



MADISON METROPOLITAN SCHOOL DISTRICT

June Preliminary Budget 2025-2026



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Superintendent's Message to the Community

Dear Madison Metropolitan School District Community,

I am submitting our preliminary 2025-2026 budget for the Madison Metropolitan School District (MMSD). It has been a little more than a year since I returned to Madison, and I am honored to serve as superintendent of MMSD. This preliminary budget shares how resources will be strategically and sensibly used.

Our team takes a responsible approach to budget development, and we must consider how a number of external factors that are out of our control have an impact on the budget. An example are the continued challenges caused by state revenue limits not keeping pace with inflation. We also continue to monitor dynamic changes at the state and federal levels that can affect our work of providing all students the education they deserve.

The passage of the 2024 operating referendum was an important step to building a financial foundation for the future. This base-building revenue allots for \$30 million in year 1, \$30 million in year 2, \$20 million in year 3 and \$20 million in year 4. Although this is a meaningful start, we continue to face significant financial challenges, including a structural deficit that required the use of \$22.4 million in one-time funds for the 2024-2025 year. Similar to last year, we're not alone in dealing with these challenges. School districts across Wisconsin also continue to face similar budget concerns.

Responsible budget planning is essential. This 2025-2026 preliminary budget book shares how our resources will be strategically and sensibly used. Furthermore, the budget aligns with the district's current Strategic Framework, and is designed to meet the needs of students and staff, while being fiscally responsible.

Our Board of Education remains committed to prioritizing investments in our students, families and staff, and priorities include:

- Investing in students who need it the most, through strategic equity investments.
- Focusing on early literacy and beyond with reading materials and reading professional development to support the science of reading.
- Expanding the full day 4K program.
- Investing in career technical education and daily world language access across middle schools.
- Investing in staff to ensure a high quality diverse workforce.

We are also committed to keeping the community informed as we plan organizational priorities and how we are working to achieve our goals. In addition, we welcome your feedback. Please visit mmsd.org/budgetplanning to review the preliminary budget, share input and ask questions.

Multiple options to provide that feedback are available:

- Online via [Let's Talk](#) customer service portal
- Email communications@madison.k12.wi.us
- By phone at 608-220-4541

Lastly, I would like to acknowledge all those who helped create the 2025-2026 preliminary budget. And thank you, our community, for your commitment to our students and MMSD.

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.

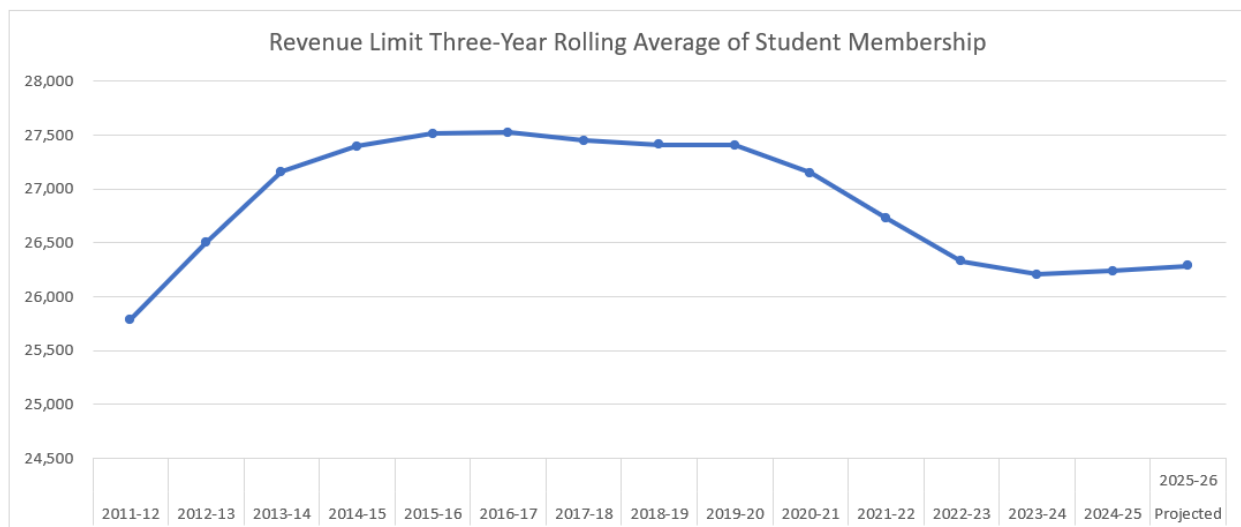
1. The Revenue Limit Student Membership Count

During 2024-25, the resident student membership is 26,288 FTE students. Our three-year rolling average is 26,237 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 an 86 FTE increase in revenue limit membership for the 2025-26 school year. With these assumptions, our three-year rolling average is projected to be 26,284 for the 2025-26 revenue limit calculation.

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

The average 'students-in-seats' or student headcount for 2024-25 is 25,216. This includes headcount at all MMSD sites, including our offsite 4K providers. The comparable average 'students-in-seats' or student headcount for 2023-24 was 25,254.

The COVID-19 pandemic and its effects on enrollment continue to impact and complicate enrollment projections in MMSD. Although our 2024-25 revenue limit student membership increased slightly over 2023-24, current enrollment projections estimate an overall decline in MMSD student enrollment. We are reviewing the long-term student enrollment projections in the context of new more dense housing being constructed in Madison. For revenue purposes, we must use the formula in the state revenue limit to dictate our starting revenue authority for each year. The graph below indicates enrollment trending in MMSD as adjusted for the revenue limit calculation.





Strategic Framework Overview

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

OUR STRATEGY INCLUDES:

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

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



A CONTINUED SET OF AMBITIOUS GOALS

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

Black Excellence

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



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 2025-26 Preliminary Budget and are intended to serve as an introduction to the budget discussion which follows. The first table, 2025-26 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, 2025-26 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.



2025-26 Preliminary Budget - Summary Revenue and Expenditures All Funds

Note: Includes Funds 10, 27, 38, 30/39, 41, 46, 50, 80 and Interfund Transfers listed separately

	2022-23 Actuals	2023-24 Actuals	2024-25 Budget	2025-26 Preliminary Budget	% Chg
Revenues					
Property taxes/Mobile Home/TIF	362,664,153	407,080,391	397,615,416	478,292,990	20.29%
Other local sources	11,949,370	14,982,825	13,790,722	13,368,766	-3.06%
Interdistrict sources	3,924,563	3,900,098	3,992,844	3,988,850	-0.10%
Intermediate sources	6,926	-	-	-	0.00%
State sources	105,905,958	99,863,555	130,022,793	115,393,719	-11.25%
Federal sources	55,504,125	71,262,177	37,993,714	34,371,526	-9.53%
Other sources	4,511,887	3,473,670	10,838,577	733,378	-93.23%
Total revenues	544,466,982	600,562,716	594,254,066	646,149,229	8.73%
Expenditures					
Regular instruction	147,914,616	153,005,732	169,553,484	183,427,369	8.18%
Vocational instruction	3,843,376	4,021,972	4,284,372	4,899,359	14.35%
Special instruction	77,948,943	89,744,547	93,721,638	101,873,451	8.70%
Other instruction	11,054,881	12,054,751	12,697,457	13,150,295	3.57%
Pupil services	36,784,693	39,190,845	43,501,950	46,652,605	7.24%
Instructional staff services	33,709,077	39,241,334	42,781,169	43,705,997	2.16%
General administration services	26,952,268	27,245,519	30,540,223	31,873,629	4.37%
Business administration services	106,451,597	78,437,833	89,047,456	71,671,119	-19.51%
Pupil transportation	13,726,040	21,075,943	20,559,891	22,882,799	11.30%
Principal and interest	26,922,149	32,382,059	22,592,871	57,554,567	154.75%
Other support services	30,306,439	33,676,295	33,336,636	34,278,693	2.83%
Community Service	14,715,807	16,705,923	18,901,976	19,514,395	3.24%
Non-program	24,993,506	28,507,574	30,701,799	32,537,974	5.98%
Total Expenditures	555,323,392	575,290,327	612,220,922	664,022,252	8.46%
Proceeds from Debt	1,284,909	1,154,778	-	-	0.00%
Transfers in	54,215,503	65,102,084	67,747,165	78,814,611	16.34%
Transfers out	(54,211,835)	(65,060,918)	(67,747,165)	(78,814,611)	16.34%
Net change in fund balance	(9,567,833)	26,468,333	(17,966,856)	(17,873,023)	-0.52%
Fund balance - beginning of year	115,337,053	105,433,185	131,901,618	113,934,762	-13.62%
Fund balance - end of year	105,769,220	131,901,518	113,934,762	96,061,739	-15.69%



2025-26 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	2022-23 Actuals	2023-24 Actuals	2024-25 Budget	2025-26 Preliminary Budget	Percent Change
Revenues					
Property taxes/Mobile Home/TIF	322,267,949	354,236,880	354,834,454	404,765,448	14.07%
Other local sources	6,641,420	8,521,119	8,243,520	7,713,520	-6.43%
Interdistrict sources	3,924,563	3,900,098	3,992,844	3,988,850	-0.10%
Intermediate sources	6,926	-	-	-	0.00%
State sources	105,746,841	99,710,770	129,894,560	115,262,921	-11.26%
Federal sources	45,936,464	62,222,004	28,471,188	24,974,307	-12.28%
Other sources	642,539	3,435,582	733,155	733,378	0.03%
Total Revenues	485,166,702	532,026,453	526,169,721	557,438,424	5.94%
Expenditures					
Regular instruction	147,914,616	153,005,732	169,553,484	183,427,369	8.18%
Vocational instruction	3,843,376	4,021,972	4,284,372	4,899,359	14.35%
Special instruction	77,948,943	89,744,547	93,721,638	101,873,451	8.70%
Other instruction	11,054,881	12,054,751	12,697,457	13,150,295	3.57%
Pupil services	36,500,842	38,810,643	43,500,050	46,652,605	7.25%
Instructional staff services	33,709,077	39,241,334	42,781,169	43,705,997	2.16%
General administration services	26,952,268	27,245,519	30,540,223	31,873,629	4.37%
Business administration services	81,290,414	57,255,115	62,032,718	50,380,977	-18.78%
Pupil transportation	13,715,004	21,018,677	19,917,691	22,014,599	10.53%
Principal and interest	4,056,722	3,156,742	2,816,283	1,727,539	-38.66%
Other support services	30,137,520	33,525,740	33,006,745	33,961,165	2.89%
Community Service	-	-	-	-	0.00%
Non-program	24,989,838	28,436,356	30,701,799	32,537,974	5.98%
Total Expenditures	492,113,501	507,517,128	545,553,629	566,204,959	3.79%
Proceeds from Debt	436,922	914,857	-	-	0.00%
Transfers in	54,033,590	63,543,500	64,769,349	75,737,789	16.93%
Transfers out	(54,211,835)	(65,060,918)	(67,747,165)	(78,814,611)	16.34%
Net change in fund balance	(6,688,122)	23,906,764	(22,361,724)	(11,843,357)	-47.04%
Fund balance - beginning of year	97,430,142	90,742,020	114,648,784	92,287,060	-19.50%
Fund balance - end of year	90,742,020	114,648,784	92,287,060	80,443,703	-12.83%



Budget Narrative

Introducing the 2025-26 Preliminary Budget

We are pleased to present the 2025-26 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 2025-26 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 2025-26 fiscal year begins July 1, 2025.

The revenue forecast for 2025-26 is driven by the following major funding sources and factors: (1) the successful passage of the November 2024 operating referendum that provides \$100 million over four years; (2) a \$325 per student FTE increase in revenue limit authority; (3) as part of the 2025-27 state budget deliberations, the Legislature has not approved increases in general schools aids or the state 'per pupil' categorical aid to school districts (it remains at \$742 per pupil); and (4) the use of one-time revenues from the Fund 10 balance to maintain ongoing expenditures.

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 Priority and Equity Projects
- Provides for expected budgetary increases



Our planning for the 2025-26 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. The Legislature is currently discussing the state funding biennium for 2025-27, it appears 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 as part of our 2025-26 budget vision.



2025-26 Budget Vision



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

- Additional investment in our 4K program, including full day.
- Critical investments in early literacy, including:
 - Deliberate shift in the way we teach reading following the science of reading, including significant investments in teacher professional development.
 - Continued investment in targeted strategy for smaller K-1 class sizes.
- Investments in the district's multi-year priorities outlined in our Strategic Framework that have proven outcomes, such as:
 - Curricular resources for accuracy and cultural relevancy.
 - Mental health supports.
 - 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.
 - Restorative justice opportunities.

This Preliminary Budget is a public document intended to communicate our plans and budget for 2025-26 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 Strategic Framework, Equity Tool, 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.

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 the greatest impact on District's Strategic Framework goals with a primary focus on Early Literacy.
- 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 2025-26 Preliminary Budget includes a revenue projection based on the revenue authority and State aids provided under current law. The 2025-27 state biennial budget deliberations are ongoing and the Legislature has not approved increases in general schools aids or the state 'per pupil' categorical aid to school districts.

On the local level, the Madison community supported an operating funds and facilities referendum in November 2024 which provided 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.

The 2025-26 revenue forecast built into the Preliminary Budget is based on the following major inputs:

- MMSD's three year rolling average is projected to increase to 26,284 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).
- Maintain the 2024-25 budgeted state revenues for the estimated prorated reimbursement threshold for state special education categorical aids. The Legislature has not approved a 2025-27 budget.
- Use of the district's revenue authority based on these assumptions would produce a tax levy increase of 20.29% based on a decrease of 18% 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 9% decrease in federal funding based on preliminary information. We will continue to monitor the aid estimates for the 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.

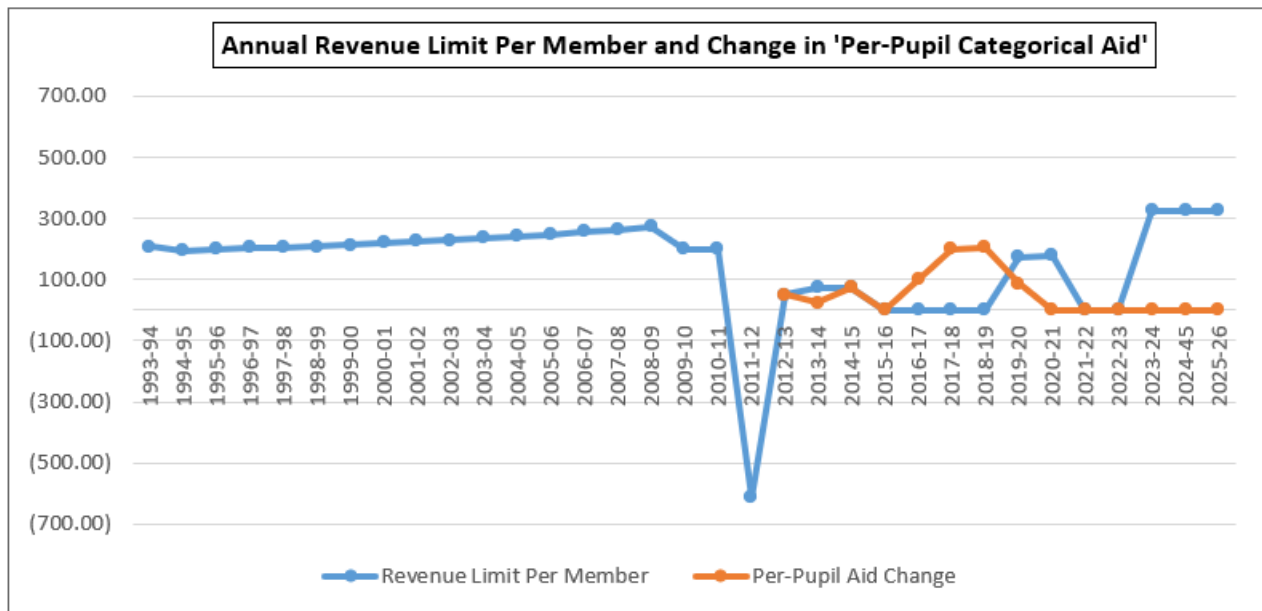
Budget estimates for these two sources of revenue are determined by a three-step process of (1) calculating the Revenue Limit Formula for MMSD, (2) estimating state general school aids (primarily state equalization aids), and (3) determining the tax levy. The three-step process can be expressed as an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

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

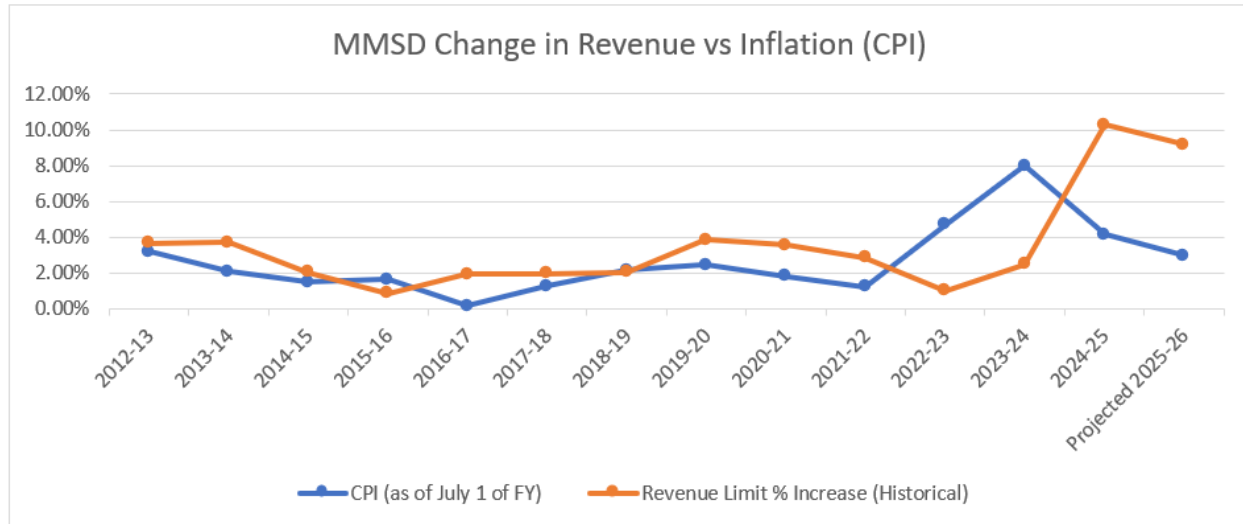


Step 1: Determining the 2025-26 Revenue Limit

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 13 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 has been upheld by the Wisconsin Supreme Court.



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. Historically, our revenue limit along with our voter approved operating referendum had been able to keep pace with the rate of inflation. The combination of declining student enrollment and several years of state compression of revenue limit authority produced consistently low increases in the revenue limit. This created a significant gap in the district's ability to address inflation. Only through the continued support of our community in approving referenda to increase operating dollars has MMSD been able to increase investments to expand student opportunities.



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 2024, our community approved a recurring operating referendum to exceed the revenue limit by \$30 million in 2024-25, \$30 million in 2025-26, \$20 million in 2026-27, and \$20 million in 2027-28.

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 decrease of 18%. 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:

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26 Projection
Intradistrict / Special Adjustment Aid	125,937	64,003	6,548	(253)	-	-
Equalization Aid	38,400,982	40,192,458	44,242,815	37,895,205	61,310,848	50,274,108
General School Aid	38,526,919	40,256,461	44,249,363	37,894,952	61,310,848	50,274,108

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 33.3% in 2023-24 and 2024-25. However, the 2024-25 final reimbursement rate is 30.64%. The state budget estimates a reimbursement rate of 8.7% in 2024-25 for bilingual-bicultural education aid.

The 2025-27 state biennial budget deliberations are ongoing and the Legislature has not approved increases in general schools aids and the state ‘per pupil’ categorical aid to school districts. There are current proposals to increase special education categorical aids that could result in at least a 33% reimbursement for special education costs.

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 2025-26:

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

- Total “All Funds” tax levy increase of 20.29% or an increase of \$80.68 million
 - In November 2024, our community approved a facilities referendum to build new and renovate 10 school buildings. The planning for these projects and a March 2026 initial groundbreaking has resulted in a projected debt service levy increase of \$30.19 million.



- Equalized tax base projected to increase 7.88% (estimated)
- Tax rate projected to increase 11.51% or \$1.06 per \$1,000 (mill rate)
 - Projected \$10.23 per \$1,000 compared to previous \$9.18 per \$1,000
- Average City of Madison home value tax bill impact is an increase of 17.36% or \$728.59 (estimated average home value assessment increase of 5.25%)

Property Tax Levy – History and 2025-26 Preliminary Budget

PROPERTY TAX LEVY SUMMARY					
SUMMARY OF TAX LEVY FOR ALL FUNDS:	Actual 2023-24	Budget 2024-25	Preliminary 2025-26	\$ Change	% Chg
General Fund 10	338,828,498	354,769,454	404,700,448	49,930,994	14.07%
Debt Service Fund 30/39	26,943,092	19,611,638	49,797,262	30,185,624	153.92%
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	20,900,419	18,169,324	18,730,280	560,956	3.09%
Total Levy	391,672,009	397,550,416	478,227,990	80,677,574	20.29%
Equalized Tax Base	39,987,660,925	43,312,241,547	46,725,664,837	3,413,423,290	7.88%
Equalized Tax Rate Per \$1000	9.79	9.18	10.23	1.06	11.51%

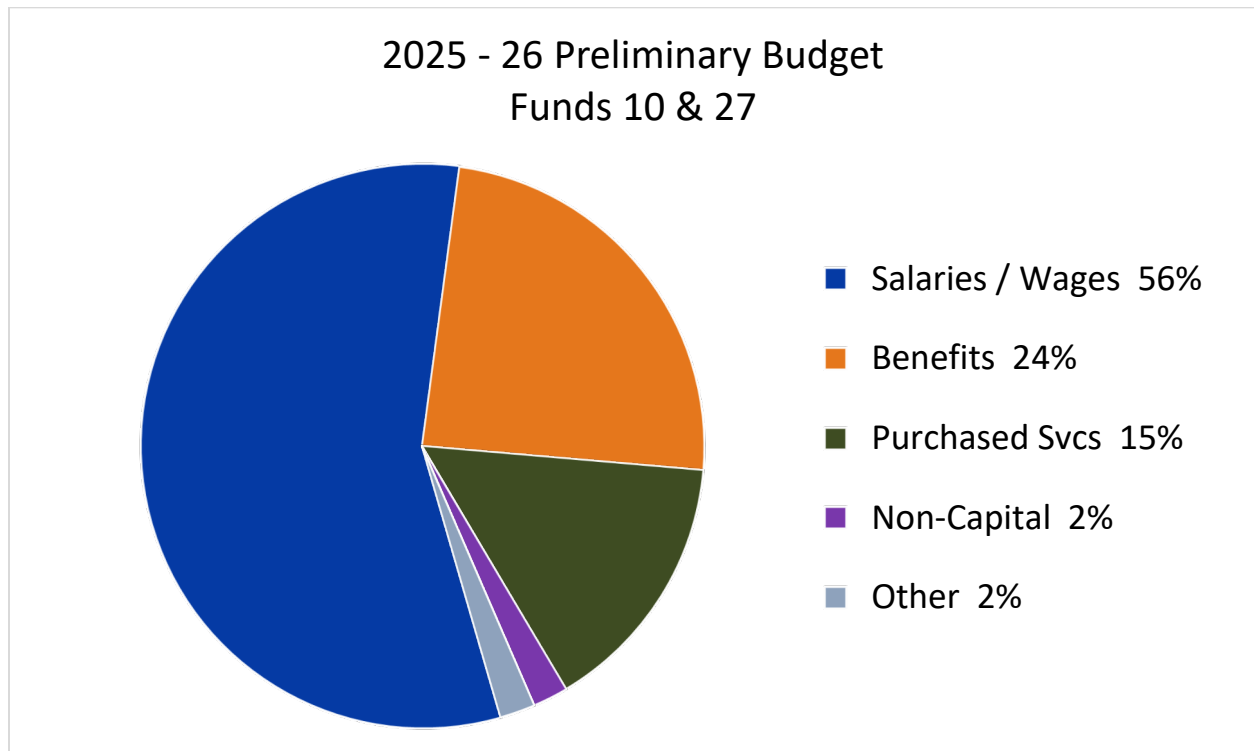




Total Compensation: Salaries/Wages and Employee Benefits

A compensation strategy which attracts and retains the best talent is essential to our success and supports our Strategic Framework Shift #2: Investing in Employees. MMSD's investment in our staff reflects our commitment to attracting and retaining talented individuals who are essential to providing high-quality education for our students. By prioritizing our workforce, we aim to ensure a stable and thriving environment where educators and staff can build long-term careers. When MMSD leadership and staff work in strong partnership, the result is a sustained, positive impact on student achievement and long-term success

The Total Compensation plan, including salaries and benefits, in combination with the staffing plan, comprises the annual personnel budget for MMSD. The annual investment in personnel, net of federal one-time funding and assigned fund balance, for the 2025-26 Preliminary represents 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 56% and employee benefits accounting for 24%





Salaries and Wages

Included in the 2025-26 Preliminary Budget is the advancement of staff on established salary schedules at a projected investment of \$4.7 million or a step advancement that averages approximately 2% for employees. 2.95% CPI is the maximum base wage increase allowed to be requested by the bargaining units. MMSD agreed with the Madison Teachers Inc. and the Building Trades Council of South-Central Wisconsin to a 2.95% base wage increase effective July 1, 2025. These two actions result in an approximately 4.95% total compensation average increase for employees.

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, 8.00% for contracts starting July 1, 2023, and 4.12% for contracts starting July 1, 2024. The maximum base wage increase for contracts starting on July 1, 2025, is 2.95%.

In 2024-25, the base wage increase for staff was 4.12%. Step advancement on the salary schedule, which averages approximately 2% for employees, resulted in an approximately 6.12% total compensation average increase for employees. MMSD and the Madison Teachers Inc. agreed to a 2.06% base wage increase effective July 1, 2024. Based on the November 2024 operating referendum success, the agreement required the remaining 2.06% base wage increase to be applied retroactive to July 1, 2024.

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 an approximately 10.00% total compensation average increase for employees. Custodians received an 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.

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 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 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.

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 at least 19 hours per week or are employed at least 50%. Part-time employees include 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 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. The average percentage of health premiums paid by employees across all employee categories is 6%.



For 2025-2026, the goal of the healthcare strategy is to maintain stability in health insurance benefits with no plan design changes. Maintaining a stable healthcare plan continues to be one of the primary investments in staff, in addition to the salary increases stated above.

The following plan design will not change in 2025-2026:

- \$20 office visit copay
- \$100 single/\$200 family deductible
- \$6/\$15/\$30 tiered copay for prescription drugs
- Tiered employee premium contribution, averaging 6%

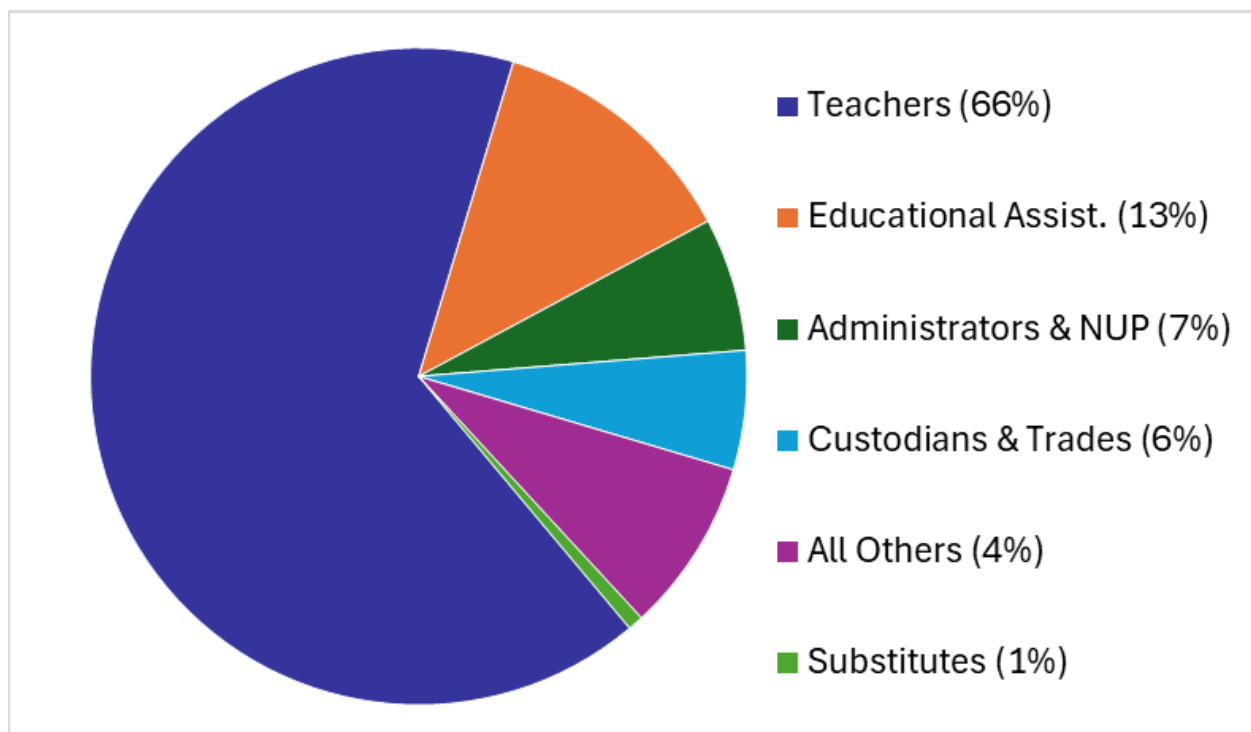
MMSD's current premiums are not sufficient to cover MMSD claims costs at either health plan. Therefore, during negotiations, neither health plan was willing to offer additional discounts beyond what they initially offered. Therefore, the premiums for Dean will increase 13.9% and 15.9% for Quartz effective July 1, 2025. For more information on the District's health plans go to: <https://www.madison.k12.wi.us/human-resources/employee-benefits/health>.

Health insurance is important from a budgetary perspective due to its very large share of the total operating budget. Annual premiums for active employees are budgeted to be \$84.4 million.

As of April 2025, a total of 3,717 employees are enrolled in an MMSD health plan, with 34% of the enrollments in single coverage and 66% in family coverage. 72% of our employees are enrolled in Quartz, and 28% are enrolled in Dean. As noted in the chart below, teachers make up 66% of our total employees receiving benefits and educational assistants are an additional 13%. In addition, there are 225 retirees enrolled in the District's Quartz plan and 53 retirees enrolled in the District's Dean plan.

2025-2026 Health Insurance Census

Health Insurance Enrollment by Employee Type





Dental Insurance

MMSD will plan for approximately \$4.0 million in the 2025-2026 budget on dental coverage. The 2025-26 budget includes a 4% premium rate increase which is necessary to adequately fund this self-insured plan.

Annually, employee dental costs increase slightly due to an actuarial evaluation of the plan. A premium increase of 7.5% was recommended based on the actuarial evaluation, but due to a sufficient fund balance, only a 4% 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. Employees pay 10% of the dental premium for the Base Plan and if an employee elects the Buy-Up plan, the employee pays the difference between the Base and Buy-Up plan premium.

For more information on MMSD's dental plan, go to <https://www.madison.k12.wi.us/human-resources/employee-benefits/dental>

Life Insurance

MMSD will plan for approximately \$675,000 for Life Insurance in the 2025-2026 budget for current employees. The budget assumes no change in rates for next year, however, total premiums paid will increase as wages increase since basic coverage is based on an employee's salary. 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.

For more information on MMSD's life insurance plans, please go to <https://www.madison.k12.wi.us/human-resources/employee-benefits/life-insurance>

LTD (Long-Term Disability) Insurance

MMSD will plan for approximately \$3.45 million on LTD coverage in the 2025-2026 budget. MMSD has more claims than the average school district, and our carrier has requested a multi-year strategy to right-size premiums and reflect increased claims costs. For 2025-2026, the premium rate will increase by 15%. The current rate is 1.020%, and the rate effective July 1, 2025 will increase to 1.173% of insured earnings. Like life insurance, LTD premiums increase as wages increase since the LTD benefit is equal to a percentage of an employee's wages.

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 2025 at 6.95%. For budget purposes, the contribution rate for the calendar year 2026 is estimated to remain at 6.95%.

Other Non-Budgetary Benefits

MMSD provides employees with additional voluntary benefits, including vision insurance, flexible spending accounts, supplemental life insurance, long-term care 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 2025-26

The 2025-26 staffing plan was designed to comply with the class size policy by allocating resources to meet students' needs.

The staffing process begins in the fall of the previous year with an analysis of our student enrollments for the Third Friday in September student counts, and then updates to the next year's enrollment projections. 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 4,187.1 full time equivalent (FTE) to 4,229.2 FTE for an increase of 42.1 FTE or 1.0%.

The 2025-26 Proposed Budget provides 11.0 FTE custodial positions to increase staffing to maintain our facility investments from Referendum 2020 and to meet the increasing demands for school support. Other fluctuations in overall staffing levels reflect building level allocation decisions that will be discussed in the footnotes below.

	Fall 21-22	Fall 22-23	Fall 23-24	Fall 24-25	Budget 25-26
District-Wide Administrators	63.0	63.0	60.0	59.0	57.3
Principals	50.0	51.0	50.0	50.0	50.0
Assistant Principals	32.3	33.0	31.0	32.0	33.0
Teachers	2,615.1	2,661.2	2,577.7	2,664.0	2,682.9
Specialists (Hearing Interpreters, OTAs, etc.)	32.1	32.8	31.8	28.2	27.2
Bilingual Resource Specialists	80.1	85.9	82.7	85.2	88.3
Professionals (Non-Union)	139.8	152.3	159.3	156.3	159.0
Clerical/Technical	216.5	225.8	227.0	234.3	232.0
Ed. Assts. (EA, SEA, BEA, Nurse Asst)	421.4	486.3	484.3	500.9	509.2
Custodial	223.0	223.0	225.0	224.0	235.0
Trades	31.1	31.1	31.1	30.8	31.0
Food Service	96.0	96.0	95.7	92.9	95.0
Security	29.5	29.5	29.5	29.5	29.5
	4,029.9	4,170.8	4,085.1	4,187.1	4,229.2

Table Notes:

- Columns marked "Fall" of a given fiscal year represent staffing at the time of the adopted budget for each corresponding fiscal year (generally the October Board of Education meeting). "Budget 25-26" represents staffing for the 2025-26 Proposed Budget.



- Staffing as shown for 2025-26 reflects the staffing work of building principals and administrators in the Spring of 2025. The 2025-26 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 changes in enrollment and revaluation of site supervision.
- The Teacher FTE increase of 18.9 is primarily the result of adding 10.0 FTE building based substitute teachers and increasing teacher resources to four-year-old kindergarten (4K).
- An increase of 3.0 FTE Nurse Assistants is to enhance the ability of our nurses to provide more effective essential healthcare to our students.
- Enrollment changes affect building allocations to adhere to Board of Education class size policies. As sections are adjusted, specials teachers (art, PE, music, etc.) are also affected.

Monitoring and Responding to Changing Conditions:

All decisions to adjust the FTE allocations at schools are made after monitoring actual enrollment and in consultation with building principals.

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. 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 2024, 2025 and 2026)

The chart below provides more detail in the 2,682.9 FTE teacher allocations, 63.4% of the total staffing allocation.

Teacher Staffing Summary		FY 2024	FY 2025	FY 2026	Change FY25-FY26	% Chg FY25-FY26
Regular Education Teachers	District-Wide/Central Office/Off-Site	91.4	76.9	69.4	-7.5	-9.8%
	Elementary Schools	838.2	895.6	884.3	-11.3	-1.3%
	Middle Schools	340.1	354.2	370.0	15.8	4.5%
	High Schools	356.1	373.4	360.4	-13.0	-3.5%
	Unallocated	0.0	2.6	20.0	17.4	*
ELL	ESL/Bilingual Resource Teachers	158.6	160.8	169.9	9.1	5.7%
Students Services / Student Support Teachers	School Psychologists	46.0	52.8	54.5	1.7	3.1%
	District-Wide/Central Office/Off-Site	5.9	5.7	2.5	-3.2	-56.1%
	School Based	40.1	47.1	52.0	4.9	10.3%
	Social Workers	59.4	64.7	67.9	3.2	5.0%
	District-Wide/Central Office/Off-Site	2.0	6.0	6.5	0.5	8.3%
	School Based	57.4	58.7	61.4	2.7	4.6%
	Guidance Counselors	46.6	51.2	49.5	-1.8	-3.4%
	District-Wide/Central Office/Off-Site	0.0	6.0	4.2	-1.8	-30.0%
	School Based	46.6	45.2	45.3	0.0	0.1%
	PBS/Mental Health/Student Supports	42.8	45.6	52.7	7.1	15.6%
	District-Wide/Central Office/Off-Site	14.3	2.5	10.5	8.0	320.0%
	School Based	28.5	43.1	42.2	-0.9	-2.0%
	Spec Ed / Cross Cat / Early Childhood / PST	426.8	423.8	423.4	-0.4	-0.1%
	District-Wide/Central Office/Off-Site	81.3	70.3	73.5	3.2	4.5%
	School Based	345.5	353.5	349.9	-3.6	-1.0%
	OT/PT/HI/VI	53.5	51.4	53.2	1.8	3.6%
	District-Wide/Central Office/Off-Site	10.3	9.7	10.9	1.2	11.9%
	School Based	43.2	41.7	42.4	0.7	1.7%
	Speech/Language	77.1	73.5	71.9	-1.6	-2.2%
	District-Wide/Central Office/Off-Site	22.1	15.7	15.7	0.0	0.1%
	School Based	55.0	57.8	56.2	-1.6	-2.8%
	Nurses	41.1	37.5	35.7	-1.8	-4.7%
	District-Wide/Central Office/Off-Site	12.6	7.1	4.6	-2.5	-34.6%
	School Based	28.5	30.4	31.1	0.7	2.3%
	TOTAL	2,577.7	2,664.0	2,682.9	18.9	0.7%

* 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 and these positions remained at the schools in their base allocations during the 2025-26 workbook process.



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 student enrollment monitoring and other program needs.
- The district wide/central office/off-site reduction of 7.5 FTE is the result of several factors, such as conversion to Bilingual Resource Specialists, Non-Union Professionals and clerical positions, Multicultural Coordinators are now based at the schools, and reductions in grant funded positions.
- The English Language Learners (ELL) position allocations have increased by 5.7% from 2024-25 to 2025-26. 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 7.1 FTE are the result of increasing 8.0 FTE district wide/central office/off-site and reducing 0.9 FTE the school-based allocation.
- The Guidance Counselor position allocations decrease of 1.8 FTE is due to conversions to other student support positions.
- The Nurse position allocations net decrease of 1.8 FTE is the result of conversions to other student support positions and a reduction in grant funding.





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Madison Metropolitan School District

2025-26 Preliminary Budget

Revenue and Expenditure History Table - General Fund (10)

Note: Includes Interfund Transfers listed separately

	2022-23 Actuals	2023-24 Actuals	2024-25 Budget	2025-26 Preliminary Budget
Revenues				
Property taxes/Mobile Home/TIF	322,267,949	354,236,880	354,834,454	404,765,448
Other local sources	6,641,420	8,521,119	8,243,520	7,713,520
Interdistrict sources	3,833,326	3,759,995	3,992,844	3,988,850
Intermediate sources	6,926	-	-	-
State sources	80,790,937	73,773,506	99,560,467	84,928,828
Federal sources	38,074,414	53,341,713	20,070,804	17,710,074
Other sources	642,539	3,262,500	733,155	733,378
Total revenues	452,257,511	496,895,713	487,435,244	519,840,098
Expenditures				
Regular instruction	147,732,868	152,810,754	169,353,021	183,226,906
Vocational instruction	3,843,376	4,021,972	4,284,372	4,899,359
Special instruction	14,227,172	19,110,518	17,497,712	19,951,261
Other instruction	11,054,881	12,054,751	12,697,457	13,150,295
Pupil services	21,589,310	22,569,189	25,983,227	26,475,423
Instructional staff services	30,716,645	35,376,914	39,423,585	40,203,455
General administration services	26,952,268	27,245,519	30,540,223	31,873,629
Business administration services	81,150,971	57,095,964	61,897,268	50,245,448
Pupil transportation	9,915,076	13,821,045	14,554,052	14,939,692
Principal and interest	4,056,722	3,095,877	2,816,283	1,727,539
Other support services	30,059,775	33,448,842	32,504,445	33,841,504
Community Service	-	-	-	-
Non-program	24,864,432	28,191,543	30,506,314	32,342,489
Total Expenditures	406,163,496	408,842,888	442,057,959	452,877,000
Proceeds from Debt	436,922	914,857		
Transfers in	498,222	-	4,078	4,078
Transfers out	(53,717,281)	(65,060,918)	(67,743,087)	(78,810,533)
Net change in fund balance	(6,688,122)	23,906,764	(22,361,724)	(11,843,357)
Fund balance - beginning of year	97,430,142	90,742,020	114,648,784	92,287,060
Fund balance - end of year	90,742,020	114,648,784	92,287,060	80,443,703



Madison Metropolitan School District

2025-26 Preliminary Budget

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

Note: Includes Interfund Transfers listed separately

	2022-23 Actuals	2023-24 Actuals	2024-25 Budget	2025-26 Preliminary Budget
Revenues				-
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	-	-	-	-
Interdistrict sources	91,237	140,103	-	-
Intermediate sources	-	-	-	-
State sources	24,955,904	25,937,264	30,334,093	30,334,093
Federal sources	7,862,050	8,880,291	8,400,384	7,264,233
Other sources	-	173,082	-	-
Total revenues	32,909,191	35,130,740	38,734,477	37,598,326
Expenditures				
Regular instruction	181,748	194,978	200,463	200,463
Vocational instruction	-	-	-	-
Special instruction	63,721,771	70,634,029	76,223,926	81,922,190
Other instruction	-	-	-	-
Pupil services	14,911,532	16,241,454	17,516,823	20,177,182
Instructional staff services	2,992,432	3,864,420	3,357,584	3,502,542
General administration services	-	-	-	-
Business administration services	139,443	159,151	135,450	135,529
Pupil transportation	3,799,928	7,197,632	5,363,639	7,074,907
Principal and interest	-	60,865	-	-
Other support services	77,745	76,898	502,300	119,661
Community Service	-	-	-	-
Non-program	125,406	244,813	195,485	195,485
Total Expenditures	85,950,005	98,674,240	103,495,670	113,327,959
Proceeds from Debt	-	-	-	-
Transfers in	53,535,368	63,543,500	64,765,271	75,733,711
Transfers out	(494,554)	-	(4,078)	(4,078)
Net change in fund balance	-	-	-	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	-	-	-	-



Madison Metropolitan School District
2025-26 Preliminary Budget

Revenue and Expenditure History Table - Debt Service Fund (38 & 30/39)

Note: Includes Interfund Transfers listed separately

	2022-23 Actuals	2023-24 Actuals	2024-25 Budget	2025-26 Preliminary Budget
Revenues				
Property taxes/Mobile Home/TIF	19,926,000	26,943,092	19,611,638	49,797,262
Other local sources	141,714	416,284	-	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	3,849,082	-	10,105,422	-
Total revenues	23,916,796	27,359,376	29,717,060	49,797,262
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	22,362,150	28,673,265	19,776,588	55,827,028
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	3,668	-	-	-
Total Expenditures	22,365,818	28,673,265	19,776,588	55,827,028
Proceeds from Debt	-	-	-	-
Transfers in	-	41,266	-	-
Transfers out	-	-	-	-
Net change in fund balance	1,550,978	(1,272,623)	9,940,472	(6,029,766)
Fund balance - beginning of year	4,808,171	6,359,149	5,086,526	15,026,998
Fund balance - end of year	6,359,149	5,086,526	15,026,998	8,997,232



Madison Metropolitan School District

2025-26 Preliminary Budget

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

Note: Includes Interfund Transfers listed separately

	2022-23 Actuals	2023-24 Actuals	2024-25 Budget	2025-26 Preliminary Budget
Revenues				
Property taxes/Mobile Home/TIF	5,000,000	5,000,000	5,000,000	5,000,000
Other local sources	32,898	40,463	-	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	-	-	-
Total revenues	5,032,898	5,040,463	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	5,967,582	4,685,607	8,186,514	5,000,000
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	7,161	-	-
Community Service	-	-	-	-
Non-program	-	-	-	-
Total Expenditures	5,967,582	4,692,768	8,186,514	5,000,000
Proceeds from Debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	(934,684)	347,695	(3,186,514)	-
Fund balance - beginning of year	3,773,503	2,838,819	3,186,514	-
Fund balance - end of year	2,838,819	3,186,514	-	-



Madison Metropolitan School District
2025-26 Preliminary Budget

Revenue and Expenditure History Table - Referendum Proceeds (42/49)

Note: Includes Interfund Transfers listed separately

	2022-23 Actuals	2023-24 Actuals	2024-25 Budget	2025-26 Preliminary Budget
Revenues				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	3,057,330	4,374,358	-	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	-	-	-
Total revenues	3,057,330	4,374,358	-	-
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	160,118,734	91,288,937	19,000,000	53,653,034
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	-	-	-	-
Total Expenditures	160,118,734	91,288,937	19,000,000	53,653,034
Proceeds from Debt	105,000,000	-	200,000,000	-
Transfers in	-	-	-	-
Transfers out	-	(41,267)	-	-
Net change in fund balance	(52,061,404)	(86,955,846)	181,000,000	(53,653,034)
Fund balance - beginning of year	168,687,290	116,625,886	29,670,040	210,670,040
Fund balance - end of year	116,625,886	29,670,040	210,670,040	157,017,006



Madison Metropolitan School District

2025-26 Preliminary Budget

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

Note: Includes Interfund Transfers listed separately

	2022-23 Actuals	2023-24 Actuals	2024-25 Budget	2025-26 Preliminary Budget
Revenues				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	1,464,300	1,585,023	1,831,702	1,883,246
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	159,117	152,785	128,233	130,798
Federal sources	9,567,661	9,040,173	9,522,526	9,397,219
Other sources	20,266	7,449	-	-
Total revenues	11,211,344	10,785,430	11,482,461	11,411,263
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	13,161,310	14,879,018	14,460,177	14,487,985
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	336,035	71,218	-	-
Total Expenditures	13,497,345	14,950,236	14,460,177	14,487,985
Proceeds from Debt	-	-	-	-
Transfers in	181,913	1,517,318	2,977,716	3,076,722
Transfers out	-	-	-	-
Net change in fund balance	(2,104,088)	(2,647,488)	-	-
Fund balance - beginning of year	4,751,576	2,647,488	-	-
Fund balance - end of year	2,647,488	-	-	-



Madison Metropolitan School District

2025-26 Preliminary Budget

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

Note: Includes Interfund Transfers listed separately

	2022-23 Actuals	2023-24 Actuals	2024-25 Budget	2025-26 Preliminary Budget
Revenues				
Property taxes/Mobile Home/TIF	15,470,204	20,900,419	18,169,324	18,730,280
Other local sources	3,669,038	4,419,936	3,715,500	3,772,000
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	30,639	-	-
Total revenues	19,139,242	25,350,994	21,884,824	22,502,280
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	283,851	380,202	1,900	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	6,032,291	1,618,093	4,368,047	1,802,157
Pupil transportation	11,036	57,266	642,200	868,200
Principal and interest	503,277	552,052	-	-
Other support services	168,919	143,394	329,891	317,528
Community Service	14,715,807	16,705,923	18,901,976	19,514,395
Non-program	-	-	-	-
Total Expenditures	21,715,181	19,456,930	24,244,014	22,502,280
Proceeds from Debt	847,987	239,921	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	(1,727,952)	6,133,985	(2,359,190)	-
Fund balance - beginning of year	4,573,661	2,845,709	8,979,694	6,620,504
Fund balance - end of year	2,845,709	8,979,694	6,620,504	6,620,504



Madison Metropolitan School District

2025-26 Preliminary Budget

Summary Revenue and Expenditure Fund Table By Year

Note: Includes Interfund Transfers listed separately

	2025-26 Preliminary Budget	Fund 10 - General	Fund 27 - Special Ed	Fund 38-30/39 - Debt Service	Fund 41 - Capital Maint	Fund 46 - Capital Improve	Fund 50 - Food Service	Fund 80 - Community Serv
Revenues								
Property taxes/Mobile Home/TIF	478,292,990	404,765,448	-	49,797,262	5,000,000	-	-	18,730,280
Other local sources	13,368,766	7,713,520	-	-	-	-	1,883,246	3,772,000
Interdistrict sources	3,988,850	3,988,850	-	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	115,393,719	84,928,828	30,334,093	-	-	-	130,798	-
Federal sources	34,371,526	17,710,074	7,264,233	-	-	-	9,397,219	-
Other sources	733,378	733,378	-	-	-	-	-	-
Total revenues	646,149,229	519,840,098	37,598,326	49,797,262	5,000,000	-	11,411,263	22,502,280
Expenditures								
Regular instruction	183,427,369	183,226,906	200,463	-	-	-	-	-
Vocational instruction	4,899,359	4,899,359	-	-	-	-	-	-
Special instruction	101,873,451	19,951,261	81,922,190	-	-	-	-	-
Other instruction	13,150,295	13,150,295	-	-	-	-	-	-
Pupil services	46,652,605	26,475,423	20,177,182	-	-	-	-	-
Instructional staff services	43,705,997	40,203,455	3,502,542	-	-	-	-	-
General administration services	31,873,629	31,873,629	-	-	-	-	-	-
Business administration services	71,671,119	50,245,448	135,529	-	5,000,000	-	14,487,985	1,802,157
Pupil transportation	22,882,799	14,939,692	7,074,907	-	-	-	-	868,200
Principal and interest	57,554,567	1,727,539	-	55,827,028	-	-	-	-
Other support services	34,278,693	33,841,504	119,661	-	-	-	-	317,528
Community Service	19,514,395	-	-	-	-	-	-	19,514,395
Non-program	32,537,974	32,342,489	195,485	-	-	-	-	-
Total Expenditures	664,022,252	452,877,000	113,327,959	55,827,028	5,000,000	-	14,487,985	22,502,280
Proceeds from Debt	-	-	-	-	-	-	-	-
Transfers in	78,814,611	4,078	75,733,711	-	-	100	3,076,722	-
Transfers out	(78,814,611)	(78,810,533)	(4,078)	-	-	-	-	-
Net change in fund balance	(17,873,023)	(11,843,357)	-	(6,029,766)	-	100	-	-
Fund balance - beginning of year	113,934,762	92,287,060	-	15,026,998	-	200	-	6,620,504
Fund balance - end of year	96,061,739	80,443,703	-	8,997,232	-	300	-	6,620,504



Baird Budget Forecast Model

LEVY & MILL RATE

3269 - Madison Metropolitan

Tax Levy Analysis

		Historical	Current Year	Budget Year
		2023 - 2024	2024 - 2025	2025 - 2026
General Fund	Fund 10	\$338,828,498	\$354,769,454	\$404,700,448
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		\$343,828,498	\$359,769,454	\$409,700,448
Referendum Approved Debt Service	Fund 39	\$26,943,092	\$19,611,638	\$49,797,262
Community Service	Fund 80	\$20,900,419	\$18,169,324	\$18,730,280
Property Tax Chargeback/Other	Fund 10	\$0	\$0	\$0
Total School-Based Tax Levy		\$391,672,009	\$397,550,416	\$478,227,990
% Change		8.04%	1.50%	20.29%

Equalized Value Analysis

		2023 - 2024	2024 - 2025	2025 - 2026
Equalized Value (TIF Out)		\$39,987,660,925	\$43,312,241,547	\$46,725,664,837
% Change		9.97%	8.31%	7.88%

Mill Rate Analysis

		2023 - 2024	2024 - 2025	2025 - 2026
General Fund	Fund 10	\$8.47	\$8.19	\$8.66
Non-Referendum Debt Service	Fund 38	\$0.00	\$0.00	\$0.00
Capital Expansion	Fund 41	\$0.13	\$0.12	\$0.11
Total Revenue Limit Mill Rate		\$8.60	\$8.31	\$8.77
Referendum Approved Debt Service	Fund 39	\$0.67	\$0.45	\$1.07
Community Service	Fund 80	\$0.52	\$0.42	\$0.40
Property Tax Chargeback/Other	Fund 10	\$0.00	\$0.00	\$0.00
Total School-Based Mill Rate		\$9.79	\$9.18	\$10.23
% Change		-1.76%	-6.29%	11.51%



Appendices

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DPI Budget Adoption Format

MMSD 3-Year Financial Summary:

Fund 10 - General Fund	Actual	Budget	Preliminary		
Revenues & Other Sources:	2023-24	2024-25	2025-26	\$ Change	% Chg
Interfund Transfers	-	4,078	4,078	-	0.00%
Local Revenue Sources	362,757,999	363,077,974	412,478,968	49,400,994	13.61%
Interdistrict Revenues (OE, etc.)	3,759,995	3,992,844	3,988,850	(3,994)	-0.10%
Intermediate Sources (CESA, etc.)	-	-	-	-	0.00%
State Sources	73,773,506	99,560,467	84,928,828	(14,631,639)	-14.70%
Federal Sources	53,341,713	20,070,804	17,710,074	(2,360,730)	-11.76%
Financing Sources	914,857	-	-	-	0.00%
Misc. Sources	3,262,500	733,155	733,378	223	0.03%
Total Revenues	497,810,570	487,439,322	519,844,176	32,404,854	6.65%
Expenditures:	Actual	Budget	Preliminary		
	2023-24	2024-25	2025-26	\$ Change	% Chg
Undifferentiated Curriculum (PK-6 Instruction)	66,417,562	78,168,738	85,872,445	7,703,707	9.86%
Regular Curric. (English, Math, Science, etc.)	86,393,193	91,184,283	97,354,461	6,170,178	6.77%
Vocational Curriculum	4,021,972	4,284,372	4,899,359	614,987	14.35%
Physical Curriculum (Health, Physical Ed)	8,525,455	9,199,444	9,910,971	711,527	7.73%
Co-Curricular Activities	3,529,296	3,498,014	3,239,324	(258,690)	-7.40%
Other Special Needs	19,110,518	17,497,712	19,951,261	2,453,549	14.02%
Instruction Totals	187,997,996	203,832,563	221,227,821	17,395,258	8.53%
Pupil Services (Guidance, Soc Wrk, etc.)	22,569,189	25,983,227	26,475,423	492,196	1.89%
Instructional Services (Curriculum, Libraries)	35,376,914	39,423,585	40,203,455	779,870	1.98%
District Administration (District-wide)	4,941,475	5,736,662	6,111,260	374,599	6.53%
School Administration (Principals' Office)	22,304,044	24,803,561	25,762,369	958,808	3.87%
Business Admin. (Acctg, Transport, Facilities)	70,917,009	76,451,320	65,185,140	(11,266,180)	-14.74%
Central Services (Telephone, Technology)	9,221,459	9,468,205	9,258,060	(210,145)	-2.22%
District Insurance (Property, Liability)	3,318,604	4,005,563	4,575,629	570,066	14.23%
Debt Service (Interest Expense, Leases)	3,095,877	2,816,283	1,727,539	(1,088,744)	-38.66%
Other Support Svcs (OPEB, District Wide-Tech)	20,908,779	19,030,677	20,007,815	977,138	5.13%
Support Totals	192,653,350	207,719,082	199,306,690	(8,412,392)	-4.05%
Operating Transfers to Other Funds	65,060,918	67,743,087	78,810,533	11,067,446	16.34%
Purchased Instructional Services (OE, Tuition)	28,023,936	30,291,314	32,127,489	1,836,175	6.06%
Other Payments (Non-Program Transactions)	167,607	215,000	215,000	-	0.00%
Non-Program Totals	93,252,461	98,249,401	111,153,022	12,903,621	13.13%
General Fund Totals	473,903,807	509,801,046	531,687,533	21,886,487	4.29%
GENERAL FUND BALANCE	114,648,784	92,287,060	80,443,703	(11,843,357)	-12.83%
FUND 21 - SPECIAL REVENUE TRUST FUND	2023-24	2024-25	2025-26	\$ Change	% Chg
Total Revenues	3,989,008	-	-	-	0.00%
Total Expenditures	4,472,538	-	-	-	0.00%
FUND 27 - SPECIAL EDUCATION	2023-24	2024-25	2025-26	\$ Change	% Chg
Total Revenues	98,674,240	103,499,748	113,332,037	9,832,289	9.50%
Total Expenditures	98,674,240	103,499,748	113,332,037	9,832,289	9.50%
DEBT SERVICE FUND 30/39 - REFERENDUM DEBT	2023-24	2024-25	2025-26	\$ Change	% Chg
Total Revenues	27,400,643	29,717,060	49,797,262	20,080,202	67.57%
Total Expenditures	28,673,265	19,776,588	55,827,028	36,050,440	182.29%
DEBT SERVICE FUND 38 - NON-REF DEBT	2023-24	2024-25	2025-26	\$ Change	% Chg
Total Revenues	-	-	-	-	0.00%
Total Expenditures	-	-	-	-	0.00%



MMSD 3-Year Financial Summary:

	Actual 2023-24	Budget 2024-25	Preliminary 2025-26	\$ Change	% Chg
CAPITAL EXPANSION FUND 41					
Total Revenues	5,040,463	5,000,000	5,000,000	-	0.00%
Total Expenditures	4,692,769	8,186,514	5,000,000	(3,186,514)	-38.92%
CAPITAL REFERENDUM FUND 42/49					
Total Revenues	4,374,358	200,000,000	-	(200,000,000)	-100.00%
Total Expenditures	91,330,204	19,000,000	53,653,034	34,653,034	182.38%
LONG TERM CAPITAL IMPROVEMENT FUND 46					
Total Revenues	100	100	100	-	0.00%
Total Expenditures	-	-	-	-	0.00%
FOOD SERVICE FUND 50					
Total Revenues	12,302,748	14,460,177	14,487,985	27,808	0.19%
Total Expenditures	14,950,237	14,460,177	14,487,985	27,808	0.19%
STUDENT ACTIVITY 60 FUND(s)					
Total Revenues	66,274	-	-	-	0.00%
Total Expenditures	31,397	-	-	-	0.00%
TRUST FUND 70 FUND(s)					
Total Revenues	42,815	-	-	-	0.00%
Total Expenditures	47,521	-	-	-	0.00%
COMMUNITY SERVICE FUND 80					
Total Revenues (Fees & Property Tax Levy)	25,590,915	21,884,824	22,502,280	617,456	2.82%
Total Expenditures	19,456,931	24,244,014	22,502,280	(1,741,734)	-7.18%
ALL FUND SUMMARY					
Total Revenues	675,292,134	862,001,231	724,963,840	(137,037,391)	-15.90%
Total Expenditures	736,232,908	698,968,087	796,489,897	97,521,810	13.95%
PROPERTY TAX LEVY SUMMARY					
SUMMARY OF TAX LEVY FOR ALL FUNDS:					
General Fund 10	338,828,498	354,769,454	404,700,448	49,930,994	14.07%
Debt Service Fund 30/39	26,943,092	19,611,638	49,797,262	30,185,624	153.92%
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	20,900,419	18,169,324	18,730,280	560,956	3.09%
Total Levy	391,672,009	397,550,416	478,227,990	80,677,574	20.29%
Equalized Tax Base	39,987,660,925	43,312,241,547	46,725,664,837	3,413,423,290	7.88%
Equalized Tax Rate Per \$1000	9.79	9.18	10.23	1.06	11.51%

Tax Impact Projections

Projected Property Tax Levy for 2025-26

FUND	Adopted <u>2021-22</u>		Adopted <u>2022-23</u>		Adopted <u>2023-24</u>		Fall Approved Budget <u>2024-25</u>		Preliminary Budget <u>2025-26</u>	
	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE
General Fund:										
▪ Revenue Limit Use	319,074,594	10.19	324,875,760	8.93	342,210,380	8.56	358,425,417	8.28	408,356,411	8.74
▪ Less: Property Exemption	(3,081,331)	(0.10)	(2,979,274)	(0.08)	(3,381,882)	(0.08)	(3,655,963)	(0.08)	(3,655,963)	(0.08)
▪ General Fund Levy	315,993,263	10.09	321,896,486	8.85	338,828,498	8.47	354,769,454	8.19	404,700,448	8.66
▪ Prior Year Taxes	178,452	0.01	243,509	0.01	-	0.00	-	0.00	-	0.00
Net General Fund Levy	316,171,715	10.10	322,139,995	8.86	338,828,498	8.47	354,769,454	8.19	404,700,448	8.66
Debt Service Funds:										
▪ Non-referendum Debt (38)	3,667,783	0.12	-	0.00	-	0.00	-	0.00	-	0.00
▪ Bonded Indebtedness (39)	18,622,856	0.59	19,926,000	0.55	26,943,092	0.67	19,611,638	0.45	49,797,262	1.07
Net Debt Service Fund Levy	22,290,639	0.71	19,926,000	0.55	26,943,092	0.67	19,611,638	0.45	49,797,262	1.07
Capital Projects Fund:	5,000,000	0.16	5,000,000	0.14	5,000,000	0.13	5,000,000	0.12	5,000,000	0.11
Community Services Fund:	13,440,741	0.43	15,470,204	0.43	20,900,419	0.52	18,169,324	0.42	18,730,280	0.40
TOTAL TAX LEVY AND RATE	356,903,095	11.40	362,536,199	9.97	391,672,009	9.79	397,550,416	9.18	478,227,990	10.23

Property Tax Analysis

	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Projected 2025-26</u>
Levy % Increase	1.961%	1.578%	8.037%	1.501%	20.294%

Property Tax Bill Impact

	<u>2021-22</u>		<u>2022-23</u>		<u>2023-24</u>		<u>2024-25</u>		<u>Projected 2025-26</u>	
	Value	Bill	Value	Bill	Value	Bill	Value	Bill	Value	Bill
Average City Madison Home	335,200.00	3,819.92	376,900.00	3,757.76	42,400.00	4,156.92	457,300.00	4,197.42	481,300.00	4,926.01
Total Difference in Bill Over Prior Year		\$312.27		-\$62.16		\$399.16		\$40.50		\$728.59





General Fees Table

Madison Metropolitan School District General Board Student Fees 2024-2025 & 2025-2026		
Elementary School Fee Schedule		
	<u>2024-2025</u>	<u>2025-2026</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>2024-2025</u>	<u>2025-2026</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
Consumable Materials Fee	\$20.00 per Year	\$20.00 per Year
High School Fee Schedule		
	<u>2024-2025</u>	<u>2025-2026</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 2024-2025 & 2025-2026

	2024-2025	2025-2026
<u>Course Name</u>	<u>Fee</u>	<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 2024-2025 & 2025-2026

	2024-2025	2025-2026
<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 2024-2025 & 2025-2026

	2024-2025	2025-2026
<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	\$ 50.00
Team Sports 1 (@Memorial, includes Bowling)	\$ 25.00	\$ 40.00
Team Sports 2 (@Memorial, includes Bowling)	\$ 25.00	\$ 25.00
Challenges and Adventure	\$ 40.00	\$ 60.00
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	\$ 50.00
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 2024-2025 & 2025-2026

	2024-2025	2025-2026
Course Name	Fee	Fee
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	\$ -
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	\$ 10.00
Weight Training II (West)	\$ 10.00	\$ 10.00
Weight Training II (East)	\$ 40.00	\$ 40.00
Weight Training I (Memorial)	\$ -	\$ 20.00
Learn to Swim	\$ -	\$ 25.00



Madison Metropolitan School District

Miscellaneous Student Fees & Meal Prices 2024-2025 & 2025-2026

Elementary Schools			
<u>Planner</u>		<u>2024-2025</u>	<u>2025-2026</u>
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

High Schools			
<u>Lock</u>		<u>2024-2025</u>	<u>2025-2026</u>
Shabazz (only charged if lost)		\$ 5.00	\$ 5.00 *
West (only charged if lost)		\$ 5.00	\$ 5.00 *
<u>Parking Lot Fee</u>		<u>2024-2025</u>	<u>2025-2026</u>
LaFollette		\$20/sem	\$20/sem *
Memorial		\$40/year	\$40/year *
<u>Planner</u>		<u>2024-2025</u>	<u>2025-2026</u>
East		\$ -	\$ -
LaFollette		\$ -	\$ -
Memorial		\$ -	\$ -
West		\$ 6.00	\$ -
<u>Yearbook (Optional)</u>		<u>2024-2025</u>	<u>2025-2026</u>
East		\$ 50.00	\$ 50.00 *
LaFollette		\$ 50.00	\$ 50.00 *
Memorial		\$ 50.00	\$ 50.00 *
West		\$ 50.00	\$ 50.00 *
Shabazz		\$ 20.00	\$ 25.00 *
<u>Advanced Placement Fee</u>		<u>2024-2025</u>	<u>2025-2026</u>
Advanced Placement Exam		\$ 125.00	\$ 125.00
Advanced Placement Capstone		\$ 165.00	\$ 165.00

Middle Schools			
<u>Lock</u>		<u>2024-2025</u>	<u>2025-2026</u>
Cherokee		\$ 6.00	\$ 6.00
Gillespie		\$ 6.00	\$ 6.00
Hamilton (Replacement Only)		\$ -	\$ 2.00
O'Keeffe		\$ -	\$ 6.00
Sennett		\$ 6.00	\$ 6.00
Sherman		\$ 6.00	\$ 6.00
Spring Harbor		\$ 6.00	\$ 6.00
Toki		\$ 6.00	\$ 6.00
Whitehorse		\$ 6.00	\$ 6.00
Wright		\$ 6.00	\$ 6.00
<u>Planner</u>		<u>2024-2025</u>	<u>2025-2026</u>
Badger Rock		\$ 5.00	\$ 5.00
Black Hawk		\$ -	\$ 5.00
Hamilton (Replacement Only)		\$ -	\$ 5.00
Toki		\$ -	\$ 5.00
Whitehorse		\$ 7.00	\$ 7.00
Wright		\$ 5.00	\$ 5.00
<u>Yearbook (Optional)</u>		<u>2024-2025</u>	<u>2025-2026</u>
Badger Rock		\$ 15.00	\$ 15.00 *
Black Hawk		\$ 18.00	\$ 18.00 *
Cherokee		\$ 15.00	\$ 15.00 *
Hamilton		\$ 15.00	\$ 18.00 *
Gillespie		\$ 18.00	\$ 18.00 *
O'Keeffe		\$ 15.00	\$ 15.00 *
Sennett		\$ 15.00	\$ 15.00 *
Sherman		\$ 15.00	\$ 15.00 *
Spring Harbor		\$ 18.00	\$ 18.00 *
Toki		\$ 15.00	\$ 16.00 *
Whitehorse		\$ 15.00	\$ 15.00 *
Wright		\$ 15.00	\$ 15.00 *

***Fee Waiver is not applicable**

USDA Breakfast		
	<u>2024-2025</u>	<u>2025-2026</u>
Reduced	\$ -	\$ -
Elementary Full Pay	\$ 1.60	\$ 1.65
Middle School Full Pay	\$ 1.85	\$ 1.90
High School Full Pay	\$ 1.85	\$ 1.90
Adult	\$ 2.45	\$ 2.55
Milk	\$ 0.50	\$ 0.50

USDA Lunch		
	<u>2024-2025</u>	<u>2025-2026</u>
Reduced	\$ 0.40	\$ 0.40
Elementary Full Pay	\$ 2.95	\$ 3.05
Middle School Full Pay	\$ 3.35	\$ 3.45
High School Full Pay	\$ 4.15	\$ 4.30
Adult	\$ 5.00	\$ 5.35
Milk	\$ 0.50	\$ 0.50



Facility Rental Rates

Current Rental Rates (effective July 1, 2025)		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/ All Purpose 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 - all others	hour	\$19	\$30	\$34	\$46
Cafeteria - HS	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, East	hour	\$33	\$43	\$50	\$66
Spec, Mem Spec	hour	\$36	\$47	\$54	\$72
Spec Gym 3 ct - West	hour	\$24	\$38	\$43	\$58
O'Keeffe FH (3ct)	hour	\$8	\$13	\$14	\$19
O'Keeffe FH - single ct	hour	\$14	\$22	\$25	\$34
Gym (XL) - Cherokee, Hamilton, Midvale, Sherman, Toki, Van Hise, Wright	hour	\$12	\$19	\$22	\$29
Gym (Large) - Nuestro Mundo, Black Hawk, Chavez, Gillespie, Lincoln, Mann Carey, Olson, Sennett, Stephens	hour	\$11	\$18	\$20	\$26
Gym (Med) - Elvehjem B, Gompers, Henderson, Hawthorne, Leopold, Lindbergh, Lowell, Muir, Sandburg, Schenk, Thoreau, Whitehorse	hour				



**Current Rental Rates
(effective July 1, 2025)**

		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 Harbor	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
West Pool Dive Well/Half 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)	use	\$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	\$12.00
33-50	Day	\$16.25
51-64	Day	\$20.25
65+	Day	\$23.25

**Auditoriums, pools, stadiums & large spectator events require additional paperwork and approval.*