



MADISON METROPOLITAN
SCHOOL DISTRICT



Fall Approved Budget 2023-2024



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Superintendent's Message to the Community

Dear MMSD Community,

It is an honor to serve as the interim superintendent for a community that I love. With this love comes a sense of commitment and appreciation for the Board of Education for trusting me to lead during this transition period.

Like educators across the state and nation, it is a great privilege to teach our children every day. We witness firsthand the amazing learning happening in our classrooms and beyond. Our teachers and staff work diligently to create safe and welcoming environments for students to thrive. Our kids are brilliant and it is a true joy to experience these moments!



Our “Kids First” commitment is evident throughout this budget. We’ve invested in new elementary reading curricular materials while continuing to provide professional development for teachers and staff immersed in the Science of Reading - a phonics-based approach in line with new Wisconsin state law. We have increased mental health and well-being supports available in schools. We’ve expanded full-day 4K programming, welcoming our largest class of four-year-old learners (and future Class of 2037!) to MMSD.

We also recognize the invaluable contributions that our teachers and staff make on behalf of our kids. This budget reflects the unprecedented eight percent base wage increase for our employees approved by the MMSD Board of Education. This increase has helped us bring new, talented educators to Madison and retain the ones we have.

We are a publicly-funded institution and belong to the community. As such, please read through our Budget Book carefully to understand how we invest our resources. This budget is essential to give all students an equal opportunity to receive a high-quality education and reach their full potential of being college, career, and community ready.

Sincerely,

Lisa Kvistad
Interim 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 student enrollment' count that is converted to a full-time equivalent (FTE) membership and includes prorated summer school, Third Friday in September (TFS) and new independent charter school (ICS) student counts. Resident students attending a private school participating in the voucher program are not included in the revenue limit membership. Second, MMSD's staffing plan and school expenditures are based on an 'actual students-in-seats' enrollment count, which is impacted by open enrollment and new independent charter schools.

1. The Revenue Limit Student Membership Count

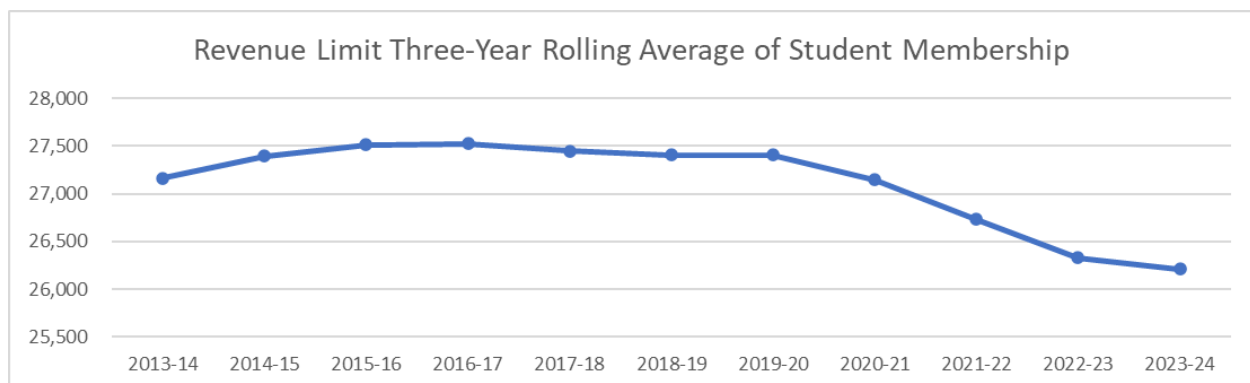
Our 2023-24 figure for resident student membership is 26,211. Coincidentally, our three year rolling average is also 26,211 for our 2023-24 revenue limit calculation. This FTE count includes resident 'Open Enrollment Out,' resident ICS students, four-year old kindergarten (4K) students, part-time students, and a prorated membership for summer school students to arrive at an adjusted Third Friday in September Resident Membership. Students that are 'Open Enrollment In' are not included in the revenue limit count. Last year (2022-23), the three-year rolling average resident membership count was 26,330.

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

The current 'students-in-seats' or headcount for 2023-24 is 25,224. This includes student headcounts at all MMSD sites, including our offsite 4K providers. It is important to note these current year student counts change during the school year. The comparable 'students-in-seats' or headcount for 2022-23 was 25,226.

The COVID-19 pandemic and its effects on enrollment continue to impact and complicate enrollment projections in MMSD. Although our September FTE count increased by 35 students compared to last year, our current projections show the overall student enrollment in MMSD will 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 Fall Approved 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 Fall 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 Actuals	2023-24 Fall Budget	% Chg
Revenues					
Property taxes/Mobile Home/TIF	350,150,009	364,529,522	362,664,153	391,737,009	8.02%
Other local sources	3,607,354	5,965,337	11,949,370	9,776,329	-18.19%
Interdistrict sources	4,253,531	4,235,643	3,924,562	4,038,192	2.90%
Intermediate sources	220,103	62,328	6,926	-	-100.00%
State sources	96,054,275	99,013,507	105,905,958	95,548,105	-9.78%
Federal sources	32,806,821	49,352,149	55,504,125	74,049,595	33.41%
Other sources	1,182,219	2,277,812	5,359,874	719,932	-86.57%
Total revenues	488,274,313	525,436,297	545,314,968	575,869,163	5.60%
Expenditures					
Regular instruction	139,388,976	145,627,991	147,914,616	169,515,219	14.60%
Vocational instruction	3,983,923	4,037,294	3,843,376	3,818,911	-0.64%
Special instruction	70,659,225	75,478,545	77,948,943	87,757,754	12.58%
Other instruction	10,435,770	11,297,815	11,054,881	11,596,451	4.90%
Pupil services	29,884,121	32,891,226	36,784,693	41,487,412	12.78%
Instructional staff services	31,914,685	33,311,888	33,709,077	40,729,458	20.83%
General administration services	23,428,075	25,856,342	26,952,268	29,401,984	9.09%
Business administration services	53,261,840	69,544,362	107,387,379	79,422,889	-26.04%
Pupil transportation	8,618,279	12,387,784	13,726,040	19,052,998	38.81%
Principal and interest	48,295,451	43,900,753	25,215,475	31,312,380	24.18%
Other support services	29,105,117	27,123,997	30,640,410	30,450,678	-0.62%
Community Service	13,389,208	13,103,316	14,715,806	18,991,796	29.06%
Non-program	20,550,227	21,156,362	25,329,540	27,589,187	8.92%
Total Expenditures	482,914,895	515,717,674	555,222,504	591,127,117	6.47%
Proceeds from Debt	17,641,823	3,951,279	-	-	0.00%
Transfers in	59,404,638	69,698,993	54,215,503	66,515,093	22.69%
Transfers out	(59,400,336)	(69,698,993)	(54,211,835)	(66,515,093)	22.69%
Net change in fund balance	23,005,542	13,669,902	(9,903,868)	(15,257,954)	54.06%
Fund balance - beginning of year	78,661,610	101,667,152	115,337,054	105,433,186	-8.59%
Fund balance - end of year	101,667,152	115,337,054	105,433,186	90,175,232	-14.47%



2023-24 Fall 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 Actuals	2023-24 Fall Budget	Percent Change
Revenues					
Property taxes/Mobile Home/TIF	311,583,655	323,798,142	322,267,949	338,893,498	5.16%
Other local sources	1,707,909	3,013,917	6,641,420	5,208,447	-21.58%
Interdistrict sources	4,253,531	4,235,643	3,924,562	4,038,192	2.90%
Intermediate sources	220,103	62,328	6,926	-	-100.00%
State sources	95,896,620	99,013,507	105,746,841	95,119,427	-10.05%
Federal sources	23,164,080	34,938,030	45,936,464	64,264,816	39.90%
Other sources	1,021,948	2,261,793	642,539	719,932	12.04%
Total Revenues	437,847,845	467,323,360	485,166,701	508,244,313	4.76%
Expenditures					
Regular instruction	139,388,976	145,627,991	147,914,616	169,515,219	14.60%
Vocational instruction	3,983,923	4,037,294	3,843,376	3,818,911	-0.64%
Special instruction	70,659,225	75,478,545	77,948,943	87,757,754	12.58%
Other instruction	10,435,770	11,297,815	11,054,881	11,596,451	4.90%
Pupil services	29,884,121	32,891,226	36,500,842	41,006,302	12.34%
Instructional staff services	31,914,685	33,311,888	33,709,077	40,729,458	20.83%
General administration services	23,428,075	25,856,342	26,952,268	29,401,984	9.09%
Business administration services	40,141,319	54,141,366	81,722,919	57,678,046	-29.42%
Pupil transportation	8,618,296	12,378,668	13,715,004	18,672,298	36.15%
Principal and interest	2,434,444	1,742,292	2,853,325	2,781,967	-2.50%
Other support services	28,862,553	26,935,145	30,471,491	30,067,607	-1.33%
Community Service	-	-	-	-	0.00%
Non-program	20,550,227	21,156,362	24,989,837	27,589,187	10.40%
Total Expenditures	410,301,614	444,854,933	491,676,579	520,615,184	5.89%
Proceeds from Debt	2,092,031	2,952	-	-	0.00%
Transfers in	50,340,505	53,882,365	54,033,590	66,515,093	23.10%
Transfers out	(59,400,336)	(69,698,993)	(54,211,835)	(66,515,093)	22.69%
Net change in fund balance	20,578,431	6,654,750	(6,688,123)	(12,370,871)	84.97%
Fund balance - beginning of year	70,196,962	90,775,393	97,430,143	90,742,020	-6.86%
Fund balance - end of year	90,775,393	97,430,143	90,742,020	78,371,149	-13.63%



Budget Narrative

We are pleased to present the 2023-24 Fall Approved 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 the Madison community. The 2023-24 Fall Approved Budget is a public document available on the MMSD website at:

<https://www.madison.k12.wi.us/budget-planning-accounting/budget-information>

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 adopted the Fall Approved Budget at the October regular meeting. The 2023-24 fiscal year began July 1, 2023.

The revenue forecast for 2023-24 is driven by the following major funding sources and factors: (1) the voters approved as part of the 2020 operating referendum a \$10 million increase, that is assumed to be fully utilized; (2) a \$325 per student increase in our revenue limit authority; and (3) a \$0 increase in state 'per pupil' categorical aid (it remains at \$742 per pupil). In addition to these factors, declining enrollment factors are creating significant downward pressure on operational revenue sources.

The Fall 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 includes both ESSER II and ESSER III federal funds. 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 more on property tax relief and 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 state biennium for 2023-25, we will continue to be faced with mounting uncertainty of what to expect in the 2024-25 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 continues to cause undue hardship and impacts 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 Fall Approved 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 the 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 Fall Approved Budget includes a revenue projection based on the revenue authority and State aids provided in the 2023-25 state biennial 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 and value 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 revenues. This, combined with large increases made for the private school voucher programs and independent charter schools, will continue to apply downward pressure to our operating budget.

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

- MMSD's three year rolling average will decline by 119 FTE. This is inclusive of summer school and Independent Charter School FTE.
- \$325 per pupil increase in the revenue limit.
- \$0 per pupil categorical aid increase (it remains at \$742 per pupil).
- 33% prorated reimbursement threshold for state special education categorical aids.
- Use of the district's revenue authority based on these assumptions would produce a tax levy increase of 5.0% based on a decrease of 14.4% in state equalization aid. 2023-24 equalization aid has been certified at \$37.89 million.
- This budget includes an increase to some of MMSD's federal grants. However, 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 Fall Budget includes \$74 million in federal revenues. Use of the \$40.46 in 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.

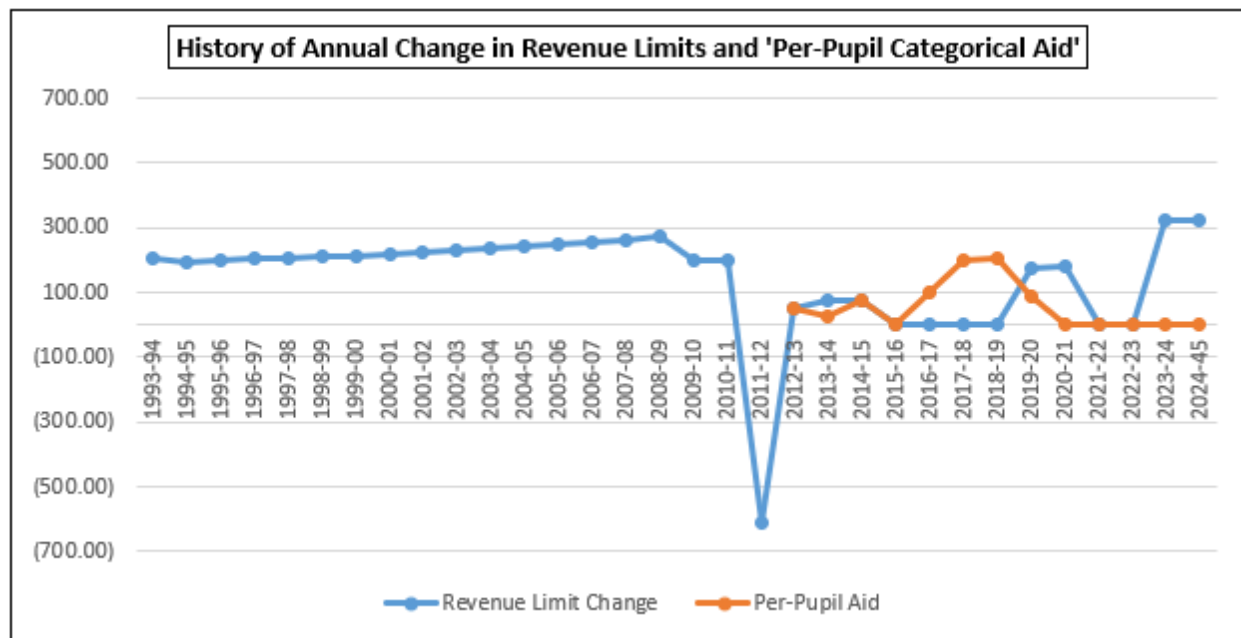
Budget estimates for these two sources of revenue are determined by a three-step process of (1) calculating the Revenue Limit Formula for MMSD, (2) estimating state general aid, and (3) determining the tax levy. The three-step process can be expressed as an equation:

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

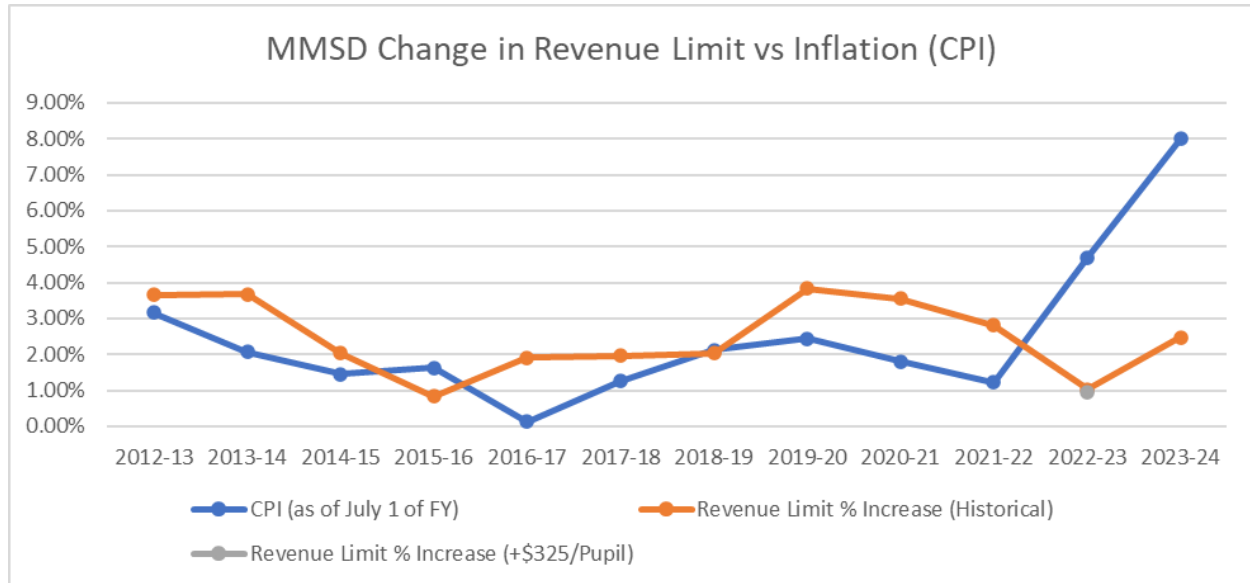


Step 1: Determining the 2023-24 Revenue Limit

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 12 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 approved by the voters 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 the state imposed revenue limit. In November 2020, the Board of Education requested voter approval to exceed the revenue limit on a recurring basis by \$6 million in 2020-21, \$8 million in 2021-22, \$9 million in 2022-23, and \$10 million in 2023-24. These amounts were approved by the voters and 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 general state aid MMSD receives, the more revenue must be raised through local property taxes to maintain the same level of educational services.

Because property values vary widely across the state, school districts differ in their ability (based on the level of the tax rate) 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 Fall Budget includes a certified general school aid decrease of 14.4%. The amount of general aid we receive is based on prior year 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 certified until October 15 of each school year, four months into the school year.



General Aid History – Table:

	2019-20	2020-21	2021-22	2022-23	2023-24
Intradistrict / Special Adjustment Aid	251,182	125,937	64,003	6,548	(253)
Equalization Aid	36,550,835	38,400,982	40,192,458	44,242,815	37,895,205
General Aid	36,802,017	38,526,919	40,256,461	44,249,363	37,894,952

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. The state budget estimates that special education categorical aid will increase to 33% in 2023-24 or an increase of 1.6% compared to the 31.4% paid in 2022-23. The state budget estimates a reimbursement rate of 8.9% in 2023-24 for bilingual-bicultural education aid.

Step 3: Tax Levy Estimate

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

The tax levy recommendation included in the Fall Approved Budget 2023-2024 includes:

- A total “All Funds” tax levy increase of 8.037%. However, the School Levy Tax Credit (SLTC) reduces the net levy resulting in an estimated tax bill levy increase of 3.8%
- Equalized tax base increase of 9.97%
- Tax rate decrease of \$0.18 per \$1,000 (\$9.79 per \$1,000 compared to \$9.97 per \$1,000 last year)
- The average home value increased 12.6% from \$376,900 in 2022-23 to \$424,400 in 2023-24.
- The average homeowner tax bill increases by \$399.16. However, the net tax bill paid with the projected effect of the SLTC is estimated to be an increase of approximately \$197.



Property Tax Levy - History and 2023 -24 Fall Approved Budget

2023-24 Fall Approved Budget					
PROPERTY TAX LEVY SUMMARY	Actual	Actual	Fall Approved Budget		
SUMMARY OF TAX LEVY FOR ALL FUNDS:	2021-22	2022-23	2023-24	\$ Change	% Chg
General Fund 10	316,171,715	322,139,995	338,828,498	16,688,503	5.181%
Debt Service Fund 30	18,622,856	19,926,000	26,943,092	7,017,092	35.216%
Non Referendum Debt Svcs Fund 38	3,667,783	-	-	-	0.000%
Capital Expansion Fund 41	5,000,000	5,000,000	5,000,000	-	0.000%
Community Service Fund 80	13,440,741	15,470,204	20,900,419	5,430,215	35.101%
Total Levy	356,903,095	362,536,199	391,672,009	29,135,810	8.037%
Equalized Tax Base	31,318,432,826	36,362,105,132	39,987,660,925	3,625,555,793	9.971%
Equalized Tax Rate Per \$1000	11.40	9.97	9.79	(0.18)	-1.759%
Estimated:					
School Levy Tax Credit - Reduces Total Levy	(59,433,274)	(60,986,314)	(78,625,782)	(17,639,468)	28.924%
Net Levy Paid on Property Tax Bill	297,469,821	301,549,885	313,046,227	11,496,342	3.812%

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:

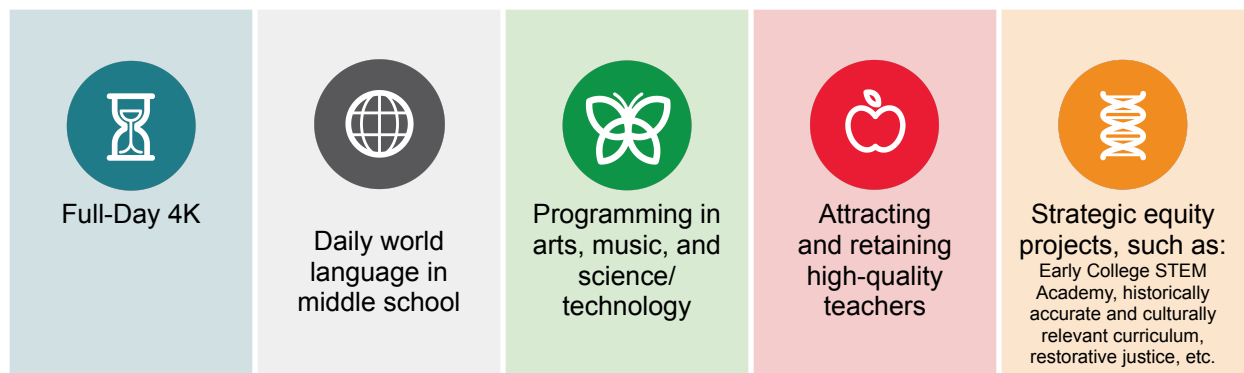
Goal 1: Every child is on track to graduate ready for college, career and community.

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 relevant 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 Engagement, Diversity, Equity and Inclusion (EDEI) department. In 2023-24, an additional 8.0 FTE staff allocation was created to address the needs at more of our schools identified as Additional Targeted Support and Improvement (ATSI) in order to meet the needs of our scholars.

- Additional 8.000 FTE for Village Builders in 2023-24: 2.0 FTE from ESSER III funding and 6.0 FTE on Title I.

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 (Average is 2%).
- Base wage increase for all employees of 8.0% from operational and one-time resources.
- \$3.20 per hour wage increase for custodial staff from operational resources.
- Trades staff wage increase equal to \$5 per hour, less any wage increase that was received or would have been eligible to receive as a result of the 8% wage increase for all MMSD employees.

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 access for 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. Due to the high demand for full-day 4K programming, the district used resources directly to support the additional staff needed to move to more full day programs, and re-imagining classroom materials and play opportunities to support the whole child to ensure all our children have access to 4K programming.

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 (3 half-day sections to 3 full-day sections)
- Kennedy - 4 Full Day Sections (Added 1 additional full-day to meet the needs of TEP families)



Full-Day 4K Sites	Number of Full-Day Classrooms
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)
Southside Elementary	2
<i>MATC Early Learning Campus</i>	1
<i>Eagle's Wing</i>	1
<i>Reach Dane HeadStart</i>	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.

- \$722,682 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.

- \$30,000 per year over five years (beginning in 2021-22) from operational funding

Summer Arts Academy 2023

MMSD students in grades K-12 were invited to participate in a program offering performing and visual arts opportunities for the summer of 2023. 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.
- \$300,000 in 2023-24 to fund the 2023 Summer Arts Academy program, to be funded through federal ESSER II funding. In addition, \$200,000 in 2022-23 of ESSER II funding was provided.

ESSER Funding

Background

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) \$5.3 Million

GEER: Governor's Emergency Education Relief Fund \$3.9 Million

- 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) \$18.9 Million

- 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) \$42.5 Million

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

Program	Award	Amount Spent as of 9/1/23	Eligibility End Date	Year of Planned Use
Elementary and Secondary School Emergency Relief Fund - ESSER I	\$ 5,264,492	\$ 5,264,226	9/30/2022	2020-21
Governor's Emergency Education Relief Fund - GEER	\$ 3,890,143	\$ 3,890,143	9/30/2022	2020-21
Dane County ESSER Funds for Mental Health	\$ 464,986	\$ 416,226	12/31/2022	2021-22
CRRSAA - Coronavirus Response and Relief Supplemental Appropriations Act - ESSER II	\$ 18,922,920	\$ 16,232,552	9/30/2023	2021-22 2022-23 2023-24
ARPA - American Recovery Plan Act - ESSER III	\$ 42,535,075	\$ 12,308,252	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 \$40.46 million in project funding from the ESSER III award. During 2023-24, we anticipate using the remaining ESSER funds for MMSD towards projects and positions established during 2022-23. In addition, we will use approximately \$12.4 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.	300,000	
	Subtotal - Addressing Long-Term School Closure	300,000	-
Tech Services Help Desk Coordinator	This position will provide the primary Help Desk response to district wide phone calls for support, remotely assisting users with technical support issues and coordinating the allocation and escalation of help requests via the Technical Services incident management/work order software system.	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.	146,467	1.000
Accounts Payable Support	Part time support role to support for Budget, Planning, & Accounting to address increased volume of work during ESSER management	62,892	0.500
	Subtotal - Other / Project Management	209,359	1.500
Multilingual Programs and Services Coordinator	0.500 FTE to support DLI coordination and related English Learner compliance	64,896	0.500
	Subtotal - Outreach & Services for Special Populations	64,896	0.500
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.	132,329	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.	227,518	2.000



Project Title	Description	Amount	FTE
Custodial PPE and supplies	Custodial PPE materials and other custodial supplies	150,000	
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. Total project \$15M. Already spent \$5,319,965 in FY23.	9,680,035	
Building Services-Maintenance	Retrofit and replace LED bulbs and associated kits for sustainability of a smaller carbon footprint and best industry practice.	750,000	
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.	1,678,000	10.275
	Subtotal - Preparedness & Response to COVID-19	12,617,882	13.275
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	585,678	6.000
Credit Recovery Additional	4.5 FTE to support credit recovery for high school students	446,111	4.500
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.	104,875	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.	722,682	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.	129,980	1.000



Project Title	Description	Amount	FTE
OYR Program Expansion (Registrar)	Registrar to support the enrollment and scheduling of students in and out of Metro divisions and Innovative/Alternative programs.	100,465	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	1,898,792	27.500
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	
BEP staff, Reading Interventionists, and Instructional Coaches	Sustain existing positions due to lack of state investment in operational revenue streams.	12,107,150	110.900
	Subtotal - Addressing Long-Term School Closure	22,050,263	159.378
Assistant Director of Student & Staff Support	Provides leadership over culture/climate and student services teams with a strong focus on race and equity and responsible for developing and coordinating support systems for school-based student teams.	145,000	0.800
Bilingual Mental Health Navigator	Continue to support the mental health navigation pilot .5 FTE on ESSER and .5 Dane County Mental Health Grant.	47,822	0.500
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 mental health navigation pilot currently .5 FTE. Staff is also supporting Student Services.	53,629	0.484
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	241,302	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. Staff will be .5 FTE on ESSER and .5 on grant from UW-Madison.	53,500	0.500
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.	113,823	1.000



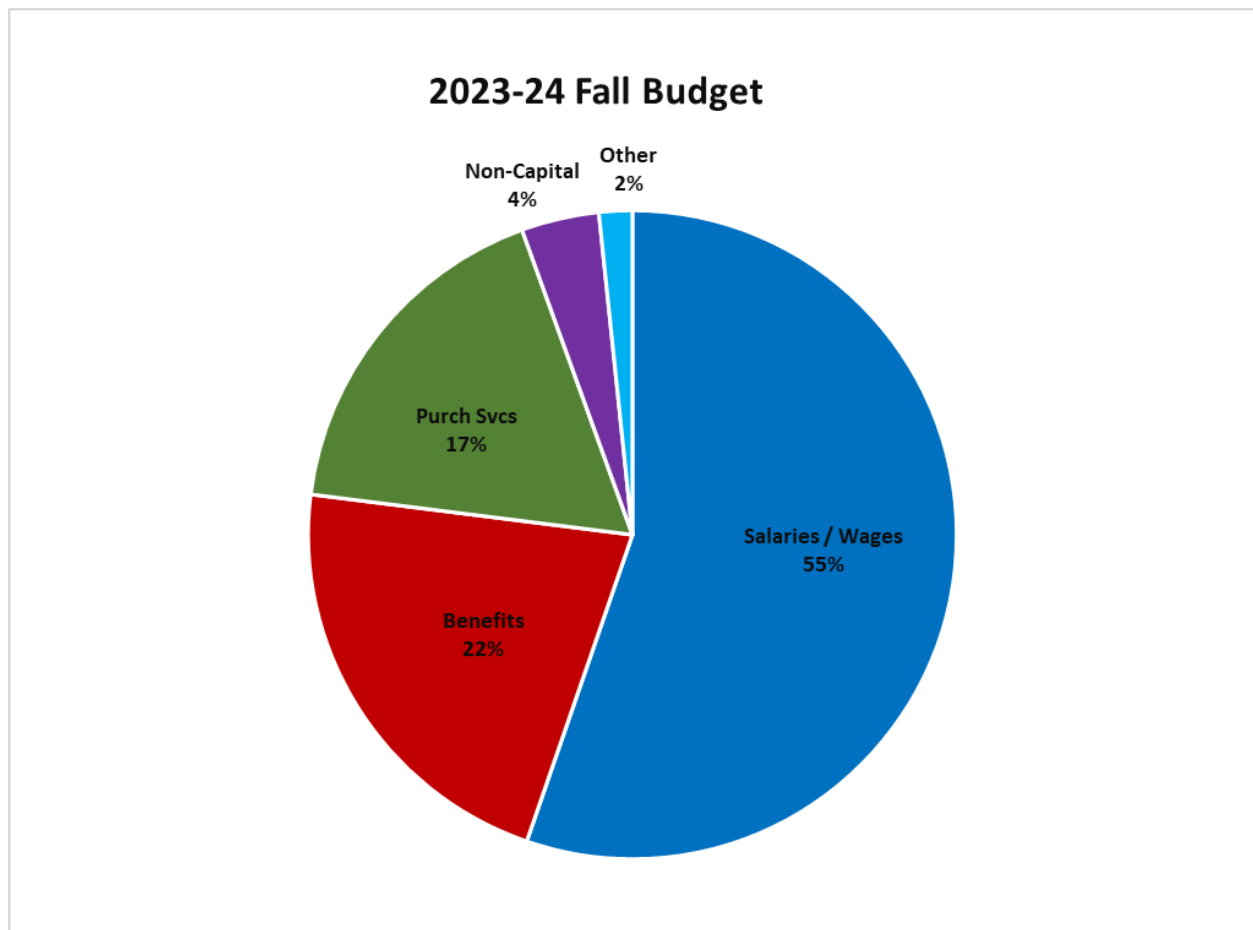
Project Title	Description	Amount	FTE
School Based Wellness Center Planner	This funds a 1.0 School Based Wellness Center/Behavioral health program implementation project manager.	127,445	1.000
SEL Curriculum Developers	Continue funding 2.0 social emotional learning curriculum developers who provide leadership and facilitation in the revision and implementation of social emotional learning standards, curriculum, and connections in the classroom.	192,993	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.	220,368	2.000
	Subtotal - Mental Health Services & Supports	1,762,549	10.284
Reimagine Classrooms, Big Ideas and FY23 ESSER Projects	Unfinished projects not paid by 6/30/23, but paid prior to 9/30/23.	2,318,335	
ESSER III Project Manager	Two year, full time position to assist with meeting compliance and project management specific to ESSER funding.	98,681	1.000
Grants Accountant / Compliance	Full time grants management position for the life of the ESSER grants.	165,129	1.000
Human Resources	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	2,705,636	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	-
	ESSER III Total	40,460,297	188.937



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 Fall 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 22%.



Salaries and Wages

Included in the Fall Approved 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%; and a step and lane advancement (equal to 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 per hour. This increased wages for these groups approximately 30% in addition to the average increases above.

For the 2023-24 Fall Approved 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. In addition, a \$3.20 per hour wage increase for custodial staff has been provided. Trades staff were also provided a wage increase equal to \$5 per hour, less any wage increase that was received or would have been eligible to receive as a result of the 8% wage increase for all MMSD 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%

MMSD will begin healthcare negotiations this year as the previous agreements have ended. For Dean's HMO plan, the rate is 3% for 2023-24. Due to a change in carriers, the increase of premiums for

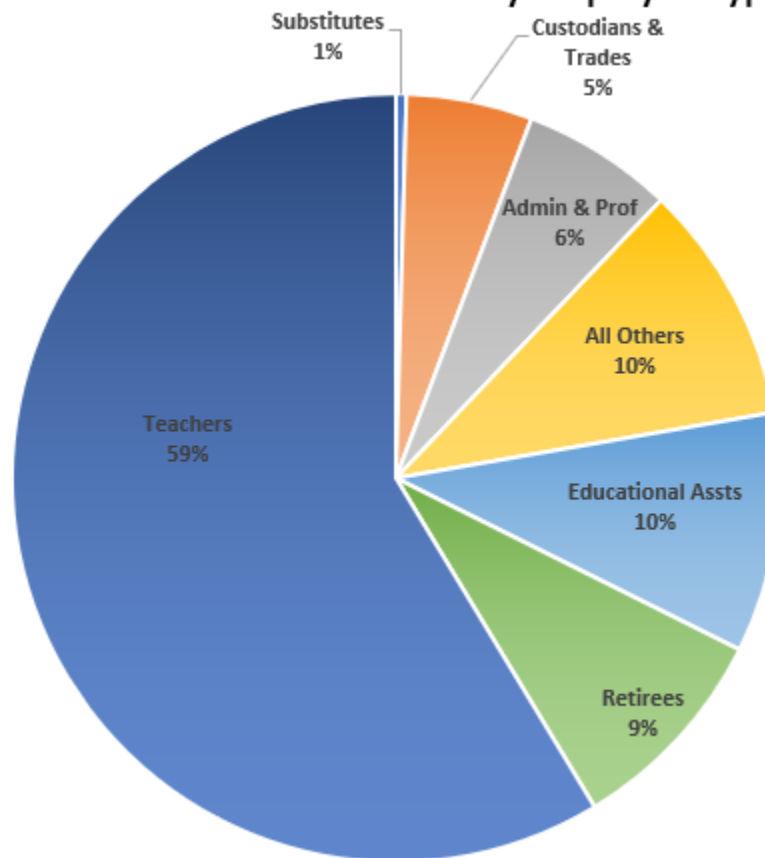


movement from GHC to Quartz is 13.1%. For more information on the POS and the HMO plan and MMSD's EPC categories please go to: mmsd.org/human-resources

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 New Authorizers of Independent Charter School (ICS) growth, open enrollment out rate increases, and private school voucher program impacts.

Independent Charter School Expansion: ICS enrollment is estimated to decrease by 42 FTE students during the 2023-24 school year. During 2022-23 we saw one of the largest single increases in enrollment from some of the ICS in the Madison area. For 2023-24, although the number of students has decreased, the state has increased significantly the per FTE payment amount to \$11,385 per FTE (a \$2,121 per FTE increase). We are estimating a net increase of \$1.16 million in additional expenses.

Open Enrollment In/Out Net: For budgetary purposes, open enrollment results can be difficult to predict. Open Enrollment “In” has slowed while Open Enrollment “Out” has increased slightly. 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 to be an increased loss of state aid of \$598,000.

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 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 Fall 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 Fall 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 reductions 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 Third Friday in September 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, historically 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 4,085.1 FTE. The 2023-24 Fall Budget reflects 84.546 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, 110.9 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. The September 2023 revenue limit student FTE increased slightly, but the three year rolling average is still decreasing. 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	60.0
Principals	50.0	50.0	50.0	51.0	50.0
Assistant Principals	33.0	31.0	32.3	33.0	31.0
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	82.7
Professionals (Non-Union)	129.8	126.2	139.8	152.3	159.3
Clerical/Technical	220.8	218.7	216.5	225.8	227.0
Ed. Assts. (EA, SEA, BEA, Nurse Asst)	444.4	428.1	421.4	486.3	484.3
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	4,085.1

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 Fall Budget, these 20 FTE plus several additional FTE have been placed at the school 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.
- Title I federal dollars increased in 2023-24 by \$2,034,642. However, Title I resources have not increased over time. The cost of living has increased, thus salaries, and this means that schools have less FTE buying power.



- Changes in total administration are reflective of reductions identified during strategic budgetary realignment
- The Assistant Principal allocation has decreased by 2.000 FTE due to declining enrollment and reevaluation 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.
- The level of EA staff is consistent with 2022-23.
- 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.

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, 63% 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	91.4	-9.8	-9.7%
	Elementary Schools	849.2	850.9	838.2	-12.7	-1.5%
	Middle Schools	361.9	355.6	340.1	-15.5	-4.4%
	High Schools	386.5	380.2	356.1	-24.1	-6.3%
	Unallocated	1.6	6.1	0.0	-6.1	-100.0%
ELL	ESL/Bilingual Resource Teachers	157.7	157.3	158.6	1.2	0.8%
Students Services / Student Support Teachers	School Psychologists	42.3	43.8	46.0	2.2	5.1%
	District-Wide/Central Office/Off-Site	1.2	2.2	5.9	3.7	168.2%
	School Based	41.1	41.6	40.1	-1.5	-3.6%
	Social Workers	53.5	59.2	59.4	0.2	0.4%
	District-Wide/Central Office/Off-Site	8.0	5.2	2.0	-3.2	-61.5%
	School Based	45.5	54.0	57.4	3.4	6.4%
	Guidance Counselors	42.8	44.6	46.6	2.0	4.5%
	District-Wide/Central Office/Off-Site	3.0	4.7	0.0	-4.7	-100.0%
	School Based	39.8	39.9	46.6	6.7	16.8%
	PBS/Mental Health/Student Supports	49.4	50.2	42.8	-7.4	-14.7%
	District-Wide/Central Office/Off-Site	12.5	16.0	14.3	-1.7	-10.6%
	School Based	36.8	34.2	28.5	-5.7	-16.6%
	Spec Ed / Cross Cat / Early Childhood / PST	410.3	441.8	426.8	-15.0	-3.4%
	District-Wide/Central Office/Off-Site	71.7	70.4	81.3	10.9	15.5%
	School Based	338.5	371.4	345.5	-25.9	-7.0%
	OT/PT/HI/VI	55.2	54.2	53.5	-0.7	-1.3%
	District-Wide/Central Office/Off-Site	13.4	12.6	10.3	-2.3	-18.0%
	School Based	41.8	41.7	43.2	1.6	3.7%
	Speech/Language	77.2	76.6	77.1	0.5	0.7%
	District-Wide/Central Office/Off-Site	21.6	21.5	22.1	0.6	2.8%
	School Based	55.6	55.1	55.0	-0.1	-0.2%
	Nurses	34.6	39.4	41.1	1.7	4.2%
	District-Wide/Central Office/Off-Site	6.1	11.4	12.6	1.2	10.5%
	School Based	28.5	28.0	28.5	0.5	1.7%
TOTAL		2615.1	2661.2	2577.7	-83.4	-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. With enrollment shifts over the last year, this line shows an increase of 1.2 FTE to provide needed services.
- 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 positions are placed at schools as needs arise through the school year.



Conclusion

The Fall Budget was based on the most recent information available as of October 13, 2023. The Board adopted an original Fall Approved Budget on October 30, 2023.

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



Budget Snap-Shot

A summary chart of key budget factors for 2023-24

Item	2023-24 Fall Approved Budget
Balance Sheet:	
General Fund – Unassigned Balance <i>Balance Projected 6/30/2024</i>	\$72.4 million – 14.75% is within the Board solvency ratio of 10%-15%
Bond Rating – Current	Long Term bond rating AA+ stable (Standard & Poor's) Short Term rating SP-1+ (Standard & Poor's)
Enrollment	
3 Year Rolling Avg – Revenue Limit	Decline of 119 FTE in three-year averages used for Revenue Limit
3 rd Friday Enrollment Count	Decrease of 2 students
Open Enrollment (OE) In/Out	OE-In decrease at 445 from 458, OE-Out at 1,420 from 1,407 – an increased fiscal impact for Open Enrollment.
Independent Charter Schools Enrollment	42 fewer FTE, \$1.16 M expenditure increase over prior year
Private School Choice - Vouchers	Private School/Special Needs: \$1.496 million expenditure increase over prior year, funded by revenue limit exemption
State Budget Impact	
State General Aid Certified	14.4% Aid Decrease – (\$37.89 million certified in 2023-24)
Revenue Limit Formula	\$325 per FTE student Increase in Revenue Limit
State Per Pupil Categorical Aid	\$742 per FTE student (\$0 increase from prior year)
Personnel Expenditures	
Wages & Salary	10.0% (= steps + lanes + 8% base wage increase for MMSD employees). \$3.20 per hour wage increase for custodial staff. Trades staff wage increase equal to \$5 per hour, less any wage increase that was received or would have been eligible to receive as a result of the 8% wage increase for all MMSD employees.
Health Insurance	3% / 13.1% negotiated rate increase maximum with carriers
Staffing Plan	Total Staffing of 4,085.1 FTE
General Fund Totals	
General Fund Revenues	\$478,239,581 – Increased by 5.63% compared to 2022-23 actuals, inclusive of use of one-time federal sources
General Fund Expenditures	\$490,610,452 – Increase of 6.78% compared to 2022-23 actuals, inclusive of use of one-time federal sources
All Funds Totals (10,27,30,38,41,50,80) (Net of Inter-fund Transfers)	
All Funds Revenues	\$575,869,163 – Increase of 5.6% compared to 2022-23 actuals, inclusive of use of one-time federal sources
All Funds Expenditures	\$591,127,117 – Increase of 6.47% compared to 2022-23 actuals, inclusive of use of one-time federal sources
Tax Levy Estimate	
MMSD Tax Base – Equalized	9.97% Valuation Increase
Tax Levy Increase	A levy increase of 8.037% for all funds. However, the School Levy Tax Credit reduces the net levy resulting in a tax bill levy increase of 3.812%.
Tax Rate – Equalized	\$9.79 per \$1,000 Property Value (-1.759% or \$0.18 decrease)
Tax Bill Impact for Average Home	The average home value increased 12.6% from \$376,900 in 2022-23 to \$424,400 in 2023-24. The average tax bill to increase by \$399.16. However, the School Levy Tax Credit reduces the net tax bill paid, resulting in a projected increase of approximately \$197.





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Revenue and Expenditure History Table - General Fund (10)

Note: Includes Interfund Transfers listed separately

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget
Revenues				
Property taxes/Mobile Home/TIF	311,583,655	323,798,142	322,267,949	338,893,498
Other local sources	1,707,909	3,013,917	6,641,420	5,208,447
Interdistrict sources	4,053,729	4,109,702	3,833,325	4,038,192
Intermediate sources	220,103	62,328	6,926	-
State sources	72,887,308	75,840,180	80,790,937	71,701,670
Federal sources	18,293,773	28,215,053	38,074,414	57,511,286
Other sources	1,021,948	2,261,793	642,539	719,932
Total revenues	409,768,424	437,301,115	452,257,510	478,073,025
Expenditures				
Regular instruction	139,271,431	145,439,079	147,732,868	169,247,426
Vocational instruction	3,983,923	4,037,294	3,843,376	3,818,911
Special instruction	12,295,856	13,248,871	14,227,172	16,400,640
Other instruction	10,435,770	11,297,815	11,054,881	11,596,451
Pupil services	16,378,095	19,074,016	21,589,310	25,717,948
Instructional staff services	29,145,162	30,011,572	30,716,645	37,181,197
General administration services	23,427,019	25,856,342	26,952,268	29,401,984
Business administration services	39,800,360	54,022,666	81,583,476	57,293,624
Pupil transportation	5,584,237	8,442,157	9,915,076	13,913,948
Principal and interest	2,434,444	1,742,292	2,853,325	2,781,967
Other support services	28,723,964	26,840,684	30,393,746	29,521,931
Community Service	-	-	-	-
Non-program	20,405,728	20,937,536	24,864,431	27,385,887
Total Expenditures	331,885,990	360,950,324	405,726,574	424,261,915
Proceeds from Debt	2,092,031	2,952	-	-
Transfers in	4,302	-	498,222	166,556
Transfers out	(59,400,336)	(69,698,993)	(53,717,281)	(66,348,537)
Net change in fund balance	20,578,431	6,654,750	(6,688,123)	(12,370,871)
Fund balance - beginning of year	70,196,962	90,775,393	97,430,143	90,742,020
Fund balance - end of year	90,775,393	97,430,143	90,742,020	78,371,149



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2023-24 Fall Approved Budget

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

Note: Includes Interfund Transfers listed separately

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget
Revenues				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	-	-	-	-
Interdistrict sources	199,803	125,941	91,237	-
Intermediate sources	-	-	-	-
State sources	23,009,312	23,173,327	24,955,904	23,417,757
Federal sources	4,870,306	6,722,978	7,862,050	6,753,530
Other sources	-	-	-	-
Total revenues	28,079,421	30,022,245	32,909,191	30,171,287
Expenditures				
Regular instruction	117,544	188,912	181,748	267,793
Vocational instruction	-	-	-	-
Special instruction	58,363,369	62,229,674	63,721,771	71,357,114
Other instruction	-	-	-	-
Pupil services	13,506,025	13,817,209	14,911,532	15,288,354
Instructional staff services	2,769,523	3,300,316	2,992,432	3,548,261
General administration services	1,056	-	-	-
Business administration services	340,959	118,700	139,443	384,422
Pupil transportation	3,034,060	3,936,511	3,799,928	4,758,350
Principal and interest	-	-	-	-
Other support services	138,590	94,461	77,745	545,676
Community Service	-	-	-	-
Non-program	144,498	218,826	125,406	203,300
Total Expenditures	78,415,624	83,904,610	85,950,005	96,353,269
Proceeds from Debt	-	-	-	-
Transfers in	50,336,203	53,882,365	53,535,368	66,348,537
Transfers out	-	-	(494,554)	(166,556)
Net change in fund balance	-	-	-	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	-	-	-	-



Madison Metropolitan School District

2023-24 Fall Approved 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 Actuals	2023-24 Fall Budget
Revenues				
Property taxes/Mobile Home/TIF	22,927,505	22,290,639	19,926,000	26,943,092
Other local sources	1,016	6,932	141,714	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	126,857	-	3,849,082	-
Total revenues	23,055,378	22,297,571	23,916,796	26,943,092
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	22,362,150	28,530,413
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	-	-	3,668	-
Total Expenditures	45,861,007	42,158,461	22,365,818	28,530,413
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)	1,550,978	(1,587,321)
Fund balance - beginning of year	3,117,466	4,904,105	4,808,171	6,359,149
Fund balance - end of year	4,904,105	4,808,171	6,359,149	4,771,828



Madison Metropolitan School District

2023-24 Fall Approved Budget

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

Note: Includes Interfund Transfers listed separately

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget
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	32,898	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	-	-	-
Total revenues	5,003,141	5,004,782	5,032,898	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	5,967,582	4,995,185
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	-	4,815
Community Service	-	-	-	-
Non-program	-	-	-	-
Total Expenditures	4,497,029	3,105,210	5,967,582	5,000,000
Proceeds from Debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	506,112	1,899,571	(934,684)	-
Fund balance - beginning of year	1,367,820	1,873,932	3,773,503	2,838,819
Fund balance - end of year	1,873,932	3,773,503	2,838,819	2,838,819



Madison Metropolitan School District

2023-24 Fall Approved Budget

Revenue and Expenditure History Table - Referendum Proceeds (42)

Note: Includes Interfund Transfers listed separately

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget
Revenues				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	108,024	24,154	3,057,330	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	-	-	-
Total revenues	108,024	24,154	3,057,330	-
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	160,118,734	116,625,886
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	-	-	-	-
Total Expenditures	10,877,352	32,567,535	160,118,734	116,625,886
Proceeds from Debt	106,000,000	106,000,000	105,000,000	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	95,230,672	73,456,618	(52,061,404)	(116,625,886)
Fund balance - beginning of year	-	95,230,672	168,687,290	116,625,886
Fund balance - end of year	95,230,672	168,687,290	116,625,886	0



Madison Metropolitan School District

2023-24 Fall Approved Budget

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

Note: Includes Interfund Transfers listed separately

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget
Revenues				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	36,738	70,825	1,464,300	1,976,014
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	157,656	-	159,117	428,678
Federal sources	7,788,390	14,414,119	9,567,661	9,784,779
Other sources	28,300	16,018	20,266	-
Total revenues	8,011,084	14,500,962	11,211,344	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	13,161,310	13,459,233
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	-	30,000
Community Service	-	-	-	-
Non-program	-	-	336,035	-
Total Expenditures	8,040,755	11,325,168	13,497,345	13,489,233
Proceeds from Debt	-	-	-	-
Transfers in	21,657	-	181,913	-
Transfers out	-	-	-	-
Net change in fund balance	(8,014)	3,175,794	(2,104,088)	(1,299,762)
Fund balance - beginning of year	1,583,796	1,575,782	4,751,576	2,647,488
Fund balance - end of year	1,575,782	4,751,576	2,647,488	1,347,726



Madison Metropolitan School District

2023-24 Fall Approved Budget

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

Note: Includes Interfund Transfers listed separately

	2020-21 Actuals	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget
Revenues				
Property taxes/Mobile Home/TIF	10,638,849	13,440,741	15,470,204	20,900,419
Other local sources	1,858,550	2,868,882	3,669,038	2,591,868
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	1,854,352	-	-	-
Other sources	5,114	-	847,987	-
Total revenues	14,356,865	16,309,623	19,987,229	23,492,287
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	283,851	481,110
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	582,736	972,618	6,535,568	3,290,425
Pupil transportation	(18)	9,116	11,036	380,700
Principal and interest	-	-	-	-
Other support services	242,563	188,852	168,919	348,256
Community Service	13,389,208	13,103,316	14,715,806	18,991,796
Non-program	-	-	-	-
Total Expenditures	14,214,490	14,273,902	21,715,180	23,492,287
Proceeds from Debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	142,375	2,035,721	(1,727,951)	-
Fund balance - beginning of year	2,395,565	2,537,940	4,573,661	2,845,710
Fund balance - end of year	2,537,940	4,573,661	2,845,710	2,845,710



Madison Metropolitan School District

2023-24 Fall Approved Budget

Summary Revenue and Expenditure Fund Table By Year

Note: Includes Interfund Transfers listed separately

	2023-24 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	391,737,009	338,893,498	-	26,943,092	5,000,000	-	20,900,419
Other local sources	9,776,329	5,208,447	-	-	-	1,976,014	2,591,868
Interdistrict sources	4,038,192	4,038,192	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	95,548,105	71,701,670	23,417,757	-	-	428,678	-
Federal sources	74,049,595	57,511,286	6,753,530	-	-	9,784,779	-
Other sources	719,932	719,932	-	-	-	-	-
Total revenues	575,869,163	478,073,025	30,171,287	26,943,092	5,000,000	12,189,471	23,492,287
Expenditures							
Regular instruction	169,515,219	169,247,426	267,793	-	-	-	-
Vocational instruction	3,818,911	3,818,911	-	-	-	-	-
Special instruction	87,757,754	16,400,640	71,357,114	-	-	-	-
Other instruction	11,596,451	11,596,451	-	-	-	-	-
Pupil services	41,487,412	25,717,948	15,288,354	-	-	-	481,110
Instructional staff services	40,729,458	37,181,197	3,548,261	-	-	-	-
General administration services	29,401,984	29,401,984	-	-	-	-	-
Business administration services	79,422,889	57,293,624	384,422	-	4,995,185	13,459,233	3,290,425
Pupil transportation	19,052,998	13,913,948	4,758,350	-	-	-	380,700
Principal and interest	31,312,380	2,781,967	-	28,530,413	-	-	-
Other support services	30,450,678	29,521,931	545,676	-	4,815	30,000	348,256
Community Service	18,991,796	-	-	-	-	-	18,991,796
Non-program	27,589,187	27,385,887	203,300	-	-	-	-
Total Expenditures	591,127,117	424,261,915	96,353,269	28,530,413	5,000,000	13,489,233	23,492,287
Proceeds from Debt	-	-	-	-	-	-	-
Transfers in	66,515,093	166,556	66,348,537	-	-	-	-
Transfers out	(66,515,093)	(66,348,537)	(166,556)	-	-	-	-
Net change in fund balance	(15,257,954)	(12,370,871)	-	(1,587,321)	-	(1,299,762)	-
Fund balance - beginning of year	105,433,186	90,742,020	-	6,359,149	2,838,819	2,647,488	2,845,710
Fund balance - end of year	90,175,232	78,371,149	-	4,771,828	2,838,819	1,347,726	2,845,710



Madison Metropolitan School District

2023-24 Fall Approved 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 Actuals	2023-24 Fall Budget	% Chg
Revenues					
Property taxes/Mobile Home/TIF	350,150,009	364,529,522	362,664,153	391,737,009	8.02%
Other local sources	3,607,354	5,965,337	11,949,370	9,776,329	-18.19%
Interdistrict sources	4,253,531	4,235,643	3,924,562	4,038,192	2.90%
Intermediate sources	220,103	62,328	6,926	-	-100.00%
State sources	96,054,275	99,013,507	105,905,958	95,548,105	-9.78%
Federal sources	32,806,821	49,352,149	55,504,125	74,049,595	33.41%
Other sources	1,182,219	2,277,812	5,359,874	719,932	-86.57%
Total revenues	488,274,313	525,436,297	545,314,968	575,869,163	5.60%
Expenditures					
Regular instruction	139,388,976	145,627,991	147,914,616	169,515,219	14.60%
Vocational instruction	3,983,923	4,037,294	3,843,376	3,818,911	-0.64%
Special instruction	70,659,225	75,478,545	77,948,943	87,757,754	12.58%
Other instruction	10,435,770	11,297,815	11,054,881	11,596,451	4.90%
Pupil services	29,884,121	32,891,226	36,784,693	41,487,412	12.78%
Instructional staff services	31,914,685	33,311,888	33,709,077	40,729,458	20.83%
General administration services	23,428,075	25,856,342	26,952,268	29,401,984	9.09%
Business administration services	53,261,840	69,544,362	107,387,379	79,422,889	-26.04%
Pupil transportation	8,618,279	12,387,784	13,726,040	19,052,998	38.81%
Principal and interest	48,295,451	43,900,753	25,215,475	31,312,380	24.18%
Other support services	29,105,117	27,123,997	30,640,410	30,450,678	-0.62%
Community Service	13,389,208	13,103,316	14,715,806	18,991,796	29.06%
Non-program	20,550,227	21,156,362	25,329,540	27,589,187	8.92%
Total Expenditures	482,914,895	515,717,674	555,222,504	591,127,117	6.47%
Proceeds from Debt	17,641,823	3,951,279	-	-	0.00%
Transfers in	59,404,638	69,698,993	54,215,503	66,515,093	22.69%
Transfers out	(59,400,336)	(69,698,993)	(54,211,835)	(66,515,093)	22.69%
Net change in fund balance	23,005,542	13,669,902	(9,903,868)	(15,257,954)	54.06%
Fund balance - beginning of year	78,661,610	101,667,152	115,337,054	105,433,186	-8.59%
Fund balance - end of year	101,667,152	115,337,054	105,433,186	90,175,232	-14.47%



Madison Metropolitan School District

2022-23 Actuals

Summary Revenue and Expenditures Fund Table By Year

Note: Includes Interfund Transfers listed separately

	2022-23 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	362,664,153	322,267,949	-	19,926,000	5,000,000	-	15,470,204
Other local sources	11,949,370	6,641,420	-	141,714	32,898	1,464,300	3,669,038
Interdistrict sources	3,924,562	3,833,325	91,237	-	-	-	-
Intermediate sources	6,926	6,926	-	-	-	-	-
State sources	105,905,958	80,790,937	24,955,904	-	-	159,117	-
Federal sources	55,504,125	38,074,414	7,862,050	-	-	9,567,661	-
Other sources	5,359,874	642,539	-	3,849,082	-	20,266	847,987
Total revenues	545,314,968	452,257,510	32,909,191	23,916,796	5,032,898	11,211,344	19,987,229
Expenditures							
Regular instruction	147,914,616	147,732,868	181,748	-	-	-	-
Vocational instruction	3,843,376	3,843,376	-	-	-	-	-
Special instruction	77,948,943	14,227,172	63,721,771	-	-	-	-
Other instruction	11,054,881	11,054,881	-	-	-	-	-
Pupil services	36,784,693	21,589,310	14,911,532	-	-	-	283,851
Instructional staff services	33,709,077	30,716,645	2,992,432	-	-	-	-
General administration services	26,952,268	26,952,268	-	-	-	-	-
Business administration services	107,387,379	81,583,476	139,443	-	5,967,582	13,161,310	6,535,568
Pupil transportation	13,726,040	9,915,076	3,799,928	-	-	-	11,036
Principal and interest	25,215,475	2,853,325	-	22,362,150	-	-	-
Other support services	30,640,410	30,393,746	77,745	-	-	-	168,919
Community Service	14,715,806	-	-	-	-	-	14,715,806
Non-program	25,329,540	24,864,431	125,406	3,668	-	336,035	-
Total Expenditures	555,222,504	405,726,574	85,950,005	22,365,818	5,967,582	13,497,345	21,715,180
Proceeds from Debt	-	-	-	-	-	-	-
Transfers in	54,215,503	498,222	53,535,368	-	-	181,913	-
Transfers out	(54,211,835)	(53,717,281)	(494,554)	-	-	-	-
Net change in fund balance	(9,903,868)	(6,688,123)	-	1,550,978	(934,684)	(2,104,088)	(1,727,951)
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	105,433,186	90,742,020	-	6,359,149	2,838,819	2,647,488	2,845,710



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 Actual to 2023-24 Fall Approved 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 Actuals, 2023-24 Fall Approved Budget, and the increase/decrease from the 2022-23 Actuals to the 2023-24 Fall Approved Budget.

Definitions:

- 2022-23 Actuals / FY23 = 2022-23 Actuals for fiscal year ending June 30, 2023.
- 2023-24 Fall Budget / FY24 = Fall Approved Budget for School Year 2023-24.

Notes for Proposed Revenues by Fund and Source:

Fund 10

- ✓ Line 1 reflects the anticipated decrease in transfer from Fund 27 for indirect cost reimbursement.
- ✓ Line 3 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 4 and 5 reflect a decrease in anticipated property tax chargebacks and Mobile Home revenue.
- ✓ Line 9 reflects an adjustment to reimbursable services for 2023-24
- ✓ Line 13 reflects a decrease in anticipated interest revenues.
- ✓ Line 21 reflects an increase in Open Enrollment revenue based on minimal count and rate changes for 2023-24.
- ✓ Line 27 reflects the phase out of Integration Aid from the state. This program has been declining annually at the state level since 2014-15.
- ✓ Line 28 reflects the anticipated reduction in Bilingual State Aid per prevailing state thresholds for reimbursement.
- ✓ Line 30 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 37 reflects an increase in Other State Revenue Sources due the addition of a DOJ grant.
- ✓ Line 39 reflects a reduction in per pupil categorical aid. This aid is based on changes to the three-year rolling average net of 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 42 - 44 reflect changes in revenue for matching expenditures for balancing federal grants.
- ✓ Line 45 reflects a reduction in other federal revenue including one-time Back-to-School Supplemental Aid.
- ✓ Line 46 & 48 reflect changes in revenue for matching expenditures for balancing non-DPI federal grants.

Fund 27

- ✓ Line 57 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. This amount was increased due to budgeted expenditures greater than Categorical Aid received.
- ✓ Line 61 is the reimbursement of Special Education costs from the state. This rate was increased to 33% in the new state budget.
- ✓ Line 66 reflects an anticipated decrease in the Transition Grant.
- ✓ Line 67 and 68 reflect a change in revenue for matching expenditure for balancing federal grants.

Fund 30/38

- ✓ Line 71 reflects the tax levy impact of debt schedule payments scheduled for 2023-24. This includes the addition of \$7,000,000 to defease debt.

Fund 41

- ✓ No significant change in anticipated revenue for 2023-24.

**Fund 42**

- ✓ The board was awarded the 3rd and final 2020 capital maintenance bond issue at the end of 2022-23.

Fund 50

- ✓ Lines 87 - 98 reflect the calculation 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.

Fund 80

- ✓ Line 100 reflects a change in tax levy for the Community Services Fund for 2023-24. This levy reflects expanded sites and programming, an 8% increase in staff compensation, as well as \$4,000,000 to remodel school forest buildings and purchase property at MSCR West.
- ✓ Lines 101 – 108 reflect changes in anticipated fees.
- ✓ Line 109 reflects changes in required accounting for leased properties.



Madison Metropolitan School District **Revenues by Fund and Source** **2023-2024 - Fall Approved Budget**

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

			2021-2022 Actuals	2022-2023 Actuals	2023-2024 Fall Budget	2023-2024 (Incr)/Decr	2023-2024 % Chg
1	1127	Transfer from Fund 27	0.00	(494,554.33)	(166,555.80)	(327,998.53)	66.32%
2	1138	NON-REFERENDUM DEBT FUND	0.00	(3,668.03)	0.00	(3,668.03)	100.00%
3	1211	Current Property Tax	(315,993,263.00)	(321,896,486.00)	(338,828,498.00)	16,932,012.00	-5.26%
4	1212	Property Tax Chargebacks	(178,452.00)	(243,509.00)	0.00	(243,509.00)	100.00%
5	1213	Mobile Home Fees	(126,426.80)	(127,954.41)	(65,000.00)	(62,954.41)	49.20%
6	1219	TIF Revenue	(7,500,000.00)	0.00	0.00	0.00	0.00%
7	1241	Tuition-Individuals	(28,923.69)	(53,110.00)	(90,000.00)	36,890.00	-69.46%
8	1243	All Co-Curric Except Athletics	(1,074.01)	(1,035.00)	0.00	(1,035.00)	100.00%
9	1244	Local Payment for Service	(123,750.00)	(130,642.97)	(333,285.76)	202,642.79	-155.11%
10	1264	Non-Capitl Surplus Prop Sales	(96,556.56)	(19,388.00)	0.00	(19,388.00)	100.00%
11	1271	School Co-Curricular Athletics	(192,811.30)	(218,069.24)	(212,000.00)	(6,069.24)	2.78%
12	1279	Other School Activity Income	(44,833.89)	(146,480.50)	0.00	(146,480.50)	100.00%
13	1280	Interest On Investment	(492,585.23)	(3,939,187.32)	(2,704,800.00)	(1,234,387.32)	31.34%
14	1291	Gifts & Contributions	(30,937.33)	(56,897.00)	0.00	(56,897.00)	100.00%
15	1292	Student Fees	(1,670,140.49)	(1,640,764.82)	(1,686,356.00)	45,591.18	-2.78%
16	1293	Bldg Rntl/Bldg Permit Fee	(304,159.75)	(398,453.48)	(182,005.00)	(216,448.48)	54.32%
17	1297	Student Fines	(27,994.74)	(37,391.44)	0.00	(37,391.44)	100.00%
18	1299	Other Revenue-DO NOT USE	(150.00)	0.00	0.00	0.00	0.00%
19	1341	Tuition-Non Open-Non Ses	(48,966.00)	(41,120.00)	(60,000.00)	18,880.00	-45.91%
20	1343	Co-curricular Activity WI SD	(3,056.27)	(6,217.70)	0.00	(6,217.70)	100.00%
21	1345	Tuition-Open Enrol-Nonses	(4,014,633.00)	(3,707,982.20)	(3,858,192.00)	150,209.80	-4.05%
22	1349	Other Services-WI SD Non Inst	(43,047.22)	(78,005.33)	(120,000.00)	41,994.67	-53.84%
23	1517	Federal Aid In Transit	0.00	(6,925.83)	0.00	(6,925.83)	100.00%
24	1590	Other Payments From CESA	(62,327.67)	0.00	0.00	0.00	0.00%
25	1612	Transportation Aid	(186,150.00)	(246,347.81)	(236,513.00)	(9,834.81)	3.99%
26	1613	Library Aid-Common Sch Fd	(951,494.00)	(1,202,448.00)	(1,200,000.00)	(2,448.00)	0.20%
27	1615	Integration Aid	(64,003.00)	(6,548.00)	0.00	(6,548.00)	100.00%
28	1618	Bilingual ESL State Aid	(1,870,633.94)	(1,881,358.47)	(1,851,117.00)	(30,241.47)	1.61%
29	1619	Other Categorical Aid	(1,048,524.95)	(2,006,896.32)	(800,000.00)	(1,206,896.32)	60.14%
30	1621	General State Aid	(40,192,458.00)	(44,242,815.00)	(37,894,952.00)	(6,347,863.00)	14.35%
31	1623	Special Adjustment Aid	0.00	0.00	0.00	0.00	0.00%
32	1628	High Poverty Aid	(1,443,569.00)	(1,443,569.00)	0.00	(1,443,569.00)	100.00%
33	1630	State Special Projects Grants	(378,240.23)	(381,353.31)	(65,000.00)	(316,353.31)	82.96%
34	1641	General Tuition State Paid	(375,349.00)	(375,503.00)	(218,995.00)	(156,508.00)	41.68%
35	1650	Sage-Stu Achiev Guar Educ	(6,439,433.10)	(6,578,815.50)	(6,739,075.00)	160,259.50	-2.44%
36	1660	St Rev Thru Local Units	(38,565.57)	(34,651.56)	0.00	(34,651.56)	100.00%
37	1690	Oth Rev St Srcs-Not Dpi	(144,946.00)	(130,859.58)	(213,324.69)	82,465.11	-63.02%
38	1691	Computer Aid	(3,081,331.41)	(2,979,274.59)	(3,381,882.00)	402,607.41	-13.51%
39	1695	Per Pupil Categorical Aid	(19,617,738.00)	(19,241,544.00)	(19,100,811.00)	(140,733.00)	0.73%
40	1699	Other Revenue - State	(7,743.78)	(38,952.96)	0.00	(38,952.96)	100.00%
41	1713	Voc Ed Act Aid	(216,635.55)	(269,087.61)	(283,625.00)	14,537.39	-5.40%
42	1730	Federal Special Proj Rev	(11,919,025.78)	(23,092,891.56)	(45,360,531.91)	22,267,640.35	-96.43%
43	1751	Title I Revenue	(4,968,905.81)	(6,646,871.91)	(7,286,373.32)	639,501.41	-9.62%
44	1770	Fed Rev Thru Local Units	(190,409.53)	(291,115.42)	0.00	(291,115.42)	100.00%
45	1780	Fed Rev Thru St (Not DPI)	(9,880,211.50)	(7,353,484.02)	(4,450,000.00)	(2,903,484.02)	39.48%
46	1790	Direct Rev Frm Fed Source	(361,660.00)	(5,983.53)	(47,069.00)	41,085.47	-686.64%
47	1791	Direct Federal Aid	(421,575.80)	0.00	0.00	0.00	0.00%
48	1799	Other Federal Revenue	(256,628.55)	(414,980.30)	(83,687.20)	(331,293.10)	79.83%
49	1869	Other Property Sales	(2,951.62)	0.00	0.00	0.00	0.00%
50	1876	Teach Wiring Loan Revenue	0.00	(436,922.00)	0.00	(436,922.00)	100.00%
51	1964	Insurance Reimbursements	0.00	(65,970.29)	0.00	(65,970.29)	100.00%
52	1971	Refund or Prior Year Expense	(1,993,622.78)	(334,114.17)	(380,000.00)	45,885.83	-13.73%
53	1972	Prop Tax and Gen Aid Refund	0.00	0.00	(5,000.00)	5,000.00	0.00%
54	1989	Medical Service Reimbursement	(64,191.96)	(125,192.08)	(153,972.42)	28,780.34	-22.99%
55	1990	Miscellaneous	(203,978.71)	(117,262.50)	(180,960.00)	63,697.50	-54.32%
56	Total 10 - General Fund		(437,304,066.52)	(453,192,655.09)	(478,239,581.10)	(25,046,926.01)	5.53%
57	1110	Transfer from Gen Fund	(53,882,364.72)	(53,535,367.59)	(66,348,537.49)	(12,813,169.90)	23.93%
58	1346	Tuition-Non Open-SES	0.00	(12,000.00)	0.00	12,000.00	-100.00%
59	1347	Tuition-Open Enroll-SES	(111,946.00)	(65,425.00)	0.00	65,425.00	-100.00%
60	1349	Other Services-WI SD Non Inst	(13,994.56)	(13,811.72)	0.00	13,811.72	-100.00%
61	1611	Handicapped Aid	(21,771,063.00)	(23,604,794.11)	(22,358,664.25)	1,246,129.86	-5.28%
62	1625	State High Cost Aid	(1,003,047.00)	(1,056,163.00)	(805,000.00)	251,163.00	-23.78%
63	1641	General Tuition State Paid	0.00	0.00	(134,803.00)	(134,803.00)	100.00%



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

Includes all Budgeted Funds and Interfund Transfers

2023-2024 Budgets by Fund/Source			2021-2022 Actuals	2022-2023 Actuals	2023-2024 Fall Budget	2023-2024 (Incr)/Decr	2023-2024 % Chg
64	1642	Inactive - State Tuition	(205,027.00)	(74,567.00)	0.00	74,567.00	-100.00%
65	1690	Oth Rev St Srcs-Not Dpi	(21,077.00)	(21,654.85)	(24,290.29)	(2,635.44)	12.17%
66	1697	Aid for Spec Ed Transition	(173,112.93)	(198,725.28)	(95,000.00)	103,725.28	-52.20%
67	1730	Federal Special Proj Rev	(6,035,310.70)	(7,092,601.00)	(6,319,993.85)	772,607.15	-10.89%
68	1780	Fed Rev Thru St (Not DPI)	(687,666.83)	(769,449.08)	(433,536.00)	335,913.08	-43.66%
69	Total	27 - Educational Services	(83,904,609.74)	(86,444,558.63)	(96,519,824.88)	(10,075,266.25)	11.66%
70	1110	Transfer from Gen Fund	(7,134,450.00)	0.00	0.00	0.00	0.00%
71	1211	Current Property Tax	(18,622,856.00)	(19,926,000.00)	(26,943,092.00)	(7,017,092.00)	35.22%
72	1280	Interest On Investment	(5,565.81)	(139,203.10)	0.00	139,203.10	-100.00%
73	1879	Premium/Accrued Interest	(3,591,760.50)	0.00	0.00	0.00	0.00%
74	1968	Debt Issue Prem & Acc Int	0.00	(3,849,082.32)	0.00	3,849,082.32	-100.00%
75	Total	30 - Debt Service	(29,354,632.31)	(23,914,285.42)	(26,943,092.00)	(3,028,806.58)	12.67%
76	1110	Transfer from Gen Fund	(8,682,178.00)	0.00	0.00	0.00	0.00%
77	1211	Current Property Tax	(3,667,783.00)	0.00	0.00	0.00	0.00%
78	1280	Interest On Investment	(1,365.99)	(2,510.55)	0.00	2,510.55	-100.00%
79	1875	Proceeds From Lt Bonds	(356,567.05)	0.00	0.00	0.00	0.00%
80	Total	38 - Non-Ref Debt Service Fund	(12,707,894.04)	(2,510.55)	0.00	2,510.55	-100.00%
81	1211	Current Property Tax	(5,000,000.00)	(5,000,000.00)	(5,000,000.00)	0.00	0.00%
82	1280	Interest On Investment	(4,781.63)	(32,897.93)	0.00	32,897.93	-100.00%
83	Total	41 - Capital Expansion Fund	(5,004,781.63)	(5,032,897.93)	(5,000,000.00)	32,897.93	-0.65%
84	1280	Interest On Investment	(24,153.55)	(3,057,329.90)	0.00	3,057,329.90	-100.00%
85	1875	Proceeds From Lt Bonds	(106,000,000.00)	(105,000,000.00)	0.00	105,000,000.00	-100.00%
86	Total	42 - Referendum	(106,024,153.55)	(108,057,329.90)	0.00	108,057,329.90	-100.00%
87	1110	Transfer from Gen Fund	0.00	(181,913.05)	0.00	181,913.05	-100.00%
88	1251	Food Service Sales-Pupils	(21,095.30)	(1,384,643.55)	(1,847,196.76)	(462,553.21)	33.41%
89	1252	Food Service Sales-Adults	(5,267.00)	(12,774.80)	(35,817.30)	(23,042.50)	180.37%
90	1259	Food Service Sales-Other	(44,374.32)	(66,881.96)	(93,000.00)	(26,118.04)	39.05%
91	1299	Other Revenue-DO NOT USE	(88.02)	0.00	0.00	0.00	0.00%
92	1617	Food Services-St Reimb	0.00	(159,116.76)	(428,678.14)	(269,561.38)	169.41%
93	1714	Donated Commodities	(1,020,235.38)	(841,139.61)	(780,000.00)	61,139.61	-7.27%
94	1717	Food Service Federal Rev	(13,108,570.90)	(8,460,427.24)	(8,725,890.28)	(265,463.04)	3.14%
95	1730	Federal Special Proj Rev	(251,576.23)	(227,551.62)	(278,889.00)	(51,337.38)	22.56%
96	1799	Other Federal Revenue	(33,736.45)	(38,542.76)	0.00	38,542.76	-100.00%
97	1961	Cash Reconciliation	276.59	(1,595.35)	0.00	1,595.35	-100.00%
98	1971	Refund or Prior Year Expense	(16,294.73)	(18,670.29)	0.00	18,670.29	-100.00%
99	Total	50 - Food Service	(14,500,961.74)	(11,393,256.99)	(12,189,471.48)	(796,214.49)	6.99%
100	1211	Current Property Tax	(13,440,741.00)	(15,470,204.00)	(20,900,419.32)	(5,430,215.32)	35.10%
101	1244	Local Payment for Service	(240,015.54)	(395,838.47)	(237,600.00)	158,238.47	-39.98%
102	1262	Sale Of Materials-Non Sch	(2,413.00)	(1,503.50)	0.00	1,503.50	-100.00%
103	1272	Community Service Fees	(39,293.49)	(59,483.52)	(14,000.00)	45,483.52	-76.46%
104	1291	Gifts & Contributions	(88,683.83)	(284,511.07)	(64,500.00)	220,011.07	-77.33%
105	1292	Student Fees	(39,339.86)	(40,672.65)	(36,000.00)	4,672.65	-11.49%
106	1295	Summer School Fees	(15,823.50)	(18,148.50)	0.00	18,148.50	-100.00%
107	1296	Nontaxable Revenues MSCR	(2,046,783.59)	(2,381,884.13)	(1,908,468.57)	473,415.56	-19.88%
108	1298	Taxable Revenues MSCR	(396,529.47)	(486,996.33)	(331,300.00)	155,696.33	-31.97%
109	1878	Capital Leases	(4,776,501.06)	(847,987.36)	0.00	847,987.36	-100.00%
110	Total	80 - Community Service	(21,086,124.34)	(19,987,229.53)	(23,492,287.89)	(3,505,058.36)	17.54%
111		Total for Report:	(709,887,223.87)	(708,024,724.04)	(642,384,257.35)	65,640,466.69	-9.27%



Madison Metropolitan School District

Statement of Expenditure Budget Changes from 2022-23 Actual to 2023-24 Fall Approved 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 Actuals, 2023-24 Fall Approved Budget, and the increase/decrease from the 2022-23 Actuals to the 2023-24 Fall Approved Budget.

Definitions:

- 2022-23 Actuals / FY23 = 2022-23 Actuals for fiscal year ending June 30, 2023.
- 2023-24 Fall Budget / FY24 = Fall Approved Budget for School Year 2023-24

Notes for Proposed Expenditures by Fund and Object:

Fund 10

- ✓ Lines 1 - 8 reflect adjustments related to the use one-time Federal ESSER COVID Funding in 21-22.
- ✓ Lines 9 – 25 reflect the 8% increase to base compensation including additional increases to Custodians and Trades.
- ✓ Lines 35, 37, and 43 reflect the increase to WRS, FICA, and LTD benefits due to the 8% increase in compensation and additional increases to Custodians and Trades.
- ✓ Line 40 reflects increased district Health Insurance costs due to the transition in carriers.
- ✓ Line 51 reflects a net adjustment to contracted services. This line includes several adjustments in one-time funding including adjustments in our ESSER plan for 2023-24.
- ✓ Line 52 reflects a reduction in expected architectural fees 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.
- ✓ 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.
- ✓ Line 72 reflects the increase to pupil transportation due to the two-tier system which requires increased services.
- ✓ Line 82 reflects removal of carryover budgets for yearbook printing.
- ✓ Line 86 & 87 reflect adjustments to some of our software platforms for 2023-24 using one-time ESSER funding.
- ✓ Line 92 reflects a change in expense object from the County (0385) to a professional service (0310) for Driver's Education.
- ✓ Line 94 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 95 reflects changes in Gateway to College and HSED programming.
- ✓ Lines 106 & 117 reflect carryover for Common School Funds aid, as well as an increase in annual disbursements.
- ✓ Line 110 reflects an Increase to other media budgets related to grant funding.
- ✓ Line 111 reflects a decrease in capital object purchases including high school projects and instrument purchases.
- ✓ Line 113 reflects an increase in Textbook purchases due to ESSER funding.
- ✓ Lines 115 - 117 reflect the reduction of technology budgets related to one-time ESSER funding.
- ✓ Lines 120 - 129 reflect reductions of one-time assigned fund balance.
- ✓ Lines 131 – 136 reflect changes to capital lease expenditures.
- ✓ Lines 138 – 149 reflect changes to district insurance, worker's compensation, and unemployment expenses.
- ✓ Line 151 reflects an increase in the interfund transfer to Funds 27 to cover the 8% increase in compensation.
- ✓ Line 169 reflects a reduction in the reserve held for Black Excellence program planning using one-time funds.

**Fund 27**

- ✓ Lines 178 – 186 reflects the 8% increase to base compensation.
- ✓ Lines 193, 194, 195 & 201 reflect the increase to WRS, FICA, and LTD benefits due to the 8% increase in compensation.
- ✓ Lines 198 & 199 reflect the recalculation of the district portion of health and dental insurance per all calculated salary changes for 2023-24.
- ✓ Line 209 reflects adjustments anticipated to pupil transportation for 2023-24.

Fund 30/38

- ✓ Lines 257 & 259 summarize changes in the debt payments schedule for 2023-24 including a debt defeasance of \$7,000,000. The non-referendum debt in fund 38 was paid off in 2022-2023.

Fund 41

- ✓ Lines 272 – 280 reflect the 8% increase to base compensation and associated benefits.

Fund 42

- ✓ Lines 290 - 291 reflects the balance of the bond proceeds for the \$317 million referendum approved in the fall of 2020.

Fund 50

- ✓ Lines 297 – 315 reflect the 8% increase to base compensation and associated benefits.
- ✓ Lines 317 – 347 reflect changes in Food Service programming.

Fund 80

- ✓ Lines 350 – 379 reflect the 8% increase to base compensation and associated benefits.
- ✓ Line 381 includes an increase to remodel school forest structures.
- ✓ Lines 385 and 418 reflect a reduction in construction projects and building purchases with funding to purchase additional space at MSCR West.
- ✓ Lines 386 - 401 reflect increases due to expanded sites and offerings.
- ✓ Lines 407 – 432 reflect changes to programming.



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

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

			2021-2022 Actuals	2022-2023 Actuals	2023-2024 Fall Budget	2023-2024 Incr/(Decr)	2023-2024 % Chg
1	0100	Administrative Temp	270,559.33	400,953.30	291,874.32	(109,078.98)	-27.20%
2	0101	Teacher-Temp	9,492,935.77	8,973,127.69	9,569,267.98	596,140.29	6.64%
3	0102	Sub Teacher-Contractual	3,091,386.03	3,229,419.26	3,355,892.00	126,472.74	3.92%
4	0103	Clerical / Technical-Temp	474,465.41	509,088.60	405,909.72	(103,178.88)	-20.27%
5	0104	EA / SEA-Temp	222,106.16	199,231.38	180,090.14	(19,141.24)	-9.61%
6	0105	Cust / Operation-Temp	88,617.98	120,120.24	109,039.30	(11,080.94)	-9.22%
7	0108	NonUnion Professional-Temp	13,830.50	6,487.61	9,934.00	3,446.39	53.12%
8	0109	Misc-Temp	1,323,329.80	1,442,800.57	1,339,660.76	(103,139.81)	-7.15%
9	0110	Administrative-Perm	15,471,207.71	15,610,042.09	17,592,782.58	1,982,740.49	12.70%
10	0111	Teacher-Perm	125,213,008.31	125,397,380.60	141,058,504.43	15,661,123.83	12.49%
11	0112	Perm Non-Union Hourly	430,290.84	551,018.40	595,300.99	44,282.59	8.04%
12	0113	Clerical / Technical-Perm	8,701,661.49	9,884,427.13	12,544,446.45	2,660,019.32	26.91%
13	0114	EA / HCA-Perm	2,988,915.32	3,775,536.68	4,950,694.27	1,175,157.59	31.13%
14	0115	Cust / Operation-Perm	10,282,612.28	9,915,323.69	13,899,221.82	3,983,898.13	40.18%
15	0116	Maint / Trades-Perm	2,099,357.66	1,210,046.80	1,696,422.80	486,376.00	40.19%
16	0118	PermNon-Union Professional	7,162,337.88	8,703,464.70	10,486,157.67	1,782,692.97	20.48%
17	0119	Misc-Perm	4,597,702.54	4,650,221.92	5,562,530.88	912,308.96	19.62%
18	0122	Sub Teacher-Administrativ	77,536.75	122,097.64	237,144.87	115,047.23	94.23%
19	0126	Time Limited EA/SEA	12,876.05	2,785.70	16,240.00	13,454.30	482.98%
20	0135	Cust O/T-Snow Plowing	11,118.66	40,119.25	85,070.35	44,951.10	112.04%
21	0136	Cust O/T-School Activities	3,001.72	5,687.42	15,000.00	9,312.58	163.74%
22	0137	Cust O/T-Facility Rentals	5,780.29	5,072.59	43,733.37	38,660.78	762.15%
23	0138	Cust O/T-MSCR Programming	8,437.16	13,941.61	30,000.00	16,058.39	115.18%
24	0139	Cust O/T-Emergency Maint.	204.00	159.84	10,000.00	9,840.16	6156.26%
25	0141	Security	1,025,221.13	997,089.10	1,329,884.93	332,795.83	33.38%
26	0151	Board of Education	57,650.28	57,970.28	56,300.00	(1,670.28)	-2.88%
27	0161	Security OT	29,724.11	18,746.92	8,588.18	(10,158.74)	-54.19%
28	0163	Clerical OT	311,374.94	267,044.67	158,072.61	(108,972.06)	-40.81%
29	0164	Ed Asst OT	10,952.29	8,494.34	700.00	(7,794.34)	-91.76%
30	0165	Custodial OT	670,875.37	1,002,039.15	100,858.82	(901,180.33)	-89.93%
31	0166	Trades OT	82,463.15	38,594.48	0.00	(38,594.48)	-100.00%
32	0167	Food Svcs OT	393.71	0.00	0.00	0.00	0.00%
33	0169	Other OT	101,117.10	99,901.92	4,938.82	(94,963.10)	-95.06%
34	Total	0100 - Salaries	194,333,051.72	197,258,435.57	225,744,262.06	28,485,826.49	14.44%
35	0212	Employer's Share WRS	12,141,902.46	12,550,556.09	13,366,084.88	815,528.79	6.50%
36	0214	Employer WRS Rate Temp	0.00	0.00	775,795.92	775,795.92	0.00%
37	0220	Social Security	14,506,499.82	14,644,322.17	15,778,002.07	1,133,679.90	7.74%
38	0222	Social Security Rate Temp	0.00	0.00	1,220,782.71	1,220,782.71	0.00%
39	0230	Life Insurance	452,114.93	407,999.02	522,201.50	114,202.48	27.99%
40	0240	Health Insurance	42,033,284.75	42,586,141.97	51,411,901.94	8,825,759.97	20.72%
41	0243	Dental Insurance	2,759,860.00	2,714,693.76	3,006,119.12	291,425.36	10.74%
42	0249	Lt Care Insurance	423,301.30	366,029.40	454,308.00	88,278.60	24.12%
43	0251	Long Term Disability Ins	1,094,512.79	1,284,778.43	1,456,204.56	171,426.13	13.34%
44	0290	Other Employee Benefits	365,341.20	180,752.86	481,081.20	300,328.34	166.15%
45	0291	College Credit Reimbursement	24,666.66	21,866.37	200,100.00	178,233.63	815.10%
46	0298	Fringe Benefits	24,214.24	34,427.96	0.00	(34,427.96)	-100.00%
47	Total	0200 - Benefits	73,825,698.15	74,791,568.03	88,672,581.90	13,881,013.87	18.56%
48	0306	Athletic Trainers-Annual	79,370.66	80,000.00	75,000.00	(5,000.00)	-6.25%
49	0307	Athletic Trainers-Events	0.00	0.00	22,066.00	22,066.00	0.00%
50	0309	Police-Event Coverage	19,912.79	38,329.48	16,971.00	(21,358.48)	-55.72%
51	0310	Personal Svcs-Prof/Tec/Official	7,284,995.07	8,618,342.02	7,899,926.73	(718,415.29)	-8.34%
52	0311	Architect & Engineer Fees	158,842.50	1,239,116.12	23,000.00	(1,216,116.12)	-98.14%
53	0314	Personal Services Consult	3,458,033.52	1,072,273.47	611,398.00	(460,875.47)	-42.98%
54	0315	Employee Health Exams	70,079.50	91,932.00	55,000.00	(36,932.00)	-40.17%
55	0316	Litigation / Arbitration	1,108.50	17,340.60	27,000.00	9,659.40	55.70%
56	0317	Pers Svcs Clerical-Perm	183,902.85	292,930.99	0.00	(292,930.99)	-100.00%
57	0318	Pers Svcs Clerical-Temp	36,258.88	12,159.94	35,269.09	23,109.15	190.04%
58	0319	Pers Svcs Cultural Arts	650.00	550.00	2,228.90	1,678.90	305.25%
59	0321	Technology Repairs & Maint	312,411.47	115,943.66	230,000.00	114,056.34	98.37%
60	0322	Rental of Computing Equipment	587,127.98	79,281.23	2,411,886.00	2,332,604.77	2942.19%
61	0323	Do Not Use	5,354.86	368.00	0.00	(368.00)	-100.00%
62	0324	Non-Tech Repairs & Maint	8,708,764.52	6,807,777.14	4,190,173.54	(2,617,603.60)	-38.45%
63	0325	Vehicle / Equipment Rental	381,970.19	325,262.64	412,065.96	86,803.32	26.69%



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

Includes all Budgeted Funds and Interfund Transfers

2023-2024 Budgets by Fund/Object

			2021-2022 Actuals	2022-2023 Actuals	2023-2024 Fall Budget	2023-2024 Incr/(Decr)	2023-2024 % Chg
64	0326	Site Rental (Lease)	0.00	0.00	10,000.00	10,000.00	100.00%
65	0327	Construction Services	2,889,111.80	32,693,512.27	11,409,204.02	(21,284,308.25)	-65.10%
66	0328	Building Rental (Lease)	371,339.00	139,762.49	361,645.44	221,882.95	158.76%
67	0329	Cleaning Services	1,600.00	320.00	0.00	(320.00)	-100.00%
68	0331	Gas	1,994,623.86	2,083,349.12	2,006,162.00	(77,187.12)	-3.70%
69	0332	Fuel Oil	(36,538.97)	37,295.29	5,000.00	(32,295.29)	-86.59%
70	0336	Electricity	3,333,405.21	3,462,619.83	3,271,082.72	(191,537.11)	-5.53%
71	0337	Water & Sewer	880,935.03	913,723.51	880,000.00	(33,723.51)	-3.69%
72	0341	Pupil Travel	7,969,413.42	9,384,815.31	12,444,906.39	3,060,091.08	32.61%
73	0342	Employee Travel	293,121.81	575,377.18	650,961.05	75,583.87	13.14%
74	0343	Contracted Service Travel	84.20	17,894.15	716,134.00	698,239.85	3902.06%
75	0345	Pupil Field Trips Lodge & Food	14,388.82	107,157.36	15,500.00	(91,657.36)	-85.54%
76	0347	Trans Parent Contracts	12,676.71	0.00	280,000.00	280,000.00	100.00%
77	0348	Vehicle Fuel	145,174.28	79,194.65	354,000.00	274,805.35	347.00%
78	0349	Taxi Cab DO NOT USE	55,879.60	3,234.35	0.00	(3,234.35)	-100.00%
79	0351	Advertising	111,575.70	251,407.13	28,250.00	(223,157.13)	-88.76%
80	0352	Page Systems	(4,654.49)	0.00	30,000.00	30,000.00	0.00%
81	0353	Postage	54,604.63	120,034.48	303,822.70	183,788.22	153.11%
82	0354	Printing & Binding	194,877.60	253,446.10	86,909.76	(166,536.34)	-65.71%
83	0355	Telephone	516,918.06	564,965.38	604,631.05	39,665.67	7.02%
84	0356	Quick Copy Service	0.00	0.00	6,547.00	6,547.00	100.00%
85	0358	On-line communications	0.00	20,889.09	50,000.00	29,110.91	139.36%
86	0360	Tech/Software Services	4,095,899.71	4,376,836.43	4,210,604.58	(166,231.85)	-3.80%
87	0362	Software as a Service	340,639.53	753,383.63	669,306.63	(84,077.00)	-11.16%
88	0370	Educ Svcs-Non Govt Agency	2,411,322.44	2,798,099.53	3,224,494.00	426,394.47	15.24%
89	0371	Inst Payment to Private Vendor	0.00	0.00	4,500.00	4,500.00	100.00%
90	0381	Payment To Municipality	46,376.53	255,971.81	125,000.00	(130,971.81)	-51.17%
91	0382	Payment To WI School District	11,275,327.95	12,304,039.97	11,852,568.00	(451,471.97)	4.56%
92	0385	Payment To County	0.00	16,246.00	0.00	(16,246.00)	-100.00%
93	0386	Payment To CESA	19,863.26	21,202.25	28,417.36	7,215.11	34.03%
94	0387	Payment To State	6,896,596.76	9,768,178.97	12,315,580.32	2,547,401.35	49.93%
95	0389	Payment To WTCS District	358,268.97	259,042.42	369,500.00	110,457.58	42.64%
96	Total	0300 - Purch Svcs	65,531,614.71	100,053,605.99	82,326,712.24	(17,726,893.75)	-17.72%
97	0401	CRLM	834,021.25	742,982.03	0.00	(742,982.03)	-100.00%
98	0411	General Supplies	4,257,018.26	3,802,162.85	4,385,966.46	583,803.61	15.35%
99	0412	Workbooks	15,421.24	41,579.48	295,051.31	253,471.83	609.61%
100	0413	Computer Supplies	0.00	157.16	0.00	(157.16)	-100.00%
101	0415	Food	213,296.93	283,023.49	187,422.19	(95,601.30)	-33.78%
102	0416	Medical Supplies	297,058.69	116,959.31	269,292.77	152,333.46	130.24%
103	0417	Paper	244,295.81	319,201.20	373,042.16	53,840.96	16.87%
104	0420	Apparel	165,163.32	223,933.89	67,659.02	(156,274.87)	-69.79%
105	0431	Audiovisual Media	13,463.05	1,357.13	8,287.59	6,930.46	510.67%
106	0432	Library Books	319,217.87	561,180.53	579,645.01	18,464.48	3.29%
107	0433	Newspapers	201.00	327.02	4,095.74	3,768.72	1152.44%
108	0434	Periodicals	20,936.48	13,487.69	12,131.63	(1,356.06)	-10.05%
109	0435	Instr Computer Software	262.00	0.00	0.00	0.00	0.00%
110	0439	Other Media	3,354,436.70	3,360,749.62	6,028,722.09	2,667,972.47	79.39%
111	0440	Non-Capital Equipment	6,177,821.37	10,008,611.74	1,762,424.32	(8,246,187.42)	-82.39%
112	0448	Other Non-Capital Equip	0.00	997.65	1,000.00	2.35	0.24%
113	0470	Textbooks	159,865.37	430,674.39	3,810,346.00	3,379,671.61	784.74%
114	0472	Workbooks	384.00	44,622.28	0.00	(44,622.28)	-100.00%
115	0481	Technology Supplies	159,688.32	152,492.60	69,550.07	(82,942.53)	-54.39%
116	0482	Non-Capital Tech Hardware	3,810,582.42	4,957,538.52	1,138,721.15	(3,818,817.37)	-77.03%
117	0483	Non-Capital Software	630,980.71	182,040.71	275,552.52	93,511.81	51.37%
118	0490	Non-Instr Reference Mats	55,630.06	47,469.57	34,965.00	(12,504.57)	-26.34%
119	Total	0400 - Non-Capital	20,729,744.85	25,291,548.86	19,303,875.03	(5,987,673.83)	-23.67%
120	0521	Site Improvement Addition	188,291.83	508,230.82	234,971.00	(273,259.82)	-53.77%
121	0531	Building Acquisition	160.37	0.00	0.00	0.00	0.00%
122	0540	Building Components	0.00	656.59	0.00	(656.59)	-100.00%
123	0541	Building Improve Addition	0.00	59,881.93	0.00	(59,881.93)	-100.00%
124	0542	Building Improve Replace	2,975.08	1,302.48	0.00	(1,302.48)	-100.00%
125	0551	Equipment - Addition	632,573.28	446,335.50	520,401.84	74,066.34	16.59%
126	0553	Equipment-Add-Fixed Asset	5,972.16	0.00	0.00	0.00	0.00%
127	0561	Equipment - Replacement	49,425.00	241,973.50	111,739.74	(130,233.76)	-53.82%



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

Includes all Budgeted Funds and Interfund Transfers

2023-2024 Budgets by Fund/Object

			2021-2022 Actuals	2022-2023 Actuals	2023-2024 Fall Budget	2023-2024 Incr/(Decr)	2023-2024 % Chg
128	0563	Equip-Replac-Fixed Asset	1,170,102.69	471,349.62	236,000.00	(235,349.62)	-49.93%
129	0581	Technology Related Hardware	51,565.58	0.00	13,797.00	13,797.00	0.00%
130	Total	0500 - Capital Purch	2,101,065.99	1,729,730.44	1,116,909.58	(612,820.86)	-35.43%
131	0671	Right-To-Use Principal	0.00	984,936.69	0.00	(984,936.69)	-100.00%
132	0676	Principal-Teach Loans	0.00	218,461.00	0.00	(218,461.00)	-100.00%
133	0678	Principal-Capital Leases	1,610,863.32	1,686,896.15	1,086,244.00	(600,652.15)	-35.61%
134	0682	Interest-Temporary Notes	98,081.29	1,206,764.21	241,483.00	(965,281.21)	-79.99%
135	0688	Interest-Capital Leases	0.00	0.00	2,500.00	2,500.00	0.00%
136	0691	Other Debt Retirement	61,837.00	64,187.00	1,486,055.56	1,421,868.56	2215.20%
137	Total	0600 - Debt Payments	1,770,781.61	4,161,245.05	2,816,282.56	(1,344,962.49)	-32.32%
138	0711	District Liability Ins	475,761.00	527,851.00	555,208.50	27,357.50	5.18%
139	0712	District Property Ins	568,022.22	641,928.00	674,100.00	32,172.00	5.01%
140	0713	Worker's Compensation	968,005.04	1,103,497.22	2,028,762.75	925,265.53	83.85%
141	0720	Judgements & Settlements	15.00	32.82	19,600.00	19,567.18	59619.68%
142	0731	Unemployment Comp-Teacher	719.11	21,553.40	10,500.00	(11,053.40)	-51.28%
143	0732	Unemploy Comp-Sub Teacher	26,449.00	6,707.73	7,000.00	292.27	4.36%
144	0733	Unemploy Comp-Ed Assist.	6,744.03	8,500.00	8,500.00	0.00	0.00%
145	0734	Unemploy Comp-Clerical	5,177.32	26,314.49	8,000.00	(18,314.49)	-69.60%
146	0735	Unemploy Comp-Cust/Trades	(401.45)	7,806.39	5,200.00	(2,606.39)	-33.39%
147	0736	Unemploy Comp-Food Svc	950.40	5,000.00	5,000.00	0.00	0.00%
148	0737	Unemploy Comp-Administr.	3,165.24	14,000.00	7,000.00	(7,000.00)	-50.00%
149	0738	Unemploy Comp-Recreation	698.53	6,000.00	6,000.00	0.00	0.00%
150	Total	0700 - Insurance	2,055,305.44	2,369,191.05	3,334,871.25	965,680.20	40.76%
151	0827	Transfer to Special Education	53,882,364.72	53,535,367.59	66,348,537.49	12,813,169.90	23.93%
152	0830	Transfer to Debt Service	7,134,450.00	0.00	0.00	0.00	0.00%
153	0838	Transfer to Non-Ref Debt	8,682,178.00	0.00	0.00	0.00	0.00%
154	0850	Transfer to Food Service	0.00	181,913.05	0.00	(181,913.05)	-100.00%
155	Total	0800 - Transfers	69,698,992.72	53,717,280.64	66,348,537.49	12,631,256.85	23.51%
156	0932	Share Rev To Non-Govt Entities	5,640.00	7,320.00	0.00	(7,320.00)	-100.00%
157	0940	Dues & Fees	0.00	4,000.00	0.00	(4,000.00)	-100.00%
158	0941	Organizational Dues	101,939.74	84,826.39	101,880.30	17,053.91	20.10%
159	0942	Employee Dues/Fees	29,195.14	109,147.27	47,655.00	(61,492.27)	-56.34%
160	0943	Entry Fees/Royalties	110,027.61	177,966.25	68,321.88	(109,644.37)	-61.61%
161	0944	Bank Service Charges	55,502.08	58,928.17	46,000.00	(12,928.17)	-21.94%
162	0949	Other Dues and Fees	125.00	500.00	0.00	(500.00)	-100.00%
163	0962	Inventory Adjustment	(11.02)	0.00	0.00	0.00	0.00%
164	0969	Other Adjustments	52,987.55	0.00	2,000.00	2,000.00	100.00%
165	0971	Aidable Refund Payment	12.80	16,568.68	0.00	(16,568.68)	-100.00%
166	0972	Non-Aidable Refund Paymt	243,509.20	33,376.09	200,000.00	166,623.91	499.23%
167	0990	Miscellaneous	4,133.06	15,538.52	261,163.17	245,624.65	1580.75%
168	0996	Reserve	0.00	0.00	179,400.00	179,400.00	100.00%
169	0998	Superint Contingency Fund	0.00	0.00	40,000.00	40,000.00	100.00%
170	Total	0900 - Dues/Fees/Misc	603,061.16	508,171.37	946,420.35	438,248.98	86.24%
171	Total	10 - General Fund	430,649,316.35	459,880,777.00	490,610,452.46	30,729,675.46	6.68%
172	0101	Teacher-Temp	2,367,575.59	2,013,895.44	1,581,272.46	(432,622.98)	-21.48%
173	0102	Sub Teacher-Contractual	1,009,319.47	771,458.53	962,803.00	191,344.47	24.80%
174	0103	Clerical / Technical-Temp	28,004.37	32,352.72	300.00	(32,052.72)	-99.07%
175	0104	EA / SEA-Temp	900,046.10	971,172.36	1,010,435.34	39,262.98	4.04%
176	0109	Misc-Temp	190,392.64	191,081.14	46,621.00	(144,460.14)	-75.60%
177	0110	Administrative-Perm	499,461.71	582,651.84	638,108.60	55,456.76	9.52%
178	0111	Teacher-Perm	39,595,716.35	40,848,803.86	45,677,608.01	4,828,804.15	11.82%
179	0113	Clerical / Technical-Perm	348,452.01	367,326.33	527,188.41	159,862.08	43.52%
180	0114	EA / HCA-Perm	8,618,211.33	9,914,017.16	10,739,719.11	825,701.95	8.33%
181	0118	PermNon-Union Professional	226,449.27	231,420.58	267,741.49	36,320.91	15.69%
182	0119	Misc-Perm	1,665,164.39	1,749,242.90	2,006,260.93	257,018.03	14.69%
183	0121	Sub SEA-Contractual	5,551.67	5,801.53	0.00	(5,801.53)	-100.00%
184	0122	Sub Teacher-Administrativ	8,811.66	8,796.87	129,358.38	120,561.51	1370.50%
185	0123	Sub Teacher For SEA-Admin	359.77	0.00	0.00	0.00	0.00%
186	0124	Sub SEA Floater	109,060.77	128,300.23	150,098.86	21,798.63	16.99%
187	0126	Time Limited EA/SEA	399,489.31	124,829.66	158,927.00	34,097.34	27.32%
188	0161	Security OT	0.00	335.77	0.00	(335.77)	-100.00%
189	0163	Clerical OT	26,351.53	18,151.35	25,000.00	6,848.65	37.73%
190	0164	Ed Asst OT	3,293.17	4,155.15	500.00	(3,655.15)	-87.97%



Madison Metropolitan School District

Expenditures by Fund and Object

2023-2024 - Fall Approved Budget

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

			2021-2022 Actuals	2022-2023 Actuals	2023-2024 Fall Budget	2023-2024 Incr/(Decr)	2023-2024 % Chg
191	0169	Other OT	3,462.93	7,851.70	100.00	(7,751.70)	-98.73%
192	Total	0100 - Salaries	56,005,174.04	57,971,645.12	63,922,042.59	5,950,397.47	10.26%
193	0212	Employer's Share WRS	3,557,843.88	3,727,331.07	3,723,701.31	(3,629.76)	-0.10%
194	0214	Employer WRS Rate Temp	0.00	0.00	225,231.78	225,231.78	100.00%
195	0220	Social Security	4,190,808.25	4,341,113.26	4,542,239.09	201,125.83	4.63%
196	0222	Social Security Rate Temp	0.00	0.00	255,665.75	255,665.75	100.00%
197	0230	Life Insurance	101,449.46	98,804.20	114,258.27	15,454.07	15.64%
198	0240	Health Insurance	13,335,501.02	13,332,676.86	14,876,666.21	1,543,989.35	11.58%
199	0243	Dental Insurance	703,645.05	691,581.42	780,631.06	89,049.64	12.88%
200	0250	Other Insurance	255,179.94	257,894.44	0.00	(257,894.44)	-100.00%
201	0251	Long Term Disability Ins	305,139.97	377,967.78	429,870.02	51,902.24	13.73%
202	0291	College Credit Reimbursement	46,104.14	47,526.00	35,000.00	(12,526.00)	-26.36%
203	Total	0200 - Benefits	22,495,671.71	22,874,895.03	24,983,263.49	2,108,368.46	9.22%
204	0310	Personal Svs-Prof/Tec/Official	235,289.82	262,003.99	363,067.00	101,063.01	38.57%
205	0314	Personal Services Consult	18,759.60	0.00	9,400.00	9,400.00	0.00%
206	0324	Non-Tech Repairs & Maint	5,295.13	6,149.92	57,900.00	51,750.08	841.48%
207	0327	Construction Services	0.00	12,696.89	0.00	(12,696.89)	-100.00%
208	0328	Building Rental (Lease)	11,520.00	31,100.00	236,522.00	205,422.00	660.52%
209	0341	Pupil Travel	3,933,155.67	3,799,927.99	4,758,350.00	958,422.01	25.22%
210	0342	Employee Travel	73,409.93	108,488.82	200,400.00	91,911.18	84.72%
211	0343	Contracted Service Travel	94.25	0.00	100.00	100.00	100.00%
212	0349	Taxi Cab DO NOT USE	2,676.10	0.00	0.00	0.00	0.00%
213	0353	Postage	1,019.59	0.00	1,250.00	1,250.00	100.00%
214	0354	Printing & Binding	51.78	543.78	12,700.00	12,156.22	2235.50%
215	0355	Telephone	9,354.79	0.00	20,310.00	20,310.00	100.00%
216	0356	Quick Copy Service	0.00	0.00	27,500.00	27,500.00	100.00%
217	0358	On-line communications	2,601.61	6,919.59	14,700.00	7,780.41	112.44%
218	0360	Tech/Software Services	55,657.72	12,139.09	68,730.00	56,590.91	466.19%
219	0362	Software as a Service	61,749.61	239,741.84	0.00	(239,741.84)	-100.00%
220	0370	Educ Svcs-Non Govt Agency	192,542.74	58,589.39	203,300.00	144,710.61	246.99%
221	0371	Inst Payment to Private Vendor	75.00	20,725.00	0.00	(20,725.00)	-100.00%
222	0373	Instruct Pmnts to Private Schl	0.00	37,577.00	0.00	(37,577.00)	-100.00%
223	0382	Payment To WI School District	17,593.00	0.00	0.00	0.00	0.00%
224	0386	Payment To CESA	17,340.00	12,650.00	1,675.00	(10,975.00)	-86.76%
225	0387	Payment To State	0.00	0.00	1,000.00	1,000.00	0.00%
226	0389	Payment To WTCS District	8,614.78	8,514.30	0.00	(8,514.30)	-100.00%
227	Total	0300 - Purch Svcs	4,646,801.12	4,617,767.60	5,976,904.00	1,359,136.40	29.43%
228	0411	General Supplies	160,038.18	166,336.14	368,650.00	202,313.86	121.63%
229	0415	Food	1,275.48	3,252.50	7,000.00	3,747.50	115.22%
230	0431	Audiovisual Media	0.00	255.20	0.00	(255.20)	-100.00%
231	0433	Newspapers	0.00	0.00	300.00	300.00	0.00%
232	0434	Periodicals	50.00	0.00	9,510.00	9,510.00	100.00%
233	0435	Instr Computer Software	0.00	0.00	8,400.00	8,400.00	100.00%
234	0439	Other Media	104,006.62	73,293.88	334,425.00	261,131.12	356.28%
235	0440	Non-Capital Equipment	139,778.44	74,484.44	152,004.00	77,519.56	104.07%
236	0470	Textbooks	4,416.72	6,583.37	0.00	(6,583.37)	-100.00%
237	0472	Workbooks	0.00	112.20	0.00	(112.20)	-100.00%
238	0481	Technology Supplies	6,921.91	1,942.29	56,000.00	54,057.71	2783.19%
239	0482	Non-Capital Tech Hardware	147,497.49	31,544.18	25,510.00	(6,034.18)	-19.13%
240	0483	Non-Capital Software	0.00	30.97	34,750.00	34,719.03	112105.36%
241	0490	Non-Instr Reference Matls	126,430.10	61,328.08	18,700.00	(42,628.08)	-69.51%
242	Total	0400 - Non-Capital	690,414.94	419,163.25	1,015,249.00	596,085.75	142.21%
243	0541	Building Improve Addition	10,579.74	0.00	0.00	0.00	0.00%
244	0551	Equipment - Addition	5,314.40	0.00	0.00	0.00	0.00%
245	Total	0500 - Capital Purch	15,894.14	0.00	0.00	0.00	0.00%
246	0713	Worker's Compensation	18,073.63	29,851.59	404,950.00	375,098.41	1256.54%
247	Total	0700 - Insurance	18,073.63	29,851.59	404,950.00	375,098.41	1256.54%
248	0810	Transfer to General Fund	0.00	494,554.33	166,555.80	(327,998.53)	-66.32%
249	Total	0800 - Transfers	0.00	494,554.33	166,555.80	(327,998.53)	-66.32%
250	0941	Organizational Dues	2,189.00	4,100.00	7,100.00	3,000.00	73.17%
251	0942	Employee Dues/Fees	7,897.28	6,785.00	9,180.00	2,395.00	35.30%
252	0943	Entry Fees/Royalties	6,799.88	3,452.71	14,580.00	11,127.29	322.28%
253	0949	Other Dues and Fees	15,694.00	22,344.00	20,000.00	(2,344.00)	-10.49%
254	Total	0900 - Dues/Fees/Misc	32,580.16	36,681.71	50,860.00	14,178.29	38.65%



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

Includes all Budgeted Funds and Interfund Transfers

2023-2024 Budgets by Fund/Object			2021-2022 Actuals	2022-2023 Actuals	2023-2024 Fall Budget	2023-2024 Incr/(Decr)	2023-2024 % Chg
255	Total	27 - Educational Services	83,904,609.74	86,444,558.63	96,519,824.88	10,075,266.25	11.66%
256	0673	Principal-Long-Term Notes	6,600,000.00	0.00	0.00	0.00	0.00%
257	0675	Principal-Long-Term Bonds	19,205,000.00	16,120,000.00	19,925,000.04	3,805,000.04	23.60%
258	0683	Interest-Long-Term Notes	287,750.00	0.00	0.00	0.00	0.00%
259	0685	Interest-Long-Term Bonds	2,401,353.14	4,964,300.02	8,605,413.24	3,641,113.22	73.35%
260	0691	Other Debt Retirement	682,361.96	267,850.00	0.00	(267,850.00)	-100.00%
261	Total	0600 - Debt Payments	29,176,465.10	21,352,150.02	28,530,413.28	7,178,263.26	33.62%
262	Total	30 - Debt Service	29,176,465.10	21,352,150.02	28,530,413.28	7,178,263.26	33.62%
263	0673	Principal-Long-Term Notes	970,000.00	1,000,000.00	0.00	(1,000,000.00)	-100.00%
264	0675	Principal-Long-Term Bonds	11,925,000.00	0.00	0.00	0.00	0.00%
265	0683	Interest-Long-Term Notes	29,700.00	10,000.00	0.00	(10,000.00)	-100.00%
266	0685	Interest-Long-Term Bonds	38,945.83	0.00	0.00	0.00	0.00%
267	0691	Other Debt Retirement	18,350.00	0.00	0.00	0.00	0.00%
268	Total	0600 - Debt Payments	12,981,995.83	1,010,000.00	0.00	(1,010,000.00)	-100.00%
269	0810	Transfer to General Fund	0.00	3,668.03	0.00	(3,668.03)	-100.00%
270	Total	0800 - Transfers	0.00	3,668.03	0.00	(3,668.03)	-100.00%
271	Total	38 - Non-Ref Debt Service Fund	12,981,995.83	1,013,668.03	0.00	(1,013,668.03)	-100.00%
272	0116	Maint / Trades-Perm	0.00	806,704.64	1,130,948.51	324,243.87	40.19%
273	0166	Trades OT	0.00	25,730.02	0.00	(25,730.02)	-100.00%
274	Total	0100 - Salaries	0.00	832,434.66	1,130,948.51	298,513.85	35.86%
275	0212	Employer's Share WRS	0.00	55,256.06	73,831.23	18,575.17	33.62%
276	0220	Social Security	0.00	62,294.20	85,146.96	22,852.76	36.69%
277	0230	Life Insurance	0.00	2,579.32	3,250.70	671.38	26.03%
278	0240	Health Insurance	0.00	193,100.03	255,964.40	62,864.37	32.56%
279	0243	Dental Insurance	0.00	9,844.10	12,463.63	2,619.53	26.61%
280	0251	Long Term Disability Ins	0.00	5,269.16	7,078.73	1,809.57	34.34%
281	Total	0200 - Benefits	0.00	328,342.87	437,735.65	109,392.78	33.32%
282	0311	Architect & Engineer Fees	0.00	21,280.00	0.00	(21,280.00)	-100.00%
283	0324	Non-Tech Repairs & Maint	2,419,606.94	2,886,201.74	360,000.00	(2,526,201.74)	-87.53%
284	0327	Construction Services	685,603.26	1,899,322.68	3,065,000.84	1,165,678.16	61.37%
285	0351	Advertising	0.00	0.00	1,500.00	1,500.00	0.00%
286	Total	0300 - Purch Svcs	3,105,210.20	4,806,804.42	3,426,500.84	(1,380,303.58)	-28.72%
287	0713	Worker's Compensation	0.00	0.00	4,815.00	4,815.00	0.00%
288	Total	0700 - Insurance	0.00	0.00	4,815.00	4,815.00	0.00%
289	Total	41 - Capital Expansion Fund	3,105,210.20	5,967,581.95	5,000,000.00	(967,581.95)	-16.21%
290	0311	Architect & Engineer Fees	6,039,976.35	1,772,680.88	0.00	(1,772,680.88)	-100.00%
291	0327	Construction Services	25,935,446.93	158,346,053.28	116,625,886.10	(41,720,167.18)	-26.35%
292	Total	0300 - Purch Svcs	31,975,423.28	160,118,734.16	116,625,886.10	(43,492,848.06)	-27.16%
293	0440	Non-Capital Equipment	592,111.93	0.00	0.00	0.00	0.00%
294	Total	0400 - Non-Capital	592,111.93	0.00	0.00	0.00	0.00%
295	Total	42 - Referendum	32,567,535.21	160,118,734.16	116,625,886.10	(43,492,848.06)	-27.16%
296	0103	Clerical / Technical-Temp	0.00	2,730.05	0.00	(2,730.05)	-100.00%
297	0107	Food Service-Temp	114,582.30	121,325.19	136,835.76	15,510.57	12.78%
298	0110	Administrative-Perm	108,323.77	124,256.57	134,521.99	10,265.42	8.26%
299	0113	Clerical / Technical-Perm	28,667.98	48,225.91	74,512.18	26,286.27	54.51%
300	0115	Cust / Operation-Perm	303,196.99	233,177.45	258,647.14	25,469.69	10.92%
301	0117	Food Service-Permanent	2,070,486.04	2,604,168.27	3,645,822.58	1,041,654.31	40.00%
302	0118	PermNon-Union Professional	379,417.17	478,152.28	481,048.95	2,896.67	0.61%
303	0163	Clerical OT	4,069.65	394.64	0.00	(394.64)	-100.00%
304	0165	Custodial OT	43,030.01	27,359.15	0.00	(27,359.15)	-100.00%
305	0167	Food Svcs OT	94,588.58	134,863.40	0.00	(134,863.40)	-100.00%
306	0169	Other OT	115.81	11.67	0.00	(11.67)	-100.00%
307	Total	0100 - Salaries	3,146,478.30	3,774,664.58	4,731,388.60	956,724.02	25.35%
308	0212	Employer's Share WRS	194,733.39	242,535.46	230,701.26	(11,834.20)	-4.88%
309	0214	Employer WRS Rate Temp	0.00	0.00	9,141.00	9,141.00	0.00%
310	0220	Social Security	234,596.07	283,758.90	347,738.77	63,979.87	22.55%
311	0222	Social Security Rate Temp	0.00	0.00	10,469.00	10,469.00	0.00%
312	0230	Life Insurance	7,013.90	6,356.19	9,297.19	2,941.00	46.27%
313	0240	Health Insurance	1,054,506.51	1,069,381.01	1,420,051.48	350,670.47	32.79%
314	0243	Dental Insurance	58,201.99	55,802.37	75,657.67	19,855.30	35.58%
315	0251	Long Term Disability Ins	15,723.05	22,312.37	30,744.38	8,432.01	37.79%
316	Total	0200 - Benefits	1,564,774.91	1,680,146.30	2,133,800.75	453,654.45	27.00%
317	0310	Personal Svcs-Prof/Tec/Official	57,908.79	52,578.95	10,000.00	(42,578.95)	-80.98%

**Madison Metropolitan School District
Expenditures by Fund and Object
2023-2024 - Fall Approved Budget**



Includes all Budgeted Funds and Interfund Transfers

2023-2024 Budgets by Fund/Object

			2021-2022 Actuals	2022-2023 Actuals	2023-2024 Fall Budget	2023-2024 Incr/(Decr)	2023-2024 % Chg
318	0318	Pers Svcs Clerical-Temp	188,527.57	434,245.77	0.00	(434,245.77)	-100.00%
319	0324	Non-Tech Repairs & Maint	68,768.02	85,539.30	62,000.00	(23,539.30)	-27.52%
320	0325	Vehicle / Equipment Rental	189.90	881.50	0.00	(881.50)	-100.00%
321	0331	Gas	7,999.54	9,672.03	6,000.00	(3,672.03)	-37.97%
322	0336	Electricity	39,839.50	44,345.14	40,000.00	(4,345.14)	-9.80%
323	0337	Water & Sewer	18,516.68	20,551.92	16,000.00	(4,551.92)	-22.15%
324	0342	Employee Travel	9,709.75	13,098.63	13,000.00	(98.63)	-0.75%
325	0351	Advertising	0.00	0.00	65,000.00	65,000.00	0.00%
326	0353	Postage	57.49	0.00	0.00	0.00	0.00%
327	0354	Printing & Binding	36.06	197.61	15,000.00	14,802.39	7490.71%
328	0355	Telephone	1,185.36	0.00	0.00	0.00	0.00%
329	0360	Tech/Software Services	50,582.03	46,924.18	50,000.00	3,075.82	6.55%
330	0370	Educ Svcs-Non Govt Agency	3,000.00	0.00	0.00	0.00	0.00%
331	0381	Payment To Municipality	11,695.00	11,248.00	12,000.00	752.00	6.69%
332	0387	Payment To State	19,504.22	20,274.02	11,000.00	(9,274.02)	-45.74%
333	Total	0300 - Purch Svcs	477,519.91	739,557.05	300,000.00	(439,557.05)	-59.44%
334	0411	General Supplies	417,285.27	701,228.12	656,579.45	(44,648.67)	-6.37%
335	0415	Food	5,443,016.86	5,619,325.65	4,564,464.02	(1,054,861.63)	-18.77%
336	0420	Apparel	9,330.25	8,354.51	15,000.00	6,645.49	79.54%
337	0434	Periodicals	462.26	0.00	0.00	0.00	0.00%
338	0440	Non-Capital Equipment	33,122.72	194,057.34	348,000.00	153,942.66	79.33%
339	0481	Technology Supplies	0.00	2,342.55	0.00	(2,342.55)	-100.00%
340	0482	Non-Capital Tech Hardware	737.08	24,239.16	10,000.00	(14,239.16)	-58.74%
341	Total	0400 - Non-Capital	5,903,954.44	6,549,547.33	5,594,043.47	(955,503.86)	-14.59%
342	0551	Equipment - Addition	216,966.24	396,292.71	0.00	(396,292.71)	-100.00%
343	0561	Equipment - Replacement	0.00	0.00	700,000.00	700,000.00	100.00%
344	Total	0500 - Capital Purch	216,966.24	396,292.71	700,000.00	303,707.29	76.64%
345	0713	Worker's Compensation	15,473.75	21,102.37	30,000.00	8,897.63	42.16%
346	Total	0700 - Insurance	15,473.75	21,102.37	30,000.00	8,897.63	42.16%
347	0969	Other Adjustments	0.00	336,034.60	0.00	(336,034.60)	-100.00%
348	Total	0900 - Dues/Fees/Misc	0.00	336,034.60	0.00	(336,034.60)	-100.00%
349	Total	50 - Food Service	11,325,167.55	13,497,344.94	13,489,232.82	(8,112.12)	-0.06%
350	0101	Teacher-Temp	3,741.32	4,265.58	5,719.00	1,453.42	34.07%
351	0103	Clerical / Technical-Temp	42,026.65	42,575.58	50,000.00	7,424.42	17.44%
352	0104	EA / SEA-Temp	6,540.85	20,348.50	402,248.00	381,899.50	1876.79%
353	0105	Cust / Operation-Temp	0.00	0.00	875.00	875.00	100.00%
354	0108	NonUnion Professional-Temp	38,334.97	55,950.64	0.00	(55,950.64)	-100.00%
355	0109	Misc-Temp	3,715,350.15	4,483,047.82	4,591,163.00	108,115.18	2.41%
356	0110	Administrative-Perm	371,464.52	364,577.99	483,433.06	118,855.07	32.60%
357	0111	Teacher-Perm	89,746.45	125,451.56	137,241.21	11,789.65	9.40%
358	0113	Clerical / Technical-Perm	1,515,772.72	1,774,209.16	2,241,545.80	467,336.64	26.34%
359	0114	EA / HCA-Perm	132,221.31	330,407.36	607,808.49	277,401.13	83.96%
360	0115	Cust / Operation-Perm	173,176.18	166,336.80	562,103.28	395,766.48	237.93%
361	0118	PermNon-Union Professional	2,960,499.19	2,995,456.68	3,440,682.69	445,226.01	14.86%
362	0122	Sub Teacher-Administrativ	0.00	0.00	1,000.00	1,000.00	100.00%
363	0135	Cust O/T-Snow Plowing	311.84	870.14	0.00	(870.14)	-100.00%
364	0138	Cust O/T-MSCR Programming	4,548.66	1,770.26	0.00	(1,770.26)	-100.00%
365	0141	Security	39,902.96	41,618.08	102,754.19	61,136.11	146.90%
366	0161	Security OT	87.26	140.05	0.00	(140.05)	-100.00%
367	0163	Clerical OT	7,058.20	3,098.93	0.00	(3,098.93)	-100.00%
368	0164	Ed Asst OT	747.73	4,189.93	0.00	(4,189.93)	-100.00%
369	0165	Custodial OT	14,461.52	14,764.14	0.00	(14,764.14)	-100.00%
370	0169	Other OT	45,016.49	84,264.74	0.00	(84,264.74)	-100.00%
371	Total	0100 - Salaries	9,161,008.97	10,513,343.94	12,626,573.72	2,113,229.78	20.10%
372	0212	Employer's Share WRS	422,817.38	467,297.26	482,483.32	15,186.06	3.25%
373	0214	Employer WRS Rate Temp	0.00	0.00	191,248.00	191,248.00	0.00%
374	0220	Social Security	690,415.25	782,052.97	572,187.44	(209,865.53)	-26.84%
375	0222	Social Security Rate Temp	0.00	0.00	386,897.00	386,897.00	0.00%
376	0230	Life Insurance	12,114.24	11,896.94	15,374.13	3,477.19	29.23%
377	0240	Health Insurance	1,013,950.15	1,079,736.87	1,446,686.95	366,950.08	33.99%
378	0243	Dental Insurance	56,307.10	58,223.04	80,302.83	22,079.79	37.92%
379	0251	Long Term Disability Ins	32,525.21	38,720.36	52,161.71	13,441.35	34.71%
380	Total	0200 - Benefits	2,228,129.33	2,437,927.44	3,227,341.38	789,413.94	32.38%



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

Includes all Budgeted Funds and Interfund Transfers

2023-2024 Budgets by Fund/Object

			2021-2022 Actuals	2022-2023 Actuals	2023-2024 Fall Budget	2023-2024 Incr/(Decr)	2023-2024 % Chg
381	0310	Personal Svs-Prof/Tec/Official	900,813.13	898,931.23	3,314,065.58	2,415,134.35	268.67%
382	0315	Employee Health Exams	2,684.50	196.00	1,000.00	804.00	410.20%
383	0324	Non-Tech Repairs & Maint	8,554.33	11,977.98	8,693.94	(3,284.04)	-27.42%
384	0325	Vehicle / Equipment Rental	8,065.70	17,551.38	8,850.00	(8,701.38)	-49.58%
385	0327	Construction Services	63,228.40	4,477,863.05	1,500,000.00	(2,977,863.05)	-66.50%
386	0328	Building Rental (Lease)	618,888.53	167,295.65	640,100.00	472,804.35	282.62%
387	0329	Cleaning Services	477.65	35,345.36	0.00	(35,345.36)	-100.00%
388	0331	Gas	12,016.01	22,927.86	30,500.00	7,572.14	33.03%
389	0336	Electricity	27,824.48	61,600.99	68,500.00	6,899.01	11.20%
390	0337	Water & Sewer	53.17	6,726.68	20,000.00	13,273.32	197.32%
391	0341	Pupil Travel	150,233.78	298,610.69	380,700.00	82,089.31	27.49%
392	0342	Employee Travel	23,603.76	46,873.76	53,125.00	6,251.24	13.34%
393	0345	Pupil Field Trips Lodge & Food	445.30	0.00	0.00	0.00	0.00%
394	0348	Vehicle Fuel	6,240.37	6,412.64	6,500.00	87.36	1.36%
395	0349	Taxi Cab DO NOT USE	14,043.39	1,280.50	0.00	(1,280.50)	-100.00%
396	0351	Advertising	52,563.00	39,354.13	74,000.00	34,645.87	88.04%
397	0353	Postage	21,277.68	6,155.93	37,090.57	30,934.64	502.52%
398	0354	Printing & Binding	3,274.67	2,208.98	10,220.00	8,011.02	362.66%
399	0355	Telephone	20,430.60	7,193.17	12,750.00	5,556.83	77.25%
400	0360	Tech/Software Services	21,298.38	19,833.59	22,600.00	2,766.41	13.95%
401	0370	Educ Svcs-Non Govt Agency	42,128.27	0.00	37,000.00	37,000.00	100.00%
402	0381	Payment To Municipality	79,253.65	103,385.62	89,700.00	(13,685.62)	-13.24%
403	0382	Payment To WI School District	0.00	77.55	0.00	(77.55)	-100.00%
404	0387	Payment To State	1,648.05	1,030.95	800.00	(230.95)	-22.40%
405	0389	Payment To WTCS District	0.00	85.00	0.00	(85.00)	-100.00%
406	Total	0300 - Purch Svcs	2,079,046.80	6,232,918.69	6,316,195.09	83,276.40	1.34%
407	0411	General Supplies	294,876.60	382,242.73	348,017.02	(34,225.71)	-8.95%
408	0415	Food	66,509.85	110,934.99	65,100.00	(45,834.99)	-41.32%
409	0417	Paper	830.30	1,587.92	2,000.00	412.08	25.95%
410	0420	Apparel	48,643.67	45,649.07	30,100.00	(15,549.07)	-34.06%
411	0431	Audiovisual Media	3,809.88	1,500.00	1,529.95	29.95	2.00%
412	0439	Other Media	0.00	300.00	0.00	(300.00)	-100.00%
413	0440	Non-Capital Equipment	52,268.78	325,468.86	37,000.00	(288,468.86)	-88.63%
414	0481	Technology Supplies	552.23	19.99	2,194.76	2,174.77	10879.29%
415	0482	Non-Capital Tech Hardware	11,243.58	10,400.00	10,000.00	(400.00)	-3.85%
416	0483	Non-Capital Software	13,110.00	5,894.00	13,535.97	7,641.97	129.66%
417	Total	0400 - Non-Capital	491,844.89	883,997.56	509,477.70	(374,519.86)	-42.37%
418	0531	Building Acquisition	4,776,501.06	847,987.36	0.00	(847,987.36)	-100.00%
419	0541	Building Improve Addition	0.00	0.00	300,000.00	300,000.00	100.00%
420	0551	Equipment - Addition	116,867.00	13,683.05	2,000.00	(11,683.05)	-85.38%
421	Total	0500 - Capital Purch	4,893,368.06	861,670.41	302,000.00	(559,670.41)	-64.95%
422	0671	Rlght-To-Use Principal	0.00	364,583.08	0.00	(364,583.08)	-100.00%
423	0681	Rlght-To-Use Interest	0.00	138,693.85	0.00	(138,693.85)	-100.00%
424	Total	0600 - Debt Payments	0.00	503,276.93	0.00	(503,276.93)	-100.00%
425	0713	Worker's Compensation	28,463.78	34,995.52	50,000.00	15,004.48	42.88%
426	Total	0700 - Insurance	28,463.78	34,995.52	50,000.00	15,004.48	42.88%
427	0941	Organizational Dues	9,139.00	9,118.92	7,000.00	(2,118.92)	-23.24%
428	0942	Employee Dues/Fees	70.50	249.00	0.00	(249.00)	-100.00%
429	0943	Entry Fees/Royalties	57,629.60	116,766.16	83,700.00	(33,066.16)	-28.32%
430	0944	Bank Service Charges	101,702.36	120,867.08	120,000.00	(867.08)	-0.72%
431	0990	Miscellaneous	0.00	49.00	0.00	(49.00)	-100.00%
432	0996	Reserve	0.00	0.00	250,000.00	250,000.00	100.00%
433	Total	0900 - Dues/Fees/Misc	168,541.46	247,050.16	460,700.00	213,649.84	86.48%
434	Total	80 - Community Service	19,050,403.29	21,715,180.65	23,492,287.89	1,777,107.24	8.18%
435		Total for Report:	622,760,703.27	769,989,995.38	774,268,097.43	4,278,102.05	0.56%



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	\$322,056,789	\$338,828,498
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	\$327,056,789	\$343,828,498
Referendum Approved Debt Service	Fund 39	\$18,622,856	\$19,926,000	\$26,943,092
Community Service	Fund 80	\$13,440,741	\$15,470,204	\$20,900,419
Property Tax Chargeback/Other	Fund 10	\$178,452	\$243,509	\$0
Total School-Based Tax Levy		\$356,903,095	\$362,696,502	\$391,672,009
% Change		1.96%	1.62%	7.99%

Equalized Value Analysis

		2021 - 2022	2022 - 2023	2023 - 2024
Equalized Value (TIF Out)		\$31,318,432,826	\$36,362,105,132	\$39,987,660,925
% Change		-0.43%	16.10%	9.97%

Mill Rate Analysis

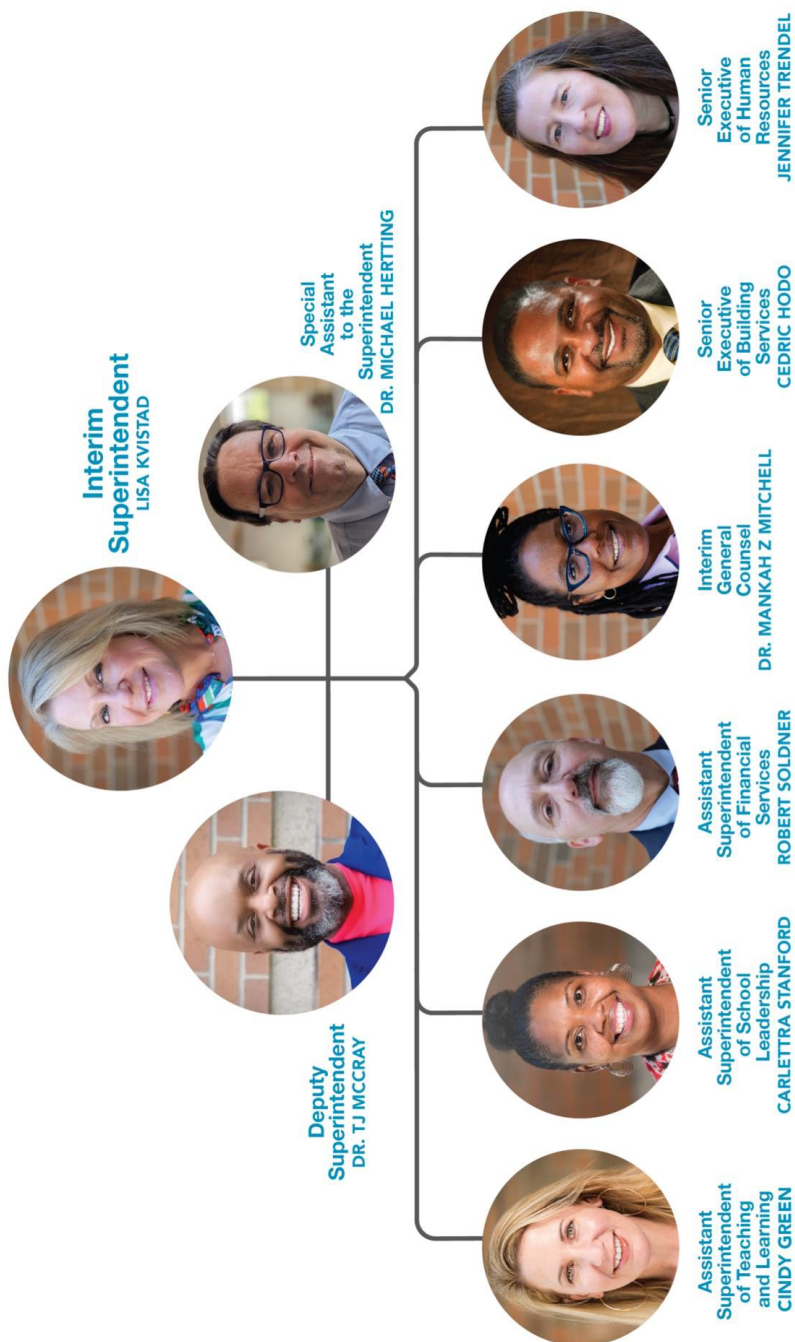
		2021 - 2022	2022 - 2023	2023 - 2024
General Fund	Fund 10	\$10.09	\$8.86	\$8.47
Non-Referendum Debt Service	Fund 38	\$0.12	\$0.00	\$0.00
Capital Expansion	Fund 41	\$0.16	\$0.14	\$0.13
Total Revenue Limit Mill Rate		\$10.37	\$8.99	\$8.60
Referendum Approved Debt Service	Fund 39	\$0.59	\$0.55	\$0.67
Community Service	Fund 80	\$0.43	\$0.43	\$0.52
Property Tax Chargeback/Other	Fund 10	\$0.01	\$0.01	\$0.00
Total School-Based Mill Rate		\$11.40	\$9.97	\$9.79
% Change		2.40%	-12.47%	-1.80%



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Superintendent Organizational Chart



MMSD 2023-24



DPI Budget Adoption Format

MMSD 3-Year Financial Summary:

Fund 10 - General Fund	Actual	Actual	Fall Budget		
Revenues & Other Sources:	2021-22	2022-23	2023-24	\$ Change	% Chg
Interfund Transfers	-	498,222	166,556	(331,667)	-66.57%
Local Revenue Sources	326,812,059	328,909,369	344,101,945	15,192,576	4.62%
Interdistrict Revenues (OE, etc.)	4,109,702	3,833,325	4,038,192	204,867	5.34%
Intermediate Sources (CESA, etc.)	62,328	6,926	-	(6,926)	-100.00%
State Sources	75,840,180	80,790,937	71,701,670	(9,089,267)	-11.25%
Federal Sources	28,215,053	38,074,414	57,511,286	19,436,872	51.05%
Financing Sources	2,952	436,922	-	(436,922)	-100.00%
Misc. Sources	2,261,793	642,539	719,932	77,393	12.04%
Total Revenues	437,304,067	453,192,655	478,239,581	25,046,926	5.53%
Expenditures:	Actual	Actual	Fall Budget		
	2022-23	2023-24	2023-24	\$ Change	% Chg
Undifferentiated Curriculum (PK-6 Instruction)	63,673,852	64,889,275	75,609,776	10,720,501	16.52%
Regular Curric. (English, Math, Science, etc.)	81,765,227	82,843,593	93,637,649	10,794,056	13.03%
Vocational Curriculum	4,037,294	3,843,376	3,818,911	(24,465)	-0.64%
Physical Curriculum (Health, Physical Ed)	8,075,637	7,973,373	8,626,673	653,300	8.19%
Co-Curricular Activities	3,222,178	3,081,507	2,969,778	(111,729)	-3.63%
Other Special Needs	13,248,871	14,227,172	16,400,641	2,173,469	15.28%
Instruction Totals	174,023,058	176,858,296	201,063,428	24,205,132	13.69%
Pupil Services (Guidance, Soc Wrk, etc.)	19,074,016	21,589,310	25,717,948	4,128,638	19.12%
Instructional Services (Curriculum, Libraries)	30,011,572	30,716,645	37,181,198	6,464,553	21.05%
District Administration (District-wide)	4,590,779	5,658,267	5,654,482	(3,785)	-0.07%
School Administration (Principals' Office)	21,265,563	21,294,001	23,747,502	2,453,501	11.52%
Business Admin. (Acctg, Transport, Facilities)	62,464,822	91,066,047	71,207,572	(19,858,475)	-21.81%
Central Services (Telephone, Technology)	6,406,323	7,989,888	8,089,227	99,339	1.24%
District Insurance (Property, Liability)	2,055,305	2,369,191	3,313,413	944,222	39.85%
Debt Service (Interest Expense, Leases)	1,742,292	4,056,722	2,781,967	(1,274,755)	-31.42%
Other Support Svcs (OPEB, District Wide-Tech)	18,379,056	19,700,696	18,119,291	(1,581,405)	-8.03%
Support Totals	165,989,729	204,440,768	195,812,599	(8,628,168)	-4.22%
Operating Transfers to Other Funds	69,698,993	53,717,281	66,348,537	12,631,256	23.51%
Purchased Instructional Services (OE, Tuition)	20,688,387	24,823,736	27,185,887	2,362,151	9.52%
Other Payments (Non-Program Transactions)	249,149	40,696	200,000	159,304	391.45%
Non-Program Totals	90,636,529	78,581,713	93,734,424	15,152,711	19.28%
General Fund Totals	430,649,316	459,880,777	490,610,452	30,729,675	6.68%
GENERAL FUND BALANCE	97,430,143	90,742,021	78,371,150	(12,370,871)	-13.63%
FUND 21 - SPECIAL REVENUE TRUST FUND	2021-22	2022-23	2023-24	\$ Change	% Chg
Total Revenues	3,897,205	3,815,142	-	(3,815,142)	-100.00%
Total Expenditures	3,229,031	3,211,916	-	(3,211,916)	-100.00%
FUND 27 - SPECIAL EDUCATION	2021-22	2022-23	2023-24	\$ Change	% Chg
Total Revenues	83,904,610	86,444,559	96,519,825	10,075,266	11.66%
Total Expenditures	83,904,610	86,444,559	96,519,825	10,075,266	11.66%
DEBT SERVICE FUND 30 - REFERENDUM DEBT	2021-22	2022-23	2023-24	\$ Change	% Chg
Total Revenues	29,354,632	23,914,285	26,943,092	3,028,807	12.67%
Total Expenditures	29,176,465	21,352,150	28,530,413	7,178,263	33.62%
DEBT SERVICE FUND 38 - NON-REF DEBT	2021-22	2022-23	2023-24	\$ Change	% Chg
Total Revenues	12,707,894	2,511	-	(2,511)	-100.00%
Total Expenditures	12,981,996	1,013,668	-	(1,013,668)	-100.00%

**MMSD 3-Year Financial Summary:**

	Actual 2021-22	Actual 2022-23	Fall Budget 2023-24	\$ Change	% Chg
CAPITAL EXPANSION FUND 41					
Total Revenues	5,004,782	5,032,898	5,000,000	(32,898)	-0.65%
Total Expenditures	3,105,210	5,967,582	5,000,000	(967,582)	-16.21%
CAPITAL REFERENDUM FUND 42					
	2021-22	2022-23	2023-24	\$ Change	% Chg
Total Revenues	106,024,154	108,057,330	-	(108,057,330)	-100.00%
Total Expenditures	32,567,535	160,118,734	116,625,886	(43,492,848)	-27.16%
FOOD SERVICE FUND 50					
	2021-22	2022-23	2023-24	\$ Change	% Chg
Total Revenues	14,500,962	11,393,257	12,189,471	796,214	6.99%
Total Expenditures	11,325,168	13,497,345	13,489,233	(8,112)	-0.06%
STUDENT ACTIVITY 60 FUND(s)					
	2021-22	2022-23	2023-24	\$ Change	% Chg
Total Revenues	77,865	66,274	-	(66,274)	-100.00%
Total Expenditures	26,530	96,366	-	(96,366)	-100.00%
TRUST FUND 70 FUND(s)					
	2021-22	2022-23	2023-24	\$ Change	% Chg
Total Revenues	723	42,815	-	(42,815)	-100.00%
Total Expenditures	20,350	25,320	-	(25,320)	-100.00%
COMMUNITY SERVICE FUND 80					
	2021-22	2022-23	2023-24	\$ Change	% Chg
Total Revenues (Fees & Property Tax Levy)	16,309,623	19,139,242	23,492,288	4,353,046	22.74%
Total Expenditures	19,050,403	21,715,180	23,492,288	1,777,108	8.18%
ALL FUND SUMMARY					
	2021-22	2022-23	2023-24	\$ Change	% Chg
Total Revenues	709,086,516	711,100,967	642,384,257	(68,716,710)	-9.66%
Total Expenditures	626,036,614	773,323,597	774,268,097	944,500	0.12%
PROPERTY TAX LEVY SUMMARY					
	Actual 2021-22	Actual 2022-23	Fall Budget 2023-24	\$ Change	% Chg
SUMMARY OF TAX LEVY FOR ALL FUNDS:					
General Fund 10	316,171,715	322,139,995	338,828,498	16,688,503	5.18%
Debt Service Fund 30	18,622,856	19,926,000	26,943,092	7,017,092	35.22%
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	20,900,419	5,430,215	35.10%
Total Levy	356,903,095	362,536,199	391,672,009	29,135,810	8.04%
Equalized Tax Base	31,318,432,826	36,362,105,132	39,987,660,925	3,625,555,793	9.97%
Equalized Tax Rate Per \$1000	11.40	9.97	9.79	(0.18)	-1.76%



Tax Impact Projections

FUND	Adopted 2019-20		Adopted 2020-21		Adopted 2021-22		Adopted 2022-23		Fall Approved Budget 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	342,210,380	8.56
▪ Less: Property Exemption	(2,940,466)	(0.10)	(2,476,119)	(0.08)	(3,081,331)	(0.10)	(2,979,274)	(0.08)	(3,381,882)	(0.08)
▪ General Fund Levy	299,462,334	10.07	311,407,617	9.90	315,993,263	10.09	321,896,486	8.85	338,828,498	8.47
▪ 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	338,828,498	8.47
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	26,943,092	0.67
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	26,943,092	0.67
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	0.13
Community Services Fund:	12,009,506	0.40	10,638,848	0.34	13,440,741	0.43	15,470,204	0.43	20,900,419	0.52
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	391,672,009	9.79
Property Tax Analysis	Nov-19	Nov-20	Nov-21	Nov-22	Nov-23	Nov-23				
Levy % Increase	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24				
	7.174%	6.039%	1.961%	1.578%	8.037%	8.037%				
Property Tax Bill Impact	Nov-19	Nov-20	Nov-21	Nov-22	Nov-23	Nov-23				
	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24 Estimated				
Average Madison home value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Bill
	300,600.00	315,200.00	335,200.00	376,900.00	3,819.92	3,757.76	424,400.00	4,156.92		Bill
Total Difference in Bill Over Prior Year										
	\$182.85	\$171.43	\$312.27	-\$62.16						\$399.16



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 Actual						
Non-Spendable	4,206,343	-	-	-	-	4,206,343
Restricted	2,268,433	6,359,150	2,838,820	2,647,489	2,845,710	16,959,602
Committed	-	-	-	-	-	-
Assigned	4,167,508	-	-	-	-	4,167,508
Unassigned	80,099,737	-	-	-	-	80,099,737
Total Fall Budget 22-23	90,742,021	6,359,150	2,838,820	2,647,489	2,845,710	105,433,190

	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 Fall Budget						
Non-Spendable	4,000,000	-	-	-	-	4,000,000
Restricted	2,000,000	4,771,829	2,838,820	1,347,728	2,845,710	13,804,087
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	72,371,149	-	-	-	-	72,371,149
Total Proposed Budget 23-24	78,371,149	4,771,829	2,838,820	1,347,728	2,845,710	90,175,236



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