,779
Other sources	28,300	16,018	-	-
Total revenues	8,011,084	14,500,962	11,538,217	12,189,471
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	8,040,755	11,325,168	12,331,924	13,429,139
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	30,000	30,000
Community Service	-	-	-	-
Non-program	-	-	-	-
Total Expenditures	8,040,755	11,325,168	12,361,924	13,459,139
Proceeds from Debt	-	-	-	-
Transfers in	21,657	-	823,707	1,269,668
Transfers out	-	-	-	-
Net change in fund balance	(8,014)	3,175,794	-	-
Fund balance - beginning of year	1,583,796	1,575,782	4,751,576	4,751,576
Fund balance - end of year	1,575,782	4,751,576	4,751,576	4,751,576



Madison Metropolitan School District

2023-24 Proposed Budget

Revenue and Expenditure History Table - Community Service Fund (80)

Note: Includes Interfund Transfers listed separately

	2020-21 Actuals	2021-22 Actuals	2022-23 Fall Budget	2023-24 Proposed
Revenues				
Property taxes/Mobile Home/TIF	10,638,849	13,440,741	15,470,204	16,753,068
Other local sources	1,858,550	2,868,882	2,591,869	2,591,869
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	1,854,352	-	-	-
Other sources	5,114	-	-	-
Total revenues	14,356,865	16,309,623	18,062,072	19,344,937
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	481,111
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	582,736	972,618	605,688	1,732,237
Pupil transportation	(18)	9,116	1,000	380,700
Principal and interest	-	-	-	-
Other support services	242,563	188,852	306,381	348,256
Community Service	13,389,208	13,103,316	17,149,003	16,402,632
Non-program	-	-	-	-
Total Expenditures	14,214,490	14,273,902	18,062,072	19,344,937
Proceeds from Debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	142,375	2,035,721	-	-
Fund balance - beginning of year	2,395,565	2,537,940	4,573,661	4,573,661
Fund balance - end of year	2,537,940	4,573,661	4,573,661	4,573,661



Madison Metropolitan School District

2023-24 Proposed Budget

Summary Revenue and Expenditure Fund Table By Year

Note: Includes Interfund Transfers listed separately

	2023-24 Proposed	Fund 10 - General	Fund 27 - Special Ed	Fund 38/30 - Debt Service	Fund 41 - Capital Improve	Fund 50 - Food Service	Fund 80 - Community Serv
Revenues							
Property taxes/Mobile Home/TIF	379,248,115	337,551,955	-	19,943,092	5,000,000	-	16,753,068
Other local sources	8,693,535	4,125,652	-	-	-	1,976,014	2,591,869
Interdistrict sources	4,358,304	4,358,304	-	-	-	-	-
Intermediate sources	10,000	10,000	-	-	-	-	-
State sources	95,387,512	71,541,077	23,417,757	-	-	428,678	-
Federal sources	76,376,966	59,880,420	6,711,767	-	-	9,784,779	-
Other sources	719,932	719,932	-	-	-	-	-
Total revenues	564,794,365	478,187,341	30,129,524	19,943,092	5,000,000	12,189,471	19,344,937
Expenditures							
Regular instruction	167,596,775	167,328,983	267,793	-	-	-	-
Vocational instruction	3,715,125	3,715,125	-	-	-	-	-
Special instruction	87,710,974	16,356,272	71,354,701	-	-	-	-
Other instruction	11,649,779	11,649,779	-	-	-	-	-
Pupil services	39,792,999	24,021,122	15,290,766	-	-	-	481,111
Instructional staff services	40,406,747	36,900,249	3,506,498	-	-	-	-
General administration services	29,533,351	29,533,351	-	-	-	-	-
Business administration services	80,097,981	59,556,998	384,422	-	4,995,185	13,429,139	1,732,237
Pupil transportation	19,062,894	13,923,844	4,758,350	-	-	-	380,700
Principal and interest	22,970,105	2,781,967	-	20,188,138	-	-	-
Other support services	30,177,634	29,248,887	545,676	-	4,815	30,000	348,256
Community Service	16,402,632	-	-	-	-	-	16,402,632
Non-program	32,037,028	31,833,728	203,300	-	-	-	-
Total Expenditures	581,154,025	426,850,305	96,311,506	20,188,138	5,000,000	13,459,139	19,344,937
Proceeds from Debt	-	-	-	-	-	-	-
Transfers in	67,784,761	166,556	66,348,537	-	-	1,269,668	-
Transfers out	(66,515,093)	(66,348,537)	(166,556)	-	-	-	-
Net change in fund balance	(15,089,992)	(14,844,946)	-	(245,046)	-	-	-
Fund balance - beginning of year	87,638,546	75,599,935	-	2,639,871	73,503	4,751,576	4,573,661
Fund balance - end of year	72,548,554	60,754,989	-	2,394,825	73,503	4,751,576	4,573,661



Madison Metropolitan School District

2023-24 Proposed Budget

Summary Revenue and Expenditures All Funds

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

	2020-21 Actuals	2021-22 Actuals	2022-23 Fall Budget	2023-24 Proposed	% Chg
Revenues					
Property taxes/Mobile Home/TIF	350,150,009	364,529,522	370,101,199	379,248,115	2.47%
Other local sources	3,607,354	5,965,337	7,143,931	8,693,535	21.69%
Interdistrict sources	4,253,531	4,235,643	4,257,744	4,358,304	2.36%
Intermediate sources	220,103	62,328	10,000	10,000	0.00%
State sources	96,054,275	99,013,507	101,680,457	95,387,512	-6.19%
Federal sources	32,806,821	49,352,149	86,301,769	76,376,966	-11.50%
Other sources	1,182,219	2,277,812	729,454	719,932	-1.31%
Total revenues	488,274,313	525,436,297	570,224,553	564,794,365	-0.95%
Expenditures					
Regular instruction	139,388,976	145,627,991	164,741,720	167,596,775	1.73%
Vocational instruction	3,983,923	4,037,294	4,066,781	3,715,125	-8.65%
Special instruction	70,659,225	75,478,545	89,178,055	87,710,974	-1.65%
Other instruction	10,435,770	11,297,815	11,557,067	11,649,779	0.80%
Pupil services	29,884,121	32,891,226	42,226,979	39,792,999	-5.76%
Instructional staff services	31,914,685	33,311,888	41,183,218	40,406,747	-1.89%
General administration services	23,428,075	25,856,342	28,891,352	29,533,351	2.22%
Business administration services	53,261,840	69,544,362	102,827,258	80,097,981	-22.10%
Pupil transportation	8,618,279	12,387,784	14,742,400	19,062,894	29.31%
Principal and interest	48,295,451	43,900,753	24,876,267	22,970,105	-7.66%
Other support services	29,105,117	27,123,997	30,020,807	30,177,634	0.52%
Community Service	13,389,208	13,103,316	17,149,003	16,402,632	-4.35%
Non-program	20,550,227	21,156,362	26,462,153	32,037,028	21.07%
Total Expenditures	482,914,895	515,717,674	597,923,061	581,154,025	-2.80%
Proceeds from Debt	17,641,823	3,951,279	-	-	0.00%
Transfers in	59,404,638	69,698,993	63,210,007	67,784,761	7.24%
Transfers out	(59,400,336)	(69,698,993)	(63,210,007)	(66,515,093)	5.23%
Net change in fund balance	23,005,542	13,669,902	(27,698,508)	(15,089,992)	-45.52%
Fund balance - beginning of year	78,661,610	101,667,152	115,337,054	87,638,546	-24.02%
Fund balance - end of year	101,667,152	115,337,054	87,638,546	72,548,554	-17.22%



Madison Metropolitan School District

2022-23 Fall Budget

Summary Revenue and Expenditures Fund Table By Year

Note: Includes Interfund Transfers listed separately

	2022-23 Fall Budget	Fund 10 - General	Fund 27 - Special Ed	Fund 38/30 - Debt Service	Fund 41 - Capital Improve	Fund 50 - Food Service	Fund 80 - Community Serv
Revenues							
Property taxes/Mobile Home/TIF	370,101,199	329,704,995	-	19,926,000	5,000,000	-	15,470,204
Other local sources	7,143,931	4,338,192	-	-	-	213,870	2,591,869
Interdistrict sources	4,257,744	4,257,744	-	-	-	-	-
Intermediate sources	10,000	10,000	-	-	-	-	-
State sources	101,680,457	78,811,857	22,704,799	-	-	163,800	-
Federal sources	86,301,769	63,135,904	12,005,317	-	-	11,160,547	-
Other sources	729,454	729,454	-	-	-	-	-
Total revenues	570,224,553	480,988,147	34,710,117	19,926,000	5,000,000	11,538,217	18,062,072
Expenditures							
Regular instruction	164,741,720	164,473,927	267,793	-	-	-	-
Vocational instruction	4,066,781	4,066,781	-	-	-	-	-
Special instruction	89,178,055	15,457,013	73,721,042	-	-	-	-
Other instruction	11,557,067	11,557,067	-	-	-	-	-
Pupil services	42,226,979	27,706,670	14,520,309	-	-	-	-
Instructional staff services	41,183,218	37,832,794	3,350,425	-	-	-	-
General administration services	28,891,352	28,891,352	-	-	-	-	-
Business administration services	102,827,258	80,810,039	384,422	-	8,695,185	12,331,924	605,688
Pupil transportation	14,742,400	10,983,050	3,758,350	-	-	-	1,000
Principal and interest	24,876,267	2,781,967	-	22,094,300	-	-	-
Other support services	30,020,807	29,121,947	557,665	-	4,815	30,000	306,381
Community Service	17,149,003	-	-	-	-	-	17,149,003
Non-program	26,462,153	26,258,853	203,300	-	-	-	-
Total Expenditures	597,923,061	439,941,459	96,763,305	22,094,300	8,700,000	12,361,924	18,062,072
Proceeds from Debt	-	-	-	-	-	-	-
Transfers in	63,210,007	166,556	62,219,744	-	-	823,707	-
Transfers out	(63,210,007)	(63,043,451)	(166,556)	-	-	-	-
Net change in fund balance	(27,698,508)	(21,830,208)	-	(2,168,300)	(3,700,000)	(0)	-
Fund balance - beginning of year	115,337,054	97,430,143	-	4,808,171	3,773,503	4,751,576	4,573,661
Fund balance - end of year	87,638,546	75,599,935	-	2,639,871	73,503	4,751,576	4,573,661



Madison Metropolitan School District

2021-22 Actuals

Summary Revenue and Expenditures Fund Table By Year

Note: Includes Interfund Transfers listed separately

	2021-22 Actuals	Fund 10 - General	Fund 27 - Special Ed	Fund 38/30 - Debt Service	Fund 41 - Capital Improve	Fund 50 - Food Service	Fund 80 - Community Serv
Revenues							
Property taxes/Mobile Home/TIF	364,529,522	323,798,142	-	22,290,639	5,000,000	-	13,440,741
Other local sources	5,965,337	3,013,917	-	6,932	4,782	70,825	2,868,882
Interdistrict sources	4,235,643	4,109,702	125,941	-	-	-	-
Intermediate sources	62,328	62,328	-	-	-	-	-
State sources	99,013,507	75,840,180	23,173,327	-	-	-	-
Federal sources	49,352,149	28,215,053	6,722,978	-	-	14,414,119	-
Other sources	2,277,812	2,261,793	-	-	-	16,018	-
Total revenues	525,436,297	437,301,115	30,022,245	22,297,571	5,004,782	14,500,962	16,309,623
Expenditures							
Regular instruction	145,627,991	145,439,079	188,912	-	-	-	-
Vocational instruction	4,037,294	4,037,294	-	-	-	-	-
Special instruction	75,478,545	13,248,871	62,229,674	-	-	-	-
Other instruction	11,297,815	11,297,815	-	-	-	-	-
Pupil services	32,891,226	19,074,016	13,817,209	-	-	-	-
Instructional staff services	33,311,888	30,011,572	3,300,316	-	-	-	-
General administration services	25,856,342	25,856,342	-	-	-	-	-
Business administration services	69,544,362	54,022,666	118,700	-	3,105,210	11,325,168	972,618
Pupil transportation	12,387,784	8,442,157	3,936,511	-	-	-	9,116
Principal and interest	43,900,753	1,742,292	-	42,158,461	-	-	-
Other support services	27,123,997	26,840,684	94,461	-	-	-	188,852
Community Service	13,103,316	-	-	-	-	-	13,103,316
Non-program	21,156,362	20,937,536	218,826	-	-	-	-
Total Expenditures	515,717,674	360,950,324	83,904,610	42,158,461	3,105,210	11,325,168	14,273,902
Proceeds from Debt	3,951,279	2,952	-	3,948,328	-	-	-
Transfers in	69,698,993	-	53,882,365	15,816,628	-	-	-
Transfers out	(69,698,993)	(69,698,993)	-	-	-	-	-
Net change in fund balance	13,669,902	6,654,750	-	(95,934)	1,899,571	3,175,794	2,035,721
Fund balance - beginning of year	101,667,152	90,775,393	-	4,904,105	1,873,932	1,575,782	2,537,940
Fund balance - end of year	115,337,054	97,430,143	-	4,808,171	3,773,503	4,751,576	4,573,661



Madison Metropolitan School District

2020-21 Actuals

Summary Revenue and Expenditures Fund Table By Year

Note: Includes Interfund Transfers listed separately

	2020-21 Actuals	Fund 10 - General	Fund 27 - Special Ed	Fund 38/30 - Debt Service	Fund 41 - Capital Improve	Fund 50 - Food Service	Fund 80 - Community Serv
Revenues							
Property taxes/Mobile Home/TIF	350,150,009	311,583,655	-	22,927,505	5,000,000	-	10,638,849
Other local sources	3,607,354	1,707,909	-	1,016	3,141	36,738	1,858,550
Interdistrict sources	4,253,531	4,053,729	199,803	-	-	-	-
Intermediate sources	220,103	220,103	-	-	-	-	-
State sources	96,054,275	72,887,308	23,009,312	-	-	157,656	-
Federal sources	32,806,821	18,293,773	4,870,306	-	-	7,788,390	1,854,352
Other sources	1,182,219	1,021,948	-	126,857	-	28,300	5,114
Total revenues	488,274,313	409,768,424	28,079,421	23,055,378	5,003,141	8,011,084	14,356,865
Expenditures							
Regular instruction	139,388,976	139,271,431	117,544	-	-	-	-
Vocational instruction	3,983,923	3,983,923	-	-	-	-	-
Special instruction	70,659,225	12,295,856	58,363,369	-	-	-	-
Other instruction	10,435,770	10,435,770	-	-	-	-	-
Pupil services	29,884,121	16,378,095	13,506,025	-	-	-	-
Instructional staff services	31,914,685	29,145,162	2,769,523	-	-	-	-
General administration services	23,428,075	23,427,019	1,056	-	-	-	-
Business administration services	53,261,840	39,800,360	340,959	-	4,497,029	8,040,755	582,736
Pupil transportation	8,618,279	5,584,237	3,034,060	-	-	-	(18)
Principal and interest	48,295,451	2,434,444	-	45,861,007	-	-	-
Other support services	29,105,117	28,723,964	138,590	-	-	-	242,563
Community Service	13,389,208	-	-	-	-	-	13,389,208
Non-program	20,550,227	20,405,728	144,498	-	-	-	-
Total Expenditures	482,914,895	331,885,990	78,415,624	45,861,007	4,497,029	8,040,755	14,214,490
Proceeds from Debt	17,641,823	2,092,031	-	15,549,792	-	-	-
Transfers in	59,404,638	4,302	50,336,203	9,042,476	-	21,657	-
Transfers out	(59,400,336)	(59,400,336)	-	-	-	-	-
Net change in fund balance	23,005,542	20,578,431	-	1,786,639	506,112	(8,014)	142,375
Fund balance - beginning of year	78,661,610	70,196,962	-	3,117,466	1,367,820	1,583,796	2,395,565
Fund balance - end of year	101,667,152	90,775,393	-	4,904,105	1,873,932	1,575,782	2,537,940



Madison Metropolitan School District

Statement of Revenue Budget Changes from 2022-23 Fall Budget to 2023-24 Proposed Budget

Proposed Revenues by Fund and Source

This table summarizes MMSD revenues in terms of dollars by one (1) digit source code. It shows the prior year 2021-22 Actuals, 2022-23 Fall Budget, 2023-24 Proposed Budget, and the increase/decrease from the 2022-23 Fall Budget versus the 2023-24 Proposed Budget.

Definitions:

- 2022-23 Fall Budget = Fall School Year 2021-22 Budget Adopted by the board in October 2022
- 2023-24 Proposed Budget = Spring Proposed Budget to the Board for School Year 2023-24.

Notes for Proposed Revenues by Fund and Source:

Fund 10

- ✓ Line 2 reflects the increase in the local tax levy due to an estimated decrease in general aid, recurring referenda to exceed, and non-recurring exemptions related to private voucher payments. Also included is the increase of \$325 per pupil per the new state budget information.
- ✓ Lines 3 and 5 reflect a decrease in anticipated property tax chargebacks and TIF revenue.
- ✓ Line 8 reflects an adjustment to reimbursable services for 2023-24
- ✓ Line 12 reflects a decrease in anticipated interest revenues.
- ✓ Line 20 reflects an increase in Open Enrollment revenue based on minimal count and rate changes for 2023-24.
- ✓ Line 26 reflects the phase out of Integration Aid from the state. This program has been declining annually at the state level since 2014-15.
- ✓ Line 27 reflects the anticipated reduction in Bilingual State Aid per prevailing state thresholds for reimbursement.
- ✓ Line 29 reflects an estimated reduction in Equalization Aid for 2023-24. Final spending for all districts and comparison on a shared costs basis will ultimately decide our state aid impact. Since the beginning of the pandemic, there have been wild swings in final aid numbers from the July 1 estimate.
- ✓ Line 30 reflects an increase in Special Adjustment Aid which is generated when there is a significant decrease in Equalization Aid from the prior year.
- ✓ Line 36 reflects a decrease in Other State Revenue Sources due to the reduction of a partially reimbursed position on a grant.
- ✓ Line 38 reflects a reduction in per pupil categorical aid. This aid is based on changes to the three-year rolling average net of special needs vouchers and independent charter schools' student counts. The decrease in the three- year average district enrollment since 2020-21 is the primary cause of reduction in this line.
- ✓ Lines 41 and 43 reflect changes in revenue for matching expenditures for balancing federal grants.
- ✓ Line 44 reflects a reduction in other federal revenue including one-time Back-to-School Supplemental Aid.
- ✓ Line 45 reflects changes in revenue for matching expenditures for balancing non-DPI federal grants.

Fund 27

- ✓ Line 54 reflects a change in the Interfund transfer from Fund 10 to Fund 27. This transfer is required to balance with expenditures in the 2023-24 budget which was reduced due to the increase in Categorical Aid per the new state budget information.
- ✓ Line 57 includes an increase of 3.33% to the reimbursement of Special Education costs per the new state budget information.
- ✓ Line 63 reflects a change in revenue for matching expenditure for balancing federal grants.

Fund 30/38

- ✓ Lines 67 & 72 reflect the tax levy impact of debt schedule payments scheduled for 2023-24.

**Fund 41**

- ✓ No change in revenue for 2023-24.

Fund 42

- ✓ The board is awarded the 3rd and final 2020 capital maintenance bond issue at the end of 2023-24. This will adjust available resources for expenditures budgets following year end 2022-23. There should be no significant revenue impact in Fund 42 during 2023-24.

Fund 50

- ✓ Lines 82 - 95 reflect the initial recalculation of food service operations for 2023-24. A return to paid meals and revenue collection since 2022-23 have shifted revenue expectations for 2023-24. Line 82 includes an increase in the transfer from the General Fund to cover the 8% increase in staff compensation.

Fund 80

- ✓ Line 97 reflects a change in tax levy for the Community Services Fund for 2023-24. This levy reflects expanded sites and programming, as well as the 8% increase in staff compensation.

Madison Metropolitan School District
Revenues by Fund and Source
2023-2024 - Proposed Budget



Includes all Budgeted Funds and Interfund Transfers
2023-2024 Budgets by Fund/Source

		2021-2022 Actuals	2022-2023 Fall Budget	2023-2024 Proposed Budget	2023-2024 Incr/Decr	2023-2024 % Chg
1	1127	-	(166,555.80)	(166,555.80)	-	0.00%
2	1211	(315,993,263.00)	(321,896,486.00)	(337,486,955.00)	(15,590,469.00)	4.84%
3	1212	(178,452.00)	(243,509.00)	-	243,509.00	-100.00%
4	1213	(126,426.80)	(65,000.00)	(65,000.00)	-	0.00%
5	1219	(7,500,000.00)	(7,500,000.00)	-	7,500,000.00	-100.00%
6	1241	(28,923.69)	(90,000.00)	(90,000.00)	-	0.00%
7	1243	(1,074.01)	-	-	-	0.00%
8	1244	(123,750.00)	(245,825.84)	(333,285.76)	(87,459.92)	35.58%
9	1264	(96,556.56)	-	-	-	0.00%
10	1271	(192,811.30)	(212,000.00)	(212,000.00)	-	0.00%
11	1279	(44,833.89)	-	-	-	0.00%
12	1280	(492,585.23)	(1,744,010.56)	(1,444,010.56)	300,000.00	-17.20%
13	1291	(30,937.33)	-	-	-	0.00%
14	1292	(1,670,140.49)	(1,686,356.00)	(1,686,356.00)	-	0.00%
15	1293	(304,159.75)	(360,000.00)	(360,000.00)	-	0.00%
16	1297	(27,994.74)	-	-	-	0.00%
17	1299	(150.00)	-	-	-	0.00%
18	1341	(48,966.00)	(60,000.00)	(60,000.00)	-	0.00%
19	1343	(3,056.27)	-	-	-	0.00%
20	1345	(4,014,633.00)	(4,077,744.00)	(4,178,304.00)	(100,560.00)	2.47%
21	1349	(43,047.22)	(120,000.00)	(120,000.00)	-	0.00%
22	1517	-	(10,000.00)	(10,000.00)	-	0.00%
23	1590	(62,327.67)	-	-	-	0.00%
24	1612	(186,150.00)	(236,513.00)	(236,513.00)	-	0.00%
25	1613	(951,494.00)	(825,000.00)	(825,000.00)	-	0.00%
26	1615	(64,003.00)	(6,548.00)	-	6,548.00	-100.00%
27	1618	(1,870,633.94)	(1,951,117.00)	(1,851,117.00)	100,000.00	-5.13%
28	1619	(1,048,524.95)	(800,000.00)	(800,000.00)	-	0.00%
29	1621	(40,192,458.00)	(44,242,815.00)	(19,675,490.00)	24,567,325.00	-55.53%
30	1623	-	-	(17,733,902.00)	(17,733,902.00)	0.00%
31	1628	(1,443,569.00)	(1,443,569.00)	(1,443,569.00)	-	0.00%
32	1630	(378,240.23)	(55,000.00)	(55,000.00)	-	0.00%
33	1641	(375,349.00)	(218,995.00)	(218,995.00)	-	0.00%
34	1650	(6,439,433.10)	(6,739,075.00)	(6,739,075.00)	-	0.00%
35	1660	(38,565.57)	-	-	-	0.00%
36	1690	(144,946.00)	(68,450.37)	(16,879.69)	51,570.68	-75.34%
37	1691	(3,081,331.41)	(2,979,274.00)	(2,979,274.00)	-	0.00%
38	1695	(19,617,738.00)	(19,245,501.00)	(18,966,262.00)	279,239.00	-1.45%
39	1699	(7,743.78)	-	-	-	0.00%
40	1713	(216,635.55)	(208,577.00)	(208,577.00)	-	0.00%
41	1730	(11,919,025.78)	(48,420,956.24)	(47,826,824.09)	594,132.15	-1.23%
42	1751	(4,968,905.81)	(6,619,272.35)	(6,841,359.05)	(222,086.70)	3.36%
43	1770	(190,409.53)	(358,208.93)	(383,551.72)	(25,342.79)	7.07%
44	1780	(9,880,211.50)	(6,886,622.00)	(4,450,000.00)	2,436,622.00	-35.38%
45	1790	(361,660.00)	(564,084.21)	(86,421.06)	477,663.15	-84.68%
46	1791	(421,575.80)	-	-	-	0.00%
47	1799	(256,628.55)	(78,183.18)	(83,687.20)	(5,504.02)	7.04%
48	1869	(2,951.62)	-	-	-	0.00%
49	1971	(1,993,622.78)	(380,000.00)	(380,000.00)	-	0.00%
50	1972	-	(5,000.00)	(5,000.00)	-	0.00%
51	1989	(64,191.96)	(163,494.03)	(153,972.42)	9,521.61	-5.82%
52	1990	(203,978.71)	(180,960.00)	(180,960.00)	-	0.00%
53	Total 10 - General Fund	(437,304,066.52)	(481,154,702.51)	(478,353,896.35)	2,800,806.16	-0.58%
54	1110	(53,882,364.72)	(62,219,744.12)	(66,348,537.49)	(4,128,793.37)	6.64%
55	1347	(111,946.00)	-	-	-	0.00%
56	1349	(13,994.56)	-	-	-	0.00%
57	1611	(21,771,063.00)	(21,638,115.02)	(22,358,664.25)	(720,549.23)	3.33%
58	1625	(1,003,047.00)	(805,000.00)	(805,000.00)	-	0.00%
59	1641	-	(134,803.00)	(134,803.00)	-	0.00%
60	1642	(205,027.00)	-	-	-	0.00%
61	1690	(21,077.00)	(31,881.44)	(24,290.29)	7,591.15	-23.81%
62	1697	(173,112.93)	(95,000.00)	(95,000.00)	-	0.00%
63	1730	(6,035,310.70)	(11,571,781.45)	(6,278,231.03)	5,293,550.42	-45.75%
64	1780	(687,666.83)	(433,536.00)	(433,536.00)	-	0.00%
65	Total 27 - Educational Services	(83,904,609.74)	(96,929,861.03)	(96,478,062.06)	451,798.97	-0.47%



Madison Metropolitan School District
Revenues by Fund and Source
2023-2024 - Proposed Budget

Includes all Budgeted Funds and Interfund Transfers
2023-2024 Budgets by Fund/Source

			2021-2022 Actuals	2022-2023 Fall Budget	2023-2024 Proposed Budget	2023-2024 Incr/Decr	2023-2024 % Chg
66	1110	Transfer from Gen Fund	(7,134,450.00)	-	-	-	0.00%
67	1211	Current Property Tax	(18,622,856.00)	(19,926,000.00)	(19,943,092.00)	(17,092.00)	0.09%
68	1280	Interest On Investment	(5,565.81)	-	-	-	0.00%
69	1879	Premium/Accrued Interest	(3,591,760.50)	-	-	-	0.00%
70	Total	30 - Debt Service	(29,354,632.31)	(19,926,000.00)	(19,943,092.00)	(17,092.00)	0.09%
71	1110	Transfer from Gen Fund	(8,682,178.00)	-	-	-	0.00%
72	1211	Current Property Tax	(3,667,783.00)	-	-	-	0.00%
73	1280	Interest On Investment	(1,365.99)	-	-	-	0.00%
74	1875	Proceeds From Lt Bonds	(356,567.05)	-	-	-	0.00%
75	Total	38 - Non-Ref Debt Service Fund	(12,707,894.04)	-	-	-	0.00%
76	1211	Current Property Tax	(5,000,000.00)	(5,000,000.00)	(5,000,000.00)	-	0.00%
77	1280	Interest On Investment	(4,781.63)	-	-	-	0.00%
78	Total	41 - Capital Expansion Fund	(5,004,781.63)	(5,000,000.00)	(5,000,000.00)	-	0.00%
79	1280	Interest On Investment	(24,153.55)	-	-	-	0.00%
80	1875	Proceeds From Lt Bonds	(106,000,000.00)	-	-	-	0.00%
81	Total	42 - Referendum	(106,024,153.55)	-	-	-	0.00%
82	1110	Transfer from Gen Fund	-	(823,706.62)	(1,269,668.05)	(445,961.43)	54.14%
83	1251	Food Service Sales-Pupils	(21,095.30)	(25,000.00)	(1,847,196.76)	(1,822,196.76)	7288.79%
84	1252	Food Service Sales-Adults	(5,267.00)	(57,870.00)	(35,817.30)	22,052.70	-38.11%
85	1259	Food Service Sales-Other	(44,374.32)	(126,000.00)	(93,000.00)	33,000.00	-26.19%
86	1291	Gifts & Contributions	-	(5,000.00)	-	5,000.00	-100.00%
87	1299	Other Revenue-DO NOT USE	(88.02)	-	-	-	0.00%
88	1617	Food Services-St Reimb	-	(163,800.00)	(428,678.14)	(264,878.14)	161.71%
89	1714	Donated Commodities	(1,020,235.38)	(840,000.00)	(780,000.00)	60,000.00	-7.14%
90	1717	Food Service Federal Rev	(13,108,570.90)	(9,954,163.33)	(8,725,890.28)	1,228,273.05	-12.34%
91	1730	Federal Special Proj Rev	(251,576.23)	(278,889.00)	(278,889.00)	-	0.00%
92	1790	Direct Rev Frm Fed Source	-	(87,495.12)	-	87,495.12	-100.00%
93	1799	Other Federal Revenue	(33,736.45)	-	-	-	0.00%
94	1961	Cash Reconciliation	276.59	-	-	-	0.00%
95	1971	Refund or Prior Year Expense	(16,294.73)	-	-	-	0.00%
96	Total	50 - Food Service	(14,500,961.74)	(12,361,924.07)	(13,459,139.53)	(1,097,215.46)	8.88%
97	1211	Current Property Tax	(13,440,741.00)	(15,470,203.65)	(16,753,068.11)	(1,282,864.46)	8.29%
98	1244	Local Payment for Service	(240,015.54)	(237,600.00)	(237,600.00)	-	0.00%
99	1262	Sale Of Materials-Non Sch	(2,413.00)	-	-	-	0.00%
100	1272	Community Service Fees	(39,293.49)	(14,000.00)	(14,000.00)	-	0.00%
101	1291	Gifts & Contributions	(88,683.83)	(64,500.00)	(64,500.00)	-	0.00%
102	1292	Student Fees	(39,339.86)	(36,000.00)	(36,000.00)	-	0.00%
103	1295	Summer School Fees	(15,823.50)	-	-	-	0.00%
104	1296	Nontaxable Revenues MSCR	(2,046,783.59)	(1,908,468.57)	(1,908,468.57)	-	0.00%
105	1298	Taxable Revenues MSCR	(396,529.47)	(331,300.00)	(331,300.00)	-	0.00%
106	1878	Capital Leases	(4,776,501.06)	-	-	-	0.00%
107	Total	80 - Community Service	(21,086,124.34)	(18,062,072.22)	(19,344,936.68)	(1,282,864.46)	7.10%
		Total for Report:	(709,887,223.87)	(633,434,559.83)	(632,579,126.62)	855,433.21	-0.14%



Madison Metropolitan School District

Statement of Expenditure Budget Changes from 2022-23 Fall Budget to 2023-24 Proposed Budget

Proposed Expenditures by Fund and Object

This table summarizes MMSD expenditures in terms of dollars by two (2) digit object code group and individual object code. It shows the prior year 2021-22 Actuals, 2022-23 Fall Budget, 2023-22 Proposed Budget, and the increase/decrease from the 2022-23 Fall Budget versus the 2023-24 Proposed Budget.

Definitions:

- 2022-23 Fall Budget = Fall School Year 2022-23 Budget Adopted by the board in October 2022
- 2023-24 Proposed Budget = Spring Proposed Budget to the Board for School Year 2023-24

Notes for Proposed Expenditures by Fund and Object:

Fund 10

- ✓ Lines 1 - 2 and 5 – 6 reflect adjustments to Administrative, Teacher and other Temp time related to one-time Federal ESSER COVID Funding.
- ✓ Lines 4 and 8 reflect adjustments to other temporary staff costs related to Federal ESSER COVID Funding.
- ✓ Lines 9 – 17, and 25 reflect the 8% increase to base compensation.
- ✓ Lines 35, 37, and 43 reflect the increase to WRS, FICA, and LTD benefits due to the 8% increase in compensation.
- ✓ Line 36 reflects recalculation of WRS contributions based on all calculated salary changes for 2023-24.
- ✓ Line 38 reflects recalculation of FICA district contributions per all calculated salary changes for 2023-24.
- ✓ Line 40 reflects increased district Health Insurance costs due to the transition in carriers.
- ✓ Line 51 reflects a net adjustment to contracted services for 2022-23. This line includes several adjustments in one-time funding including adjustments in our ESSER plan for 2023-24.
- ✓ Line 53 reflects a reduction in consulting related to our budgetary realignment 2023-24.
- ✓ Line 62 reflects reductions in assigned fund balance for maintenance projects in Building Services. Any carryover of these funds will be evaluated at year end and added back to these budget lines where appropriate for fall approval as necessary.
- ✓ Line 65 reflects adjustments in construction services related to the renovation projects using previous TID and ESSER funding to supplement the 2020 capital maintenance referendum. Carryover of funding for renovations using TID funding will be evaluated after year end to address identified needs at LaFollette, Capital High, and a new elementary school / middle school expansion.
- ✓ Line 66 reflects removal of site rental using one-time ESSER funding for the Office of Youth Re-Engagement.
- ✓ Line 72 reflects adjustments anticipated to pupil transportation for 2023-24.
- ✓ Line 73 reflects adjustments to staff travel associated with one-time ESSER funding.
- ✓ Line 82 reflects removal of carryover budgets for yearbook printing. These amounts will be reevaluated at year end based on activity in these accounts.
- ✓ Line 87 reflects adjustments to some of our software platforms for 2023-24 using one-time ESSER funding.
- ✓ Line 90 reflects an anticipated increase in open enrollment payments to other districts for K-12.
- ✓ Line 91 reflects a change in expense object from the County (0385) to a professional service (0310) for Driver's Education.
- ✓ Line 93 reflects a reduction for the Early College STEM Academy from ESSER funds and estimated impact of increased 2x charter and voucher programming for 2023-24. Also included are increases to Voucher and 2x Charter Payments per the new state budget information.
- ✓ Line 94 reflects reductions in Gateway to College and HSED programming.
- ✓ Line 97 reflects a reduction in general supplies related to removal of district building carryover. This line also reflects adjustments of one-time federal funding related to ESSER plan changes.
- ✓ Line 100 reflects a reduction in health supplies using ESSER COVID funds.
- ✓ Line 104 reflects the reduction in carryover for Common School Funds aid. Any carryover of current year funds will be evaluated at year end and added back to these budget lines where appropriate for fall approval as necessary.
- ✓ Line 108 and 109 reflect the reduction of other media and non-capital equipment budgets related to one-time ESSER funding as well as a reduction in carryover, which will be evaluated at year end and added back to these budget lines where appropriate for fall approval as necessary.
- ✓ Lines 113 and 114 reflect the reduction of technology budgets related to one-time ESSER funding.



- ✓ Lines 121 & 124 reflect reductions of one-time assigned fund balance. Carryover of these funds will be evaluated at year end and added back to these budget lines where appropriate for fall approval as necessary.
- ✓ Line 125 reflects a reduction in technology hardware using one-time ESSER funds.
- ✓ Lines 145 & 148 reflect an increase in the interfund transfer to Funds 27 and 50 to cover the 8% increase in compensation.
- ✓ Line 161 reflects a reduction in the reserve held for Black Excellence program planning using one-time funds.

Fund 27

- ✓ Lines 170 – 175, and 179 reflect the 8% increase to base compensation.
- ✓ Lines 185, 187 & 193 reflect the increase to WRS, FICA, and LTD benefits due to the 8% increase in compensation.
- ✓ Line 191 reflects the recalculation of the district portion of dental insurance per all calculated salary changes for 2023-24.
- ✓ Line 200 reflects adjustments anticipated to pupil transportation for 2023-24.

Fund 30/38

- ✓ Lines 250 & 257 summarize changes in the debt payments schedule for 2023-24. The non-referendum debt in fund 38 was paid off in 2022-2023.

Fund 41

- ✓ Lines 258 – 265 reflect the 8% increase to base compensation and associated benefits.
- ✓ Line 268 for Construction Services was reduced to balance Fund 41 revenues and expenses based on use of one-time funds during 2022-23.

Fund 42

- ✓ Line 279 reflects bond proceeds for the \$317 million referendum approved in the fall of 2020. Carryover from these construction projects will be reflected prior to fall approval along with the third bond issues scheduled for May 2023.

Fund 50

- ✓ Lines 281 – 285 reflect the 8% increase to base compensation.
- ✓ Lines 291, 293 & 298 reflect the increase to WRS, FICA, and LTD benefits due to the 8% increase in compensation.
- ✓ Line 296 reflects district Health Insurance costs based on enrollment.
- ✓ Line 297 reflects the recalculation of the district portion of dental per all calculated salary changes for 2023-24.

Fund 80

- ✓ Lines 336 – 341, and 345 reflect the 8% increase to base compensation.
- ✓ Lines 352 - 359 reflect the increase to associated benefits due to the 8% increase in compensation.
- ✓ Lines 364, 366, 368, 374 and 381 reflect increases in equipment and facility rentals as well as utilities, vehicle fuel, and software services due to expanded sites and offerings.
- ✓ Lines 378 and 380 reflect a decrease in printing and on-line communication needs.

Madison Metropolitan School District
Expenditures by Fund and Object
2023-2024 - Proposed Budget



Includes all Budgeted Funds and Interfund Transfers
2023-2024 Budgets by Fund/Object

			2021-2022 Actuals	2022-2023 Fall Budget	2023-2024 Proposed Budget	2023-2024 Incr/Decr	2023-2024 % Chg
1	0100	Administrative Temp	270,559.33	356,495.32	274,784.32	(81,711.00)	-22.92%
2	0101	Teacher-Temp	9,492,935.77	10,918,026.79	8,984,080.77	(1,933,946.02)	-17.71%
3	0102	Sub Teacher-Contractual	3,091,386.03	3,398,006.00	3,355,892.00	(42,114.00)	-1.24%
4	0103	Clerical / Technical-Temp	474,465.41	637,517.36	388,364.72	(249,152.64)	-39.08%
5	0104	EA / SEA-Temp	222,106.16	358,051.64	120,314.64	(237,737.00)	-66.40%
6	0105	Cust / Operation-Temp	88,617.98	237,331.30	106,269.30	(131,062.00)	-55.22%
7	0108	NonUnion Professional-Temp	13,830.50	9,934.00	9,934.00	0.00	0.00%
8	0109	Misc-Temp	1,323,329.80	2,315,418.76	1,376,131.76	(939,287.00)	-40.57%
9	0110	Administrative-Perm	15,471,207.71	16,639,664.91	17,694,455.35	1,054,790.44	6.34%
10	0111	Teacher-Perm	125,213,008.31	137,164,747.33	141,181,547.35	4,016,800.02	2.93%
11	0112	Perm Non-Union Hourly	430,290.84	608,920.93	595,300.99	(13,619.94)	-2.24%
12	0113	Clerical / Technical-Perm	8,701,661.49	11,907,832.87	12,600,657.18	692,824.31	5.82%
13	0114	EA / HCA-Perm	2,988,915.32	4,513,209.07	4,951,872.14	438,663.07	9.72%
14	0115	Cust / Operation-Perm	10,282,612.28	11,697,486.51	12,485,086.72	787,600.21	6.73%
15	0116	Maint / Trades-Perm	2,099,357.66	1,482,621.86	1,576,824.80	94,202.94	6.35%
16	0118	PermNon-Union Professional	7,162,337.88	9,572,357.52	10,486,157.67	913,800.15	9.55%
17	0119	Misc-Perm	4,597,702.54	5,196,124.65	5,589,728.10	393,603.45	7.57%
18	0122	Sub Teacher-Administrativ	77,536.75	286,276.87	286,276.87	0.00	0.00%
19	0126	Time Limited EA/SEA	12,876.05	16,240.00	16,240.00	0.00	0.00%
20	0135	Cust O/T-Snow Plowing	11,118.66	85,070.35	85,070.35	0.00	0.00%
21	0136	Cust O/T-School Activities	3,001.72	15,000.00	15,000.00	0.00	0.00%
22	0137	Cust O/T-Facility Rentals	5,780.29	43,733.37	43,733.37	0.00	0.00%
23	0138	Cust O/T-MSCR Programming	8,437.16	30,000.00	30,000.00	0.00	0.00%
24	0139	Cust O/T-Emergency Maint.	204.00	10,000.00	10,000.00	0.00	0.00%
25	0141	Security	1,025,221.13	1,260,699.06	1,329,884.93	69,185.87	5.49%
26	0151	Board of Education	57,650.28	56,300.00	56,300.00	0.00	0.00%
27	0161	Security OT	29,724.11	8,588.18	8,588.18	0.00	0.00%
28	0163	Clerical OT	311,374.94	171,072.61	158,072.61	(13,000.00)	-7.60%
29	0164	Ed Asst OT	10,952.29	3,700.00	700.00	(3,000.00)	-81.08%
30	0165	Custodial OT	670,875.37	100,858.82	100,858.82	0.00	0.00%
31	0166	Trades OT	82,463.15	0.00	0.00	0.00	0.00%
32	0167	Food Svcs OT	393.71	0.00	0.00	0.00	0.00%
33	0169	Other OT	101,117.10	12,903.82	10,903.82	(2,000.00)	-15.50%
34	Total	0100 - Salaries	194,333,051.72	219,114,189.90	223,929,030.76	4,814,840.86	2.20%
35	0212	Employer's Share WRS	12,141,902.46	12,910,660.84	13,282,436.78	371,775.94	2.88%
36	0214	Employer WRS Rate Temp	0.00	973,522.00	729,161.92	(244,360.08)	-25.10%
37	0220	Social Security	14,506,499.82	15,000,399.36	15,681,644.71	681,245.35	4.54%
38	0222	Social Security Rate Temp	0.00	1,509,189.25	1,169,334.85	(339,854.40)	-22.52%
39	0230	Life Insurance	452,114.93	513,640.49	522,210.46	8,569.97	1.67%
40	0240	Health Insurance	42,033,284.75	44,803,568.32	51,475,931.41	6,672,363.09	14.89%
41	0243	Dental Insurance	2,759,860.00	2,974,689.69	3,009,538.45	34,848.76	1.17%
42	0249	Lt Care Insurance	423,301.30	454,308.00	454,308.00	0.00	0.00%
43	0251	Long Term Disability Ins	1,094,512.79	1,286,872.18	1,456,960.67	170,088.49	13.22%
44	0290	Other Employee Benefits	365,341.20	481,081.20	481,081.20	0.00	0.00%
45	0291	College Credit Reimbursement	24,666.66	146,229.00	146,229.00	0.00	0.00%
46	0298	Fringe Benefits	24,214.24	0.00	0.00	0.00	0.00%
47	Total	0200 - Benefits	73,825,698.15	81,054,160.33	88,408,837.45	7,354,677.12	9.07%
48	0306	Athletic Trainers-Annual	79,370.66	75,000.00	75,000.00	0.00	0.00%
49	0307	Athletic Trainers-Events	0.00	22,066.00	22,066.00	0.00	0.00%
50	0309	Police-Event Coverage	19,912.79	16,971.00	16,971.00	0.00	0.00%
51	0310	Personal Svcs-Prof/Tec/Official	7,284,995.07	10,435,510.81	6,611,507.81	(3,824,003.00)	-36.64%
52	0311	Architect & Engineer Fees	158,842.50	23,000.00	23,000.00	0.00	0.00%
53	0314	Personal Services Consult	3,458,033.52	689,637.16	665,898.00	(23,739.16)	-3.44%
54	0315	Employee Health Exams	70,079.50	55,000.00	55,000.00	0.00	0.00%
55	0316	Litigation / Arbitration	1,108.50	27,000.00	27,000.00	0.00	0.00%
56	0317	Pers Svcs Clerical-Perm	183,902.85	0.00	0.00	0.00	0.00%
57	0318	Pers Svcs Clerical-Temp	36,258.88	35,269.09	35,269.09	0.00	0.00%
58	0319	Pers Svcs Cultural Arts	650.00	2,228.90	2,228.90	0.00	0.00%
59	0321	Technology Repairs & Maint	312,411.47	230,000.00	230,000.00	0.00	0.00%
60	0322	Rental of Computing Equipment	587,127.98	2,411,886.00	2,411,886.00	0.00	0.00%
61	0323	Do Not Use	5,354.86	0.00	0.00	0.00	0.00%
62	0324	Non-Tech Repairs & Maint	8,708,764.52	5,736,732.64	4,155,323.54	(1,581,409.10)	-27.57%
63	0325	Vehicle / Equipment Rental	381,970.19	431,524.67	431,524.67	0.00	0.00%
64	0326	Site Rental (Lease)	0.00	10,000.00	10,000.00	0.00	0.00%
65	0327	Construction Services	2,889,111.80	34,160,297.44	16,742,300.81	(17,417,996.63)	-50.99%

Madison Metropolitan School District
Expenditures by Fund and Object
2023-2024 - Proposed Budget

Budget Book 2023-24



Includes all Budgeted Funds and Interfund Transfers

2023-2024 Budgets by Fund/Object			2021-2022 Actuals	2022-2023 Fall Budget	2023-2024 Proposed Budget	2023-2024 Incr/Decr	2023-2024 % Chg
66	0328	Building Rental (Lease)	371,339.00	414,645.44	361,645.44	(53,000.00)	-12.78%
67	0329	Cleaning Services	1,600.00	320.00	0.00	(320.00)	-100.00%
68	0331	Gas	1,994,623.86	2,006,162.00	2,006,162.00	0.00	0.00%
69	0332	Fuel Oil	(36,538.97)	5,000.00	5,000.00	0.00	0.00%
70	0336	Electricity	3,333,405.21	3,271,082.72	3,271,082.72	0.00	0.00%
71	0337	Water & Sewer	880,935.03	880,000.00	880,000.00	0.00	0.00%
72	0341	Pupil Travel	7,969,413.42	9,523,341.39	12,467,341.39	2,944,000.00	30.91%
73	0342	Employee Travel	293,121.81	753,032.05	607,998.05	(145,034.00)	-19.26%
74	0343	Contracted Service Travel	84.20	707,000.00	707,000.00	0.00	0.00%
75	0345	Pupil Field Trips Lodge & Food	14,388.82	2,500.00	2,500.00	0.00	0.00%
76	0347	Trans Parent Contracts	12,676.71	280,000.00	280,000.00	0.00	0.00%
77	0348	Vehicle Fuel	145,174.28	354,000.00	354,000.00	0.00	0.00%
78	0349	Taxi Cab DO NOT USE	55,879.60	0.00	0.00	0.00	0.00%
79	0351	Advertising	111,575.70	28,250.00	28,250.00	0.00	0.00%
80	0352	Page Systems	(4,654.49)	30,000.00	30,000.00	0.00	0.00%
81	0353	Postage	54,604.63	309,822.70	304,822.70	(5,000.00)	-1.61%
82	0354	Printing & Binding	194,877.60	173,008.20	87,929.76	(85,078.44)	-49.18%
83	0355	Telephone	516,918.06	605,281.05	605,031.05	(250.00)	-0.04%
84	0356	Quick Copy Service	0.00	8,647.00	8,647.00	0.00	0.00%
85	0358	On-line communications	0.00	50,000.00	50,000.00	0.00	0.00%
86	0360	Tech/Software Services	4,095,899.71	4,157,030.71	4,120,130.71	(36,900.00)	-0.89%
87	0362	Software as a Service	340,639.53	843,368.00	58,368.00	(785,000.00)	-93.08%
88	0370	Educ Svcs-Non Govt Agency	2,411,322.44	3,224,494.00	3,107,494.00	(117,000.00)	-3.63%
89	0381	Payment To Municipality	46,376.53	125,000.00	125,000.00	0.00	0.00%
90	0382	Payment To WI School District	11,275,327.95	11,983,113.00	12,865,056.00	881,943.00	7.36%
91	0385	Payment To County	0.00	60,000.00	0.00	(60,000.00)	-100.00%
92	0386	Payment To CESA	19,863.26	23,036.00	23,036.00	0.00	0.00%
93	0387	Payment To State	6,896,596.76	10,998,501.32	14,635,765.32	3,637,264.00	33.07%
94	0389	Payment To WTCS District	358,268.97	408,500.00	321,500.00	(87,000.00)	-21.30%
95	Total	0300 - Purch Svcs	65,531,614.71	105,587,259.29	88,828,735.96	(16,758,523.33)	-15.87%
96	0401	CRLM	834,021.25	0.00	0.00	0.00	0.00%
97	0411	General Supplies	4,257,018.26	4,816,957.81	3,473,473.59	(1,343,484.22)	-27.89%
98	0412	Workbooks	15,421.24	295,051.31	295,051.31	0.00	0.00%
99	0415	Food	213,296.93	157,308.53	147,304.53	(10,004.00)	-6.36%
100	0416	Medical Supplies	297,058.69	464,251.77	309,251.77	(155,000.00)	-33.39%
101	0417	Paper	244,295.81	375,092.16	372,842.16	(2,250.00)	-0.60%
102	0420	Apparel	165,163.32	56,259.02	56,259.02	0.00	0.00%
103	0431	Audiovisual Media	13,463.05	4,668.70	4,668.70	0.00	0.00%
104	0432	Library Books	319,217.87	400,803.14	334,130.00	(66,673.14)	-16.63%
105	0433	Newspapers	201.00	4,595.74	4,595.74	0.00	0.00%
106	0434	Periodicals	20,936.48	28,131.63	28,131.63	0.00	0.00%
107	0435	Instr Computer Software	262.00	0.00	0.00	0.00	0.00%
108	0439	Other Media	3,354,436.70	9,955,739.30	6,954,289.25	(3,001,450.05)	-30.15%
109	0440	Non-Capital Equipment	6,177,821.37	4,522,383.27	595,663.70	(3,926,719.57)	-86.83%
110	0448	Other Non-Capital Equip	0.00	1,000.00	1,000.00	0.00	0.00%
111	0470	Textbooks	159,865.37	2,582,200.00	2,582,200.00	0.00	0.00%
112	0472	Workbooks	384.00	0.00	0.00	0.00	0.00%
113	0481	Technology Supplies	159,688.32	177,550.07	69,550.07	(108,000.00)	-60.83%
114	0482	Non-Capital Tech Hardware	3,810,582.42	1,523,242.62	1,046,671.15	(476,571.47)	-31.29%
115	0483	Non-Capital Software	630,980.71	211,141.88	211,141.88	0.00	0.00%
116	0490	Non-Instr Reference Matls	55,630.06	36,751.00	36,751.00	0.00	0.00%
117	Total	0400 - Non-Capital	20,729,744.85	25,613,127.95	16,522,975.50	(9,090,152.45)	-35.49%
118	0521	Site Improvement Addition	188,291.83	0.00	0.00	0.00	0.00%
119	0531	Building Acquisition	160.37	0.00	0.00	0.00	0.00%
120	0542	Building Improve Replace	2,975.08	0.00	0.00	0.00	0.00%
121	0551	Equipment - Addition	632,573.28	471,898.78	181,851.84	(290,046.94)	-61.46%
122	0553	Equipment-Add-Fixed Asset	5,972.16	0.00	0.00	0.00	0.00%
123	0561	Equipment - Replacement	49,425.00	111,739.74	111,739.74	0.00	0.00%
124	0563	Equip-Replac-Fixed Asset	1,170,102.69	428,514.09	236,000.00	(192,514.09)	-44.93%
125	0581	Technology Related Hardware	51,565.58	53,500.00	0.00	(53,500.00)	-100.00%
126	Total	0500 - Capital Purch	2,101,065.99	1,065,652.61	529,591.58	(536,061.03)	-50.30%
127	0678	Principal-Capital Leases	1,610,863.32	1,086,244.00	1,086,244.00	0.00	0.00%
128	0682	Interest-Temporary Notes	98,081.29	241,483.00	241,483.00	0.00	0.00%
129	0688	Interest-Capital Leases	0.00	2,500.00	2,500.00	0.00	0.00%
130	0691	Other Debt Retirement	61,837.00	1,486,055.56	1,486,055.56	0.00	0.00%

Madison Metropolitan School District
Expenditures by Fund and Object
2023-2024 - Proposed Budget



Includes all Budgeted Funds and Interfund Transfers

2023-2024 Budgets by Fund/Object

		2021-2022 Actuals	2022-2023 Fall Budget	2023-2024 Proposed Budget	2023-2024 Incr/Decr	2023-2024 % Chg
131	Total 0600 - Debt Payments	1,770,781.61	2,816,282.56	2,816,282.56	0.00	0.00%
132	0711 District Liability Ins	475,761.00	528,770.00	555,208.50	26,438.50	5.00%
133	0712 District Property Ins	568,022.22	642,000.00	674,100.00	32,100.00	5.00%
134	0713 Worker's Compensation	968,005.04	1,932,155.00	2,028,762.75	96,607.75	5.00%
135	0720 Judgements & Settlements	15.00	19,600.00	19,600.00	0.00	0.00%
136	0731 Unemployment Comp-Teacher	719.11	10,500.00	10,500.00	0.00	0.00%
137	0732 Unemploy Comp-Sub Teacher	26,449.00	7,000.00	7,000.00	0.00	0.00%
138	0733 Unemploy Comp-Ed Assist.	6,744.03	8,500.00	8,500.00	0.00	0.00%
139	0734 Unemploy Comp-Clerical	5,177.32	8,000.00	8,000.00	0.00	0.00%
140	0735 Unemploy Comp-Cust/Trades	(401.45)	5,200.00	5,200.00	0.00	0.00%
141	0736 Unemploy Comp-Food Svc	950.40	5,000.00	5,000.00	0.00	0.00%
142	0737 Unemploy Comp-Administr.	3,165.24	7,000.00	7,000.00	0.00	0.00%
143	0738 Unemploy Comp-Recreation	698.53	6,000.00	6,000.00	0.00	0.00%
144	Total 0700 - Insurance	2,055,305.44	3,179,725.00	3,334,871.25	155,146.25	4.88%
145	0827 Transfer to Special Education	53,882,364.72	62,219,744.12	66,348,537.49	4,128,793.37	6.64%
146	0830 Transfer to Debt Service	7,134,450.00	0.00	0.00	0.00	0.00%
147	0838 Transfer to Non-Ref Debt	8,682,178.00	0.00	0.00	0.00	0.00%
148	0850 Transfer to Food Service	0.00	823,706.62	1,269,668.05	445,961.43	54.14%
149	Total 0800 - Transfers	69,698,992.72	63,043,450.74	67,618,205.54	4,574,754.80	7.26%
150	0932 Share Rev To Non-Govt Entities	5,640.00	0.00	0.00	0.00	0.00%
151	0941 Organizational Dues	101,939.74	102,630.30	101,880.30	(750.00)	-0.73%
152	0942 Employee Dues/Fees	29,195.14	58,315.00	58,315.00	0.00	0.00%
153	0943 Entry Fees/Royalties	110,027.61	65,921.88	65,921.88	0.00	0.00%
154	0944 Bank Service Charges	55,502.08	46,000.00	46,000.00	0.00	0.00%
155	0949 Other Dues and Fees	125.00	0.00	0.00	0.00	0.00%
156	0962 Inventory Adjustment	(11.02)	0.00	0.00	0.00	0.00%
157	0969 Other Adjustments	52,987.55	2,000.00	2,000.00	0.00	0.00%
158	0971 Aidable Refund Payment	12.80	0.00	0.00	0.00	0.00%
159	0972 Non-Aidable Refund Paymt	243,509.20	200,000.00	200,000.00	0.00	0.00%
160	0990 Miscellaneous	4,133.06	516,794.59	516,794.59	0.00	0.00%
161	0996 Reserve	0.00	479,400.00	179,400.00	(300,000.00)	-62.58%
162	0998 Superint Contingency Fund	0.00	40,000.00	40,000.00	0.00	0.00%
163	Total 0900 - Dues/Fees/Misc	603,061.16	1,511,061.77	1,210,311.77	(300,750.00)	-19.90%
164	Total 10 - General Fund	430,649,316.35	502,984,910.15	493,198,842.37	(9,786,067.78)	-1.95%
165	0101 Teacher-Temp	2,367,575.59	1,586,085.46	1,586,085.46	0.00	0.00%
166	0102 Sub Teacher-Contractual	1,009,319.47	962,803.00	962,803.00	0.00	0.00%
167	0103 Clerical / Technical-Temp	28,004.37	300.00	300.00	0.00	0.00%
168	0104 EA / SEA-Temp	900,046.10	1,010,435.34	1,010,435.34	0.00	0.00%
169	0109 Misc-Temp	190,392.64	46,621.00	46,621.00	0.00	0.00%
170	0110 Administrative-Perm	499,461.71	592,727.67	638,108.60	45,380.93	7.66%
171	0111 Teacher-Perm	39,595,716.35	44,888,492.10	45,677,608.01	789,115.91	1.76%
172	0113 Clerical / Technical-Perm	348,452.01	455,889.76	527,188.41	71,298.65	15.64%
173	0114 EA / HCA-Perm	8,618,211.33	12,704,791.76	10,739,719.11	(1,965,072.65)	-15.47%
174	0118 PermNon-Union Professional	226,449.27	243,212.37	267,741.49	24,529.12	10.09%
175	0119 Misc-Perm	1,665,164.39	1,777,842.48	1,979,063.71	201,221.23	11.32%
176	0121 Sub SEA-Contractual	5,551.67	0.00	0.00	0.00	0.00%
177	0122 Sub Teacher-Administrativ	8,811.66	129,358.38	129,358.38	0.00	0.00%
178	0123 Sub Teacher For SEA-Admin	359.77	0.00	0.00	0.00	0.00%
179	0124 Sub SEA Floater	109,060.77	139,220.17	150,098.86	10,878.69	7.81%
180	0126 Time Limited EA/SEA	399,489.31	158,927.00	158,927.00	0.00	0.00%
181	0163 Clerical OT	26,351.53	25,000.00	25,000.00	0.00	0.00%
182	0164 Ed Asst OT	3,293.17	500.00	500.00	0.00	0.00%
183	0169 Other OT	3,462.93	100.00	100.00	0.00	0.00%
184	Total 0100 - Salaries	56,005,174.04	64,722,306.49	63,899,658.37	(822,648.12)	-1.27%
185	0212 Employer's Share WRS	3,557,843.88	3,702,511.67	3,704,683.53	2,171.86	0.06%
186	0214 Employer WRS Rate Temp	0.00	240,087.78	240,087.78	0.00	0.00%
187	0220 Social Security	4,190,808.25	4,568,243.25	4,521,094.88	(47,148.37)	-1.03%
188	0222 Social Security Rate Temp	0.00	272,371.75	272,371.75	0.00	0.00%
189	0230 Life Insurance	101,449.46	119,808.95	114,229.11	(5,579.84)	-4.66%
190	0240 Health Insurance	13,335,501.02	15,429,588.99	14,866,688.69	(562,900.30)	-3.65%
191	0243 Dental Insurance	703,645.05	835,240.47	780,073.93	(55,166.54)	-6.60%
192	0250 Other Insurance	255,179.94	0.00	0.00	0.00	0.00%
193	0251 Long Term Disability Ins	305,139.97	390,182.88	429,655.22	39,472.34	10.12%
194	0291 College Credit Reimbursement	46,104.14	35,000.00	35,000.00	0.00	0.00%
195	Total 0200 - Benefits	22,495,671.71	25,593,035.74	24,963,884.89	(629,150.85)	-2.46%

Madison Metropolitan School District
Expenditures by Fund and Object
2023-2024 - Proposed Budget

Budget Book 2023-24



Includes all Budgeted Funds and Interfund Transfers
2023-2024 Budgets by Fund/Object

			2021-2022 Actuals	2022-2023 Fall Budget	2023-2024 Proposed Budget	2023-2024 Incr/Decr	2023-2024 % Chg
196	0310	Personal Svs-Prof/Tec/Official	235,289.82	363,067.00	363,067.00	0.00	0.00%
197	0314	Personal Services Consult	18,759.60	9,400.00	9,400.00	0.00	0.00%
198	0324	Non-Tech Repairs & Maint	5,295.13	57,900.00	57,900.00	0.00	0.00%
199	0328	Building Rental (Lease)	11,520.00	236,522.00	236,522.00	0.00	0.00%
200	0341	Pupil Travel	3,933,155.67	3,758,350.00	4,758,350.00	1,000,000.00	26.61%
201	0342	Employee Travel	73,409.93	200,400.00	200,400.00	0.00	0.00%
202	0343	Contracted Service Travel	94.25	100.00	100.00	0.00	0.00%
203	0349	Taxi Cab DO NOT USE	2,676.10	0.00	0.00	0.00	0.00%
204	0353	Postage	1,019.59	1,250.00	1,250.00	0.00	0.00%
205	0354	Printing & Binding	51.78	12,700.00	12,700.00	0.00	0.00%
206	0355	Telephone	9,354.79	20,310.00	20,310.00	0.00	0.00%
207	0356	Quick Copy Service	0.00	27,500.00	27,500.00	0.00	0.00%
208	0358	On-line communications	2,601.61	14,700.00	14,700.00	0.00	0.00%
209	0360	Tech/Software Services	55,657.72	68,730.00	68,730.00	0.00	0.00%
210	0362	Software as a Service	61,749.61	0.00	0.00	0.00	0.00%
211	0370	Educ Svcs-Non Govt Agency	192,542.74	203,300.00	203,300.00	0.00	0.00%
212	0371	Inst Payment to Private Vendor	75.00	0.00	0.00	0.00	0.00%
213	0382	Payment To WI School District	17,593.00	0.00	0.00	0.00	0.00%
214	0386	Payment To CESA	17,340.00	1,675.00	1,675.00	0.00	0.00%
215	0387	Payment To State	0.00	1,000.00	1,000.00	0.00	0.00%
216	0389	Payment To WTCs District	8,614.78	0.00	0.00	0.00	0.00%
217	Total	0300 - Purch Svcs	4,646,801.12	4,976,904.00	5,976,904.00	1,000,000.00	20.09%
218	0411	General Supplies	160,038.18	368,650.00	368,650.00	0.00	0.00%
219	0415	Food	1,275.48	7,000.00	7,000.00	0.00	0.00%
220	0433	Newspapers	0.00	300.00	300.00	0.00	0.00%
221	0434	Periodicals	50.00	9,510.00	9,510.00	0.00	0.00%
222	0435	Instr Computer Software	0.00	8,400.00	8,400.00	0.00	0.00%
223	0439	Other Media	104,006.62	334,425.00	334,425.00	0.00	0.00%
224	0440	Non-Capital Equipment	139,778.44	152,004.00	152,004.00	0.00	0.00%
225	0470	Textbooks	4,416.72	0.00	0.00	0.00	0.00%
226	0481	Technology Supplies	6,921.91	56,000.00	56,000.00	0.00	0.00%
227	0482	Non-Capital Tech Hardware	147,497.49	25,510.00	25,510.00	0.00	0.00%
228	0483	Non-Capital Software	0.00	34,750.00	34,750.00	0.00	0.00%
229	0490	Non-Instr Reference Mats	126,430.10	18,700.00	18,700.00	0.00	0.00%
230	Total	0400 - Non-Capital	690,414.94	1,015,249.00	1,015,249.00	0.00	0.00%
231	0541	Building Improve Addition	10,579.74	0.00	0.00	0.00	0.00%
232	0551	Equipment - Addition	5,314.40	0.00	0.00	0.00	0.00%
233	Total	0500 - Capital Purch	15,894.14	0.00	0.00	0.00	0.00%
234	0713	Worker's Compensation	18,073.63	404,950.00	404,950.00	0.00	0.00%
235	Total	0700 - Insurance	18,073.63	404,950.00	404,950.00	0.00	0.00%
236	0810	Transfer to General Fund	0.00	166,555.80	166,555.80	0.00	0.00%
237	Total	0800 - Transfers	0.00	166,555.80	166,555.80	0.00	0.00%
238	0941	Organizational Dues	2,189.00	7,100.00	7,100.00	0.00	0.00%
239	0942	Employee Dues/Fees	7,897.28	9,180.00	9,180.00	0.00	0.00%
240	0943	Entry Fees/Royalties	6,799.88	14,580.00	14,580.00	0.00	0.00%
241	0949	Other Dues and Fees	15,694.00	20,000.00	20,000.00	0.00	0.00%
242	Total	0900 - Dues/Fees/Misc	32,580.16	50,860.00	50,860.00	0.00	0.00%
243	Total	27 - Educational Services	83,904,609.74	96,929,861.03	96,478,062.06	(451,798.97)	-0.47%
244	0673	Principal-Long-Term Notes	6,600,000.00	0.00	0.00	0.00	0.00%
245	0675	Principal-Long-Term Bonds	19,205,000.00	16,120,000.00	10,090,000.00	(6,030,000.00)	-37.41%
246	0683	Interest-Long-Term Notes	287,750.00	0.00	0.00	0.00	0.00%
247	0685	Interest-Long-Term Bonds	2,401,353.14	4,964,300.00	10,098,138.00	5,133,838.00	103.42%
248	0691	Other Debt Retirement	682,361.96	0.00	0.00	0.00	0.00%
249	Total	0600 - Debt Payments	29,176,465.10	21,084,300.00	20,188,138.00	(896,162.00)	-4.25%
250	Total	30 - Debt Service	29,176,465.10	21,084,300.00	20,188,138.00	(896,162.00)	-4.25%
251	0673	Principal-Long-Term Notes	970,000.00	1,000,000.00	0.00	(1,000,000.00)	-100.00%
252	0675	Principal-Long-Term Bonds	11,925,000.00	0.00	0.00	0.00	0.00%
253	0683	Interest-Long-Term Notes	29,700.00	10,000.00	0.00	(10,000.00)	-100.00%
254	0685	Interest-Long-Term Bonds	38,945.83	0.00	0.00	0.00	0.00%
255	0691	Other Debt Retirement	18,350.00	0.00	0.00	0.00	0.00%
256	Total	0600 - Debt Payments	12,981,995.83	1,010,000.00	0.00	(1,010,000.00)	-100.00%
257	Total	38 - Non-Ref Debt Service Fund	12,981,995.83	1,010,000.00	0.00	(1,010,000.00)	-100.00%
258	0116	Maint / Trades-Perm	0.00	988,414.58	1,051,216.51	62,801.93	6.35%
259	Total	0100 - Salaries	0.00	988,414.58	1,051,216.51	62,801.93	6.35%
260	0212	Employer's Share WRS	0.00	64,247.23	68,329.23	4,082.00	6.35%

Madison Metropolitan School District
Expenditures by Fund and Object
2023-2024 - Proposed Budget



Includes all Budgeted Funds and Interfund Transfers
2023-2024 Budgets by Fund/Object

		2021-2022 Actuals	2022-2023 Fall Budget	2023-2024 Proposed Budget	2023-2024 Incr/Decr	2023-2024 % Chg
261	0220	0.00	74,166.82	79,047.96	4,881.14	6.58%
262	0230	0.00	3,283.71	3,250.70	(33.01)	-1.01%
263	0240	0.00	240,056.17	255,964.40	15,908.23	6.63%
264	0243	0.00	11,990.87	12,463.63	472.76	3.94%
265	0251	0.00	6,780.21	7,078.73	298.52	4.40%
266	Total 0200 - Benefits	0.00	400,525.01	426,134.65	25,609.64	6.39%
267	0324	2,419,606.94	360,000.00	360,000.00	0.00	0.00%
268	0327	685,603.26	6,944,745.41	3,156,333.84	(3,788,411.57)	-54.55%
269	0351	0.00	1,500.00	1,500.00	0.00	0.00%
270	Total 0300 - Purch Svcs	3,105,210.20	7,306,245.41	3,517,833.84	(3,788,411.57)	-51.85%
271	0713	0.00	4,815.00	4,815.00	0.00	0.00%
272	Total 0700 - Insurance	0.00	4,815.00	4,815.00	0.00	0.00%
273	Total 41 - Capital Expansion Fund	3,105,210.20	8,700,000.00	5,000,000.00	(3,700,000.00)	-42.53%
274	0311	6,039,976.35	0.00	0.00	0.00	0.00%
275	0327	25,935,446.93	168,687,290.36	168,687,290.36	0.00	0.00%
276	Total 0300 - Purch Svcs	31,975,423.28	168,687,290.36	168,687,290.36	0.00	0.00%
277	0440	592,111.93	0.00	0.00	0.00	0.00%
278	Total 0400 - Non-Capital	592,111.93	0.00	0.00	0.00	0.00%
279	Total 42 - Referendum	32,567,535.21	168,687,290.36	168,687,290.36	0.00	0.00%
280	0107	114,582.30	136,835.76	136,835.76	0.00	0.00%
281	0110	108,323.77	124,955.07	134,521.99	9,566.92	7.66%
282	0113	28,667.98	57,954.75	74,512.18	16,557.43	28.57%
283	0115	303,196.99	275,755.12	232,331.85	(43,423.27)	-15.75%
284	0117	2,070,486.04	3,215,053.18	3,645,822.58	430,769.40	13.40%
285	0118	379,417.17	416,492.28	481,048.95	64,556.67	15.50%
286	0163	4,069.65	0.00	0.00	0.00	0.00%
287	0165	43,030.01	0.00	0.00	0.00	0.00%
288	0167	94,588.58	0.00	0.00	0.00	0.00%
289	0169	115.81	0.00	0.00	0.00	0.00%
290	Total 0100 - Salaries	3,146,478.30	4,227,046.16	4,705,073.31	478,027.15	11.31%
291	0212	194,733.39	193,721.03	228,990.73	35,269.70	18.21%
292	0214	0.00	9,141.00	9,141.00	0.00	0.00%
293	0220	234,596.07	308,506.89	345,725.64	37,218.75	12.06%
294	0222	0.00	10,469.00	10,469.00	0.00	0.00%
295	0230	7,013.90	10,497.98	9,282.11	(1,215.87)	-11.58%
296	0240	1,054,506.51	1,511,597.55	1,420,051.48	(91,546.07)	-6.06%
297	0243	58,201.99	85,157.23	75,657.67	(9,499.56)	-11.16%
298	0251	15,723.05	26,574.55	30,705.12	4,130.57	15.54%
299	Total 0200 - Benefits	1,564,774.91	2,155,665.23	2,130,022.75	(25,642.48)	-1.19%
300	0310	57,908.79	97,995.99	10,000.00	(87,995.99)	-89.80%
301	0318	188,527.57	2,000.00	0.00	(2,000.00)	-100.00%
302	0324	68,768.02	71,000.00	62,000.00	(9,000.00)	-12.68%
303	0325	189.90	0.00	0.00	0.00	0.00%
304	0331	7,999.54	7,000.00	6,000.00	(1,000.00)	-14.29%
305	0336	39,839.50	43,509.32	40,000.00	(3,509.32)	-8.07%
306	0337	18,516.68	20,000.00	16,000.00	(4,000.00)	-20.00%
307	0342	9,709.75	15,100.00	13,000.00	(2,100.00)	-13.91%
308	0351	0.00	20,000.00	65,000.00	45,000.00	225.00%
309	0353	57.49	0.00	0.00	0.00	0.00%
310	0354	36.06	10,000.00	15,000.00	5,000.00	50.00%
311	0355	1,185.36	1,000.00	0.00	(1,000.00)	-100.00%
312	0360	50,582.03	50,000.00	50,000.00	0.00	0.00%
313	0370	3,000.00	6,000.00	0.00	(6,000.00)	-100.00%
314	0381	11,695.00	12,000.00	12,000.00	0.00	0.00%
315	0387	19,504.22	11,000.00	11,000.00	0.00	0.00%
316	Total 0300 - Purch Svcs	477,519.91	366,605.31	300,000.00	(66,605.31)	-18.17%
317	0411	417,285.27	406,252.08	656,579.45	250,327.37	61.62%
318	0415	5,443,016.86	5,011,555.29	4,564,464.02	(447,091.27)	-8.92%
319	0420	9,330.25	45,000.00	15,000.00	(30,000.00)	-66.67%
320	0434	462.26	800.00	0.00	(800.00)	-100.00%
321	0440	33,122.72	26,000.00	348,000.00	322,000.00	1238.46%
322	0482	737.08	10,000.00	10,000.00	0.00	0.00%
323	Total 0400 - Non-Capital	5,903,954.44	5,499,607.37	5,594,043.47	94,436.10	1.72%
324	0551	216,966.24	80,000.00	0.00	(80,000.00)	-100.00%
325	0561	0.00	3,000.00	700,000.00	697,000.00	23233.33%

Madison Metropolitan School District
Expenditures by Fund and Object
2023-2024 - Proposed Budget

Budget Book 2023-24



Includes all Budgeted Funds and Interfund Transfers

2023-2024 Budgets by Fund/Object			2021-2022 Actuals	2022-2023 Fall Budget	2023-2024 Proposed Budget	2023-2024 Incr/Decr	2023-2024 % Chg
326	Total	0500 - Capital Purch	216,966.24	83,000.00	700,000.00	617,000.00	743.37%
327	0713	Worker's Compensation	15,473.75	30,000.00	30,000.00	0.00	0.00%
328	Total	0700 - Insurance	15,473.75	30,000.00	30,000.00	0.00	0.00%
329	Total	50 - Food Service	11,325,167.55	12,361,924.07	13,459,139.53	1,097,215.46	8.88%
330	0101	Teacher-Temp	3,741.32	5,719.00	5,719.00	0.00	0.00%
331	0103	Clerical / Technical-Temp	42,026.65	50,000.00	50,000.00	0.00	0.00%
332	0104	EA / SEA-Temp	6,540.85	402,248.00	402,248.00	0.00	0.00%
333	0105	Cust / Operation-Temp	0.00	875.00	875.00	0.00	0.00%
334	0108	NonUnion Professional-Temp	38,334.97	0.00	0.00	0.00	0.00%
335	0109	Misc-Temp	3,715,350.15	4,591,163.00	4,591,163.00	0.00	0.00%
336	0110	Administrative-Perm	371,464.52	441,843.55	483,433.06	41,589.51	9.41%
337	0111	Teacher-Perm	89,746.45	128,848.29	137,241.21	8,392.92	6.51%
338	0113	Clerical / Technical-Perm	1,515,772.72	2,033,525.97	2,185,335.07	151,809.10	7.47%
339	0114	EA / HCA-Perm	132,221.31	614,865.17	607,808.49	(7,056.68)	-1.15%
340	0115	Cust / Operation-Perm	173,176.18	173,669.25	504,913.77	331,244.52	190.73%
341	0118	PermNon-Union Professional	2,960,499.19	3,172,855.94	3,440,682.69	267,826.75	8.44%
342	0122	Sub Teacher-Administrativ	0.00	1,000.00	1,000.00	0.00	0.00%
343	0135	Cust O/T-Snow Plowing	311.84	0.00	0.00	0.00	0.00%
344	0138	Cust O/T-MSCR Programming	4,548.66	0.00	0.00	0.00	0.00%
345	0141	Security	39,902.96	99,322.00	102,754.19	3,432.19	3.46%
346	0161	Security OT	87.26	0.00	0.00	0.00	0.00%
347	0163	Clerical OT	7,058.20	0.00	0.00	0.00	0.00%
348	0164	Ed Asst OT	747.73	0.00	0.00	0.00	0.00%
349	0165	Custodial OT	14,461.52	0.00	0.00	0.00	0.00%
350	0169	Other OT	45,016.49	0.00	0.00	0.00	0.00%
351	Total	0100 - Salaries	9,161,008.97	11,715,935.17	12,513,173.48	797,238.31	6.80%
352	0212	Employer's Share WRS	422,817.38	407,224.79	474,256.47	67,031.68	16.46%
353	0214	Employer WRS Rate Temp	0.00	191,248.00	191,248.00	0.00	0.00%
354	0220	Social Security	690,415.25	499,407.95	563,587.74	64,179.79	12.85%
355	0222	Social Security Rate Temp	0.00	386,897.00	386,897.00	0.00	0.00%
356	0230	Life Insurance	12,114.24	14,362.34	15,212.53	850.19	5.92%
357	0240	Health Insurance	1,013,950.15	1,353,994.61	1,431,241.52	77,246.91	5.71%
358	0243	Dental Insurance	56,307.10	77,524.86	79,540.11	2,015.25	2.60%
359	0251	Long Term Disability Ins	32,525.21	45,109.81	51,407.04	6,297.23	13.96%
360	Total	0200 - Benefits	2,228,129.33	2,975,769.36	3,193,390.41	217,621.05	7.31%
361	0310	Personal Svs-Prof/Tec/Official	900,813.13	835,065.58	814,065.58	(21,000.00)	-2.51%
362	0315	Employee Health Exams	2,684.50	1,000.00	1,000.00	0.00	0.00%
363	0324	Non-Tech Repairs & Maint	8,554.33	8,693.94	8,693.94	0.00	0.00%
364	0325	Vehicle / Equipment Rental	8,065.70	5,350.00	8,850.00	3,500.00	65.42%
365	0327	Construction Services	63,228.40	0.00	0.00	0.00	0.00%
366	0328	Building Rental (Lease)	618,888.53	419,500.00	640,100.00	220,600.00	52.59%
367	0329	Cleaning Services	477.65	0.00	0.00	0.00	0.00%
368	0331	Gas	12,016.01	8,800.00	30,500.00	21,700.00	246.59%
369	0336	Electricity	27,824.48	28,500.00	68,500.00	40,000.00	140.35%
370	0337	Water & Sewer	53.17	0.00	20,000.00	20,000.00	0.00%
371	0341	Pupil Travel	150,233.78	395,700.00	380,700.00	(15,000.00)	-3.79%
372	0342	Employee Travel	23,603.76	50,325.00	53,125.00	2,800.00	5.56%
373	0345	Pupil Field Trips Lodge & Food	445.30	0.00	0.00	0.00	0.00%
374	0348	Vehicle Fuel	6,240.37	4,500.00	6,500.00	2,000.00	44.44%
375	0349	Taxi Cab DO NOT USE	14,043.39	0.00	0.00	0.00	0.00%
376	0351	Advertising	52,563.00	74,000.00	74,000.00	0.00	0.00%
377	0353	Postage	21,277.68	38,190.57	37,090.57	(1,100.00)	-2.88%
378	0354	Printing & Binding	3,274.67	34,920.00	10,220.00	(24,700.00)	-70.73%
379	0355	Telephone	20,430.60	12,250.00	12,750.00	500.00	4.08%
380	0358	On-line communications	0.00	700.00	0.00	(700.00)	-100.00%
381	0360	Tech/Software Services	21,298.38	19,200.00	22,600.00	3,400.00	17.71%
382	0370	Educ Svcs-Non Govt Agency	42,128.27	37,000.00	37,000.00	0.00	0.00%
383	0381	Payment To Municipality	79,253.65	88,500.00	89,700.00	1,200.00	1.36%
384	0387	Payment To State	1,648.05	800.00	800.00	0.00	0.00%
385	Total	0300 - Purch Svcs	2,079,046.80	2,062,995.09	2,316,195.09	253,200.00	12.27%
386	0411	General Supplies	294,876.60	349,017.02	349,017.02	0.00	0.00%
387	0415	Food	66,509.85	64,100.00	64,100.00	0.00	0.00%
388	0417	Paper	830.30	2,000.00	2,000.00	0.00	0.00%
389	0420	Apparel	48,643.67	30,100.00	30,100.00	0.00	0.00%
390	0431	Audiovisual Media	3,809.88	1,529.95	1,529.95	0.00	0.00%



Madison Metropolitan School District
Expenditures by Fund and Object
2023-2024 - Proposed Budget

Includes all Budgeted Funds and Interfund Transfers
2023-2024 Budgets by Fund/Object

			2021-2022 Actuals	2022-2023 Fall Budget	2023-2024 Proposed Budget	2023-2024 Incr/Decr	2023-2024 % Chg
391	0433	Newspapers	0.00	1,000.00	0.00	(1,000.00)	-100.00%
392	0440	Non-Capital Equipment	52,268.78	5,500.00	37,000.00	31,500.00	572.73%
393	0481	Technology Supplies	552.23	3,194.76	2,194.76	(1,000.00)	-31.30%
394	0482	Non-Capital Tech Hardware	11,243.58	5,000.00	10,000.00	5,000.00	100.00%
395	0483	Non-Capital Software	13,110.00	13,035.97	13,535.97	500.00	3.84%
396	Total	0400 - Non-Capital	491,844.89	474,477.70	509,477.70	35,000.00	7.38%
397	0531	Building Acquisition	4,776,501.06	0.00	0.00	0.00	0.00%
398	0541	Building Improve Addition	0.00	324,194.90	300,000.00	(24,194.90)	-7.46%
399	0551	Equipment - Addition	116,867.00	2,000.00	2,000.00	0.00	0.00%
400	Total	0500 - Capital Purch	4,893,368.06	326,194.90	302,000.00	(24,194.90)	-7.42%
401	0713	Worker's Compensation	28,463.78	50,000.00	50,000.00	0.00	0.00%
402	Total	0700 - Insurance	28,463.78	50,000.00	50,000.00	0.00	0.00%
403	0941	Organizational Dues	9,139.00	3,000.00	7,000.00	4,000.00	133.33%
404	0942	Employee Dues/Fees	70.50	0.00	0.00	0.00	0.00%
405	0943	Entry Fees/Royalties	57,629.60	83,700.00	83,700.00	0.00	0.00%
406	0944	Bank Service Charges	101,702.36	120,000.00	120,000.00	0.00	0.00%
407	0996	Reserve	0.00	250,000.00	250,000.00	0.00	0.00%
408	Total	0900 - Dues/Fees/Misc	168,541.46	456,700.00	460,700.00	4,000.00	0.88%
409	Total	80 - Community Service	19,050,403.29	18,062,072.22	19,344,936.68	1,282,864.46	7.10%
		Total for Report:	622,760,703.27	829,820,357.83	816,356,409.00	(13,463,948.83)	-1.62%



Baird Budget Forecast Model

LEVY & MILL RATE

3269 - Madison Metropolitan

Tax Levy Analysis

		Historical	Current Year	Budget Year
		2021 - 2022	2022 - 2023	2023 - 2024
General Fund	Fund 10	\$315,993,263	\$321,896,486	\$337,486,955
Non-Referendum Debt Service	Fund 38	\$3,667,783	\$0	\$0
Capital Expansion	Fund 41	\$5,000,000	\$5,000,000	\$5,000,000
Total Revenue Limit Levy		\$324,661,046	\$326,896,486	\$342,486,955
Referendum Approved Debt Service	Fund 39	\$18,622,856	\$19,926,000	\$19,943,092
Community Service	Fund 80	\$13,440,741	\$15,470,204	\$16,753,068
Property Tax Chargeback/Other	Fund 10	\$178,452	\$243,509	\$0
Total School-Based Tax Levy		\$356,903,095	\$362,536,199	\$379,183,115
% Change		1.96%	1.58%	4.59%

Equalized Value Analysis

		2021 - 2022	2022 - 2023	2023 - 2024
Equalized Value (TIF Out)		\$31,318,432,826	\$36,362,105,132	\$41,670,972,481
% Change		-0.43%	16.10%	14.60%

Mill Rate Analysis

		2021 - 2022	2022 - 2023	2023 - 2024
General Fund	Fund 10	\$10.09	\$8.85	\$8.10
Non-Referendum Debt Service	Fund 38	\$0.12	\$0.00	\$0.00
Capital Expansion	Fund 41	\$0.16	\$0.14	\$0.12
Total Revenue Limit Mill Rate		\$10.37	\$8.99	\$8.22
Referendum Approved Debt Service	Fund 39	\$0.59	\$0.55	\$0.48
Community Service	Fund 80	\$0.43	\$0.43	\$0.40
Property Tax Chargeback/Other	Fund 10	\$0.01	\$0.01	\$0.00
Total School-Based Mill Rate		\$11.40	\$9.97	\$9.10
% Change		2.40%	-12.51%	-8.73%

Baird Budget Forecast Model

REV CAP



Revenue Limit 3269 - Madison Metropolitan	Historical Data		Current Year		Budget Year	
	2021 - 2022	% Δ	2022 - 2023	% Δ	2023 - 2024	% Δ
Line 1 Base Revenue	\$354,548,496	2.26%	\$357,102,812	0.72%	\$360,893,031	1.06%
Line 2 Base (Prior Year) 3-Year Ave FTE	27,149	-0.94%	26,732	-1.54%	26,342	-1.46%
Line 3 Base Revenue / Member (Ln 1 / Ln 2)	\$13,059	3.22%	\$13,359	2.29%	\$13,700	2.56%
4A. Allowed Per Pupil Change	\$0		\$0		\$325	
4B. Low Revenue Ceiling	\$10,000		\$10,000		\$10,000	
4C. Low Rev Dist in CCDEB	\$0		\$0		\$0	
Line 4 Allowed Per-Member Change	\$0	-100.00%	\$0		\$325	
Line 5 Maximum Revenue / Member (Ln 3 + Ln 4)	\$13,059	1.78%	\$13,359	2.29%	\$14,025	4.99%
CY SS FTE	412		338		370	
CY SS 40%	165		135		148	
CY Sept FTE	25,678		25,544		25,013	
CY Special Needs Vouchers / ICS	345		590		750	
CY TTL FTE	26,188		26,269		25,911	
Line 6 Current 3-Year Ave FTE	26,732	-1.54%	26,342	-1.46%	26,123	-0.83%
7A. Max Rev / Memb (Ln 5 x Ln 6)	\$349,102,812		\$351,893,031		\$366,382,651	
7B. Hold Harmless	\$5,445,684		\$5,209,781		\$0	
Line 7 Revenue Limit with No Exemptions	\$354,548,496	1.78%	\$357,102,812	0.72%	\$366,382,651	2.60%
8A. Prior Year Carryover	\$0		\$0		\$0	
8B. Transfer of Service	\$0		\$0		\$0	
8C. Transfer of Territory/Other Reorg	\$0		\$0		\$0	
8D. Federal Impact Aid Loss	\$0		\$0		\$0	
8E. Recurring Referenda to Exceed Limit	\$8,000,000		\$9,000,000		\$10,000,000	
Other	\$0		\$0		\$0	
Line 8 Total Recurring Exemptions	\$8,000,000	28.71%	\$9,000,000	12.50%	\$10,000,000	11.11%
Line 9 Rev. Limit with Rec. Exemptions (Ln 7 + Ln 8)	\$362,548,496	2.26%	\$366,102,812	0.98%	\$376,382,651	2.81%
10A. Non-Recurring Referenda to Exceed Limit	\$0		\$0		\$0	
10B. Declining Enrollment Exemption	\$5,445,753		\$5,209,866		\$3,071,539	
10C. Energy Efficiency Net Exemption	\$967,958		\$0		\$0	

Baird Budget Forecast Model

REV CAP



Revenue Limit 3269 - Madison Metropolitan	Historical Data		Current Year		Budget Year	
	2021 - 2022	% Δ	2022 - 2023	% Δ	2023 - 2024	% Δ
10D. Adjustment for Refunded or Rescinded Taxes	\$123,805		\$203,736		\$0	
10E. Prior Year Open Enrollment (Uncounted Pupils)	\$139,752		\$431,960		\$0	
10F. Ineligible Fund 80 Expenditures (enter as a negative)	\$0		\$0		\$0	
10G. Other Adjustments (F39 Bal Transfer)	\$0		\$0		\$0	
10H. Private School Voucher Aid Deduction	\$2,618,253		\$3,305,795		\$4,340,000	
10I. Private School Special Needs Voucher Aid Deduction	\$331,587		\$408,034		\$525,000	
Other	\$0		\$0		\$0	
Line 10 Total Non-Recurring Exemptions	\$9,627,108	31.97%	\$9,559,391	-0.70%	\$7,936,539	-16.98%
Line 11 Revenue Limit with All Exemptions (Ln 9 + Ln 10)	\$372,175,604	2.86%	\$375,662,203	0.94%	\$384,319,190	2.30%
12A. General (EQ) Aid (SCES 615, 616, 621 & 623)	\$40,256,461		\$44,249,363		\$37,409,392	
12B. High Poverty Aid (SCE 628)	\$1,443,569		\$1,443,569		\$1,443,569	-
12C. Exempt Computers Aid(SCE 691)	\$1,754,226		\$1,754,226		\$1,754,226	0%
12D. Exempt Personal Property Aid(SCE 691)	\$1,327,105		\$1,225,048		\$1,225,048	-
Line 12 Total Aid to be Used in Computation	\$44,781,361	9.21%	\$48,672,206	8.69%	\$41,832,235	-14.05%
Line 13 Allowable Limited Revenue (Ln 11 - Ln 12)	\$327,394,243	2.04%	\$326,989,997	-0.12%	\$342,486,955	4.74%
14A. General Operations (F10 SCE 211) (starting FY2019)	\$315,993,263		\$321,896,486		\$337,486,955	
14B. Non-Referendum Debt (inside limit) F38 (F38 SCE 211)	\$3,667,783		\$0		\$0	
14C. Capital Expansion F41 (F41 SCE 211)	\$5,000,000		\$5,000,000		\$5,000,000	
Line 14 Total Limited revenue to be Used	\$324,661,046	1.19%	\$326,896,486	0.69%	\$342,486,955	4.77%
Over/underlevy	-\$2,733,197		-\$93,511		\$0	
15A. Referendum Approved Debt (outside limit) F39 (F39 SCE 211)	\$18,622,856		\$19,926,000		\$19,943,092	
15B. Community Services F80 (F80 SCE 211)	\$13,440,741		\$15,470,204		\$16,753,068	
15C. Prior Year Levy Chargeback (F10 SCE 212)	\$178,452		\$243,509		\$0	
15D. Other Levy (MKE and Kenosha only)	\$0		\$0		\$0	
Line 15 Total Revenue from other Levies	\$32,242,049	10.42%	\$35,639,713	10.54%	\$36,696,160	2.96%
Line 16 Total Levy	\$356,903,095	1.96%	\$362,536,199	1.58%	\$379,183,115	4.59%

Baird Budget Forecast Model

EQ AID

Equalization Aid

3269 - Madison Metropolitan

	Historical Data		Current Year		Budget Year	
	2021 - 2022	% Δ	2022 - 2023	2023	2023 - 2024	% Δ
A1. 3rd Friday September Membership	26,187		25,680	25,680	25,544	
A2. 2nd Friday January Membership	26,136		25,895	25,895	25,754	
A3. Total (A1 + A2)	52,323		51,575	51,575	51,298	
A4. Average (A3 / 2)	26,162		25,788	25,788	25,649	
A5. Summer FTE Equivalent (Rounded)	208		412	412	338	
A6A. Foster Group + Part-time Resident	2		1	1	1	
A6B. Part-time Non-Resident FTE	-		-	-	0	
A6C. Statewide Choice Pupils (New in 15-16)	273		305	305	390	
A6D. SPED Scholarship Program Stud. (New in 17-18)	23		27	27	31	
A6E. (ICS) New Authorizers Students	294		349	349	590	
Part A Audited Membership	26,962	-3.46%	26,882	26,882	26,998	0.43%

Part B-E Total Shared Costs	\$349,422,118	1.67%	\$385,977,552	\$409,653,899	6.13%
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Shared Cost / Member	\$12,960	5.32%	\$14,358	\$15,173	5.68%
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E6. Primary Cost Ceiling / Member	\$1,000	0.00%	\$1,000	\$1,000	0.00%
E7. Primary Ceiling (A7 * E6)	\$26,962,000		\$26,882,000	\$26,998,000	
E8. Primary Shared Cost (lessor of E5 or E7)	\$26,962,000		\$26,882,000	\$26,998,000	
E9. Secondary Cost Ceiling Per Member	\$10,771	7.39%	\$10,832	\$10,940	1.00%
E10. Secondary Ceiling (A7 * E9)	\$290,407,702		\$291,185,824	\$295,366,759	
E11. Secondary Shared Cost ((Lesser of E5 or E10) - E8))	\$263,445,702		\$264,303,824	\$268,368,759	
E12. Tertiary Shared Cost (Greater of (E5 - E8 - E11) or 0)	\$59,014,416		\$94,791,728	\$114,287,139	

Part E Shared Costs for EQ Aid

F1. EQ Value (May Certification) + Exempt Comp Val	\$31,473,939,990	5.43%	\$31,381,733,220	\$36,503,337,532	16.32%
Part F Equalized Value / Member	\$1,167,344	9.21%	\$1,167,388	\$1,352,076	15.82%

G1. Primary Guaranteed Value / Member	\$1,930,000	0.00%	\$1,930,000	\$1,930,000	0.00%
G2. Primary Guaranteed Valuation (A7 * G1)	\$52,036,660,000		\$51,882,260,000	\$52,106,140,000	
G3. Primary Required Rate (E8 / G2)	0.00051813		0.00051813	0.00051813	
G4. Primary Net Guaranteed Value (G2 - F1)	\$20,562,720,010		\$20,500,526,780	\$15,602,802,468	
G5. Primary Equalization Aid (G3 * G4) (Not < 0)	\$10,654,162		\$10,621,938	\$8,084,280	
G6. Secondary Guaranteed Value / Member	\$1,563,711	7.73%	\$1,722,650	\$1,894,915	10.00%
G7. Secondary Guaranteed Valuation (A7 * G6)	\$42,160,775,982		\$46,308,277,300	\$51,158,915,170	
G8. Secondary Required Rate (E11 / G7)	0.00624860		0.00570749	0.00524579	
G9. Secondary Net Guaranteed Value (G7 - F1)	\$10,686,835,992		\$14,926,544,080	\$14,655,577,638	
G10. Secondary Equalization Aid (G8 * G9)	\$66,777,763		\$85,193,101	\$76,880,083	



Baird Budget Forecast Model

F10

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3269 - Madison Metropolitan

Sce/Obj Description

R	Sce/Obj Description	Historical Data		Current Year		Budget Year	
		Actual	% Δ	Budget	% Δ	Budget	% Δ
		2021 - 2022		2022 - 2023		2023 - 2024	
		2022		2023		2024	
Revenues							
127	Transfer from F27	\$0		\$166,556		\$166,556	0.00%
1--	Total Transfers In	\$0	-100.00%	\$166,556		\$166,556	0.00%
211	Property Tax	\$315,993,263	1.47%	\$321,896,486	1.87%	\$337,486,955	4.84%
212	Levy for Personal Property Tax Chargebacks	\$178,452	171.94%	\$243,509	36.46%	\$0	-100.00%
213	Mobile Home Tax/Fees	\$126,427	14.50%	\$65,000	-48.59%	\$65,000	0.00%
219	Other Taxes	\$7,500,000		\$7,500,000	0.00%	\$0	-100.00%
241	General Tuition—Individual Paid	\$29,998	-77.09%	\$90,000	200.02%	\$90,000	0.00%
244	Payments for Services Provided Local Governments	\$123,750	-25.78%	\$245,826	98.65%	\$333,286	35.58%
264	Non-Capital Surplus Property Sale	\$96,557	484.86%	\$0	-100.00%	\$0	0.00%
271	School Co-Curricular Admissions	\$192,811	2007.23%	\$212,000	9.95%	\$212,000	0.00%
279	Other School Activity Income	\$44,834	198.02%	\$0	-100.00%	\$0	0.00%
280	Earnings on Investments	\$492,585	70.60%	\$1,744,011	254.05%	\$1,444,011	-17.20%
291	Gifts, fundraising, contributions and development	\$30,937	-12.43%	\$0	-100.00%	\$0	0.00%
292	Student Fees	\$1,670,140	84.88%	\$1,686,356	0.97%	\$1,686,356	0.00%
293	Rentals	\$304,160	117.22%	\$360,000	18.36%	\$360,000	0.00%
297	Student Fines	\$28,146	1236.99%	\$0	-100.00%	\$0	0.00%
2--	Total Local	\$326,812,060	4.32%	\$334,043,187	2.21%	\$341,677,608	2.29%
341	Contracted Instruction/Base Cost Tuition	\$48,966	-49.78%	\$60,000	22.53%	\$60,000	0.00%
343	Charges for Co-curricular Activities	\$3,056		\$0	-100.00%	\$0	0.00%
345	General Base Cost Tuition--Open Enrollment	\$4,014,633	2.00%	\$4,077,744	1.57%	\$4,178,304	2.47%
349	Payments for Other Services	\$43,047	112.09%	\$120,000	178.76%	\$120,000	0.00%
3--	Total Interdistrict Payments in Wisconsin	\$4,109,702	1.38%	\$4,257,744	3.60%	\$4,358,304	2.36%
517	Federal Aids Transited through CESAs	\$0		\$10,000		\$10,000	0.00%
590	Other Payments from Other Intermediate Units	\$62,328	-71.68%	\$0	-100.00%	\$0	0.00%
5--	Total Intermediate Sources	\$62,328	-71.68%	\$10,000	-83.96%	\$10,000	0.00%
612	Transportation State Aid	\$186,150	-22.96%	\$236,513	27.06%	\$236,513	0.00%
613	Library (Common School Fund) Aid	\$951,494	2.34%	\$825,000	-13.29%	\$825,000	0.00%
615	Integration Aid (Resident)	\$64,003	-49.18%	\$6,548	-89.77%	\$0	-100.00%
618	Bilingual/Bicultural State Aid	\$1,870,634	-4.19%	\$1,951,117	4.30%	\$1,851,117	-5.13%
619	Other State Categorical Aid	\$1,048,525	74.12%	\$800,000	-23.70%	\$800,000	0.00%
621	Equalization Aid	\$40,192,458	4.49%	\$44,242,815	10.08%	\$19,675,490	-55.53%
623	Special Adjustment Aid	\$0	-100.00%	\$0		\$17,733,902	



Baird Budget Forecast Model

F10

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3269 - Madison Metropolitan

Sce/Obj Description

		Historical Data		Current Year Budget		Budget Year Budget	
		Actual	% Δ	2022 - 2023	% Δ	2023 - 2024	% Δ
		2022		2023		2024	
628	High Poverty Aid	\$1,443,569		\$1,443,569	0.00%	\$1,443,569	0.00%
630	State Special Project Grants	\$378,240	-15.08%	\$55,000	-85.46%	\$55,000	0.00%
641	General Tuition—State Paid	\$375,349	-1.14%	\$218,995	-41.66%	\$218,995	0.00%
650	State "SAGE"/"AGR" Aid	\$6,439,433	-9.61%	\$6,739,075	4.65%	\$6,739,075	0.00%
660	State Revenue Through Local Governments	\$38,566	1.79%	\$0	-100.00%	\$0	
690	Other Revenue from State Sources	\$144,946	100.31%	\$68,450	-52.78%	\$16,880	-75.34%
691	State Tax Exempt Computer Aid and Personal Property /	\$3,081,331	24.44%	\$2,979,274	-3.31%	\$2,979,274	0.00%
695	Per Pupil Categorical Aid	\$19,617,738	-1.73%	\$19,245,501	\$742	\$18,966,262	\$742
699	Other State Revenue	\$7,744	-94.31%	\$0	-100.00%	\$0	
6--	Total Revenue from State Sources	\$75,840,180	4.05%	\$78,811,857	3.92%	\$71,541,076	-9.23%
713	Federal Vocational Education Aid Through DPI	\$216,636	-14.84%	\$208,577	-3.72%	\$208,577	0.00%
730	Federal Special Projects Aid Through DPI	\$11,919,026	59.21%	\$48,420,956	306.25%	\$47,826,824	-1.23%
751	ESEA Title I	\$4,968,906	-13.47%	\$6,619,272	33.21%	\$6,841,359	3.36%
770	Federal Aid Received through Municipalities	\$190,410	66.78%	\$358,209	88.13%	\$383,552	7.07%
780	Federal Aid Received through State Agencies	\$9,880,212	114.34%	\$6,886,622	-30.30%	\$4,450,000	-35.38%
790	Other Revenue from Federal Sources	\$361,660	807.58%	\$564,084	55.97%	\$86,421	-84.68%
791	Direct Federal Aid	\$421,576		\$0	-100.00%	\$0	
799	Other Federal Revenue	\$256,629	443.40%	\$78,183	-69.53%	\$83,687	7.04%
7--	Federal Sources	\$28,215,053	54.23%	\$63,135,904	123.77%	\$59,880,420	-5.16%
869	Other sales	\$2,952		\$0	-100.00%	\$0	
8--	Total Financing Sources	\$2,952	-99.86%	\$0	-100.00%	\$0	
971	Refund of Prior Year Expense	\$1,993,623	131.22%	\$380,000	-80.94%	\$380,000	0.00%
972	Property Tax and Equalization Aid Refund	\$0		\$5,000		\$5,000	0.00%
989	Other Medical Service Reimbursement	\$64,192	-8.14%	\$163,494	154.70%	\$153,972	-5.82%
990	Other Miscellaneous Revenues	\$203,979	127.06%	\$180,960	-11.28%	\$180,960	0.00%
9--	Total Miscellaneous Revenues	\$2,261,793	121.32%	\$729,454	-67.75%	\$719,932	-1.31%
	Total Revenues	\$437,304,068	6.18%	\$481,154,703	10.03%	\$478,353,896	-0.58%



Baird Budget Forecast Model

F10

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3269 - Madison Metropolitan
Sce/Obj Description

E	Historical Data		Current Year		Budget Year	
	Actual	% Δ	Budget	% Δ	Budget	% Δ
	2021 - 2022		2022 - 2023		2023 - 2024	
100	2022		2023		2024	
Expenditures						
Salaries & Wages						
1--	Total Salaries					
	\$194,333,052	5.42%	\$219,111,727	12.75%	\$223,929,031	2.20%
	\$194,333,052	5.42%	\$219,111,727	12.75%	\$223,929,031	2.20%
212	\$12,141,902	1.29%	\$13,883,981	14.35%	\$14,011,599	0.92%
220	\$14,506,500	5.84%	\$16,509,354	13.81%	\$16,850,980	2.07%
230	\$452,115	-2.65%	\$513,640	13.61%	\$522,210	1.67%
240	\$45,216,446	-1.38%	\$48,232,566	6.67%	\$54,939,778	13.91%
250	\$1,094,513	12.29%	\$1,286,872	17.57%	\$1,456,961	13.22%
290	\$414,222	55.11%	\$627,310	51.44%	\$627,310	0.00%
2--	\$73,825,698	0.79%	\$81,053,723	9.79%	\$88,408,837	9.07%
Total Employee Benefits						
310	\$11,293,154	66.89%	\$11,379,573	0.77%	\$7,533,941	-33.79%
321	\$312,411	5289.60%	\$230,000	-26.38%	\$230,000	0.00%
322	\$587,128	-69.48%	\$2,411,886	310.79%	\$2,411,886	0.00%
323	\$5,355	-192.33%	\$0	-100.00%	\$0	0.00%
324	\$8,708,765	116.55%	\$5,738,733	-34.10%	\$4,155,324	-27.59%
325	\$381,970	19.04%	\$431,525	12.97%	\$431,525	0.00%
326	\$0		\$10,000		\$10,000	0.00%
327	\$2,889,112	22.49%	\$34,160,297	1082.38%	\$16,742,301	-50.99%
328	\$371,339	-7.70%	\$414,965	11.75%	\$361,645	-12.85%
329	\$1,600		\$0	-100.00%	\$0	0.00%
331	\$1,994,624	38.01%	\$2,006,162	0.58%	\$2,006,162	0.00%
332	-\$36,539	-182.77%	\$5,000	-113.68%	\$5,000	0.00%
336	\$3,333,405	28.55%	\$3,271,083	-1.87%	\$3,271,083	0.00%
337	\$880,935	30.44%	\$880,000	-0.11%	\$880,000	0.00%
341	\$8,037,970	67.28%	\$9,803,341	21.96%	\$12,747,341	30.03%
342	\$293,122	175.44%	\$753,032	156.90%	\$607,998	-19.26%
343	\$84	-99.98%	\$707,000		\$707,000	0.00%
345	\$14,389		\$2,500	-82.63%	\$2,500	0.00%
348	\$145,174	-9.34%	\$354,000	143.84%	\$354,000	0.00%
350	\$873,322	-23.25%	\$1,203,304	37.78%	\$1,114,681	-7.36%
360	\$4,436,539	16.14%	\$5,007,804	12.88%	\$4,178,499	-16.56%
370	\$2,411,322	-1.37%	\$3,224,494	33.72%	\$3,107,494	-3.63%
381	\$46,377	-28.24%	\$125,000	169.53%	\$125,000	0.00%
382	\$11,268,514	-1.62%	\$11,914,113	5.73%	\$12,796,056	7.40%
382	\$6,814	-89.38%	\$69,000	912.62%	\$69,000	0.00%
Payment to a WI School District - OE (435000)						
Payment to a WI School District - NON OE						



Baird Budget Forecast Model

F10

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		Historical Data		Current Year		Budget Year	
		Actual		Budget		Budget	
		2021 - 2022		2022 - 2023		2023 - 2024	
		2022		2023		2024	
		% Δ		% Δ		% Δ	
3269 - Madison Metropolitan							
Sce/Obj	Description						
385	Payment to County	\$0		\$60,000		\$0	-100.00%
386	Payment to CESA (Services only)	\$19,863	9.11%	\$23,036	15.97%	\$23,036	0.00%
387	Payment to State - NON VOUCHER	\$760,756	-19.72%	\$1,820,765	139.34%	\$1,520,765	-16.48%
387	Payment to State - VOUCHER (438000)	\$2,921,012	14.13%	\$3,713,829	27.14%	\$4,865,000	31.00%
387	Payment to State - ICS (439000)	\$3,214,829	19.31%	\$5,463,907	9,264	\$8,250,000	\$11,000
389	Payment to WTCS District	\$358,269	1.93%	\$408,500	14.02%	\$321,500	-21.30%
3--	Total Purchased Services	\$65,531,615	26.95%	\$105,592,849	61.13%	\$88,828,736	-15.88%
410	Supplies	\$5,861,112	24.92%	\$6,102,112	4.11%	\$4,597,923	-24.65%
420	Apparel	\$165,163	27.22%	\$58,919	-64.33%	\$56,259	-4.51%
430	Instructional Media	\$3,708,517	110.52%	\$10,393,639	180.26%	\$7,325,815	-29.52%
440	Non-Capital Equipment	\$6,177,821	123.93%	\$4,526,033	-26.74%	\$596,664	-86.82%
470	Textbooks & Workbooks	\$160,249	17.35%	\$2,582,200	1511.36%	\$2,582,200	0.00%
480	Non-Capital Technology	\$4,601,251	39.20%	\$1,910,785	-58.47%	\$1,327,363	-30.53%
490	Other Non-Capital Items	\$55,630	15.06%	\$36,751	-33.94%	\$36,751	0.00%
4--	Total Non-Capital Objects	\$20,729,745	61.54%	\$25,610,438	23.54%	\$16,522,975	-35.48%
521	Site Improvements Addition	\$188,292		\$0	-100.00%	\$0	
531	Building Acquisition	\$160	-99.73%	\$0	-100.00%	\$0	
541	Building Improvements Addition	\$2,975	-92.65%	\$0	-100.00%	\$0	
550	Equipment/Vehicles-Initial Purchase	\$638,545	6.39%	\$471,899	-26.10%	\$181,852	-61.46%
560	Equipment/Vehicles-Replacement	\$1,219,528	37.95%	\$540,254	-55.70%	\$347,740	-35.63%
581	Technology Related Hardware	\$51,566	-97.49%	\$53,500	3.75%	\$0	-100.00%
5--	Total Capital Objects	\$2,101,066	-42.38%	\$1,065,653	-49.28%	\$529,592	-50.30%
678	Capital Lease Principal	\$1,610,863	-23.80%	\$1,086,244	-32.57%	\$1,086,244	0.00%
682	Temporary Note Interest	\$98,081	-71.84%	\$241,483	146.21%	\$241,483	0.00%
688	Capital Lease Interest	\$0		\$2,500		\$2,500	0.00%
691	Other Debt Retirement	\$61,837	1527.29%	\$1,486,056	2303.18%	\$1,486,056	0.00%
6--	Total Debt Retirement	\$1,770,782	-28.19%	\$2,816,283	59.04%	\$2,816,283	0.00%
711	District Liability Insurance	\$475,761	26.68%	\$528,770	11.14%	\$555,209	5.00%
712	District Property Insurance	\$568,022	7.82%	\$642,000	13.02%	\$674,100	5.00%
713	Worker's Compensation	\$968,005	-27.47%	\$1,932,155	99.60%	\$2,028,763	5.00%
720	Judgments and Settlements	\$15	-99.90%	\$19,600		\$19,600	0.00%
730	Unemployment Compensation	\$43,502	-96.09%	\$57,200	31.49%	\$57,200	0.00%
7--	Total Insurance and Judgments	\$2,055,305	-38.93%	\$3,179,725	54.71%	\$3,334,871	4.88%



Baird Budget Forecast Model

F10

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3269 - Madison Metropolitan

Sce/Obj Description

827	Special Education Fund
838	Non-referendum Debt Fund
839	Referendum Debt Fund
850	Food Service
8--	Total Transfers

932 Shared Receipt Distribution to Non-Gov. Agencies

940 Dues and Fees

960 Adjustments

971 Refund payment

972 Property Tax Chargeback and Eq Aid Payments

990 Miscellaneous

9-- Total Other Objects

Total Expenditures

Historical Data		Current Year Budget		Budget Year Budget	
Actual	% Δ	2022 - 2023	% Δ	2023 - 2024	% Δ
2021 - 2022		2022		2023	
\$53,882,365	7.04%	\$62,219,744	15.47%	\$66,348,537	6.64%
\$8,682,178	-3.98%	\$0	-100.00%	\$0	
\$7,134,450		\$0	-100.00%	\$0	
\$0	-100.00%	\$823,707		\$1,269,668	54.14%
\$69,698,993	17.34%	\$63,043,451	-9.55%	\$67,618,206	7.26%
\$5,640	-57.89%	\$0	-100.00%	\$0	
\$296,790	104.91%	\$272,867	-8.06%	\$272,867	0.00%
\$52,977	75.47%	\$2,000	-96.22%	\$2,000	0.00%
\$13	-99.66%	\$0	-100.00%	\$0	
\$243,509	36.46%	\$200,000	-17.87%	\$200,000	0.00%
\$4,133	-1610.51%	\$1,036,195	24970.88%	\$735,445	-29.02%
\$603,061	62.84%	\$1,511,062	150.57%	\$1,210,312	-19.90%
\$430,649,316	10.06%	\$502,984,911	16.80%	\$493,198,843	-1.95%



F27

3269 - Madison Metropolitan Sce/Obj		2021 - 2022		2022 - 2023		2023 - 2024	
	Description	2022	% Δ	2023	% Δ	2024	% Δ
Revenues							
R							
110	Transfer from F10						
1--	Total Transfers In	\$53,882,365	7.04%	\$62,219,744	15.47%	\$66,348,537	6.64%
		\$53,882,365	7.04%	\$62,219,744	15.47%	\$66,348,537	6.64%
347	SPED Additional/Excess Cost Tuition--OE or TW						
349	Payments for Other Services	\$1111,946	-39.96%	\$0	-100.00%	\$0	
		\$13,995	4.91%	\$0	-100.00%	\$0	
3--	Total Interdistrict Payments in Wisconsin	\$125,941	-36.97%	\$0	-100.00%	\$0	
611	Special Education State Aid	\$21,771,063	2.27%	\$21,638,115	-0.61%	\$22,358,664	3.33%
625	High Cost Special Education Aid	\$1,003,047	-31.74%	\$805,000	-19.74%	\$805,000	0.00%
641	General Tuition—State Paid	\$0		\$134,803		\$134,803	0.00%
642	Special Education Tuition—State Paid	\$205,027	216.51%	\$0	-100.00%	\$0	
690	Other Revenue from State Sources	\$21,077	0.00%	\$31,881	51.26%	\$24,290	-23.81%
697	Aid for Special Education Transition Grant BBL	\$173,113	4.28%	\$95,000	-45.12%	\$95,000	0.00%
6--	Total Revenue from State Sources	\$23,173,327	0.71%	\$22,704,799	-2.02%	\$23,417,758	3.14%
730	Federal Special Projects Aid Through DPI	\$6,035,311	37.49%	\$11,571,781	91.73%	\$6,278,231	-45.75%
780	Federal Aid Received through State Agencies	\$687,667	43.04%	\$433,536	-36.96%	\$433,536	0.00%
7--	Federal Sources	\$6,722,978	38.04%	\$12,005,317	78.57%	\$6,711,767	-44.09%
	Total Revenues	\$83,904,610	7.00%	\$96,929,861	15.52%	\$96,478,062	-0.47%
3269 - Madison Metropolitan Sce/Obj	Description	2021 - 2022	% Δ	2022 - 2023	% Δ	2023 - 2024	% Δ
Expenditures							
E							
100	Salaries & Wages	\$56,005,174	8.33%	\$64,722,306	15.56%	\$63,899,658	-1.27%
1--	Total Salaries	\$56,005,174	8.33%	\$64,722,306	15.56%	\$63,899,658	-1.27%
212	Employer's Share	\$3,557,844	4.13%	\$3,942,599	10.81%	\$3,944,771	0.06%
220	Social Security	\$4,190,808	8.53%	\$4,840,615	15.51%	\$4,793,467	-0.97%
230	Life Insurance	\$101,449	-2.79%	\$119,809	18.10%	\$114,229	-4.66%
240	Health Insurance	\$14,039,146	-0.85%	\$16,264,829	15.85%	\$15,646,763	-3.80%
250	Other Employee Insurance	\$560,320	-10.96%	\$390,183	-30.36%	\$429,655	10.12%
291	College Credit Reimbursement	\$46,104	35.38%	\$35,000	-24.08%	\$35,000	0.00%
2--	Total Employee Benefits	\$22,495,672	1.30%	\$25,593,036	13.77%	\$24,963,885	-2.46%
310	Personal Services	\$13,028		\$76,460			
324	Non-Technology Repairs and Maintenance	\$254,049	2.88%	\$372,467	46.61%	\$372,467	0.00%
		\$5,295	136.52%	\$57,900	993.46%	\$57,900	0.00%

Baird Budget Forecast Model

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3269 - Madison Metropolitan		Historical Data		Current Year		Budget Year	
Sce/Obj	Description	Actual 2021 - 2022	% Δ	Budget 2022 - 2023	% Δ	Budget 2023 - 2024	% Δ
328	Building Rental	\$11,520	-94.02%	\$236,522	1953.14%	\$236,522	0.00%
341	Pupil Transportation	\$3,935,832	29.72%	\$3,758,350	-4.51%	\$4,758,350	26.61%
342	Employee Travel	\$73,410	343.48%	\$200,400	172.99%	\$200,400	0.00%
343	Contracted Service Travel	\$94	560.94%	\$100	6.10%	\$100	0.00%
350	Communication	\$13,028	-42.98%	\$76,460	486.90%	\$76,460	0.00%
360	Technology and Software Services	\$117,407	-24.11%	\$68,730	-41.46%	\$68,730	0.00%
370	Payment to Non-Governmental Agencies	\$192,618	62.31%	\$203,300	5.55%	\$203,300	0.00%
382	Payment to a WI School District - NON OE	\$17,593	10.43%	\$0	-100.00%	\$0	0.00%
386	Payment to CESA (Services only)	\$17,340	714.08%	\$1,675	-90.34%	\$1,675	0.00%
387	Payment to State	\$0		\$1,000		\$1,000	0.00%
389	Payment to WTCS District	\$8,615	-12.96%	\$0	-100.00%	\$0	0.00%
3--	Total Purchased Services	\$4,646,801	21.76%	\$4,976,904	7.10%	\$5,976,904	20.09%
410	Supplies	\$161,314	-9.99%	\$375,650	132.87%	\$375,650	0.00%
430	Instructional Media	\$104,057	-37.86%	\$352,635	238.89%	\$352,635	0.00%
440	Non-Capital Equipment	\$139,778	143.58%	\$152,004	8.75%	\$152,004	0.00%
470	Textbooks & Workbooks	\$4,417	416.82%	\$0	-100.00%	\$0	0.00%
480	Non-Capital Technology	\$154,419	-24.31%	\$116,260	-24.71%	\$116,260	0.00%
490	Other Non-Capital Items	\$126,430	211.37%	\$18,700	-85.21%	\$18,700	0.00%
4--	Total Non-Capital Objects	\$690,415	6.29%	\$1,015,249	47.05%	\$1,015,249	0.00%
540	Building Improvements Addition	\$10,580		\$0	-100.00%	\$0	0.00%
550	Equipment/Vehicles-Initial Purchase	\$5,314	-43.55%	\$0	-100.00%	\$0	0.00%
5--	Total Capital Objects	\$15,894	68.83%	\$0	-100.00%	\$0	0.00%
713	Worker's Compensation	\$18,074	44.84%	\$404,950	2140.56%	\$404,950	0.00%
7--	Total Insurance and Judgments	\$18,074	44.84%	\$404,950	2140.56%	\$404,950	0.00%
810	General	\$0		\$166,556		\$166,556	0.00%
8--	Total Transfers	\$0		\$166,556		\$166,556	0.00%
940	District Dues/Fees	\$32,580	35.32%	\$50,860	56.11%	\$50,860	0.00%
9--	Total Other Objects	\$32,580	35.32%	\$50,860	56.11%	\$50,860	0.00%
	Total Expenditures	\$83,904,610	7.00%	\$96,929,861	15.52%	\$96,478,062	-0.47%



Baird Budget Forecast Model

F38

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3269 - Madison Metropolitan
Sce/Obj Description

R	Revenues						
110	Transfer from F10						
			\$8,682,178	-3.98%	\$0	-100.00%	\$0
1--		Total Transfers In	\$8,682,178	-3.98%	\$0	-100.00%	\$0

211		Property Tax	\$3,667,783	-17.26%	\$0	-100.00%	\$0	
280	2--	Earnings on Investments	\$1,366	127.35%	\$0	-100.00%	\$0	0.00%
		Total Local	\$3,669,149	-17.24%	\$0	-100.00%	\$0	

875	8--	Long-Term Bonds	\$356,567	-97.01%	\$0	-100.00%	\$0	0.00%
		Total Financing Sources	\$356,567	-97.01%	\$0	-100.00%	\$0	

		Total Revenues	\$12,707,894	-50.22%	\$0	-100.00%	\$0	
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3269 - Madison Metropolitan
Sce/Obj Description

38	Sce/Obj	Description	Historical Data		Current Year		Budget Year	
			2021 - 2022		2022 - 2023		2023 - 2024	
			2022	% Δ	2023	% Δ	2024	% Δ
3269 - Madison Metropolitan								

673		Long-Term Note Principal	\$970,000	-88.16%	\$1,000,000	3.09%	\$0	-100.00%
675		Long-Term Bond Principal	\$11,925,000	-31.92%	\$0	-100.00%	\$0	-100.00%
683		Long-Term Note Interest	\$29,700	-81.68%	\$10,000	-66.33%	\$0	-100.00%
685		Long-Term Bond Interest	\$38,946	-92.38%	\$0	-100.00%	\$0	-100.00%
691	6--	Paying Agent Fees	\$18,350	-88.66%	\$0	-100.00%	\$0	0.00%
		Total Debt Retirement	\$12,981,996	-51.55%	\$1,010,000	-92.22%	\$0	-100.00%

		Total Expenditures	\$12,981,996	-51.55%	\$1,010,000	-92.22%	\$0	-100.00%
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Baird Budget Forecast Model

F39

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3269 - Madison Metropolitan
Sce/Obj Description

Revenues		Historical Data		Current Year		Budget Year	
R		Actual	% Δ	Budget	% Δ	Budget	% Δ
110	Transfer from F10	\$7,134,450		\$0	-100.00%	\$0	
1--	Total Transfers In	\$7,134,450		\$0	-100.00%	\$0	
211	Property Tax	\$18,622,856	0.69%	\$19,926,000	7.00%	\$19,943,092	0.09%
280	Interest Earnings	\$5,566	1240.77%	\$0	-100.00%	\$0	0.00%
2--	Total Local	\$18,628,422	0.72%	\$19,926,000	6.97%	\$19,943,092	0.09%
879	Premium and Accrued Interest from Debt Refinancing	\$3,591,761	-0.91%	\$0	-100.00%	\$0	
9--	Total Miscellaneous Revenues	\$3,591,761	-0.91%	\$0	-100.00%	\$0	
	Total Revenues	\$29,354,632	32.71%	\$19,926,000	-32.12%	\$19,943,092	0.09%

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3269 - Madison Metropolitan
Sce/Obj Description

Expenditures		Historical Data		Current Year		Budget Year	
E		2021 - 2022	% Δ	2022 - 2023	% Δ	2023 - 2024	% Δ
673	Long Term Note Principal	\$6,600,000	-58.88%	\$0	-100.00%	\$10,090,000	
675	Long Term Bond Principal	\$19,205,000	1281.65%	\$16,120,000	-16.06%		
683	Long Term Note Interest	\$287,750	-74.04%	\$0	-100.00%		
685	Long Term Bond Interest	\$2,401,353	1073.47%	\$4,964,300	106.73%	\$10,098,138	-100.00%
691	Other Debt Retirement	\$682,362	116.75%	\$0	-100.00%		
6--	Total Debt Retirement	\$29,176,465	53.01%	\$21,084,300	-27.74%	\$20,188,138	-4.25%
	Total Expenditures	\$29,176,465	53.01%	\$21,084,300	-27.74%	\$20,188,138	-4.25%



Baird Budget Forecast Model

F41

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3269 - Madison Metropolitan
Sce/Obj Description

Revenues		Historical Data		Current Year		Budget Year	
R		Actual	% Δ	Budget	% Δ	Budget	% Δ
211	Property Tax	\$5,000,000	0.00%	\$5,000,000	0.00%	\$5,000,000	0.00%
280	Earnings on Investments	\$4,782	52.23%	\$0	-100.00%	\$0	
2--	Total Local	\$5,004,782	0.03%	\$5,000,000	-0.10%	\$5,000,000	0.00%
	Total Revenues	\$5,004,782	0.03%	\$5,000,000	-0.10%	\$5,000,000	0.00%

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3269 - Madison Metropolitan
Sce/Obj Description

Expenditures		Historical Data		Current Year		Budget Year	
E		2021 - 2022	% Δ	2022 - 2023	% Δ	2023 - 2024	% Δ
100	Salaries & Wages	\$0		\$988,415		\$1,051,217	6.35%
1--	Total Salaries	\$0		\$988,415	0.00%	\$1,051,217	6.35%
212	Employer's Share	\$0		\$64,247		\$68,329	6.35%
220	Social Security	\$0		\$74,167		\$79,048	6.58%
230	Life Insurance	\$0		\$3,284		\$3,251	-1.01%
240	Health Insurance	\$0		\$252,047		\$268,428	6.50%
250	Other Employee Insurance	\$0		\$6,780		\$7,079	4.40%
2--	Total Employee Benefits	\$0		\$400,525		\$426,135	6.39%

324 Non-Technology Related Repairs and Maintenance

327	Construction Services	\$2,419,607	-40.46%	\$360,000	-85.12%	\$360,000	0.00%
351	Advertising	\$685,603	65.83%	\$6,944,745	912.94%	\$3,156,334	-54.55%
3--	Total Purchased Services	\$0		\$1,500		\$1,500	0.00%
		\$3,105,210	-30.95%	\$7,306,245	135.29%	\$3,517,834	-51.85%

713 Worker's Compensation

7--	Total Insurance and Judgments	\$0		\$4,815		\$4,815	0.00%
	Total Expenditures	\$3,105,210	-30.95%	\$8,700,000	180.17%	\$5,000,000	-42.53%



Baird Budget Forecast Model

F50

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3269 - Madison Metropolitan
Sce/Obj Description

Revenues

Transfer from F10

1-- Total Transfers In

251 Pupils
252 Adults
259 Other Food Service Sales
291 Gifts, fundraising, and contributions
2-- Total Local

617 Food Service Aid
6-- Total Revenue from State Sources

714 Donated Commodities
717 Federal Food Service Aid
730 Federal Special Projects Aid Through DPI
790 Other Revenue from Federal Sources
7-- Federal Sources

971 Refund of Prior Year Expense
9-- Total Miscellaneous Revenues

Total Revenues

50
Revenue Limit
Sce/Obj Description

Expenditures

100 Salaries & Wages
1-- Total Salaries

212 Employer's Share
220 Social Security
230 Life Insurance
240 Health Insurance
250 Other Employee Insurance
2-- Total Employee Benefits

		Historical Data		Current Year		Budget Year	
		Actual		Budget		Budget	
		2021 - 2022		2022 - 2023		2023 - 2024	
		2022	% Δ	2023	% Δ	2024	% Δ
110	Transfer from F10	\$0	-100.00%	\$823,707		\$1,269,668	54.14%
		\$0	-100.00%	\$823,707		\$1,269,668	54.14%
251	Pupils	\$21,095	1392.79%	\$25,000	18.51%	\$1,847,197	7288.79%
252	Adults	\$5,267	178.11%	\$57,870	998.73%	\$35,817	-38.11%
259	Other Food Service Sales	\$44,374	-18.89%	\$126,000	183.95%	\$93,000	-26.19%
291	Gifts, fundraising, and contributions	\$88	-100.41%	\$5,000	5580.53%	\$0	-100.00%
2--	Total Local	\$70,825	92.78%	\$213,870	201.97%	\$1,976,014	823.93%
617	Food Service Aid	\$0	-100.00%	\$163,800		\$428,678	161.71%
6--	Total Revenue from State Sources	\$0	-100.00%	\$163,800		\$428,678	161.71%
714	Donated Commodities	\$1,020,235	32.48%	\$840,000	-17.67%	\$780,000	-7.14%
717	Federal Food Service Aid	\$13,108,571	148.78%	\$9,954,163	-24.06%	\$8,725,890	-12.34%
730	Federal Special Projects Aid Through DPI	\$251,576	-85.53%	\$278,889	10.86%	\$278,889	0.00%
790	Other Revenue from Federal Sources	\$33,736	205.73%	\$87,495	159.35%	\$0	-100.00%
7--	Federal Sources	\$14,414,119	85.07%	\$11,160,547	-22.57%	\$9,784,779	-12.33%
971	Refund of Prior Year Expense	\$16,018	-43.40%	\$0	-100.00%	\$0	
9--	Total Miscellaneous Revenues	\$16,018	-43.40%	\$0	-100.00%	\$0	
	Total Revenues	\$14,500,962	80.52%	\$12,361,924	-14.75%	\$13,459,140	8.88%
		Historical Data		Current Year		Budget Year	
		2021 - 2022		2022 - 2023		2023 - 2024	
		2022	% Δ	2023	% Δ	2024	% Δ
100	Salaries & Wages	\$3,146,478	15.79%	\$4,227,046	34.34%	\$4,705,073	11.31%
1--	Total Salaries	\$3,146,478	15.79%	\$4,227,046	34.34%	\$4,705,073	11.31%
212	Employer's Share	\$194,733	15.56%	\$202,862	4.17%	\$238,132	17.39%
220	Social Security	\$234,596	15.60%	\$318,976	35.97%	\$356,195	11.67%
230	Life Insurance	\$7,014	-4.56%	\$10,498	49.67%	\$9,282	-11.58%
240	Health Insurance	\$1,112,709	0.34%	\$1,596,755	43.50%	\$1,495,709	-6.33%
250	Other Employee Insurance	\$15,723	24.44%	\$26,575	69.02%	\$30,705	15.54%
2--	Total Employee Benefits	\$1,564,775	4.29%	\$2,155,665	37.76%	\$2,130,023	-1.19%



Baird Budget Forecast Model

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3269 - Madison Metropolitan
Sce/Obj Description

310 Personal Services
324 Non-Technology Related Repairs and Maintenance
325 Vehicle and Equipment Rental
331 Gas for Heat
336 Electricity for Other Than Heat
337 Water
342 Employee Travel
350 Communication
360 Technology and Software Services
370 Payment to Non-Governmental Agencies
381 Payment to Municipality
387 Payment to State

3-- Total Purchased Services

411 General Supplies

415 Food

420 Apparel

434 Periodicals

440 Non-Capital Equipment

480 Non-Capital Technology

4-- Total Non-Capital Objects

550 Equipment/Vehicles-Initial Purchase

560 Equipment/Vehicles-Replacement

5-- Total Capital Objects

713 Worker's Compensation

7-- Total Insurance and Judgments

Total Expenditures

Historical Data		Current Year		Budget Year	
Actual		Budget		Budget	
2021 - 2022	2022	% Δ	2022 - 2023	2023	% Δ
	\$246,436	1429.78%		\$99,996	-59.42%
	\$68,768	67.39%		\$71,000	3.25%
	\$190			\$0	-100.00%
	\$8,000	70.74%		\$7,000	-12.49%
	\$39,840	4.74%		\$43,509	9.21%
	\$18,517	11.84%		\$20,000	8.01%
	\$9,710	10.53%		\$15,100	55.51%
	\$1,279	-31.83%		\$31,000	2323.94%
	\$50,582	1.70%		\$50,000	-1.15%
	\$3,000	369.21%		\$6,000	100.00%
	\$11,695	1.29%		\$12,000	2.61%
	\$19,504	30.41%		\$11,000	-43.60%
	\$477,520	128.71%		\$366,605	-23.23%
	\$417,285	63.05%		\$406,252	-2.64%
	\$5,443,017	92.39%		\$5,011,555	-7.93%
	\$9,330	3.53%		\$45,000	382.30%
	\$462	0.00%		\$800	73.06%
	\$33,123	-91.77%		\$26,000	-21.50%
	\$737	-56.26%		\$10,000	1256.70%
	\$5,903,954	68.74%		\$5,499,607	-6.85%
	\$216,966	123.01%		\$80,000	-63.13%
	\$0			\$3,000	
	\$216,966	123.01%		\$83,000	-61.75%
	\$15,474	-14.88%		\$30,000	93.88%
	\$15,474	-14.88%		\$30,000	93.88%
	\$11,325,168	40.85%		\$12,361,924	9.15%



Baird Budget Forecast Model

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3269 - Madison Metropolitan
Sce/Obj Description

Revenues

R	Sce/Obj	Description	Historical Data		Current Year		Budget Year	
			Actual 2021 - 2022 2022	% Δ	Budget 2022 - 2023 2023	% Δ	Budget 2023 - 2024 2024	% Δ
211		Property Tax	\$13,440,741	26.34%	\$15,470,204	15.10%	\$16,753,068	8.29%
244		Payments for Services Provided Local	\$240,016	-45.06%	\$237,600	-1.01%	\$237,600	0.00%
262		Supply Resales	\$2,413		\$0	-100.00%	\$0	
272		Community Service Fees	\$2,537,770	95.84%	\$2,289,769	-9.77%	\$2,289,769	0.00%
291		Gifts, fundraising, contributions and development	\$88,684	-27.19%	\$64,500	-27.27%	\$64,500	0.00%
2--		Total Local	\$16,309,623	30.50%	\$18,062,072	10.74%	\$19,344,937	7.10%

Total Revenues

			\$16,309,623	13.60%	\$18,062,072	10.74%	\$19,344,937	7.10%
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3269 - Madison Metropolitan
Sce/Obj Description

Expenditures

E	Sce/Obj	Description	Historical Data		Current Year		Budget Year	
			2021 - 2022 2022	% Δ	2022 - 2023 2023	% Δ	2023 - 2024 2024	% Δ
100	1--	Salaries & Wages	\$9,161,009	-6.79%	\$11,715,935	27.89%	\$12,513,173	6.80%
		Total Salaries	\$9,161,009	-6.79%	\$11,715,935	27.89%	\$12,513,173	6.80%
			\$1,070,257		\$1,431,519			
212		Employer's Share	\$422,817	-8.57%	\$598,473	41.54%	\$665,504	11.20%
220		Social Security	\$690,415	-6.66%	\$886,305	28.37%	\$950,485	7.24%
230		Life Insurance	\$12,114	-9.37%	\$14,362	18.56%	\$15,213	5.92%
240		Health Insurance	\$1,070,257	-20.45%	\$1,431,519	33.75%	\$1,510,782	5.54%
250		Other Employee Insurance	\$32,525	10.15%	\$45,110	38.69%	\$51,407	13.96%
2--		Total Employee Benefits	\$2,228,129	-13.99%	\$2,975,769	33.55%	\$3,193,390	7.31%

Personal Services

Non-Technology Related Repairs and Maintenance

310		Personal Services	\$903,498	24.32%	\$836,066	-7.46%	\$815,065	-2.51%
324		Non-Technology Related Repairs and Maintenance	\$8,554	-9.36%	\$8,694	1.63%	\$8,694	0.00%
325		Vehicle and Equipment Rental	\$8,066	4.74%	\$5,350	-33.67%	\$8,850	65.42%
327		Construction Services	\$63,228	621.79%	\$0	-100.00%	\$0	
328		Building Rental	\$619,366	195.81%	\$419,500	-32.27%	\$640,100	52.59%
331		Gas for Heat	\$12,016	33.96%	\$8,800	-26.76%	\$30,500	246.59%
336		Electricity for Other Than Heat	\$27,824	26.93%	\$28,500	2.43%	\$68,500	140.35%
337		Water	\$53		\$0	-100.00%	\$20,000	
341		Pupil Transportation	\$164,277	756.76%	\$395,700	140.87%	\$380,700	-3.79%
342		Employee Travel	\$23,604	292.32%	\$50,325	113.21%	\$53,125	5.56%
345		Pupil Lodging and Meals	\$445		\$0	-100.00%	\$0	
348		Vehicle Fuel	\$6,240	393.03%	\$4,500	-27.89%	\$6,500	44.44%
350		Communication	\$97,546	-3.70%	\$160,061	64.09%	\$134,061	-16.24%
360		Technology and Software Services	\$21,298	73.70%	\$19,200	-9.85%	\$22,600	17.71%



Baird Budget Forecast Model

F80

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3269 - Madison Metropolitan

Sce/Obj Description

370 Payment to Non-Governmental Agencies and Individuals

381 Payment to Municipality

387 Payment to State

3-- Total Purchased Services

410 Supplies

420 Apparel

430 Instructional Media

440 Non-Capital Equipment

480 Non-Capital Technology

4-- Total Non-Capital Objects

541 Building Improvements Addition

550 Equipment/Vehicles-Initial Purchase

5-- Total Capital Objects

713 Worker's Compensation

7-- Total Insurance and Judgments

940 Miscellaneous

9-- Total Other Objects

Total Expenditures

		Historical Data		Current Year		Budget Year	
		Actual	% Δ	Budget	% Δ	Budget	% Δ
		2021 - 2022		2022 - 2023		2023 - 2024	
		2022		2023		2024	
		\$42,128	42.64%	\$37,000	-12.17%	\$37,000	0.00%
		\$79,254	2804.02%	\$88,500	11.67%	\$89,700	1.36%
		\$1,648	168.68%	\$800	-51.46%	\$800	0.00%
		\$2,079,047	78.32%	\$2,062,995	-0.77%	\$2,316,195	12.27%
		\$362,217	-15.95%	\$415,117	14.60%	\$415,117	0.00%
		\$48,644	35.17%	\$30,100	-38.12%	\$30,100	0.00%
		\$3,810	41.69%	\$2,530	-33.60%	\$1,530	-39.52%
		\$52,269	129.62%	\$5,500	-89.48%	\$37,000	572.73%
		\$24,906	13.81%	\$21,231	-14.76%	\$25,731	21.20%
		\$491,845	-4.36%	\$474,478	-3.53%	\$509,478	7.38%
		\$0		\$324,195		\$300,000	-7.46%
		\$116,867		\$2,000	-98.29%	\$2,000	0.00%
		\$116,867	2109.95%	\$326,195	179.12%	\$302,000	-7.42%
		\$28,464	-28.26%	\$50,000	75.66%	\$50,000	0.00%
		\$28,464	-28.26%	\$50,000	75.66%	\$50,000	0.00%
		\$168,541	138.95%	\$456,700	170.97%	\$460,700	0.88%
		\$168,541	138.95%	\$456,700	170.97%	\$460,700	0.88%
		\$14,273,902	0.42%	\$18,062,072	26.54%	\$19,344,937	7.10%





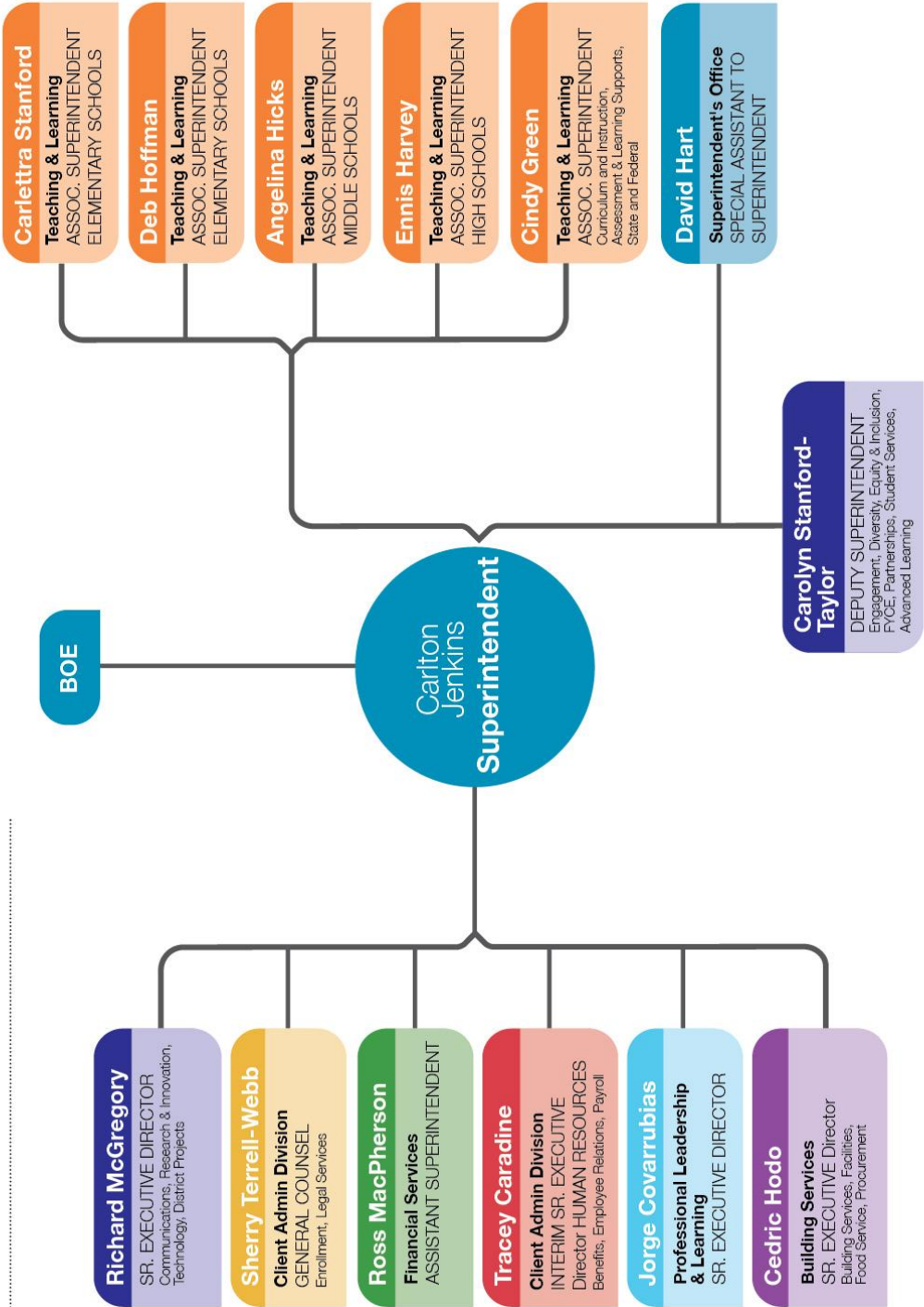
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Central Office Organization Chart

MMSD Central Office





Independent (2r or 2x) Charter Schools

Background

Independent charter schools (2x charters, or sometimes called 2r charters) are charter schools that are not authorized by a public school district. The term “2x” refers to the section of the charter school law within s. 118.40 that grants non-public school entities the authority to authorize charter schools. All independent charter schools are considered non-instrumentality schools since the employees of the school are not employed by any school district, but are instead employed by the operating organization of the charter school. While they are designated as public schools, they are not part of the Madison Metropolitan School District (MMSD). For more in-depth information on independent charter schools see: Wisconsin Legislature Chapter 118.40 quick reference or Wis. Stats. Chapter 118.40(2r) and (2x).

In Madison, the UW- System Office of Educational Opportunity has authorized three 2x charter schools: 1) One City Schools (One City), 2) Isthmus Montessori Academy Public (IMAP) (both of which opened for students in the 2018-19 school year), and 3) Democratic Milestone in the 2020-21 school year. According to DPI records, DPI informs us each year prior to final budget approval what student count is to be attributed to us in our revenue limit count. Over the last several years, this student count has been on a slow but steady increase. For 2022-23, the count of 2x charter students increased dramatically.

DPI will not release how many of these students were previously enrolled in MMSD. Based on existing data sources, we believe about 80% of the 2x students would have been otherwise enrolled in MMSD and 20% are new to MMSD, or otherwise not previously included in MMSD’s revenue limit membership counts.

Over the past three years, the DPI has paid the following amounts from MMSD resources each school year for 2x charter enrollment in Madison:

- 2018-19 school year - \$1.7 million
- 2019-20 school year - \$2.1 million
- 2020-21 school year - \$2.7 million
- 2021-22 school year - \$3.2 million
- 2022-23 school year - \$5.5 million
- 2023-24 school year - \$8.3 million (estimated)

Analysis

The 2x charter funding formula is more complicated than it may seem, as there are multiple highly sensitive elements in the state’s funding formula that work for or against districts. The fact that 2x charter students are included in our revenue limit membership count could be considered inherently good for MMSD; however, it is more complicated than this. There are no clear ‘good’ or ‘bad’ outcomes across the policy because the impact 2x charters have on any individual school district is incorporated into the overall student count for revenue limit calculations. For example, a growth in 2x charter programming does not help a school district’s revenue limit calculation if overall enrollment is in decline.

2x charter impact

The impact the current 2x charter schools had on the MMSD 2018-19 school year budget was a \$1.7 million net expense, deducted from MMSD General Aid by DPI. Due to MMSD’s circumstances with available referendum funding from 2016, the MMSD revenue limit authority did not increase with our 2x membership increase. Therefore the \$1.7 million in lost revenue was never offset by an increase in



revenue for MMSD in 2018-19. By 2020-21, MMSD estimated a net loss of \$2.5M due to the 2x charter program not otherwise funded as may have been intended by the statute.

This information is better explained by investigating aspects of how funding for 2x charters are generated.

1. Revenue Limit Authority

The district's new revenue each year is restricted by the state using a revenue limit per pupil. The revenue limit formula uses a three year rolling average of the student membership count, which has included the 2x charter students since the 2018-19 budget. In the funding formula, students new to the district count are not counted as a whole student until 3 years after they enroll. Additionally, students previously enrolled in the district never generate any new revenue authority. 2020-21 will be the first time the initial cohort of 2x charter students were counted as a full student.

The 2x charter impact is further complicated by the fact that MMSD has been considered a declining enrollment district. When in declining enrollment status, DPI ensures the district never loses any more revenue limit authority than the prior three year average by issuing non-recurring revenue exemptions. Therefore, until and unless the 2x charter membership count produces enough 'new to MMSD' students to reverse the declining enrollment trend and move us out of "hold harmless", MMSD will not see any new funding. For 2018-19, MMSD did not generate any new revenue to offset the \$1.7 million expense largely due to exemptions for declining enrollment and hold harmless provisions. In 2019-20, MMSD was able to pass \$353K of revenue loss onto the local taxpayers through a very small revenue limit increase. In 2020-21, the district's expenses reached \$2.7 million with a marginal revenue limit increase of \$615K to slightly offset the costs. Due to declining enrollment experienced in recent years following the COVID-19 pandemic, all increases in 2x charter enrollment generate no additional recurring revenue for the district.

2. Expenditures

In 2022-23, the district where a child lives paid each 2x charter \$9,264 for each FTE student. This will increase to **\$11,000** per pupil for 2023-24 (19%). This expenditure is not calculated on the same 1/3 basis as discussed for revenue above. Rather, this full cost is charged in the same year the student enrolls in the 2x charter.

For the 2023-24 school year, the current 2x charter schools are expected to expand following their approved expansion plans through the UW-System Office of Educational Opportunity. So long as the growth model continues, MMSD will never find itself in a moment when all students are counted 100% in our membership counts.

Further, 2x charter schools can enroll students across all of MMSD; this type of spread out enrollment loss makes it much more difficult to fund the 2x charter model. One or two students across various schools and various grade levels make it difficult to reduce costs. For example, MMSD can't reduce a teacher when one student from one grade moved into a 2x charter. Nor can MMSD reduce a bus route when 3 students are no longer on a bus that fits 60+ students.



DPI Budget Adoption Format

MMSD 3-Year Financial Summary:

Fund 10 - General Fund	Actual	Fall Budget	Proposed		
Revenues & Other Sources:	2021-22	2022-23	2023-24	\$ Change	% Chg
Interfund Transfers	-	166,556	166,556	-	0.00%
Local Revenue Sources	326,812,059	334,043,187	341,677,607	7,634,420	2.29%
Interdistrict Revenues (OE, etc.)	4,109,702	4,257,744	4,358,304	100,560	2.36%
Intermediate Sources (CESA, etc.)	62,328	10,000	10,000	-	0.00%
State Sources	75,840,180	78,811,857	71,541,077	(7,270,781)	-9.23%
Federal Sources	28,215,053	63,135,904	59,880,420	(3,255,484)	-5.16%
Financing Sources	2,952	-	-	-	0.00%
Misc. Sources	2,261,793	729,454	719,932	(9,522)	-1.31%
Total Revenues	437,304,067	481,154,703	478,353,896	(2,800,806)	-0.58%
Expenditures:	Actual	Fall Budget	Proposed	\$ Change	% Chg
	2022-23	2023-24	2023-24		
Undifferentiated Curriculum (PK-6 Instruction)	63,673,852	70,860,286	76,178,751	5,318,465	7.51%
Regular Curric. (English, Math, Science, etc.)	81,765,227	93,613,641	91,150,232	(2,463,410)	-2.63%
Vocational Curriculum	4,037,294	4,066,781	3,715,125	(351,655)	-8.65%
Physical Curriculum (Health, Physical Ed)	8,075,637	8,560,225	8,675,673	115,449	1.35%
Co-Curricular Activities	3,222,178	2,996,842	2,974,106	(22,736)	-0.76%
Other Special Needs	13,248,871	15,457,013	16,356,272	899,259	5.82%
Instruction Totals	174,023,058	195,554,787	199,050,160	3,495,372	1.79%
Pupil Services (Guidance, Soc Wrk, etc.)	19,074,016	27,706,670	24,021,122	(3,685,548)	-13.30%
Instructional Services (Curriculum, Libraries)	30,011,572	37,832,794	36,900,249	(932,545)	-2.46%
District Administration (District-wide)	4,590,779	6,104,622	5,774,047	(330,574)	-5.42%
School Administration (Principals' Office)	21,265,563	22,786,731	23,759,304	972,573	4.27%
Business Admin. (Acctg, Transport, Facilities)	62,464,822	91,793,090	73,480,842	(18,312,248)	-19.95%
Central Services (Telephone, Technology)	6,406,323	7,708,772	7,786,191	77,419	1.00%
District Insurance (Property, Liability)	2,055,305	3,158,455	3,313,413	154,958	4.91%
Debt Service (Interest Expense, Leases)	1,742,292	2,781,967	2,781,967	-	0.00%
Other Support Svcs (OPEB, District Wide-Tech)	18,379,056	18,254,720	18,149,283	(105,437)	-0.58%
Support Totals	165,989,729	218,127,819	195,966,417	(22,161,402)	-10.16%
Operating Transfers to Other Funds	69,698,993	63,043,451	67,618,206	4,574,755	7.26%
Purchased Instructional Services (OE, Tuition)	20,688,387	26,058,853	30,364,060	4,305,207	16.52%
Other Payments (Non-Program Transactions)	249,149	200,000	200,000	-	0.00%
Non-Program Totals	90,636,529	89,302,304	98,182,266	8,879,962	9.94%
General Fund Totals	430,649,316	502,984,910	493,198,842	(9,786,068)	-1.95%
GENERAL FUND BALANCE	97,430,143	75,599,935	60,754,989	(14,844,946)	-19.64%
FUND 21 - SPECIAL REVENUE TRUST FUND	2021-22	2022-23	2023-24	\$ Change	% Chg
Total Revenues	3,897,205	-	-	-	0.00%
Total Expenditures	3,229,031	-	-	-	0.00%
FUND 27 - SPECIAL EDUCATION	2021-22	2022-23	2023-24	\$ Change	% Chg
Total Revenues	83,904,610	96,929,861	96,478,062	(451,799)	-0.47%
Total Expenditures	83,904,610	96,929,861	96,478,062	(451,799)	-0.47%
DEBT SERVICE FUND 30 - REFERENDUM DEBT	2021-22	2022-23	2023-24	\$ Change	% Chg
Total Revenues	29,354,632	19,926,000	19,943,092	17,092	0.09%
Total Expenditures	29,176,465	21,084,300	20,188,138	(896,162)	-4.25%
DEBT SERVICE FUND 38 - NON-REF DEBT	2021-22	2022-23	2023-24	\$ Change	% Chg
Total Revenues	12,707,894	-	-	-	0.00%
Total Expenditures	12,981,996	1,010,000	-	(1,010,000)	-100.00%



MMSD 3-Year Financial Summary:

	Actual 2021-22	Fall Budget 2022-23	Proposed 2023-24	\$ Change	% Chg
CAPITAL EXPANSION FUND 41					
Total Revenues	5,004,782	5,000,000	5,000,000	-	0.00%
Total Expenditures	3,105,210	8,700,000	5,000,000	(3,700,000)	-42.53%
CAPITAL REFERENDUM FUND 42					
	2021-22	2022-23	2023-24	\$ Change	% Chg
Total Revenues	106,024,154	-	-	-	0.00%
Total Expenditures	32,567,535	168,687,290	168,687,290	-	0.00%
FOOD SERVICE FUND 50					
	2021-22	2022-23	2023-24	\$ Change	% Chg
Total Revenues	14,500,962	12,361,924	13,459,140	1,097,215	8.88%
Total Expenditures	11,325,168	12,361,924	13,459,140	1,097,215	8.88%
STUDENT ACTIVITY 60 FUND(s)					
	2021-22	2022-23	2023-24	\$ Change	% Chg
Total Revenues	77,865	-	-	-	0.00%
Total Expenditures	26,530	-	-	-	0.00%
TRUST FUND 70 FUND(s)					
	2021-22	2022-23	2023-24	\$ Change	% Chg
Total Revenues	723	-	-	-	0.00%
Total Expenditures	20,350	-	-	-	0.00%
COMMUNITY SERVICE FUND 80					
	2021-22	2022-23	2023-24	\$ Change	% Chg
Total Revenues (Fees & Property Tax Levy)	16,309,623	18,062,072	19,344,937	1,282,864	7.10%
Total Expenditures	14,273,902	18,062,072	19,344,937	1,282,864	7.10%
ALL FUND SUMMARY					
	2021-22	2022-23	2023-24	\$ Change	% Chg
Total Revenues	709,086,516	633,434,560	632,579,127	(855,433)	-0.14%
Total Expenditures	621,260,113	829,820,358	816,356,409	(13,463,949)	-1.62%
PROPERTY TAX LEVY SUMMARY					
	Actual 2021-22	Fall Budget 2022-23	Proposed 2023-24	\$ Change	% Chg
SUMMARY OF TAX LEVY FOR ALL FUNDS:					
General Fund 10	316,171,715	322,139,995	337,486,955	15,346,960	4.76%
Debt Service Fund 30	18,622,856	19,926,000	19,943,092	17,092	0.09%
Non Referendum Debt Svcs Fund 38	3,667,783	-	-	-	0.00%
Capital Expansion Fund 41	5,000,000	5,000,000	5,000,000	-	0.00%
Community Service Fund 80	13,440,741	15,470,204	16,753,068	1,282,864	8.29%
Total Levy	356,903,095	362,536,199	379,183,115	16,646,916	4.59%
Equalized Tax Base	31,318,432,826	36,362,105,132	41,670,972,481	5,308,867,349	14.60%
Equalized Tax Rate Per \$1000	11.40	9.97	9.10	(0.87)	-8.73%



Tax Impact Projections

FUND	Adopted 2019-20		Adopted 2020-21		Adopted 2021-22		Adopted 2022-23		Proposed 2023-24	
	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE
General Fund:										
• Revenue Limit Use	302,402,800	10.17	313,883,736	9.98	319,074,594	10.19	324,875,760	8.93	340,466,229	8.17
• Less: Property Exemption	(2,940,466)	(0.10)	(2,476,119)	(0.08)	(3,081,331)	(0.10)	(2,979,274)	(0.08)	(2,979,274)	(0.07)
• General Fund Levy	299,462,334	10.07	311,407,617	9.90	315,993,263	10.09	321,896,486	8.85	337,486,955	8.10
• Prior Year Taxes	75,485	0.00	65,621	0.00	178,452	0.01	243,509	0.01	-	0.00
Net General Fund Levy	299,537,819	10.07	311,473,238	9.90	316,171,715	10.10	322,139,995	8.86	337,486,955	8.10
Debt Service Funds:										
• Non-referendum Debt (38)	5,257,768	0.18	4,433,030	0.14	3,667,783	0.12	-	0.00	-	0.00
• Bonded Indebtedness (39)	8,300,900	0.28	18,494,475	0.59	18,622,856	0.59	19,926,000	0.55	19,943,092	0.48
Net Debt Service Fund Levy	13,558,668	0.46	22,927,505	0.73	22,290,639	0.71	19,926,000	0.55	19,943,092	0.48
Capital Projects Fund:	5,000,000	0.17	5,000,000	0.16	5,000,000	0.16	5,000,000	0.14	5,000,000	0.12
Community Services Fund:	12,009,506	0.40	10,638,848	0.34	13,440,741	0.43	15,470,204	0.43	16,753,068	0.40
TOTAL TAX LEVY AND RATE	330,105,993	11.10	350,039,591	11.13	356,903,095	11.40	362,536,199	9.97	379,183,115	9.10

Property Tax Analysis	Nov-19 2019-20	Nov-20 2020-21	Nov-21 2021-22	Nov-22 2022-23	Nov-23 2023-24
Levy % Increase	7.174%	6.039%	1.961%	1.578%	4.592%

Property Tax Bill Impact	Nov-19 2019-20		Nov-20 2020-21		Nov-21 2021-22 Estimated		Nov-22 2022-23 Estimated		Nov-23 2023-24 Estimated	
	Value	Bill	Value	Bill	Value	Bill	Value	Bill	Value	Bill
Average Madison home value	300,600.00	3,336.22	315,200.00	3,507.65	335,200.00	3,819.92	376,900.00	3,757.76	424,400.00	3,861.81
Total Difference in Bill Over Prior Year	\$182.85		\$171.43		\$312.27		-\$62.16		\$104.05	



Fund Balance Table by Year

	Fund 10 General Fund	Funds 30 38 Debt Service Fund	Fund 41 Capital Projects	Fund 50 Food Service	Fund 80 Community Service	Total
2020-21 Actual						
Non-Spendable	441,231	-	-	141,614	-	582,845
Restricted	1,207,574	4,904,105	1,873,932	1,434,170	2,537,941	11,957,722
Committed	-	-	-	-	-	-
Assigned	18,841,661	-	-	-	-	18,841,661
Unassigned	70,284,926	-	-	-	-	70,284,926
Total 20-21 Actual	90,775,392	4,904,105	1,873,932	1,575,784	2,537,941	101,667,154

	Fund 10 General Fund	Funds 30 38 Debt Service Fund	Fund 41 Capital Projects	Fund 50 Food Service	Fund 80 Community Service	Total
2021-22 Actual						
Non-Spendable	5,942,501	-	-	-	-	5,942,501
Restricted	1,768,874	4,808,171	3,773,504	4,751,576	4,573,662	19,675,787
Committed	-	-	-	-	-	-
Assigned**	16,507,650	-	-	-	-	16,507,650
Unassigned	73,211,117	-	-	-	-	73,211,117
Total Budget 21-22	97,430,142	4,808,171	3,773,504	4,751,576	4,573,662	115,337,055

	Fund 10 General Fund	Funds 30 38 Debt Service Fund	Fund 41 Capital Projects	Fund 50 Food Service	Fund 80 Community Service	Total
2022-23 Fall Budget						
Non-Spendable	-	-	-	-	-	-
Restricted	-	2,639,871	73,504	4,751,576	4,573,662	12,038,613
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	75,599,935	-	-	-	-	75,599,935
Total Fall Budget 22-23	75,599,935	2,639,871	73,504	4,751,576	4,573,662	87,638,548

	Fund 10 General Fund	Funds 30 38 Debt Service Fund	Fund 41 Capital Projects	Fund 50 Food Service	Fund 80 Community Service	Total
2023-24 Proposed Budget						
Non-Spendable	-	-	-	-	-	-
Restricted	-	2,394,825	73,504	4,751,576	4,573,662	11,793,567
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	60,754,989	-	-	-	-	60,754,989
Total Proposed Budget 23-24	60,754,989	2,394,825	73,504	4,751,576	4,573,662	72,548,556



General Fees Table

Madison Metropolitan School District General Board Student Fees 2022-2023 & 2023-2024		
Elementary School Fee Schedule		
	<u>2022-2023</u>	<u>2023-2024</u>
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
Middle School Fee Schedule		
	<u>2022-2023</u>	<u>2023-2024</u>
Textbook Fee (Grades 6-8)	\$35.00 per Year	\$35.00 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	\$20.00 per Year	\$20.00 per Year
High School Fee Schedule		
	<u>2022-2023</u>	<u>2023-2024</u>
Textbook Fee (Grades 9-12)	\$35.00 per Year	\$35.00 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 Athletic 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 Maximum)	\$800.00 Hockey	\$800.00 Hockey
	\$100.00 Gymnastics	\$100.00 Gymnastics
	\$100.00 Wrestling	\$100.00 Wrestling
	\$118.00 Boy's Golf	\$118.00 Boy's Golf
	\$118.00 Girl'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
*MSCR Program fees do not require Board approval.		



Madison Metropolitan School District

High School Course Fee Schedule 2022-2023 & 2023-2024

Course Name	2022-2023 Fee	2023-2024 Fee
Art Experiences	\$ 20.00	\$ 20.00
2-D Design	\$ 20.00	\$ 20.00
2-D & 3-D Design	\$ 20.00	\$ 20.00
2-D Techniques Advanced 1	\$ 30.00	\$ 30.00
2-D Techniques Advanced 2	\$ 30.00	\$ 30.00
3-D Techniques Advanced	\$ 30.00	\$ 30.00
Drawing 1	\$ 20.00	\$ 20.00
Drawing 2	\$ 20.00	\$ 20.00
Drawing 3	\$ 20.00	\$ 20.00
Observational Drawing 1	\$ 30.00	\$ 30.00
Observational Drawing 2	\$ 20.00	\$ 20.00
Drawing and Prints 3	\$ 30.00	\$ 30.00
Drawing and Prints 4	\$ 30.00	\$ 30.00
Drawing and Design 1	\$ 20.00	\$ 20.00
Drawing and Design 2	\$ 20.00	\$ 20.00
Painting 1	\$ 20.00	\$ 20.00
Painting 1 - Oils	\$ 20.00	\$ 20.00
Painting 2	\$ 20.00	\$ 20.00
Painting 3	\$ 30.00	\$ 30.00
Painting 4	\$ 30.00	\$ 30.00
Painting & Printmaking 1	\$ 20.00	\$ 20.00
Painting & Printmaking 2	\$ 20.00	\$ 20.00
Ceramics and Sculpture 1	\$ 20.00	\$ 20.00
Ceramics and Sculpture 2	\$ 30.00	\$ 30.00
Ceramics and Sculpture 3	\$ 30.00	\$ 30.00
Ceramics and Sculpture 4	\$ 30.00	\$ 30.00
Arts Metals 1	\$ 60.00	\$ 60.00
Arts Metals 1		
Arts Metals 2	\$ 60.00	\$ 60.00
Arts Metals 2		
Arts Metals 3	\$ 60.00	\$ 60.00
Arts Metals 3		
Art Metals - 4	\$ 60.00	\$ 60.00
Art Metals & Glass 1 (@Memorial & West)	\$ 60.00	\$ 60.00
Art Metals & Glass 1 (@West)		
Art Metals & Glass 2 (@Memorial & West)	\$ 60.00	\$ 60.00
Art Metals & Glass 2 (@West)		
Art Metals & Glass 3	\$ 60.00	\$ 60.00
Art Metals & Glass 4	\$ 60.00	\$ 60.00
Photography 1	\$ 20.00	\$ 20.00
Photography 2	\$ 20.00	\$ 20.00
Photography 3	\$ 30.00	\$ 30.00



Madison Metropolitan School District

High School Course Fee Schedule 2022-2023 & 2023-2024

Course Name	2022-2023 Fee	2023-2024 Fee
Photography 4	\$ 30.00	\$ 30.00
Graphic Design: Brandng & Typ1	\$ 15.00	\$ 15.00
Computer Art	\$ 15.00	\$ 15.00
Computer Art- Animation	\$ 15.00	\$ 15.00
Computer Art- Digital Imagery	\$ 15.00	\$ 15.00
Computer Art - Illustration 1	\$ 15.00	\$ 15.00
Computer Art - Illustration 2	\$ 15.00	\$ 15.00
Computer Art - Illustration 3	\$ 15.00	\$ 15.00
Computer Art - Video 1	\$ 15.00	\$ 15.00
Computer Art - Video Production	\$ 15.00	\$ 15.00
Graphic Design: Illus & Photo	\$ 15.00	\$ 15.00
Graphic Design	\$ 15.00	\$ 15.00
Digital Art 1	\$ 15.00	\$ 15.00
Digital Art 2	\$ 15.00	\$ 15.00
Digital Art 3	\$ 15.00	\$ 15.00
3-D Art Seminar	\$ 30.00	\$ 30.00
Art Advanced	\$ 30.00	\$ 30.00
Portfolio/AP Studio Art	\$ 30.00	\$ 30.00
Community Art & Mass Media	\$ 20.00	\$ 20.00
Art Seminar	\$ 30.00	\$ 30.00
Fashion Design	\$ 30.00	\$ 30.00
Culinary Basics	\$ 30.00	\$ 30.00
International Cuisine	\$ 30.00	\$ 30.00
ProStart Chef 1	\$ 30.00	\$ 30.00
ProStart Chef 2	\$ 30.00	\$ 30.00
Careers with Children/ACCT Certification	\$ 10.00	\$ 10.00
Fashion & Sewing	\$ 30.00	\$ 30.00
Fashion Merchandising & Advanced Sewing	\$ 30.00	\$ 30.00
Fashion Merchandising (Dual Credit)	\$ 20.00	\$ 20.00
Architectural Interior Design	\$ 20.00	\$ 20.00
Peer Mentoring Culinary Arts	\$ -	\$ 15.00
Nursing Assistant (@East & LaFollette)	\$ 30.00	\$ 30.00
Nursing Assistant (Non-certification @ East)	\$ 30.00	\$ 30.00
Body Structure and Function	\$ 25.00	\$ 25.00
Fundamentals of Nursing (La Follette)	\$ 30.00	\$ 30.00
Farm to Table Culinary Survey	\$ -	\$ 15.00
Principles of Biomedical (PLTW - Memorial only)	\$ 20.00	\$ 20.00
Human Body Systems (PLTW - Memorial only)	\$ 20.00	\$ 20.00
Individual Sports	\$ 20.00	\$ 20.00
Individual Sports (@Memorial, includes Bowling)	\$ 40.00	\$ 40.00



Madison Metropolitan School District

High School Course Fee Schedule 2022-2023 & 2023-2024

<u>Course Name</u>	<u>2022-2023 Fee</u>	<u>2023-2024 Fee</u>
Team Sports 1 (@Memorial, includes Bowling)	\$ 25.00	\$ 25.00
Team Sports 2 (@Memorial, includes Bowling)	\$ 25.00	\$ 25.00
Challenges and Adventure	\$ 40.00	\$ 40.00
Advanced Ropes (Memorial)	\$ 60.00	\$ 60.00
Outdoor Leadership (East and LaFollette)	\$ 50.00	\$ 50.00
Challenges and Adventure (2) (West)	\$ 60.00	\$ 60.00
LifeStyle Changes	\$ 15.00	\$ 15.00
Racquet & Team Sports (Memorial)	\$ 40.00	\$ 40.00
CPR/First Aid Hlthy Heart-Fit	\$ 70.00	\$ 70.00
Lifeguard Training/Pro CPR	\$ 135.00	\$ 135.00
Intro to Sports Medicine	\$ 25.00	\$ 25.00
Sports Officiating (East & LaFollette)	\$ 20.00	\$ 20.00
Social Dance (Memorial only)	\$ 10.00	\$ 10.00
Medical Interventions (PLTW - Memorial)	\$ 20.00	\$ 20.00
Biomedical Innovations (PLTW - Memorial)	\$ 20.00	\$ 20.00
Aerospace Engineering (PLTW)	\$ 60.00	\$ 60.00
Intro to Engineering (PLTW)	\$ 30.00	\$ 30.00
Principles of Engineering (PLTW)	\$ 30.00	\$ 30.00
Civil Entineering & Architecture (PLTW)	\$ 30.00	\$ 30.00
Engineering Design (PLTW)	\$ 30.00	\$ 30.00
Digital Electronics (PLTW)	\$ 20.00	\$ 20.00
Consumer Auto	\$ 20.00	\$ 20.00
Outdoor Power Equip Technology	\$ 20.00	\$ 20.00
Automotive Technology 1	\$ 20.00	\$ 20.00
Automotive Technology 2	\$ 20.00	\$ 20.00
Automotive Technology 3	\$ 20.00	\$ 20.00
Automotive Technology 4	\$ 20.00	\$ 20.00
Home Maint & Improvement	\$ 30.00	\$ 30.00
Fundamentals of Construction	\$ 30.00	\$ 30.00
Wood Fabrication 1	\$ 30.00	\$ 30.00
Wood Fabrication 2	\$ 30.00	\$ 30.00
Wood Fabrication 3	\$ 40.00	\$ 40.00
Wood Fabrication 4	\$ 40.00	\$ 40.00
Computer Integrated Manufacturing (PLTW)	\$ 30.00	\$ 30.00
Design and Drafting	\$ 30.00	\$ 30.00
Metals Manufacturing 1	\$ 20.00	\$ 20.00
Metals Manufacturing 2	\$ 20.00	\$ 20.00
Engineering Essentials (PLTW)	\$ 30.00	\$ 30.00



Madison Metropolitan School District

Miscellaneous Student Fees & Meal Prices 2022-2023 & 2023-2024

Elementary Schools			
Planner		2022-2023	2023-2024
Chavez	Grades 4 & 5	\$ 4.00	\$ 4.00 *
Crestwood	Grades 4 & 5	\$ -	\$ 4.00 *
Marquette	Grade 5	\$ 4.00	\$ 4.00 *
Van Hise	Grades 4 & 5	\$ 4.00	\$ 4.00 *

High Schools			
Lock		2022-2023	2023-2024
East (fee charged if not on locker)		\$ 5.00	\$ 5.00 *
LaFollette & Shabazz (only charged if lost)		\$ 5.00	\$ 5.00 *
Parking Lot Fee		2022-2023	2023-2024
LaFollette		\$20/sem	\$20/sem *
Memorial		\$40/year	\$40/year *
Planner		2022-2023	2023-2024
East		\$ -	\$ -
LaFollette		\$ -	\$ -
Memorial		\$ 6.00	\$ -
West		\$ 5.00	\$ 6.00 *
Yearbook (Optional)		2022-2023	2023-2024
East		\$ 50.00	\$ 50.00 *
LaFollette		\$ 50.00	\$ 50.00 *
Memorial		\$ 50.00	\$ 50.00 *
West		\$ 50.00	\$ 50.00 *
Shabazz		\$ 20.00	\$ 20.00 *

Middle Schools			
Lock		2022-2023	2023-2024
Black Hawk		\$ -	\$ -
Cherokee		\$ 6.00	\$ 6.00 *
Hamilton		\$ -	\$ -
Jefferson		\$ 6.00	\$ 6.00 *
O'Keeffe		\$ 6.00	\$ -
Sennett		\$ 6.00	\$ 6.00 *
Sherman		\$ 6.00	\$ 6.00 *
Spring Harbor		\$ 6.00	\$ 6.00 *
Toki		\$ 6.00	\$ 6.00 *
Whitehorse		\$ 6.00	\$ 6.00 *
Wright		\$ 6.00	\$ 6.00 *
Planner		2022-2023	2023-2024
Cherokee		\$ 8.00	\$ 8.00 *
Jefferson		\$ 8.00	\$ -
Spring Harbor		\$ 3.50	\$ 3.50 *
Whitehorse		\$ 7.00	\$ 7.00 *
Wright		\$ 5.00	\$ 5.00 *
Yearbook (Optional)		2022-2023	2023-2024
Badger Rock		\$ -	\$ 15.00 *
Black Hawk		\$ 15.00	\$ 15.00 *
Cherokee		\$ 15.00	\$ 15.00 *
Hamilton		\$ 15.00	\$ -
Jefferson		\$ 18.00	\$ 18.00 *
O'Keeffe		\$ 15.00	\$ 15.00 *
Sennett		\$ 15.00	\$ 15.00 *
Sherman		\$ 15.00	\$ 15.00 *
Spring Harbor		\$ 18.00	\$ 18.00 *
Toki		\$ 15.00	\$ 15.00 *
Whitehorse		\$ 15.00	\$ -
Wright		\$ -	\$ 15.00 *

*Fee Waiver is not applicable

USDA Breakfast		
	2022-2023	2023-2024
Reduced	\$ -	\$ -
Elementary Full Pay	\$ 1.45	\$ 1.60
Middle School Full Pay	\$ 1.70	\$ 1.85
High School Full Pay	\$ 1.70	\$ 1.85
Adult	\$ 2.30	\$ 2.45
Milk	\$ 0.50	\$ 0.50

USDA Lunch		
	2022-2023	2023-2024
Reduced	\$ 0.40	\$ 0.40
Elementary Full Pay	\$ 2.80	\$ 2.95
Middle School Full Pay	\$ 3.20	\$ 3.35
High School Full Pay	\$ 4.00	\$ 4.15
Adult	\$ 4.85	\$ 5.00
Milk	\$ 0.50	\$ 0.50



Facility Rental Rates

Current Rental Rates (effective Sept. 1, 2022)

		Rate A - Non-profit as defined by law. Must provide copy of State of WI Charitable Organization Credential or copy of IRS Letter of Determination for Charitable Non-Profit status 501(c)3.	Rate B - Not non-profit youth & senior serving organizations and colleges	Rate C - Not non-profit adult serving & government organizations
Class/Meeting Rooms	Cost Per	Rate A	Rate B	Rate C
Activity/all purpose rooms	hour	\$13	\$19	\$24
Arts room	hour	\$10	\$16	\$18
Cafeteria - High Schools	hour	\$22	\$33	\$36
Cafeterias - all other	hour	\$16	\$23	\$25
Classroom - regular	hour	\$10	\$14	\$17
Computer Lab	hour	\$33	\$49	\$55
Commons/LMC-HS MS ELEM	hour	\$12	\$18	\$20
Dance Studio	hour	\$10	\$16	\$18
FACE-Family/consumer ed	hour	\$12	\$19	\$21
Industrial arts	hour	\$13	\$21	\$24
Kitchen - serving	hour	\$13	\$21	\$23
Lecture - middle & high school	hour	\$14	\$22	\$25

Auditoriums* (capacity)	Cost Per	Rate A	Rate B	Rate C
Auditorium - East (610)	hour	\$38	\$57	\$64
Auditorium - Lafollette (687)	hour	\$27	\$39	\$43
Auditorium - Lapham (175)	hour	\$12	\$19	\$21
Auditorium - Memorial (740)	hour	\$29	\$42	\$48
Auditorium - West (980)	hour	\$38	\$57	\$64
Stage - High school	hour	\$16	\$24	\$28

Athletic Facilities	Cost Per	Rate A	Rate B	Rate C
Field house East/Laf/Mem	hour	\$54	\$60	\$72
Field house 1 court East/Laf/Mem	hour	\$14	\$16	\$19
Field house O'Keeffe	hour	\$20	\$31	\$32
Field house 1/3 O'Keeffe	hour	\$7	\$10	\$11
Gym Spectator - East/Laf/Mem	hour	\$18	\$27	\$29
Gym Spectator - West	hour	\$24	\$36	\$39
Gyms Extra Large - 6,500-8,840 sq. ft. Cherokee, Hamilton, Midvale, Sherman(wood), Toki, VanHise, Wright, West Gymnastics Gym (Cafenasium)	hour	\$12	\$18	\$22
Gyms Large - 5,800-6,500 sq. ft. Allis, Black Hawk, Chavez, Jefferson, Lincoln, Olson, Sennett, Stephens	hour	\$10	\$16	\$18
Gyms Medium - 3,500-5,800 sq. ft. Elvehjem B, Glendale, Gompers, Hawthorne, Leopold, Lindbergh, Lowell, Muir, Sandburg, Schenk, Thoreau, West Van Hise, Whitehorse	hour	\$9	\$14	\$16
Gyms Small <3,500 sq. ft. Crestwood, Elvehjem A, Emerson, Falk, Franklin, Hoyt, Huegel, Kennedy, Lake View, Lapham, Marquette, Mendota, Nuestro Mundo, Orchard Ridge, Randall, Sherman(rubber), Shorewood, Spring Harbor	hour	\$8	\$12	\$13
1/2 court gym - Extra Large Cherokee, Hamilton, Midvale, Sherman(wood), Toki, VanHise, Wright, West Gymnastics Gym	hour	\$6	\$9	\$10



Current Rental Rates (effective Sept. 1, 2022)

		Rate A - Non-profit as defined by law. Must provide copy of State of WI Charitable Organization Credential or copy of IRS Letter of Determination for Charitable Non-Profit status 501(c)3.	Rate B - Not non-profit youth & senior serving organizations and colleges	Rate C - Not non-profit adult serving & government organizations
1/2 court gym - Large Allis, Black Hawk, Chavez, Jefferson, Lincoln, Olson, Sennett, Stephens	hour	\$5	\$8	\$9
1/2 court gym - Medium Elvhjem B, Glendale, Gompers, Hawthorne, Leopold, Lindbergh, Lowell, Muir, Sandburg, Schenk, Sherman(vinyl), Thoreau, West Van Hise, Whitehorse	hour	\$5	\$7	\$8
Lockers/showers -high school	use	\$24	\$36	\$39
Lockers/showers - middle school	use	\$16	\$24	\$27
Lockers/showers - Lapham Pool	use	\$8	\$11	\$13

Pools*

Pool - High school	hour	\$20	\$29	\$33
Pool - Lapham	hour	\$19	\$28	\$31
Tennis Courts - All 8 courts	hour	\$9	\$13	\$15
Tennis Court - 1 court	hour	\$2	\$2	\$3

Stadium	Cost Per	Rate A	Rate B	Rate C
Stadium Package - track or field, lockers, press box	hour	\$49	\$70	\$82
Baseball diamond	hour	\$24	\$35	\$39
Discuss/shotput area	hour	\$8	\$11	\$13
Lights - stadium/baseball	hour	\$7	\$11	\$12
Locker rooms - stadium	use	\$24	\$35	\$39
Message board	use	\$18	\$27	\$31
Scoreboard	use	\$18	\$27	\$31
Press box/PA	use	\$13	\$20	\$23
Soccer/football field within stadium	hour	\$17	\$20	\$23
Track/jump pits	hour	\$17	\$20	\$23

Equipment	Cost Per	Rate
Chairs & chair set up	rack	\$28
Table & table set-up	each	\$1
Microphones/PA system	use	\$10
Other equipment	use	\$9
Scoreboards/clocks-indoor	use	\$9
Stage lights	use	\$9
TV/DVD Player	use	\$9
Volleyball nets and poles	use	\$17

* Auditoriums & pools require additional paperwork and approval

Before- and Afterschool Childcare Programs

School Year Daily Rates Effective June 29, 2015

# children enrolled	Per Day
1-32	\$10.00
33-50	\$13.50
51-64	\$16.90
65 or more	\$18.25