



MADISON METROPOLITAN SCHOOL DISTRICT

June Preliminary Budget 2024-2025



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Superintendent's Message to the Community

Dear Madison Metropolitan School District Community,

I am honored to be serving as your superintendent. It is with great pride that I return to Madison –the community I was born and raised in and the place I again call home. This community is an important part of who I am today, and I know that many of you share in our collective mission of building a great sense of pride in the Madison Metropolitan School District.

It is important to keep the community informed as we plan organizational priorities and how we are working to best achieve our goals. The 2024-2025 budget book shares how our resources will be strategically and sensibly used. We have taken a responsible approach to budget development, even while facing challenges caused by state revenue limits not keeping pace with inflation. We're not alone—districts across Wisconsin are facing similar budget concerns. Our students, who are why school districts exist, are most impacted by a lack of funds from state and federal levels.

Thus, our budget priorities are focused on our students. We need to provide opportunities for them to be successful. Priorities align with our [Strategic Framework](#) and include investments in all early literacy and full-day 4K programming, which can help improve academic outcomes and close opportunity gaps. Since 4K programming launched for the 2020-2021 school year, enrollment has grown almost 125 percent, from 258 to 577 students. Our full-day 4K programming sites have also more than doubled from 16 to 35, and another two sites are planned for 2024-2025.

We have also continued our focus on students of color through continued investments aimed at meeting the social-emotional and academic needs of Black youth. In addition to early literacy and full-day 4K, investments have been made in:

- The Early College STEM (Science, Engineering, Technology, and Math) Academy.
- New science of reading-based literacy curriculum that is historically accurate and inclusive and culturally relevant.
- The placement of clinical specialists at 13 of our schools to support behavioral and mental health needs for students and families who may not otherwise receive this service.
- Post-secondary opportunities including the [Madison College Liberal Arts Transfer Program](#) and the [Madison College Scholars of Promise](#).
- Restorative justice practices to help build relationships and create learning communities for students to thrive.
- Recruitment and retention efforts for teachers and staff of color.

In addition to sharing our preliminary budget, we want your feedback. Please visit mmsd.org/budgetplanning. I encourage you to review the proposed budget, share feedback and ask questions. There are multiple ways to do so: use our online [Let's Talk](#) customer service portal, email communications@madison.k12.wi.us, or call 608-220-4541.

I would like to recognize the efforts of all involved to create the 2024-2025 preliminary budget. Special thanks to former Interim Superintendent Lisa Kvistad for leading this important work. And thank you for your commitment to our students and MMSD. It truly takes a village to support our students and help them be the best they can be.

In partnership,

Joe Gothard, Ed.D.
Superintendent



MMSD Enrollment

Student Enrollment – Two Enrollment Counts

Student enrollment is a critical budget variable which affects both revenues and expenditures. MMSD calculates two distinct enrollment counts. First, MMSD’s revenue authority is based on a ‘resident 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

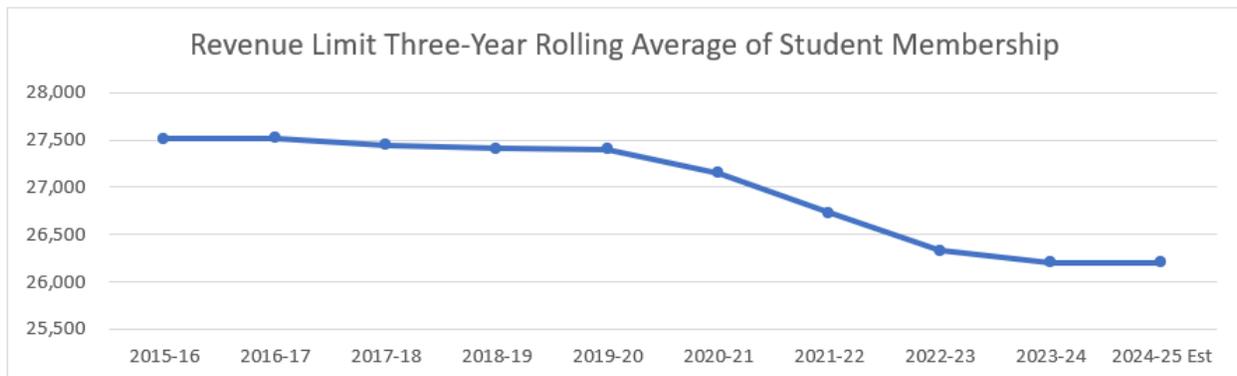
During 2023-24, the resident student membership is 26,190 FTE students. Our three-year rolling average is 26,204 FTE students for the revenue limit calculation. This FTE count includes residents ‘Open Enrollment Out’ (attending another school district), resident students enrolled in ICS, four-year old 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’ (non-resident students attending MMSD) are not included in the revenue limit count. We are assuming no change in revenue limit membership for the 2024-25 school year. With these assumptions, our three-year rolling average will be 26,204 for our 2024-25 revenue limit calculation.

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

The ‘students-in-seats’ or student headcount for 2023-24 is 25,282. This includes headcount at all MMSD sites, including our offsite 4K providers. The comparable ‘students-in-seats’ or student 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 2023-24 student enrollment increased slightly over 2022-23, current enrollment projections estimate an overall decline in MMSD student enrollment. We are in the process of updating our long-term student enrollment projections.

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

2024-25 Budget Guiding Principles

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

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.

2024-2025 Budget Goals

- Present an **equitable use and distribution of resources** to support students with highest needs
- Reduce the number of sections below minimum of the Board's **class size policy**, 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
- Consider **total compensation (steps + base wage)** to employees in the context of a structural deficit (ongoing expenditures exceeding ongoing revenues)



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 2024-25 Preliminary Budget, and are intended to serve as an introduction to the budget discussion which follows. The first table, 2024-25 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, 2024-25 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.





2024-25 Preliminary Budget - Summary Revenue and Expenditures All Funds

Note: Includes Funds 10, 27, 38, 30, 41, 46, 50, 80 and Interfund Transfers listed separately

	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget	2024-25 Preliminary Budget	% Chg
Revenues					
Property taxes/Mobile Home/TIF	364,529,522	362,664,153	391,737,009	374,836,512	-4.31%
Other local sources	5,965,337	11,949,370	9,776,329	13,660,108	39.73%
Interdistrict sources	4,235,643	3,924,562	4,038,192	4,348,698	7.69%
Intermediate sources	62,328	6,926	-	-	0.00%
State sources	99,013,507	105,905,958	95,548,105	107,368,528	12.37%
Federal sources	49,352,149	55,504,125	74,049,595	41,707,586	-43.68%
Other sources	2,277,812	5,359,874	719,932	732,049	1.68%
Total revenues	525,436,297	545,314,968	575,869,163	542,653,481	-5.77%
Expenditures					
Regular instruction	145,627,991	147,914,616	169,515,219	169,427,781	-0.05%
Vocational instruction	4,037,294	3,843,376	3,818,911	4,268,973	11.79%
Special instruction	75,478,545	77,948,943	87,757,754	97,046,772	10.58%
Other instruction	11,297,815	11,054,881	11,596,451	12,433,430	7.22%
Pupil services	32,891,226	36,784,693	41,487,412	40,942,704	-1.31%
Instructional staff services	33,311,888	33,709,077	40,729,458	41,025,199	0.73%
General administration services	25,856,342	26,952,268	29,401,984	28,895,971	-1.72%
Business administration services	69,544,362	107,387,379	79,422,889	69,581,525	-12.39%
Pupil transportation	12,387,784	13,726,040	19,052,998	15,125,020	-20.62%
Principal and interest	43,900,753	25,215,475	31,312,380	22,558,555	-27.96%
Other support services	27,123,997	30,640,410	30,450,678	33,530,457	10.11%
Community Service	13,103,316	14,715,806	18,991,796	17,855,531	-5.98%
Non-program	21,156,362	25,329,540	27,589,187	29,150,813	5.66%
Total Expenditures	515,717,674	555,222,504	591,127,117	581,842,731	-1.57%
Proceeds from Debt	3,951,279	-	-	-	0.00%
Transfers in	69,698,993	54,215,503	66,515,093	69,273,814	4.15%
Transfers out	(69,698,993)	(54,211,835)	(66,515,093)	(69,273,813)	4.15%
Net change in fund balance	13,669,902	(9,903,868)	(15,257,954)	(39,189,249)	156.84%
Fund balance - beginning of year	78,661,610	115,337,054	105,433,186	90,175,232	-14.47%
Fund balance - end of year	92,331,512	105,433,186	90,175,231	50,985,983	-43.46%



2024-25 Preliminary Budget - Revenue and Expenditure Table Operating Funds (10/27)

Summary Revenue and Expenditures Fund Table By Year

Note: Includes Interfund Transfers listed separately

Funds 10 & 27	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget	2024-25 Preliminary Budget	Percent Change
Revenues					
Property taxes/Mobile Home/TIF	323,798,142	322,267,949	338,893,498	333,293,071	-1.65%
Other local sources	3,013,917	6,641,420	5,208,447	7,822,917	50.20%
Interdistrict sources	4,235,643	3,924,562	4,038,192	4,348,698	7.69%
Intermediate sources	62,328	6,926	-	-	0.00%
State sources	99,013,507	105,746,841	95,119,427	107,238,497	12.74%
Federal sources	34,938,030	45,936,464	64,264,816	32,490,691	-49.44%
Other sources	2,261,793	642,539	719,932	732,049	1.68%
Total Revenues	467,323,360	485,166,701	508,244,313	485,925,923	-4.39%
Expenditures					
Regular instruction	145,627,991	147,914,616	169,515,219	169,427,781	-0.05%
Vocational instruction	4,037,294	3,843,376	3,818,911	4,268,973	11.79%
Special instruction	75,478,545	77,948,943	87,757,754	97,046,772	10.58%
Other instruction	11,297,815	11,054,881	11,596,451	12,433,430	7.22%
Pupil services	32,891,226	36,500,842	41,006,302	40,942,704	-0.16%
Instructional staff services	33,311,888	33,709,077	40,729,458	41,025,199	0.73%
General administration services	25,856,342	26,952,268	29,401,984	28,895,971	-1.72%
Business administration services	54,141,366	81,722,919	57,678,046	49,520,604	-14.14%
Pupil transportation	12,378,668	13,715,004	18,672,298	14,482,820	-22.44%
Principal and interest	1,742,292	2,853,325	2,781,967	2,781,967	0.00%
Other support services	26,935,145	30,471,491	30,067,607	33,165,550	10.30%
Community Service	-	-	-	-	0.00%
Non-program	21,156,362	24,989,837	27,589,187	29,150,813	5.66%
Total Expenditures	444,854,933	491,676,579	520,615,184	523,142,584	0.49%
Proceeds from Debt	2,952	-	-	-	0.00%
Transfers in	53,882,365	54,033,590	66,515,093	67,466,175	1.43%
Transfers out	(69,698,993)	(54,211,835)	(66,515,093)	(69,273,813)	4.15%
Net change in fund balance	6,654,750	(6,688,123)	(12,370,871)	(39,024,299)	215.45%
Fund balance - beginning of year	90,775,393	97,430,143	90,742,020	78,371,149	-13.63%
Fund balance - end of year	97,430,143	90,742,020	78,371,149	39,346,850	-49.79%



Budget Narrative

Introducing the 2024-25 Preliminary Budget

We are pleased to present the 2024-25 Preliminary Budget for the Madison Metropolitan School District. Development of the proposal has been guided by regular monthly updates to the Board and Administration, along with input from the Madison community. The 2024-25 Preliminary 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 May, and Preliminary Budget Approval at the Board of Education June Regular meeting. The Board is considering adopting two separate 2024-25 Fall Budgets contingent on the approval of potential referenda questions for the November 5, 2024, election at the October regular meeting. The 2024-25 fiscal year begins July 1, 2024.

The revenue forecast for 2024-25 is driven by the following major funding sources and factors: (1) the continued use of one-time revenues from the Fund 10 balance to maintain ongoing expenditures; (2) a \$325 per student FTE increase in revenue limit authority; and (3) no increase in the state 'per pupil' categorical aid to school districts (it remains at \$742 per pupil).

The Preliminary Budget accounts for the decreasing 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. These ESSER III federal dollars are one-time funding and will be spent by September 30, 2024.

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 student 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 Equity Projects
- Provides for expected budgetary increases



Our planning for the 2024-25 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. Investment in K-12 education has been focused more on property tax relief and one-time allocations of resources than ongoing stable education funding. This makes it very difficult to plan for inflation and ongoing expenses related to operations. As we move into the second year of the state funding biennium for 2023-25, we will continue to be faced with uncertainty of what to expect for sustainable state investments.

Despite this, we are using the resources we have been provided to plan for staffing and programming 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 continue to address the mental health and learning needs of our students. All 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 aimed at meeting the social-emotional and academic needs of Black youth, and creating advanced opportunities for students with a focus on students of color.
 - Funding for restorative justice opportunities.

This Preliminary Budget is a public document intended to communicate our plans and budget for 2024-25 to gain feedback and input from our community. We welcome input from all interested parties during the budget review process at: <https://www.madison.k12.wi.us/budget-planning-accounting/budget-information>

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.
- Consider total compensation (steps + base wage) to employees in the context of a structural deficit (ongoing expenditures exceeding ongoing revenues).

The Board and Senior Executive Leadership Team together developed a set of guiding budget principles to provide clarity and consistency in the budget development process. Our budget effort has been guided by the following principles:

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





Revenue Forecast

The 2024-25 Preliminary 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 was intended to provide ongoing revenues to help sustain our investments and strategic vision. We appreciate the support of our community and are committed to putting every dollar to its best use in this budget proposal.

In the current state funding model for Wisconsin school districts, declining enrollment experienced during the past several years will continue to have a lasting impact on our operating 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 2024-25 revenue forecast built into the Preliminary Budget is based on the following major inputs:

- MMSD's three year rolling average will remain flat at 26,204 FTE. This is inclusive of summer school and Independent Charter School FTE.
- \$325 per member (FTE student) increase in the revenue limit.
- \$0 per pupil categorical aid increase (it remains at \$742 per pupil).
- 32% 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 decrease of 4.31% based on an increase of 32% in state equalization aid. Equalization aid estimates update throughout the budget development process based on changes in property value and shared costs across the entire state.
- This budget assumes a significant decrease in federal funding due to the end of the COVID-19 pandemic relief funds (ESSER III funding). We will continue to monitor the aid estimates for the other federal programs. 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.

Three Major Revenue Factors: 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 (ongoing base revenues) is controlled by the revenue limit.

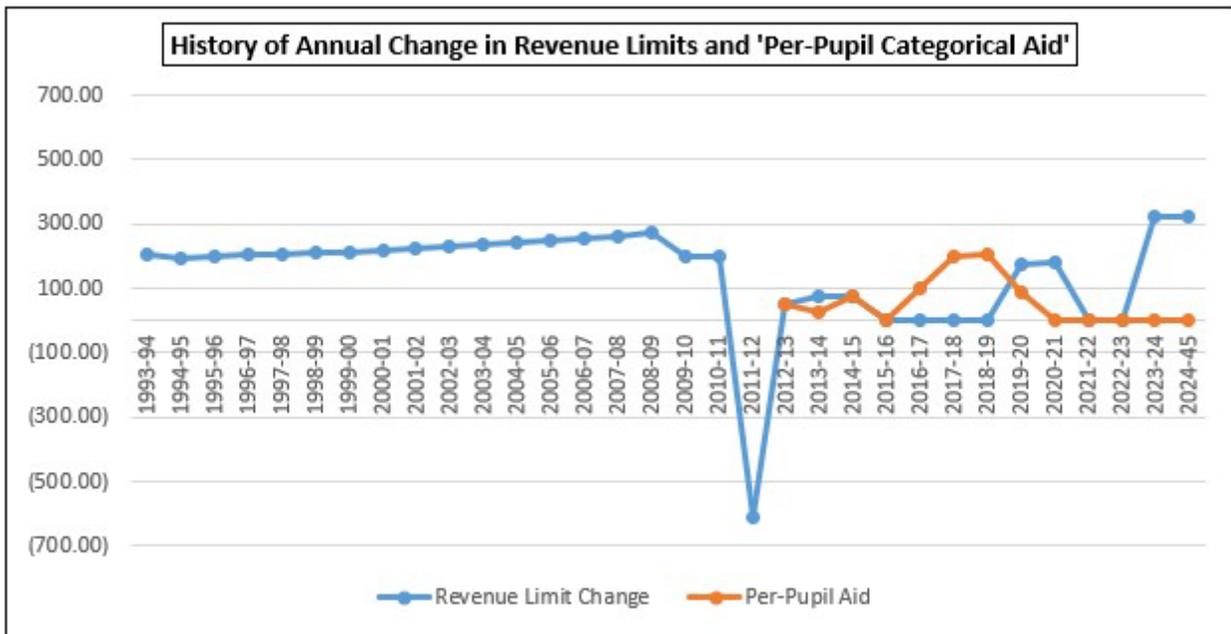
Budget estimates for these two sources of revenue are determined by a three-step process of (1) calculating the Revenue Limit Formula for MMSD, (2) estimating state general school aids (primarily state equalization aids), and (3) determining the tax levy. The three-step process can be expressed as an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

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

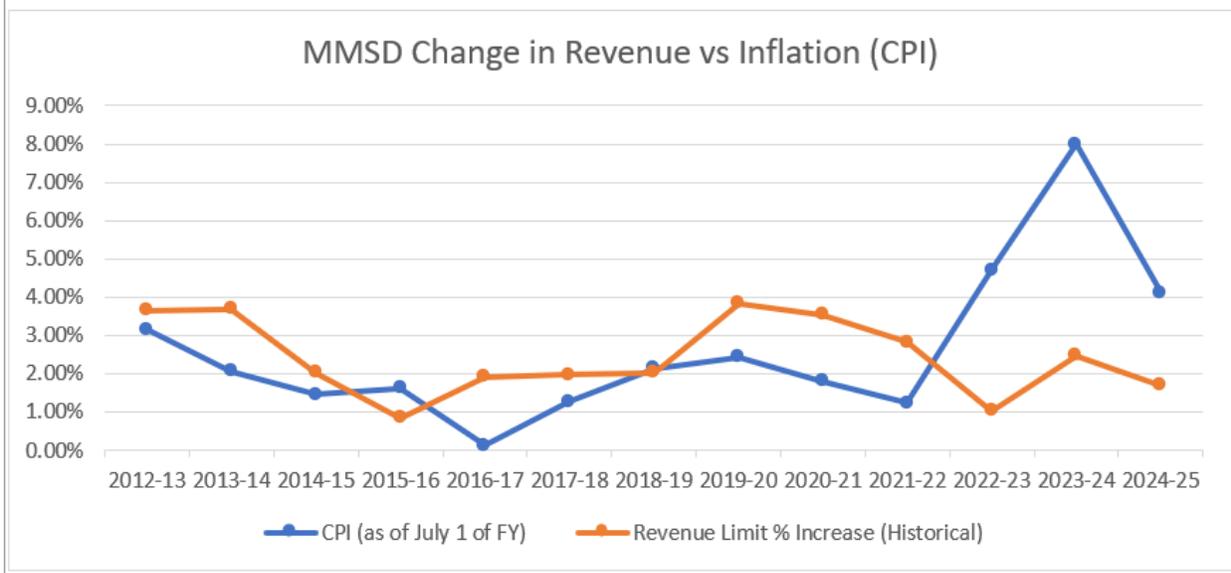


Step 1: Determining the 2024-25 Revenue Limit

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 school aids and local property taxes. The revenue limit is calculated based on the change in a three-year average student enrollment trend (membership) and per-member formula increases determined in the state biennial budget. The revenue limit has become highly volatile due to state-level politics for the last 12 years. Prior to Act 10, per-member adjustments to the revenue limit were a reliable way to address inflation of costs. Beginning in 2011-12, annual increases to the revenue limit became more unreliable until the 2023-25 state budget was partially vetoed to allow for an ongoing \$325 per member increase. That partial veto is currently part of a lawsuit being reviewed by the Courts.



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 student enrollment to shape how revenue limits are calculated. Until recently, our revenue limit along with our voter approved operating referendum has been able to keep pace with the rate of inflation. For 2023-24 and 2024-25, the combination of declining student 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 school aids amount determines the maximum amount of property taxes the district is allowed to raise. If additional general school aid funding is provided, the property tax levy would be reduced by a corresponding amount. Or, if general school aid funding is reduced, the Board of Education 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 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 State General School Aids (Primarily Equalization Aid)

By providing state equalization aid, the state “shares” in funding the MMSD annual budget. Costs that are aided by the state are called “shared costs.” The amount of state general school aids the district receives is important. The less general school aids 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 Preliminary Budget includes a projected general school aid increase of 32%. The amount of general school 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 general school aid amounts are not finalized until October 15 of each school year, four months into the school year.



General School Aids History – Table:

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 Projected
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	50,013,066
General Aid	36,802,017	38,526,919	40,256,461	44,249,363	37,894,952	50,013,066

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 imposed 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 estimated that special education categorical aid would increase to 33% in 2023-24, however the current estimate is projected to be reimbursed at 32%. 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 Preliminary Budget local property tax levy for 2024-25:

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

- Total “All Funds” tax levy decrease of 4.31% or a reduction of \$16.9 million
- Equalized tax base projected to increase 8.32% (estimated)
- Tax rate projected to decrease about 11.67% or - \$1.14 per \$1,000 (mill rate)
 - Projected \$8.65 per \$1,000 compared to previous \$9.79 per \$1,000
- Average Madison home value tax bill impact is a decrease of 4.82% or a reduction of \$200.37 (estimated average home value assessment increase 7.75%)



Property Tax Levy – History and 2024-25 Preliminary Budget

PROPERTY TAX LEVY SUMMARY	Actual	Fall Budget	Preliminary		
SUMMARY OF TAX LEVY FOR ALL FUNDS:	2022-23	2023-24	2024-25	\$ Change	% Chg
General Fund 10	322,139,995	338,828,498	333,228,071	(5,600,427)	-1.65%
Debt Service Fund 30	19,926,000	26,943,092	19,611,638	(7,331,454)	-27.21%
Non Referendum Debt Svcs Fund 38	-	-	-	-	0.00%
Capital Expansion Fund 41	5,000,000	5,000,000	5,000,000	-	0.00%
Community Service Fund 80	15,470,204	20,900,419	16,931,803	(3,968,616)	-18.99%
Total Levy	362,536,199	391,672,009	374,771,512	(16,900,497)	-4.31%
Equalized Tax Base	36,362,105,132	39,987,660,925	43,316,323,711	3,328,662,786	8.32%
Equalized Tax Rate Per \$1000	9.97	9.79	8.65	(1.14)	-11.67%





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:

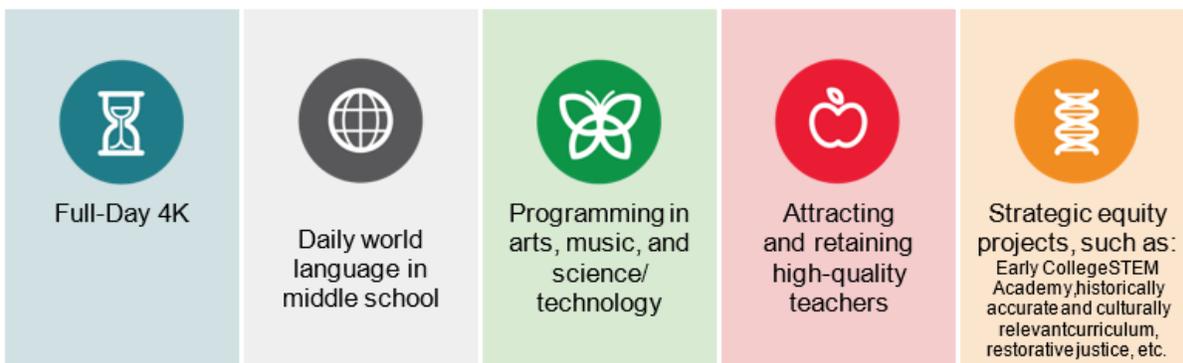
Goal 1: Every child is on track to graduate ready for college, career and community.

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.

The 2024-25 process is consistent with the strategy of the 2023-24 Strategic Framework that outlined a set of strategies which included: 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 alignments, our budget resources have made 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 defined a set of Excellence and Equity Projects. During 2023-24, we built many of our Excellence & Equity Projects with one-time funding afforded to us from our federal ESSER awards. Although some of the strategies and programs we funded are ending as these ESSER funds are exhausted, we will continue several of the most impactful projects. We continue to be hopeful that in future state budgets, we will be able to return to a more strategic investment strategy as a district with a stronger state budget commitment to K-12 funding.

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

The Equity Projects identified below are funded from multiple sources, including repurposing of existing resources, federal resources, and grant funds.

Below are the new investments for the 2024-25 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

Community Schools and Village Builders

Community Schools are an evidenced based school improvement strategy, that is aligned to the districts strategic framework goals, centering equity, shared decision making and enhances educational opportunities for scholars and families. Community schools were started in MMSD in 2016 at Mendota and Leopold elementary schools before expanding to Hawthorne and Lake view in 2018.

In addition to the district's recommitment to the Full Service Community School Model, the Village Builder project allocated key positions to provide proactive strategies to increase engagement, positive relationships and social emotional wellbeing of scholars and families. These positions included the addition of classroom village builders, family liaisons and student engagement specialists in our secondary schools. Village Builders were created to support foundational SEL practices and to support the District's Early Literacy initiative. Village Builders are in elementary and middle schools that have been designated as ATSI. Student Engagement Specialists" (SES) offer mentorship and restorative supports for our most disengaged students across a secondary feeder pattern, support students transitioning from 8th to 9th grade, and rebuild trust with families for improved school-family partnership at the middle and high school level. In addition to the Village Builder and SES positions, the MMSD community school model also incorporates Family Liaisons and Community School Resource Coordinators to support scholars, families, and the school community.

The Board has approved 61.5 FTE and \$4,806,900 in 2024-25. Beginning this year, using the methods and approaches from Community Schools, we will scale the community schools model by incorporating Village Builders as a transformative project under the community schools umbrella as a natural progression of whole-child education coupled with strong family engagement efforts.

There are a total of 66.0 community school positions funded with local and federal sources budgeted for 2024-25:

- 32 Village builders
- 17 Family Liaisons
- 8 Community School Resource Coordinators
- 9 Student Engagement Specialists

For the 2024-25 school year, the community school model will expand to include Kennedy elementary as our next community school site. The expansion includes allocating 3.0 FTE for:

- 1.0 (or two .5) Village Builders
- 1.0 Community School Resource Coordinator
- 1.0 Family Liaison



Invest in People

2024-25 School Staffing Allocations

We develop a systemic process to review and monitor our student enrollment and staff allocations every year. In addition, we have a process to review and approve conversion requests that align with our overall staffing and allocation guidance. As part of our “Kids First. Our Focus. Our Future” efforts, we made some adjustments to the 2024-25 school allocation process. These changes have allowed MMSD to provide a more stable learning environment for our scholars and staff as we transition to a new year.

First, school staff allocations were rolled over for the 2024-25 workbooks and not “reset” as in previous years. A school received the same allocation for positions that were in place on December 1, 2023, as a starting point for the 2024-25 workbooks. Special education staffing was maintained at the same level for the 2024-25 school year as staffing was in place during the 2023-24 school year, including special education teacher and special education assistant allocations that were added after July 1, 2023.

Substitute special education assistants/nurse assistants will be compensated at an hourly rate equal to the first grade and step of the regular salary schedule for special education assistants and nurse assistants. The projected cost of substitute SEAs/NAs for 2024-25 is \$300,000 with \$75,000 being the amount the budget must increase to cover the added cost.

In addition, schools that have 4K classrooms where students with an Individual Education Plan (IEP) are enrolled will have dedicated special education assistant allocations for 4K classrooms for the first time in the 2024-25 school year. For each 1.0 FTE (full-time equivalent) classroom teacher added, an average of 0.6 FTE could also be added for “specials” teacher allocations. The FTE increase for “specials” is based on the number of sections and/or total enrollment at each school.

Finally, the Board of Education has approved \$13,071,100 and 139.3 FTE in 2024-25 for the following Equity projects and base allocations:

- Unallocated Pool for increases in student enrollments in 2024-25 - 20.0 FTE
- 4K Additional Staff to Increase Base - 7.2 FTE
- K-1 Class Size Reduction - 20.0 FTE
- Community Schools and Village Builders - 61.5 FTE
- English as a Second Language - 1.0 FTE
- Bilingual Resource Teacher - 5.2 FTE
- Bilingual Resource Specialist - 1.8 FTE
- Madison Promise - 3.4 FTE
- World Languages - French - 0.8 FTE
- Nurse - High Schools - 2.4 FTE
- Career and Technical Education - 4.0 FTE
- Social Workers - 3.0 FTE
- Psychologists - 4.0 FTE
- Restorative Justice Manager - 1.0 FTE
- Mental Health BRS - 1.0 FTE
- Building Services (Sustainability, Building, and Construction Managers) - 3.0 FTE



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 (approximately 1.8% increase) projected investment of \$6.2 million.
- 4.12% CPI is the maximum base wage increase allowed to be requested. Currently, MMSD is negotiating with the Madison Teachers Inc. for the 2024-25 school year.

Streamline Priorities

Deeper learning experiences that engage, challenge, and support all learners with a continued focus on early literacy

K-1 Class Size Strategy

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 providing experiences that engage, challenge, and support all learners. This is THE priority work of our district moving forward. For too long, reading results have not met our expectations. MMSD continues our move 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.

As we are continuing with the implementation of the Science of Reading (SoR), we also want to ensure our investment begins with our earliest learners. By providing 20.0 FTE and \$1,911,300 in 2024-25, we are making a shift to invest in smaller class sizes at the K-1 level so that students engage at higher rates within smaller class sizes with grade level rigorous standards based learning and receive more direct and targeted skill instruction within small groups more often. Schools that are identified as Achievement Gap Reduction (AGR) will be staffed at a ratio of 16-17 per class (when possible) and non AGR schools will be staffed at a ratio of 17-18 (when possible).

4-Year Old Kindergarten (Half and Full-Day 4K Options for Increased Accessibility)

In support of the focus on Early Literacy and Beyond (ELB), MMSD believes all children have a right to high-quality early childhood learning experiences. The ELB initiative was discussed in the broader Madison community for many years and was a primary focus of voter approved referendum support from the community. Full-day 4K aligns with the focus, providing a high rate of return on investment for academic outcomes of early learners and directly closes opportunity gaps related to access to early learning opportunities. In the MMSD 4K-12 system, full-day 4K provides access to high quality early learning opportunities for many families that cannot access half-day 4K programming. Early Literacy and Beyond resources directly support the additional FTE needed to increase full-day 4K programs as well as re-imagine classroom support, materials and play opportunities to support the whole child in all 4K programs.



As the phased expansion of full-day 4K continues, additional school sites selected have high populations of students with free/reduced lunch status and high populations of students of color. This criteria has been used since MMSD began offering full-day 4K and is an equity strategy to close opportunity gaps and ensure every student has access to high quality learning opportunities and begins their educational trajectory as a thriving student. A total of 7.15 FTE (1.5 FTE teacher and 5.65 FTE educational assistants) and \$515,409 were provided to increase teacher and educational assistant (EA) to address the need in 4K classrooms of increased adult support to ensure 4K students are safe and successful throughout the district in 4K programming. The additional positions are listed below along with a list of full-day and half-day sites and sections that will be offered for the 2024-2025 school year. The sites listed reflect conversion of half-day to full-day programming and show a net addition of full-day sections for 2024-25.

New 4K programming for 2024-2025:

- Olson - 1 half day section to reduce overflow and open enrollment to neighboring districts
- Sandburg - 1 Full Day Section
- Nuestro Mundo - 1 Full Day Dual Language Immersion Section
- Add 0 .1 EA/SEA FTE to all 4K sections to provide support to and from the bus and so that there are always two adults in 4K programs when possible

IDEA-funded allocations (allocations are based on students identified as having a disability or potential of having a disability) will be provided as follows: 0.35 FTE 4K SEA for each school that has *half-day 4K classes*.

- 0.70 FTE 4K SEA for each school that has *full-day 4K classes* (0.70 FTE will be provided for schools that have both half-day and full-day 4K classrooms)

ECE (Early Care and Education Sites) Contract Information

- All ECE Sites are under a Model 2 Contract
 - In a Model 2 contract we pay ECE sites per student half day and full day contract amounts. These ECE sites all meet the following criteria:
 - Must have 437 hours of instruction, 87.5 hours of family outreach and have a DPI licensed 4K teacher
 - Must complete mandatory records
 - use the state mandated literacy screener
 - complete report cards and transition information forms
 - Provide all funding for staff, resources, supplies and materials
 - District funds
 - Administrative costs for all departments to run the 4K program, such as; Assessment, Special Education Services, Department of Early Learning oversight, Enrollment, Legal and Human Resources
 - Family outreach
 - Professional learning and conferences
 - Additional supplies and materials provided by grant funds

Full Day 4K at ECE Sites

- Total 90 Spaces for Full day in ECE sites. ECE number of students in sections vary depending on the program
- Reach Dane has multiage classrooms of 3 and 4 year olds
- Sites chosen based on number of students of color or high populations of low SES
 - 6 Sites
 - 7 sections Reach Dane HeadStart - South, Packers, Union Corners and East
 - 1 section Madison College
 - 1 section Eagle's Wing



Half Day and Full Day Program 2023-24 and 2024-25

Site	Student Counts 23-24	2023-24 Full-Day Sections	2023-24 Half-Day Sections	2024-25 Full-Day Sections	2024-25 Half-Day Sections
Anana	34	0	2	0	2
Chavez	61	0	4	0	4
Crestwood	17	0	1	0	1
Elvehjem	54	0	4	0	4
Emerson	18	1	0	1	0
Franklin	32	0	2	0	2
Gompers	35	2	0	2	0
Hawthorne	36	2	0	2	0
Henderson	50	3	0	3	0
Huegel	35	2	0	2	0
Kennedy	66	4	0	4	0
Lakeview	0	0	0	0	0
Lapham	19	1	0	1	0
Leopold	54	3	0	3	0
Lincoln	18	1	0	1	0
Lindbergh	36	2	0	2	0
Lowell	28	0	2	0	2
Mendota	31	2	0	2	0
Midvale	30	0	2	0	2
Muir	31	0	2	0	2
Nuestro Mundo	0	0	0	1	0
Olson	34	0	2	0	3
Orchard Ridge	35	2	0	2	0
Sandburg	37	2	0	3	0
Schenk	28	0	2	0	0
Shorewood	21	0	2	0	2
Southside	36	2	0	2	0
Stephens	40	0	4	0	4
Thoreau	24	0	2	0	2
Van Hise	0	0	0	0	0
ECE Sites Contract per student, site pays all staffing	456	9	33	9	33
Total	1,396	38	64	40	63



2024-25 Staffing Detail and Change 2024-25 from 2023-2024

Site	2024-25 Teacher FTE	2024-25 4K EA FTE	2024-25 SEA FTE	Change 2024-25 from 2023-24 Teachers	Change 2024-25 from 2023-24 EA	Change 2024-25 from 2023-24 SEA
Anana	1	0.8	0.7	0	0.1	0.35
Chavez	2	1.6	0.7	0	0.2	0.7
Crestwood	0.5	0.4	0.35	0	0.05	0.35
Elvehjem	2	1.6	0.7	0	0.2	0.7
Emerson	1	0.8	0.7	0	0.1	0.7
Franklin	1	0.8	0.7	0	0.1	0.35
Gompers	2	1.6	0.7	0	0.2	0.7
Hawthorne	2	1.6	0.7	0	0.2	0.7
Henderson	2	1.6	0.7	0	0.3	0.7
Huegel	2	1.6	0.7	0	0.2	0.7
Kennedy	4	3.2	0.7	0	0.4	0.7
Lakeview	0	0	0	0	0	0
Lapham	1	0.8	0.7	0	0.1	0.7
Leopold	3	2.4	0.7	0	0.3	1.4
Lincoln	1	0.8	0.7	0	0.1	0.7
Lindbergh	2	1.6	0.7	0	0.2	0.7
Lowell	1	0.8	0.7	0	0.1	0.35
Mendota	2	1.6	0.7	0	0.2	0.7
Midvale	1	0.8	0.7	0	0.1	0.35
Muir	1	0.8	0.7	0	0.1	0.35
Nuestro Mundo	1	0.8	0.7	1	0.8	0.7
Olson	1.5	1.2	0.7	0.5	0.5	0.7
Orchard Ridge	2	1.6	0.7	0	0.2	0.7
Sandburg	3	2.4	0.7	1	1	0.7
Schenk	0	0	0	-1	-0.7	0
Shorewood	1	0.8	0.7	0	0.1	0.35
Southside	2	1.6	0.7	0	0.2	0.7
Stephens	2	1.6	0.7	0	0.2	0.35
Thoreau	1	0.8	0.7	0	0.1	0.35
Van Hise	0	0	0	0	0	0
Total	45	36	18.55	1.5	5.65	16.45

***FTE for 4K SEA is based on the 4K section having students with special education services. If there are not any services needed, FTE will be moved to another grade level after 3rd Friday count. Allocation may increase or decrease based on student specific needs and their individual education plan.



Multilingual Programs

Additional ESL, BRT, and BRS

As we recognize the need to support our English learners' English Language Development across the variety of programming offered in MMSD, an increase in supplemental staff who include English as a Second Language (ESL), Bilingual Resource Teachers (BRT), and Bilingual Resource Specialists (BRS) occurred across Elementary, Middle and High schools. While we continue to welcome students new to our community who speak languages other than English, these staff will be essential in supporting students, families, and staff in helping students access grade level instruction.

\$764,500 and a total of 8.0 FTE funded from operational sources was provided for: English as a Second Language (1.0 ESL), Bilingual Resource Teacher (5.2 BRT), and Bilingual Resource Specialist (1.8 BRS).

World Language

To continue to honor our commitment to having more than one world language opportunity at every middle school that leads to the earning of high school credit. The addition of \$76,500 and a 0.8 FTE will support Toki and Wright to offer French courses in addition to the Spanish courses already offered at each school and allow additional language opportunities for multilingual learners to learn a language other than the language spoken at home.

Career and Technical Education

Investing \$382,300 and 4.0 FTE in additional allocations for the high schools to ensure Career and Technical Education (CTE) programming meet our goal of providing advanced coursework where students earn Credentials of Tangible Economic Value (CTEV). These recommendations consider several factors including district priorities and goals, the long-term strategic vision for CTE, investments in infrastructure and lab space as part of the referendum, and many other localized considerations.

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 the fall 2024, Madison Promise will continue to operate out of the Central Office with students still enrolled in their local comprehensive schools. This is similar to most of our alternative programs. During the 2024-25 school year, we aim to sustain our online experience for students in grades 6-12. Over the last two years, we have seen a decline in elementary enrollment.

We have provided \$324,900 and 3.4 FTE in staffing allocation using local funds and program licenses purchasing has been moved under the Curriculum and Instruction budget.



Mental Health Supports

Ensuring our scholars have consistent and reliable mental health support is paramount in preparing students to be college and career ready. Social workers, nurses, and psychologists are our schools' mental health providers and restorative justice serves as a complement to our overall approach to school culture and climate.

The national associations for school social workers, psychologists, and nurses recommend a ratio of 1:250, 1:500, and 1:750, respectively. In MMSD we strive to staff our schools with these critical mental health providers at the recommended ratio. The 2.4 FTE for nurses increases nurse time in our comprehensive high schools from a 1.4 FTE to a 2.0 FTE. The 4.0 FTE psychologist, as well as the 3.0 FTE social work allocation, was assigned to schools with the greatest needs and highest ratios.

Each of our comprehensive high schools have a restorative justice coach (4.0 FTE with stable funding). In the central office there is one restorative justice coach (1.0 FTE) with stable funding. Due to past budget constraints the second restorative justice coach was moved to ESSER. The 1.0 FTE for a restorative justice coordinator ensures our ongoing and enhanced implementation of restorative justice.

Since the inception of the mental health navigator (1.0 FTE) role, the position has been funded by grant funds. Our implementation and outcome data demonstrate a clear proof of concept and moving the position from a grant to local funds will ensure much needed stability.

In summary, we have invested in our mental health supports with operational resources:

- 2.4 FTE for Nurses and \$229,400
- 4.0 FTE for Psychologists and \$421,700
- 3.0 FTE for Social Workers and \$316,300
- 1.0 FTE Restorative Justice Coordinator and \$121,700
- 1.0 FTE for Bilingual Mental Health Navigator and \$95,600

Innovation

Summer Arts Academy 2024

We have provided \$300,000 to continue to run and offer our 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 2024. 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 School Arts Academy provides all summer school students with a variety of arts experiences. There are three components to the Summer Arts Academy: Arts Explore, Community Seats, and HS Arts First-time Credit Courses:

- **Arts Explore** is designed to provide arts-rich experiences for all summer school K-8 students. In addition to a full-time art course in each of our summer sites taught by MMSD teachers, guest artists will work within our schools providing a wide range of arts experiences for our students. These experiences include access to deep learning through African drum and dance, hip-hop &



poetry, spoken word, ballet, art and music. Additionally, instrumental lessons for middle school students in Band and Orchestra will be available to summer school students.

- **High School Arts First-time Credit Courses** provide high school students with opportunities to obtain credit in the arts for rising 9th - 12th grade students. Summer presents a unique opportunity to offer courses that students may want to explore and/or may not be possible during a traditional school semester. Courses include digital photography, art metals, and mural and community art.
- **Community Seats Program** is designed to expand access to visual & performing arts summer programming for selected K-11 MMSD students at no cost for families.
 - Current 1-11 grade students are encouraged to apply, with a priority for those that are traditionally underrepresented in community arts access, including students who identify as students of color and qualify for school fee waivers.
 - Six (6) Madison-area summer **community arts providers** have held a limited number of seats in their summer programs for students who are selected through an application process.

Grow Your Own District Leadership Preparation Pipeline (DLPP) Program

Overview

Principals hold multiple roles and significantly impact the improvement of teaching and learning in schools. The District Leadership Preparation Pipeline (DLPP) program brings together three urban, rural, and suburban school districts and the UW–Madison School of Education (UW SoE) to enhance school districts' principal leadership depth, preparing a total of 25 candidates for school-based leadership roles. Partnering school districts include MMSD (N=20 DLPP participants), Middleton-Cross Plains Area School District (N=3 DLPP participants), and Lake Mills Area School District (N=2 DLPP participants).

The DLPP provides current MMSD staff a cohort-based program to become school-based leaders. DLPP participants work in their current role during the 2024-25 school year while taking UW-Madison coursework from June 2024-July 2025. MMSD pledges to hire successful DLPP participants into school-based leadership roles beginning in the 2025-26 school year. DLPP participants will earn their K-12 Leadership Master's Degree from UW-Madison School of Education Department of Educational Leadership and Policy Analysis, and be eligible for endorsement for a WI administrator license for principalship. Districts leverage their own recruitment, selection, and hiring processes to identify current district employees they will develop into school leaders — whom they pledge to hire into school-based leadership roles beginning in the 2025-26 year.

Situating our leadership preparation pipeline program within our school district allows us to develop our own staff into leaders - staff whom we know committed to their schools and the district. DLPP can help support MMSD's vision and goals by selecting: 1) program participants, 2) in-house field placement experiences, and 3) principal mentors. Thus, DLPP is working to meet our school-based leadership needs by deepening our leadership bench and leveraging a cohort-based experience to support both the recruitment and retention of school-based leaders.



MMSD has provided \$100,000 in 2024-25 to create the Grow Your Own (GYO) District Leadership Preparation Pipeline (DLPP) program and is leveraging collaboration with the UW-Madison School of Education (SoE). In addition, MMSD provides administrative leadership via an existing employee in order to meet our in-kind match requirements.

- In addition, MMSD was awarded a Wisconsin Department of Workforce Development Wisconsin Fast Forward Industry Sectors Worker Training Grant for \$291,298 to support the 25 DLPP candidates in all three school districts.
- The UW-Madison SoE, in collaboration with their alumni and friends, are also investing in Wisconsin's principal preparation pipeline through the establishment of a scholarship program for the next several years to future K-12 change makers across the state who enroll in the School's principal preparation program; specifically for the DLPP, UW-Madison SoE has committed \$125,000 in scholarships for 25 participants.

Grow Your Own (GYO) to Associate Degree Program

Overview

The GYO to Associate Degree Program is a cohort-based high-touch program with wrap-around support to develop a pipeline of current MMSD staff toward a teaching career in MMSD. The program aims to meet MMSD's educator workforce needs while diversifying the MMSD teacher workforce.

MMSD GYO Context and Gaps

MMSD has various GYO [and tuition reimbursement programs](#) aimed at developing our staff to become educators, school counselors/psychologists, and, most recently, school leaders. These programs vary significantly regarding the level of district sponsorship/ownership, degree of district/higher educational institution collaboration/co-creation, degree/ certification focus, required district service commitment, provided participant support, etc.

Missing from MMSD's current GYO context is a program aimed at developing staff who have not yet earned their associate degree into high-quality teachers, which could aid in meeting MMSD's workforce needs and strategic goals. This group of MMSD staff is an underutilized resource who currently do not have a GYO pathway in our district. The GYO to Associate Degree Program could help fill this gap, focusing on MMSD staff serving as Village Builders, Student Engagement Specialists, Family Liaisons, Community School Resource Coordinators, Educational Assistants, Special Education Assistants, etc. Developing district staff from these areas could support the district's diversification efforts for our teacher workforce, of which currently 83% of our teachers are white, and 17% are teachers of color.

Importantly, the GYO to Associate Degree Program design is rooted in an asset-based approach to what our staff -who currently don't have associate degrees, bachelor's degrees, or teaching certifications- bring to our schools, students, and community. The program is designed in a humane way, recognizing the need for additional structures to support working adults returning to further their education successfully.

GYO to Associate Degree Program participants will work in part-time roles in MMSD schools and will earn a stipend (roughly equivalent to 0.5 FTE hourly SEA rate) while they attend Madison College for two years to earn their *Associate of Arts (AA) Degree in the Liberal Arts Transfer Education Pre-Major*.

In addition to the stipend, MMSD will pay tuition costs at Madison College, and participants will receive wrap-around support to support their success in the program (e.g., tutoring support, cohort meetings, individualized advising, and mentoring, etc.). Participants are anticipated to begin taking preparation professional learning in Summer 2024 to support their success as a student in the Program (e.g., an abbreviated version of *College*



Success course), and begin their full program coursework at Madison College in Fall 2024 - Summer 2026. Following their associate degree completion, participants will have a two-year service requirement in MMSD.

Once the GYO to Associate Degree Program is in place, we intend to collaborate with UW-Madison School of Education (UW-SoE) to explore the possibility of a similar program for GYO to Associate Degree Program participants to earn their *Bachelor of Science in Education, Elementary Education* or their *Bachelor of Science in Education, Special Education* at UW-Madison. This next stage of the program could leverage the existing [UW-SoE and Madison College Transfer Agreement](#), which allows Madison College students who earn *AA Degree in the Liberal Arts Transfer Education Pre-Major* and meet eligibility requirements to be guaranteed admission to UW-SoE. This next stage of the program could also leverage the [UW-SoE Teacher Pledge](#), a loan forgiveness program that pays for the equivalent of the last two years of in-state tuition/fees in exchange for 3-4 years of teaching service.

2024-25 (FY25) Resources Allocated

The table below illustrates the FY25 resources allocated to begin the GYO to Associate Degree Program, with the intent of supporting an annual cohort of 25 individuals beginning in Summer 2024. In FY25, the 0.5 FTE school-based roles program participants will hold are not included in the table below as those resources are accounted for in MMSD’s overall budget. In addition to the FY25 impact, the table below depicts the pathway of Cohort 1 and additional cohorts in the Program. The Program will be evaluated in the first year and inform future budget proposals

	Cohort 1 (N=25)	Cohort 2 (N=25) ¹	Cohort 3 (N=25) ¹	Cohort 4 (N=25) ¹
Year 1 (FY25)	\$608,639			
Year 2 (FY26)	Madison College Coursework	Madison College Coursework		
Year 3 (FY27)	(Anticipated) UW-Madison Coursework	Madison College Coursework	Madison College Coursework	
Year 4 (FY28)	(Anticipated) UW-Madison Coursework	(Anticipated) UW-Madison Coursework	Madison College Coursework	Madison College Coursework
Year 5 (FY29)		(Anticipated) UW-Madison Coursework	(Anticipated) UW-Madison Coursework	Madison College Coursework
Year 6 (FY30)			(Anticipated) UW-Madison Coursework	(Anticipated) UW-Madison Coursework
Year 7 (FY31)				(Anticipated) UW-Madison Coursework

¹ The [SoE Teacher Pledge](#) recently announced the continuation of the program through the summer of 2029. With this recent announcement, we anticipate being able to utilize Teacher Pledge funds for the GYO to Associate Degree program for Cohorts 1 & 2. We are assuming Cohorts 3-4 will not have access to UW-SoE Teacher Pledge funds, thus UW-Madison tuition costs are anticipated to be incurred by the Program for Cohorts 3-4.



ESSER Update

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.

These awards have been used over the last three years to address the needs of our students and staff as we were engaged in virtual learning and evidence-based improvement strategies. The timeline for use and overview of these funds is listed below.

ESSER I: Coronavirus Aid, Relief and Economic Security Act (CARES Act) \$5.2 M GEER: Governor's Emergency Education Relief Fund \$3.8M

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

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

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

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

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

Program	Amount	Amount Spent as of 6/30/24	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	\$415,226	12/31/2022	2021-22
CRRSAA - Coronavirus Response and Relief Supplemental Appropriations Act - ESSER II	\$ 18,922,920	\$18,922,919	9/30/2023	2021-22 2022-23
ARPA - American Recovery Plan Act - ESSER III	\$42,535,075	\$42,535,075*	9/30/2024	2022-23 2023-24

*Will be spent by 9/30/24



In the 2023-24 school year, we established several priorities using the grant's required guidelines to prevent, prepare for, respond to COVID-19 learning loss or establish evidence-based improvement strategies. The five major areas are as follows:

Preparedness and Response

- Improving indoor air quality; COVID testing.

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.

Reading Interventionists, Instructional Coaches, Behavior Education Plan Staff

- Staff to meet the need of students and staff with interventionists and coaching.

The district plan for the 2024-25 budget will include utilizing equity projects, re-allocation of funds, and other grant funding for the projects listed below. The table below outlines the expense and detail by grant category that was expensed during the 2023-24 school year and the 2024-25 proposal for continued projects.

Department	Project Title	Description	FY24 Budget Amount	FY24 Budget FTE	FY25 Budget Proposal	FY25 Budget Amount	FY25 Budget FTE	FY24 to FY25 Change in Budget	FY24 to FY25 Change in FTE
BPA	Grants Accountant / Compliance	Full time grants management position for the life of the ESSER grants.	165,129	1.000	None			-165,129	-1.000
Building Services	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	None			-227,518	-2.000
Building Services	Custodial PPE and supplies	Custodial PPE materials and other custodial supplies	150,000		None			-150,000	0.000
Building Services	HVAC Remediation	Majority of our buildings operate mechanical equipment which has exceeded the useful life. Mechanical equipment is predominantly low efficiency natural gas steam boilers. As a part of our renewable energy plans targeted for 2040, we designed and built new HVAC systems for the four high schools. Total project \$15M. Already spent \$5,319,965 in FY23.	9,680,035		None			-9,680,035	0.000
Curriculum	ELL Language Supports & Curriculum	Supplemental curriculum to support English Learners in the teaching of English Language Development (ELD).	500,000		None			-500,000	0.000
Curriculum	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		None			-2,318,880	0.000



Department	Project Title	Description	FY24 Budget Amount	FY24 Budget FTE	FY25 Budget Proposal	FY25 Budget Amount	FY25 Budget FTE	FY24 to FY25 Change in Budget	FY24 to FY25 Change in FTE
Curriculum	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		None			-3,000,000	0.000
Districtwide	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		None			-2,318,335	0.000
Health	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	None			-1,678,000	-10.275
Human Resources	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	None			-123,491	-1.000
MSCR	Drivers Education Expansion	Drivers Education Program Expansion for the 2023-24 school year through collaboration with Dane County and CESA.	100,000		None			-100,000	0.000
OYR	Credit Recovery Additional	4.5 FTE to support credit recovery for high school students.	446,111	4.500	None			-446,111	-4.500
OYR	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	None			-129,980	-1.000
OYR	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	None	0	0.000	-100,465	-1.000



Department	Project Title	Description	FY24 Budget Amount	FY24 Budget FTE	FY25 Budget Proposal	FY25 Budget Amount	FY25 Budget FTE	FY24 to FY25 Change in Budget	FY24 to FY25 Change in FTE
Student Services	Tier 1 SEL Developers	Fund 2.0 Tier 1 social emotional learning curriculum developers who provide leadership and facilitation in the development of universal social emotional learning goals, interventions and documentation systems.	220,368	2.000	None			-220,368	-2.000
		Funding Source None Total	21,158,312	22.775		0	0.000	-21,158,312	-22.775
Student Services	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	New Funding	53,500	0.500	0	0.000
		Funding Source UW-Madison Grant Total	53,500	0.500		53,500	0.500	0	0.000
Districtwide	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	New Funding	12,400,000	110.900	292,850	0.000
		Funding Source Local Total	12,107,150	110.900		12,400,000	110.900	292,850	0.000
Building Services	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	New Funding	121,688	1.000	-24,779	0.000
Building Services	Construction Manager	Project manager to support extra referendum, onsite construction, and building infrastructure during 2023-24. Preventative maintenance and capital improvement plans will continue to need support.	132,329	1.000	New Funding	121,688	1.000	-10,641	0.000



Department	Project Title	Description	FY24 Budget Amount	FY24 Budget FTE	FY25 Budget Proposal	FY25 Budget Amount	FY25 Budget FTE	FY24 to FY25 Change in Budget	FY24 to FY25 Change in FTE
EDEI	Community Schools Coordinators	Continuation of existing Community School site coordinators for 2022-23 and 2023-24.	585,678	6.000	New Funding	878,517	9.000	292,839	3.000
EDEI	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	New Funding	3,928,385	52.500	2,029,593	25.000
Student Services	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	New Funding	113,823	1.000	0	0.000
Student Services	Mental Health BRS	Continue to support the mental health navigation pilot currently .5 FTE. Staff is also supporting Student Services.	53,629	0.484	New Funding	53,629	0.484	0	0.000
Virtual Academy	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	New Funding	328,580	3.400	-394,102	-4.078
Funding Source Equity Total			3,653,400	44.462		5,546,310	68.384	1,892,910	23.922
Student Services	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	2023-24 reallocation	145,000	0.800	0	0.000
Student Services	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	2023-24 reallocation	47,822	0.500	0	0.000



Department	Project Title	Description	FY24 Budget Amount	FY24 Budget FTE	FY25 Budget Proposal	FY25 Budget Amount	FY25 Budget FTE	FY24 to FY25 Change in Budget	FY24 to FY25 Change in FTE
Student Services	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	2023-24 reallocation	241,302	2.000	0	0.000
Student Services	School Based Wellness Center Planner	This funds a 1.0 School Based Wellness Center/Behavioral health program implementation project manager.	127,445	1.000	2023-24 reallocation	127,445	1.000	0	0.000
Student Services	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	2023-24 reallocation	96,497	1.000	-96,496	-1.000
CTE	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	2023-24 reallocation	104,875	1.000	0	0.000
State & Federal	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	2023-24 reallocation	98,681	1.000	0	0.000
State & Federal	Multilingual Programs and Services Coordinator	0.500 FTE to support DLI coordination and related English Learner compliance.	64,896	0.500	2023-24 reallocation	64,896	0.500	0	0.000
Student Services	High School Seeking Safety Pilot Expansion	Provides for the contracted services of 4 behavioral health therapists in our High Schools.	566,667		2023-24 reallocation	532,673		-33,994	0.000



Department	Project Title	Description	FY24 Budget Amount	FY24 Budget FTE	FY25 Budget Proposal	FY25 Budget Amount	FY25 Budget FTE	FY24 to FY25 Change in Budget	FY24 to FY25 Change in FTE
BPA	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	2023-24 reallocation	62,892	0.500	0	0.000
Building Services	LED lights	LED lights.	750,000		2023-24 reallocation	2,300,000		1,550,000	0.000
Curriculum	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		2023-24 reallocation	135,650		0	0.000
Human Resources	Bilingual Recruitment -- Move to HR and FY 25 Budget for additional recruitment funds	Contract with an external organization to facilitate the hiring of native Spanish teachers from abroad.	102,250		2023-24 reallocation	102,250		0	0.000
Human Resources	Language Screener Outsourcing - Move to HR and FY25 Budget for additional recruitment funds	Contract to outsource the language proficiency screening needed in order to hire qualified bilingual candidates.	50,000		2023-24 reallocation	50,000		0	0.000
Summer School	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		2023-24 reallocation	300,000		0	0.000



Department	Project Title	Description	FY24 Budget Amount	FY24 Budget FTE	FY25 Budget Proposal	FY25 Budget Amount	FY25 Budget FTE	FY24 to FY25 Change in Budget	FY24 to FY25 Change in FTE
Tech Services	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	2023-24 reallocation	97,462	1.000	0	0.000
Virtual Academy	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		2023-24 reallocation	400,000		0	0.000
		Funding Source 2023-24 Reallocation Total	3,487,935	10.300		4,907,445	9.300	1,419,510	-1.000
		Grand Total	40,460,297	188.937		22,907,255	189.084	-17,553,042	0.147

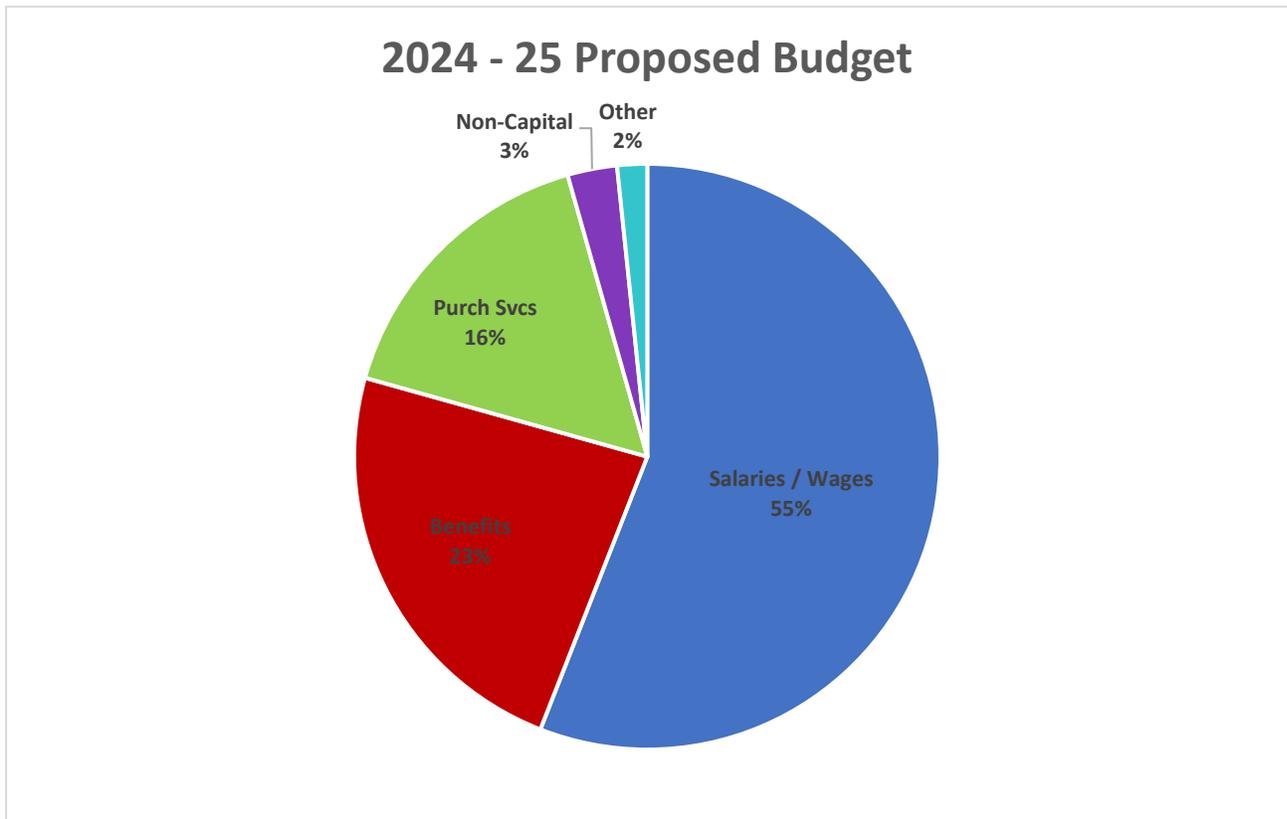




Total Compensation: Salaries/Wages and Employee Benefits

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

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



Salaries and Wages

Included in the Preliminary Budget proposal is the advancement of staff on established salary schedules at a projected investment of \$6.2 million or an approximate increase of 1.8%. Currently, MMSD staff are negotiating with Madison Teachers Inc. for the 2024-25 school year. The maximum base wage increase allowed to be requested is 4.12% CPI.

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. The maximum base wage increase for contracts starting on July 1, 2024, is 4.12%.



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, the district provided all staff with a one-time bonus in January 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 by approximately 30% in addition to the average increases above.

In 2023-24, the base wage increase for staff was 8.00%. Step advancement on the salary schedule, which is on average 2%, resulted in a 10.00% total compensation average increase for employees. Custodians received the 8% increase as well as an hourly wage increase of \$3.20 per hour. In October, there was a budget amendment for the trades employees who had their wages increased to net a \$5.00 per hour increase.

For the 2024-25, preliminary budget, the base wage increase is at 0.00%. Step advancement on the salary schedule, results in a 1.8% total compensation average increase for employees.

Health Insurance

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

For 2024-2025, the goal of the healthcare strategy was to maintain stability in health insurance benefits and in the employee benefits with very little plan design change. Due to the impacts of the global COVID-19 pandemic, maintaining a stable healthcare plan continues to be one of the primary investments in staff, in addition to the salary increases stated above. Overall, health care costs are budgeted without any plan design changes in place.

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

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

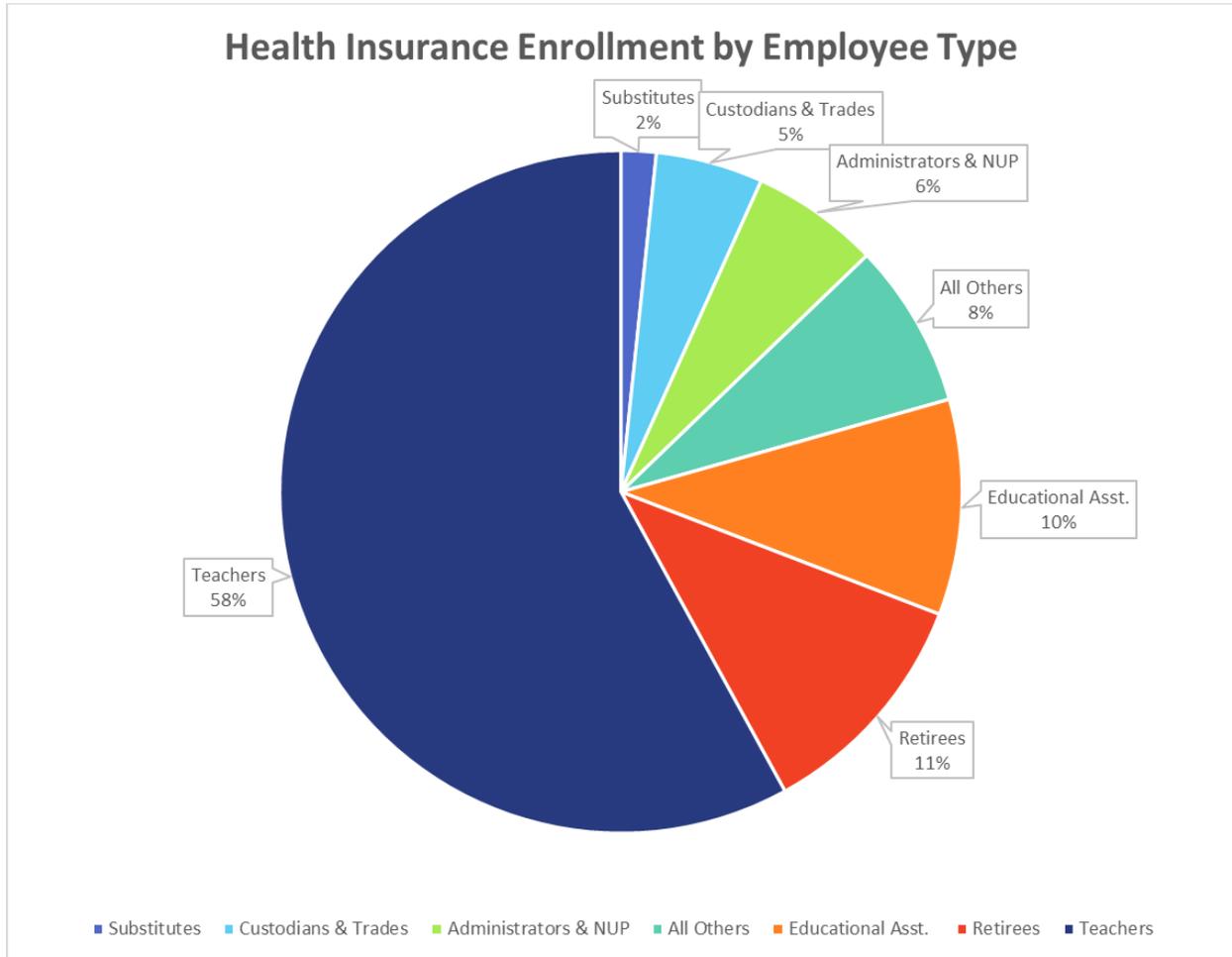
Healthcare negotiations this year did not have any rate cap guarantees. The rate caps expired in 2023-24. For Dean's HMO plan, the premium increase is 19.9%. The increase in premiums for Quartz is 15.9%. For more information on the POS and the HMO plan and MMSD's EPC categories please go to: mmsd.org/human-resources.

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 \$75.9 million.



As of April 2024, a total of 3,871 employees are enrolled in an MMSD Plan, with 37% of the enrollments in single coverage and 63% in family coverage. 72% of our employees are enrolled in Quartz/GHC, and 27% are enrolled in Dean. As noted in the chart below, teachers make up 57% of our total employees receiving benefits and 11% are retirees still on MMSD’s healthcare plan.

2023-2024 Health Insurance Census



Dental Insurance

MMSD will plan for approximately \$4.0 million in the 2024-25 budget on dental coverage. The 2024-25 budget includes a 4% premium rate increase which is necessary to adequately fund this self-insured plan. There have been no premium increases to dental insurance since the 2020-21 budget year.

Annually, employee dental costs increase slightly due to an actuarial evaluation of the plan. A premium increase of 8.30% was recommended, but due to a sufficient fund balance, a lower premium increase will be implemented. 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 \$675,000 for Life Insurance in the 2024-25 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 Standard is the district's current life insurance carrier. The district provides basic life insurance coverage to active employees, which is equal to 100% of their salary. Supplemental coverage is available on a voluntary basis and is paid by the employee. Rates vary by age.

LTD (Long-Term Disability) Insurance

MMSD will plan for approximately \$2.31 million on LTD coverage in the 2024-25 budget. MMSD has more claims than the average school district, and our carrier has suggested a multi-year strategy to right-size premiums and reflect increased claims costs. For 2024-25, the premium rate will increase by 25%. The current rate is 0.816%, and the effective rate for July 1, 2024 will be 1.020%.

A minor change in the plan in 2019-20 ensured LTD claims match MMSD's policies and procedures regarding leaves of absence.

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 2024 at 6.90%. For budget purposes, the contribution rate for the calendar year 2025 is estimated to remain at 6.90%.

Other Non-Budgetary Benefits

MMSD provides employees with 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.



Staffing Plan for 2024-25

The 2024-25 staffing plan was designed to comply with the class size policy, and actions were taken to create a more stable transition for students and staff from the current year to 2024-25. This has allowed more continuity of staffing at the schools.

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

As summarized in the table below, total MMSD staffing will go from 4,085.1 full time equivalent (FTE) to 4,192.4 FTE for an increase of 107.3 FTE or 2.63% increase in FTE.

The 2024-25 Proposed Budget includes returning 110.9 full-time staff from ESSER III to operational funds. Other fluctuations in overall staffing levels reflect building level allocation decisions that will be discussed in the footnotes below.

	Fall 20-21	Fall 21-22	Fall 22-23	Fall 23-24	Budget 24-25
District-Wide Administrators	62.8	63.0	63.0	60.0	58.7
Principals	50.0	50.0	51.0	50.0	50.0
Assistant Principals	31.0	32.3	33.0	31.0	32.0
Teachers	2,626.4	2,615.1	2,661.2	2,577.7	2,669.6
Specialists (Hearing Interpreters, OTAs, etc.)	30.1	32.1	32.8	31.8	29.8
Bilingual Resource Specialists	80.0	80.1	85.9	82.7	81.9
Professionals (Non-Union)	126.2	139.8	152.3	159.3	151.3
Clerical/Technical	218.7	216.5	225.8	227.0	225.4
Ed. Assts. (EA, SEA, BEA, Nurse Asst)	428.1	421.4	486.3	484.3	512.3
Custodial	218.0	223.0	223.0	225.0	225.0
Trades	31.1	31.1	31.1	31.1	31.1
Food Service	96.0	96.0	96.0	95.7	95.7
Security	29.5	29.5	29.5	29.5	29.5
	4,027.8	4,029.9	4,170.8	4,085.1	4,192.4

Monitoring and Responding to Changing Conditions:

At the time of the Proposed Budget, a small fraction of the unallocated FTEs have been placed at the building level. All decisions to adjust FTE at schools are made after monitoring actual enrollment and in consultation with building principals.



Table Notes:

- Columns marked “Fall” of a given fiscal year represent staffing at the time of the adopted budget for each corresponding fiscal year. “Budget 24-25” represents staffing for the 2024-25 Proposed Budget.
- Staffing as shown for 2024-25 reflects the staffing work of building principals and administrators in the Spring of 2024. The 2024-25 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.
- Changes in total administration are reflective of reductions identified during strategic budgetary realignment.
- The Assistant Principal allocation has increased by 1.0 FTE due to declining enrollment and revaluation of site supervision.
- The Teacher FTE increase of 91.9 is the result of increasing teacher resources to 4K, K-1 and allowing schools to retain the 25.0 Unallocated pool provided during 2023-24.
- The increase of 28 EA staff is similarly reflective of the increase in the Teacher FTE. These FTE needs will be reassessed after July 1 prior to fall approval. (See second bullet point above).
- Enrollment changes 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 Resources team, Teaching and Learning team, and the Budget office. Staffing plans are traditionally based on enrollment projections from the Applied Populations Lab at UW, however, this year we are projecting our enrollments to remain stable. Since actual fall enrollments will vary from the spring projection, adjustments to the staffing plan are made as needed.

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





Teacher Staffing Summary (FY 2023, 2024 and 2025)

The below chart provides more detail in the 2,669.6 FTE teacher allocations, 63.7% of the total staffing allocation.

Teacher Staffing Summary		FY 2023	FY 2024	FY 2025	Change FY24-FY25	% Chg FY24-FY25
Regular Education Teachers	District-Wide/Central Office/Off-Site	101.2	91.4	79.2	-12.2	-13.3%
	Elementary Schools	850.9	838.2	883.6	45.4	5.4%
	Middle Schools	355.6	340.1	348.3	8.2	2.4%
	High Schools	380.2	356.1	376.3	20.2	5.7%
	Unallocated	6.1	0.0	19.8	19.8	*
ELL	ESL/Bilingual Resource Teachers	157.3	158.6	169.1	10.5	6.7%
Students Services / Student Support Teachers	School Psychologists	43.8	46.0	47.3	1.3	2.8%
	<i>District-Wide/Central Office/Off-Site</i>	2.2	5.9	1.2	-4.7	-79.7%
	<i>School Based</i>	41.6	40.1	46.1	6.0	15.0%
	Social Workers	59.2	59.4	60.1	0.7	1.2%
	<i>District-Wide/Central Office/Off-Site</i>	5.2	2.0	3.0	1.0	50.0%
	<i>School Based</i>	54.0	57.4	57.1	-0.3	-0.5%
	Guidance Counselors	44.6	46.6	43.2	-3.4	-7.3%
	<i>District-Wide/Central Office/Off-Site</i>	4.7	0.0	2.0	2.0	200.0%
	<i>School Based</i>	39.9	46.6	41.2	-5.4	-11.6%
	PBS/Mental Health/Student Supports	50.2	42.8	51.1	8.3	19.3%
	<i>District-Wide/Central Office/Off-Site</i>	16.0	14.3	10.8	-3.5	-24.6%
	<i>School Based</i>	34.2	28.5	40.3	11.8	41.4%
	Spec Ed / Cross Cat / Early Childhood / PST	441.8	426.8	425.0	-1.8	-0.4%
	<i>District-Wide/Central Office/Off-Site</i>	70.4	81.3	69.9	-11.4	-14.0%
	<i>School Based</i>	371.4	345.5	355.1	9.6	2.8%
	OT/PT/HI/VI	54.2	53.5	52.7	-0.8	-1.5%
	<i>District-Wide/Central Office/Off-Site</i>	12.6	10.3	12.0	1.7	16.5%
	<i>School Based</i>	41.7	43.2	40.7	-2.5	-5.8%
	Speech/Language	76.6	77.1	78.7	1.6	2.1%
	<i>District-Wide/Central Office/Off-Site</i>	21.5	22.1	23.7	1.6	7.2%
	<i>School Based</i>	55.1	55.0	55.0	0.0	0.0%
	Nurses	39.4	41.1	35.2	-5.9	-14.4%
	<i>District-Wide/Central Office/Off-Site</i>	11.4	12.6	4.3	-8.3	-65.9%
<i>School Based</i>	28.0	28.5	30.9	2.4	8.4%	
TOTAL		2661.2	2577.7	2669.6	91.9	3.6%

* During FY 2024 budget planning in the Spring of 2023, the staffing plan included a pool of 20 unallocated 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 2023-24 Fall Approved Budget, an additional 5 unallocated FTE were added and placed at the school building level. Unlike past practice, these 25 FTE in 2023-24 remained at the schools in their base allocations during the 2024-2025 workbook process. In addition, 20 unallocated positions were created for 2024-25.



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.). Unallocated resources are updated at the building level based on our enrollment tracking over the summer.
- The English Language Learners (ELL) position allocations have increased by almost 7% from 2023-24 to 2024-25. These ESL/Bilingual Resource Teacher positions include both central office and school-based bilingual resources and English as second language teaching positions.
- 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.
- PBS/Mental Health/Student Supports net increase of 8.3 FTE are the result of reducing 3.5 FTE district wide/central office/off-site and adding 11.8 FTE allocated to the schools.
- The Guidance Counselor position allocations net decrease of 3.4 FTE are the result of adding 2.0 FTE district wide/central office and a reduction of 5.4 FTE allocated to the schools.
- The Nurse position allocations net decrease of 5.9 FTE are the result of adding 2.4 FTE to allow each comprehensive high school to be staffed with 2.0 FTE Nurses and a reduction of 8.3 Nurse positions funded with ESSER. The ESSER funded positions were staff to provide surge nursing positions and contact tracing.





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Madison Metropolitan School District

2024-25 Preliminary Budget

Revenue and Expenditure History Table - General Fund (10)

Note: Includes Interfund Transfers listed separately

	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget	2024-25 Preliminary Budget
Revenues				
Property taxes/Mobile Home/TIF	323,798,142	322,267,949	338,893,498	333,293,071
Other local sources	3,013,917	6,641,420	5,208,447	7,822,917
Interdistrict sources	4,109,702	3,833,325	4,038,192	4,348,698
Intermediate sources	62,328	6,926	-	-
State sources	75,840,180	80,790,937	71,701,670	83,820,740
Federal sources	28,215,053	38,074,414	57,511,286	18,795,048
Other sources	2,261,793	642,539	719,932	732,049
Total revenues	437,301,115	452,257,510	478,073,025	448,812,523
Expenditures				
Regular instruction	145,439,079	147,732,868	169,247,426	169,159,988
Vocational instruction	4,037,294	3,843,376	3,818,911	4,268,973
Special instruction	13,248,871	14,227,172	16,400,640	17,811,069
Other instruction	11,297,815	11,054,881	11,596,451	12,433,430
Pupil services	19,074,016	21,589,310	25,717,948	24,434,431
Instructional staff services	30,011,572	30,716,645	37,181,197	37,317,453
General administration services	25,856,342	26,952,268	29,401,984	28,895,971
Business administration services	54,022,666	81,583,476	57,293,624	49,136,182
Pupil transportation	8,442,157	9,915,076	13,913,948	11,108,780
Principal and interest	1,742,292	2,853,325	2,781,967	2,781,967
Other support services	26,840,684	30,393,746	29,521,931	32,600,364
Community Service	-	-	-	-
Non-program	20,937,536	24,864,431	27,385,887	28,947,513
Total Expenditures	360,950,324	405,726,574	424,261,915	418,896,121
Proceeds from Debt	2,952	-	-	-
Transfers in	-	498,222	166,556	166,556
Transfers out	(69,698,993)	(53,717,281)	(66,348,537)	(69,107,257)
Net change in fund balance	6,654,750	(6,688,123)	(12,370,871)	(39,024,299)
Fund balance - beginning of year	90,775,393	97,430,143	90,742,020	78,371,149
Fund balance - end of year	97,430,143	90,742,020	78,371,149	39,346,850



Madison Metropolitan School District
2024-25 Preliminary Budget

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

Note: Includes Interfund Transfers listed separately

	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget	2024-25 Preliminary Budget
Revenues				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	-	-	-	-
Interdistrict sources	125,941	91,237	-	-
Intermediate sources	-	-	-	-
State sources	23,173,327	24,955,904	23,417,757	23,417,757
Federal sources	6,722,978	7,862,050	6,753,530	13,695,643
Other sources	-	-	-	-
Total revenues	30,022,245	32,909,191	30,171,287	37,113,400
Expenditures				
Regular instruction	188,912	181,748	267,793	267,793
Vocational instruction	-	-	-	-
Special instruction	62,229,674	63,721,771	71,357,114	79,235,703
Other instruction	-	-	-	-
Pupil services	13,817,209	14,911,532	15,288,354	16,508,273
Instructional staff services	3,300,316	2,992,432	3,548,261	3,707,746
General administration services	-	-	-	-
Business administration services	118,700	139,443	384,422	384,422
Pupil transportation	3,936,511	3,799,928	4,758,350	3,374,040
Principal and interest	-	-	-	-
Other support services	94,461	77,745	545,676	565,186
Community Service	-	-	-	-
Non-program	218,826	125,406	203,300	203,300
Total Expenditures	83,904,610	85,950,005	96,353,269	104,246,463
Proceeds from Debt	-	-	-	-
Transfers in	53,882,365	53,535,368	66,348,537	67,299,619
Transfers out	-	(494,554)	(166,556)	(166,556)
Net change in fund balance	-	-	-	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	-	-	-	-



Madison Metropolitan School District
2024-25 Preliminary Budget

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

Note: Includes Interfund Transfers listed separately

	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget	2024-25 Preliminary Budget
Revenues				
Property taxes/Mobile Home/TIF	22,290,639	19,926,000	26,943,092	19,611,638
Other local sources	6,932	141,714	-	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	3,849,082	-	-
Total revenues	22,297,571	23,916,796	26,943,092	19,611,638
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	42,158,461	22,362,150	28,530,413	19,776,588
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	-	3,668	-	-
Total Expenditures	42,158,461	22,365,818	28,530,413	19,776,588
Proceeds from Debt	3,948,328	-	-	-
Transfers in	15,816,628	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	(95,934)	1,550,978	(1,587,321)	(164,950)
Fund balance - beginning of year	4,904,105	4,808,171	6,359,149	4,771,828
Fund balance - end of year	4,808,171	6,359,149	4,771,828	4,606,878



Madison Metropolitan School District
2024-25 Preliminary Budget

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

Note: Includes Interfund Transfers listed separately

	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget	2024-25 Preliminary Budget
Revenues				
Property taxes/Mobile Home/TIF	5,000,000	5,000,000	5,000,000	5,000,000
Other local sources	4,782	32,898	-	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	-	-	-
Total revenues	5,004,782	5,032,898	5,000,000	5,000,000
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	3,105,210	5,967,582	4,995,185	4,995,185
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	4,815	4,815
Community Service	-	-	-	-
Non-program	-	-	-	-
Total Expenditures	3,105,210	5,967,582	5,000,000	5,000,000
Proceeds from Debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	1,899,571	(934,684)	-	-
Fund balance - beginning of year	1,873,932	3,773,503	2,838,819	2,838,819
Fund balance - end of year	3,773,503	2,838,819	2,838,819	2,838,819



Madison Metropolitan School District
2024-25 Preliminary Budget

Revenue and Expenditure History Table - Referendum Proceeds (42)

Note: Includes Interfund Transfers listed separately

	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget	2024-25 Preliminary Budget
Revenues				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	24,154	3,057,330	-	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	-	-	-
Total revenues	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	32,567,535	160,118,734	116,625,886	-
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	-	-	-	-
Total Expenditures	32,567,535	160,118,734	116,625,886	-
Proceeds from Debt	106,000,000	105,000,000	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	73,456,618	(52,061,404)	(116,625,886)	-
Fund balance - beginning of year	95,230,672	168,687,290	116,625,886	0
Fund balance - end of year	168,687,290	116,625,886	0	0



Madison Metropolitan School District
2024-25 Preliminary Budget

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

Note: Includes Interfund Transfers listed separately

	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget	2024-25 Preliminary Budget
Revenues				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	70,825	1,464,300	1,976,014	2,121,691
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	159,117	428,678	130,031
Federal sources	14,414,119	9,567,661	9,784,779	9,216,895
Other sources	16,018	20,266	-	-
Total revenues	14,500,962	11,211,344	12,189,471	11,468,617
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	11,325,168	13,161,310	13,459,233	13,251,256
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	30,000	25,000
Community Service	-	-	-	-
Non-program	-	336,035	-	-
Total Expenditures	11,325,168	13,497,345	13,489,233	13,276,256
Proceeds from Debt	-	-	-	-
Transfers in	-	181,913	-	1,807,639
Transfers out	-	-	-	-
Net change in fund balance	3,175,794	(2,104,088)	(1,299,762)	-
Fund balance - beginning of year	1,575,782	4,751,576	2,647,488	1,347,726
Fund balance - end of year	4,751,576	2,647,488	1,347,726	1,347,726



Madison Metropolitan School District
2024-25 Preliminary Budget

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

Note: Includes Interfund Transfers listed separately

	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget	2024-25 Preliminary Budget
Revenues				
Property taxes/Mobile Home/TIF	13,440,741	15,470,204	20,900,419	16,931,803
Other local sources	2,868,882	3,669,038	2,591,868	3,715,500
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	847,987	-	-
Total revenues	16,309,623	19,987,229	23,492,287	20,647,303
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	283,851	481,110	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	972,618	6,535,568	3,290,425	1,814,480
Pupil transportation	9,116	11,036	380,700	642,200
Principal and interest	-	-	-	-
Other support services	188,852	168,919	348,256	335,092
Community Service	13,103,316	14,715,806	18,991,796	17,855,531
Non-program	-	-	-	-
Total Expenditures	14,273,902	21,715,180	23,492,287	20,647,303
Proceeds from Debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	2,035,721	(1,727,951)	-	-
Fund balance - beginning of year	2,537,940	4,573,661	2,845,710	2,845,710
Fund balance - end of year	4,573,661	2,845,710	2,845,710	2,845,710



Madison Metropolitan School District

2024-25 Preliminary Budget

Summary Revenue and Expenditure Fund Table By Year

Note: Includes Interfund Transfers listed separately

	2024-25 Preliminary 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	374,836,512	333,293,071	-	19,611,638	5,000,000	-	16,931,803
Other local sources	13,660,108	7,822,917	-	-	-	2,121,691	3,715,500
Interdistrict sources	4,348,698	4,348,698	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	107,368,528	83,820,740	23,417,757	-	-	130,031	-
Federal sources	41,707,586	18,795,048	13,695,643	-	-	9,216,895	-
Other sources	732,049	732,049	-	-	-	-	-
Total revenues	542,653,481	448,812,523	37,113,400	19,611,638	5,000,000	11,468,617	20,647,303
Expenditures							
Regular instruction	169,427,781	169,159,988	267,793	-	-	-	-
Vocational instruction	4,268,973	4,268,973	-	-	-	-	-
Special instruction	97,046,772	17,811,069	79,235,703	-	-	-	-
Other instruction	12,433,430	12,433,430	-	-	-	-	-
Pupil services	40,942,704	24,434,431	16,508,273	-	-	-	-
Instructional staff services	41,025,199	37,317,453	3,707,746	-	-	-	-
General administration services	28,895,971	28,895,971	-	-	-	-	-
Business administration services	69,581,525	49,136,182	384,422	-	4,995,185	13,251,256	1,814,480
Pupil transportation	15,125,020	11,108,780	3,374,040	-	-	-	642,200
Principal and interest	22,558,555	2,781,967	-	19,776,588	-	-	-
Other support services	33,530,457	32,600,364	565,186	-	4,815	25,000	335,092
Community Service	17,855,531	-	-	-	-	-	17,855,531
Non-program	29,150,813	28,947,513	203,300	-	-	-	-
Total Expenditures	581,842,731	418,896,121	104,246,463	19,776,588	5,000,000	13,276,256	20,647,303
Proceeds from Debt	-	-	-	-	-	-	-
Transfers in	69,273,814	166,556	67,299,619	-	-	1,807,639	-
Transfers out	(69,273,813)	(69,107,257)	(166,556)	-	-	-	-
Net change in fund balance	(39,189,249)	(39,024,299)	-	(164,950)	-	-	-
Fund balance - beginning of year	90,175,232	78,371,149	-	4,771,828	2,838,819	1,347,726	2,845,710
Fund balance - end of year	50,985,983	39,346,850	-	4,606,878	2,838,819	1,347,726	2,845,710



Baird Budget Forecast Model

LEVY & MILL RATE

3269 - Madison Metropolitan

Tax Levy Analysis

		Historical	Current Year	Budget Year
		2022 - 2023	2023 - 2024	2024 - 2025
General Fund	Fund 10	\$321,896,486	\$338,828,498	\$333,228,071
Non-Referendum Debt Service	Fund 38	\$0	\$0	\$0
Capital Expansion	Fund 41	\$5,000,000	\$5,000,000	\$5,000,000
Total Revenue Limit Levy		\$326,896,486	\$343,828,498	\$338,228,071
Referendum Approved Debt Service	Fund 39	\$19,926,000	\$26,943,092	\$19,611,638
Community Service	Fund 80	\$15,470,204	\$20,900,419	\$16,931,803
Property Tax Chargeback/Other	Fund 10	\$243,509	\$0	\$0
Total School-Based Tax Levy		\$362,536,199	\$391,672,009	\$374,771,512
% Change		1.58%	8.04%	-4.31%

Equalized Value Analysis

		2022 - 2023	2023 - 2024	2024 - 2025
Equalized Value (TIF Out)		\$36,362,105,132	\$39,987,660,925	\$43,316,323,711
% Change		16.10%	9.97%	8.32%

Mill Rate Analysis

		2022 - 2023	2023 - 2024	2024 - 2025
General Fund	Fund 10	\$8.85	\$8.47	\$7.69
Non-Referendum Debt Service	Fund 38	\$0.00	\$0.00	\$0.00
Capital Expansion	Fund 41	\$0.14	\$0.13	\$0.12
Total Revenue Limit Mill Rate		\$8.99	\$8.60	\$7.81
Referendum Approved Debt Service	Fund 39	\$0.55	\$0.67	\$0.45
Community Service	Fund 80	\$0.43	\$0.52	\$0.39
Property Tax Chargeback/Other	Fund 10	\$0.01	\$0.00	\$0.00
Total School-Based Mill Rate		\$9.97	\$9.79	\$8.65
% Change		-12.51%	-1.76%	-11.67%



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DPI Budget Adoption Format

MMSD 3-Year Financial Summary:

	Actual	Fall Budget	Preliminary	FY 25 Preliminary to Fall FY 24	
	2022-23	2023-24	2024-25	\$ Change	% Chg
Fund 10 - General Fund					
Revenues & Other Sources:					
Interfund Transfers	498,222	166,556	166,556	0	0.00%
Local Revenue Sources	328,909,369	344,101,945	341,115,987	(2,985,958)	-0.87%
Interdistrict Revenues (OE, etc.)	3,833,325	4,038,192	4,348,698	310,506	7.69%
Intermediate Sources (CESA, etc.)	6,926	-	-	-	0.00%
State Sources	80,790,937	71,701,670	83,820,740	12,119,070	16.90%
Federal Sources	38,074,414	57,511,286	18,795,048	(38,716,238)	-67.32%
Financing Sources	436,922	-	-	-	0.00%
Misc. Sources	642,539	719,932	732,050	12,117	1.68%
Total Revenues	453,192,655	478,239,581	448,979,079	(29,260,503)	-6.12%
Fund 10 - General Fund					
Expenditures:					
Undifferentiated Curriculum (PK-6 Instruction)	64,889,275	75,609,776	76,916,746	1,306,970	1.73%
Regular Curric. (English, Math, Science, etc.)	82,843,593	93,637,649	92,243,241	(1,394,408)	-1.49%
Vocational Curriculum	3,843,376	3,818,911	4,268,973	450,062	11.79%
Physical Curriculum (Health, Physical Ed)	7,973,373	8,626,673	9,269,201	642,528	7.45%
Co-Curricular Activities	3,081,507	2,969,778	3,164,228	194,450	6.55%
Other Special Needs	14,227,172	16,400,641	17,811,069	1,410,428	8.60%
Instruction Totals	176,858,296	201,063,428	203,673,459	2,610,031	1.30%
Support Expenditures:					
Pupil Services (Guidance, Soc Wrk, etc.)	21,589,310	25,717,948	24,434,431	(1,283,517)	-4.99%
Instructional Services (Curriculum, Libraries)	30,716,645	37,181,198	37,317,454	136,256	0.37%
District Administration (District-wide)	5,658,267	5,654,482	5,515,778	(138,704)	-2.45%
School Administration (Principals' Office)	21,294,001	23,747,502	23,380,194	(367,308)	-1.55%
Business Admin. (Acctg, Transport, Facilities)	91,066,047	71,207,572	60,244,962	(10,962,610)	-15.40%
Central Services (Telephone, Technology)	7,989,888	8,089,227	8,428,452	339,225	4.19%
District Insurance (Property, Liability)	2,369,191	3,313,413	3,988,063	674,650	20.36%
Debt Service (Interest Expense, Leases)	4,056,722	2,781,967	2,781,967	-	0.00%
Other Support Svcs (OPEB, District Wide-Tech)	19,700,696	18,119,291	20,183,850	2,064,559	11.39%
Support Totals	204,440,768	195,812,599	186,275,149	(9,537,450)	-4.87%
Non-Program Expenditures:					
Operating Transfers to Other Funds	53,717,281	66,348,537	69,107,257	2,758,720	4.16%
Purchased Instructional Services (OE, Tuition)	24,823,736	27,185,887	28,747,512	1,561,625	5.74%
Other Payments (Non-Program Transactions)	40,696	200,000	200,000	-	0.00%
Non-Program Totals	78,581,713	93,734,424	98,054,769	4,320,345	4.61%
General Fund 10 Expenditure Totals	459,880,777	490,610,452	488,003,378	(2,607,074)	-0.53%
GENERAL FUND BALANCE	97,430,143	85,059,272	46,034,973	(39,024,299)	-45.88%
FUND 21 - SPECIAL REVENUE TRUST FUND					
Total Revenues	3,815,142	-	-	-	0.00%
Total Expenditures	3,211,916	-	-	-	0.00%
FUND 27 - SPECIAL EDUCATION					
Total Revenues	86,444,559	96,519,825	104,413,019	7,893,194	8.18%
Total Expenditures	86,444,559	96,519,825	104,413,019	7,893,194	8.18%
DEBT SERVICE FUND 30 - REFERENDUM DEBT					
Total Revenues	23,914,285	26,943,092	19,611,638	(7,331,454)	-27.21%
Total Expenditures	21,352,150	28,530,413	19,776,588	(8,753,825)	-30.68%
DEBT SERVICE FUND 38 - NON-REF DEBT					
Total Revenues	2,511	-	-	-	0.00%
Total Expenditures	1,013,668	-	-	-	0.00%



MMSD 3-Year Financial Summary:

	Actual	Fall Budget	Preliminary	FY 25 Preliminary to Fall FY 24	
	2022-23	2023-24	2024-25	\$ Change	% Chg
CAPITAL EXPANSION FUND 41					
Total Revenues	5,032,898	5,000,000	5,000,000	-	0.00%
Total Expenditures	5,967,582	5,000,000	5,000,000	-	0.00%
CAPITAL REFERENDUM FUND 42					
Total Revenues	108,057,330	-	-	-	0.00%
Total Expenditures	160,118,734	116,625,886	-	(116,625,886)	-100.00%
FOOD SERVICE FUND 50					
Total Revenues	11,393,257	12,189,471	13,276,256	1,086,785	8.92%
Total Expenditures	13,497,345	13,489,233	13,276,256	(212,977)	-1.58%
STUDENT ACTIVITY 60 FUND(s)					
Total Revenues	66,274	-	-	-	0.00%
Total Expenditures	96,366	-	-	-	0.00%
TRUST FUND 70 FUND(s)					
Total Revenues	42,815	-	-	-	0.00%
Total Expenditures	25,320	-	-	-	0.00%
COMMUNITY SERVICE FUND 80					
Total Revenues (Fees & Property Tax Levy)	19,139,242	23,492,288	20,647,303	(2,844,985)	-12.11%
Total Expenditures	21,715,180	23,492,288	20,647,303	(2,844,985)	-12.11%
ALL FUND SUMMARY					
Total Revenues	711,100,967	642,384,257	611,927,294	(30,456,963)	-4.74%
Total Expenditures	773,323,597	774,268,097	651,116,544	(123,151,553)	-15.91%
PROPERTY TAX LEVY SUMMARY					
SUMMARY OF TAX LEVY FOR ALL FUNDS:	Actual	Fall Budget	Preliminary		
	2022-23	2023-24	2024-25	\$ Change	% Chg
General Fund 10	322,139,995	338,828,498	333,228,071	(5,600,427)	-1.65%
Debt Service Fund 30	19,926,000	26,943,092	19,611,638	(7,331,454)	-27.21%
Non Referendum Debt Svcs Fund 38	-	-	-	-	0.00%
Capital Expansion Fund 41	5,000,000	5,000,000	5,000,000	-	0.00%
Community Service Fund 80	15,470,204	20,900,419	16,931,803	(3,968,616)	-18.99%
Total Levy	362,536,199	391,672,009	374,771,512	(16,900,497)	-4.31%
Equalized Tax Base	36,362,105,132	39,987,660,925	43,316,323,711	3,328,662,786	8.32%
Equalized Tax Rate Per \$1000	9.97	9.79	8.65	(1.14)	-11.67%



Tax Impact Projections

Tax Impact Projections Projected Property Tax Levy for 2024-25

FUND	Adopted 2020-21		Adopted 2021-22		Adopted 2022-23		Fall Approved Budget 2023-24		Preliminary Budget 2024-25	
	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE
General Fund:										
▪ Revenue Limit Use	313,883,736	9.98 (0.08)	319,074,594	10.19 (0.10)	324,875,760	8.93 (0.08)	342,210,380	8.56 (0.08)	336,609,953	7.77 (0.08)
▪ Less: Property Exemption	(2,476,119)		(3,081,331)		(2,979,274)		(3,381,882)		(3,381,882)	
▪ General Fund Levy	311,407,617	9.90	315,993,263	10.09	321,896,486	8.85	338,828,498	8.47	333,228,071	7.69
▪ Prior Year Taxes	65,621	0.00	178,452	0.01	243,509	0.01	-	0.00	-	0.00
Net General Fund Levy	311,473,238	9.90	316,171,715	10.10	322,139,995	8.86	338,828,498	8.47	333,228,071	7.69
Debt Service Funds:										
▪ Non-referendum Debt (38)	4,433,030	0.14	3,667,783	0.12	-	0.00	-	0.00	-	0.00
▪ Bonded Indebtedness (39)	18,494,475	0.59	18,622,856	0.59	19,926,000	0.55	26,943,092	0.67	19,611,638	0.45
Net Debt Service Fund Levy	22,927,505	0.73	22,290,639	0.71	19,926,000	0.55	26,943,092	0.67	19,611,638	0.45
Capital Projects Fund:	5,000,000	0.16	5,000,000	0.16	5,000,000	0.14	5,000,000	0.13	5,000,000	0.12
Community Services Fund:	10,638,848	0.34	13,440,741	0.43	15,470,204	0.43	20,900,419	0.52	16,931,803	0.39
TOTAL TAX LEVY AND RATE	350,039,591	11.13	356,903,095	11.40	362,536,199	9.97	391,672,009	9.79	374,771,512	8.65
Property Tax Analysis	Nov-20 2020-21	Nov-21 2021-22	Nov-22 2022-23	Nov-23 2023-24	Nov-24 2024-25					
Levy % Increase	6.039%	1.961%	1.578%	8.037%	-4.315%					
Property Tax Bill Impact	Nov-20 2020-21	Nov-21 2021-22	Nov-22 2022-23	Nov-23 2023-24	Nov-24 2024-25 Estimated					
Average Madison home value	Value 315,200.00	Bill 3,507.65	Value 376,900.00	Bill 3,757.76	Value 424,400.00	Bill 4,156.92	Value 457,300.00	Bill 3,956.55		
Total Difference in Bill Over Prior Year	\$171.43		-\$62.16		-\$200.37					



General Fees Table

Madison Metropolitan School District General Board Student Fees 2023-2024 & 2024-2025		
Elementary School Fee Schedule		
	<u>2023-2024</u>	<u>2024-2025</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>2023-2024</u>	<u>2024-2025</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	\$0
Consumable Materials Fee	\$20.00 per Year	\$20.00 per Year
High School Fee Schedule		
	<u>2023-2024</u>	<u>2024-2025</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
	\$800.00 Hockey	\$800.00 Hockey
Athletic Participation Surcharge (Grades 9-12)	\$100.00 Gymnastics	\$100.00 Gymnastics
(Surcharges are in addition to the \$500.00 Family Maximum)	\$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 2023-2024 & 2024-2025

<u>Course Name</u>	2023-2024 <u>Fee</u>	2024-2025 <u>Fee</u>
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 2	\$ 60.00	\$ 60.00
Arts Metals 3	\$ 60.00	\$ 60.00
Art Metals - 4	\$ 60.00	\$ 60.00
Art Metals & Glass 1 (@Memorial & West)	\$ 60.00	\$ 60.00
Art Metals & Glass 2 (@Memorial & West)	\$ 60.00	\$ 60.00
Art Metals & Glass 3	\$ 60.00	\$ 60.00
Art Metals & Glass 4	\$ 60.00	\$ 60.00



Madison Metropolitan School District

High School Course Fee Schedule 2023-2024 & 2024-2025

	2023-2024	2024-2025
<u>Course Name</u>	<u>Fee</u>	<u>Fee</u>
Photography 1	\$ 20.00	\$ 20.00
Photography 2	\$ 20.00	\$ 20.00
Photography 3	\$ 30.00	\$ 30.00
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
Nursing Assistant (@East & LaFollette)	\$ 30.00	\$ 30.00
Nursing Assistant (Non-certification @ East)	\$ 30.00	\$ 30.00



Madison Metropolitan School District

High School Course Fee Schedule 2023-2024 & 2024-2025

	2023-2024	2024-2025
<u>Course Name</u>	<u>Fee</u>	<u>Fee</u>
Body Structure and Function	\$ 25.00	\$ 25.00
Fundamentals of Nursing (La Follette)	\$ 30.00	\$ 30.00
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
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



Madison Metropolitan School District

High School Course Fee Schedule 2023-2024 & 2024-2025

	2023-2024	2024-2025
<u>Course Name</u>	<u>Fee</u>	<u>Fee</u>
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
SCI111 Googles (Memorial)	\$ 4.00	\$ 4.00
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
Weight Training I (West)	\$ -	\$ 10.00
Weight Training II (West)	\$ -	\$ 10.00
Weight Training II (East)	\$ -	\$ 40.00



Madison Metropolitan School District

Miscellaneous Student Fees & Meal Prices 2023-2024 & 2024-2025

Elementary Schools			
Planner		2023-2024	2024-2025
Chavez	Grades 4 & 5	\$ 4.00	\$ 4.00
Crestwood	Grades 4 & 5	\$ 4.00	\$ 4.00
Van Hise	Grades 4 & 5	\$ 4.00	\$ 4.00

Middle Schools			
Lock		2023-2024	2024-2025
Cherokee		\$ 6.00	\$ 6.00
Gillespie		\$ 6.00	\$ 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

High Schools			
Lock		2023-2024	2024-2025
East (fee charged if not on locker)		\$ 5.00	\$ 5.00 *
LaFollette & Shabazz (only charged if lost)		\$ 5.00	\$ 5.00 *

Planner			
		2023-2024	2024-2025
Badger Rock		\$ -	\$ 5.00
Spring Harbor		\$ 3.50	\$ -
Whitehorse		\$ 7.00	\$ 7.00
Wright		\$ 5.00	\$ 5.00

Parking Lot Fee		2023-2024	2024-2025
LaFollette		\$20/sem	\$20/sem *
Memorial		\$40/year	\$40/year *

Yearbook (Optional)			
		2023-2024	2024-2025
Badger Rock		\$ 15.00	\$ 15.00 *
Black Hawk		\$ 15.00	\$ 18.00 *
Cherokee		\$ 15.00	\$ 15.00 *
Hamilton		\$ 15.00	\$ 15.00 *
Gillespie		\$ 18.00	\$ 18.00 *
O'Keefe		\$ 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	\$ 15.00 *

Planner		2023-2024	2024-2025
East		\$ -	\$ -
LaFollette		\$ -	\$ -
Memorial		\$ -	\$ -
West		\$ 6.00	\$ 6.00

Yearbook (Optional)		2023-2024	2024-2025
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 *

Advanced Placement Fee		2023-2024	2024-2025
Advanced Placement Exam		\$ 125.00	\$ 125.00
Advanced Placement Capstone		\$ 165.00	\$ 165.00

***Fee Waiver is not applicable**

USDA Breakfast		
	2023-2024	2024-2025
Reduced	\$ -	\$ -
Elementary Full Pay	\$ 1.60	\$ 1.60
Middle School Full Pay	\$ 1.85	\$ 1.85
High School Full Pay	\$ 1.85	\$ 1.85
Adult	\$ 2.45	\$ 2.45
Milk	\$ 0.50	\$ 0.50

USDA Lunch		
	2023-2024	2024-2025
Reduced	\$ 0.40	\$ 0.40
Elementary Full Pay	\$ 2.95	\$ 2.95
Middle School Full Pay	\$ 3.35	\$ 3.35
High School Full Pay	\$ 4.15	\$ 4.15
Adult	\$ 5.00	\$ 5.00
Milk	\$ 0.50	\$ 0.50



Facility Rental Rates

Current Rental Rates (effective July 1, 2024)		Non-profit as defined by law within MMSD boundary	Organizations serving primarily youth and/or seniors within MMSD boundary	Groups or individuals within the MMSD boundary	Groups or individuals outside of the MMSD boundary
ROOM TYPE	Cost/per	Rate A	Rate B	Rate C	Rate D
Classroom	hour	\$12	\$19	\$22	\$29
Arts Room	hour	\$12	\$19	\$22	\$29
Activity/ AllPurpose Room	hour	\$16	\$26	\$29	\$38
Dance Studio	hour	\$16	\$26	\$29	\$38
Commons/LMC	hour	\$14	\$22	\$25	\$34
Band/Music Room	hour	\$14	\$22	\$25	\$34
Cafeteria - HS	hour	\$19	\$30	\$34	\$46
Cafeteria - all others	hour	\$26	\$42	\$47	\$62
FACE Room	hour	\$16	\$26	\$29	\$38
Kitchen	hour	\$16	\$26	\$29	\$38
Computer Lab	hour	\$40	\$64	\$72	\$96

AUDITORIUMS*	Cost/per	Rate A	Rate B	Rate C	Rate D
HS Auditorium	hour	\$46	\$74	\$83	\$110
Small Auditorium	hour	\$14	\$22	\$25	\$34
Stage	hour	\$19	\$30	\$34	\$46

ATHLETIC FACILITIES	Cost/per	Rate A	Rate B	Rate C	Rate D
Fieldhouse (4ct) (Laf, Mem, East)	hour	\$65	\$85	\$98	\$130
Fieldhouse (1ct)	hour	\$17	\$22	\$26	\$34
2 Ct High school - LaF Aux, West Leuhring, West Cafenasium, East Spec, Mem Spec	hour	\$33	\$43	\$50	\$66
Spec Gym 3 ct - West	hour	\$36	\$47	\$54	\$72
O'Keeffe FH (3ct)	hour	\$24	\$38	\$43	\$58
O'Keeffe FH - single ct	hour	\$8	\$13	\$14	\$19
Gym (XL) Cherokee, Hamilton, Midvale, Sherman, Toki, Van Hise, Wright	hour	\$14	\$22	\$25	\$34
Gym (Large) Nuestro Mundo, Black Hawk, Chavez, Gillespie, Lincoln, Olson, Sennett, Stephens	hour	\$12	\$19	\$22	\$29
Gym (Med) Elvhjem B, Gompers, Henderson, Hawthorne, Leopold, Lindbergh, Lowell, Muir, Sandburg, Schenk, Thoreau, Whitehorse	hour	\$11	\$18	\$20	\$26



**Current Rental Rates
(effective July 1, 2024)**

		Non-profit as defined by law within MMSD boundary	Organizations serving primarily youth and/or seniors within MMSD boundary	Groups or individuals within the MMSD boundary	Groups or individuals outside of the MMSD boundary
ROOM TYPE	Cost/per	Rate A	Rate B	Rate C	Rate D
Gym (Small) Anana, Crestwood, Emerson, Franklin, Huegel, Kennedy, Lake View, Lapham, Marquette, Mendota, Orchard Ridge, Randall, Shorewood, Spring Habor	hour	\$10	\$16	\$18	\$24
Locker room (HS)	use	\$24	\$38	\$43	\$58
Locker room (MS)	use	\$16	\$26	\$29	\$38
Locker room (Lapham)	use	\$8	\$13	\$14	\$19
Tennis (8 courts)	hour	\$12	\$19	\$22	\$29
Tennis (1 court)	hour	\$2	\$3	\$4	\$5

POOLS*	Cost/per	Rate A	Rate B	Rate C	Rate D
West Pool	hour	\$34	\$54	\$61	\$82
Pool	hour	\$18	\$29	\$32	\$43
Pool (HS)	hour	\$24	\$38	\$43	\$58
Pool (Lapham)	hour	\$23	\$37	\$41	\$55

STADIUM*	Cost/per	Rate A	Rate B	Rate C	Rate D
Full Stadium package	hour	\$104	\$166	\$187	\$250
Non-spectator track/field	hour	\$36	\$58	\$65	\$86
Baseball/Softball field	hour	\$36	\$58	\$65	\$86
Locker Rooms (Stadium)	hour	\$36	\$58	\$65	\$86
Press Box	hour	\$24	\$38	\$43	\$58
Practice lights	hour	\$12	\$19	\$22	\$29

EQUIPMENT	Cost/per	Rate
Chairs & chair set up	rack	\$28
Table & table set-up	each	\$1
Microphones/PA system	use	\$10
Other equipment	use	\$10
Scoreboards/clocks-indoor	use	\$10
Stage lights	use	\$10
TV/DVD Player	use	\$10
Volleyball nets and poles	use	\$20

**BEFORE & AFTERSCHOOL
CHILDCARE**

# children enrolled	Cost/per	Rate
1-32	Day	\$12
33-50	Day	\$16
51-64	Day	\$20
65+	Day	\$23

**Auditoriums, pools & stadiums require additional paperwork and approval*