



# Preliminary Budget

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**2026-2027**



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# Superintendent's Message to the Community

Dear Madison Metropolitan School District Community,

I am submitting our preliminary 2026-2027 budget for the Madison Metropolitan School District (MMSD), which shares how we will invest our resources in our students, staff, and schools. This budget reflects our priorities and our continued commitment to making strategic investments that move our schools forward.

At the same time, responsible budget planning is essential. We must plan for the financial realities that continue to challenge public education. This includes the impacts of external factors that we cannot control, such as state revenue limits not keeping pace with inflation.

We also need to continue to monitor the dynamic changes happening not only at the state level, but the federal level. These changes can affect the work we do to provide all students the education they deserve. We're not alone in dealing with these challenges. School districts across Wisconsin also face similar budget concerns.

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 will keep the community informed as we plan organizational priorities and how we are working to achieve our goals. Please visit [mmsd.org/budgetplanning](https://mmsd.org/budgetplanning) to review the preliminary budget, share input, and ask questions.

We welcome your feedback, and multiple options are available to do so:

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

Lastly, I would like to acknowledge all those who helped create the 2026-2027 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.

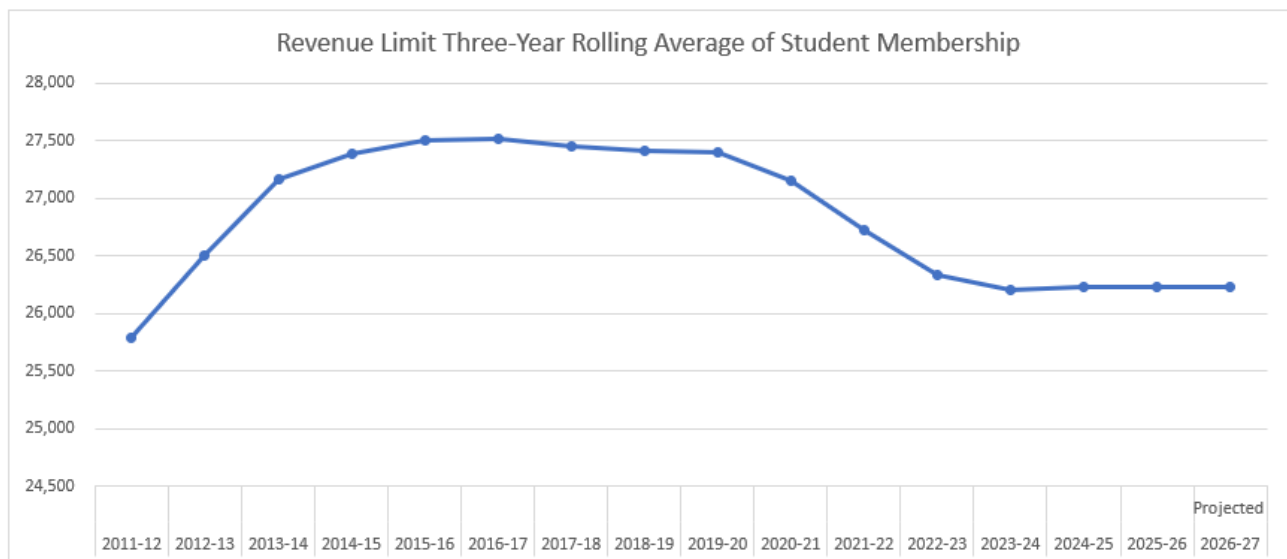
### 1. The Revenue Limit Student Membership Count

During 2025-26, the resident student membership is 26,206 FTE students. Our three-year rolling average is 26,228 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 flat membership for revenue limit purposes for the 2026-27 school year. With these assumptions, our three-year rolling average is projected to be 26,233 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 2025-26 is 24,991. This includes student headcounts at all MMSD sites, including our offsite 4K providers. The comparable average ‘students-in-seats’ or student headcount for 2024-25 was 25,142.

Although our 2025 revenue limit student membership has decreased since 2020, we have had essentially flat enrollment beginning in 2023. 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.

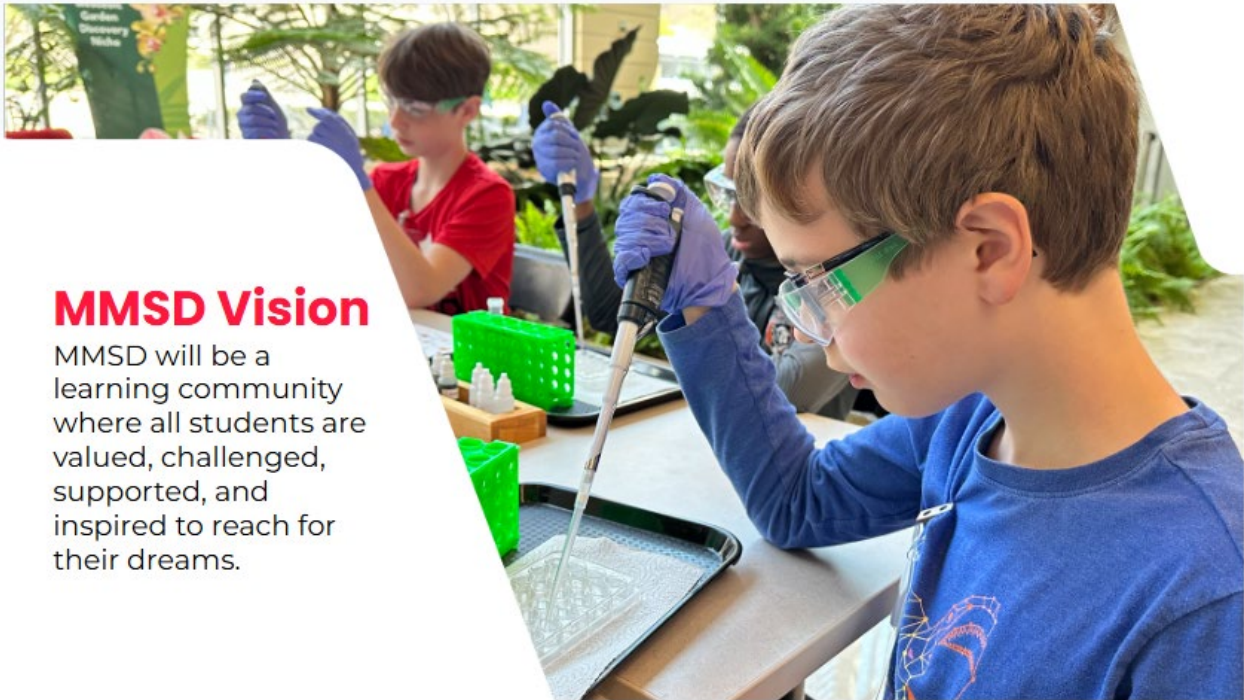


# Strategic Framework Overview

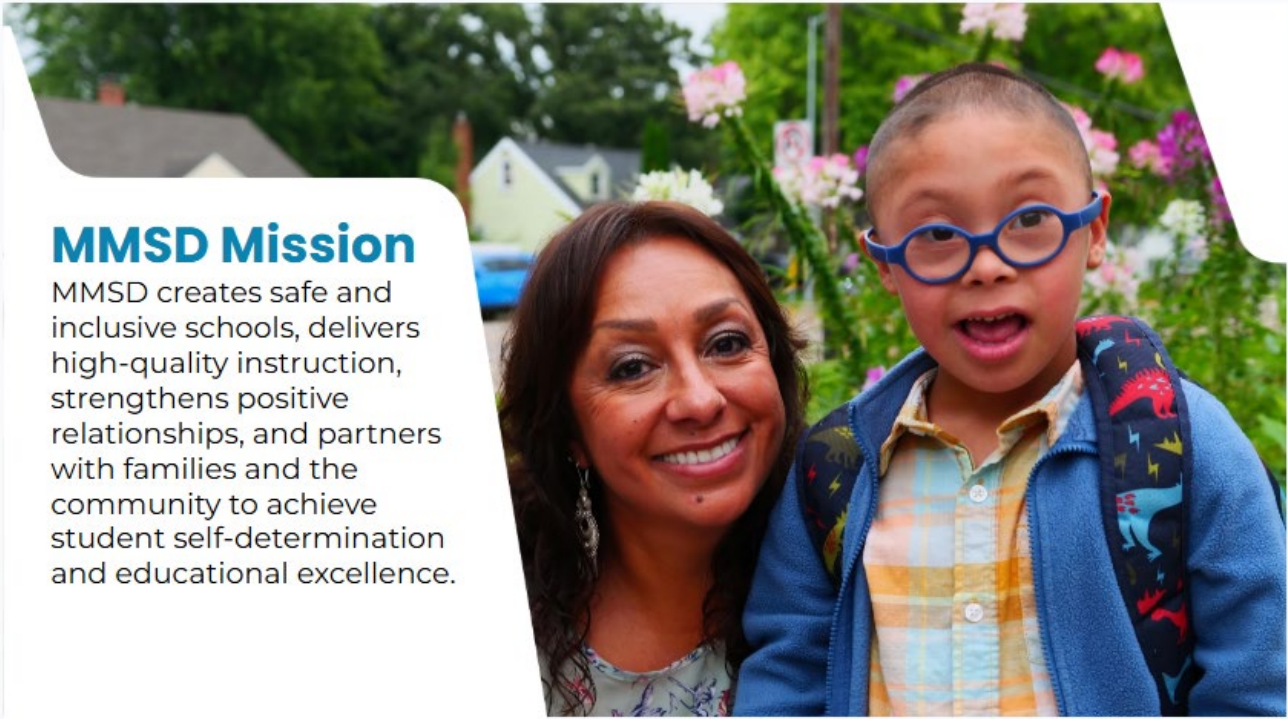
Our Strategic Framework integrates strategies that build on what we've learned, draws on our community's experience and expertise, and aims to bring our shared vision to life.



### Our Vision:



**Our Mission:**



**MMSD Mission**  
MMSD creates safe and inclusive schools, delivers high-quality instruction, strengthens positive relationships, and partners with families and the community to achieve student self-determination and educational excellence.

Our Guiding Commitments represent our commitment to all students, with inclusion and alliance to all children and their families.

- Lead with Equity
- Foster Belonging
- Deliver Meaningful Learning
- Improve with Purpose
- Embrace our Collective Impact



# 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 2026-27 Preliminary Budget and are intended to serve as an introduction to the budget discussion which follows. The first table, 2026-27 All Funds Summary, captures all budget activity for MMSD, except for 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, 2026-27 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.



## 2026-27 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

	2023-24 Actuals	2024-25 Actuals	2025-26 Budget	2026-27 Preliminary Budget	% Chg
<b>Revenues</b>					
Property taxes/Mobile Home/TIF	407,080,391	400,625,719	478,683,790	519,246,430	8.47%
Other local sources	14,982,825	15,614,551	14,464,463	14,190,651	-1.89%
Interdistrict sources	3,900,098	4,575,849	5,229,642	5,907,640	12.96%
Intermediate sources	-	224,907	99,832	99,832	0.00%
State sources	99,863,555	130,593,580	132,620,544	135,700,815	2.32%
Federal sources	71,262,177	36,107,031	35,352,023	33,209,961	-6.06%
Other sources	3,473,670	17,986,525	2,047,864	1,909,258	-6.77%
<b>Total revenues</b>	<b>600,562,716</b>	<b>605,728,162</b>	<b>668,498,158</b>	<b>710,264,587</b>	<b>6.25%</b>
<b>Expenditures</b>					
Regular instruction	153,005,732	171,098,580	185,441,739	194,861,113	5.08%
Vocational instruction	4,021,972	4,353,296	4,748,223	4,962,618	4.52%
Special instruction	89,744,547	94,648,302	103,344,954	110,209,717	6.64%
Other instruction	12,054,751	13,338,806	13,601,326	14,459,196	6.31%
Pupil services	39,190,845	44,807,663	47,065,424	49,765,877	5.74%
Instructional staff services	39,241,334	40,219,486	45,444,161	46,885,834	3.17%
General administration services	27,245,519	29,966,986	29,552,734	32,021,688	8.35%
Business administration services	78,437,833	77,048,641	77,129,872	88,314,880	14.50%
Pupil transportation	21,075,943	22,305,777	24,112,830	25,238,425	4.67%
Principal and interest	32,382,059	28,086,002	58,187,743	49,615,543	-14.73%
Other support services	33,676,295	36,628,083	37,842,929	40,399,644	6.76%
Community Service	16,705,923	17,786,560	19,510,045	20,353,651	4.32%
Non-program	28,507,574	31,938,043	32,625,795	40,141,058	23.03%
<b>Total Expenditures</b>	<b>575,290,327</b>	<b>612,226,225</b>	<b>678,607,775</b>	<b>717,229,244</b>	<b>5.69%</b>
Proceeds from Debt	1,154,778	4,377,379	-	-	0.00%
Transfers in	65,102,184	80,112,242	65,182,213	62,560,381	-4.02%
Transfers out	(65,060,918)	(72,696,515)	(65,182,213)	(62,560,381)	-4.02%
<b>Net change in fund balance</b>	<b>26,468,433</b>	<b>5,295,043</b>	<b>(10,109,617)</b>	<b>(6,964,657)</b>	<b>-31.11%</b>
<b>Fund balance - beginning of year</b>	<b>105,433,185</b>	<b>131,901,618</b>	<b>137,196,661</b>	<b>127,087,044</b>	<b>-7.37%</b>
<b>Fund balance - end of year</b>	<b>131,901,618</b>	<b>137,196,661</b>	<b>127,087,044</b>	<b>120,122,387</b>	<b>-5.48%</b>

## 2026-27 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	2023-24 Actuals	2024-25 Actuals	2025-26 Budget	2026-27 Preliminary Budget	Percent Change
<b>Revenues</b>					
Property taxes/Mobile Home/TIF	354,236,880	357,844,757	403,122,004	441,853,515	9.61%
Other local sources	8,521,119	8,802,456	8,809,808	8,110,551	-7.94%
Interdistrict sources	3,900,098	4,575,849	5,229,642	5,907,640	12.96%
Intermediate sources	-	224,907	99,832	99,832	0.00%
State sources	99,710,770	130,444,759	132,468,544	135,550,815	2.33%
Federal sources	62,222,004	27,013,707	25,835,274	23,741,061	-8.11%
Other sources	3,435,582	2,373,717	2,047,864	1,909,258	-6.77%
<b>Total Revenues</b>	<b>532,026,453</b>	<b>531,280,152</b>	<b>577,612,968</b>	<b>617,172,672</b>	<b>6.85%</b>
<b>Expenditures</b>					
Regular instruction	153,005,732	171,097,923	185,441,739	194,861,113	5.08%
Vocational instruction	4,021,972	4,353,296	4,748,223	4,962,618	4.52%
Special instruction	89,744,547	94,648,302	103,344,954	110,209,717	6.64%
Other instruction	12,054,751	13,338,806	13,601,326	14,459,196	6.31%
Pupil services	38,810,643	44,804,874	47,065,424	49,765,877	5.74%
Instructional staff services	39,241,334	40,219,486	45,444,161	46,885,834	3.17%
General administration services	27,245,519	29,966,986	29,552,734	32,021,688	8.35%
Business administration services	57,255,115	55,259,518	50,043,939	54,165,120	8.24%
Pupil transportation	21,018,677	22,158,934	23,244,630	24,370,725	4.84%
Principal and interest	3,156,742	3,069,715	1,761,855	1,527,539	-13.30%
Other support services	33,525,740	36,349,439	37,506,294	40,045,695	6.77%
Community Service	-	-	-	-	0.00%
Non-program	28,436,356	31,938,043	32,625,795	40,141,058	23.03%
<b>Total Expenditures</b>	<b>507,517,128</b>	<b>547,205,322</b>	<b>574,381,074</b>	<b>613,416,180</b>	<b>6.80%</b>
Proceeds from Debt	914,857	4,377,379	-	-	0.00%
Transfers in	63,543,500	70,317,241	61,950,319	58,803,889	-5.08%
Transfers out	(65,060,918)	(72,696,515)	(65,182,213)	(62,560,381)	-4.02%
<b>Net change in fund balance</b>	<b>23,906,764</b>	<b>(13,927,065)</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Fund balance - beginning of year</b>	<b>90,742,020</b>	<b>114,648,784</b>	<b>100,721,719</b>	<b>100,721,719</b>	<b>0.00%</b>
<b>Fund balance - end of year</b>	<b>114,648,784</b>	<b>100,721,719</b>	<b>100,721,719</b>	<b>100,721,719</b>	<b>0.00%</b>



# Budget Narrative

## Introducing the 2026-27 Preliminary Budget

We are pleased to present the 2026-27 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 2026-27 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 2026-27 fiscal year begins July 1, 2026.

The revenue forecast for 2026-27 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; and (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).

The budget development process follows a sequence which:

- Establishes budget goals and guiding commitments
- Creates a revenue forecast based on the latest information and projected student enrollment
- Designs a staffing plan in line with student 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 2026-27 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 biennial budget. Investment in K-12 education has been focused more on property tax relief and limited allocations of state resources. This makes it very difficult to plan for inflation and ongoing expenses related to operations. The Legislature was discussing providing additional state funding above the base allocations included in the 2025-27 biennial budget. However, it appears we will continue to be faced with uncertainty about 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 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 2026-27 budget vision.

## 2026-27 Budget Vision

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

- Additional investment in our 4K program, including full day and limited expansion to 4K five days per week.
- 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 all students
  - Restorative justice opportunities

This Preliminary Budget is a public document intended to communicate our plans and budget for 2026-27 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 and our budget goals and commitments 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 Commitments

This year's budget development process continues to build on our progress from last year, with a focus on achieving our major budget 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.
- 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 commitments to provide clarity and consistency in the budget development process. Our budget effort has been guided by the following commitments:

- **Lead with Equity.** We investigate, acknowledge, and confront the inequities within our systems, and we take individual and collective responsibility to disrupt them. We commit to creating systems that honor the identities, strengths, and needs of every student through actions that lead to just and measurable outcomes.
- **Foster Belonging.** We create safe, welcoming, and inclusive environments where every student, staff member, and family feels valued, celebrated, and connected. We build trust and share responsibility through relationships, communication, and collaboration.
- **Deliver Meaningful Learning.** We ensure that every student experiences challenging, engaging, and culturally relevant learning in a supportive environment designed to spark curiosity, accelerate achievement, and prepare them for an evolving world. We support high-quality, collaborative teaching and purposeful professional growth.
- **Improve with Purpose.** We continuously plan, reflect, adapt, and improve by focusing on what works, why it works, and who it works for. Our innovation is grounded in the needs of our students and driven by a commitment to coherence, sustainability, and equitable outcomes.
- **Embrace our Collective Impact.** We hold ourselves and each other accountable for our shared responsibility to build a school system where every action and decision moves us toward equity and excellence.

Our guiding commitments are maintained by a multi-year, long-range perspective on both revenue sources and strategic investments, including accelerated academic outcomes and school facilities. We achieve this by maximizing operational efficiencies and the use of taxpayer-approved revenue authority to ensure stability in schools. Our strategic budgeting builds on practices that show data which has supported promise for the future.





## Revenue Forecast

The 2026-27 Preliminary Budget includes a revenue projection based on the revenue limit authority and State aids provided under current law. The 2025-27 state biennial budget did not provide any increases in general school aids or the state 'per pupil' categorical aid to school districts.

On the local level, the Madison community supported an operating funds and facilities referenda 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 2026-27 revenue forecast built into the Preliminary Budget is based on the following major inputs:

- The Third Friday in September 2026 revenue limit membership is projected to remain the same as 2025. This projection results in MMSD's three-year rolling average to increase slightly (5 FTE) to 26,233 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).
- Assume the Legislature and Governor will meet their commitment to fund 45% reimbursement for state special education categorical aids. The Legislature has provided 38.39% in 2025-26 instead of its stated 42% commitment.
- Use of the district's revenue authority based on these assumptions would produce a tax levy increase of \$40.63 million or 8.49% based on a \$7 million decrease (14.2% decline) in state general schools aids. Equalization aid (the largest single source of general school aids on a statewide basis) estimates update throughout the budget development process based on changes in property value and shared costs across the entire state.
- This budget assumes a 6.1% 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, the school level buying power with their federal funding continues to decrease.

### Three Major Revenue Factors: Revenue Limit, State General School Aids, and Local Taxes:

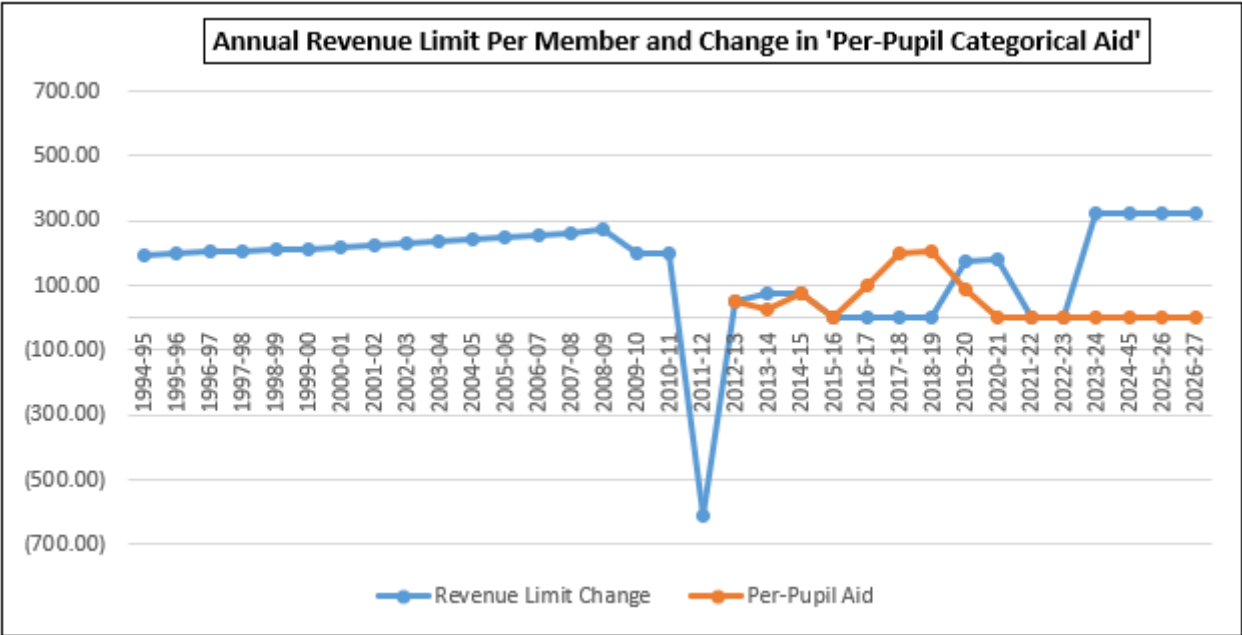
The state Revenue Limit Formula imposes a cap on MMSD's two major sources of revenue: local property taxes and state general school aids. By design, most of MMSD's recurring operating revenue (ongoing base revenues) is controlled by the revenue limit.

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 on a statewide basis), and (3) determining the tax levy. The three-step process can be expressed as an equation:

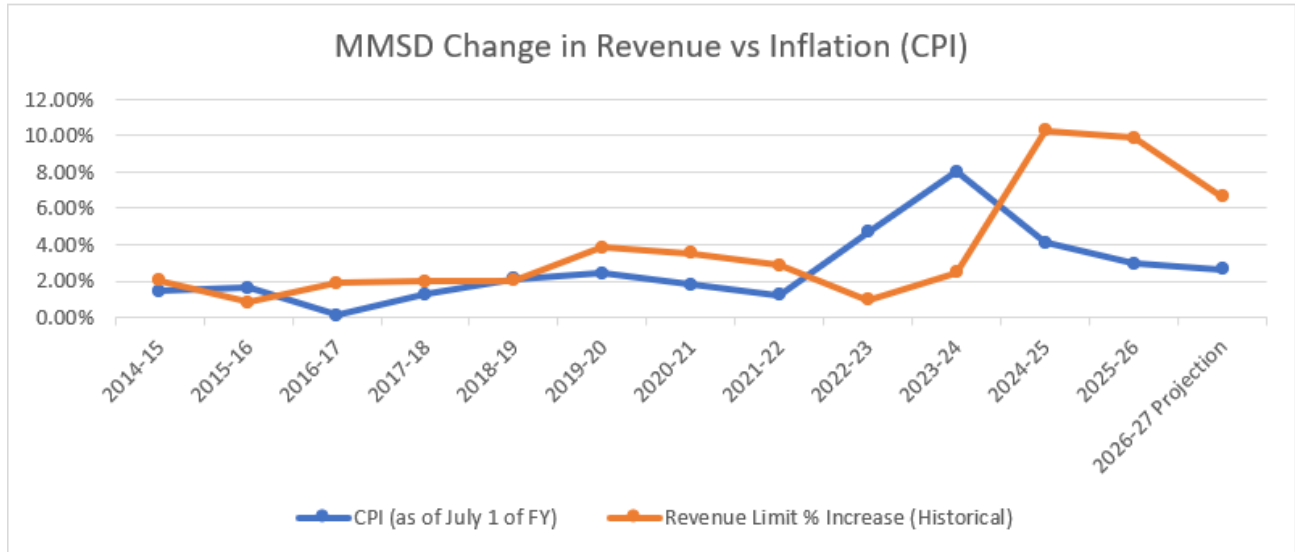
(Revenue Limit Formula – General School Aids = Allowable Local Property Tax Levy)

### Step 1: Determining the 2026-27 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 15 years. Prior to Act 10, per-member adjustments to the revenue limit were a reliable way to address inflation of costs. Beginning with the statewide decrease 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 student 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 the funding to support our shared costs comes from local property taxes.

The Preliminary Budget includes a projected general school aid decrease of \$7 million or a 14.2% decline. 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 year, four months into the school year.



## General School Aids History – Table:

	2022-23	2023-24	2024-25	2025-26	2026-27 Projection
Intradistrict / Special Adjustment Aid	6,548	(253)	-	13,011,381	39,783,782
Equalization Aid	44,242,815	37,895,205	61,310,848	36,356,878	2,555,140
<b>General School Aid</b>	<b>44,249,363</b>	<b>37,894,952</b>	<b>61,310,848</b>	<b>49,368,259</b>	<b>42,338,922</b>

## 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-bicultural 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%. This trend of underfunding the state’s commitment to share in the costs of special education continued in 2025-26, with a commitment of 42% and funding only 38.39%. Historically, the state budget provides a reimbursement rate of approximately 8% for bilingual-bicultural education aid.

The 2025-27 state biennial budget has not approved increases in general school aids and the state ‘per pupil’ categorical aid to school districts. The current state budget includes a 45% reimbursement rate for special education categorical aids in 2026-27. However, without additional state resources it is assumed the 45% rate will not be realized.

## Step 3: Tax Levy Estimate

Applying the equation (Revenue Limit Formula - General School Aids = Allowable Local Property Tax Levy) brought us to a Preliminary Budget local property tax levy for 2026-27:

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

- Total “All Funds” tax levy increase of 8.49% or an increase of \$40.63 million



- Equalized tax base projected to increase 6% (estimated) for a total of \$50 billion.
- Tax rate projected to increase 2.35% or \$0.24 per \$1,000 (mill rate)
  - Projected \$10.38 per \$1,000 compared to previous \$10.14 per \$1,000 in equalized value
- Average City of Madison home tax bill impact is an increase of 6.39% or \$311.82 (estimated average City of Madison home value increase of 3.95% to \$500,300)

Property Tax Levy – History and 2026-27 Preliminary Budget

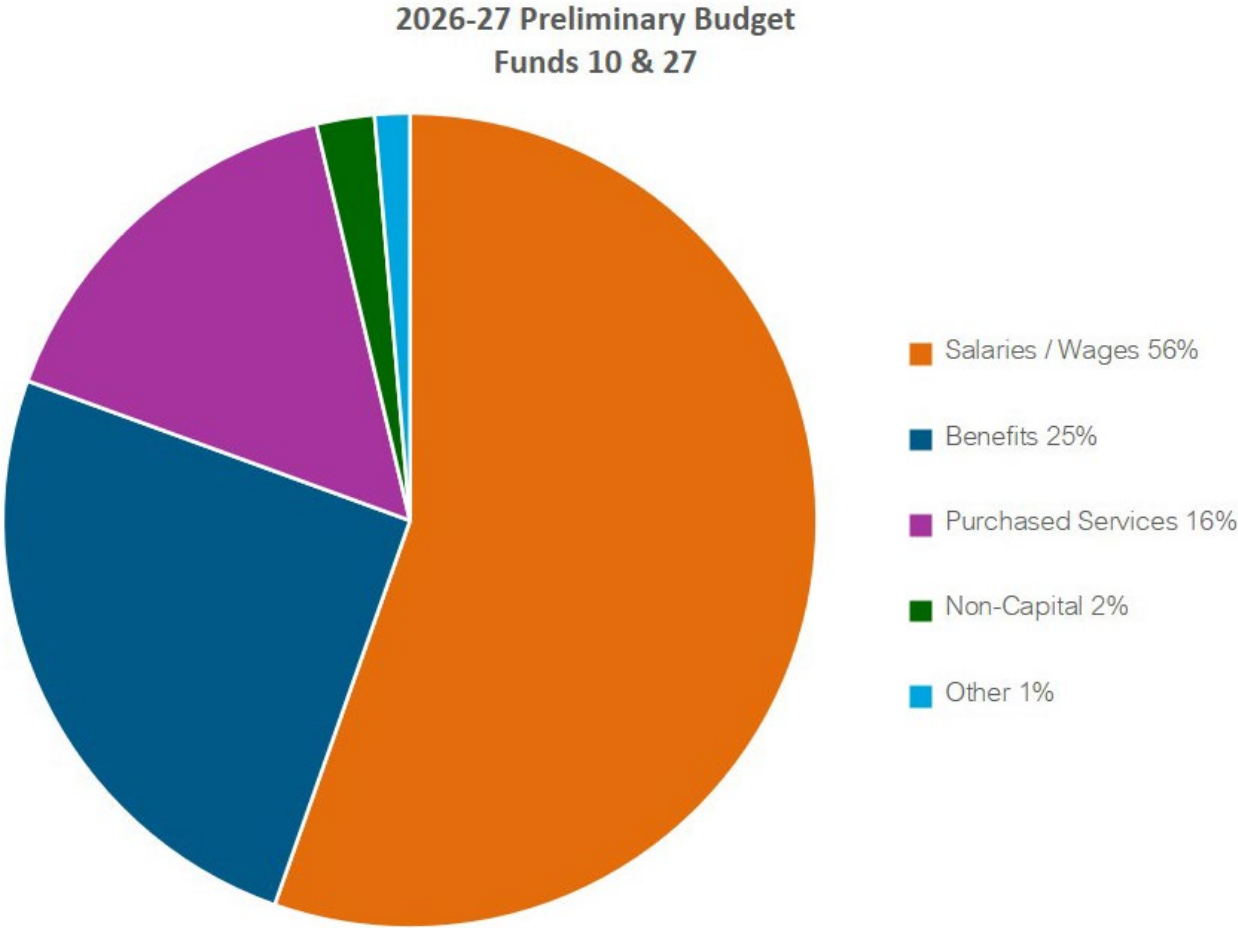
<b>PROPERTY TAX LEVY SUMMARY</b>					
<b>SUMMARY OF TAX LEVY FOR ALL FUNDS:</b>	<b>Actual 2024-25</b>	<b>Budget 2025-26</b>	<b>Preliminary 2026-27</b>	<b>\$ Change</b>	<b>% Chg</b>
General Fund 10	354,769,454	403,057,004	441,853,515	38,796,511	9.63%
Non Referendum Debt Svcs Fund 38	-	-	-	-	-
Debt Service Fund 30/39	19,611,638	49,797,262	49,797,262	-	0.00%
Capital Expansion Fund 41	5,000,000	7,000,000	7,000,000	-	0.00%
Community Service Fund 80	18,169,324	18,764,524	20,595,653	1,831,129	9.76%
<b>Total Levy</b>	<b>397,550,416</b>	<b>478,618,790</b>	<b>519,246,430</b>	<b>40,627,640</b>	<b>8.49%</b>
Equalized Tax Base	43,312,241,547	47,191,702,419	50,023,184,221	2,831,481,802	6.00%
<b>Equalized Tax Rate Per \$1000</b>	<b>9.18</b>	<b>10.14</b>	<b>10.38</b>	<b>0.24</b>	<b>2.35%</b>



## Total Compensation: Salaries/Wages and Employee Benefits

A compensation strategy which attracts and retains the best talent is essential to our success. 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 2026-27 Preliminary Budget represents 81% 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/wages accounting for 56% and employee benefits accounting for 25%.





## Salaries and Wages

Included in the 2026-27 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. 2.63% CPI is the maximum base wage increase allowed to be requested by the bargaining units. MMSD has begun negotiations with the Madison Teachers Inc. and the Building Trades Council of South-Central Wisconsin regarding the 2.63% potential base wage increase that could be effective July 1, 2026. For conservative budgeting purposes, included in the 2026-27 Preliminary Budget, is the Step advancement and a 2.63% CPI increase to base wages. In addition, \$3.89 million was allocated to realign salary schedule placements for teachers hired in the 2016-17 school year and earlier, providing structural adjustments for our mid-career and veteran educators.

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](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, 4.12% for contracts starting July 1, 2024, and 2.95% for contracts starting July 1, 2025. The maximum base wage increase for contracts starting on July 1, 2026, is 2.63%.

In 2025-26, the base wage increase for staff was 2.95%. Step advancement on the salary schedule, which averages approximately 2% for employees, resulted in an approximately 4.95% total compensation average increase for employees. MMSD, the Madison Teachers Inc., and the Building Trades Council of South-Central Wisconsin agreed to a 2.95% base wage increase effective July 1, 2025.

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.



## 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. In 2025-26, the average percentage of health premiums paid by employees across all employee categories is 6.2%.

For 2026-2027, the District, with its employee benefits consultant, reviewed the health insurance market to determine if other carriers could better serve MMSD and its employees and their families. The Board determined its current dual choice arrangement with Dean Health Plan and Quartz remains the best option available. 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 2026-27:

- \$20 office visit copay
- \$100 single/\$200 family deductible
- \$6/\$15/\$30 tiered copay for prescription drugs

MMSD's current premiums are not sufficient to cover MMSD claims costs at either health plan. During negotiations, each health plan reduced their initial renewal by one percentage point. Therefore, the premiums for Dean will increase 14.9% and 18.24% for Quartz effective July 1, 2026.

To partially offset the MMSD budget impact of increasing health insurance premiums, the Board approved a 3% increase in the percent most employees' pay towards by health insurance. To protect the District's lowest earning employees, this increase will not apply to Educational Assistants, Special Educational Assistants, Play & Learn employees, Food Service employees, and Security Assistants. These employees will continue to pay 2.5% of the premium. In 2026-27, the average percentage of health premiums paid by employees across all employee categories will be 8.6%. For more information on the District's health plans go to: <https://www.madison.k12.wi.us/human-resources/employee-benefits/health>.

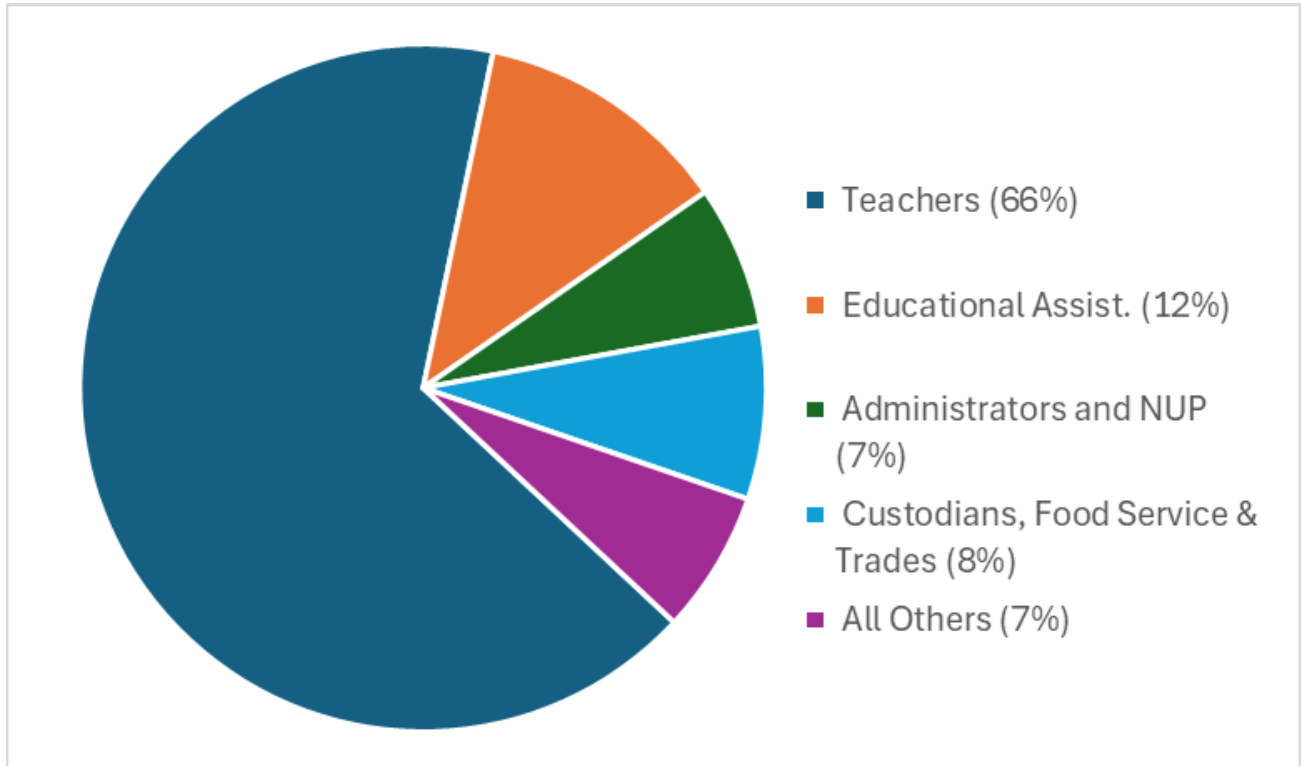
Health insurance is important from a budgetary perspective due to its very large share of the total operating budget. Annual premiums for active employees are budgeted to be \$94.5 million.

As of December 2025, a total of 3,724 employees are enrolled in an MMSD health plan, with 35% of the enrollments in single coverage and 65% in family coverage. 73% of our employees are enrolled in Quartz, and 27% 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 12%. In addition, there are 153 retirees enrolled in the District's Quartz plan and 27 retirees enrolled in the District's Dean plan. These retirees are responsible to pay 100% of the premium.



## 2026-27 Health Insurance Census

### Health Insurance Enrollment by Employee Type



### Dental Insurance

MMSD will plan for approximately \$3.8 million in the 2026-2027 budget on dental coverage. The 2026-2027 budget includes a 6% 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 6.8% was recommended based on the actuarial evaluation, but due to a sufficient fund balance, only a 6% premium increase will be implemented. Delta Dental serves as the third-party administrator.

The dental renewal for 2026-2027 also includes two changes which are cost-neutral to the plan but will better serve the District’s employees and their families. Specifically, the dental plans will include the Evidence-Based Integrated Care Plan, which provides additional cleanings and fluoride treatments to individuals with specific chronic conditions or are pregnant. Providing these additional services is best practice as research shows that oral health disease in such individuals can lead to worse health outcomes. The dental plans will also limit x-ray coverage to what is recommended by the American Dental Association to avoid unnecessary exposure to radiation.

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 \$600,000 for Life Insurance in the 2026-2027 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 \$4.4 million on LTD coverage in the 2026-2027 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 2026-2027, the premium rate will increase by 15%. The current rate is 1.173%, and the rate effective July 1, 2026 will increase to 1.349% 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 2026 at 7.2%. For budget purposes, the contribution rate for the calendar year 2027 is estimated to remain at 7.2%.

## **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. Although long-term care insurance was an option offered, the insurance carrier has notified the district it will no longer offer the option.

## Staffing Plan for 2026-27

The 2026-27 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 4,235.7 full time equivalent (FTE) to 4,246.8 FTE for an increase of 11.1 FTE or 0.26%. Other fluctuations in overall staffing levels reflect building level allocation decisions that will be discussed in the footnotes below.

	Fall 22-23	Fall 23-24	Fall 24-25	Fall 25-26	Budget 26-27
District-Wide Administrators	63.0	60.0	59.0	55.0	55.0
Principals	51.0	50.0	50.0	50.0	50.0
Assistant Principals	33.0	31.0	32.0	32.0	31.0
Teachers	2,661.2	2,577.7	2,664.0	2,673.0	2,674.9
Specialists (Hearing Interpreters, OTAs, etc.)	32.8	31.8	28.2	28.3	26.9
Bilingual Resource Specialists	85.9	82.7	85.2	88.2	89.6
Professionals (Non-Union)	152.3	159.3	156.3	166.2	167.0
Clerical/Technical	225.8	227.0	234.3	227.4	231.8
Ed. Assts. (EA, SEA, BEA, Nurse Asst)	486.3	484.3	500.9	524.9	526.7
Custodial	223.0	225.0	224.0	235.0	235.4
Trades	31.1	31.1	30.8	31.3	31.0
Food Service	96.0	95.7	92.9	95.0	95.0
Security	29.5	29.5	29.5	29.5	32.5
	4,170.8	4,085.1	4,187.1	4,235.7	4,246.8

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 26-27” represents staffing for the 2026-27 Preliminary Budget.



- Staffing as shown for 2026-27 reflects the staffing work of building principals and administrators in the Spring of 2026. The 2026-27 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 to best utilize the resources available to the district.
- The Teacher FTE increase of 1.96 FTE is primarily the result of increasing our middle school allocations, decreasing elementary and high school, and increasing mental health and student supports. In addition, Madison Promise Teachers were reassigned from the District-Wide/Central Office/ Off-Site category to the appropriate school level.
- Enrollment changes affect building allocations to adhere to Board of Education class size policies. As sections are adjusted, specials teachers (art, physical education, music, etc.) are also affected.
- A total of 5.0 FTE is provided for our Unallocated Pool (used to provide additional staffing based on actual student enrollments next school year) compared to 20.0 FTE provided in 2025-26.

### **Monitoring and Responding to Changing Conditions:**

All decisions to adjust the FTE allocations at schools are made after monitoring actual student 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 district-wide student enrollments to remain stable with an increase in middle school and a decrease at the high school level. 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 2025, 2026 and 2027)

The chart below provides more detail of the 2,674.92 FTE teacher allocations, 63% of the total staffing allocation.

Teacher Staffing Summary		FY 2025	FY 2026	FY 2027	Change FY27-FY26	% Ch FY27 to FY26
Regular Education Teachers	District-Wide/Central Office/Off-Site	76.9	68.4	66.0	-2.4	-3.5%
	Elementary Schools	895.6	894.4	890.8	-3.6	-0.4%
	Middle Schools	354.2	370.6	386.2	15.6	4.2%
	High Schools	373.4	362.4	357.8	-4.6	-1.3%
	Unallocated	2.6	6.0	5.0	-1.0	*
ELL	ESL/Bilingual Resource Teachers	160.8	170.7	170.2	-0.5	-0.3%
Students Services / Student Support Teachers	School Psychologists	52.8	53.6	53.8	0.2	0.4%
	District-Wide/Central Office/Off-Site	5.7	3.0	3.0	0.0	0.0%
	School Based	47.1	50.6	50.8	0.2	0.4%
	Social Workers	64.7	67.1	67.8	0.7	1.0%
	District-Wide/Central Office/Off-Site	6.0	6.5	7.3	0.8	12.3%
	School Based	58.7	60.6	60.5	-0.1	-0.2%
	Guidance Counselors	51.2	50.25	48.6	-1.6	-3.2%
	District-Wide/Central Office/Off-Site	6.0	4.0	3.0	-1.0	-25.0%
	School Based	45.2	46.25	45.6	-0.6	-1.3%
	PBS/Mental Health/Student Supports	45.6	52.8	55.1	2.3	4.3%
	District-Wide/Central Office/Off-Site	2.5	9.5	9.5	0.0	0.0%
	School Based	43.1	43.3	45.6	2.3	5.3%
	Spec Ed / Cross Cat / Early Childhood / PST	423.8	416.0	412.9	-3.1	-0.7%
	District-Wide/Central Office/Off-Site	70.3	66.1	62.9	-3.2	-4.8%
	School Based	353.5	349.9	350.0	0.1	0.0%
	OT/PT/HI/VI	51.4	52.8	52.9	0.1	0.2%
	District-Wide/Central Office/Off-Site	9.7	9.5	9.5	0.0	0.0%
	School Based	41.7	43.4	43.5	0.1	0.2%
	Speech/Language	73.5	72.0	72.0	0.0	0.0%
	District-Wide/Central Office/Off-Site	15.7	15.5	15.5	0.0	0.0%
	School Based	57.8	56.5	56.5	0.0	0.0%
	Nurses	37.5	35.8	35.7	-0.1	-0.4%
	District-Wide/Central Office/Off-Site	7.1	4.7	4.6	-0.1	-2.8%
School Based	30.4	31.1	31.1	0.0	0.0%	
<b>TOTAL</b>		<b>2,664.0</b>	<b>2,672.96</b>	<b>2,674.92</b>	<b>1.96</b>	<b>0.1%</b>

\* 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. Finally, 20 unallocated positions were provided in 2025-26 and these positions remained at the schools in their base allocations during the 2026-27 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 assigned to a specific school, so it includes teachers at alternative program sites, central office, 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.
- Reductions in one classification generally result in increases in other classifications as a result of conversions and reductions in grant funded 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 2.3 FTE (4.3%) are the result of adding to the school-based allocation.
- The Guidance Counselor position allocation decrease of 1.6 FTE is due to the conversion of vacant positions to other school-based positions and the elimination of a vacant partial grant funded position.
- The Nurse allocation net decrease of 0.1 FTE is the result of converting to other student support positions.



# Financial Summaries/Reports

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**Madison Metropolitan School District  
2026-27 Preliminary Budget**

**Revenue and Expenditure History Table - General Fund (10)**

**Note: Includes Interfund Transfers listed separately**

	<b>2023-24 Actuals</b>	<b>2024-25 Actuals</b>	<b>2025-26 Budget</b>	<b>2026-27 Preliminary Budget</b>
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	354,236,880	357,844,757	403,122,004	441,853,515
Other local sources	8,521,119	8,802,456	8,809,808	8,110,551
Interdistrict sources	3,759,995	4,410,536	5,109,642	5,787,640
Intermediate sources	-	224,907	99,832	99,832
State sources	73,773,506	101,409,626	88,634,732	80,733,944
Federal sources	53,341,713	18,845,180	18,605,361	16,870,418
Other sources	3,262,500	2,373,717	2,047,864	1,909,258
<b>Total revenues</b>	<b>496,895,713</b>	<b>493,911,179</b>	<b>526,429,243</b>	<b>555,365,158</b>
<b>Expenditures</b>				
Regular instruction	152,810,754	171,097,923	185,441,739	194,861,113
Vocational instruction	4,021,972	4,353,296	4,748,223	4,962,618
Special instruction	19,110,518	17,665,451	20,328,514	22,361,422
Other instruction	12,054,751	13,338,806	13,601,326	14,459,196
Pupil services	22,569,189	26,171,803	27,869,952	29,484,433
Instructional staff services	35,376,914	36,828,981	42,159,863	43,392,463
General administration services	27,245,519	29,966,986	29,552,734	32,021,688
Business administration services	57,095,964	55,068,871	49,945,489	54,039,670
Pupil transportation	13,821,045	14,126,681	15,992,210	15,843,975
Principal and interest	3,095,877	3,009,225	1,761,855	1,527,539
Other support services	33,448,842	36,243,870	37,387,915	39,905,087
Community Service	-	-	-	-
Non-program	28,191,543	31,647,215	32,457,210	39,945,573
<b>Total Expenditures</b>	<b>408,842,888</b>	<b>439,519,108</b>	<b>461,247,030</b>	<b>492,804,777</b>
Proceeds from Debt	914,857	4,377,379	-	-
Transfers in	-	-	-	-
Transfers out	(65,060,918)	(72,696,515)	(65,182,213)	(62,560,381)
<b>Net change in fund balance</b>	<b>23,906,764</b>	<b>(13,927,065)</b>	<b>-</b>	<b>-</b>
<b>Fund balance - beginning of year</b>	<b>90,742,020</b>	<b>114,648,784</b>	<b>100,721,719</b>	<b>100,721,719</b>
<b>Fund balance - end of year</b>	<b>114,648,784</b>	<b>100,721,719</b>	<b>100,721,719</b>	<b>100,721,719</b>

**Madison Metropolitan School District  
2026-27 Preliminary Budget**

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

**Note: Includes Interfund Transfers listed separately**

	<b>2023-24 Actuals</b>	<b>2024-25 Actuals</b>	<b>2025-26 Budget</b>	<b>2026-27 Preliminary Budget</b>
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	-	-	-	-
Interdistrict sources	140,103	165,313	120,000	120,000
Intermediate sources	-	-	-	-
State sources	25,937,264	29,035,133	43,833,812	54,816,871
Federal sources	8,880,291	8,168,527	7,229,913	6,870,643
Other sources	173,082	-	-	-
<b>Total revenues</b>	<b>35,130,740</b>	<b>37,368,973</b>	<b>51,183,725</b>	<b>61,807,514</b>
<b>Expenditures</b>				
Regular instruction	194,978	-	-	-
Vocational instruction	-	-	-	-
Special instruction	70,634,029	76,982,851	83,016,440	87,848,295
Other instruction	-	-	-	-
Pupil services	16,241,454	18,633,071	19,195,472	20,281,444
Instructional staff services	3,864,420	3,390,505	3,284,298	3,493,371
General administration services	-	-	-	-
Business administration services	159,151	190,647	98,450	125,450
Pupil transportation	7,197,632	8,032,253	7,252,420	8,526,750
Principal and interest	60,865	60,490	-	-
Other support services	76,898	105,569	118,379	140,608
Community Service	-	-	-	-
Non-program	244,813	290,828	168,585	195,485
<b>Total Expenditures</b>	<b>98,674,240</b>	<b>107,686,214</b>	<b>113,134,044</b>	<b>120,611,403</b>
Proceeds from Debt	-	-	-	-
Transfers in	63,543,500	70,317,241	61,950,319	58,803,889
Transfers out	-	-	-	-
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance - beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance - end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Madison Metropolitan School District  
2026-27 Preliminary Budget**

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

**Note: Includes Interfund Transfers listed separately**

	<b>2023-24 Actuals</b>	<b>2024-25 Actuals</b>	<b>2025-26 Budget</b>	<b>2026-27 Preliminary Budget</b>
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	26,943,092	19,611,638	49,797,262	49,797,262
Other local sources	416,284	169,175	-	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	11,419,239	-	-
<b>Total revenues</b>	<b>27,359,376</b>	<b>31,200,052</b>	<b>49,797,262</b>	<b>49,797,262</b>
<b>Expenditures</b>				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	-	-	-	-
Pupil transportation	-	-	-	-
Principal and interest	28,673,265	20,454,875	56,425,888	48,088,004
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	-	-	-	-
<b>Total Expenditures</b>	<b>28,673,265</b>	<b>20,454,875</b>	<b>56,425,888</b>	<b>48,088,004</b>
Proceeds from Debt	-	-	-	-
Transfers in	41,266	7,415,727	-	-
Transfers out	-	-	-	-
<b>Net change in fund balance</b>	<b>(1,272,623)</b>	<b>18,160,904</b>	<b>(6,628,626)</b>	<b>1,709,258</b>
<b>Fund balance - beginning of year</b>	<b>6,359,149</b>	<b>5,086,526</b>	<b>23,247,430</b>	<b>16,618,804</b>
<b>Fund balance - end of year</b>	<b>5,086,526</b>	<b>23,247,430</b>	<b>16,618,804</b>	<b>18,328,062</b>

**Madison Metropolitan School District  
2026-27 Preliminary Budget**

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

**Note: Includes Interfund Transfers listed separately**

	<b>2023-24 Actuals</b>	<b>2024-25 Actuals</b>	<b>2025-26 Budget</b>	<b>2026-27 Preliminary Budget</b>
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	5,000,000	5,000,000	7,000,000	7,000,000
Other local sources	40,463	38,735	-	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	-	-	-
<b>Total revenues</b>	<b>5,040,463</b>	<b>5,038,735</b>	<b>7,000,000</b>	<b>7,000,000</b>
<b>Expenditures</b>				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	4,685,607	4,744,158	10,481,091	7,000,000
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	7,161	-	-	-
Community Service	-	-	-	-
Non-program	-	-	-	-
<b>Total Expenditures</b>	<b>4,692,768</b>	<b>4,744,158</b>	<b>10,481,091</b>	<b>7,000,000</b>
Proceeds from Debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Net change in fund balance</b>	<b>347,695</b>	<b>294,577</b>	<b>(3,481,091)</b>	<b>-</b>
<b>Fund balance - beginning of year</b>	<b>2,838,819</b>	<b>3,186,514</b>	<b>3,481,091</b>	<b>-</b>
<b>Fund balance - end of year</b>	<b>3,186,514</b>	<b>3,481,091</b>	<b>-</b>	<b>-</b>

**Madison Metropolitan School District  
2026-27 Preliminary Budget**

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

**Note: Includes Interfund Transfers listed separately**

	<b>2023-24 Actuals</b>	<b>2024-25 Actuals</b>	<b>2025-26 Budget</b>	<b>2026-27 Preliminary Budget</b>
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	4,374,358	1,123,200	-	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	-	-	-
<b>Total revenues</b>	<b>4,374,358</b>	<b>1,123,200</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	91,288,937	23,787,044	53,653,034	209,143,229
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	-	169,578
Community Service	-	-	-	-
Non-program	-	-	-	-
<b>Total Expenditures</b>	<b>91,288,937</b>	<b>23,787,044</b>	<b>53,653,034</b>	<b>209,312,807</b>
Proceeds from Debt	-	200,000,000	-	200,000,000
Transfers in	-	-	-	-
Transfers out	(41,267)	(7,415,727)	-	-
<b>Net change in fund balance</b>	<b>(86,955,846)</b>	<b>169,920,429</b>	<b>(53,653,034)</b>	<b>(9,312,807)</b>
<b>Fund balance - beginning of year</b>	<b>116,625,886</b>	<b>29,670,040</b>	<b>199,590,469</b>	<b>145,937,435</b>
<b>Fund balance - end of year</b>	<b>29,670,040</b>	<b>199,590,469</b>	<b>145,937,435</b>	<b>136,624,628</b>

**Madison Metropolitan School District  
2026-27 Preliminary Budget**

**Revenue and Expenditure History Table - Capital Improvement (46)**

**Note: Includes Interfund Transfers listed separately**

	<b>2023-24 Actuals</b>	<b>2024-25 Actuals</b>	<b>2025-26 Budget</b>	<b>2026-27 Preliminary Budget</b>
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	-	4	-	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	-	-	-
<b>Total revenues</b>	<b>-</b>	<b>4</b>	<b>-</b>	<b>-</b>
<b>Expenditures</b>				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	-	-	-	-
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Proceeds from Debt	-	-	-	-
Transfers in	100	100	100	100
Transfers out	-	-	-	-
<b>Net change in fund balance</b>	<b>100</b>	<b>104</b>	<b>100</b>	<b>100</b>
<b>Fund balance - beginning of year</b>	<b>-</b>	<b>100</b>	<b>204</b>	<b>304</b>
<b>Fund balance - end of year</b>	<b>100</b>	<b>204</b>	<b>304</b>	<b>404</b>

**Madison Metropolitan School District  
2026-27 Preliminary Budget**

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

**Note: Includes Interfund Transfers listed separately**

	<b>2023-24 Actuals</b>	<b>2024-25 Actuals</b>	<b>2025-26 Budget</b>	<b>2026-27 Preliminary Budget</b>
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	1,585,023	1,819,454	1,882,655	2,133,600
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	152,785	148,821	152,000	150,000
Federal sources	9,040,173	9,093,324	9,516,749	9,468,900
Other sources	7,449	4,574	-	-
<b>Total revenues</b>	<b>10,785,430</b>	<b>11,066,173</b>	<b>11,551,404</b>	<b>11,752,500</b>
<b>Expenditures</b>				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	14,879,018	13,445,347	14,783,198	15,508,892
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	71,218	-	-	-
<b>Total Expenditures</b>	<b>14,950,236</b>	<b>13,445,347</b>	<b>14,783,198</b>	<b>15,508,892</b>
Proceeds from Debt	-	-	-	-
Transfers in	1,517,318	2,379,174	3,231,794	3,756,392
Transfers out	-	-	-	-
<b>Net change in fund balance</b>	<b>(2,647,488)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance - beginning of year</b>	<b>2,647,488</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance - end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Madison Metropolitan School District  
2026-27 Preliminary Budget**

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

**Note: Includes Interfund Transfers listed separately**

	<b>2023-24 Actuals</b>	<b>2024-25 Actuals</b>	<b>2025-26 Budget</b>	<b>2026-27 Preliminary Budget</b>
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	20,900,419	18,169,324	18,764,524	20,595,653
Other local sources	4,419,936	4,784,727	3,772,000	3,946,500
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	30,639	4,188,995	-	-
<b>Total revenues</b>	<b>25,350,994</b>	<b>27,143,046</b>	<b>22,536,524</b>	<b>24,542,153</b>
<b>Expenditures</b>				
Regular instruction	-	657	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	380,202	2,789	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	1,618,093	3,599,618	1,821,644	11,640,868
Pupil transportation	57,266	146,843	868,200	867,700
Principal and interest	552,052	4,561,412	-	-
Other support services	143,394	278,644	336,635	353,949
Community Service	16,705,923	17,786,560	19,510,045	20,353,651
Non-program	-	-	-	-
<b>Total Expenditures</b>	<b>19,456,930</b>	<b>26,376,523</b>	<b>22,536,524</b>	<b>33,216,168</b>
Proceeds from Debt	239,921	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Net change in fund balance</b>	<b>6,133,985</b>	<b>766,523</b>	<b>-</b>	<b>(8,674,015)</b>
<b>Fund balance - beginning of year</b>	<b>2,845,709</b>	<b>8,979,694</b>	<b>9,746,217</b>	<b>9,746,217</b>
<b>Fund balance - end of year</b>	<b>8,979,694</b>	<b>9,746,217</b>	<b>9,746,217</b>	<b>1,072,202</b>

**Madison Metropolitan School District  
2026-27 Preliminary Budget**

**Summary Revenue and Expenditure Fund Table By Year**

**Note: Includes Interfund Transfers listed separately**

	<b>2026-27 Preliminary Budget</b>	<b>Fund 10 - General</b>	<b>Fund 27 - Special Ed</b>	<b>Fund 38 - 30/39 - Debt Service</b>	<b>Fund 41 - Capital Maintenance</b>	<b>Fund 46 - Capital Improvement</b>	<b>Fund 50 - Food Service</b>	<b>Fund 80 - Community Service</b>
<b>Revenues</b>								
Property taxes/Mobile Home/TIF	519,246,430	441,853,515	-	49,797,262	7,000,000	-	-	20,595,653
Other local sources	14,190,651	8,110,551	-	-	-	-	2,133,600	3,946,500
Interdistrict sources	5,907,640	5,787,640	120,000	-	-	-	-	-
Intermediate sources	99,832	99,832	-	-	-	-	-	-
State sources	135,700,815	80,733,944	54,816,871	-	-	-	150,000	-
Federal sources	33,209,961	16,870,418	6,870,643	-	-	-	9,468,900	-
Other sources	1,909,258	1,909,258	-	-	-	-	-	-
<b>Total revenues</b>	<b>710,264,587</b>	<b>555,365,158</b>	<b>61,807,514</b>	<b>49,797,262</b>	<b>7,000,000</b>	<b>-</b>	<b>11,752,500</b>	<b>24,542,153</b>
<b>Expenditures</b>								
Regular instruction	194,861,113	194,861,113	-	-	-	-	-	-
Vocational instruction	4,962,618	4,962,618	-	-	-	-	-	-
Special instruction	110,209,717	22,361,422	87,848,295	-	-	-	-	-
Other instruction	14,459,196	14,459,196	-	-	-	-	-	-
Pupil services	49,765,877	29,484,433	20,281,444	-	-	-	-	-
Instructional staff services	46,885,834	43,392,463	3,493,371	-	-	-	-	-
General administration services	32,021,688	32,021,688	-	-	-	-	-	-
Business administration services	88,314,880	54,039,670	125,450	-	7,000,000	-	15,508,892	11,640,868
Pupil transportation	25,238,425	15,843,975	8,526,750	-	-	-	-	867,700
Principal and interest	49,615,543	1,527,539	-	48,088,004	-	-	-	-
Other support services	40,399,644	39,905,087	140,608	-	-	-	-	353,949
Community Service	20,353,651	-	-	-	-	-	-	20,353,651
Non-program	40,141,058	39,945,573	195,485	-	-	-	-	-
<b>Total Expenditures</b>	<b>717,229,244</b>	<b>492,804,777</b>	<b>120,611,403</b>	<b>48,088,004</b>	<b>7,000,000</b>	<b>-</b>	<b>15,508,892</b>	<b>33,216,168</b>
Proceeds from Debt	-	-	-	-	-	-	-	-
Transfers in	62,560,381	-	58,803,889	-	-	100	3,756,392	-
Transfers out	(62,560,381)	(62,560,381)	-	-	-	-	-	-
<b>Net change in fund balance</b>	<b>(6,964,657)</b>	<b>-</b>	<b>-</b>	<b>1,709,258</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>(8,674,015)</b>
<b>Fund balance - beginning of year</b>	<b>127,087,044</b>	<b>100,721,719</b>	<b>-</b>	<b>16,618,804</b>	<b>-</b>	<b>304</b>	<b>-</b>	<b>9,746,217</b>
<b>Fund balance - end of year</b>	<b>120,122,387</b>	<b>100,721,719</b>	<b>-</b>	<b>18,328,062</b>	<b>-</b>	<b>404</b>	<b>-</b>	<b>1,072,202</b>

## Baird Budget Forecast Model

## LEVY & MILL RATE

<b>3269 - Madison Metropolitan</b>				
<b>Tax Levy Analysis</b>				
		Historical	Current Year	Budget Year
		2024 - 2025	2025 - 2026	2026 - 2027
General Fund	Fund 10	\$354,769,454	\$403,019,501	\$441,853,515
Non-Referendum Debt Service	Fund 38	\$0	\$0	\$0
Capital Expansion	Fund 41	\$5,000,000	\$7,000,000	\$7,000,000
<b>Total Revenue Limit Levy</b>		<b>\$359,769,454</b>	<b>\$410,019,501</b>	<b>\$448,853,515</b>
Referendum Approved Debt Service	Fund 39	\$19,611,638	\$49,797,262	\$49,797,262
Community Service	Fund 80	\$18,169,324	\$18,764,524	\$20,595,653
Property Tax Chargeback/Other	Fund 10	\$0	\$37,503	\$0
<b>Total School-Based Tax Levy</b>		<b>\$397,550,416</b>	<b>\$478,618,790</b>	<b>\$519,246,430</b>
<b>% Change</b>		<b>9.66%</b>	<b>20.39%</b>	<b>8.49%</b>
<b>Equalized Value Analysis</b>				
		2024 - 2025	2025 - 2026	2026 - 2027
Equalized Value (TIF Out)		\$43,312,241,547	\$47,191,702,419	\$50,023,184,221
<b>% Change</b>		<b>19.11%</b>	<b>8.96%</b>	<b>6.00%</b>
<b>Mill Rate Analysis</b>				
		2024 - 2025	2025 - 2026	2026 - 2027
General Fund	Fund 10	\$8.19	\$8.54	\$8.83
Non-Referendum Debt Service	Fund 38	\$0.00	\$0.00	\$0.00
Capital Expansion	Fund 41	\$0.12	\$0.15	\$0.14
<b>Total Revenue Limit Mill Rate</b>		<b>\$8.31</b>	<b>\$8.69</b>	<b>\$8.97</b>
Referendum Approved Debt Service	Fund 39	\$0.45	\$1.06	\$1.00
Community Service	Fund 80	\$0.42	\$0.40	\$0.41
Property Tax Chargeback/Other	Fund 10	\$0.00	\$0.00	\$0.00
<b>Total School-Based Mill Rate</b>		<b>\$9.18</b>	<b>\$10.14</b>	<b>\$10.38</b>
<b>% Change</b>		<b>-7.94%</b>	<b>10.49%</b>	<b>2.35%</b>

# Appendices

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# DPI Budget Adoption Format

## MMSD 3-Year Financial Summary:

### Fund 10 - General Fund

Revenues & Other Sources:	Actual	Budget	Preliminary	\$ Change	% Chg
	2024-25	2025-26	2026-27		
Interfund Transfers	-	-	-	-	0.00%
Local Revenue Sources	366,647,213	411,931,812	449,964,066	38,032,254	9.23%
Interdistrict Revenues (OE, etc.)	4,410,536	5,109,642	5,787,640	677,998	13.27%
Intermediate Sources (CESA, etc.)	224,907	99,832	99,832	-	0.00%
State Sources	101,409,626	88,634,732	80,733,944	(7,900,788)	-8.91%
Federal Sources	18,845,180	18,605,361	16,870,418	(1,734,943)	-9.32%
Financing Sources	4,377,379	-	-	-	0.00%
Misc. Sources	2,373,717	2,047,864	1,909,258	(138,606)	-6.77%
<b>Total Revenues</b>	<b>498,288,558</b>	<b>526,429,243</b>	<b>555,365,158</b>	<b>28,935,915</b>	<b>5.50%</b>

Expenditures:	Actual	Budget	Preliminary	\$ Change	% Chg
	2024-25	2025-26	2026-27		
Undifferentiated Curriculum	78,183,209	87,017,219	87,165,808	148,589	0.17%
Regular Curric.	92,914,715	98,424,520	107,695,305	9,270,785	9.42%
Vocational Curriculum	4,353,295	4,748,223	4,962,618	214,395	4.52%
Physical Curriculum	9,513,190	10,012,210	10,737,623	725,413	7.25%
Co-Curricular Activities	3,825,615	3,589,116	3,721,574	132,458	3.69%
Other Special Needs	17,665,451	20,328,514	22,361,423	2,032,909	10.00%
<b>Instruction Totals</b>	<b>206,455,475</b>	<b>224,119,802</b>	<b>236,644,351</b>	<b>12,524,549</b>	<b>5.59%</b>
Pupil Services	26,171,804	27,869,952	29,484,433	1,614,481	5.79%
Instructional Services	36,828,981	42,159,863	43,392,464	1,232,601	2.92%
General Administration	5,510,018	4,532,930	6,145,432	1,612,502	35.57%
School Administration	24,456,968	25,019,804	25,876,255	856,451	3.42%
Business Administration	69,195,552	65,937,699	69,883,645	3,945,946	5.98%
Central Services	8,353,916	9,784,582	10,041,011	256,429	2.62%
Insurance & Judgments	3,343,181	4,575,529	5,373,064	797,535	17.43%
Debt Services	3,009,225	1,761,855	1,527,538	(234,317)	-13.30%
Other Support Services	24,546,774	23,027,804	24,491,012	1,463,208	6.35%
<b>Support Totals</b>	<b>201,416,419</b>	<b>204,670,018</b>	<b>216,214,854</b>	<b>11,544,836</b>	<b>5.64%</b>
Operating Transfers to Other Funds	72,696,515	65,182,213	62,560,381	(2,621,832)	-4.02%
Instructional Service Payments	31,489,631	32,242,210	39,740,001	7,497,791	23.25%
Other Non-Program Transactions	157,584	215,000	205,571	(9,429)	-4.39%
<b>Non-Program Totals</b>	<b>104,343,730</b>	<b>97,639,423</b>	<b>102,505,953</b>	<b>4,866,530</b>	<b>4.98%</b>
<b>General Fund Totals</b>	<b>512,215,624</b>	<b>526,429,243</b>	<b>555,365,158</b>	<b>28,935,915</b>	<b>5.50%</b>

**GENERAL FUND BALANCE** 100,721,719 100,721,719 100,721,719 - 0.00%

FUND 21 - SPECIAL REVENUE TRUST FUND	2024-25	2025-26	2026-27	\$ Change	% Chg
Total Revenues	4,470,948	-	-	-	0.00%
Total Expenditures	4,049,801	-	-	-	0.00%

FUND 27 - SPECIAL EDUCATION	2024-25	2025-26	2026-27	\$ Change	% Chg
Total Revenues	107,686,214	113,134,044	120,611,403	7,477,359	6.61%
Total Expenditures	107,686,214	113,134,044	120,611,403	7,477,359	6.61%

DEBT SERVICE FUND 38 - NON-REF DEBT	2024-25	2025-26	2026-27	\$ Change	% Chg
Total Revenues	-	-	-	-	0.00%
Total Expenditures	-	-	-	-	0.00%

DEBT SERVICE FUND 30/39 - REFERENDUM DEBT	2024-25	2025-26	2026-27	\$ Change	% Chg
Total Revenues	38,615,779	49,797,262	49,797,262	-	0.00%
Total Expenditures	20,454,876	56,425,888	48,088,004	(8,337,884)	-14.78%

**MMSD 3-Year Financial Summary:**

	Actual	Budget	Preliminary		
	2024-25	2025-26	2026-27	\$ Change	% Chg
<b>CAPITAL EXPANSION FUND 41</b>					
Total Revenues	5,038,735	7,000,000	7,000,000	-	0.00%
Total Expenditures	4,744,159	10,481,091	7,000,000	(3,481,091)	-33.21%
<b>CAPITAL REFERENDUM FUND 42/49</b>					
Total Revenues	201,123,200	-	200,000,000	200,000,000	0.00%
Total Expenditures	31,202,772	53,653,034	209,312,807	155,659,773	290.12%
<b>LONG TERM CAPITAL IMPROVEMENT FUND 46</b>					
Total Revenues	104	100	100	-	0.00%
Total Expenditures	-	-	-	-	0.00%
<b>FOOD SERVICE FUND 50</b>					
Total Revenues	13,445,347	14,783,198	15,508,892	725,694	4.91%
Total Expenditures	13,445,347	14,783,198	15,508,892	725,694	4.91%
<b>STUDENT ACTIVITY 60 FUND(s)</b>					
Total Revenues	36,423	-	-	-	0.00%
Total Expenditures	26,544	-	-	-	0.00%
<b>TRUST FUND 70 FUND(s)</b>					
Total Revenues	60,221	-	-	-	0.00%
Total Expenditures	43,125	-	-	-	0.00%
<b>COMMUNITY SERVICE FUND 80</b>					
Total Revenues (Fees & Property Tax Levy)	27,143,046	22,536,524	24,542,153	2,005,629	8.90%
Total Expenditures	26,376,524	22,536,524	33,216,168	10,679,644	47.39%
<b>ALL FUND SUMMARY</b>					
<b>Total Revenues</b>	<b>895,908,575</b>	<b>733,680,371</b>	<b>972,824,968</b>	<b>239,144,597</b>	<b>32.60%</b>
<b>Total Expenditures</b>	<b>720,244,986</b>	<b>797,443,022</b>	<b>989,102,432</b>	<b>191,659,410</b>	<b>24.03%</b>
<b>PROPERTY TAX LEVY SUMMARY</b>					
<b>SUMMARY OF TAX LEVY FOR ALL FUNDS:</b>					
	Actual	Budget	Preliminary		
	2024-25	2025-26	2026-27	\$ Change	% Chg
General Fund 10	354,769,454	403,057,004	441,853,515	38,796,511	9.63%
Non Referendum Debt Svcs Fund 38	-	-	-	-	-
Debt Service Fund 30/39	19,611,638	49,797,262	49,797,262	-	0.00%
Capital Expansion Fund 41	5,000,000	7,000,000	7,000,000	-	0.00%
Community Service Fund 80	18,169,324	18,764,524	20,595,653	1,831,129	9.76%
<b>Total Levy</b>	<b>397,550,416</b>	<b>478,618,790</b>	<b>519,246,430</b>	<b>40,627,640</b>	<b>8.49%</b>
Equalized Tax Base	43,312,241,547	47,191,702,419	50,023,184,221	2,831,481,802	6.00%
<b>Equalized Tax Rate Per \$1000</b>	<b>9.18</b>	<b>10.14</b>	<b>10.38</b>	<b>0.24</b>	<b>2.35%</b>

# Tax Impact Projections

## Projected Property Tax Levy for 2026-27

FUND	Adopted <u>2022-23</u>		Adopted <u>2023-24</u>		Adopted <u>2024-25</u>		Fall Approved Budget <u>2025-26</u>		Preliminary Budget <u>2026-27</u>	
	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE
<b>General Fund:</b>										
▪ Revenue Limit Use	324,875,760	8.93	342,210,380	8.56	358,425,417	8.28	410,162,649	8.69	448,996,663	8.98
▪ Less: Property Exemption	(2,979,274)	(0.08)	(3,381,882)	(0.08)	(3,655,963)	(0.08)	(7,143,148)	(0.15)	(7,143,148)	(0.14)
▪ <b>General Fund Levy</b>	321,896,486	8.85	338,828,498	8.47	354,769,454	8.19	403,019,501	8.54	441,853,515	8.83
▪ Prior Year Taxes	243,509	0.01	-	0.00	-	0.00	37,503	0.00	-	0.00
<b>Net General Fund Levy</b>	<b>322,139,995</b>	<b>8.86</b>	<b>338,828,498</b>	<b>8.47</b>	<b>354,769,454</b>	<b>8.19</b>	<b>403,057,004</b>	<b>8.54</b>	<b>441,853,515</b>	<b>8.83</b>
<b>Debt Service Funds:</b>										
▪ Non-referendum Debt (38)	-	0.00	-	0.00	-	0.00	-	0.00	-	0.00
▪ Bonded Indebtedness (39)	19,926,000	0.55	26,943,092	0.67	19,611,638	0.45	49,797,262	1.06	49,797,262	1.00
<b>Net Debt Service Fund Levy</b>	<b>19,926,000</b>	<b>0.55</b>	<b>26,943,092</b>	<b>0.67</b>	<b>19,611,638</b>	<b>0.45</b>	<b>49,797,262</b>	<b>1.06</b>	<b>49,797,262</b>	<b>1.00</b>
<b>Capital Projects Fund:</b>	<b>5,000,000</b>	<b>0.14</b>	<b>5,000,000</b>	<b>0.13</b>	<b>5,000,000</b>	<b>0.12</b>	<b>7,000,000</b>	<b>0.15</b>	<b>7,000,000</b>	<b>0.14</b>
<b>Community Services Fund:</b>	<b>15,470,204</b>	<b>0.43</b>	<b>20,900,419</b>	<b>0.52</b>	<b>18,169,324</b>	<b>0.42</b>	<b>18,764,524</b>	<b>0.40</b>	<b>20,595,653</b>	<b>0.41</b>
<b>TOTAL TAX LEVY AND RATE</b>	<b>362,536,199</b>	<b>9.97</b>	<b>391,672,009</b>	<b>9.79</b>	<b>397,550,416</b>	<b>9.18</b>	<b>478,618,790</b>	<b>10.14</b>	<b>519,246,430</b>	<b>10.38</b>

**Property Tax Analysis**

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Preliminary 2026-27</u>
Levy % Increase	1.578%	8.037%	1.501%	20.392%	8.489%

**Property Tax Bill Impact**

	<u>2022-23</u>		<u>2023-24</u>		<u>2024-25</u>		<u>2025-26</u>		<u>Preliminary 2026-27</u>	
	Value	Bill	Value	Bill	Value	Bill	Value	Bill	Value	Bill
Average City Madison Home	376,900.00	3,757.76	42,400.00	4,156.92	457,300.00	4,197.42	481,300.00	4,881.35	500,300.00	5,193.17
<b>Total Difference in Bill Over Prior Year</b>		<b>-\$62.16</b>		<b>\$399.16</b>		<b>\$40.50</b>		<b>\$683.93</b>		<b>\$311.82</b>



## General Fees Table

<b>Madison Metropolitan School District</b>		
<b>General Board Student Fees 2025-2026 &amp; 2026-2027</b>		
<b>Elementary School Fee Schedule</b>		
	<b><u>2025-2026</u></b>	<b><u>2026-2027</u></b>
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
<b>Middle School Fee Schedule</b>		
	<b><u>2025-2026</u></b>	<b><u>2026-2027</u></b>
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
<b>High School Fee Schedule</b>		
	<b><u>2025-2026</u></b>	<b><u>2026-2027</u></b>
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 2025-2026 & 2026-2027

Course Name	2025-2026 Fee	2026-2027 Fee
Art Experiences	\$ 20.00	\$ 20.00
2-D Design	\$ 20.00	\$ 20.00
3-D Design	\$ 20.00	\$ 20.00
Drawing 1	\$ 20.00	\$ 20.00
Drawing 2	\$ 20.00	\$ 20.00
Drawing 3	\$ 20.00	\$ 20.00
Drawing and Prints 4	\$ 30.00	\$ 30.00
Painting 1	\$ 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
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
Ceramics and Sculpture 5	\$ 30.00	\$ 30.00
Ceramics and Sculpture 6	\$ 30.00	\$ 30.00
Ceramics and Sculpture 7	\$ 30.00	\$ 30.00
Ceramics and Sculpture 8	\$ 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	\$ 60.00	\$ 60.00
Art Metals & Glass 2	\$ 60.00	\$ 60.00
Art Metals & Glass 3	\$ 60.00	\$ 60.00
Art Metals & Glass 4	\$ 60.00	\$ 60.00
Photography 1	\$ 20.00	\$ 20.00
Photography 2	\$ 20.00	\$ 20.00
Photography 3	\$ 30.00	\$ 30.00
Photography 4	\$ 30.00	\$ 30.00
Graphic Design: Brandng & Typ1	\$ 15.00	\$ 15.00
Animation	\$ 15.00	\$ 15.00
Illustration 1	\$ 15.00	\$ 15.00
Illustration 2	\$ 15.00	\$ 15.00
Video 1	\$ 15.00	\$ 15.00
Digital Art 1	\$ 15.00	\$ 15.00
Digital Art 2	\$ 15.00	\$ 15.00
Digital Art 3	\$ 30.00	\$ 30.00
Art Advanced	\$ 30.00	\$ 30.00
Portfolio/AP Studio Art	\$ 30.00	\$ 30.00

## Madison Metropolitan School District High School Course Fee Schedule 2025-2026 & 2026-2027

Course Name	2025-2026 Fee	2026-2027 Fee
Art Seminar	\$ 30.00	\$ 30.00
AP Studio Art - Portfolio	\$ 30.00	\$ 30.00
Video 2	\$ 20.00	\$ 20.00
Fashion Design and Clothing Construction	\$ 30.00	\$ 30.00
Culinary Arts 1: The Essentials	\$ 30.00	\$ 30.00
Culinary Arts 2: International Cuisine	\$ 30.00	\$ 30.00
Culinary Arts 3: ProStart 1	\$ 30.00	\$ 50.00
Culinary Arts 4: ProStart 2	\$ 30.00	\$ 50.00
Barbering 1	\$ -	\$ 20.00
Barbering 2	\$ -	\$ 20.00
Fashion & Sewing	\$ 30.00	\$ 30.00
Nursing Assistant	\$ 30.00	\$ 30.00
Body Structure and Function	\$ 25.00	\$ 25.00
Principles of Biomedical (PLTW)	\$ 20.00	\$ 20.00
Individual Sports	\$ 20.00	\$ 25.00
Individual Sports (@Memorial, includes Bowling)	\$ 50.00	\$ 60.00
Team Sports 1 (@Memorial, includes Bowling)	\$ 40.00	\$ 30.00
Team Sports 2	\$ -	\$ 60.00
Challenges and Adventure 1 (East, LaFollette, West)	\$ 60.00	\$ 60.00
Challenges and Adventure 1 (Memorial)	\$ 60.00	\$ 80.00
Challenges and Adventure 2 (West)	\$ 60.00	\$ 60.00
Challenges and Adventure 2 (Memorial)	\$ 60.00	\$ 80.00
Lifetime Sports & Fitness (Memorial)	\$ -	\$ 60.00
CPR & First Aid	\$ 70.00	\$ 70.00
Lifeguard Training	\$ 135.00	\$ 135.00
Intro to Sports Medicine	\$ 25.00	\$ 25.00
Aerospace Engineering (PLTW)	\$ 60.00	\$ 60.00
Princ of Engineering (PLTW)	\$ 30.00	\$ 30.00
Engineering Design	\$ 30.00	\$ 30.00
Civil Eng/Architecture PLTW	\$ 30.00	\$ 30.00
Engineering Design DTC	\$ 30.00	\$ 30.00
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
Construction and Woodworking 1	\$ 30.00	\$ 30.00
Construction and Woodworking 2	\$ 30.00	\$ 30.00
Construction and Woodworking 3 (fee for full school year)	\$ 40.00	\$ 40.00
Construction and Woodworking 4 (fee for full school year)	\$ 40.00	\$ 40.00
Engineering Essentials (PLTW)	\$ 30.00	\$ 30.00
Peer Partners Culinary	\$ 15.00	\$ 15.00

## Madison Metropolitan School District

### Miscellaneous Student Fees & Meal Prices 2025-2026 & 2026-2027

Elementary Schools			
Planner		2025-2026	2026-2027
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		2025-2026	2026-2027
Cherokee		\$ 6.00	\$ 6.00
Gillespie		\$ 6.00	\$ 6.00
Hamilton		\$ 2.00	\$ 6.00
O'Keefe		\$ 6.00	\$ -
Sennett		\$ 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	\$ -

High Schools			
Lock		2025-2026	2026-2027
Shabazz (only charged if lost)		\$ 5.00	\$ 5.00 *
West (only charged if lost)		\$ 5.00	\$ 5.00 *

Planner		2025-2026	2026-2027
Badger Rock		\$ 5.00	\$ 5.00
Black Hawk		\$ 5.00	\$ -
Hamilton		\$ 5.00	\$ -
Toki		\$ 5.00	\$ -
Whitehorse		\$ 7.00	\$ 7.00
Wright		\$ 5.00	\$ 5.00

Parking Lot Fee		2025-2026	2026-2027
LaFollette		\$20/sem	\$20/year *
Memorial		\$40/year	\$40/year *

Yearbook (Optional)		2025-2026	2026-2027
Badger Rock		\$ 15.00	\$ 15.00 *
Black Hawk		\$ 18.00	\$ 18.00 *
Cherokee		\$ 15.00	\$ 15.00 *
Hamilton		\$ 18.00	\$ 18.00 *
Gillespie		\$ 18.00	\$ 19.00 *
O'Keefe		\$ 15.00	\$ 15.00 *
Sennett		\$ 15.00	\$ 15.00 *
Sherman		\$ 15.00	\$ 15.00 *
Spring Harbor		\$ 18.00	\$ 18.00 *
Toki		\$ 16.00	\$ 16.00 *
Whitehorse		\$ 15.00	\$ 15.00 *
Wright		\$ 15.00	\$ 15.00 *

Yearbook (Optional)		2025-2026	2026-2027
East		\$ 50.00	\$ 50.00
LaFollette		\$ 50.00	\$ 50.00
Memorial		\$ 50.00	\$ 50.00
West		\$ 50.00	\$ 50.00
Shabazz		\$ 25.00	\$ 25.00

Advanced Placement Fee		2025-2026	2026-2027
Advanced Placement Exam		\$ 125.00	\$ 125.00 *
Advanced Placement Capstone		\$ 165.00	\$ 125.00 *

**\*Fee Waiver is not applicable**

USDA Breakfast			
		2025-2026	2026-2027
Reduced		\$ -	\$ -
Elementary Full Pay		\$ 1.65	\$ 1.75
Middle School Full Pay		\$ 1.90	\$ 2.00
High School Full Pay		\$ 1.90	\$ 2.00
Adult		\$ 2.92	\$ 3.05
Milk		\$ 0.50	\$ 0.50

USDA Lunch			
		2025-2026	2026-2027
Reduced		\$ 0.40	\$ 0.40
Elementary Full Pay		\$ 3.05	\$ 3.20
Middle School Full Pay		\$ 3.45	\$ 3.55
High School Full Pay		\$ 4.30	\$ 4.35
Adult		\$ 5.35	\$ 5.55
Milk		\$ 0.50	\$ 0.50

## Facility Rental Rates

<b>Current Rental Rates (effective July 1, 2026)</b>		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
<b>ROOM TYPE</b>	<b>Cost/per</b>	<b>Rate A</b>	<b>Rate B</b>	<b>Rate C</b>	<b>Rate D</b>
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 - 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
<b>AUDITORIUMS*</b>					
	<b>Cost/per</b>	<b>Rate A</b>	<b>Rate B</b>	<b>Rate C</b>	<b>Rate D</b>
HS Auditorium	hour	\$46	\$74	\$83	\$110
Small Auditorium	hour	\$14	\$22	\$25	\$34
Stage	hour	\$19	\$30	\$34	\$46
<b>ATHLETIC FACILITIES</b>					
	<b>Cost/per</b>	<b>Rate A</b>	<b>Rate B</b>	<b>Rate C</b>	<b>Rate D</b>
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 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, Mann Carey, Olson, Sennett, Stephens	hour	\$12	\$19	\$22	\$29
Gym (Med) - Elvehjem B, Gompers, Henderson, Hawthorne, Leopold, Lindbergh, Lowell, Muir, Sandburg, Schenk, Thoreau, Whitehorse	hour	\$11	\$18	\$20	\$26

### MMSD Facility Rental Rates

<b>Current Rental Rates (effective July 1, 2026)</b>		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
		<b>Rate A</b>	<b>Rate B</b>	<b>Rate C</b>	<b>Rate D</b>
<b>ROOM TYPE</b>	<b>Cost/per</b>				
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
<b>POOLS*</b>					
	<b>Cost/per</b>	<b>Rate A</b>	<b>Rate B</b>	<b>Rate C</b>	<b>Rate D</b>
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
<b>STADIUM*</b>					
	<b>Cost/per</b>	<b>Rate A</b>	<b>Rate B</b>	<b>Rate C</b>	<b>Rate D</b>
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
<b>SCHOOL FOREST*</b>					
	<b>Cost/per</b>	<b>Rate A</b>	<b>Rate B</b>	<b>Rate C</b>	<b>Rate D</b>
Cabin	night	\$30	\$48	\$54	\$72
Campground Overnight (kitchen, shelter, nature center)	night	\$50	\$80	\$90	\$120
Campground Day Use (kitchen, shelter, nature center)	6 hours	\$25	\$40	\$45	\$60

**Current Rental Rates  
(effective July 1, 2026)**

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, school forest & large spectator events require additional paperwork and approval.*

