



MONONA GROVE
SCHOOL DISTRICT

PRELIMINARY BUDGET

26- 27



To the Monona Grove School District Board of Education, Staff, and Community,

The 2026-27 preliminary budget has been carefully developed to reflect the vision (*engaged learning where equity is prioritized*) and mission (to be a *safe, equitable, and inclusive learning community for everyone*) of the Monona Grove School District.

As we enter the final year of our 5-year strategic plan, this budget is both a financial plan and a strategic blueprint for the year ahead, balancing innovation with sustainability. The 2026-27 budget is designed to:

- Increase academic and social-emotional growth for all students.
- Create a competitive wage structure for certified staff, aiming for the 75th percentile of benchmark districts.
- Increase the district's fund balance to ensure long-term financial stability.
- Reduce overall district debt obligations.
- Allocate funds for critical facility maintenance to ensure safe, functional, and welcoming schools.

This budget also supports progress in all areas of our five-year strategic objectives:

Teaching and Learning: Bridge academic and social-emotional learning as part of an integrated, culturally responsive instructional model; Invest in curriculum and practices that honor student identity, promote engagement, and foster growth for every learner; and amplify student voice through strategic partnerships that increase active and meaningful engagement in their education.

Highly Effective Personnel: Build an equitable and inclusive environment that recruits, supports, and retains a diverse workforce; promote staff well-being and professional effectiveness across all schools and departments; implement district hiring practices with fidelity to ensure consistency, transparency, and equity.

Engaged Community: Strengthen systems for effective, timely, and responsive communication among all stakeholders; build and sustain partnerships with our diverse students, families, staff, and community to ensure access, representation, and voice in district decision-making.

Financial Sustainability and Efficiency: Ensure a sustainable and equitable distribution of resources that aligns with identified district priorities; maximize the impact of every dollar through system-level alignment and strategic resource planning; maintain responsible fiscal practices to support the long-term health of the district.

This budget reflects the values of our community and our shared commitment to supporting every student and staff member. I am proud to submit this proposed budget to the Board of Education and deeply appreciate the ongoing support and partnership of our entire Monona Grove community.

Respectfully submitted,
Tanya Fredrich, Ph.D.

Superintendent

2026-27 Preliminary Budget Summary

The 2026-27 Preliminary Budget culminates the work of school and district level administrators in conjunction with their teams identifying resources necessary to meet our District goals and objectives.

Staffing, which makes up the majority of expenditures, is a 3 month process that includes:

- Enrollment Projections
- Board policy related to class size guidelines and teacher workload
- Student course requests
- Resources necessary to respond to student learning needs

Other areas of the budget such as school building and department budgets are submitted by the principal and department leaders based on a budget allocation and the feedback from their staff. This year, budget allocations for school buildings and departments were fairly flat but resources were adjusted based on their requests.

Operational expenditures that are expected to increase based on inflation and other reasons are budgeted at the district level. These include:

- Pupil Transportation
- Utilities
- Insurance
- Health benefits
- Retirement benefits
- Capital Projects

The 2026-27 fiscal year is the first year of the biennial state budget, therefore, there are several unknowns that require estimates in order to create the Preliminary Budget such as:

- Revenue limit per pupil increase of \$325
- Flat categorical aid at \$742/pupil
- Special Education aid of 38% of eligible expenditures from the prior year
- Equalized value increase estimate of 5% to determine the tax levy rate
- State General (Equalized) Aid estimate

2026-27 Budget Highlights include:

- 75% of the operating budget is salaries and benefits.
- 3% wage increase is applied to all employees
- \$634,000 placeholder for supplemental pay for employees
- 7.5% Medical and Dental insurance increase

- The 2026-27 Staffing Plan as approved by the Board of Education is included in the Preliminary Budget
- \$2.2M for Capital Projects
- \$1,800,000 is added to the General Fund 10 fund balance

Additional budget information and resources can be found on our [website](#). Specific questions can be sent to kristin.sobocinski@mgschools.net.

2026-27 Estimated Tax Levy

Fund	2024-25 Actual	2025-26 Budget	2026-27 Preliminary Budget	% Difference
General Fund	\$24,794,346	\$30,270,935	\$31,905,445	5%
Referendum Debt	\$5,126,081	\$5,325,313	\$4,324,213	-19%
Non-Referendum Debt	\$2,348,867	\$2,424,276	\$2,322,323	-4%
Community Services	\$1,017,587	\$871,640	\$977,157	12%
Total School Levy	\$33,286,881	\$38,892,164	\$39,529,138	1.6%

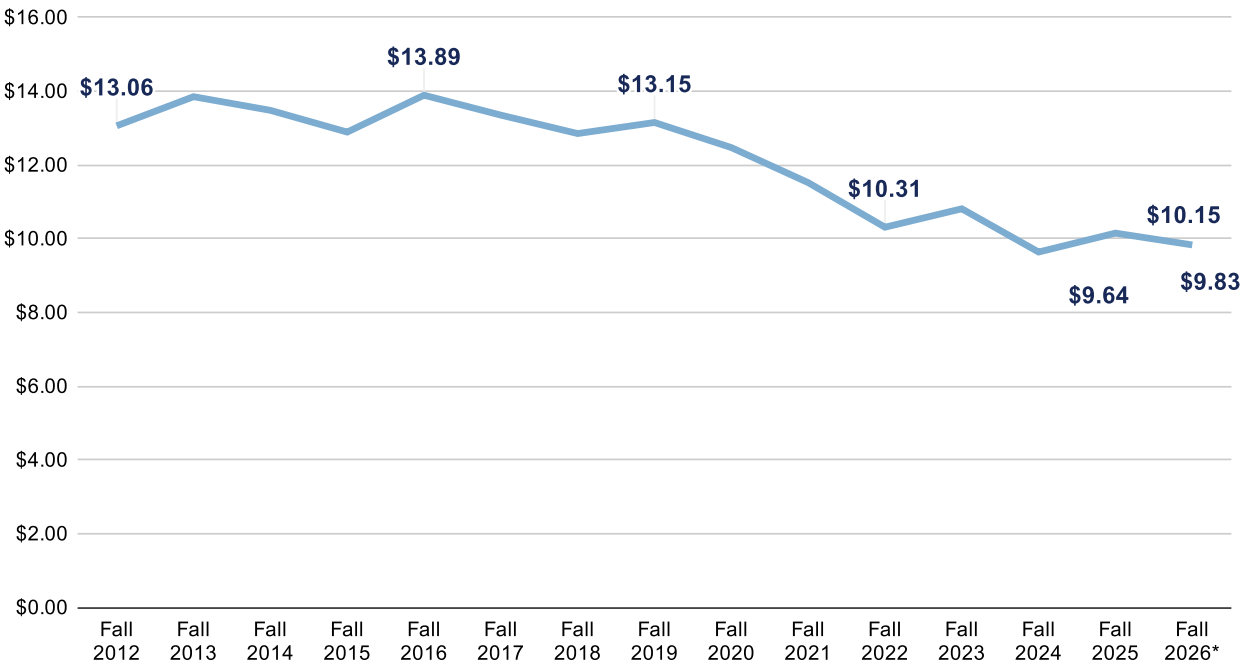
Estimated Equalized Tax Levy Rate

	2024-25 Actual	2025-26 Budget	2026-27 Preliminary Budget	% Difference
All Municipalities	\$9.64	\$10.15	\$9.83	-3%
Taxes on Home Valued at \$300,000	\$2,892	\$3,045	\$2,949	-3%

This computation includes an estimated increase in equalized value of 5%

Please note that property taxes for individual District taxpayers will vary depending on the value that their municipalities use.

20026-27 Tax Rate History



2026-27 Preliminary Budget All Funds Summary

Fund	2024-25 Audited	2025-26 Budget	2026-27 Preliminary Budget	% Change
General Fund - Fund 10				
Revenue	\$ 67,084,079	\$ 62,648,348	\$ 66,171,290	6%
Expense	\$ 60,821,863	\$ 62,648,348	\$ 64,371,290	3%
General Fund Reserve	\$ 6,262,215	\$ -	\$ 1,800,000	
Fund 10 Fund Balance - Year End	\$ 8,409,598	\$ 8,409,598	\$ 10,209,598	21%
Special Education - Fund 27				
Revenue	\$ 10,608,371	\$ 11,197,706	\$ 11,301,096	1%
Expense	\$ 10,608,371	\$ 11,197,706	\$ 11,301,096	1%
Special Education Fund Reserve	\$ -	\$ -	\$ -	
Fund 27 Fund Balance - Year End	\$ -	\$ -	\$ -	
Non-Referendum Debt - Fund 38				
Revenue	\$ 9,336,235	\$ 2,524,276	\$ 2,422,323	-4%
Expense	\$ 8,770,717	\$ 2,450,893	\$ 2,703,660	10%
Non-Referendum Debt Reserve	\$ 565,518	\$ 73,384	\$ (281,337)	
Non-Referendum Debt - Year End	\$ 1,047,410	\$ 1,120,794	\$ 839,457	-25%
Referendum Debt - Fund 39				
Revenue	\$ 5,148,799	\$ 5,325,313	\$ 4,324,213	-19%
Expense	\$ 5,146,050	\$ 5,351,113	\$ 4,374,513	-18%
Referendum Debt Reserve	\$ 2,749	\$ (25,800)	\$ (50,300)	
Referendum Debt - Year End	\$2,288,549	\$ 2,262,749	\$ 2,212,449	-2%
Capital Projects - Fund 49				
Revenue	\$ 258,072	\$ -	\$ -	
Expense	\$ 1,376,302	\$ 993,637	\$ -	-100%
Capital Projects Reserve	\$ (1,118,230)	\$ (993,637)	\$ -	
Capital Projects - Year End	\$993,637	\$ -	\$ -	

School Nutrition - Fund 50

Revenue	\$ 2,092,720	\$ 2,100,700	\$ 2,216,627	6%
Expense	\$ 2,247,632	\$ 2,100,700	\$ 2,216,627	6%
School Nutrition Reserve	\$ (154,912)	\$ -	\$ -	
School Nutrition Year End	\$708,137	\$ 708,137	\$ 708,137	0%

Community Service - Fund 80

Revenue	\$ 1,557,836	\$ 1,343,203	\$ 1,448,720	8%
Expense	\$ 1,457,268	\$ 1,343,203	\$ 1,448,720	8%
Community Service Reserve	\$ 100,568	\$ -	\$ -	
Community Service Year End	\$ 232,150	\$ 232,150	\$ 232,150	0%

Total Revenues All Funds	\$ 96,086,111	\$ 85,139,546	\$ 87,884,269	3%
Total Expenditures All Funds	\$ 90,428,204	\$ 86,085,600	\$ 86,415,906	0.4%

2026-27 Preliminary Budget - Revenue by Source - Fund 10

Source	Description	2024-25 Audited	2025-26 Budget	2026-27 Preliminary Budget	% Change
Local Sources					
211	Property Taxes	\$24,794,346	\$30,270,935	\$31,905,445	5%
219	Other Taxes	\$88,950	\$0	\$1,800,000	
248	Transportation Fee	\$40,000	\$45,720	\$60,000	31%
262	Resale	\$0	\$17,000	\$21,000	24%
263	Course Fee	\$30,566	\$13,500	\$19,000	41%
271	Admissions	\$105,096	\$103,500	\$81,200	-22%
279	Other School Activity Income	\$486	\$0	\$0	
280	Interest Revenue	\$373,921	\$375,000	\$300,000	-20%
291	Gifts	\$8,585	\$5,000	\$4,000	-20%
292	Student Fees	\$285,405	\$285,750	\$187,600	-34%
293	Rental Revenue	\$65,000	\$65,000	\$65,000	0%
297	Student Fines	\$3,390	\$0	\$0	
Total Local Sources		\$25,795,745	\$31,181,405	\$34,443,245	10%
Inter-District Payments within WI					
341	Day School	\$2,061	\$0	\$0	
343	Co-curricular	\$11,699	\$11,700	\$11,700	0%
345	Open Enrollment Tuition	\$4,779,669	\$5,091,887	\$5,127,032	1%
348	Transportation - Other WI Schools	\$38,090	\$38,100	\$38,100	0%
349	Payment - other services	\$13,000	\$0	\$0	
Total Inter-District Payments Within WI		\$4,844,519	\$5,141,687	\$5,176,832	1%
State Sources					
612	Transportation Aid	\$82,589	\$82,500	\$82,500	0%
613	Library Aid (Common School Funds)	\$251,901	\$254,009	\$254,009	0%
619	Other Aid	\$416	\$1,000	\$1,000	0%
621	Equalization Aid (General Aid)	\$23,048,890	\$21,604,376	\$21,882,676	1%
630	Special Project Grants	\$147,024	\$193,835	\$185,475	-4%
660	State Revenue - Local Government	\$506	\$0	\$0	
691	State Tax Exempt Aid	\$1,459,123	\$1,459,123	\$1,459,123	0%
695	Per Pupil Categorical Aid	\$2,377,368	\$2,416,694	\$2,436,728	1%
Total State Sources		\$27,367,817	\$26,011,537	\$26,301,511	1%
Federal Sources					
730	Special Projects Grant	\$234,664	\$193,173	\$102,186	-47%
751	Title I	\$129,426	\$95,546	\$122,516	28%
780	Federal Aid Received Through the State	\$12,332	\$0	\$0	
Total Federal Sources		\$376,422	\$288,719	\$224,702	-22%

Financing Sources

873	LONG TERM LOANS	\$7,000,000	\$0	\$0
878	CAPITAL LEASES	\$1,575,723	\$0	\$0
Total Financing Sources		\$8,575,723	\$0	\$0

Other Revenues

964	Insurance Adjustments	\$80,716	\$0	\$0	#DIV/0!
971	Refund Prior Yr Expense	\$26,035	\$15,000	\$15,000	0%
990	Miscellaneous	\$17,102	\$10,000	\$10,000	0%
Total Financing Sources		\$123,853	\$25,000	\$25,000	0%

TOTAL GENERAL FUND REVENUES		\$67,084,079	\$62,648,348	\$66,171,290	6%
------------------------------------	--	---------------------	---------------------	---------------------	-----------

Fund 10 Revenue by Source

Federal Sources

0.3%

State Sources

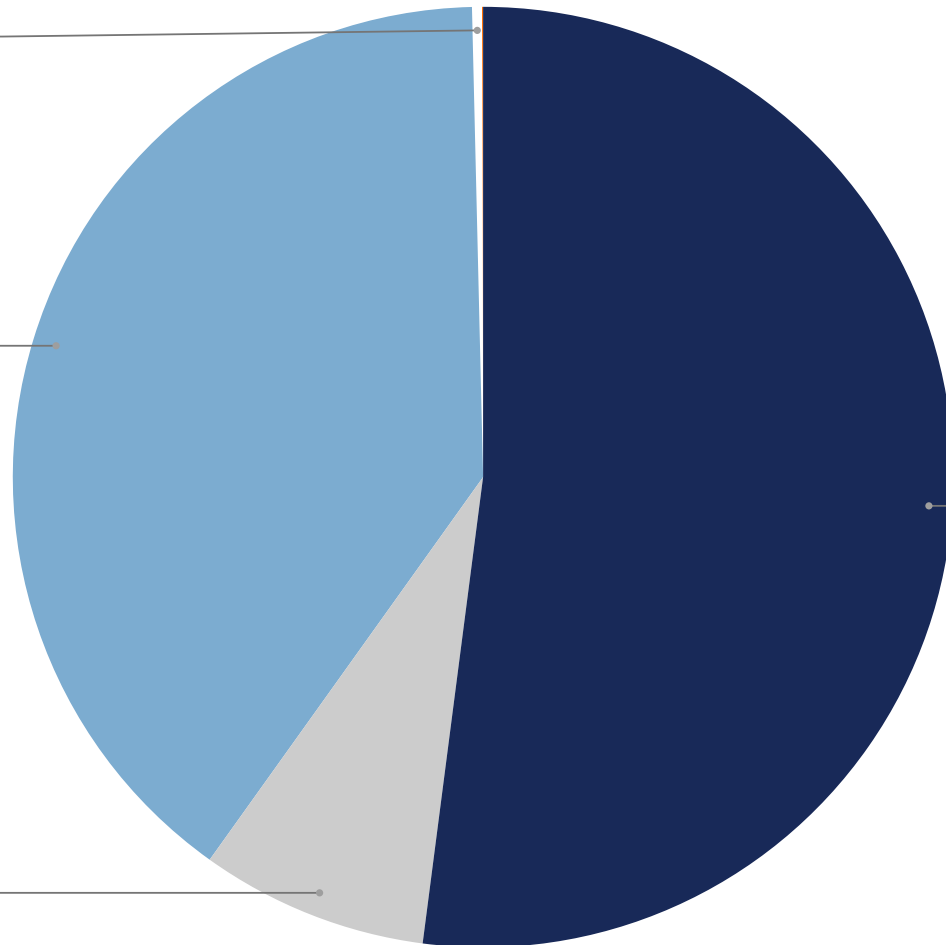
39.7%

Wisconsin School Districts

7.8%

Local Sources

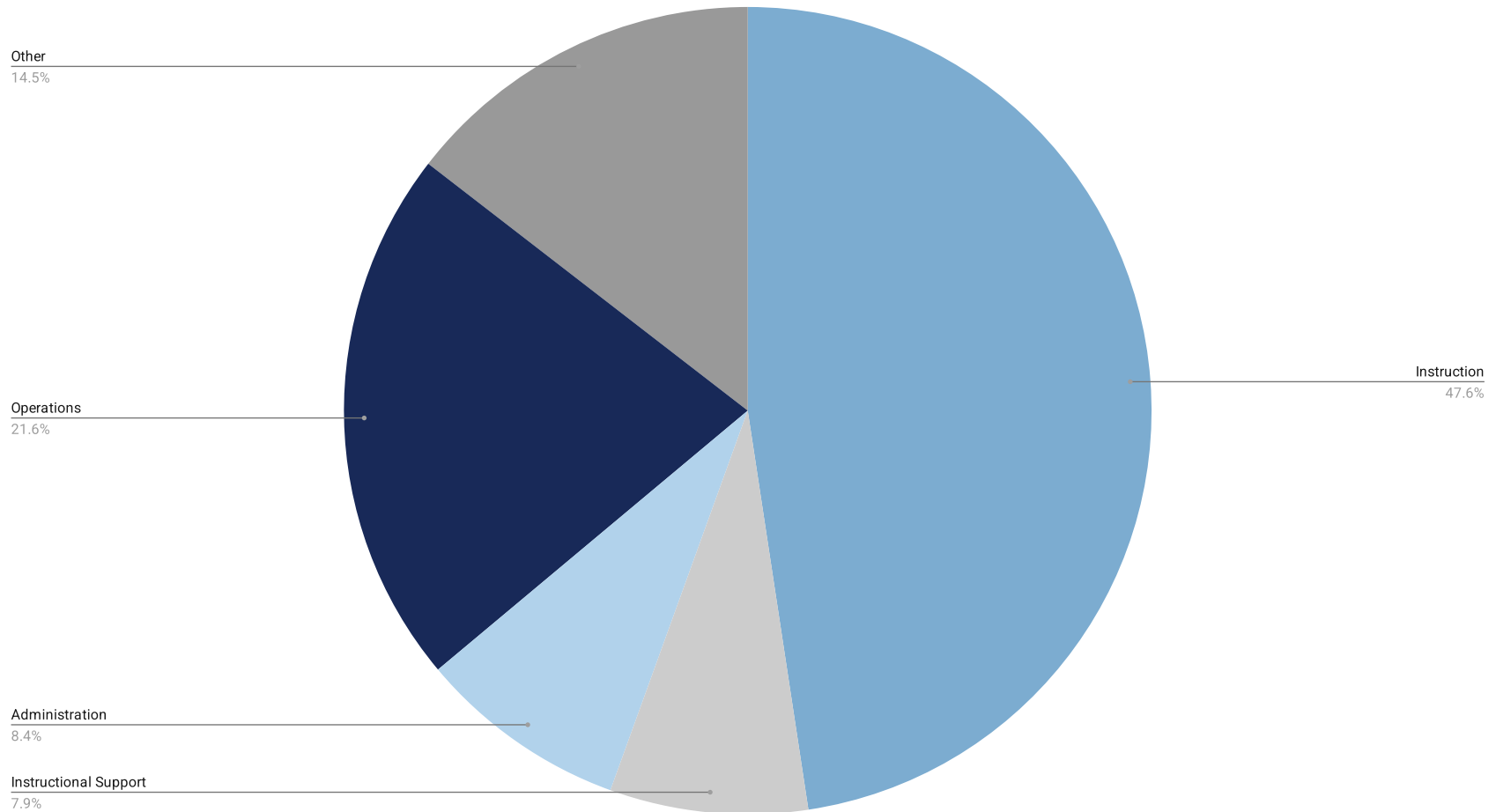
52.1%



2026-27 Preliminary Budget - General Fund 10 - Expenditures by Function

Function	Description	2024-25 Audited	2025-26 Budget	2026-27 Preliminary Budget	% Change
110000	Undifferentiated Curriculum	\$ 8,983,295	\$ 9,274,902	\$ 8,954,716	-3%
120000	Regular Curriculum	\$ 12,599,910	\$ 12,638,536	\$ 13,696,465	8%
130000	Vocational Curriculum	\$ 1,683,189	\$ 1,734,765	\$ 1,864,273	7%
140000	Physical Curriculum	\$ 1,609,261	\$ 1,544,382	\$ 1,516,608	-2%
160000	Co-Curricular	\$ 945,670	\$ 940,738	\$ 937,877	0%
170000	Other Special Needs	\$ 1,035,959	\$ 691,858	\$ 801,424	16%
Total Instruction		\$ 26,857,285	\$ 26,825,181	\$ 27,771,363	3.5%
210000	Pupil Services	\$ 2,073,911	\$ 1,835,688	\$ 1,887,095	3%
220000	Instructional Staff Services	\$ 3,561,284	\$ 2,683,421	\$ 3,391,385	26%
230000	General Administration	\$ 1,283,768	\$ 1,431,080	\$ 1,645,745	15%
240000	Building Administration	\$ 3,831,161	\$ 3,564,749	\$ 3,382,667	-5%
250000	Business & Operations Administration	\$ 9,262,516	\$ 11,702,177	\$ 11,715,674	0%
260000	Central Services	\$ 998,710	\$ 977,906	\$ 823,224	-16%
270000	Insurance	\$ 436,085	\$ 450,956	\$ 517,655	15%
280000	Debt Service	\$ 1,447,651	\$ 1,324,337	\$ 1,082,344	-18%
290000	Other Support Services	\$ 2,148,151	\$ 3,041,676	\$ 2,985,455	-2%
Total Support Services		\$ 25,043,237	\$ 27,011,990	\$ 27,431,244	1.6%
410000	Fund 27 Transfer	\$ 6,755,070	\$ 6,627,256	\$ 6,554,499	-1%
430000	Purchased Instructional Services	\$ 2,129,145	\$ 2,183,921	\$ 2,600,184	19%
490000	Other Non-Program Expenditures	\$ 37,126	\$ -	\$ 14,000	
Total Non-Program Expenditures		\$ 8,921,341	\$ 8,811,177	\$ 9,168,683	4.1%
Total General Fund Expenditures		\$ 60,821,863	\$ 62,648,348	\$ 64,371,290	2.8%

Expenditure by Function - Fund 10



2026-27 Preliminary Budget - General Fund 10 - Expenditures by Object

Object	Description	2024-25 Audited	2025-26 Budget	2026-27 Preliminary Budget	% Change
Salaries & Benefits					
100	Salaries	\$26,801,690	\$27,335,282	\$28,283,224	3%
200	Benefits	\$12,283,950	\$12,414,593	\$13,103,160	6%
Total Salaries & Benefits		\$39,085,640	\$39,749,875	\$41,386,384	4%
Purchased Services					
310	Personal Services	\$903,952	\$792,424	\$801,607	1%
313	Substitutes - Support Staff	\$8,025	\$0	\$0	
315	Substitutes - Certified Staff	\$448,004	\$460,000	\$460,000	0%
319	Conference Fees	\$975	\$17,185	\$26,040	52%
321	Tech Repairs/Maintenance	\$72,840	\$124,510	\$112,500	-10%
322	Technology Lease	\$1,609,557	\$37,449	\$37,448	0%
324	Non-tech repairs/Maintenance	\$1,243,148	\$3,284,559	\$3,150,385	-4%
325	Vehicle Equipment/Repairs	\$11,188	\$49,835	\$22,732	-54%
328	Building Rental	\$51,019	\$45,360	\$65,420	44%
329	Cleaning/Environmental Service	\$172,990	\$178,179	\$184,979	4%
331	Gas for Heat	\$728,620	\$750,469	\$778,562	4%
336	Electricity other than heat	\$17,806	\$18,340	\$20,692	13%
337	Water service	\$59,072	\$60,842	\$73,749	21%
338	Sewage service	\$87,816	\$90,649	\$99,234	9%
339	Other Utilities	\$2,470,517	\$2,562,369	\$2,673,474	4%
341	Pupil Transportation	\$22,897	\$60,191	\$78,520	30%
342	Employee Travel	\$0	\$1,980	\$2,000	1%
345	Pupil Lodging and Fees	\$26,072	\$28,300	\$22,300	-21%
348	Vehicle Fuel	\$0	\$4,000	\$1,500	-63%
351	Advertising	\$2,763	\$1,500	\$1,000	-33%
353	Postage	\$11,545	\$13,899	\$20,300	46%
354	Printing & Binding	\$35,702	\$42,541	\$47,969	13%
355	Telephone	\$191,105	\$193,000	\$190,000	-2%
356	Educational TV	\$40,625	\$41,450	\$34,250	-17%
358	Internet Access	\$14,792	\$16,056	\$17,000	6%
360	Technology & Software Services	\$88,098	\$50,169	\$15,500	-69%
361	Technology Services	\$467,987	\$552,505	\$716,879	30%
362	Software as a Service	\$1,176	\$0	\$0	
371	Instructional Payment Private Vendors	\$2,255	\$3,350	\$2,500	-25%
381	Payment to Municipality	\$1,515,001	\$1,533,100	\$1,936,161	26%
382	Payment to WI School District	\$0	\$0	\$5,000	
386	Payment to CESA	\$28,058	\$29,989	\$47,850	60%
387	Payment to State	\$556,574	\$497,189	\$501,091	1%
389	Payment to WI Technical College	\$115,050	\$140,250	\$163,750	17%
Total Purchased Services		\$11,005,228	\$11,681,637	\$12,310,392	5%

Non-Capital Objects					
411	General Supplies	\$728,268	\$759,094	\$747,207	-2%
415	Food	\$60,201	\$79,469	\$87,409	10%
416	Medical Supplies	\$5,348	\$5,581	\$4,810	-14%
417	Paper	\$28,538	\$47,400	\$48,450	2%
420	Apparel	\$26,684	\$32,540	\$42,640	31%
431	Audiovisual	\$219	\$22,800	\$22,800	0%
432	Library Books	\$129,413	\$91,955	\$91,955	0%
434	Periodicals	\$5,382	\$4,844	\$6,417	32%
439	Other Instructional Media	\$35,911	\$21,525	\$22,300	4%
440	Non-capital Equipment	\$145,555	\$98,902	\$132,603	34%
450	Resale Items	\$17,638	\$20,790	\$20,790	0%
460	Equipment Components	\$0	\$5,000	\$0	-100%
471	Textbooks	\$375,112	\$350,984	\$50,285	-86%
472	Workbooks	\$38,591	\$46,899	\$244,947	422%
473	Sheet Music	\$3,803	\$4,245	\$10,500	147%
481	Technology Supplies	\$49,811	\$83,500	\$27,000	-68%
482	Non-Capital Technology Hardware	\$73,452	\$669,747	\$504,934	-25%
483	Non-Capital Software	\$58,514	\$52,801	\$3,679	-93%
490	Other Non-capital Items	\$28,284	\$27,500	\$32,210	17%
Total Non-Capital Objects		\$1,810,725	\$2,425,576	\$2,100,936	-13%
Capital Objects					
551	Equipment/Vehicle-no depreciation	\$659	\$30,500	\$85,000	179%
561	Eq/Veh replace no depreciation	\$0	\$100,000	\$100,000	0%
563	Eq/Veh-Replace-Indvl Depreciation	\$0	\$26,000	\$0	-100%
581	Technology Related Hardware	\$5,820	\$0	\$25,300	
582	Technology Software	\$8,277	\$0	\$0	
Total Capital Projects		\$14,756	\$156,500	\$210,300	34%
Debt Retirement					
678	Capital Lease Principal	\$845,195	\$751,756	\$509,763	-32%
682	Temporary Note Interest	\$557,581	\$557,581	\$557,581	0%
690	Other Debt Retirement	\$36,825	\$0	\$0	
699	Miscellaneous	\$8,050	\$15,000	\$15,000	0%
Total Debt Retirement		\$1,447,651	\$1,324,337	\$1,082,344	-18%
Insurance					
711	DISTRICT LIABILITY INSURANCE	\$52,489	\$45,982	\$50,000	9%
712	DISTRICT PROPERTY INSURANCE	\$373,978	\$225,259	\$250,000	11%
713	WORKER'S COMPENSATION	\$0	\$162,060	\$195,000	20%
714	FIDELITY BOND PREMIUMS	\$2,657	\$2,655	\$2,655	0%
720	JUDGEMENTS AND SETTLEMENTS	\$2,115	\$10,000	\$10,000	0%
730	UNEMPLOYMENT COMPENSATION	\$4,847	\$5,000	\$10,000	100%
Total Insurance		\$436,085	\$450,956	\$517,655	15%
827	Transfer to Special Education Fund 27	\$6,755,070	\$6,627,256	\$6,554,499	-1%

		Other Objects			
932	Shared Receipts	\$0	\$0	\$14,000	
941	District Dues/Fees	\$93,203	\$98,925	\$102,250	3%
942	Employee Dues/Fees	\$27,405	\$21,749	\$49,605	128%
943	Pupil Dues/Fees	\$108,975	\$111,537	\$42,925	-62%
961	Adjustments	\$23,298	\$0	\$0	
972	Property Tax Chargeback	\$13,828	\$0	\$0	
999	Other Objects	\$0	\$0	\$0	
Total Other Objects		\$266,708	\$232,211	\$208,780	-10%
Total General Fund Expenditures		\$60,821,863	\$62,648,348	\$64,371,290	2.8%

Expenditures by Object - Fund 10

Transfer to Special

10.2%

Total Insurance

0.8%

Total Debt Retirement

1.7%

Total Capital Projects

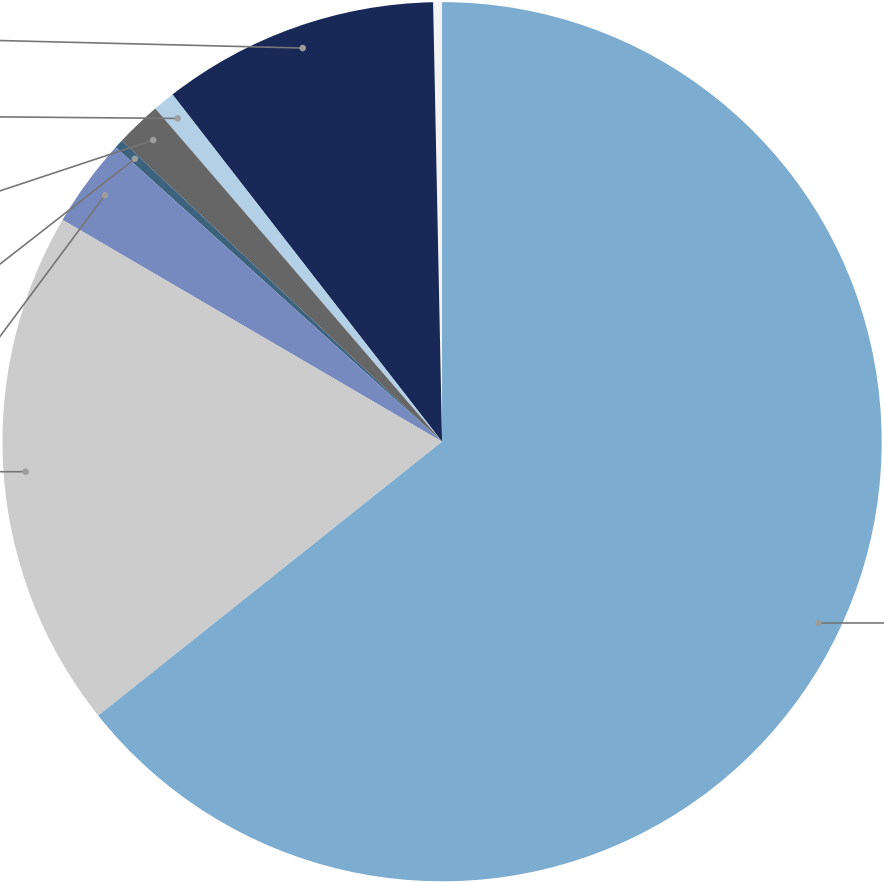
0.3%

Total Non-Capital Objects

3.3%

Total Purchased Services

19.1%



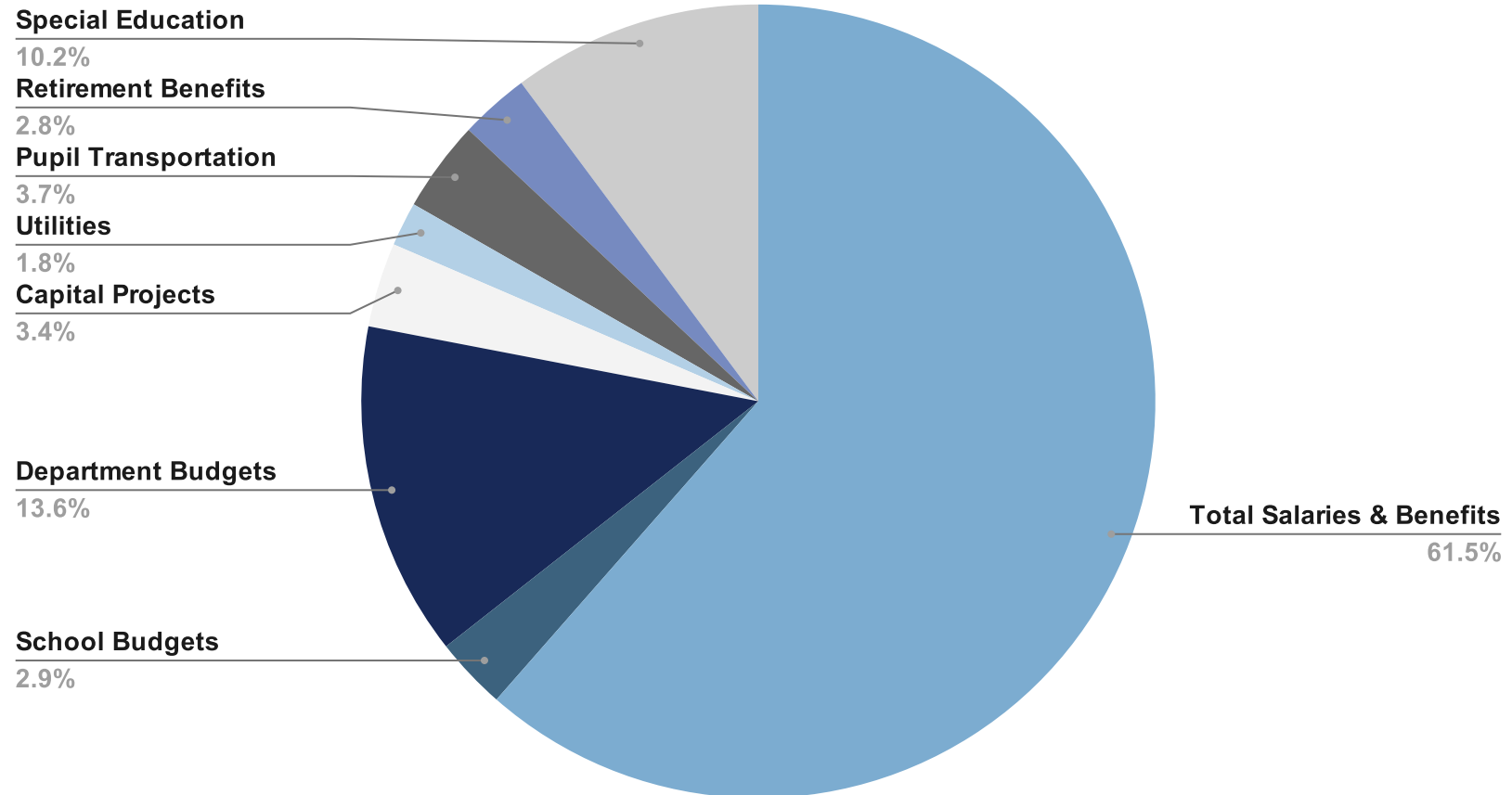
Total Salaries & Benefits

64.3%

2026-27 Preliminary Budget General Fund 10 Expenditures by Area

Description	2026-27			
	2024-25	2025-26	Preliminary	% Change
	Audited	Budget	Budget	
Total Salaries & Benefits	\$37,339,843	\$37,806,554	\$39,563,808	5%
School Budgets	\$1,854,300	\$2,004,782	\$1,892,829	-6%
Department Budgets	\$9,804,699	\$8,642,696	\$8,770,158	1%
Capital Projects	\$0	\$2,200,000	\$2,216,050	1%
Utilities	\$1,066,304	\$1,098,479	\$1,157,216	5%
Pupil Transportation	\$2,255,850	\$2,325,260	\$2,394,154	3%
Retirement Benefits	\$1,745,797	\$1,943,321	\$1,822,576	-6%
Special Education Transfer	\$6,755,070	\$6,627,256	\$6,554,499	-1%
Total Fund 10 Expenditures	\$60,821,863	\$62,648,348	\$64,371,290	2.8%

2025-26 Preliminary Budget Expenditures by Area - Fund 10



2026-27 Staffing Plan Development

The development of the annual staffing plan is a collaborative effort involving school and district level administrators who meet on a regular basis throughout the start of the second semester until early March. The goal is to create a staffing plan that provides the highest quality staff in each classroom at every school and fits within both financial and human resource constraints. Staffing factors include enrollment projections, program needs, and student registrations.

Elementary and middle school core classroom sections are planned based on enrollment projections using 5 Year advancement trends and following Board approved class size guidelines as follows:

Grade Level	Minimum	Goal	Maximum
4K	12	16	18
5K	16	20	23
1st & 2nd	17	20	24
3rd	18	22	25
4th & 5th	22	23	26
6th	18	23	26
7th & 8th	18	25	28
High School	22	26	30

At middle and high school, student course requests are reviewed annually. The building principal shall notify the Superintendent of courses with fewer requests than the minimum approved class size guidelines. The Superintendent shall notify the Board, monitor the situation and may make recommendations to the Board.

Employee Category	2025-26	2026-27	Change
Certified Staff	329.9	332.5	2.6
Food Service	22.7	21.7	-1
Building Services	38.5	37.5	-1
Administrative Assistants	15	15	0
Instructional Support	118.0	108	-10.0
Support Staff	23	22	-1
Total	547.1	536.7	-10.4

