



MADISON
METROPOLITAN
SCHOOL DISTRICT

Fall Approved Budget

2026-2027



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Superintendent's Message to the Community

Dear Madison Metropolitan School District Community,

I am pleased to share the 2026-2027 budget for the Madison Metropolitan School District (MMSD). As always, we are committed to keeping our community informed about our organizational priorities. This budget shares how MMSD resources will be strategically and sensibly used.

We value being good stewards of taxpayer dollars, and responsible budget planning is essential. We must plan for the financial realities that continue to challenge public education, including the impacts of external factors that we cannot control. This includes state revenue limits not keeping up with inflation, and the state not fully funding special education and 4K.

Additionally, we need to continue to monitor the dynamic changes happening at 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, including:

- Investing in students who need it the most, through strategic equity investments.
- Focusing on early literacy and beyond with reading materials and 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 to review the approved 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
- By phone at 608-220-4541

Lastly, I would like to acknowledge all those who helped create the 2026-2027 budget, and thank you, our community, for your commitment to our students and MMSD.

In partnership,

Joe Gothard, Ed.D
Superintendent

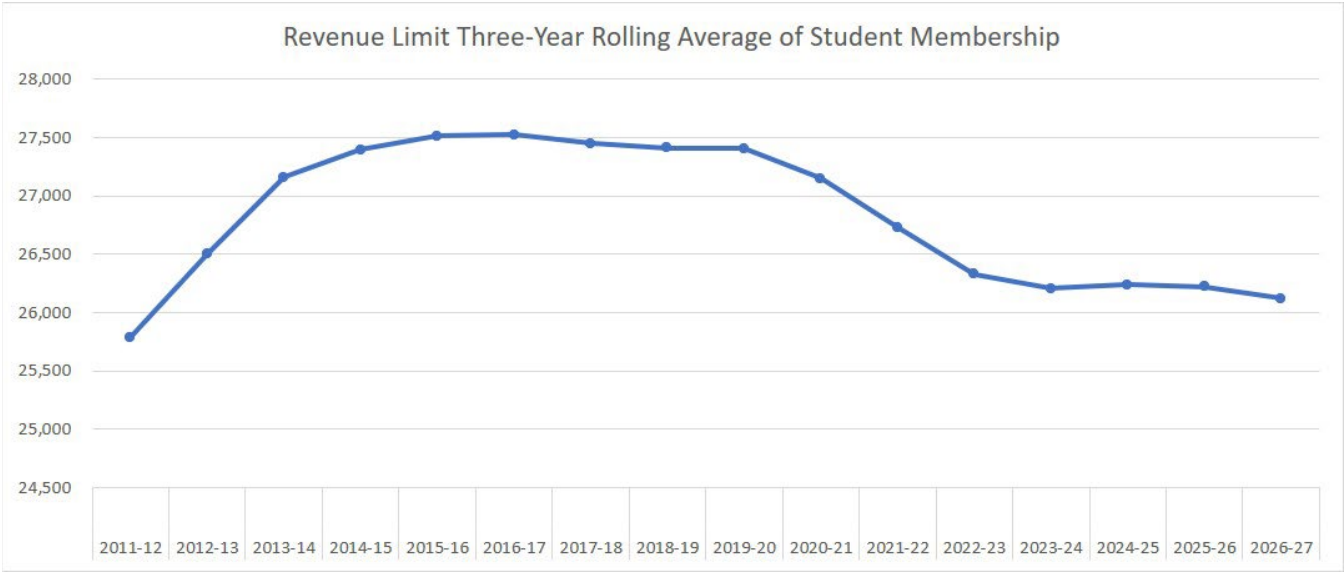
MMSD Enrollment

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 2026-27, the resident student membership is 25,876 FTE students. Our three-year rolling average is 26,119 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 experiencing a 318 FTE decrease in revenue limit membership for the 2026-27 school year. Last year (2025-26), the three-year rolling average membership was 26,224 FTE students or 105 FTE higher for the revenue limit calculation.
2. **The ‘Students-in-Seats’ Actual Count for Staffing and Expenditures:**
The average ‘students-in-seats’ or student headcount for 2026-27 is 24,584. This includes student headcounts at all MMSD sites, including our offsite 4K providers. The comparable average ‘students-in-seats’ or student headcount for 2025-26 was 24,991 or 407 students more than this year.

Although our 2026 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.

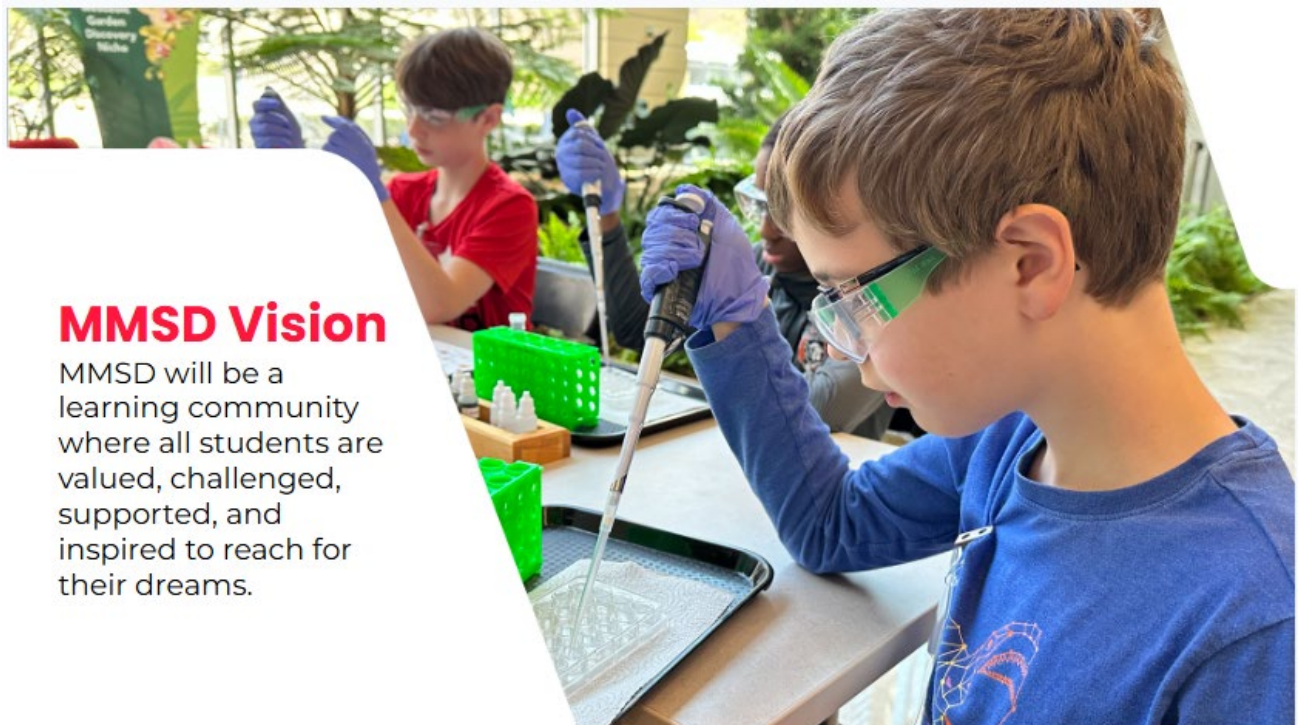


Strategic Framework Overview

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 Fall 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, Capital Improvement, Food Service, and Community Service funds. This table is designed to report on the 'core operations' of MMSD.



2026-27 Fall 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 Unaudited Actuals	2026-27 Fall Budget	% Chg
Revenues					
Property taxes/Mobile Home/TIF	407,080,391	400,625,719	478,797,861	512,389,085	7.02%
Other local sources	14,982,825	15,614,551	15,916,718	13,213,058	-16.99%
Interdistrict sources	3,900,098	4,575,849	5,169,880	5,907,640	14.27%
Intermediate sources	-	224,907	227,423	99,832	0.00%
State sources	99,863,555	130,593,580	131,679,842	135,686,674	3.04%
Federal sources	71,262,177	36,107,031	32,274,614	33,829,295	4.82%
Other sources	3,473,670	17,986,525	2,470,953	1,909,258	-22.73%
Total revenues	600,562,716	605,728,162	666,537,291	703,034,842	5.48%
Expenditures					
Regular instruction	153,005,732	171,098,580	185,586,388	196,439,911	5.85%
Vocational instruction	4,021,972	4,353,296	4,865,589	5,098,432	4.79%
Special instruction	89,744,547	94,648,302	103,464,754	111,524,376	7.79%
Other instruction	12,054,751	13,338,806	14,070,175	14,581,501	3.63%
Pupil services	39,190,845	44,807,663	47,058,625	50,195,759	6.67%
Instructional staff services	39,241,334	40,279,976	42,303,106	46,908,601	10.89%
General administration services	27,245,519	29,966,986	29,030,614	31,580,168	8.78%
Business administration services	78,437,833	76,988,151	71,352,739	92,659,714	29.86%
Pupil transportation	21,075,943	22,305,777	23,461,474	25,092,566	6.95%
Principal and interest	32,382,059	28,086,002	59,483,192	53,540,506	-9.99%
Other support services	33,676,295	36,628,083	35,813,369	41,160,971	14.93%
Community Service	16,705,923	17,786,560	20,212,407	20,332,372	0.59%
Non-program	28,507,574	31,938,043	32,930,390	35,043,002	6.42%
Total Expenditures	575,290,327	612,226,225	669,632,822	724,157,880	8.14%
Proceeds from Debt	1,154,778	4,377,379	708,142	-	-100.00%
Transfers in	65,102,184	80,112,242	68,830,805	62,839,527	-8.70%
Transfers out	(65,060,918)	(72,696,515)	(68,787,988)	(62,839,527)	-8.65%
Net change in fund balance	26,468,433	5,295,043	(2,344,572)	(21,123,038)	800.93%
Fund balance - beginning of year	105,433,185	131,901,618	137,196,661	134,852,089	-1.71%
Fund balance - end of year	131,901,618	137,196,661	134,852,089	113,729,051	-15.66%



2026-27 Fall Budget - Revenue and Expenditure Table Operating Funds (10/27)

Funds 10 & 27	2023-24 Actuals	2024-25 Actuals	2025-26 Unaudited Actuals	2026-27 Fall Budget	Percent Change
Revenues					
Property taxes/Mobile Home/TIF	354,236,880	357,844,757	403,236,075	440,682,154	9.29%
Other local sources	8,521,119	8,802,456	7,715,110	7,055,658	-8.55%
Interdistrict sources	3,900,098	4,575,849	5,169,880	5,907,640	14.27%
Intermediate sources	-	224,907	227,423	99,832	-56.10%
State sources	99,710,770	130,444,759	131,526,189	135,536,674	3.05%
Federal sources	62,222,004	27,013,707	22,822,989	24,321,031	6.56%
Other sources	3,435,582	2,373,717	2,467,948	1,909,258	-22.64%
Total Revenues	532,026,453	531,280,152	573,165,614	615,512,247	7.39%
Expenditures					
Regular instruction	153,005,732	171,097,923	185,586,388	196,439,911	5.85%
Vocational instruction	4,021,972	4,353,296	4,865,589	5,098,432	4.79%
Special instruction	89,744,547	94,648,302	103,464,754	111,524,376	7.79%
Other instruction	12,054,751	13,338,806	14,070,175	14,581,501	3.63%
Pupil services	38,810,643	44,804,874	47,058,625	50,195,759	6.67%
Instructional staff services	39,241,334	40,279,976	42,303,106	46,908,601	10.89%
General administration services	27,245,519	29,966,986	29,030,614	31,580,168	8.78%
Business administration services	57,255,115	55,199,028	48,427,640	53,881,958	11.26%
Pupil transportation	21,018,677	22,158,934	23,072,244	24,224,866	5.00%
Principal and interest	3,156,742	3,069,715	2,866,305	1,562,539	-45.49%
Other support services	33,525,740	36,349,439	35,523,525	40,805,771	14.87%
Community Service	-	-	-	-	0.00%
Non-program	28,436,356	31,938,043	32,930,390	35,043,002	6.42%
Total Expenditures	507,517,128	547,205,322	569,199,355	611,846,885	7.49%
Proceeds from Debt	914,857	4,377,379	708,142	-	-100.00%
Transfers in	63,543,500	70,317,241	65,865,972	59,174,165	-10.16%
Transfers out	(65,060,918)	(72,696,515)	(68,787,988)	(62,839,527)	-8.65%
Net change in fund balance	23,906,764	(13,927,065)	1,752,385	-	-100.00%
Fund balance - beginning of year	90,742,020	114,648,784	100,721,719	102,474,104	1.74%
Fund balance - end of year	114,648,784	100,721,719	102,474,104	102,474,104	0.00%

Budget Narrative

Introducing the 2026-27 Fall Budget

We are pleased to present the 2026-27 Fall 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 Fall 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 continues 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, the plan to provide additional general school and special education aids was rejected by the Senate. 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 Fall 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 a 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 Fall 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 Fall Budget is based on the following major inputs:

- MMSD's three year rolling average for revenue limit membership is 26,119 FTE. This is inclusive of summer school and Independent Charter School FTE.
- \$325 per member (FTE student) increase in the revenue limit.
- \$0 increase in state general school aids.
- \$0 per pupil categorical aid increase (it remains at \$742 per pupil).
- Assumes 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 \$33.67 million or 7.03% based on a \$7 million decrease (14.2% decline) in state general school aids.
- This budget assumes a \$1.55 million or 4.8% increase in federal funding compared to 2025-26 unaudited actuals. 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:

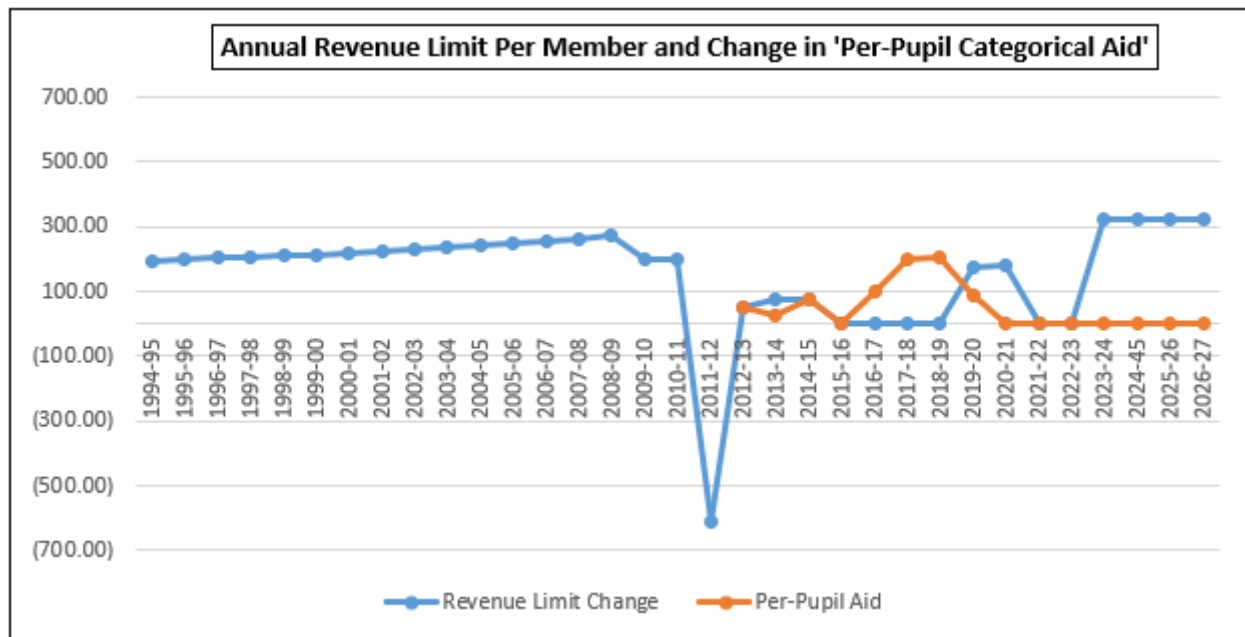
The state Revenue Limit Formula imposes a cap on MMSD's two major sources of revenue: local property taxes and state general school aids. By design, most of MMSD's recurring operating revenue (ongoing base revenues) is controlled by the revenue limit.

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:

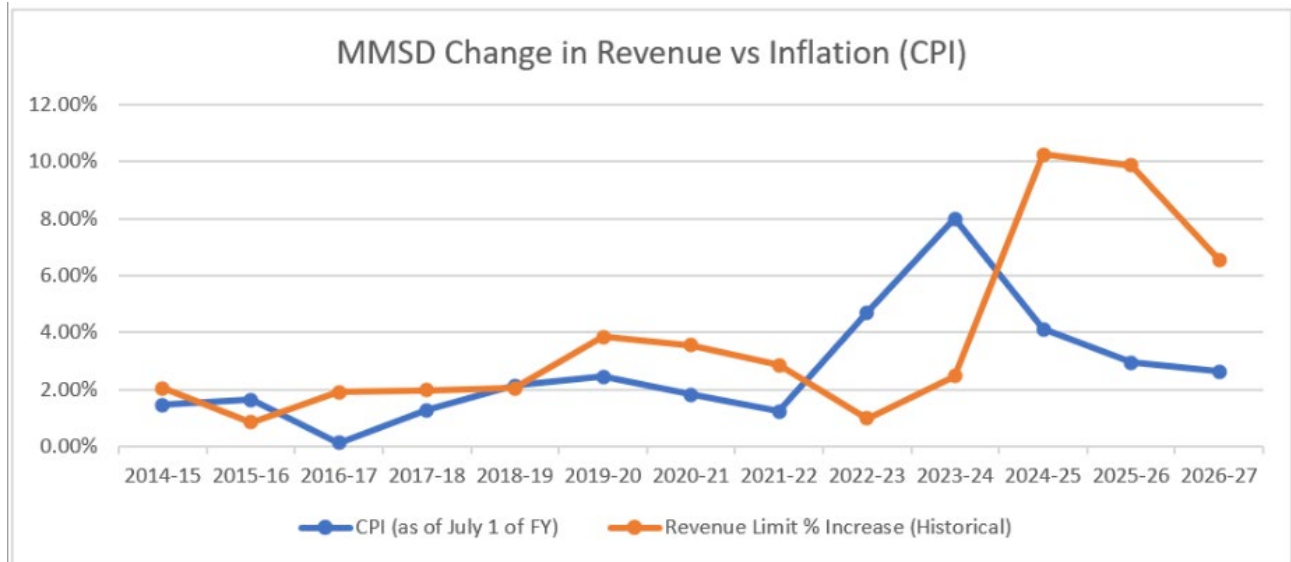
(Revenue Limit Formula – General School Aids = Allowable Local Property Tax Levy)

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 Fall 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
Intradistrict / Special Adjustment Aid	6,548	(253)	-	13,011,381	39,991,962
Equalization Aid	44,242,815	37,895,205	61,310,848	36,356,878	2,346,960
General School Aid	44,249,363	37,894,952	61,310,848	49,368,259	42,338,922

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 Fall Budget local property tax levy for 2026-27:

The tax levy recommendation included in the Fall Budget Book includes:

- Total “All Funds” tax levy increase of 7% or an increase of \$33.67 million
- Equalized tax base increase of 4.11% for a total of \$49.13 billion.
- Tax rate increase of 2.81% or \$0.28 per \$1,000 (mill rate)
 - \$10.43 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 6.87% or \$335.24 (estimated average City of Madison home value increase of 3.95% to \$500,300)

Property Tax Levy – History and 2026-27 Fall Budget

PROPERTY TAX LEVY SUMMARY	Actual	Actual (Unaudited)	Fall Budget	FY 27 to FY 26	
SUMMARY OF TAX LEVY FOR ALL FUNDS:	2024-25	2025-26	2026-27	\$ Change	% Change
General Fund 10	354,769,454	403,057,004	440,579,651	37,522,647	9.31%
Non Referendum Debt Svcs Fund 38	-	-	-	-	-
Debt Service Fund 30/39	19,611,638	49,797,262	44,229,213	(5,568,049)	-11.18%
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	20,477,618	1,713,094	9.13%
Total Levy	397,550,416	478,618,790	512,286,482	33,667,692	7.03%
Equalized Tax Base	43,312,241,547	47,191,702,419	49,131,120,565	1,939,418,146	4.11%
Equalized Tax Rate Per \$1000	9.18	10.14	10.43	0.28	2.81%

Property Tax Bill Impact :				\$ Change	% Change
Average Madison Home Value	457,300	481,300	500,300	19,000	3.95%
Property Tax Bill Impact	4,197.42	4,881.35	5,216.59	335.24	6.87%

Projected Impact of School Levy Tax Credit (SLTC)					
Estimated SLTC - Reduces Total School Levy	84,988,292	84,629,479	87,168,484	2,539,005	3.00%
Projected Net Levy Paid on Property Tax Bill	312,562,124	393,989,311	425,117,998	31,128,687	7.90%
Projected Net Equalized Tax Rate Per \$1,000	7.22	8.35	8.65	0.30	3.64%
Average Madison Home Value	457,300	481,300	500,300	19,000	3.95%
Projected Net Effect of SLTC on Property Tax Bill Impact	3,300.10	4,018.23	4,328.96	310.73	7.73%

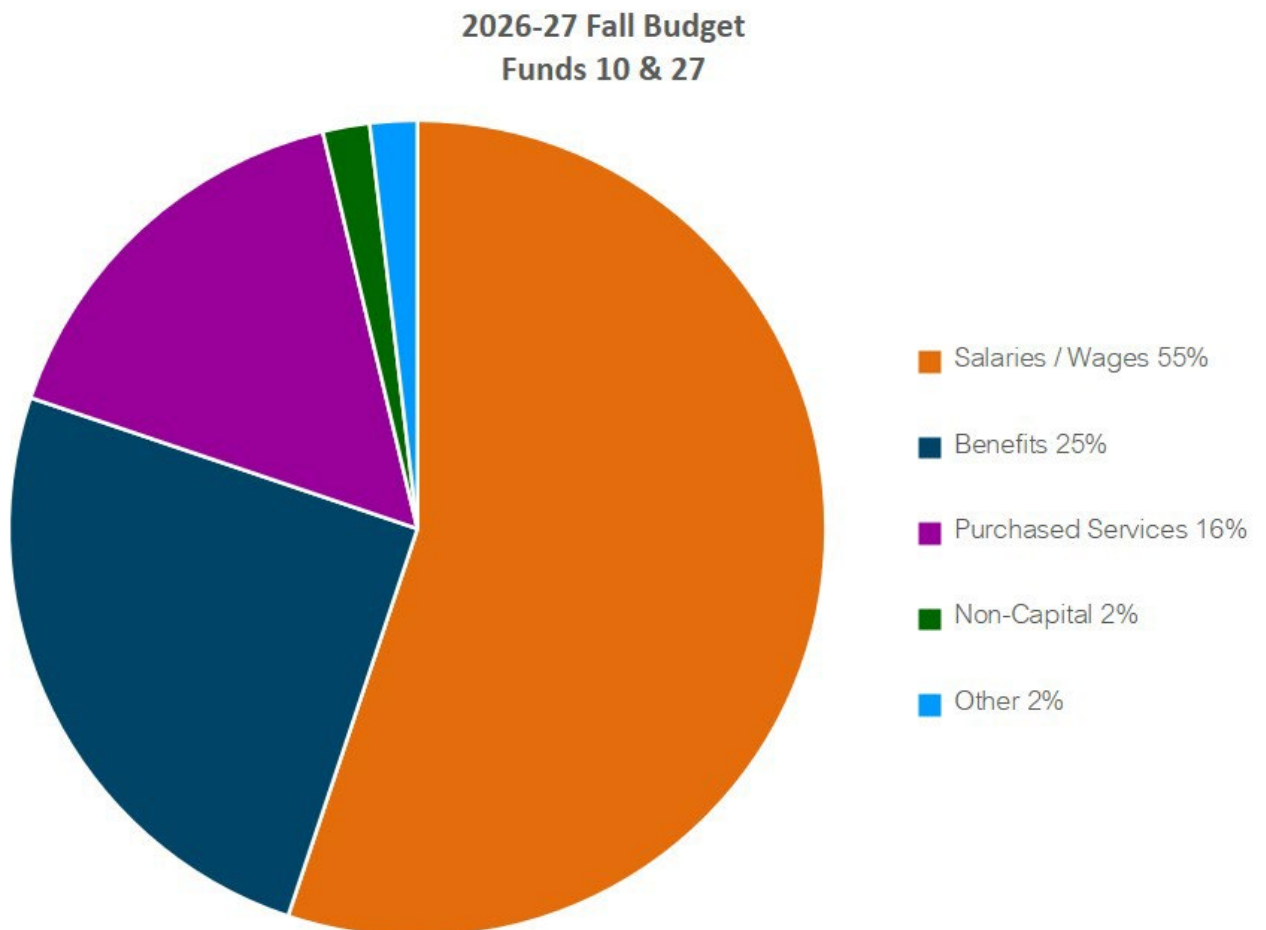




Total Compensation: Salaries/Wages and Employee Benefits

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 Fall Budget represents 80% of the MMSD recurring operating budget (the operating budget is defined as the General Fund and Special Education Fund, net of inter-fund transfers) with salaries/wages accounting for 55% and employee benefits accounting for 25%.



Salaries and Wages

Included in the 2026-27 Fall 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 agreed with the Madison Teachers Inc. and the Building Trades Council of South-Central Wisconsin to a 2.63% base wage increase effective July 1, 2026. 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) 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 increased 14.9% and 18.24% for Quartz effective July 1, 2026.

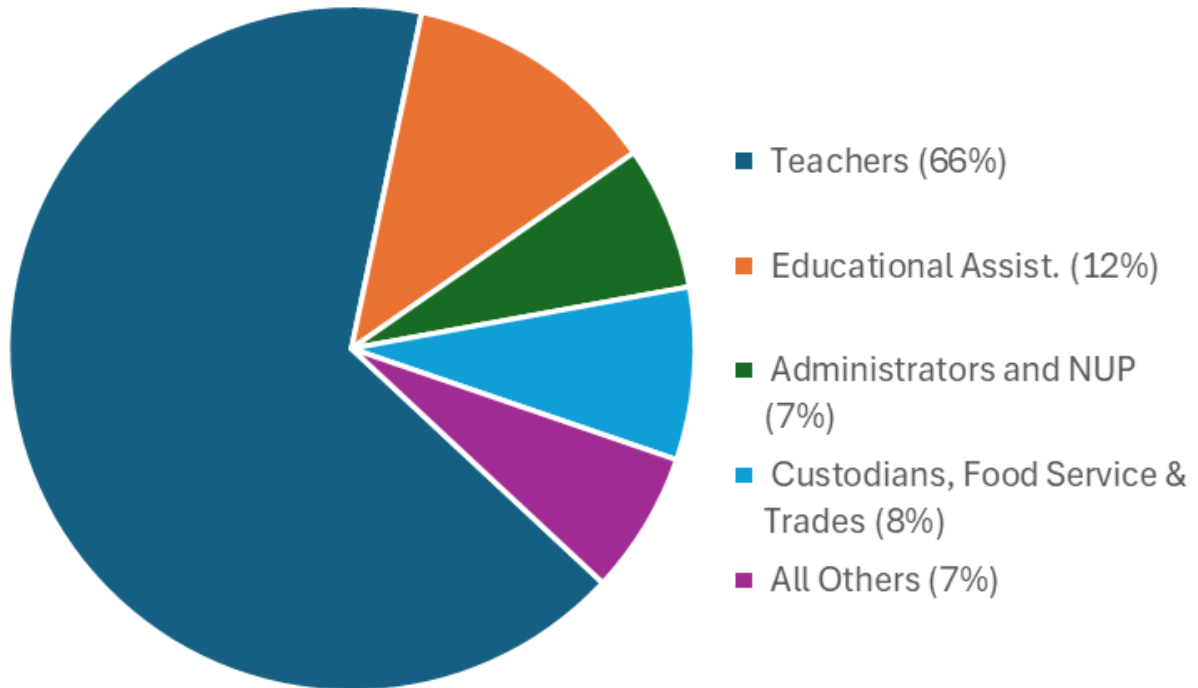
To partially offset the MMSD budget impact of increasing health insurance premiums, the Board approved a 3% increase in the percent most employees' pay towards by health insurance. To protect the District's lowest earning employees, this increase will not apply to Educational Assistants, Special Educational 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 for paying 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. During the Summer and early Fall, additional allocations have been created and reallocated to meet our student's needs.

As summarized in the table below, total MMSD staffing will go from 4,235.7 full time equivalent (FTE) to 4,262.8 FTE for an increase of 27.1 FTE or 0.64%. 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	2,681.7
Specialists (Hearing Interpreters, OTAs, etc.)	32.8	31.8	28.2	28.3	29.0
Bilingual Resource Specialists	85.9	82.7	85.2	88.2	90.0
Professionals (Non-Union)	152.3	159.3	156.3	166.2	165.0
Clerical/Technical	225.8	227.0	234.3	227.4	232.2
Ed. Assts. (EA, SEA, BEA, Nurse Asst)	486.3	484.3	500.9	524.9	534.9
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	4,262.8

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 Fall Budget.



- Staffing as shown for 2026-27 reflects the staffing work of building principals and administrators in the Spring, Summer and Early Fall 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 8.77 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 2,681.73 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	65.9	-2.5	-3.7%
	Elementary Schools	895.6	894.4	891.5	-2.9	-0.3%
	Middle Schools	354.2	370.6	384.0	13.4	3.6%
	High Schools	373.4	362.4	361.1	-1.3	-0.4%
	Unallocated	2.6	6.0	3.1	-2.9	*
ELL	ESL/Bilingual Resource Teachers	160.8	170.7	170.6	-0.2	-0.1%
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	67.4	0.3	0.4%
	District-Wide/Central Office/Off-Site	6.0	6.5	6.9	0.4	5.8%
	School Based	58.7	60.6	60.5	-0.1	-0.2%
	Guidance Counselors	51.2	50.25	49.33	-0.9	-1.8%
	District-Wide/Central Office/Off-Site	6.0	4.0	3.0	-1.0	-25.0%
	School Based	45.2	46.25	46.33	0.1	0.2%
	SWS Coach/Mental Health/Student Supports	45.6	52.85	58.79	5.9	11.2%
	District-Wide/Central Office/Off-Site	2.5	9.5	12.5	3.0	31.6%
	School Based	43.1	43.3	46.3	2.9	6.8%
	Student Services / Cross Cat / Early Childhood / PST	423.8	416.0	416.5	0.5	0.1%
	District-Wide/Central Office/Off-Site	70.3	66.1	59.0	-7.1	-10.7%
	School Based	353.5	349.9	357.5	7.6	2.2%
	OT/PT/BI/VI	51.4	52.8	51.8	-1.0	-1.9%
	District-Wide/Central Office/Off-Site	9.7	9.5	9.5	0.0	0.2%
	School Based	41.7	43.4	42.3	-1.0	-2.3%
	Speech/Language	73.5	72.0	72.1	0.1	0.1%
	District-Wide/Central Office/Off-Site	15.7	15.5	15.8	0.3	1.9%
	School Based	57.8	56.5	56.3	-0.2	-0.4%
	Nurses	37.5	35.8	35.8	0.0	-0.1%
	District-Wide/Central Office/Off-Site	7.1	4.7	4.5	-0.2	-4.9%
	School Based	30.4	31.1	31.3	0.2	0.6%
TOTAL		2,664.0	2,672.96	2,681.73	8.77	0.3%

* 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 and beyond. 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 5.9 FTE (11.2%) are the result of adding to the school-based allocation and increasing staff that will be assigned to work at the school level.
- The Guidance Counselor position allocation decrease of 0.9 FTE is due to the conversion of vacant positions to other school-based positions and the elimination of a vacant partial grant funded position.





Budget Snap-Shot - A summary chart of key 2026-27 budget factors

Item	2026-27 Fall Budget
Balance Sheet:	
General Fund – Unassigned Balance <i>Balance Projected 6/30/2027</i>	\$87.58 million – 15.8%. Board solvency ratio of 12%-18%
Bond Rating – Current	Long Term bond rating AA+ stable (Standard & Poor's) Short Term rating SP-1+ (Standard & Poor's)
Enrollment	
3 Year Rolling Averages – Revenue Limit	Decrease of 105 FTE students. 26,119 FTE compared to 26,224 FTE.
3 rd Friday 2026 Enrollment Count	Decrease of 407 MMSD students. 24,584 students compared to 24,991.
Open Enrollment (OE) In/Out	OE-In or Enterers remains at 463 students. OE-Out increased to 1,761 students from 1,642 students. Net OE-Out or Leavers at 1,298 students.
Independent Charter Schools Enrollment	Decrease of 19.4 FTE. 456.2 FTE students compared to 475.6 FTE.
Private School Choice - Vouchers	Private School/Special Needs: \$8.01 million total or \$575,281 increase over prior year. Property tax increases via revenue limit exemption.
State Budget Impact	
State General School Aid Certified	14.24% Aid Decrease or -\$7.03 million. \$42.34 million in 2026-27 compared to \$49.37 million in 2025-26.
Revenue Limit Formula	\$325 FTE student Increase in Revenue Limit (\$0 change from prior year)
State Per Pupil Categorical Aid	\$742 FTE student (\$0 increase from prior year)
Personnel Expenditures	
Wages & Salary	Budget Allowance of 4.63% (= <i>steps + lanes + 2.63% base wage increase for MMSD employees</i>)
Health Insurance	14.9% (Dean) / 18.24% (Quartz) increases compared to 2025-26
Staffing Plan	Total Staffing of 4,262.8 FTE or an increase of 27.1 FTE (4,235.7 in FY 26)
General Fund Totals	
General Fund Revenues	\$553,244,527 – Increase of 5.34% compared to 2025-26 unaudited actuals, inclusive of use of one-time federal sources
General Fund Expenditures	\$553,244,527 – Increase of 5.69% compared to 2025-26 unaudited actuals, inclusive of use of one-time federal sources
All Funds Totals (10, 27, 38, 39/30, 41, 42/49, 46, 50, 80) [Net of Inter-fund Transfers]	
All Funds Revenues	\$910,880,842 – Increase of 36.35% compared to 2025-26 unaudited actuals, inclusive of use of one-time federal sources
All Funds Expenditures	\$918,975,480 – Increase of 35.51% compared to 2025-26 unaudited actuals, inclusive of use of one-time federal sources
Tax Levy Estimate	
MMSD Tax Base – Equalized	4.11% property value increased (\$49.13 Billion compared to \$47.19 Billion)
Tax Levy – All Funds	A levy increase of 7.03% for all funds or \$33.67 million. If projected School Levy Tax Credit (SLTC) of \$87.17 million paid as state aids, the school reported tax levy would be estimated to decrease by 17%.
Tax Rate – Equalized	\$10.43 per \$1,000 Property Value (\$0.28 increase or 2.81%). If projected SLTC provided as state aids, a mill rate of 8.65 or 1.78 mills less.
Tax Bill Impact for Average City of Madison Home	\$335.24 average tax bill increase. The average home value increased 3.95% to \$500,300 from \$481,300. If projected SLTC provided as state aids, the school tax bill on an average home would be reduced by \$887.63 or -17%.

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Madison Metropolitan School District

2026-27 Fall Budget

Revenue and Expenditure History Table - General Fund (10)

Note: Includes Interfund Transfers listed separately

	2023-24 Actuals	2024-25 Actuals	2025-26 Unaudited Actuals	2026-27 Fall Budget
Revenues				
Property taxes/Mobile Home/TIF	354,236,880	357,844,757	403,236,075	440,682,154
Other local sources	8,521,119	8,802,456	7,715,110	7,055,658
Interdistrict sources	3,759,995	4,410,536	4,980,324	5,787,640
Intermediate sources	-	224,907	227,423	99,832
State sources	73,773,506	101,409,626	90,264,804	80,349,607
Federal sources	53,341,713	18,845,180	15,612,553	17,360,378
Other sources	3,262,500	2,373,717	2,467,948	1,909,258
Total revenues	496,895,713	493,911,179	524,504,237	553,244,527
Expenditures				
Regular instruction	152,810,754	171,097,923	185,586,388	196,439,911
Vocational instruction	4,021,972	4,353,296	4,865,589	5,098,432
Special instruction	19,110,518	17,665,451	20,852,940	22,492,031
Other instruction	12,054,751	13,338,806	14,070,175	14,581,501
Pupil services	22,569,189	26,171,803	27,133,006	30,176,947
Instructional staff services	35,376,914	36,828,981	38,761,977	43,197,516
General administration services	27,245,519	29,966,986	29,030,614	31,580,168
Business administration services	57,095,964	55,068,871	48,275,609	53,789,958
Pupil transportation	13,821,045	14,126,681	15,405,915	15,824,866
Principal and interest	3,095,877	3,009,225	2,805,815	1,562,539
Other support services	33,448,842	36,243,870	35,339,085	40,685,713
Community Service	-	-	-	-
Non-program	28,191,543	31,647,215	32,544,893	34,975,417
Total Expenditures	408,842,888	439,519,108	454,672,006	490,405,000
Proceeds from Debt	914,857	4,377,379	708,142	-
Transfers in	-	-	-	-
Transfers out	(65,060,918)	(72,696,515)	(68,787,988)	(62,839,527)
Net change in fund balance	23,906,764	(13,927,065)	1,752,385	-
Fund balance - beginning of year	90,742,020	114,648,784	100,721,719	102,474,104
Fund balance - end of year	114,648,784	100,721,719	102,474,104	102,474,104

Madison Metropolitan School District

2026-27 Fall Budget

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

Note: Includes Interfund Transfers listed separately

	2023-24 Actuals	2024-25 Actuals	2025-26 Unaudited Actuals	2026-27 Fall Budget
Revenues				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	-	-	-	-
Interdistrict sources	140,103	165,313	189,556	120,000
Intermediate sources	-	-	-	-
State sources	25,937,264	29,035,133	41,261,385	55,187,067
Federal sources	8,880,291	8,168,527	7,210,436	6,960,653
Other sources	173,082	-	-	-
Total revenues	35,130,740	37,368,973	48,661,377	62,267,720
Expenditures				
Regular instruction	194,978	-	-	-
Vocational instruction	-	-	-	-
Special instruction	70,634,029	76,982,851	82,611,814	89,032,345
Other instruction	-	-	-	-
Pupil services	16,241,454	18,633,071	19,925,619	20,018,812
Instructional staff services	3,864,420	3,450,995	3,541,129	3,711,085
General administration services	-	-	-	-
Business administration services	159,151	130,157	152,031	92,000
Pupil transportation	7,197,632	8,032,253	7,666,329	8,400,000
Principal and interest	60,865	60,490	60,490	-
Other support services	76,898	105,569	184,440	120,058
Community Service	-	-	-	-
Non-program	244,813	290,828	385,497	67,585
Total Expenditures	98,674,240	107,686,214	114,527,349	121,441,885
Proceeds from Debt	-	-	-	-
Transfers in	63,543,500	70,317,241	65,865,972	59,174,165
Transfers out	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	-	-	-	-

Madison Metropolitan School District
2026-27 Fall Budget

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

Note: Includes Interfund Transfers listed separately

	2023-24 Actuals	2024-25 Actuals	2025-26 Unaudited Actuals	2026-27 Fall Budget
Revenues				
Property taxes/Mobile Home/TIF	26,943,092	19,611,638	49,797,262	44,229,313
Other local sources	416,284	169,175	773,807	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	11,419,239	-	-
Total revenues	27,359,376	31,200,052	50,571,069	44,229,313
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	-	-	-	-
Pupil transportation	-	-	-	-
Principal and interest	28,673,265	20,454,875	56,425,887	51,977,967
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	-	-	-	-
Total Expenditures	28,673,265	20,454,875	56,425,887	51,977,967
Proceeds from Debt	-	-	-	-
Transfers in	41,266	7,415,727	42,817	-
Transfers out	-	-	-	-
Net change in fund balance	(1,272,623)	18,160,904	(5,812,001)	(7,748,654)
Fund balance - beginning of year	6,359,149	5,086,526	23,247,430	17,435,429
Fund balance - end of year	5,086,526	23,247,430	17,435,429	9,686,775

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

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

Note: Includes Interfund Transfers listed separately

	2023-24 Actuals	2024-25 Actuals	2025-26 Unaudited Actuals	2026-27 Fall Budget
Revenues				
Property taxes/Mobile Home/TIF	5,000,000	5,000,000	7,000,000	7,000,000
Other local sources	40,463	38,735	39,370	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	-	-	-
Total revenues	5,040,463	5,038,735	7,039,370	7,000,000
Expenditures				
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	5,830,393	11,690,068
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	7,161	-	-	-
Community Service	-	-	-	-
Non-program	-	-	-	-
Total Expenditures	4,692,768	4,744,158	5,830,393	11,690,068
Proceeds from Debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	347,695	294,577	1,208,977	(4,690,068)
Fund balance - beginning of year	2,838,819	3,186,514	3,481,091	4,690,068
Fund balance - end of year	3,186,514	3,481,091	4,690,068	-

Madison Metropolitan School District

2026-27 Fall Budget

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

Note: Includes Interfund Transfers listed separately

	2023-24 Actuals	2024-25 Actuals	2025-26 Unaudited Actuals	2026-27 Fall Budget
Revenues				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	4,374,358	1,123,200	4,161,172	7,846,000
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	-	-	-
Total revenues	4,374,358	1,123,200	4,161,172	7,846,000
Expenditures				
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	28,209,212	194,317,600
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	172,900	500,000
Community Service	-	-	-	-
Non-program	-	-	-	-
Total Expenditures	91,288,937	23,787,044	28,382,112	194,817,600
Proceeds from Debt	-	200,000,000	-	200,000,000
Transfers in	-	-	-	-
Transfers out	(41,267)	(7,415,727)	(42,817)	-
Net change in fund balance	(86,955,846)	169,920,429	(24,263,757)	13,028,400
Fund balance - beginning of year	116,625,886	29,670,040	199,590,469	175,326,712
Fund balance - end of year	29,670,040	199,590,469	175,326,712	188,355,112

Madison Metropolitan School District

2026-27 Fall Budget

Revenue and Expenditure History Table - Capital Improvement (46)

Note: Includes Interfund Transfers listed separately

	2023-24 Actuals	2024-25 Actuals	2025-26 Unaudited Actuals	2026-27 Fall Budget
Revenues				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	-	4	7	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	-	-	-
Total revenues	-	4	7	-
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	-	-	-	-
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	-	-	-	-
Total Expenditures	-	-	-	-
Proceeds from Debt	-	-	-	-
Transfers in	100	100	100	100
Transfers out	-	-	-	-
Net change in fund balance	100	104	107	100
Fund balance - beginning of year	-	100	204	311
Fund balance - end of year	100	204	311	411

Madison Metropolitan School District

2026-27 Fall Budget

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

Note: Includes Interfund Transfers listed separately

	2023-24 Actuals	2024-25 Actuals	2025-26 Unaudited Actuals	2026-27 Fall Budget
Revenues				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	1,585,023	1,819,454	1,959,445	2,210,900
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	152,785	148,821	153,653	150,000
Federal sources	9,040,173	9,093,324	9,451,625	9,508,264
Other sources	7,449	4,574	2,885	-
Total revenues	10,785,430	11,066,173	11,567,608	11,869,164
Expenditures				
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	14,489,524	15,534,426
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	71,218	-	-	-
Total Expenditures	14,950,236	13,445,347	14,489,524	15,534,426
Proceeds from Debt	-	-	-	-
Transfers in	1,517,318	2,379,174	2,921,916	3,665,262
Transfers out	-	-	-	-
Net change in fund balance	(2,647,488)	-	-	-
Fund balance - beginning of year	2,647,488	-	-	-
Fund balance - end of year	-	-	-	-

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

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

Note: Includes Interfund Transfers listed separately

	2023-24 Actuals	2024-25 Actuals	2025-26 Unaudited Actuals	2026-27 Fall Budget
Revenues				
Property taxes/Mobile Home/TIF	20,900,419	18,169,324	18,764,524	20,477,618
Other local sources	4,419,936	4,784,727	5,428,979	3,946,500
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	30,639	4,188,995	120	-
Total revenues	25,350,994	27,143,046	24,193,623	24,424,118
Expenditures				
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	2,605,182	11,553,262
Pupil transportation	57,266	146,843	389,230	867,700
Principal and interest	552,052	4,561,412	191,000	-
Other support services	143,394	278,644	289,844	355,200
Community Service	16,705,923	17,786,560	20,212,407	20,332,372
Non-program	-	-	-	-
Total Expenditures	19,456,930	26,376,523	23,687,663	33,108,534
Proceeds from Debt	239,921	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	6,133,985	766,523	505,960	(8,684,416)
Fund balance - beginning of year	2,845,709	8,979,694	9,746,217	10,252,177
Fund balance - end of year	8,979,694	9,746,217	10,252,177	1,567,761

**Madison Metropolitan School District
2026-27 Fall 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 Unaudited Actuals	2026-27 Fall Budget	% Chg
Revenues					
Property taxes/Mobile Home/TIF	407,080,391	400,625,719	478,797,861	512,389,085	7.02%
Other local sources	14,982,825	15,614,551	15,916,718	13,213,058	-16.99%
Interdistrict sources	3,900,098	4,575,849	5,169,880	5,907,640	14.27%
Intermediate sources	-	224,907	227,423	99,832	0.00%
State sources	99,863,555	130,593,580	131,679,842	135,686,674	3.04%
Federal sources	71,262,177	36,107,031	32,274,614	33,829,295	4.82%
Other sources	3,473,670	17,986,525	2,470,953	1,909,258	-22.73%
Total revenues	600,562,716	605,728,162	666,537,291	703,034,842	5.48%
Expenditures					
Regular instruction	153,005,732	171,098,580	185,586,388	196,439,911	5.85%
Vocational instruction	4,021,972	4,353,296	4,865,589	5,098,432	4.79%
Special instruction	89,744,547	94,648,302	103,464,754	111,524,376	7.79%
Other instruction	12,054,751	13,338,806	14,070,175	14,581,501	3.63%
Pupil services	39,190,845	44,807,663	47,058,625	50,195,759	6.67%
Instructional staff services	39,241,334	40,279,976	42,303,106	46,908,601	10.89%
General administration services	27,245,519	29,966,986	29,030,614	31,580,168	8.78%
Business administration services	78,437,833	76,988,151	71,352,739	92,659,714	29.86%
Pupil transportation	21,075,943	22,305,777	23,461,474	25,092,566	6.95%
Principal and interest	32,382,059	28,086,002	59,483,192	53,540,506	-9.99%
Other support services	33,676,295	36,628,083	35,813,369	41,160,971	14.93%
Community Service	16,705,923	17,786,560	20,212,407	20,332,372	0.59%
Non-program	28,507,574	31,938,043	32,930,390	35,043,002	6.42%
Total Expenditures	575,290,327	612,226,225	669,632,822	724,157,880	8.14%
Proceeds from Debt	1,154,778	4,377,379	708,142	-	-100.00%
Transfers in	65,102,184	80,112,242	68,830,805	62,839,527	-8.70%
Transfers out	(65,060,918)	(72,696,515)	(68,787,988)	(62,839,527)	-8.65%
Net change in fund balance	26,468,433	5,295,043	(2,344,572)	(21,123,038)	800.93%
Fund balance - beginning of year	105,433,185	131,901,618	137,196,661	134,852,089	-1.71%
Fund balance - end of year	131,901,618	137,196,661	134,852,089	113,729,051	-15.66%

Madison Metropolitan School District

2026-27 Fall Budget

Summary Revenue and Expenditure Fund Table By Year

Note: Includes Interfund Transfers listed separately

	2026-27 Fall Budget	Fund 10 - General	Fund 27 - Special Ed	Fund 38 - 30/39 - Debt Service	Fund 41 - Capital Maintenance	Fund 46 - Capital Improvement	Fund 50 - Food Service	Fund 80 - Community Service
Revenues								
Property taxes/Mobile Home/TIF	512,389,085	440,682,154	-	44,229,313	7,000,000	-	-	20,477,618
Other local sources	13,213,058	7,055,658	-	-	-	-	2,210,900	3,946,500
Interdistrict sources	5,907,640	5,787,640	120,000	-	-	-	-	-
Intermediate sources	99,832	99,832	-	-	-	-	-	-
State sources	135,686,674	80,349,607	55,187,067	-	-	-	150,000	-
Federal sources	33,829,295	17,360,378	6,960,653	-	-	-	9,508,264	-
Other sources	1,909,258	1,909,258	-	-	-	-	-	-
Total revenues	703,034,842	553,244,527	62,267,720	44,229,313	7,000,000	-	11,869,164	24,424,118
Expenditures								
Regular instruction	196,439,911	196,439,911	-	-	-	-	-	-
Vocational instruction	5,098,432	5,098,432	-	-	-	-	-	-
Special instruction	111,524,376	22,492,031	89,032,345	-	-	-	-	-
Other instruction	14,581,501	14,581,501	-	-	-	-	-	-
Pupil services	50,195,759	30,176,947	20,018,812	-	-	-	-	-
Instructional staff services	46,908,601	43,197,516	3,711,085	-	-	-	-	-
General administration services	31,580,168	31,580,168	-	-	-	-	-	-
Business administration services	92,659,714	53,789,958	92,000	-	11,690,068	-	15,534,426	11,553,262
Pupil transportation	25,092,566	15,824,866	8,400,000	-	-	-	-	867,700
Principal and interest	53,540,506	1,562,539	-	51,977,967	-	-	-	-
Other support services	41,160,971	40,685,713	120,058	-	-	-	-	355,200
Community Service	20,332,372	-	-	-	-	-	-	20,332,372
Non-program	35,043,002	34,975,417	67,585	-	-	-	-	-
Total Expenditures	724,157,880	490,405,000	121,441,885	51,977,967	11,690,068	-	15,534,426	33,108,534
Proceeds from Debt	-	-	-	-	-	-	-	-
Transfers in	62,839,527	-	59,174,165	-	-	100	3,665,262	-
Transfers out	(62,839,527)	(62,839,527)	-	-	-	-	-	-
Net change in fund balance	(21,123,038)	-	-	(7,748,654)	(4,690,068)	100	-	(8,684,416)
Fund balance - beginning of year	134,852,089	102,474,104	-	17,435,429	4,690,068	311	-	10,252,177
Fund balance - end of year	113,729,051	102,474,104	-	9,686,775	-	411	-	1,567,761

Madison Metropolitan School District

2025-26 Unaudited Actuals

Summary Revenue and Expenditures Fund Table By Year

Note: Includes Interfund Transfers listed separately

	2025-26 Unaudited Actuals	Fund 10 - General	Fund 27 - Special Ed	Fund 38 - 30/39 - Debt Service	Fund 41 - Capital Maintenance	Fund 46 - Capital Improvement	Fund 50 - Food Service	Fund 80 - Community Service
Revenues								
Property taxes/Mobile Home/TIF	478,797,861	403,236,075	-	49,797,262	7,000,000	-	-	18,764,524
Other local sources	15,916,718	7,715,110	-	773,807	39,370	7	1,959,445	5,428,979
Interdistrict sources	5,169,880	4,980,324	189,556	-	-	-	-	-
Intermediate sources	227,423	227,423	-	-	-	-	-	-
State sources	131,679,842	90,264,804	41,261,385	-	-	-	153,653	-
Federal sources	32,274,614	15,612,553	7,210,436	-	-	-	9,451,625	-
Other sources	2,470,953	2,467,948	-	-	-	-	2,885	120
Total revenues	666,537,291	524,504,237	48,661,377	50,571,069	7,039,370	7	11,567,608	24,193,623
Expenditures								
Regular instruction	185,586,388	185,586,388	-	-	-	-	-	-
Vocational instruction	4,865,589	4,865,589	-	-	-	-	-	-
Special instruction	103,464,754	20,852,940	82,611,814	-	-	-	-	-
Other instruction	14,070,175	14,070,175	-	-	-	-	-	-
Pupil services	47,058,625	27,133,006	19,925,619	-	-	-	-	-
Instructional staff services	42,303,106	38,761,977	3,541,129	-	-	-	-	-
General administration services	29,030,614	29,030,614	-	-	-	-	-	-
Business administration services	71,352,739	48,275,609	152,031	-	5,830,393	-	14,489,524	2,605,182
Pupil transportation	23,461,474	15,405,915	7,666,329	-	-	-	-	389,230
Principal and interest	59,483,192	2,805,815	60,490	56,425,887	-	-	-	191,000
Other support services	35,813,369	35,339,085	184,440	-	-	-	-	289,844
Community Service	20,212,407	-	-	-	-	-	-	20,212,407
Non-program	32,930,390	32,544,893	385,497	-	-	-	-	-
Total Expenditures	669,632,822	454,672,006	114,527,349	56,425,887	5,830,393	-	14,489,524	23,687,663
Proceeds from Debt	708,142	708,142	-	-	-	-	-	-
Transfers in	68,830,805	-	65,865,972	42,817	-	100	2,921,916	-
Transfers out	(68,787,988)	(68,787,988)	-	-	-	-	-	-
Net change in fund balance	(2,344,572)	1,752,385	-	(5,812,001)	1,208,977	107	-	505,960
Fund balance - beginning of year	137,196,661	100,721,719	-	23,247,430	3,481,091	204	-	9,746,217
Fund balance - end of year	134,852,089	102,474,104	-	17,435,429	4,690,068	311	-	10,252,177

Madison Metropolitan School District

2024-25 Actuals

Summary Revenue and Expenditures Fund Table By Year

Note: Includes Interfund Transfers listed separately

	2024-25 Actuals	Fund 10 - General	Fund 27 - Special Ed	Fund 38 - 30/39 - Debt Service	Fund 41 - Capital Maintenance	Fund 46 - Capital Improvement	Fund 50 - Food Service	Fund 80 - Community Service
Revenues								
Property taxes/Mobile Home/TIF	400,625,719	357,844,757	-	19,611,638	5,000,000	-	-	18,169,324
Other local sources	15,614,551	8,802,456	-	169,175	38,735	4	1,819,454	4,784,727
Interdistrict sources	4,575,849	4,410,536	165,313	-	-	-	-	-
Intermediate sources	224,907	224,907	-	-	-	-	-	-
State sources	130,593,580	101,409,626	29,035,133	-	-	-	148,821	-
Federal sources	36,107,031	18,845,180	8,168,527	-	-	-	9,093,324	-
Other sources	17,986,525	2,373,717	-	11,419,239	-	-	4,574	4,188,995
Total revenues	605,728,162	493,911,179	37,368,973	31,200,052	5,038,735	4	11,066,173	27,143,046
Expenditures								
Regular instruction	171,098,580	171,097,923	-	-	-	-	-	657
Vocational instruction	4,353,296	4,353,296	-	-	-	-	-	-
Special instruction	94,648,302	17,665,451	76,982,851	-	-	-	-	-
Other instruction	13,338,806	13,338,806	-	-	-	-	-	-
Pupil services	44,807,663	26,171,803	18,633,071	-	-	-	-	2,789
Instructional staff services	40,279,976	36,828,981	3,450,995	-	-	-	-	-
General administration services	29,966,986	29,966,986	-	-	-	-	-	-
Business administration services	76,988,151	55,068,871	130,157	-	4,744,158	-	13,445,347	3,599,618
Pupil transportation	22,305,777	14,126,681	8,032,253	-	-	-	-	146,843
Principal and interest	28,086,002	3,009,225	60,490	20,454,875	-	-	-	4,561,412
Other support services	36,628,083	36,243,870	105,569	-	-	-	-	278,644
Community Service	17,786,560	-	-	-	-	-	-	17,786,560
Non-program	31,938,043	31,647,215	290,828	-	-	-	-	-
Total Expenditures	612,226,225	439,519,108	107,686,214	20,454,875	4,744,158	-	13,445,347	26,376,523
Proceeds from Debt	4,377,379	4,377,379	-	-	-	-	-	-
Transfers in	80,112,242	-	70,317,241	7,415,727	-	100	2,379,174	-
Transfers out	(72,696,515)	(72,696,515)	-	-	-	-	-	-
Net change in fund balance	5,295,043	(13,927,065)	-	18,160,904	294,577	104	-	766,523
Fund balance - beginning of year	131,901,618	114,648,784	-	5,086,526	3,186,514	100	-	8,979,694
Fund balance - end of year	137,196,661	100,721,719	-	23,247,430	3,481,091	204	-	9,746,217

Madison Metropolitan School District

2023-24 Actuals

Summary Revenue and Expenditures Fund Table By Year

Note: Includes Interfund Transfers listed separately

	2023-24 Actuals	Fund 10 - General	Fund 27 - Special Ed	Fund 38 - 30/39 - Debt Service	Fund 41 - Capital Maintenance	Fund 46 - Capital Improvement	Fund 50 - Food Service	Fund 80 - Community Service
Revenues								
Property taxes/Mobile Home/TIF	407,080,391	354,236,880	-	26,943,092	5,000,000	-	-	20,900,419
Other local sources	14,982,825	8,521,119	-	416,284	40,463	-	1,585,023	4,419,936
Interdistrict sources	3,900,098	3,759,995	140,103	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-	-
State sources	99,863,555	73,773,506	25,937,264	-	-	-	152,785	-
Federal sources	71,262,177	53,341,713	8,880,291	-	-	-	9,040,173	-
Other sources	3,473,670	3,262,500	173,082	-	-	-	7,449	30,639
Total revenues	600,562,716	496,895,713	35,130,740	27,359,376	5,040,463	-	10,785,430	25,350,994
Expenditures								
Regular instruction	153,005,732	152,810,754	194,978	-	-	-	-	-
Vocational instruction	4,021,972	4,021,972	-	-	-	-	-	-
Special instruction	89,744,547	19,110,518	70,634,029	-	-	-	-	-
Other instruction	12,054,751	12,054,751	-	-	-	-	-	-
Pupil services	39,190,845	22,569,189	16,241,454	-	-	-	-	380,202
Instructional staff services	39,241,334	35,376,914	3,864,420	-	-	-	-	-
General administration services	27,245,519	27,245,519	-	-	-	-	-	-
Business administration services	78,437,833	57,095,964	159,151	-	4,685,607	-	14,879,018	1,618,093
Pupil transportation	21,075,943	13,821,045	7,197,632	-	-	-	-	57,266
Principal and interest	32,382,059	3,095,877	60,865	28,673,265	-	-	-	552,052
Other support services	33,676,295	33,448,842	76,898	-	7,161	-	-	143,394
Community Service	16,705,923	-	-	-	-	-	-	16,705,923
Non-program	28,507,574	28,191,543	244,813	-	-	-	71,218	-
Total Expenditures	575,290,327	408,842,888	98,674,240	28,673,265	4,692,768	-	14,950,236	19,456,930
Proceeds from Debt	1,154,778	914,857	-	-	-	-	-	239,921
Transfers in	65,102,184	-	63,543,500	41,266	-	100	1,517,318	-
Transfers out	(65,060,918)	(65,060,918)	-	-	-	-	-	-
Net change in fund balance	26,468,433	23,906,764	-	(1,272,623)	347,695	100	(2,647,488)	6,133,985
Fund balance - beginning of year	105,433,185	90,742,020	-	6,359,149	2,838,819	-	2,647,488	2,845,709
Fund balance - end of year	131,901,618	114,648,784	-	5,086,526	3,186,514	100	-	8,979,694



Baird Budget Forecast Model

LEVY & MILL RATE

3269 - Madison Metropolitan

Tax Levy Analysis

		Historical	Current Year	Budget Year
		2024 - 2025	2025 - 2026	2026 - 2027
General Fund	Fund 10	\$354,769,454	\$403,019,501	\$440,579,651
Non-Referendum Debt Service	Fund 38	\$0	\$0	\$0
Capital Expansion	Fund 41	\$5,000,000	\$7,000,000	\$7,000,000
Total Revenue Limit Levy		\$359,769,454	\$410,019,501	\$447,579,651
Referendum Approved Debt Service	Fund 39	\$19,611,638	\$49,797,262	\$44,229,213
Community Service	Fund 80	\$18,169,324	\$18,764,524	\$20,477,618
Property Tax Chargeback/Other	Fund 10	\$0	\$37,503	\$0
Total School-Based Tax Levy		\$397,550,416	\$478,618,790	\$512,286,482
% Change		9.66%	20.39%	7.03%

Equalized Value Analysis

		2024 - 2025	2025 - 2026	2026 - 2027
Equalized Value (TIF Out)		\$43,312,241,547	\$47,191,702,419	\$49,131,120,565
% Change		19.11%	8.96%	4.11%

Mill Rate Analysis

		2024 - 2025	2025 - 2026	2026 - 2027
General Fund	Fund 10	\$8.19	\$8.54	\$8.97
Non-Referendum Debt Service	Fund 38	\$0.00	\$0.00	\$0.00
Capital Expansion	Fund 41	\$0.12	\$0.15	\$0.14
Total Revenue Limit Mill Rate		\$8.31	\$8.69	\$9.11
Referendum Approved Debt Service	Fund 39	\$0.45	\$1.06	\$0.90
Community Service	Fund 80	\$0.42	\$0.40	\$0.42
Property Tax Chargeback/Other	Fund 10	\$0.00	\$0.00	\$0.00
Total School-Based Mill Rate		\$9.18	\$10.14	\$10.43
% Change		-7.94%	10.49%	2.81%

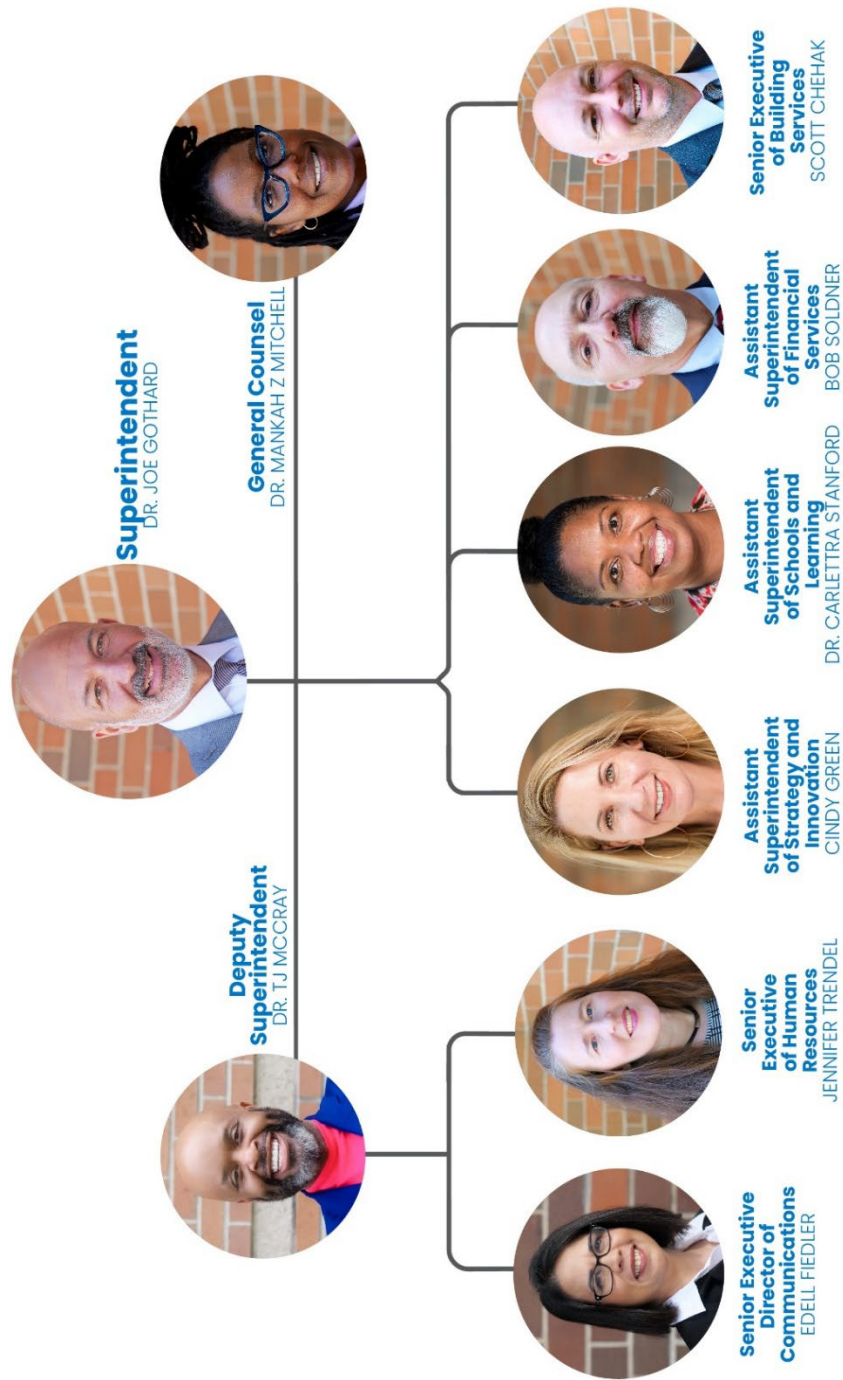
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Central Office Organizational Chart

Superintendent Organizational Chart



DPI Budget Adoption Format

MMSD 3-Year Financial Summary:

Fund 10 - General Fund

	Actual 2024-25	Actual (Unaudited) 2025-26	Fall Budget 2026-27	\$ Change	% Chg
Revenues & Other Sources:					
Interfund Transfers	-	-	-	-	0.00%
Local Revenue Sources	366,647,213	410,951,184	447,737,812	36,786,628	8.95%
Interdistrict Revenues (OE, etc.)	4,410,536	4,980,324	5,787,640	807,316	16.21%
Intermediate Sources (CESA, etc.)	224,907	227,423	99,832	(127,592)	-56.10%
State Sources	101,409,626	90,264,804	80,349,607	(9,915,197)	-10.98%
Federal Sources	18,845,180	15,612,553	17,360,378	1,747,824	11.19%
Financing Sources	4,377,379	708,142	-	(708,142)	-100.00%
Misc. Sources	2,373,717	2,467,948	1,909,258	(558,690)	-22.64%
Total Revenues	498,288,558	525,212,379	553,244,527	28,032,148	5.34%
Expenditures:					
Undifferentiated Curriculum (PK-6 Instruction)	78,183,209	86,593,740	91,281,456	4,687,715	5.41%
Regular Curric. (English, Math, Science, etc.)	92,914,715	98,992,647	105,158,456	6,165,808	6.23%
Vocational Curriculum	4,353,295	4,865,589	5,098,432	232,843	4.79%
Physical Curriculum (Health, Physical Ed)	9,513,190	9,946,789	10,849,858	903,068	9.08%
Co-Curricular Activities	3,825,615	4,123,386	3,731,643	(391,743)	-9.50%
Other Special Needs	17,665,451	20,852,940	22,492,031	1,639,090	7.86%
Instruction Totals	206,455,475	225,375,093	238,611,875	13,236,782	5.87%
Pupil Services (Guidance, Soc Wrk, etc.)	26,171,804	27,133,006	30,176,947	3,043,941	11.22%
Instructional Staff Services (Curriculum, Libraries)	36,828,981	38,761,977	43,197,516	4,435,540	11.44%
District Administration (District-wide)	5,510,018	4,351,016	5,858,751	1,507,734	34.65%
School Administration (Principals' Office)	24,456,968	24,679,598	25,721,418	1,041,820	4.22%
Business Admin. (Acctg, Transport, Facilities)	69,195,552	63,681,524	69,614,824	5,933,300	9.32%
Central Services (Telephone, Technology)	8,353,916	9,732,359	10,187,586	455,227	4.68%
District Insurance (Property, Liability)	3,343,181	4,393,799	5,373,064	979,265	22.29%
Debt Service (Interest Expense, Leases)	3,009,225	2,805,815	1,562,539	(1,243,277)	-44.31%
Other Support Svcs (OPEB, District Wide-Tech)	24,546,774	21,212,926	25,125,063	3,912,137	18.44%
Support Totals	201,416,419	196,752,021	216,817,708	20,065,687	10.20%
Operating Transfers to Other Funds	72,696,515	68,787,988	62,839,527	(5,948,461)	-8.65%
Purchased Instructional Services (OE, Tuition)	31,489,631	32,310,835	34,769,846	2,459,010	7.61%
Other Payments (Non-Program Transactions)	157,584	234,057	205,572	(28,486)	-12.17%
Non-Program Totals	104,343,730	101,332,881	97,814,944	(3,517,937)	-3.47%
General Fund Totals	512,215,624	523,459,994	553,244,527	29,784,533	5.69%
GENERAL FUND BALANCE	100,721,719	102,474,104	102,474,104	-	0.00%
FUND 21 - SPECIAL REVENUE TRUST FUND					
Total Revenues	4,470,948	5,418,532	-	(5,418,532)	-100.00%
Total Expenditures	4,049,801	4,427,676	-	(4,427,676)	-100.00%
FUND 27 - SPECIAL EDUCATION					
Total Revenues	107,686,214	114,527,349	121,441,885	6,914,536	6.04%
Total Expenditures	107,686,214	114,527,349	121,441,885	6,914,536	6.04%
DEBT SERVICE FUND 38 - NON-REF DEBT					
Total Revenues	-	-	-	-	0.00%
Total Expenditures	-	-	-	-	0.00%
DEBT SERVICE FUND 30/39 - REFERENDUM DEBT					
Total Revenues	38,615,779	50,613,886	44,229,213	(6,384,673)	-12.61%
Total Expenditures	20,454,876	56,425,888	51,977,967	(4,447,921)	-7.88%

MMSD 3-Year Financial Summary:

	Actual 2024-25	Actual (Unaudited) 2025-26	Fall Budget 2026-27	\$ Change	% Chg
CAPITAL EXPANSION FUND 41					
Total Revenues	5,038,735	7,039,370	7,000,000	(39,370)	-0.56%
Total Expenditures	4,744,159	5,830,393	11,690,068	5,859,675	100.50%
CAPITAL REFERENDUM FUND 42/49					
Total Revenues	201,123,200	4,161,172	207,846,000	203,684,828	4894.89%
Total Expenditures	31,202,772	28,424,929	194,817,600	166,392,671	585.38%
LONG TERM CAPITAL IMPROVEMENT FUND 46					
Total Revenues	104	107	100	(7)	-6.81%
Total Expenditures	-	-	-	-	0.00%
FOOD SERVICE FUND 50					
Total Revenues	13,445,347	14,489,524	15,534,426	1,044,902	7.21%
Total Expenditures	13,445,347	14,489,524	15,534,426	1,044,902	7.21%
STUDENT ACTIVITY 60 FUND(s)					
Total Revenues	36,423	47,861	-	(47,861)	-100.00%
Total Expenditures	26,544	51,692	-	(51,692)	-100.00%
TRUST FUND 70 FUND(s)					
Total Revenues	60,221	42,871	-	(42,871)	-100.00%
Total Expenditures	43,125	54,309	-	(54,309)	-100.00%
COMMUNITY SERVICE FUND 80					
Total Revenues (Fees & Property Tax Levy)	27,143,046	24,193,623	24,424,118	230,495	0.95%
Total Expenditures	26,376,524	23,687,662	33,108,534	9,420,872	39.77%
ALL FUND SUMMARY					
Total Revenues	895,908,575	745,746,674	973,720,269	227,973,595	30.57%
Total Expenditures	720,244,986	771,379,416	981,815,006	210,435,590	27.28%
PROPERTY TAX LEVY SUMMARY					
SUMMARY OF TAX LEVY FOR ALL FUNDS:					
General Fund 10	354,769,454	403,057,004	440,579,651	37,522,647	9.31%
Non Referendum Debt Svcs Fund 38	-	-	-	-	-
Debt Service Fund 30/39	19,611,638	49,797,262	44,229,213	(5,568,049)	-11.18%
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	20,477,618	1,713,094	9.13%
Total Levy	397,550,416	478,618,790	512,286,482	33,667,692	7.03%
Equalized Tax Base	43,312,241,547	47,191,702,419	49,131,120,565	1,939,418,146	4.11%
Equalized Tax Rate Per \$1000	9.18	10.14	10.43	0.28	2.81%

Tax Impact Projections

Projected Property Tax Levy for 2026-27

FUND	Adopted 2022-23 LEVY	RATE	Adopted 2023-24 LEVY	RATE	Adopted 2024-25 LEVY	RATE	Adopted 2025-26 LEVY	RATE	Fall Budget 2026-27 LEVY	RATE
General Fund:										
▪ Revenue Limit Use	324,875,760	8.93	342,210,380	8.56	358,425,417	8.28	410,162,649	8.69	447,579,651	9.11
▪ 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)	(0.15)
▪ General Fund Levy	321,896,486	8.85	338,828,498	8.47	354,769,454	8.19	403,019,501	8.54	440,579,651	8.97
▪ Prior Year Taxes	243,509	0.01	-	0.00	-	0.00	37,503	0.00	-	0.00
Net General Fund Levy	322,139,995	8.86	338,828,498	8.47	354,769,454	8.19	403,057,004	8.54	440,579,651	8.97
Debt Service Funds:										
▪ 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	44,229,213	0.90
Net Debt Service Fund Levy	19,926,000	0.55	26,943,092	0.67	19,611,638	0.45	49,797,262	1.06	44,229,213	0.90
Capital Projects Fund:	5,000,000	0.14	5,000,000	0.13	5,000,000	0.12	7,000,000	0.15	7,000,000	0.14
Community Services Fund:	15,470,204	0.43	20,900,419	0.52	18,169,324	0.42	18,764,524	0.40	20,477,618	0.42
TOTAL TAX LEVY AND RATE	362,536,199	9.97	391,672,009	9.79	397,550,416	9.18	478,618,790	10.14	512,286,482	10.43

Property Tax Analysis

	2022-23	2023-24	2024-25	2025-26	2026-27
Levy % Increase	1.578%	8.037%	1.501%	20.392%	7.034%

Property Tax Bill Impact

	2022-23		2023-24		2024-25		2025-26		2026-27	
	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	5,216.59
Total Difference in Bill Over Prior Year	-\$62.16		\$399.16		\$40.50		\$683.93		\$335.24	



Fund Balance Table by Year

Madison Metropolitan School District

2026 - 2027 Fall Budget

Fund Balance Table by Year

	Fund 10 General Fund	Funds 30 38 Debt Service Fund	Fund 41 Capital Projects	Fund 46 Capital Improve	Fund 50 Food Service	Fund 80 Community Service	Total
2023-24 Actual							
Non-Spendable	2,443,338	-	-	-	-	-	2,443,338
Restricted	2,248,990	5,086,527	3,186,514	100	-	8,979,693	19,501,824
Committed	-	-	-	-	-	-	-
Assigned	16,814,827	-	-	-	-	-	16,814,827
Unassigned	93,141,629	-	-	-	-	-	93,141,629
Total 23-24 Actual	114,648,784	5,086,527	3,186,514	100	-	8,979,693	131,901,618
2024-25 Actual							
Non-Spendable	679,507	-	-	-	-	-	679,507
Restricted	2,062,703	23,247,431	3,481,091	204	-	9,746,217	38,537,646
Committed	-	-	-	-	-	-	-
Assigned	31,512,480	-	-	-	-	-	31,512,480
Unassigned	66,467,029	-	-	-	-	-	66,467,029
Total Actual	100,721,719	23,247,431	3,481,091	200	-	9,746,217	137,196,662
2025-26 Actual							
Non-Spendable	578,461	-	-	-	-	-	578,461
Restricted	1,220,533	17,435,429	4,690,068	311	-	10,252,177	33,598,518
Committed	-	-	-	-	-	-	-
Assigned	14,400,000	-	-	-	-	-	14,400,000
Unassigned	86,275,110	-	-	-	-	-	86,266,737
Total Actual	102,474,104	17,435,429	4,690,068	311	-	10,252,177	134,843,716
2026-27 Fall Budget							
Non-Spendable	700,000	-	-	-	-	-	700,000
Restricted	1,097,072	9,686,775	-	411	-	1,567,761	12,352,019
Committed	-	-	-	-	-	-	-
Assigned	13,100,000	-	-	-	-	-	13,100,000
Unassigned	87,577,032	-	-	-	-	-	87,577,032
Total Fall Budget 26-27	102,474,104	9,686,775	-	411	-	1,567,761	113,729,051

General Fees Table

Madison Metropolitan School District		
General Board Student Fees 2025-2026 & 2026-2027		
Elementary School Fee Schedule		
	<u>2025-2026</u>	<u>2026-2027</u>
Consumable Materials Fee (Grades 4K-5)	\$40.00 per Year	\$40.00 per Year
Music Instrument Rental (Grade 5)	\$20.00 per Semester	\$20.00 per Semester
Middle School Fee Schedule		
	<u>2025-2026</u>	<u>2026-2027</u>
Textbook Fee (Grades 6-8)	\$35.00 per Year	\$35.00 per Year
Music Instrument Rental (Grade 6)	\$20.00 per Semester	\$20.00 per Semester
Music Instrument Rental (Grades 7-8)	\$70.00 per Semester	\$70.00 per Semester
Consumable Materials Fee	\$20.00 per Year	\$20.00 per Year
High School Fee Schedule		
	<u>2025-2026</u>	<u>2026-2027</u>
Textbook Fee (Grades 9-12)	\$35.00 per Year	\$35.00 per Year
Student Activity Fee	\$30.00 per Year	\$30.00 per Year
Music Instrument Rental (Grades 9-12)	\$70.00 per Semester	\$70.00 per Semester
Consumable Materials Fee	\$17.00 per Year	\$17.00 per Year
Athletic Participation Fee (Grades 9-12)	\$115.00 per Sport	\$115.00 per Sport
Maximum Athletic Participation Fee (Grades 9-12)	\$500.00 per Family	\$500.00 per Family
	\$800.00 Hockey	\$800.00 Hockey
Athletic Participation Surcharge (Grades 9-12)	\$100.00 Gymnastics	\$100.00 Gymnastics
(Surcharges are in addition to the \$500.00 Family Maximum)	\$100.00 Wrestling	\$100.00 Wrestling
	\$118.00 Boy's Golf	\$118.00 Boy's Golf
	\$118.00 Girl's Golf	\$118.00 Girl's Golf
Student Athletic Event Pass	\$20.00 per Pass	\$20.00 per Pass
Student Individual Event Ticket	\$3.00 per Event	\$3.00 per Event
Adult Individual Event Ticket	\$5.00 per Event	\$5.00 per Event
*MSCR Program fees do not require Board approval.		

Madison Metropolitan School District

High School Course Fee Schedule 2025-2026 & 2026-2027

	2025-2026	2026-2027
Course Name	Fee	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

	2025-2026	2026-2027
Course Name	Fee	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

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 *

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

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

Middle Schools			
Lock		2025-2026	2026-2027
Cherokee		\$ 6.00	\$ 6.00
Gillespie		\$ 6.00	\$ 6.00
Hamilton		\$ 2.00	\$ 6.00
O'Keeffe		\$ 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	\$ -

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

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'Keeffe		\$ 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 *

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

Madison Metropolitan School District

High School Course Fee Schedule 2024-2025 & 2025-2026

Course Name	2024-2025	2025-2026
	Fee	Fee
Wood Fabrication 1	\$ 30.00	\$ 30.00
Wood Fabrication 2	\$ 30.00	\$ 30.00
Wood Fabrication 3	\$ 40.00	\$ 40.00
Wood Fabrication 4	\$ 40.00	\$ 40.00
SCI111 Googles (Memorial)	\$ 4.00	\$ -
Computer Integrated Manufacturing (PLTW)	\$ 30.00	\$ 30.00
Design and Drafting	\$ 30.00	\$ 30.00
Metals Manufacturing 1	\$ 20.00	\$ 20.00
Metals Manufacturing 2	\$ 20.00	\$ 20.00
Engineering Essentials (PLTW)	\$ 30.00	\$ 30.00
Weight Training I (West)	\$ 10.00	\$ 10.00
Weight Training II (West)	\$ 10.00	\$ 10.00
Weight Training II (East)	\$ 40.00	\$ 40.00
Weight Training I (Memorial)	\$ -	\$ 20.00
Learn to Swim	\$ -	\$ 25.00

Facility Rental Rates

Current Rental Rates (effective July 1, 2026)		Non-profit as defined by law within MMSD boundary	Organizations serving primarily youth and/or seniors within MMSD boundary	Groups or individuals within the MMSD boundary	Groups or individuals outside of the MMSD boundary
ROOM TYPE	Cost/per	Rate A	Rate B	Rate C	Rate D
Classroom	hour	\$12	\$19	\$22	\$29
Arts Room	hour	\$12	\$19	\$22	\$29
Activity/ All Purpose Room	hour	\$16	\$26	\$29	\$38
Dance Studio	hour	\$16	\$26	\$29	\$38
Commons/LMC	hour	\$14	\$22	\$25	\$34
Band/Music Room	hour	\$14	\$22	\$25	\$34
Cafeteria - all others	hour	\$19	\$30	\$34	\$46
Cafeteria - HS	hour	\$26	\$42	\$47	\$62
FACE Room	hour	\$16	\$26	\$29	\$38
Kitchen	hour	\$16	\$26	\$29	\$38
Computer Lab	hour	\$40	\$64	\$72	\$96
AUDITORIUMS*	Cost/per	Rate A	Rate B	Rate C	Rate D
HS Auditorium	hour	\$46	\$74	\$83	\$110
Small Auditorium	hour	\$14	\$22	\$25	\$34
Stage	hour	\$19	\$30	\$34	\$46
ATHLETIC FACILITIES	Cost/per	Rate A	Rate B	Rate C	Rate D
Fieldhouse (4ct) (Laf, Mem, East)	hour	\$65	\$85	\$98	\$130
Fieldhouse (1ct)	hour	\$17	\$22	\$26	\$34
2 Ct High school - LaF Aux, West Leuhring, East 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					
Current Rental Rates (effective July 1, 2026)		Non-profit as defined by law within MMSD boundary	Organizations serving primarily youth and/or seniors within MMSD boundary	Groups or individuals within the MMSD boundary	Groups or individuals outside of the MMSD boundary
ROOM TYPE	Cost/per	Rate A	Rate B	Rate C	Rate D
Gym (Small) - Anana, Crestwood, Emerson, Franklin, Huegel, Kennedy, Lake View, Lapham, Marquette, Mendota, Orchard Ridge, Randall, Shorewood, Spring Harbor	hour	\$10	\$16	\$18	\$24
Locker room (HS)	use	\$24	\$38	\$43	\$58
Locker room (MS)	use	\$16	\$26	\$29	\$38
Locker room (Lapham)	use	\$8	\$13	\$14	\$19
Tennis (8 courts)	hour	\$12	\$19	\$22	\$29
Tennis (1 court)	hour	\$2	\$3	\$4	\$5
POOLS*	Cost/per	Rate A	Rate B	Rate C	Rate D
West Pool	hour	\$34	\$54	\$61	\$82
West Pool Dive Well/Half Pool	hour	\$18	\$29	\$32	\$43
Pool (HS)	hour	\$24	\$38	\$43	\$58
Pool (Lapham)	hour	\$23	\$37	\$41	\$55
STADIUM*	Cost/per	Rate A	Rate B	Rate C	Rate D
Full Stadium package	hour	\$104	\$166	\$187	\$250
Non-spectator track/field	hour	\$36	\$58	\$65	\$86
Baseball/Softball field	hour	\$36	\$58	\$65	\$86
Locker Rooms (Stadium)	use	\$36	\$58	\$65	\$86
Press Box	hour	\$24	\$38	\$43	\$58
Practice lights	hour	\$12	\$19	\$22	\$29
SCHOOL FOREST*	Cost/per	Rate A	Rate B	Rate C	Rate D
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.*

