



MADISON METROPOLITAN  
SCHOOL DISTRICT



# **Fall Approved Budget 2022-2023**



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\* Indicates item has been updated for the 2022-23 Fall Budget Book



## Superintendent's Message to the Community

Dear MMSD Families, Staff, and Community Members,

Preparing a message for our entire school community often prompts moments of reflection on how much of an honor it is to serve as Superintendent of the Madison Metropolitan School District (MMSD). It is humbling to contemplate how the incredible support our community provides our schools exemplifies Madison's love for its school district and public education. Hence, we are honored to facilitate experiences which will assist our scholars in graduating career, college, and community ready. Your unwavering support is the engine which drives our collaborative work in providing resources for accelerated learning, facilitating innovation, promoting authentic and relevant learning experiences, and meeting the social-emotional needs of every scholar. We work to accomplish these efforts with an equity lens while maintaining high standards for transparency and fiscal responsibility.



Budgets are a reflection of an organization's true priorities and values. The 2022-23 Budget Book reflects what is at the heart of MMSD. The information contained in this year's Budget Book represents our commitment to accelerated learning, while providing every scholar who walks through our doors a positive, safe, and inclusive learning environment where all students and staff thrive. As a result of our student-centered approach, MMSD continues to be a state-wide leader in high school completion rate, post-secondary enrollment, staff retention, and community support and engagement.

There is much to celebrate, as we continue our work to ensure all students succeed – particularly our students from historically excluded groups. Our budget makes investments in critical areas which demonstrate our commitment to equity and excellence: low class sizes, dual-language immersion; college access programming; and, thanks to unprecedented community support for our 2020 referendum, the continuation of priority programs like full-day 4K and early literacy. We also know how important it is to have world-class educators in order to achieve the very best outcomes for all students. Research shows the most important factor for student success is having a positive relationship with a trusted adult. Therefore, this budget includes resources for staff recruitment and retention in addition to investments in building the capacity of our existing staff.

You may already know how one-time federal funding related to COVID-19 provided a unique opportunity to make strategic and creative investments. However, these funds came with limitations to how they could be spent, resulting in unaddressed fiscal challenges for our district. These challenges are largely the result of the Wisconsin State Legislature continuing to abdicate its responsibility to appropriately fund public schools. Thus, districts must make difficult choices about how to prioritize programs and initiatives such as social-emotional and mental health supports. Like many school districts, the challenges we face have been exacerbated by global supply chain disruptions and staffing shortages. Therefore, we simply cannot fund every priority or meet every request. However, we believe this year's Budget Book represents our best efforts to support students, staff, and families while upholding our commitment to fiscal responsibility as we pursue our Strategic Framework goals.

As we embark on this year's budget, we do not make funding decisions in a vacuum. Rather, we remain committed to a transparent budgetary process which strives to invest in ALL of our students. We are in this together, and encourage all students, families, staff, and community partners to be active participants in this process. Thank you for your support in making our vision a reality.

Sincerely,

Carlton D. Jenkins, Ph.D.  
Superintendent



## MMSD Enrollment & Demographics

### 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 enrollment' count, wherein the impacts of open enrollment and voucher students are eliminated. Second, MMSD's staffing plan and total expenditures are based on an 'actual students-in-seats' enrollment count, which is impacted by open enrollment and 2x charters.

#### 1. The Revenue Limit Enrollment Count

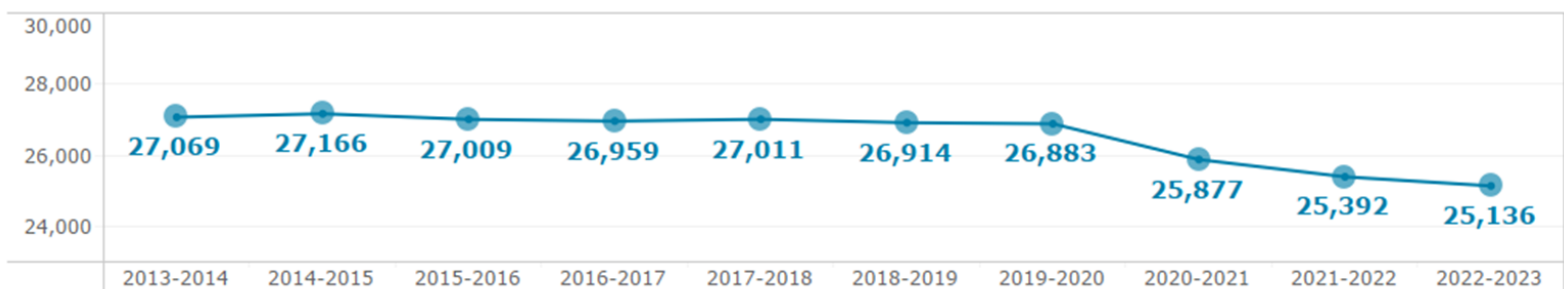
Last year (2021-22), the resident enrollment count (used for calculating revenue) was 26,023. 'Open Enrollment In' is not included in this count. However, this count includes resident 'Open Enrollment Out,' 2x charter membership, part-time students, and prorated membership for summer school students and 4K students to arrive at an adjusted 3rd Friday Resident Membership. Our 2022-23 figure for resident enrollment is 26,153. With these numbers in place, our three year rolling average will be 26,349 for our 2022-23 revenue limit calculation. At this point, the combined impacts of COVID-19 and declining birth rates in Madison continue to weigh on our revenue projections.

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

The 'students-in-seats' actual count decreased by 124 students (bringing the two-year decrease to around 1,500 students) from 25,396 in 2020-21 to 25,272 in 2022-23. This count includes all students enrolled in MMSD schools, excluding PK students.

The office of Research & Innovation (R&I) created an enrollment estimate for the K4-12th grade enrollment (not all students) for 2022-23, summarized in the graphic below. The COVID-19 pandemic and its effects on enrollment complicated the projection models and process. In fall, MMSD only reported a one-year projection, and highlighted a set of assumptions factored into the projection model. If these assumptions do not hold and the landscape of the COVID-19 pandemic shifts, there is a likelihood of differences between projected and actual enrollment during the 2022-23 school year.

#### K4-12th Grade Enrollment History

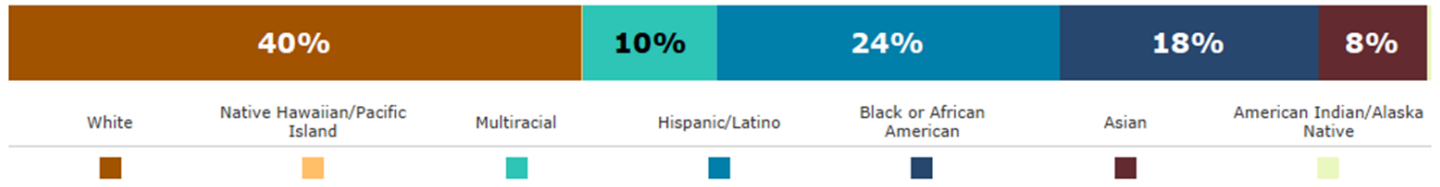




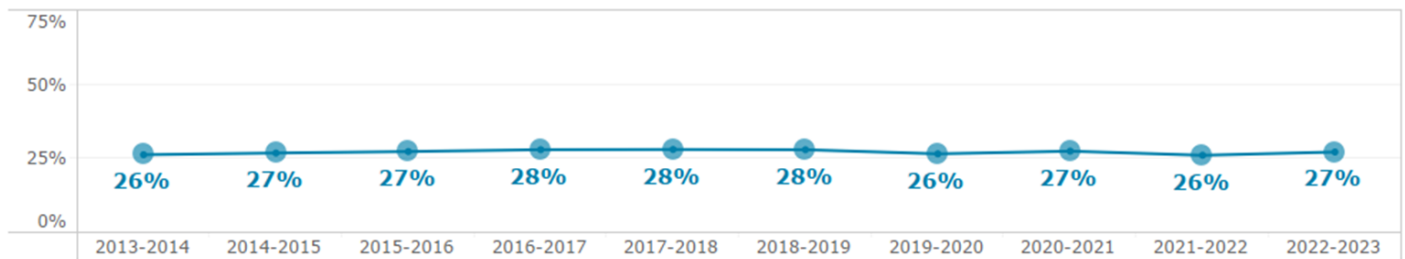
## Student Demographics 4K-12

(Counts based on 3rd Friday; demographics based on most recent data for denoted year)

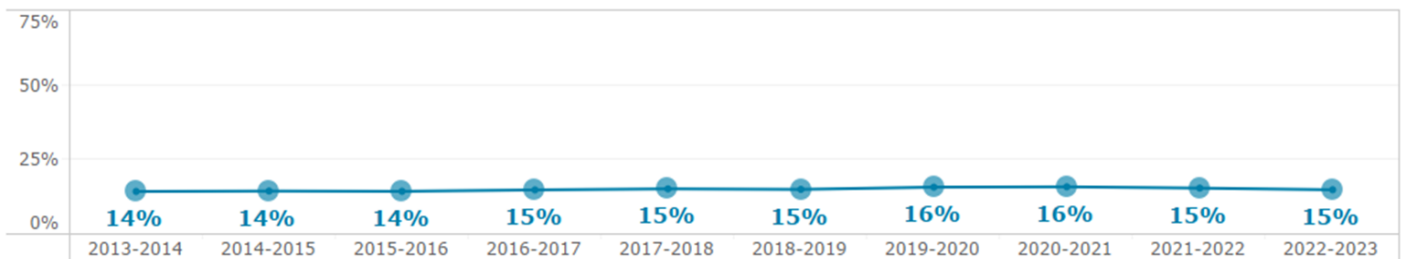
**Race/Ethnicity (based on Third Friday of September numbers):** Over the past five years, MMSD's enrollment race/ethnicity percentages have changed only slightly, with the percent of students identifying as Hispanic increasing by 2 percentage points, and the percent of students identifying as white decreasing by 2 percentage points. All other groups indicate no substantial change over the five year period. MMSD has a diverse student population, as shown below.



**English Language Learners:** The percent of MMSD students identified as ELL has steadily been between 26%-28%.

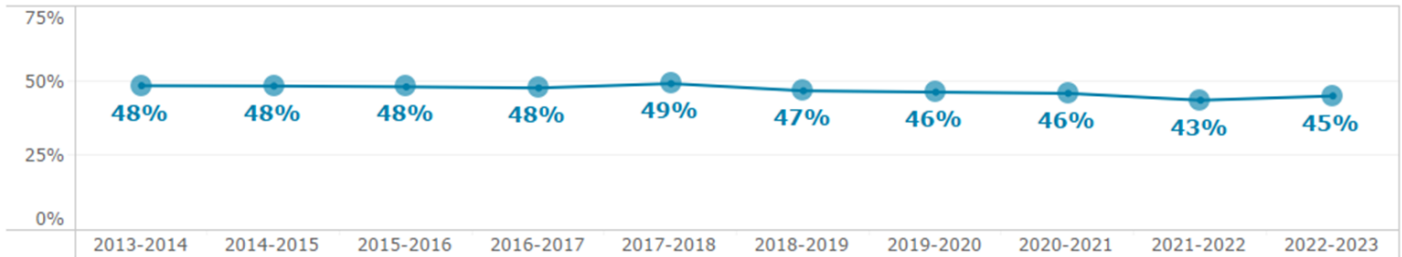


**Receiving Special Education:** For the past 10 years, around 14%-16% of MMSD students received special education services.





**Low-Income:** School districts use Free & Reduced Lunch status to identify the percentage of students residing in low-income households. A little under half of MMSD's student population are considered low-income and the percentage of students qualifying for Free & Reduced Lunch has decreased since 2017-18.



## Student Achievement Summary

This section summarizes Strategic Framework data reported during the Summer of 2022. In order to account for both the shifts in assessments used by the district, as well as the measurable impact COVID-19 had on assessment participation across all grade levels, the graphics below show only 2020-21.

### Goal 1 – Every child on track to graduate college, career, and community ready.

In 2021-22, the district introduced new metrics around PALS 4K, as well as FastBridge assessments in KG-01 and grade 2. There is no change in rates for the FastBridge assessments because 2021-22 was the first year of administration.

Please note, aberrant participation rates in 2020-21 on both the ACT/Aspire and Forward may have impacted proficiency and college readiness rates. In addition, the table does not include assessment results for 2019-20 because the Forward and Aspire assessments were not administered.

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

	17-18	18-19	19-20	20-21	21-22	Change since 17-18
Percent Meeting PALS Uppercase Letter Identification Threshold (Grade 4K)	69%	68%		68%	64%	-5%
Met FastBridge Early Reading Benchmark (Grades KG-01)					41%	
Met FastBridge CBMReading Benchmark (Grade 02)					45%	
Proficient or Advanced on Forward ELA (Grades 03-05)	41%	39%		44%	40%	+0%
Proficient or Advanced on Forward Math (Grades 03-05)	44%	46%		42%	40%	-4%
Proficient or Advanced on Forward ELA (Grades 06-08)	36%	35%		40%	36%	+0%
Proficient or Advanced on Forward Math (Grades 06-08)	36%	35%		32%	31%	-5%
Met ACT/Aspire Reading College Readiness Benchmark (Grades 09-11)	43%	41%		48%	41%	-2%
Met ACT/Aspire Math College Readiness Benchmark (Grades 09-11)	42%	43%		41%	34%	-8%
4 Year High School Completion (One year lag)	85%	84%	84%	86%	87%	+2%
Percent ELL Meeting Proficiency Level Growth (Grades KG-12)	37%	32%	37%	37%	21%	-16%



### Goal 2 – The district and every school is a place where children, staff, and families thrive.

The district returned to its normal Spring administration of the Climate Survey. Please note that survey questions used a **4-point** likert scale in 2021-22. Older iterations used a **5-point** likert scale, which may impact overall rates.

Co-curricular participation is a new metric for the 2021-22 school year.

#### Goal 2: Every school is a place where children, staff and families thrive.

	17-18	18-19	20-21	21-22	Change since 17-18
I feel I belong at my building (Student Survey) (Grades 03-12)	61%	56%	66%	65%	+4%
I feel I belong at my building. (Grades 03-12)	67%	63%	67%	74%	+8%
I feel like I am part of the school community (Parent Survey) (All grades)		66%	62%	58%	-8%
I feel like I am part of the school community. (All grades)		76%	62%	66%	-10%
I feel safe at my building. (Grades 03-12)	62%	63%	73%	80%	+17%
My child feels safe at their building. (All Grades)	89%	87%	79%	76%	-13%
Percent Participating in One or More Co-curriculars (Grades 06-12)				52%	

### Goal 3 – African American children and youth excel in school.

Goal 3 is an MMSD Strategic Framework goal that utilizes a broader definition for the Black or African American student group. This student population is more expansive than the demographic definitions used in standard reporting, and includes multiracial and multiethnic students who also identify as Black or African American.

Similar to the denoted changes in Goal 1 and Goal 2, Goal 3 metrics also included changes which are reflected in the table below. These changes include new assessments and specific years when assessments were fully administered. Assessment rates from 2020-21 may have been influenced by aberrant participation rates.

#### Goal 3: African-American children and youth excel in school.

	17-18	18-19	19-20	20-21	21-22	Change since 17-18
Percent Meeting PALS Uppercase Letter Identification Threshold (Grade 4K)	51%	47%		42%	50%	-2%
Met FastBridge Early Reading Benchmark (Grades KG-01)					19%	
Met FastBridge CBMReading Benchmark (Grade 02)					21%	
Proficient or Advanced on Forward ELA (Grades 03-05)	17%	14%		14%	12%	-4%
Proficient or Advanced on Forward Math (Grades 03-05)	18%	19%		11%	12%	-6%
Proficient or Advanced on Forward ELA (Grades 06-08)	11%	12%		13%	13%	+2%
Proficient or Advanced on Forward Math (Grades 06-08)	10%	9%		7%	8%	-2%
Met ACT/Aspire Reading College Readiness Benchmark (Grades 09-11)	14%	14%		16%	15%	+1%
Met ACT/Aspire Math College Readiness Benchmark (Grades 09-11)	12%	14%		11%	8%	-4%
4 Year High School Completion (One year lag)	72%	71%	70%	72%	73%	+1%
Percent ELL Meeting Proficiency Level Growth (Grades KG-12)	38%	28%	35%	34%	20%	-18%
I feel I belong at my building (Student Survey) (Grades 03-12)	61%	56%		66%	65%	+4%
I feel like I am part of the school community (Parent Survey) (All grades)		66%		62%	58%	-8%



## Strategic Framework Overview

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

### OUR STRATEGY INCLUDES:

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

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

### A CONTINUED SET OF AMBITIOUS GOALS

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

### Black Excellence

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

## 5 MAJOR LEVERS FOR CHANGE



### EMPOWER SCHOOL COMMUNITIES

We will empower principals along with school teams, providing them the resources, flexibility and integrated support necessary to collaboratively create strategies with students, staff and families that accelerate student progress.



### INVEST IN PEOPLE

We will commit to investing in and fully supporting our staff, with a focus on anti-racist, culturally responsive and inclusive teaching and powerfully aligned hiring, placement, induction, professional growth, coaching and evaluation practices.



### STREAMLINE PRIORITIES

We will focus the work of the central office team on breaking down systemic barriers and filling gaps in access, services and resources.



### PLAN FOR THE FUTURE

We will think and plan long-term in partnership and collaboration with our students, families, staff and the larger Madison community.



### EMBRACE INNOVATION

To address challenges without clear solutions, we will adopt new mindsets toward risk-taking and support people in bold, new and innovative work within the classroom and beyond.

# 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 2022-23 Fall Budget, and are intended to serve as an introduction to the budget discussion which follows. The first table, 2022-23 All Funds Summary, captures all budget activity for MMSD, with the exception of the Referendum Construction Fund (reported elsewhere to maintain comparability). This table is designed to report on the 'total budget picture' for MMSD.

The second table, 2022-23 Operating Funds Summary, sharpens the focus to just the operating funds (defined as General Fund + Special Education Fund, less interfund transfers). This fund captures the basic operations of the district. It excludes the Debt Service, Capital Maintenance, Food Service, and Community Service funds. This table is designed to report on the 'core operations' of MMSD. It should be noted that in our current environment of one-time funding in K-12 education, comparability will be explained in more detail in the Financial Reports section of this book.





## 2022-23 Fall Budget - Summary Revenue and Expenditures All Funds

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

	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Fall Budget	% Chg
<b>Revenues</b>					
Property taxes/Mobile Home/TIF	330,192,081	350,150,009	364,529,522	370,101,199	1.53%
Other local sources	9,086,508	3,607,354	5,965,337	7,143,931	19.76%
Interdistrict sources	3,681,642	4,253,531	4,235,643	4,257,744	0.52%
Intermediate sources	203,891	220,103	62,328	10,000	-83.96%
State sources	91,926,576	96,054,275	99,013,507	101,680,457	2.69%
Federal sources	28,685,730	32,806,821	49,352,149	86,301,769	74.87%
Other sources	1,123,660	1,182,219	2,277,812	729,454	-67.98%
<b>Total revenues</b>	<b>464,900,090</b>	<b>488,274,313</b>	<b>525,436,297</b>	<b>570,224,553</b>	<b>8.52%</b>
<b>Expenditures</b>					
Regular instruction	143,069,447	139,388,976	145,627,991	164,741,720	13.13%
Vocational instruction	4,064,888	3,983,923	4,037,294	4,066,781	0.73%
Special instruction	71,678,160	70,659,225	75,478,545	89,178,055	18.15%
Other instruction	10,978,068	10,435,770	11,297,815	11,557,067	2.29%
Pupil services	28,314,589	29,884,121	32,891,226	42,226,979	28.38%
Instructional staff services	30,648,262	31,914,685	33,311,888	41,183,218	23.63%
General administration services	23,101,896	23,428,075	25,856,342	28,891,352	11.74%
Business administration services	61,797,861	53,261,840	69,544,362	102,827,258	47.86%
Pupil transportation	12,075,241	8,618,279	12,387,784	14,742,400	19.01%
Principal and interest	14,730,533	48,295,451	43,900,753	24,876,267	-43.34%
Other support services	29,598,223	29,105,117	27,123,997	30,020,807	10.68%
Community Service	12,963,384	13,389,208	13,103,316	17,149,003	30.88%
Non-program	17,614,636	20,550,227	21,156,362	26,462,153	25.08%
<b>Total Expenditures</b>	<b>460,635,188</b>	<b>482,914,895</b>	<b>515,717,674</b>	<b>597,923,061</b>	<b>15.94%</b>
Proceeds from Debt	4,029,796	17,641,823	3,951,279	-	-100.00%
Transfers in	56,774,882	59,404,638	69,698,993	63,210,007	-9.31%
Transfers out	(56,774,882)	(59,400,336)	(69,698,993)	(63,210,007)	-9.31%
<b>Net change in fund balance</b>	<b>8,294,698</b>	<b>23,005,542</b>	<b>13,669,902</b>	<b>(27,698,508)</b>	<b>-302.62%</b>
<b>Fund balance - beginning of year</b>	<b>70,366,913</b>	<b>78,661,611</b>	<b>101,667,153</b>	<b>115,337,055</b>	<b>13.45%</b>
<b>Fund balance - end of year</b>	<b>78,661,611</b>	<b>100,339,232</b>	<b>115,337,056</b>	<b>87,638,548</b>	<b>-24.02%</b>



## 2022-23 Fall Budget - Revenue and Expenditure History Table - Operating Funds (10/27)

Note: Includes Interfund Transfers listed separately

Funds 10 & 27	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Fall Budget	Percent Change
<b>Revenues</b>					
Property taxes/Mobile Home/TIF	299,623,907	311,583,655	323,798,142	329,704,995	1.82%
Other local sources	5,328,594	1,707,909	3,013,917	4,338,192	43.94%
Interdistrict sources	3,681,642	4,253,531	4,235,643	4,257,744	0.52%
Intermediate sources	203,891	220,103	62,328	10,000	-83.96%
State sources	91,752,761	95,896,620	99,013,507	101,516,657	2.53%
Federal sources	21,434,033	23,164,080	34,938,030	75,141,221	115.07%
Other sources	976,206	1,021,948	2,261,793	729,454	-67.75%
<b>Total Revenues</b>	<b>423,001,034</b>	<b>437,847,845</b>	<b>467,323,360</b>	<b>515,698,264</b>	<b>10.35%</b>
<b>Expenditures</b>					
Regular instruction	143,069,447	139,388,976	145,627,991	164,741,720	13.13%
Vocational instruction	4,064,888	3,983,923	4,037,294	4,066,781	0.73%
Special instruction	71,678,160	70,659,225	75,478,545	89,178,055	18.15%
Other instruction	10,978,068	10,435,770	11,297,815	11,557,067	2.29%
Pupil services	28,314,589	29,884,121	32,891,226	42,226,979	28.38%
Instructional staff services	30,648,262	31,914,685	33,311,888	41,183,218	23.63%
General administration services	23,101,896	23,428,075	25,856,342	28,891,352	11.74%
Business administration services	43,931,662	40,141,319	54,141,366	81,194,461	49.97%
Pupil transportation	12,073,673	8,618,296	12,378,668	14,741,400	19.09%
Principal and interest	2,028,273	2,434,444	1,742,292	2,781,967	59.67%
Other support services	29,233,921	28,862,553	26,935,145	29,679,611	10.19%
Community Service	-	-	-	-	0.00%
Non-program	17,614,636	20,550,227	21,156,362	26,462,153	25.08%
<b>Total Expenditures</b>	<b>416,737,475</b>	<b>410,301,614</b>	<b>444,854,933</b>	<b>536,704,765</b>	<b>20.65%</b>
Proceeds from Debt	4,029,796	2,092,031	2,952	-	-100.00%
Transfers in	55,510,177	50,340,505	53,882,365	62,386,300	15.78%
Transfers out	(56,774,882)	(59,400,336)	(69,698,993)	(63,210,007)	-9.31%
<b>Net change in fund balance</b>	<b>9,028,650</b>	<b>20,578,431</b>	<b>6,654,750</b>	<b>(21,830,208)</b>	<b>-428.04%</b>
<b>Fund balance - beginning of year</b>	<b>61,168,311</b>	<b>70,196,961</b>	<b>90,775,392</b>	<b>97,430,142</b>	<b>7.33%</b>
<b>Fund balance - end of year</b>	<b>70,196,961</b>	<b>90,775,392</b>	<b>97,430,142</b>	<b>75,599,934</b>	<b>-22.41%</b>



## Budget Narrative

Introducing the 2022-23 Fall Budget:

We are pleased to present the 2022-23 Fall Budget for the Madison Metropolitan School District. Development of the proposal has been guided by regular monthly input by the Board and Administration, along with input from Madison community. The 2022-23 Fall Budget is a public document available on the MMSD website at: [mmsd.org/budget](https://mmsd.org/budget)

MMSD's budget development process for budget approval includes a Proposed Budget presentation in April, and Preliminary Budget Approval at the Board of Education June Regular meeting. The Board is scheduled to adopt the Fall Budget at the October regular meeting. The 2022-23 fiscal year begins July 1, 2022.

The revenue forecast for 2022-23 is driven by the following major funding sources and factors in the 2021-23 state biennium budget: (1) state 'per pupil' categorical aid to school districts will have no increase; (2) a \$0 per student revenue limit increase in revenue limit authority; and (3) new 2020 operating referendum authority of \$9 million assumed to be fully utilized. In addition to these factors, declining enrollment factors are creating significant downward pressure on operational revenue sources.

The Fall Budget does include significant portions of the federal ESSER II and III awards granted to school districts for COVID-19 mitigation, social-emotional health, and learning loss identified over the last two years due to the pandemic. This budget proposal includes \$42.9 million in ESSER II and III planning. These federal awards are one-time funding, and must be used by September 2024 at the latest.

The budget development process follows a sequence which:

- Establishes budget goals and guiding principles
- Creates a revenue forecast based on the latest information and projected enrollment
- Designs a staffing plan in line with enrollment and class size policy
- Develops a compensation strategy, including salaries/wages and employee benefits
- Funds District Excellence & Equity Projects
- Provides for expected budgetary increases



Our planning for the 2022-23 school year represents a dynamic shift in resource management. In the state of Wisconsin, school districts must develop a budgetary plan based on factors dictated by the state biennium budget. In the current state budget, investment in K-12 education has been focused on more one-time allocations of resources than ongoing stable funding. This makes it very difficult to plan for inflation and ongoing expenses related to operations. It also makes planning for the future precarious as we think ahead to what the next biennium could look like for per-pupil funding.

Despite this, we are using the resources we have been given to plan for staffing and resources which align to the needs of our students. We know the impact of COVID-19 has created undue hardship and impacted our community greatly. We will strive to meet the requirements of the federal dollars we have been given to address grant requirements, and continue to address the mental health and learning needs of our students. All of our efforts will continue to support our accelerated learning vision as described in the sections which follow.



These efforts include many priorities established during the development of the 22-23 budget, including:

- Critical investments in early literacy, including:
  - New K-5 reading curriculum materials.
  - Deliberate shift in the way we teach reading following the science of reading, including significant investments in teacher professional development.
- Additional investment in our full day 4K program.
- Additional investments in the district's multi-year priorities outlined in our Strategic Framework that have proven outcomes, such as:
  - Adoption of new curricular resources for accuracy and cultural relevancy.
  - Increasing social work allocation to support students' social-emotional and mental health needs.
  - Expansion of mental health supports.
  - Expansion of personalized opportunities for post-secondary success.
  - Continuing investments in youth through the Black Excellence Fund aimed at meeting the social-emotional and academic needs of Black youth, and creating advanced opportunities for students with a focus on students of color.
  - Additional funding for restorative justice.
  - Significant funding for teacher retention and anti-racism professional development through research-based teacher mentoring programs.

This Fall Budget is a public document intended to communicate our plans and budget for 2022-23 in order to gain feedback and input from our community. We welcome input from all interested parties during the budget review process at [mmsd.org/budget](https://mmsd.org/budget)

In the sections which follow, each segment of the budget development sequence is described in detail. There are strategic investments and reallocation of existing resources recommended throughout the proposal. We continue to use the district's Educational Equity Policy, Equity Tool, the MMSD Strategic Framework, and our budget goals and principles to guide our decision making and keep our work on behalf of all of our students and their families moving forward.



## Budget Goals and Guiding Principles

This year's budget development process continues to build on our progress from last year, with a focus on achieving five major goals:

- Distribute equitable use of resources to support students with the highest needs.
- Reduce the number of sections below minimum of the Board's class size policy, thus allowing for more targeted resource allocation.
- Utilize the Board's Educational Equity Tool for decision making outside of already approved Board policies.
- Invest in a focused set of priorities aimed at multi-year investments to meet persistent equity needs.
- Provide total compensation (steps + base wage) to employees to the greatest extent possible given state budget challenges.

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

- Allocate resources in line with District core values, aimed at greatest impact on District's Strategic Framework goals.
- Maintain a multi-year, long-range perspective on both revenue sources (enrollment impacts) and investments, accelerated academic outcomes, and COVID-19 safety measures.
- Maximize operational efficiencies and use of taxpayer-approved revenue authority to ensure stability in schools during a time of great uncertainty.
- Build on practices that are showing data which has supported promise for the future.





## Revenue Forecast

The 2022-23 Fall Budget includes a revenue projection based on the revenue authority and State aids provided in the 2021-23 biennium budget.

On the local level, the Madison community supported an operating funds referendum in November 2020 which provides a funding source needed to sustain our investments and strategic vision. We appreciate the support of our community, and are committed to putting every dollar to its best use in this budget proposal.

In the current state funding model for Wisconsin school districts, declining enrollment experienced during the past several years will continue to have a lasting impact on our operating revenue. This, combined with other state commitments made for voucher and charter programming, will continue to apply downward pressure to our operating budget.

The 2022-23 revenue forecast built into the Fall Budget is based on the following major inputs:

- MMSD's three year rolling average will fall 383 FTE. This is inclusive of summer school and Independent Charter School (2x) FTE.
- A \$0 per pupil increase in the revenue limit per the 2021-23 biennium.
- A \$0 per pupil categorical aid increase.
- A special education categorical at a prorated reimbursement threshold of 29% per updated DPI estimates.
- Use of the district's revenue authority based on these assumptions would produce a tax levy increase of 1.58% based on an increase of 9.92% in state equalization aid. Equalization aid estimates update throughout the budget development process based on changes in property value and shared costs across the entire state.
- This budget assumes zero growth in funding levels for MMSD's major federal grants. With multiple years of cost-of-living increases not reflected in our federal funding growth, the school level buying power with their federal funding has decreased.
- This Proposed Budget includes \$42.9 million in ESSER II and III federal funds. Use of future ESSER II and III funding must be concluded by September 2024.

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

The state Revenue Limit Formula imposes a cap on MMSD's two major sources of revenue: local property taxes and state equalization aid. By design, most of MMSD's recurring operating revenue is controlled by the revenue limit.

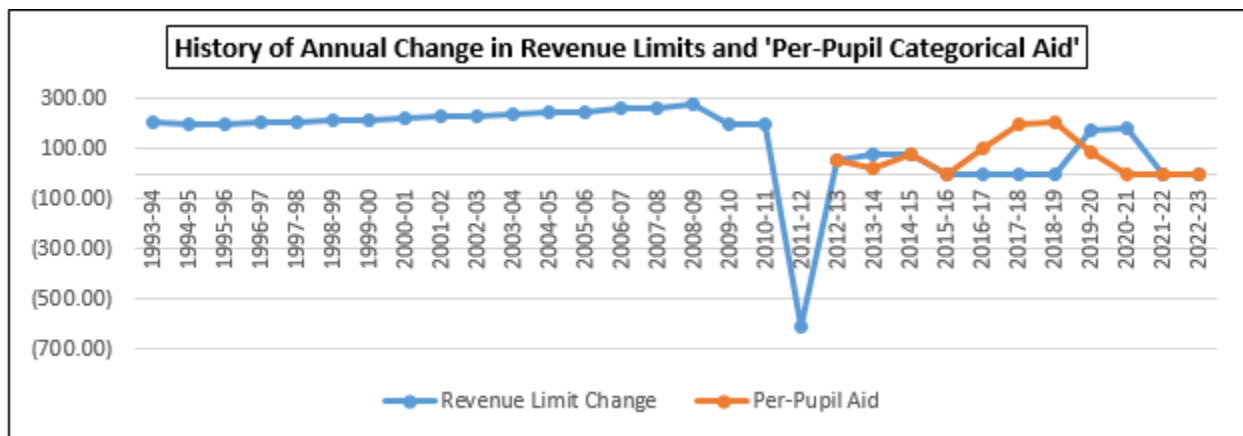
Budget estimates for these two sources of revenue are determined by a three-step process of (1) calculating the Revenue Limit Formula for MMSD, (2) estimating state general aid, and (3) determining the tax levy. The three-step process can be expressed as an equation:

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

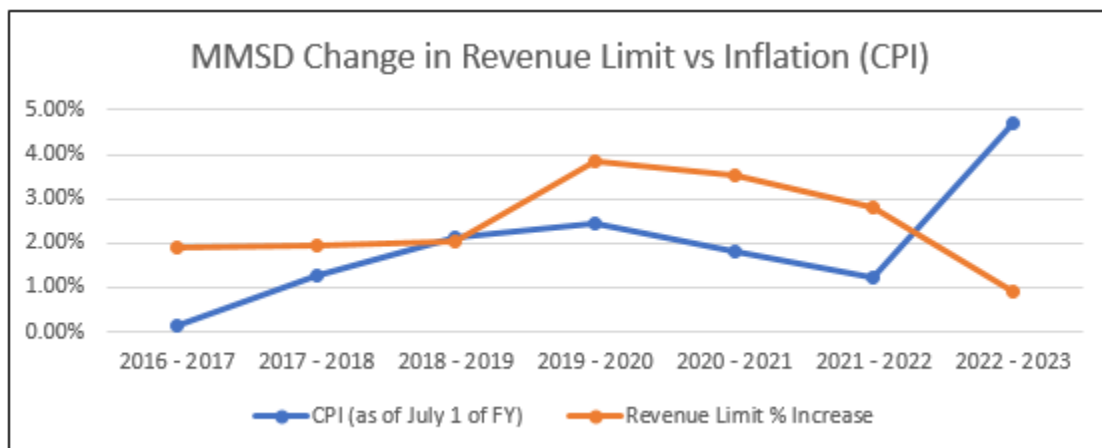


## Step 1: Determining the 2022-23 Revenue Limit

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 aid and local property taxes. The revenue limit is calculated based on the change in a three-year average enrollment trend and per-pupil formula increases in the state biennium budget. The revenue limit has become highly volatile due to state-level politics for the last 10 years. Prior to Act 10, per-pupil adjustments to the revenue limit were a reliable way to address inflation of costs. Since 2011-12, changes to the revenue limit have become more unreliable.



In the last two years, districts around the state experienced a sharp decline in K-12 enrollment. The revenue limit is designed to react to changes in enrollment to shape how revenue limits are calculated. Until recently, our revenue limit along with our operating referendum has been able to keep pace with the rate of inflation. For 2022-23, the combination of declining enrollment and zero state investment in the revenue limit formula will produce one of the lowest percentage increases in the revenue limit since the implementation of Act 10. This has created a significant gap in the district's ability to address inflation as it has in the past.





The difference between a school district's revenue limit and its general aid amount determines the maximum amount of property taxes the district is allowed to raise. If additional general aid funding is provided, the property tax levy would be reduced by a corresponding amount. Or, if general aid funding is reduced, the school district 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. In November 2020, the Board of Education requested voter approval to exceed the revenue limit of \$6 million and \$8 million in 2020-21 and 2021-22 school years, and \$9 million and \$10 million in 2022-23 and 2023-24 school years. These amounts are included in the calculation for the revenue limit.

## Step 2: Estimating General State Aid (Including Equalization Aid)

By providing state equalization aid, the state “shares” in funding the MMSD annual budget. Costs that are aidable by the state are called “shared costs.” The amount of state aid the district receives is important. The less state aid MMSD receives, the more revenue which has to be raised through local property taxes.

Because property values vary widely across the state, school districts differ in their ability 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, nearly 90% of all funding to support the district comes from local property taxes.

The Fall Budget includes an estimated General Aid increase of 9.92%. The amount of general aid we receive is based on year-end data from all school districts in Wisconsin, and the relative change in property value for all municipalities included within MMSD. These aid amounts are not finalized until October 15 of each school year, four months into the budget year.

### General Aid History – Table:

	2018-19	2019-20	2020-21	2021-22	2022-23 Proj
Intradistrict / Special Adjustment Aid	252,083	251,182	125,937	64,003	6,548
Equalization Aid	43,094,495	36,550,835	38,400,982	40,192,458	44,242,815
<b>General Aid</b>	<b>43,346,578</b>	<b>36,802,017</b>	<b>38,526,919</b>	<b>40,256,461</b>	<b>44,249,363</b>

## Other Major State Categorical Aids: Special Education and Bilingual-Bicultural & English Learners (ELLs) Education

Categorical Aid programs are designed to “reimburse” a school district for eligible expenses in the prior fiscal year. These funding sources are in addition to the authority granted under the state 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 are based on “sum-certain” appropriations in the state budget. A sum-certain appropriation signifies a finite level of funding for a particular program. This means that the estimates we



receive after submitting our annual report will change based on all other submitted eligible costs from other school districts in Wisconsin. It is common for districts to receive a higher estimate than what is actually paid for these programs by the time they are received. This can be best expressed as everyone receiving a smaller slice of the same pie. As demand increases (more eligible costs) the pie doesn't get bigger, everyone receives a smaller slice.

Wisconsin has had almost a decade of flat funding in special education and bilingual education. The costs associated with these programs have not kept pace with the reimbursement rates proposed in state budgets. The 2021-23 State Biennial Budget requested increased reimbursement for special education expenses in 2021-22 and 2022-23. Based on the investments in the 21-23 budget, reimbursement rates in the state budget are getting closer to actual reimbursement rates. We are currently estimating a prorated reimbursement rate for 22-23 at 29%. We will be watching the state budget discussions closely for 23-25 to see if these rates will hold.

In the last biennium, we continued to see no additional support for bilingual education at the state level. No additional revenue is being planned at this time.

### Step 3: Tax Levy Estimate

Applying the equation (Revenue Limit Formula - General State Aids = Allowable Local Property Tax Levy) brought us to a Fall Budget local property tax levy for 2022-23:

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

- A total "All Funds" tax levy increase of 1.58%
- Equalized tax base increase of 16.10%
- Tax rate decrease of \$1.43 per \$1,000 (from \$11.40 per \$1,000 to \$9.97 per \$1,000)
- Impact per average home value of -\$62.16

#### Property Tax Levy – History and 2022-23 Proposed Budget

PROPERTY TAX LEVY SUMMARY	Actual	Actual	Fall Budget		
SUMMARY OF TAX LEVY FOR ALL FUNDS:	2020-21	2021-22	2022-23	\$ Change	% Chg
General Fund 10	311,473,238	316,171,715	322,139,995	5,968,280	1.89%
Debt Service Fund 30	18,494,475	18,622,856	19,926,000	1,303,144	7.00%
Non Referendum Debt Svcs Fund 38	4,433,030	3,667,783	-	(3,667,783)	-100.00%
Capital Expansion Fund 41	5,000,000	5,000,000	5,000,000	-	0.00%
Community Service Fund 80	10,638,849	13,440,741	15,470,204	2,029,463	15.10%
<b>Total Levy</b>	<b>350,039,592</b>	<b>356,903,095</b>	<b>362,536,199</b>	<b>5,633,104</b>	<b>1.58%</b>
Equalized Tax Base	31,454,803,868	31,318,432,826	36,362,105,132	5,043,672,306	16.10%
<b>Equalized Tax Rate Per \$1000</b>	<b>11.13</b>	<b>11.40</b>	<b>9.97</b>	<b>(1.43)</b>	<b>-12.51%</b>

### Maintaining a Strong Balance Sheet: Fund Balance Ratio

The General Fund Balance ratio (or 'solvency' ratio) is a commonly-accepted measure of a school district's financial condition. The General Fund Balance is equivalent to the 'equity' account on the balance sheet of a private enterprise. The fund balance is a "snapshot" at a given moment in time.

State statutes do not require that a set amount or percent of a district's overall budget be maintained as a fund balance; this is a local decision. MMSD policy requires a General Fund Balance within a range equal to 10% to 15% of the operating budget.



## Excellence & Equity Projects

Every year, regardless of the financial environment, we work hard to align key budget investments to the goals and priorities outlined in our Strategic Framework. Our Strategic Framework outlines a clear set of ambitious goals:

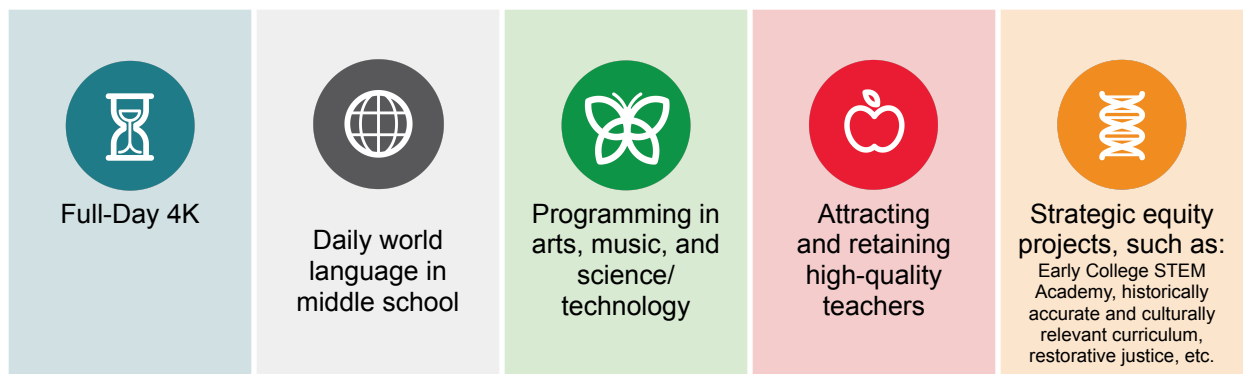
Goal 1: Every child is on track to graduate ready for college, career and community.

Goal 2: The district and every school in it is a place where children, staff and families thrive.

Goal 3: African American children and youth excel in school.

Our Strategic Framework also outlines a set of strategies which include: 1) empowering school communities, 2) investing in people, 3) streamlining central office priorities (with an emphasis on deeper learning, culture and climate, and personalized opportunities for post-secondary success), 4) planning for the future, and 5) innovation.

In addition to these necessary alignments, our budget resource makes investments with the feedback provided from our schools and community through the Referenda 2020 process. The areas of investment supported by the community through the November 2020 operating referendum are:



In order to ensure we are making progress toward our goals and promises to the community, we have defined a set of Excellence & Equity Projects. Unlike previous years, we are building many of our Excellence & Equity Projects with one-time funding afforded to us from our federal ESSER awards. We anticipate many of the strategies and programs we are putting forward will need to end once these funds are exhausted. We are hopeful that in future state budgets, we will be able to return to a more strategic investment strategy as a district with a stronger state budget commitment to K-12 funding.

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



The Excellence & Equity Projects identified below are funded from multiple sources, including repurposing of existing resources, federal resources, and unique one-time sources provided by the governor.

Below are the new investments for the 2022-23 budget in support of the goals and outcomes stated within the MMSD Strategic Framework, and further supported through the 2020 referendum vision.

## Empower School Communities

### Family, Student Voice, and Engagement

Following two years of isolation and collective trauma, it is more important than ever for us to create intentional spaces and opportunities for our families, youth, and schools to come together to connect, (re)build relationships, and shape the future of our schools. We have heard an urgency expressed from our community for the creation and implementation of these opportunities. Additionally, the pandemic has highlighted and exacerbated inequities in our community that impact the education of our young people, requiring a targeted engagement response from MMSD.

This project will involve core activities targeting our students and families who have historically been the most marginalized and are currently the most impacted by the pandemic. These may include, but not be limited to, creating spaces both for building relationships and a sense of belonging for students and families, as well as for gathering input and feedback from students and families as key stakeholders to shape our ongoing and future strategy and programming. Activities include opportunities such as listening sessions, town hall gatherings, youth voice teams, learning opportunities, advisories, and/or community-building events.

- \$380,000 in program funding from Governor Evers Coronavirus Relief Funds (CRF)
- \$400,000 in expansion of family liaison positions using Fund 80 Community Services funding

### Engagement, Diversity, Equity, and Inclusion including Black Excellence Funding

The district currently funds \$450,000 in Black excellence programming. We recognize additional need and opportunity, but will be improving the framework, metrics, and process by which those funds are distributed within the District or via partners in order to enhance strategic alignment and impact with District initiatives and values. These funds will be used for programming and initiatives that support the mission of the Engagement team along with our three departmental goals of: Elevating parent/family voice and input; engaging community and youth-serving organizations as extensions of our school programming (specifically STEAM); and enhancing resources of our schools in direct support of our students. We will address these three areas by investing in and supporting our student unions, clubs, leadership academies, conferences, and summits. We will plan to fund a second round of Black Excellence grants to our youth-serving organizations.

- \$940,000 in program and LTE funding from Governor Evers Coronavirus Relief Funds (CRF)
- \$300,000 in program funding from Governor Evers Coronavirus Relief Funds (CRF)

### Multicultural Student Summit

This project will focus on expanding the opportunity to BIPOC students who have not always been engaged in leadership opportunities in the past, and will target both experienced and developing leaders. In addition to providing students with critical skills and fostering a sense of belonging, the district will gain important insight to enhance our equity strategies and investments as a district. This may involve creating and hosting our own opportunity, or working in close collaboration with partners to align existing opportunities, tailor as needed, and expand access to targeted groups.

- \$60,000 in program funding from Governor Evers Coronavirus Relief Funds (CRF)



## Invest in People

### Total Compensation

In MMSD, we invest in hiring and retaining high-quality, diverse staff. A compensation strategy which attracts and retains the best talent is essential to our students' academic success. The Total Compensation Plan includes all salaries and benefits.

- \$4,500,000 step & lane advancement from operational resources.
- \$4,500,000 base wage increase for all employees from operational resources.
- \$1,700,000 health care plan benefits for all employees from repurposing local resources.
- \$400,000 toward a MSCR seasonal staff pay increase to ensure a minimum \$15/hr starting wage
- \$8,500,000 towards a \$5/hr increase for our lowest paid hourly staff

## Streamline Priorities

### *Deeper learning experiences that engage, challenge, and support all learners*

#### Early Literacy and Beyond

In MMSD, we believe reading is a moral imperative for all students. Rooted in our commitment to ensuring all students graduate ready for college, careers and the community, all students in MMSD will receive high-quality, grade-level accelerated instruction. Therefore, we are being very intentional about our commitment to early literacy and beyond. This is THE priority work of our district moving forward.

For too long, reading results have not met our expectations. In response, MMSD is moving to an entirely new reading curriculum and philosophy for early literacy and beyond. These investments will be steadfast and focused, outcomes will be measured, and results are expected. (See plan in the Appendix). MMSD is moving toward the implementation of the Science of Reading (SoR). We are using Language Essentials for Teachers of Reading and Spelling (LETRS) as our foundational approach to provide key stakeholders with the knowledge of SoR, and the skills to teach reading. All supporting teachers of reading instruction, Instructional Coaches, and Principals will receive LETRS training over the next few years, with deep professional development happening over the summer and throughout the school year.

As part of our commitment to Early Literacy and Beyond, all K-5 schools will go through a new literacy adoption. Middle Schools will engage in collaborative work to determine the path forward for Humanities and/or Social Studies and English, and key stakeholders will engage in Quality Teaching for English Learners (QTEL) and Advancement Via Individual Determination (AVID) training.

The new curriculum will align to the SoR, and allow students and teachers to benefit from the standards-aligned, culturally relevant materials. QTEL training will be provided to ensure that language and content development are attended as part of universal instruction, and can be leveraged explicitly for English Language Learners. Increasing the use of AVID strategies throughout our district will ensure we have streamlined, proven strategies to support our literacy efforts.

#### Full-Day 4K

In support of the Early Literacy and Beyond focus area of the district, we believe all children have a right to high-quality early childhood learning experiences. Research suggests a full-day 4K program has a high return on investment for academic outcomes of our early learners, and directly closes opportunity gaps we see in our community related to early learning opportunities. Full-day 4K is a program which has been discussed in the Madison community for many years, and was a primary focus for referendum support.



Resources directly support the additional FTE needed to move to more full day programs, and re-imagining classroom materials and play opportunities to support the whole child.

- \$392,000 in teacher FTE and classroom supplies from repurposed funding in the operating budget

### **LMTS Targeted Strategy**

Our school libraries have become important partners during the implementation of the Ignite! Technology Plan. The purpose of the Library Media Technology Specialist (LMTS) position is to provide the expertise necessary to ensure the school library and instructional technology (IT) programs are aligned with the mission, goals, and objectives of the school district. As we move forward with implementation of the Ignite! Plan, more dedicated FTE resources are needed to facilitate management of the district's many devices.

- \$536,800 in teacher FTE from repurposed funding in the operating budget

### ***Positive, trusting relationships that foster safe and thriving cultures and climates***

#### **Social Worker Support**

Our school social workers provide essential support for our students across grades 4K through 12. They are a critical part of our overall student support team; however, in light of the effects of COVID-19, our social work staff is needed now more than ever to support our students' social, emotional and mental health needs. While the National Association of Social Workers recommends a student-to-social worker ratio of 250:1, we currently allocate schools 592:1. As we continue to navigate dual pandemics, social workers are essential to do the following: 1) Strengthen our Social Emotional Learning (SEL) and Mental Health support within the Multi-Tiered System of Supports (MTSS) Framework; 2) strengthen our support for increasing student engagement, which has significantly decreased during this time; 3) plan and implement SEL interventions.

- \$900,000 – FTE to lower student : social worker ratio using repurposed funding in the operating budget

### ***Personalized opportunities that lead to post-secondary success***

#### **AVID Expansion**

AVID is an MMSD strategy repeatedly proven to close opportunity gaps for marginalized students and ensure all students have rigorous, culturally responsive, and connected learning experiences that will empower all students to be ready for college, career, or community upon graduation. Our goal is to have 12 sections at every high school; with that, we have added one section at both Memorial and West to continue with our commitment to growing AVID as a district.

- \$35,200 - in teacher FTE from repurposed funding in the operating budget

#### **Credit Recovery**

Due to learning loss that has occurred during the pandemic, we need to accelerate the opportunities for high school students to regain and attain credit so every student is able to stay on track for on-time graduation. The addition of 4.5 additional FTE will support credit recovery in the four comprehensive high schools and Shabazz City High School. These FTE will remain in place for the next two years to support students as they become College, Career and Community ready.

- \$352,000 in teacher FTE from repurposed funding in the operating budget.



### **Office of Youth Re-Engagement**

The Office of Youth Re-Engagement will continue its support and service to students, families, and staff in Innovative + Alternative Education and Metro Middle + High programs in the ongoing expansion of student support services and programming. Recognizing the gap of social-emotional and academic support for students transitioning to and from academic settings, and students entering at the freshmen level, the Office of Youth Re-Engagement will extend their services with additional student services and educational staff. The added staff will allow the Office to serve all students and provide support for families.

- \$42,592 in bilingual resource specialist FTE from repurposed funding in the operating budget
- \$44,000 in Teacher FTE from Title I reservations
- \$50,000 in teacher FTE (PST) from repurposed funding in the operating budget
- \$88,000 in cross categorical teacher FTE from IDEA Flow Through funding

### **Madison Promise**

The impacts of COVID-19 continue to be felt across our community in many ways. Public schools across the nation discovered that some of their students flourished in a virtual environment versus being in a comprehensive school setting. As such, MMSD seeks to continue building a program that will provide students and families with an online experience to meet their educational needs in a personalized manner.

For fall 2022, Madison Promise will continue to operate out of Central Office with students still enrolled in their local comprehensive schools. This is similar to most of our alternative programs. During the 2022-23 school year, we aim to transform our online experience for families and rethink the grade spans in which we support scholars under Madison Promise. The request for additional funds will be to support students in grades 4-10, all under one online program, instead of the current instructional model where online programs are being operated under two different departments.

- \$625,000 in teacher FTE to support online learning options using ESSER funding
- \$400,000 in virtual program licenses using ESSER funding

### **Early College STEM Academy (ECSA)**

The continuation of the Early College STEM Academy (ECSA) will provide access to STEM opportunities for youth of color, female students, and first-generation college-going students. This program launched in the 2018-19 school year with 25 high school juniors. ECSA is going into its fourth cohort, with a total of 200 students enrolled in the program, with the goal to stabilize the budget to support the program with 200 students continuously. Students in the program not only attain their high school graduation requirements, but simultaneously earn college credit. STEM coursework includes science, technology, engineering, and mathematics.

MMSD pays Madison College approximately \$6,500 per student for the ECSA program. ECSA will continue to be funded through the braiding of funding sources, including this additional funding source:

- \$250,000 in program funding using ESSER funding for 2022-23

### **Housing Navigator and Unaccompanied Youth Mentorship**

MMSD will contract with the YWCA for the provision of housing navigation and stabilization services for our families experiencing or at risk for homelessness. The Family Housing Stability Coordinator contracted through the YWCA will be responsible for providing diversion services to MMSD families not



eligible for Dane County Housing First programs. This includes families who are doubled up and/or have not yet entered the shelter system. Important to note, doubled up families and those self-paying in hotels are not eligible for housing prioritization in Dane County under current Housing and Urban Development laws. In MMSD, the majority of our students and families experiencing homelessness are in doubled up situations. The Family Housing Stability Coordinator will oversee all aspects of assistance that will help participants gain and/or maintain housing stability. The Family Housing Stability Coordinator will provide culturally inclusive, trauma-informed programming and services, and will incorporate best practice techniques into the program.

In addition, the numbers of unaccompanied homeless youth (UHY) in MMSD have risen while the resources have declined during the years of the COVID pandemic. Therefore, MMSD will contract with Briarpatch Youth Services to focus on individualized plans of support for UHY attending high school or middle school in MMSD. If there are too many identified students, this project will start in the highest density schools (East and LaFollette) so that it can be efficient with time and resources. This partnered support will be provided in three primary focus areas, including academic growth, well-being and community connection goals, and obtaining the resources needed for students to successfully achieve these goals. The chosen areas of focus will prepare our youth for academic success, self-care, and independence in adulthood.

- \$75,000 for a contract with YWCA for housing navigation and stabilization services using American Rescue Plan (ARP) Homeless funding for 2022-23
- \$50,000 for a contract with Briarpatch for youth engagement using American Rescue Plan (ARP) Homeless funding for 2022-23

## Innovation

### Land Acknowledgement Plan

Native American students and parents are creating a district-wide plan and approach to appropriately acknowledge the Ho-Chunk tribal land that all of our schools are on. This budget request supports the implementation of the plan that was initiated in 2021-22 with resources for small culturally-appropriate ceremonies and plaques at each site.

- \$30K per year over five years from operational funding

### Summer Arts Academy 2022

MMSD students in grades K-12 will be invited to participate in a program offering performing and visual arts opportunities for the summer of 2022. MMSD recognizes the need for students to have access to more arts programming, and seeks to immerse and engage students who may or may not have a current interest in the visual or performing arts by removing financial, structural, and social barriers. The offerings will be available within MMSD's school settings as well as the Madison community.

The Summer Arts Academy's vision serves to provide **exposure, enrichment, and engagement for students, in the interest of equity of access, and eventual enrollment in our performing and visual arts opportunities in the district.**

- Programming geared toward self-expression, self-identity, and building students' interests in arts experiences.
- Providing improved access through use of school and nearby city settings.
- Ensuring programming is free of charge for students.



- Targeting historically excluded student populations with unique, inspiring learning opportunities.
- \$1,300,000 to fund the 2022 Summer Arts Academy program, to be funded through federal ESSER II funding

## ESSER Planning

The Elementary and Secondary School Emergency Relief Fund grant program authorized under the American Rescue Plan (ARP) Act, provides additional money for local educational agencies (LEAs) to prevent, prepare for, and respond to COVID-19. ESSER III supplements ESSER I, created by the CARES Act in March 2020, and ESSER II, created by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act in December 2020.

The first of these awards have been used over the last two years to address the needs of our students and staff as we were engaged in virtual learning. The timeline for use and overview of these funds is listed below.

### **ESSER I: Coronavirus Aid, Relief and Economic Security Act (CARES Act) \$5.2 M**

#### **GEER: Governor's Emergency Education Relief Fund \$3.8M**

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

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

- Operational Expenditures
- Big Ideas / Reimagine Classrooms and School Spaces
- Ongoing Realignment in 2022-23 Overall ESSER Plan
- Spending Deadline: September 2023

### **ESSER III: American Rescue Plan Act (ARPA) \$42.4M**

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

In our planning for the 2022-23 school year, we have established a number of priorities using the grant's required guidelines to prevent, prepare for, or respond to COVID-19. The five major areas are as follows:

#### **Preparedness and Response**

- PPE; sanitation supplies; infrastructures to promote physical distancing; improving indoor air quality; COVID testing

#### **Addressing Longterm School Closure**

- Limited Term staff to support learning loss; support food and nutrition program; instructional software

#### **Outreach and Services for Special Populations**



- Professional development for staff to serve English Learners remotely; addressing Individualized Education Plan (IEP) needs; addressing long-term school closure and learning loss for underserved populations.

**Mental Health Services and Supports**

- Additional school based mental health supports, suicide prevention, and mental health services.

**Education Technology**

- Devices, software, and infrastructure for remote instruction; improved cybersecurity.

The district plan for the 2022-23 budget will include utilizing \$42.9 million in project funding from the ESSER II and III awards. Over the last several months, the district has solicited feedback from the community about what priorities are most important. In that process, the top four priorities identified were (1) Mental Health, (2) Outreach for specific student populations, (3) Building Maintenance, and (4) Supplemental Programming. Projects identified in the 2022-23 are closely aligned to these priorities. For a full listing of what priorities are being submitted in this budget, please refer to the ESSER Executive Summary in the appendix.

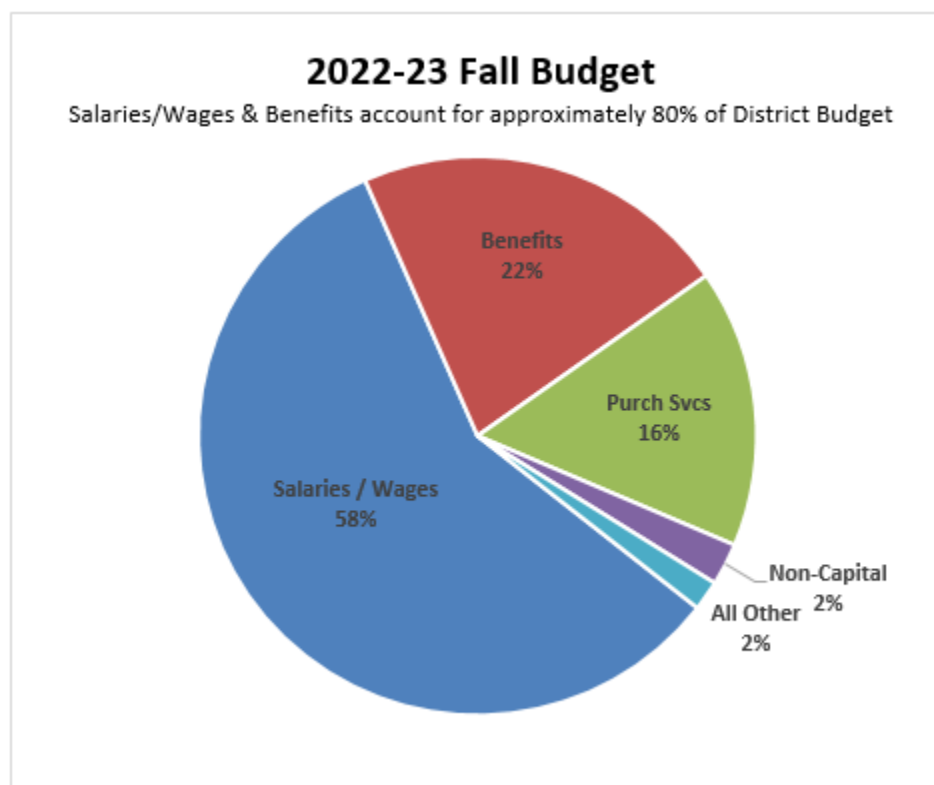




## Total Compensation: Salaries/Wages and Employee Benefits

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

The annual investment in personnel, net of federal one-time funding and assigned fund balance, for the Fall Budget represents approximately 80% of the MMSD recurring operating budget (the operating budget is defined as the General Fund and Special Education Fund, net of inter-fund transfers) with salaries accounting for 58% and employee benefits accounting for 22%.



### Salaries and Wages

Included in the Fall Budget proposal is advancement of staff on established salary schedules and a base wage increase. This includes increases on the following salary components: a base wage increase of 3.0%, a fully-funded step and lane advancement (2.0%).

Base wage is a required subject of collective bargaining. The Wisconsin Employment Relations Commission (WERC) (see [http://werc.wi.gov/doaroot/cpi-u\\_chart.htm](http://werc.wi.gov/doaroot/cpi-u_chart.htm)) sets the maximum base wage increase (CPI-u) allowed under state law, which was 1.81% for contracts starting July 1, 2020; 1.23% for contracts starting July 1, 2021; and 4.70% for contracts starting July 1, 2022.



In 2020-21, the average total compensation increase for staff was 2.5%. The base wage percent increase was 0.50%, and step advancement averaged approximately 2% for employees. In addition to this, the district provided all staff with a one-time bonus in January of 2021 that totaled approximately \$3.5 million.

In 2021-22, the average total compensation increase for staff was 3.23%. The base wage percent increase was 1.23%, and step advancement averaged approximately 2% for employees.

In the Fall Budget for 2022-23, the base wage increase is at 3.00%. Step advancement on the salary schedule, which is on average 2%, results in a 5.00% total compensation average increase for employees. The 2022-23 Fall Budget also includes a \$5/hr increase to hourly wage staff in the Educational Assistant, Clerical, Food Service, and Security groups.

### Health Insurance

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

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

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

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

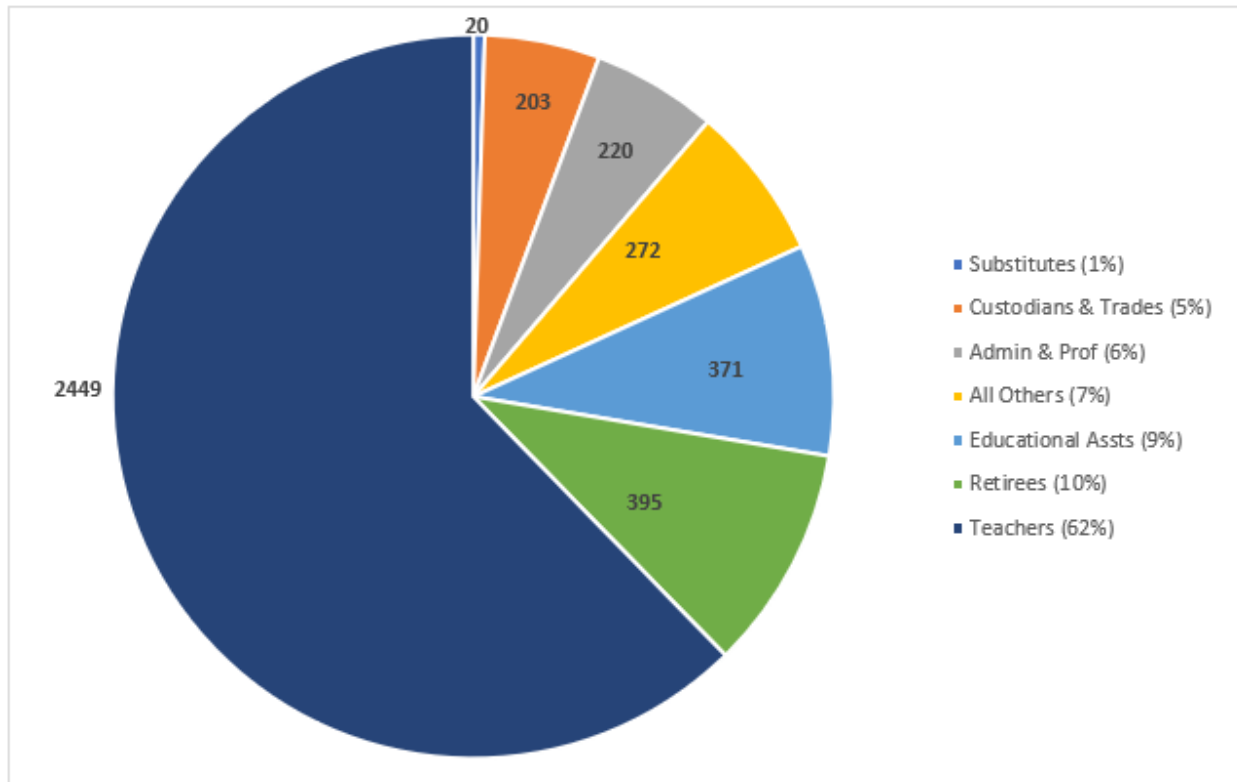
Healthcare negotiations this year also produced rate cap guarantees for the future three budget years. GHC rate cap guarantees for the HMO plan are: 3% (22-23), and 3.5% (23-24). For Dean's HMO plan, it is 3% (22-23 and 23-24). For more information on the POS and the HMO plan and MMSD's EPC categories please go to: [mmsd.org/human-resources](https://mmsd.org/human-resources)

Health insurance is important from a budgetary perspective due to its very large share of the total operating budget. Annual premiums for active and retired employees are budgeted to be \$63.3 million.

As of March 2022, a total of 3,919 employees are enrolled in an MMSD Plan, with 28% of the enrollments in single coverage and 72% in family coverage. 72% of our employees are enrolled in GHC, and 28% are enrolled in Dean. As noted in the chart below, teachers make up 60% of our total employees receiving benefits and 11% are retirees still on MMSD's healthcare plan.



### Enrollment by Employee Type:



### Dental Insurance

MMSD will plan for approximately \$4.0 million in the 2022-23 budget on dental coverage. The budget for 2022-23 does not require significant additional budgetary outlays in dental rates next year. The plan is currently adequately funded. Typically, employee dental costs increase slightly each year due to an actuarial evaluation of the plan. Delta Dental serves as the third-party administrator.

The dental plan was expanded on January 1, 2020 to increase the annual plan maximum from \$1,000 to \$1,200 per member. Additionally, basic restorative services increased from 50% coverage to 80% coverage, with a \$25 annual deductible. These changes were made without impacting premiums due to Delta Dental's ability to renegotiate provider networks at a lower cost to MMSD.

**Life Insurance**

MMSD will plan for approximately \$662,000 on Life Insurance in the 2022-23 budget for current and retired employees. The budget assumes no material change in rates for next year. MMSD changed life insurance carriers effective July 1, 2017 following a bid and vendor evaluation process. The district's life insurance plan is self-funded, with The Standard now serving as the third-party administrator.

**LTD (Long-Term Disability) Insurance**

MMSD will plan for approximately \$1.75 million on LTD coverage in the 2022-23 budget. A minor change in the plan in 2019-20 ensured LTD claims match MMSD's policies and procedures regarding leave of absences.

**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 2022 at 6.50%. For budget purposes, the contribution rate for calendar 2023 is estimated to remain 6.50%.

**Other Non-Budgetary Benefits**

MMSD provides employees 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.





## Required Budget Allowances

The items identified below represent major accounts in the MMSD budget which require changes in funding, based on legal requirements, previously approved Board plans or policy, current year budget-to-actual performance, or based on a proven need pertaining to next year. The actions proposed below are necessary adjustments that will help ensure an accurate and dependable budget.

In previous years, we have increased budget allowances as necessary in critical areas such as substitute teachers costs, transportation, post-employment benefits, and utilities. In addition, we must account for 2x charter growth, open enrollment out rate increases, and state voucher program impacts (2x charter impact discussed in detail in the Appendix).

**2x / Independent Charter School (2x) Expansion:** The 2022-23 school year continues trending for the 2x charter schools for enrollment within the MMSD attendance area. These 2x charters are still anticipated to grow in the next school year. These 2x charter schools have moved our ICS enrollment count from 345 to 590. This results in a \$2,249,000 net increased expense in the 2022-23 Fall budget.

**Open Enrollment In/Out Net:** Increasing impact over current year projected actuals (net). For budgetary purposes, open enrollment results can be difficult to predict. MMSD's trends for Open Enrollment have been inconsistent in the last few years. Open Enrollment "In" has slowed considerably while Open Enrollment "Out" has been showing an increase. Final Open Enrollment pupils counted at year end will determine final impact of Open Enrollment, but the net impact to the 2022-23 budget is now \$582,000. The budgetary impact is also somewhat muted in this budget compared to prior budget years due to a lower than expected adjustment to Open Enrollment rates set in the state biennium budget.

**Annual Contract Increases:** Annually, the district reserves funding for ongoing contractual increases across the district for technology systems, utilities, partner contracts, etc. that all have built in clauses to increase at predefined rates over time. Due to concerns how inflation is expected to affect operations, our increase is focused on transportation. This increase will be \$600,000 for transportation (routes and fuel) for 2022-23.

**MSCR Seasonal Staff Adjustment and Lease Costs:** Last year, we identified a wage gap between our seasonal staff and the community at large. This has adversely affected our MSCR programming to the point where we are unable to fill many of our program staff positions for our summer sessions. We have worked with MSCR leadership to increase our seasonal staff pay to a minimum of \$15/hr. These wage changes took effect in the 2022 calendar year. This is the second year of this adjustment, and will result in an approximate \$400K increase in programming costs out of the Fund 80 budget. In addition, as MSCR occupies new sites on the West side of Madison, we are planning for additional lease costs for MSCR of approximately \$200K. These increases will be covered through a combination of fees and levy increases in the Fund 80 budget.



## Budget Management: Finding Efficiencies and Improving Business Practices

As part of the annual budget development process, we review three-year trend financial activity of each school and department, and we meet with each Central Office Department to review their budget in line with their work streams and the priorities of the MMSD Strategic Framework and our Educational Equity Policy, via the Equity Tool. We use this process to problem solve within department budgets, identify areas of additional investment, and look for areas for cost savings, operating efficiencies, and process improvements.

The Senior Leadership Team reviewed the data and confirmed if resources should remain intact in the upcoming budget, be repurposed, or that new resources are needed to expand the outcomes for students.

Finding cost savings and reallocating resources are core aspects of MMSD budget development. Over the last eight years, millions have been repurposed or cut from the Central Office department budgets using this process.

As we navigate the 2022-23 budget development process, we know that as we emerge from the most critical operational challenges coming from the COVID-19 pandemic, the landscape of K-12 funding has shifted significantly to a focus on one-time funding. This is making it increasingly difficult to maintain our existing services with the level of recurring resources at our disposal. As we plan how to use these dollars effectively, we still must look for efficiency that will help us maintain our ongoing operations. In line with our district ways of working, the 2022-23 Fall Budget includes approximately \$1.0 million of cost savings and efficiencies out of central office departments to help maintain building level services and staff. These savings can be summarized into the following:

• Vacant Central Office Staffing Reduction (6.55 FTE)	\$ 571,600
• Pathways Programming Non-Personnel	\$ 50,000
• Operation Renovation Resources	\$ 100,000
• Long Range Facility Planning Contracted Services	\$ 200,000
• Student & Staff Supports Non-Personnel Funding	\$ 74,500
• Professional Learning - Professional Development	\$ 16,500
• Other Central Office Non-Personnel Reductions	\$ 7,500

Below are highlighted the efforts of a few departments to illustrate their efficiency improvements or improved business practices, all of which demonstrate responsible financial stewardship.

### Building Services:

- Reducing electricity bills through solar energy: 1) Completion of solar project with the City of Madison and MG&E for two MW, expansion of another one MW underway; 2) Implementation of West High School Green Club 100 Kw solar project on the roof of West High School; and 3) Use of Dane County, Madison College, and other area subject matter experts to continue to develop a district-wide strategy for solar in line with the Building Excellence efforts. \$100,000 grant secured to finalize this plan.
- Implementation of all vehicles to electric vehicles multi-year plan, saving fuel costs materializing.



- Focusing the Building Excellence Plan, MMSD's long-range facility need assessment, on investment into our district high schools' energy efficiencies.
- MMSD continues to benefit from locking in a five-year futures contract for natural gas at historically low prices.

**Tech Services:**

- With the district's Technology Plan, Ignite! now at full implementation, intense cross-departmental reflection, planning, and budgeting allows the district to identify recurring savings by removing the need to rely on third-party leasing for our devices. Funding has now stabilized the Technology plan to a point where we can focus on cyclical replenishment of one-to-one devices and avoid lease cycles.

**Human Resources:**

- In 2017-18, the benefits team made major cost-saving changes in the health insurance plan, and the long-term disability and life insurance plans.
- Health plan costs in 2022-23 sustains a negotiated rate cap of 3% with our health carriers. This ongoing relationship with our health care providers continues to make this impact to the annual budget less than it could be.

These and similar efforts demonstrate our commitment in the short term to operate efficiently, use every budget dollar wisely, and to free up resources wherever possible to support instruction.





## Staffing Plan for 2022-23

In December 2017, the Board adopted a revised class size policy. The 2022-23 staffing plan was designed to comply with the new policy, with an emphasis on minimizing class size outliers on the low end to maximize efficiencies in the budget. In line with policy, the allocation formulas were set to be at 'optimum +1 +2' across all K-12 sections.

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

As summarized in the table below, total MMSD staffing will go from 4,029.9 full time equivalent (FTE) to 4,170.8 FTE. The Fall Budget reflects over 75.6 FTE in one-time allocations coded to federal ESSER funding. This is in comparison to just under 12.2 FTE in the 2021-22 school year. It is important to acknowledge that ESSER is one-time funding that must be used by September of 2024. We have made it clear in all our proposals and internal discussions that FTE using these federal dollars must expire within this time frame. Other fluctuations in overall staffing levels reflect building level allocation decisions that will be discussed in the footnotes below. Since the onset of the COVID-19 pandemic, enrollment in MMSD has dropped nearly 5%. In addition to this, MMSD has been seeing slight enrollment declines due to low birth rates in Madison. Due to the nature of funding at the state level, this decrease in population will affect our ability to sustain our level of services in many areas.

	Fall 18-19	Fall 19-20	Fall 20-21	Fall 21-22	Budget 22-23
District-Wide Administrators	58.8	63.8	62.8	63.0	63.0
Principals	50.0	50.0	50.0	50.0	51.0
Assistant Principals	30.3	33.0	31.0	32.3	33.0
Teachers	2,659.0	2,639.5	2,626.4	2,615.1	2,661.2
Specialists (Hearing Interpreters, OTAs, etc.)	31.8	30.0	30.1	32.1	32.8
Bilingual Resource Specialists	80.5	81.4	80.0	80.1	85.9
Professionals (Non-Union)	128.6	129.8	126.2	139.8	152.3
Clerical/Technical	220.3	220.8	218.7	216.5	225.8
Ed. Assts. (EA, SEA, BEA, Nurse Asst)	440.7	444.4	428.1	421.4	486.3
Custodial	216.0	218.0	218.0	223.0	223.0
Trades	32.0	31.1	31.1	31.1	31.1
Food Service	104.2	96.0	96.0	96.0	96.0
Security	29.5	29.5	29.5	29.5	29.5
	4,081.7	4,067.3	4,027.8	4,029.9	4,170.8



## Monitoring and Responding to Changing Conditions:

During budgetary planning in the Spring of 2022, the staffing plan above included a pool of approximately 19.6 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 Fall budget, most of these unallocated FTE have been placed at the building level. Small amounts of unallocated are also being held for special education and bilingual education to protect against enrollment changes between now and the fall. All decisions to adjust FTE at schools are made after monitoring actual enrollment and in consultation with building principals.

### Table Notes:

- Columns marked “Fall” of a given fiscal year represent staffing at the time of the adopted budget for each corresponding fiscal year. “Budget 22-23” represents staffing for the 2022-23 Fall Budget.
- Staffing as shown for 2022-23 reflects the staffing work of building principals and administrators in the Spring of 2022. The 2022-23 staffing plan will evolve to reflect the staffing changes which will be made by schools and departments during the coming year. These changes include reclassifications of positions, conversions of one position to another, and changes to the use of grant funding in order to best utilize the resources available to the district.
- This table includes 79.938 IDEA FTE increases between 2021-22 and 2022-23 for one-year positions coded to IDEA Flow Thru necessitated by IEP need or Principal discretion. These positions need to be reassessed annually after July 1 through ongoing collaboration with the Student Service Team.
- It is important to note that our Title I resources have not increased over time. Because cost of living has increased, and thus salaries, this means that schools have less FTE buying power. At the time of this table's creation, Title I FTE are currently stable between 2021-22 and 2022-23 within 1.000 FTE.
- Central Office positions added with one-time resources (ESSER) include investments for Virtual Programming, Health Services, Office of Youth Re-Engagement, and Mental Health. (See ESSER Plan in the Appendix).
- Changes in total administration have been updated since the June budget to reflect positions moved from the administration to the professional (NUP) group.
- Increases to the Professional (NUP) unit are entirely due to one-time positions added using ESSER funding for 2022-23.
- The Assistant Principal allocation has increased by 0.7 FTE to support Middle School Programming using Title I funding.
- Change in Teacher FTE is largely due to increased staffing on ESSER (Nursing, Virtual Programming) and Special Education CC Teacher. The table below breaks this down in more detail.
- The change in EA staff has been updated to include significant one-time resources added for federal IDEA allocation and Special Ed Assistant Staff (See third bullet above).
- Enrollment declines affect building allocation to adhere to board class size policies. As sections are adjusted, special teachers (art, PE, music, etc.) are also affected.

School staffing plans are created carefully by each school principal with support from the Human Resource team, Teaching and Learning team, and the Budget office. Staffing plans are based on enrollment projections produced by the Research Department. 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 2021, 2022 and 2023)**

The below chart provides more detail in the 2,661.2 FTE teacher allocations, 64% of the total staffing allocation. Despite declining enrollment trends, we have made every attempt to preserve staffing at the building level, even reinvesting allocation in areas to maintain a high student-to-teacher ratio at our sites. Many of these investments are focused on student mental health, including an increase in school social workers to better align with recommended national averages for services.

### **Student Services: History of the Weighted Student Allocation**

#### **2020-21**

After the pilot implementation year of 2021-22, the administration recommended expanding the weighted student formula model district-wide. Based on district projections, this requires 5.8 additional CC Teacher FTE. Based on enrollment and student needs, some schools will receive more allocation and some less. The purpose of the model is to ensure FTE allocation is following the needs of the actual students. Thus, enrollment and mobility changes between spring projections and fall enrollment will cause these numbers to slightly fluctuate.

#### **2021-22**

In light of the impacts of COVID-19 on our students' well-being, the 2021-22 budget makes significant investments into student support staff. The following are staffing areas that have significant investments using local recurring resources (positions funded by federal funding have not been added into this version of the budget) this year and have been intentionally protected from any staffing adjustments despite enrollment declines:

6.0 FTE Middle School Counselors

1.0 High School Counselor

1.0 Mental Health Support Coach (Central Office Position not in the table below)

4.0 FTE Restorative Justice Coaches (NUP Positions, not in the table below)

#### **2022-23**

Following our return to in-person instruction in 2021-22, the 2022-23 budget makes additional investments in student support staff. We will be utilizing our federal ESSER funding on a number of mental health services and surge support for our students, but we also added 9.4 Social Worker to our schools through repurposing.

Other changes seen at the school level are school-based staffing decisions largely determined by schools. For example, schools have the ability to make decisions between their social worker and psychologist allocation, and between their cross-categorical Teacher and SEA allocation.



Teacher Staffing Summary		FY 2021	FY 2022	FY 2023	Change FY22-FY23	% Chg FY22-FY23
Regular Education Teachers	District-Wide/Central Office/Off-Site	70.4	93.0	101.2	8.2	8.8%
	Elementary Schools	864.8	849.2	850.9	1.7	0.2%
	Middle Schools	370.2	361.9	355.6	-6.3	-1.7%
	High Schools	389.8	386.5	380.2	-6.3	-1.6%
	Unallocated	10.2	1.6	6.1	4.5	293.3%
ELL	ESL/Bilingual Resource Teachers	165.7	157.7	157.3	-0.4	-0.3%
Students Services / Student Support Teachers	School Psychologists	42.5	42.3	43.8	1.5	3.5%
	District-Wide/Central Office/Off-Site	1.2	1.2	2.2	1.0	83.3%
	School Based	41.3	41.1	41.6	0.5	1.1%
	Social Workers	51.9	53.5	59.2	5.6	10.5%
	District-Wide/Central Office/Off-Site	5.0	8.0	5.2	-2.8	-35.0%
	School Based	46.9	45.5	54.0	8.4	18.5%
	Guidance Counselors	36.8	42.8	44.6	1.8	4.2%
	District-Wide/Central Office/Off-Site	2.0	3.0	4.7	1.7	56.7%
	School Based	34.8	39.8	39.9	0.1	0.3%
	PBS/Mental Health/Student Supports	44.0	49.4	50.2	0.9	1.7%
	District-Wide/Central Office/Off-Site	10.5	12.5	16.0	3.5	28.0%
	School Based	33.5	36.8	34.2	-2.6	-7.2%
	Spec Ed / Cross Cat / Early Childhood / PST	415.6	410.3	441.8	31.5	7.7%
	District-Wide/Central Office/Off-Site	74.7	71.7	70.4	-1.4	-1.9%
	School Based	340.9	338.5	371.4	32.8	9.7%
	OT/PT/Hi/VI	55.1	55.2	54.2	-0.9	-1.7%
	District-Wide/Central Office/Off-Site	13.4	13.4	12.6	-0.8	-6.3%
	School Based	41.7	41.8	41.7	-0.1	-0.2%
	Speech/Language	76.6	77.2	76.6	-0.6	-0.8%
	District-Wide/Central Office/Off-Site	21.0	21.6	21.5	-0.1	-0.5%
	School Based	55.6	55.6	55.1	-0.5	-0.9%
	Nurses	32.8	34.6	39.4	4.8	14.0%
	District-Wide/Central Office/Off-Site	4.0	6.1	11.4	5.3	86.9%
	School Based	28.8	28.5	28.0	-0.5	-1.7%
TOTAL		2626.4	2615.1	2661.2	46.0	1.8%

Table Notes:

- The first four categories are regular education teachers, including classroom and specials teachers, teacher-leaders, instructional resource teachers, and interventionists. Principals have flexibility about how to use these positions to staff their schools. The first category reflects teachers who are not school-based, so it includes teachers at alternative program sites, central office, virtual programming, and district-wide. This category also includes teachers provided from central office departments who actually work at the schools. The increase to the Central Office Teachers line is due to the Virtual Learning Program teachers reporting to a Central Office position. The next three categories include regular education teachers at the elementary, middle, and high school levels.
- The changes to regular education teachers reflect not only the enrollment-based and budget-based changes, but also the staffing changes (conversions) made by the schools during the staffing workbook process. This teacher staffing chart would not be able to reflect conversions



made from teacher allocation into other types of staffing (i.e., education assistant, clerical, etc.). Please note that this comparison shows fall 2021-22 data to fall 2022-23 data. Unallocated resources are reflected at the building level based on our enrollment tracking over the summer. This accounts for the “Unallocated” total changes since June approval.

- The English Language Learners (ELL) position allocations remain largely unchanged from 2021-22 to 2022-23. These ESL/Bilingual Resource Teacher positions include both central office and school-based bilingual resources and English as second language teaching positions. Despite enrollment shifts over the last year, we held positions nearly constant in order to improve student support ratios. This line shows a small drop due to conversions of a small number of these positions to a Bilingual Resource Specialist (BRS) from a Bilingual Resource Teacher (BRT) with department approval as enrollment declined.
- 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.
- Additional investments in support positions include 9.4 Social Worker additional allocations (3.0 FTE from 21-22 was repurposed to buildings as part of this add), 26.8 FTE Cross Categorical teachers (within Student Services allocation), and 6.8 FTE nursing positions (funded by ESSER). Many building level decisions during the workbook process influence changes in these staffing levels. Since June Approval, Student Services has added additional FTE allocation using federal IDEA funding.
- Unallocated totals are totals as of the Fall Budget. Unallocated will be placed at schools as needs arise through the school year.





## Conclusion

This Fall Budget is based on the most recent information available as of October 2022. The Board is scheduled to adopt an original Fall Budget at the end of October.

We welcome your questions or comments about the Fall Budget. For your convenience, MMSD budget information, including an on-line feedback form, can be found at [mmsd.org/budget](https://mmsd.org/budget).





## Budget Snapshot

### A summary chart of key budget factors for 2022-23

Item	2022-23 Fall Budget
<b>Balance Sheet:</b>	
General Fund <i>Balance Projected 6/30/23</i>	\$75.6 million – 14.09%, just below the 15% solvency ratio per board policy
Bond Rating - Current	"Aa2" (Moody's) and "AA+" (S&P)
<b>Enrollment</b>	
3 Year Rolling Avg – Revenue Limit	Decline of 383 in three-year averages used for Revenue Limit
3 <sup>rd</sup> Friday Enrollment Count	Decrease of 115 FTE
Open Enrollment In/Out	OE-In from 492 to 496, OE-Out from 1,381 to 1,449 – an increased fiscal impact for OE-Out.
2x Charters Enrollment	245 additional FTE, \$2.249M incremental expenditure increase
Private School Choice	Private School/Special Needs: \$764K incremental expenditure increase, funded by revenue limit exemption
<b>State Budget Impact</b>	
State General Aid	9.92% Aid Increase – \$44.25 million
Revenue Limit Formula	\$0 Increase in Revenue Limit per Student
State Per Pupil Categorical Aid	\$0 Increase per Student
<b>Personnel Expenditures</b>	
Wages & Salary	Budget Allowance of 5.00% (= steps + lanes + base wage increase)
Health Insurance	3% negotiated rate increase maximum with carriers
Staffing Plan	Total Staffing of 4,170.8 FTE
<b>General Fund Totals</b>	
General Fund Revenues	\$481,154,703 – Increase 10.03% over 2021-22 actual, inclusive of use of one-time federal sources
General Fund Expenditures	\$502,984,910 – Increase 16.80% over 2021-22 actual, inclusive of use of one-time federal and local assigned funding
<b>All Funds Totals (10,27,30,38,41,50,80)</b> <i>(Net of Inter-fund Transfers)</i>	
All Funds Revenues	\$570,224,553 – Increase 8.52% over 2021-22 actual, inclusive of use of one-time federal sources
All Funds Expenditures	\$597,923,061 – Increase 15.94% over 2021-22 actual, inclusive of use of one-time federal and local assigned funding
<b>Tax Levy Estimate</b>	
MMSD Tax Base – Equalized	16.10% Valuation Increase
Tax Levy Increase	A levy increase 1.58% for all funds
Tax Rate – Equalized	\$9.97 per \$1,000 Property Value (\$1.43 decrease)
Tax Impact for Median Home	Decrease \$62.16 per Average Home 12.4% Average Home Value Increase (\$335,200 to \$376,900)



## Financial Summaries/Reports

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# Madison Metropolitan School District

## 2022-23 Proposed Budget

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

Note: Includes Interfund Transfers listed separately

	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Fall Budget
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	299,623,907	311,583,655	323,798,142	329,704,995
Other local sources	5,328,594	1,707,909	3,013,917	4,338,192
Interdistrict sources	3,589,395	4,053,729	4,109,702	4,257,744
Intermediate sources	203,891	220,103	62,328	10,000
State sources	72,106,858	72,887,308	75,840,180	78,811,857
Federal sources	15,794,382	18,293,773	28,215,053	63,135,904
Other sources	976,206	1,021,948	2,261,793	729,454
<b>Total revenues</b>	<b>397,623,232</b>	<b>409,768,424</b>	<b>437,301,115</b>	<b>480,988,147</b>
<b>Expenditures</b>				
Regular instruction	142,909,730	139,271,431	145,439,079	164,473,927
Vocational instruction	4,064,888	3,983,923	4,037,294	4,066,781
Special instruction	11,731,193	12,295,856	13,248,871	15,457,013
Other instruction	10,978,068	10,435,770	11,297,815	11,557,067
Pupil services	14,997,180	16,378,095	19,074,016	27,706,670
Instructional staff services	28,132,917	29,145,162	30,011,572	37,832,794
General administration services	23,091,533	23,427,019	25,856,342	28,891,352
Business administration services	43,622,798	39,800,360	54,022,666	80,810,039
Pupil transportation	8,207,475	5,584,237	8,442,157	10,983,050
Principal and interest	2,028,273	2,434,444	1,742,292	2,781,967
Other support services	29,089,440	28,723,964	26,840,684	29,121,947
Community Service	-	-	-	-
Non-program	17,444,767	20,405,728	20,937,536	26,258,853
<b>Total Expenditures</b>	<b>336,298,261</b>	<b>331,885,990</b>	<b>360,950,324</b>	<b>439,941,459</b>
Proceeds from Debt	4,029,796	2,092,031	2,952	-
Transfers in	224,383	4,302	-	166,556
Transfers out	(56,550,499)	(59,400,336)	(69,698,993)	(63,043,451)
<b>Net change in fund balance</b>	<b>9,028,650</b>	<b>20,578,431</b>	<b>6,654,750</b>	<b>(21,830,208)</b>
<b>Fund balance - beginning of year</b>	<b>61,168,311</b>	<b>70,196,961</b>	<b>90,775,392</b>	<b>97,430,142</b>
<b>Fund balance - end of year</b>	<b>70,196,961</b>	<b>90,775,392</b>	<b>97,430,142</b>	<b>75,599,934</b>



## Madison Metropolitan School District

### 2022-23 Proposed Budget

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

Note: Includes Interfund Transfers listed separately

	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Fall Budget
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	-	-	-	-
Interdistrict sources	92,248	199,803	125,941	-
Intermediate sources	-	-	-	-
State sources	19,645,903	23,009,312	23,173,327	22,704,799
Federal sources	5,639,651	4,870,306	6,722,978	12,005,317
Other sources	-	-	-	-
<b>Total revenues</b>	<b>25,377,802</b>	<b>28,079,421</b>	<b>30,022,245</b>	<b>34,710,117</b>
<b>Expenditures</b>				
Regular instruction	159,717	117,544	188,912	267,793
Vocational instruction	-	-	-	-
Special instruction	59,946,967	58,363,369	62,229,674	73,721,042
Other instruction	-	-	-	-
Pupil services	13,317,409	13,506,025	13,817,209	14,520,309
Instructional staff services	2,515,346	2,769,523	3,300,316	3,350,425
General administration services	10,363	1,056	-	-
Business administration services	308,864	340,959	118,700	384,422
Pupil transportation	3,866,198	3,034,060	3,936,511	3,758,350
Principal and interest	-	-	-	-
Other support services	144,481	138,590	94,461	557,665
Community Service	-	-	-	-
Non-program	169,869	144,498	218,826	203,300
<b>Total Expenditures</b>	<b>80,439,214</b>	<b>78,415,624</b>	<b>83,904,610</b>	<b>96,763,305</b>
Proceeds from Debt	-	-	-	-
Transfers in	55,285,794	50,336,203	53,882,365	62,219,744
Transfers out	(224,383)	-	-	(166,556)
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance - beginning of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund balance - end of year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Madison Metropolitan School District

## 2022-23 Proposed Budget

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

Note: Includes Interfund Transfers listed separately

	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Fall Budget
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	13,558,668	22,927,505	22,290,639	19,926,000
Other local sources	28,280	1,016	6,932	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	147,455	126,857	-	-
<b>Total revenues</b>	<b>13,734,403</b>	<b>23,055,378</b>	<b>22,297,571</b>	<b>19,926,000</b>
<b>Expenditures</b>				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	-	-	-	-
Pupil transportation	-	-	-	-
Principal and interest	12,702,260	45,861,007	42,158,461	22,094,300
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	-	-	-	-
<b>Total Expenditures</b>	<b>12,702,260</b>	<b>45,861,007</b>	<b>42,158,461</b>	<b>22,094,300</b>
Proceeds from Debt	-	15,549,792	3,948,328	-
Transfers in	-	9,042,476	15,816,628	-
Transfers out	-	-	-	-
<b>Net change in fund balance</b>	<b>1,032,143</b>	<b>1,786,639</b>	<b>(95,934)</b>	<b>(2,168,300)</b>
<b>Fund balance - beginning of year</b>	<b>2,085,323</b>	<b>3,117,466</b>	<b>4,904,105</b>	<b>4,808,171</b>
<b>Fund balance - end of year</b>	<b>3,117,466</b>	<b>4,904,105</b>	<b>4,808,171</b>	<b>2,639,871</b>



# Madison Metropolitan School District

## 2022-23 Proposed Budget

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

Note: Includes Interfund Transfers listed separately

	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Fall Budget
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	5,000,000	5,000,000	5,000,000	5,000,000
Other local sources	12,828	3,141	4,782	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	-	-	-
<b>Total revenues</b>	<b>5,012,828</b>	<b>5,003,141</b>	<b>5,004,782</b>	<b>5,000,000</b>
<b>Expenditures</b>				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	7,114,863	4,497,029	3,105,210	8,695,185
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	-	4,815
Community Service	-	-	-	-
Non-program	-	-	-	-
<b>Total Expenditures</b>	<b>7,114,863</b>	<b>4,497,029</b>	<b>3,105,210</b>	<b>8,700,000</b>
Proceeds from Debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Net change in fund balance</b>	<b>(2,102,035)</b>	<b>506,112</b>	<b>1,899,571</b>	<b>(3,700,000)</b>
<b>Fund balance - beginning of year</b>	<b>3,469,855</b>	<b>1,367,820</b>	<b>1,873,932</b>	<b>3,773,504</b>
<b>Fund balance - end of year</b>	<b>1,367,820</b>	<b>1,873,932</b>	<b>3,773,504</b>	<b>73,504</b>



# Madison Metropolitan School District

## 2022-23 Proposed Budget

### Revenue and Expenditure History Table - Referendum Proceeds (42)

Note: Includes Interfund Transfers listed separately

	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Fall Budget
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	-	108,024	24,154	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	-	-	-
<b>Total revenues</b>	-	108,024	24,154	-
<b>Expenditures</b>				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	-	10,877,352	32,567,535	168,687,290
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	-	-	-	-
<b>Total Expenditures</b>	-	10,877,352	32,567,535	168,687,290
Proceeds from Debt	-	106,000,000	106,000,000	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Net change in fund balance</b>	-	95,230,672	73,456,618	(168,687,290)
<b>Fund balance - beginning of year</b>	-	-	95,230,672	168,687,290
<b>Fund balance - end of year</b>	-	95,230,672	168,687,290	-



## Madison Metropolitan School District

### 2022-23 Proposed Budget

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

Note: Includes Interfund Transfers listed separately

	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Fall Budget
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	1,296,302	36,738	70,825	213,870
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	173,815	157,656	-	163,800
Federal sources	7,251,698	7,788,390	14,414,119	11,160,547
Other sources	-	28,300	16,018	-
<b>Total revenues</b>	<b>8,721,816</b>	<b>8,011,084</b>	<b>14,500,962</b>	<b>11,538,217</b>
<b>Expenditures</b>				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	9,986,521	8,040,755	11,325,168	12,331,924
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	-	30,000
Community Service	-	-	-	-
Non-program	-	-	-	-
<b>Total Expenditures</b>	<b>9,986,521</b>	<b>8,040,755</b>	<b>11,325,168</b>	<b>12,361,924</b>
Proceeds from Debt	-	-	-	-
Transfers in	1,264,705	21,657	-	823,707
Transfers out	-	-	-	-
<b>Net change in fund balance</b>	<b>-</b>	<b>(8,014)</b>	<b>3,175,794</b>	<b>-</b>
<b>Fund balance - beginning of year</b>	<b>1,583,798</b>	<b>1,583,798</b>	<b>1,575,784</b>	<b>4,751,578</b>
<b>Fund balance - end of year</b>	<b>1,583,798</b>	<b>1,575,784</b>	<b>4,751,578</b>	<b>4,751,578</b>



# Madison Metropolitan School District

## 2022-23 Proposed Budget

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

Note: Includes Interfund Transfers listed separately

	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Fall Budget
<b>Revenues</b>				
Property taxes/Mobile Home/TIF	12,009,506	10,638,849	13,440,741	15,470,204
Other local sources	2,420,504	1,858,550	2,868,882	2,591,869
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	1,854,352	-	-
Other sources	-	5,114	-	-
<b>Total revenues</b>	<b>14,430,010</b>	<b>14,356,865</b>	<b>16,309,623</b>	<b>18,062,072</b>
<b>Expenditures</b>				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	764,816	582,736	972,618	605,688
Pupil transportation	1,568	(18)	9,116	1,000
Principal and interest	-	-	-	-
Other support services	364,301	242,563	188,852	306,381
Community Service	12,963,384	13,389,208	13,103,316	17,149,003
Non-program	-	-	-	-
<b>Total Expenditures</b>	<b>14,094,070</b>	<b>14,214,490</b>	<b>14,273,902</b>	<b>18,062,072</b>
Proceeds from Debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
<b>Net change in fund balance</b>	<b>335,940</b>	<b>142,375</b>	<b>2,035,721</b>	<b>-</b>
<b>Fund balance - beginning of year</b>	<b>2,059,626</b>	<b>2,395,566</b>	<b>2,537,941</b>	<b>4,573,661</b>
<b>Fund balance - end of year</b>	<b>2,395,566</b>	<b>2,537,941</b>	<b>4,573,661</b>	<b>4,573,661</b>



## Madison Metropolitan School District

### 2022-23 Proposed Budget

#### Summary Revenue and Expenditures All Funds

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

	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Fall Budget	% Chg
<b>Revenues</b>					
Property taxes/Mobile Home/TIF	330,192,081	350,150,009	364,529,522	370,101,199	1.53%
Other local sources	9,086,508	3,607,354	5,965,337	7,143,931	19.76%
Interdistrict sources	3,681,642	4,253,531	4,235,643	4,257,744	0.52%
Intermediate sources	203,891	220,103	62,328	10,000	-83.96%
State sources	91,926,576	96,054,275	99,013,507	101,680,457	2.69%
Federal sources	28,685,730	32,806,821	49,352,149	86,301,769	74.87%
Other sources	1,123,660	1,182,219	2,277,812	729,454	-67.98%
<b>Total revenues</b>	<b>464,900,090</b>	<b>488,274,313</b>	<b>525,436,297</b>	<b>570,224,553</b>	<b>8.52%</b>
<b>Expenditures</b>					
Regular instruction	143,069,447	139,388,976	145,627,991	164,741,720	13.13%
Vocational instruction	4,064,888	3,983,923	4,037,294	4,066,781	0.73%
Special instruction	71,678,160	70,659,225	75,478,545	89,178,055	18.15%
Other instruction	10,978,068	10,435,770	11,297,815	11,557,067	2.29%
Pupil services	28,314,589	29,884,121	32,891,226	42,226,979	28.38%
Instructional staff services	30,648,262	31,914,685	33,311,888	41,183,218	23.63%
General administration services	23,101,896	23,428,075	25,856,342	28,891,352	11.74%
Business administration services	61,797,861	53,261,840	69,544,362	102,827,258	47.86%
Pupil transportation	12,075,241	8,618,279	12,387,784	14,742,400	19.01%
Principal and interest	14,730,533	48,295,451	43,900,753	24,876,267	-43.34%
Other support services	29,598,223	29,105,117	27,123,997	30,020,807	10.68%
Community Service	12,963,384	13,389,208	13,103,316	17,149,003	30.88%
Non-program	17,614,636	20,550,227	21,156,362	26,462,153	25.08%
<b>Total Expenditures</b>	<b>460,635,188</b>	<b>482,914,895</b>	<b>515,717,674</b>	<b>597,923,061</b>	<b>15.94%</b>
Proceeds from Debt	4,029,796	17,641,823	3,951,279	-	-100.00%
Transfers in	56,774,882	59,404,638	69,698,993	63,210,007	-9.31%
Transfers out	(56,774,882)	(59,400,336)	(69,698,993)	(63,210,007)	-9.31%
<b>Net change in fund balance</b>	<b>8,294,698</b>	<b>23,005,542</b>	<b>13,669,902</b>	<b>(27,698,508)</b>	<b>-302.62%</b>
<b>Fund balance - beginning of year</b>	<b>70,366,913</b>	<b>78,661,611</b>	<b>101,667,153</b>	<b>115,337,055</b>	<b>13.45%</b>
<b>Fund balance - end of year</b>	<b>78,661,611</b>	<b>100,339,232</b>	<b>115,337,056</b>	<b>87,638,548</b>	<b>-24.02%</b>



# Madison Metropolitan School District

## 2022-23 Proposed Budget

### Summary Revenue and Expenditure Fund Table By Year

Note: Includes Interfund Transfers listed separately

	2022-23 Fall Budget	Fund 10 - General	Fund 27 - Special Ed	Fund 38/30 - Debt Service	Fund 41 - Capital Improve	Fund 50 - Food Service	Fund 80 - Community Serv
<b>Revenues</b>							
Property taxes/Mobile Home/TIF	370,101,199	329,704,995	-	19,926,000	5,000,000	-	15,470,204
Other local sources	7,143,931	4,338,192	-	-	-	213,870	2,591,869
Interdistrict sources	4,257,744	4,257,744	-	-	-	-	-
Intermediate sources	10,000	10,000	-	-	-	-	-
State sources	101,680,457	78,811,857	22,704,799	-	-	163,800	-
Federal sources	86,301,769	63,135,904	12,005,317	-	-	11,160,547	-
Other sources	729,454	729,454	-	-	-	-	-
<b>Total revenues</b>	<b>570,224,553</b>	<b>480,988,147</b>	<b>34,710,117</b>	<b>19,926,000</b>	<b>5,000,000</b>	<b>11,538,217</b>	<b>18,062,072</b>
<b>Expenditures</b>							
Regular instruction	164,741,720	164,473,927	267,793	-	-	-	-
Vocational instruction	4,066,781	4,066,781	-	-	-	-	-
Special instruction	89,178,055	15,457,013	73,721,042	-	-	-	-
Other instruction	11,557,067	11,557,067	-	-	-	-	-
Pupil services	42,226,979	27,706,670	14,520,309	-	-	-	-
Instructional staff services	41,183,218	37,832,794	3,350,425	-	-	-	-
General administration services	28,891,352	28,891,352	-	-	-	-	-
Business administration services	102,827,258	80,810,039	384,422	-	8,695,185	12,331,924	605,688
Pupil transportation	14,742,400	10,983,050	3,758,350	-	-	-	1,000
Principal and interest	24,876,267	2,781,967	-	22,094,300	-	-	-
Other support services	30,020,807	29,121,947	557,665	-	4,815	30,000	306,381
Community Service	17,149,003	-	-	-	-	-	17,149,003
Non-program	26,462,153	26,258,853	203,300	-	-	-	-
<b>Total Expenditures</b>	<b>597,923,061</b>	<b>439,941,459</b>	<b>96,763,305</b>	<b>22,094,300</b>	<b>8,700,000</b>	<b>12,361,924</b>	<b>18,062,072</b>
Proceeds from Debt	-	-	-	-	-	-	-
Transfers in	63,210,007	166,556	62,219,744	-	-	823,707	-
Transfers out	(63,210,007)	(63,043,451)	(166,556)	-	-	-	-
<b>Net change in fund balance</b>	<b>(27,698,508)</b>	<b>(21,830,208)</b>	<b>-</b>	<b>(2,168,300)</b>	<b>(3,700,000)</b>	<b>(0)</b>	<b>(0)</b>
<b>Fund balance - beginning of year</b>	<b>115,337,055</b>	<b>97,430,142</b>	<b>-</b>	<b>4,808,171</b>	<b>3,773,504</b>	<b>4,751,578</b>	<b>4,573,661</b>
<b>Fund balance - end of year</b>	<b>87,638,548</b>	<b>75,599,934</b>	<b>-</b>	<b>2,639,871</b>	<b>73,504</b>	<b>4,751,578</b>	<b>4,573,661</b>



# Madison Metropolitan School District

## 2021-22 Actuals

### Summary Revenue and Expenditures Fund Table By Year

Note: Includes Interfund Transfers listed separately

	2021-22 Actuals	Fund 10 - General	Fund 27 - Special Ed	Fund 38/30 - Debt Service	Fund 41 - Capital Improve	Fund 50 - Food Service	Fund 80 - Community Serv
<b>Revenues</b>							
Property taxes/Mobile Home/TIF	364,529,522	323,798,142	-	22,290,639	5,000,000	-	13,440,741
Other local sources	5,965,337	3,013,917	-	6,932	4,782	70,825	2,868,882
Interdistrict sources	4,235,643	4,109,702	125,941	-	-	-	-
Intermediate sources	62,328	62,328	-	-	-	-	-
State sources	99,013,507	75,840,180	23,173,327	-	-	-	-
Federal sources	49,352,149	28,215,053	6,722,978	-	-	14,414,119	-
Other sources	2,277,812	2,261,793	-	-	-	16,018	-
<b>Total revenues</b>	<b>525,436,297</b>	<b>437,301,115</b>	<b>30,022,245</b>	<b>22,297,571</b>	<b>5,004,782</b>	<b>14,500,962</b>	<b>16,309,623</b>
<b>Expenditures</b>							
Regular instruction	145,627,991	145,439,079	188,912	-	-	-	-
Vocational instruction	4,037,294	4,037,294	-	-	-	-	-
Special instruction	75,478,545	13,248,871	62,229,674	-	-	-	-
Other instruction	11,297,815	11,297,815	-	-	-	-	-
Pupil services	32,891,226	19,074,016	13,817,209	-	-	-	-
Instructional staff services	33,311,888	30,011,572	3,300,316	-	-	-	-
General administration services	25,856,342	25,856,342	-	-	-	-	-
Business administration services	69,544,362	54,022,666	118,700	-	3,105,210	11,325,168	972,618
Pupil transportation	12,387,784	8,442,157	3,936,511	-	-	-	9,116
Principal and interest	43,900,753	1,742,292	-	42,158,461	-	-	-
Other support services	27,123,997	26,840,684	94,461	-	-	-	188,852
Community Service	13,103,316	-	-	-	-	-	13,103,316
Non-program	21,156,362	20,937,536	218,826	-	-	-	-
<b>Total Expenditures</b>	<b>515,717,674</b>	<b>360,950,324</b>	<b>83,904,610</b>	<b>42,158,461</b>	<b>3,105,210</b>	<b>11,325,168</b>	<b>14,273,902</b>
Proceeds from Debt	3,951,279	2,952	-	3,948,328	-	-	-
Transfers in	69,698,993	-	53,882,365	15,816,628	-	-	-
Transfers out	(69,698,993)	(69,698,993)	-	-	-	-	-
<b>Net change in fund balance</b>	<b>13,669,902</b>	<b>6,654,750</b>	<b>-</b>	<b>(95,934)</b>	<b>1,899,571</b>	<b>3,175,794</b>	<b>2,035,721</b>
<b>Fund balance - beginning of year</b>	<b>101,667,153</b>	<b>90,775,392</b>	<b>-</b>	<b>4,904,105</b>	<b>1,873,932</b>	<b>1,575,784</b>	<b>2,537,941</b>
<b>Fund balance - end of year</b>	<b>115,337,056</b>	<b>97,430,142</b>	<b>-</b>	<b>4,808,171</b>	<b>3,773,504</b>	<b>4,751,578</b>	<b>4,573,662</b>



# Madison Metropolitan School District

## 2020-21 Actuals

### Summary Revenue and Expenditures Fund Table By Year

Note: Includes Interfund Transfers listed separately

	2020-21 Actuals	Fund 10 - General	Fund 27 - Special Ed	Fund 38/30 - Debt Service	Fund 41 - Capital Improve	Fund 50 - Food Service	Fund 80 - Community Serv
<b>Revenues</b>							
Property taxes/Mobile Home/TIF	350,150,009	311,583,655	-	22,927,505	5,000,000	-	10,638,849
Other local sources	3,607,354	1,707,909	-	1,016	3,141	36,738	1,858,550
Interdistrict sources	4,253,531	4,053,729	199,803	-	-	-	-
Intermediate sources	220,103	220,103	-	-	-	-	-
State sources	96,054,275	72,887,308	23,009,312	-	-	157,656	-
Federal sources	32,806,821	18,293,773	4,870,306	-	-	7,788,390	1,854,352
Other sources	1,182,219	1,021,948	-	126,857	-	28,300	5,114
<b>Total revenues</b>	<b>488,274,313</b>	<b>409,768,424</b>	<b>28,079,421</b>	<b>23,055,378</b>	<b>5,003,141</b>	<b>8,011,084</b>	<b>14,356,865</b>
<b>Expenditures</b>							
Regular instruction	139,388,976	139,271,431	117,544	-	-	-	-
Vocational instruction	3,983,923	3,983,923	-	-	-	-	-
Special instruction	70,659,225	12,295,856	58,363,369	-	-	-	-
Other instruction	10,435,770	10,435,770	-	-	-	-	-
Pupil services	29,884,121	16,378,095	13,506,025	-	-	-	-
Instructional staff services	31,914,685	29,145,162	2,769,523	-	-	-	-
General administration services	23,428,075	23,427,019	1,056	-	-	-	-
Business administration services	53,261,840	39,800,360	340,959	-	4,497,029	8,040,755	582,736
Pupil transportation	8,618,279	5,584,237	3,034,060	-	-	-	(18)
Principal and interest	48,295,451	2,434,444	-	45,861,007	-	-	-
Other support services	29,105,117	28,723,964	138,590	-	-	-	242,563
Community Service	13,389,208	-	-	-	-	-	13,389,208
Non-program	20,550,227	20,405,728	144,498	-	-	-	-
<b>Total Expenditures</b>	<b>482,914,895</b>	<b>331,885,990</b>	<b>78,415,624</b>	<b>45,861,007</b>	<b>4,497,029</b>	<b>8,040,755</b>	<b>14,214,490</b>
Proceeds from Debt	17,641,823	2,092,031	-	15,549,792	-	-	-
Transfers in	59,404,638	4,302	50,336,203	9,042,476	-	21,657	-
Transfers out	(59,400,336)	(59,400,336)	-	-	-	-	-
<b>Net change in fund balance</b>	<b>23,005,542</b>	<b>20,578,431</b>	<b>-</b>	<b>1,786,639</b>	<b>506,112</b>	<b>(8,014)</b>	<b>142,375</b>
<b>Fund balance - beginning of year</b>	<b>78,661,611</b>	<b>70,196,961</b>	<b>-</b>	<b>3,117,466</b>	<b>1,367,820</b>	<b>1,583,798</b>	<b>2,395,566</b>
<b>Fund balance - end of year</b>	<b>100,339,232</b>	<b>89,447,470</b>	<b>-</b>	<b>4,904,105</b>	<b>1,873,932</b>	<b>1,575,784</b>	<b>2,537,941</b>



# Madison Metropolitan School District

## 2019-20 Actuals

### Summary Revenue and Expenditures Fund Table By Year

Note: Includes Interfund Transfers listed separately

	2019-20 Actuals	Fund 10 - General	Fund 27 - Special Ed	Fund 38/30 - Debt Service	Fund 41 - Capital Improve	Fund 50 - Food Service	Fund 80 - Community Serv
<b>Revenues</b>							
Property taxes/Mobile Home/TIF	330,192,081	299,623,907	-	13,558,668	5,000,000	-	12,009,506
Other local sources	9,086,508	5,328,594	-	28,280	12,828	1,296,302	2,420,504
Interdistrict sources	3,681,642	3,589,395	92,248	-	-	-	-
Intermediate sources	203,891	203,891	-	-	-	-	-
State sources	91,926,576	72,106,858	19,645,903	-	-	173,815	-
Federal sources	28,685,730	15,794,382	5,639,651	-	-	7,251,698	-
Other sources	1,123,660	976,206	-	147,455	-	-	-
<b>Total revenues</b>	<b>464,900,090</b>	<b>397,623,232</b>	<b>25,377,802</b>	<b>13,734,403</b>	<b>5,012,828</b>	<b>8,721,816</b>	<b>14,430,010</b>
<b>Expenditures</b>							
Regular instruction	143,069,447	142,909,730	159,717	-	-	-	-
Vocational instruction	4,064,888	4,064,888	-	-	-	-	-
Special instruction	71,678,160	11,731,193	59,946,967	-	-	-	-
Other instruction	10,978,068	10,978,068	-	-	-	-	-
Pupil services	28,314,589	14,997,180	13,317,409	-	-	-	-
Instructional staff services	30,648,262	28,132,917	2,515,346	-	-	-	-
General administration services	23,101,896	23,091,533	10,363	-	-	-	-
Business administration services	61,797,861	43,622,798	308,864	-	7,114,863	9,986,521	764,816
Pupil transportation	12,075,241	8,207,475	3,866,198	-	-	-	1,568
Principal and interest	14,730,533	2,028,273	-	12,702,260	-	-	-
Other support services	29,598,223	29,089,440	144,481	-	-	-	364,301
Community Service	12,963,384	-	-	-	-	-	12,963,384
Non-program	17,614,636	17,444,767	169,869	-	-	-	-
<b>Total Expenditures</b>	<b>460,635,188</b>	<b>336,298,261</b>	<b>80,439,214</b>	<b>12,702,260</b>	<b>7,114,863</b>	<b>9,986,521</b>	<b>14,094,070</b>
Proceeds from Debt	4,029,796	4,029,796	-	-	-	-	-
Transfers in	56,774,882	224,383	55,285,794	-	-	1,264,705	-
Transfers out	(56,774,882)	(56,550,499)	(224,383)	-	-	-	-
<b>Net change in fund balance</b>	<b>8,294,698</b>	<b>9,028,650</b>	<b>-</b>	<b>1,032,143</b>	<b>(2,102,035)</b>	<b>-</b>	<b>335,940</b>
<b>Fund balance - beginning of year</b>	<b>70,366,913</b>	<b>61,168,311</b>	<b>-</b>	<b>2,085,323</b>	<b>3,469,855</b>	<b>1,583,798</b>	<b>2,059,626</b>
<b>Fund balance - end of year</b>	<b>78,661,611</b>	<b>70,196,961</b>	<b>-</b>	<b>3,117,466</b>	<b>1,367,820</b>	<b>1,583,798</b>	<b>2,395,566</b>



# Madison Metropolitan School District

## Statement of Revenue Budget Changes from 2021-22 Actual to 2022-23 Fall Budget

### Proposed Revenues by Fund and Source

This table summarizes MMSD revenues in terms of dollars by one (1) digit source code. It shows the prior year 2020-21 Actuals, 2021-22 Actuals, 2022-23 Fall Budget, and the increase/decrease from the 2021-22 Actuals to the 2022-23 Fall Budget.

#### Definitions:

- 2021-22 Actuals / FY22 = 2021-22 Actuals for fiscal year ending June 30, 2022.
- 2022-23 Fall Budget / FY23 = Fall Budget for School Year 2022-23.

#### Notes for Proposed Revenues by Fund and Source:

##### **Fund 10**

- ✓ Line 3 reflects the increase in the local tax levy, including recurring referenda to exceed and non-recurring exemptions related to declining enrollment, hold harmless, and private voucher payments.
- ✓ Line 6 reflects the second of two anticipated TID 25 closure revenues during FY23. The first payment was received during FY22.
- ✓ Line 13 reflects a change in estimated interest earnings for FY23. This is offset by interest expenses for short term borrowing.
- ✓ Line 21 reflects the net adjustment in Open Enrollment revenue based on minimal count and rate changes for FY23.
- ✓ Line 24 reflects a decrease in revenues related to grant funding from the Department of Workforce Development (DWD).
- ✓ Line 27 reflects a reduction in Integration Aid from the state. This program has been declining annually at the state level since 2014-15.
- ✓ Line 29 reflects an adjustment state categorical aid for mental health. This aid continues to be pro-rated to all districts in Wisconsin, leading to instability in the annual budget.
- ✓ Line 30 reflect a 10% increase in equalization aid for FY23. Final spending for all districts and comparison on a shared costs basis will decide our state aid impact each year. Since the beginning of the pandemic, there have been wild swings in final aid numbers from the July 1 estimate.
- ✓ Line 39 reflects a reduction in per pupil categorical aid. This aid is based on changes to the three-year rolling average net of special needs vouchers and independent charter school student counts. The district enrollment decreases since 2020-21 in the three-year average is the primary cause of reduction in this line. The state did not invest any new money in this aid program in the 21-23 biennial budget.
- ✓ Lines 42 and 43 reflect changes in revenue for matching expenditures for balancing federal grants. This includes adjustments stemming from the ESSER budget plan for 2022-23.
- ✓ Line 44 reflects changes in revenue for matching expenditures for balancing non-DPI federal grants.
- ✓ Line 52 reflects an adjustment due to one-time reimbursement received during FY22 for unemployment claims in FY21 through the Department of Workforce Development (DWD).

##### **Fund 27**

- ✓ Line 57 reflects a change in the Interfund transfer from Fund 10 to Fund 27. This transfer is required to balance with expenditures in the FY23 budget.
- ✓ Line 60 reflects the estimated change to state categorical aid. This aid is prorated based on sum certain state appropriation. This estimate was significantly revised in the June Proposed budget in consultation with the DPI.
- ✓ Line 66 reflects a change in revenue for matching expenditure for balancing federal grants.

##### **Fund 30/38**

- ✓ Lines 70 & 75 reflect the tax levy impact of debt schedule payments scheduled for FY23. This includes defeasance of existing debt during FY22 to free up revenue limit resources for 2022-23 budget planning.

##### **Fund 41**

- ✓ No change in revenue for FY23

**Fund 42**

- ✓ Line 85 reflects the bond proceeds received to date from the approved \$317 million referendum approved in the fall of 2020. The third and final borrowing will occur during summer 2023.

**Fund 50**

- ✓ Lines 87 - 100 reflect the initial recalculation of food service operations for 2022-23. This year marks the end of the seamless summer option (SSO) revenue model we have been using since the COVID-19 pandemic began. This dictated a change to food service revenue model that requires the district to track free & reduced status for meal payment eligibility.

**Fund 80**

- ✓ Line 102 reflects a change in tax levy for the Community Services Fund for FY23. This levy reflects increases for seasonal staff pay, family liaison programming, and regular advancement for programming costs including changes to hourly rate schedules.

**Madison Metropolitan School District**  
**Revenues by Fund and Source**  
**2022-2023 - Proposed Budget**



Includes all Budgeted Funds and Interfund Transfers

**2022-2023 Budgets by Fund/Source**

			2020-2021 Actuals	2021-2022 Actuals	2022-2023 Proposed Budget	2022-2023 Incr/Decr	2022-2023 % Chg
1	1121	Transfer from Fund 21	(4,302.00)	0.00	0.00	0.00	0.00%
2	1127	Transfer from Fund 27	0.00	0.00	(166,555.80)	(166,555.80)	0.00%
3	1211	Current Property Tax	(311,407,617.00)	(315,993,263.00)	(321,896,486.00)	(5,903,223.00)	1.87%
4	1212	Property Tax Chargebacks	(65,621.00)	(178,452.00)	(243,509.00)	(65,057.00)	36.46%
5	1213	Mobile Home Fees	(110,416.77)	(126,426.80)	(65,000.00)	61,426.80	-48.59%
6	1219	TIF Revenue	0.00	(7,500,000.00)	(7,500,000.00)	0.00	0.00%
7	1241	Tuition-Individuals	0.00	(28,923.69)	(90,000.00)	(61,076.31)	211.16%
8	1243	All Co-Curric Except Athletics	(130,938.00)	(1,074.01)	0.00	1,074.01	-100.00%
9	1244	Local Payment for Service	(166,728.04)	(123,750.00)	(245,825.84)	(122,075.84)	98.65%
10	1264	Non-Capitl Surplus Prop Sales	(16,509.38)	(96,556.56)	0.00	96,556.56	-100.00%
11	1271	School Co-Curricular Athletics	(9,150.01)	(192,811.30)	(212,000.00)	(19,188.70)	9.95%
12	1279	Other School Activity Income	(15,044.00)	(44,833.89)	0.00	44,833.89	-100.00%
13	1280	Interest On Investment	(288,730.42)	(492,585.23)	(1,744,010.56)	(1,251,425.33)	254.05%
14	1291	Gifts & Contributions	(35,330.00)	(30,937.33)	0.00	30,937.33	-100.00%
15	1292	Student Fees	(903,350.90)	(1,670,140.49)	(1,686,356.00)	(16,215.51)	0.97%
16	1293	Bldg Rntl/Bldg Permit Fee	(140,023.11)	(304,159.75)	(360,000.00)	(55,840.25)	18.36%
17	1297	Student Fines	(2,205.16)	(27,994.74)	0.00	27,994.74	-100.00%
18	1299	Other Revenue-DO NOT USE	100.00	(150.00)	0.00	150.00	-100.00%
19	1341	Tuition-Non Open-Non Ses	(97,500.00)	(48,966.00)	(60,000.00)	(11,034.00)	22.53%
20	1343	Co-curricular Activity WI SD	0.00	(3,056.27)	0.00	3,056.27	-100.00%
21	1345	Tuition-Open Enrol-Nonses	(3,935,932.14)	(4,014,633.00)	(4,077,744.00)	(63,111.00)	1.57%
22	1349	Other Rev-Other District	(20,296.40)	(43,047.22)	(120,000.00)	(76,952.78)	178.76%
23	1517	Federal Aid In Transit	0.00	0.00	(10,000.00)	(10,000.00)	0.00%
24	1590	Other Payments From CESA	(220,102.52)	(62,327.67)	0.00	62,327.67	-100.00%
25	1612	Transportation Aid	(241,628.00)	(186,150.00)	(236,513.00)	(50,363.00)	27.06%
26	1613	Library Aid-Common Sch Fd	(929,693.00)	(951,494.00)	(825,000.00)	126,494.00	-13.29%
27	1615	Integration Aid	(125,937.00)	(64,003.00)	(6,548.00)	57,455.00	-89.77%
28	1618	Bilingual ESL State Aid	(1,952,515.92)	(1,870,633.94)	(1,951,117.00)	(80,483.06)	4.30%
29	1619	Other Categorical Aid	(602,198.61)	(1,048,524.95)	(800,000.00)	248,524.95	-23.70%
30	1621	General State Aid	(38,464,214.00)	(40,192,458.00)	(44,242,815.00)	(4,050,357.00)	10.08%
31	1623	Special Adjustment Aid	63,232.00	0.00	0.00	0.00	0.00%
32	1628	High Poverty Aid	0.00	(1,443,569.00)	(1,443,569.00)	0.00	0.00%
33	1630	State Special Projects Grants	(445,416.11)	(378,240.23)	(55,000.00)	323,240.23	-85.46%
34	1641	General Tuition State Paid	(379,676.00)	(375,349.00)	(218,995.00)	156,354.00	-41.66%
35	1650	Sage-Stu Achiev Guar Educ	(7,124,028.96)	(6,439,433.10)	(6,739,075.00)	(299,641.90)	4.65%
36	1660	St Rev Thru Local Units	(37,886.58)	(38,565.57)	0.00	38,565.57	-100.00%
37	1690	Oth Rev St Srcs-Not Dpi	(72,359.31)	(144,946.00)	(68,450.37)	76,495.63	-52.78%
38	1691	Computer Aid	(2,476,119.01)	(3,081,331.41)	(2,979,274.00)	102,057.41	-3.31%
39	1695	Per Pupil Categorical Aid	(19,962,768.00)	(19,617,738.00)	(19,245,501.00)	372,237.00	-1.90%
40	1699	Other Revenue - State	(136,099.29)	(7,743.78)	0.00	7,743.78	-100.00%
41	1713	Voc Ed Act Aid	(254,397.18)	(216,635.55)	(208,577.00)	8,058.55	-3.72%
42	1730	Federal Special Proj Rev	(7,486,396.89)	(11,919,025.78)	(48,420,956.24)	(36,501,930.46)	306.25%
43	1751	Title I Revenue	(5,742,189.49)	(4,968,905.81)	(6,619,272.35)	(1,650,366.54)	33.21%
44	1770	Fed Rev Thru Local Units	(114,167.02)	(190,409.53)	(358,208.93)	(167,799.40)	88.13%
45	1780	Fed Rev Thru St (Not DPI)	(4,609,547.87)	(9,880,211.50)	(6,886,622.00)	2,993,589.50	-30.30%
46	1790	Direct Rev Frm Fed Source	(39,848.73)	(361,660.00)	(564,084.21)	(202,424.21)	55.97%
47	1791	Direct Federal Aid	0.00	(421,575.80)	0.00	421,575.80	-100.00%
48	1799	Other Federal Revenue	(47,226.05)	(256,628.55)	(78,183.18)	178,445.37	-69.53%
49	1860	Comp Sale / Loss FA	(40,471.11)	0.00	0.00	0.00	0.00%
50	1869	Other Property Sales	0.00	(2,951.62)	0.00	2,951.62	-100.00%
51	1878	Capital Leases	(2,051,560.25)	0.00	0.00	0.00	0.00%
52	1971	Refund or Prior Year Expense	(862,229.41)	(1,993,622.78)	(380,000.00)	1,613,622.78	-80.94%
53	1972	Prop Tax and Gen Aid Refund	0.00	0.00	(5,000.00)	(5,000.00)	0.00%
54	1989	Medical Service Reimbursement	(69,884.00)	(64,191.96)	(163,494.03)	(99,302.07)	154.70%
55	1990	Miscellaneous	(89,834.67)	(203,978.71)	(180,960.00)	23,018.71	-11.28%
56	<b>Total</b>	<b>10 - General Fund</b>	<b>(411,864,757.31)</b>	<b>(437,304,066.52)</b>	<b>(481,154,702.51)</b>	<b>(43,850,635.99)</b>	<b>10.03%</b>
57	1110	Transfer from Gen Fund	(50,336,202.73)	(53,882,364.72)	(62,219,744.12)	(8,337,379.40)	15.47%
58	1347	Tuition-Open Enroll-SES	(186,463.00)	(111,946.00)	0.00	111,946.00	-100.00%
59	1349	Other Rev-Other District	(13,339.71)	(13,994.56)	0.00	13,994.56	-100.00%
60	1611	Handicapped Aid	(21,287,988.00)	(21,771,063.00)	(21,638,115.02)	132,947.98	-0.61%
61	1625	State High Cost Aid	(1,469,469.00)	(1,003,047.00)	(805,000.00)	198,047.00	-19.74%
62	1641	General Tuition State Paid	0.00	0.00	(134,803.00)	(134,803.00)	0.00%
63	1642	Inactive - State Tuition	(64,778.00)	(205,027.00)	0.00	205,027.00	-100.00%
64	1690	Oth Rev St Srcs-Not Dpi	(21,077.00)	(21,077.00)	(31,881.44)	(10,804.44)	51.26%
65	1697	Aid for Spec Ed Transition	(166,000.00)	(173,112.93)	(95,000.00)	78,112.93	-45.12%



## Madison Metropolitan School District Revenues by Fund and Source 2022-2023 - Proposed Budget

Includes all Budgeted Funds and Interfund Transfers

2022-2023 Budgets by Fund/Source			2020-2021 Actuals	2021-2022 Actuals	2022-2023 Proposed Budget	2022-2023 Incr/Decr	2022-2023 % Chg
66	1730	Federal Special Proj Rev	(4,389,544.33)	(6,035,310.70)	(11,571,781.45)	(5,536,470.75)	91.73%
67	1780	Fed Rev Thru St (Not DPI)	(480,762.00)	(687,666.83)	(433,536.00)	254,130.83	-36.96%
<b>68</b>	<b>Total</b>	<b>27 - Educational Services</b>	<b>(78,415,623.77)</b>	<b>(83,904,609.74)</b>	<b>(96,929,861.03)</b>	<b>(13,025,251.29)</b>	<b>15.52%</b>
69	1110	Transfer from Gen Fund	0.00	(7,134,450.00)	0.00	7,134,450.00	-100.00%
70	1211	Current Property Tax	(18,494,475.00)	(18,622,856.00)	(19,926,000.00)	(1,303,144.00)	7.00%
71	1280	Interest On Investment	(415.12)	(5,565.81)	0.00	5,565.81	-100.00%
72	1879	Premium/Accrued Interest	(3,624,791.70)	(3,591,760.50)	0.00	3,591,760.50	-100.00%
<b>73</b>	<b>Total</b>	<b>30 - Debt Service</b>	<b>(22,119,681.82)</b>	<b>(29,354,632.31)</b>	<b>(19,926,000.00)</b>	<b>9,428,632.31</b>	<b>-32.12%</b>
74	1110	Transfer from Gen Fund	(9,042,476.00)	(8,682,178.00)	0.00	8,682,178.00	-100.00%
75	1211	Current Property Tax	(4,433,030.00)	(3,667,783.00)	0.00	3,667,783.00	-100.00%
76	1280	Interest On Investment	(600.82)	(1,365.99)	0.00	1,365.99	-100.00%
77	1875	Proceeds From Lt Bonds	(11,925,000.00)	(356,567.05)	0.00	356,567.05	-100.00%
78	1971	Refund or Prior Year Expense	(126,857.17)	0.00	0.00	0.00	0.00%
<b>79</b>	<b>Total</b>	<b>38 - Non-Ref Debt Service Fund</b>	<b>(25,527,963.99)</b>	<b>(12,707,894.04)</b>	<b>0.00</b>	<b>12,707,894.04</b>	<b>-100.00%</b>
80	1211	Current Property Tax	(5,000,000.00)	(5,000,000.00)	(5,000,000.00)	0.00	0.00%
81	1280	Interest On Investment	(3,141.08)	(4,781.63)	0.00	4,781.63	-100.00%
<b>82</b>	<b>Total</b>	<b>41 - Capital Expansion Fund</b>	<b>(5,003,141.08)</b>	<b>(5,004,781.63)</b>	<b>(5,000,000.00)</b>	<b>4,781.63</b>	<b>-0.10%</b>
83	1140	Transfer from Fd 40	(7,560.41)	0.00	0.00	0.00	0.00%
84	1280	Interest On Investment	(100,463.33)	(24,153.55)	0.00	24,153.55	-100.00%
85	1875	Proceeds From Lt Bonds	(106,000,000.00)	(106,000,000.00)	0.00	106,000,000.00	-100.00%
<b>86</b>	<b>Total</b>	<b>42 - Referendum</b>	<b>(106,108,023.74)</b>	<b>(106,024,153.55)</b>	<b>0.00</b>	<b>106,024,153.55</b>	<b>-100.00%</b>
87	1110	Transfer from Gen Fund	(21,657.22)	0.00	(823,706.62)	(823,706.62)	0.00%
88	1251	Food Service Sales-Pupils	(1,413.15)	(21,095.30)	(25,000.00)	(3,904.70)	18.51%
89	1252	Food Service Sales-Adults	(1,893.85)	(5,267.00)	(57,870.00)	(52,603.00)	998.73%
90	1259	Food Service Sales-Other	(54,706.98)	(44,374.32)	(126,000.00)	(81,625.68)	183.95%
91	1291	Gifts & Contributions	0.00	0.00	(5,000.00)	(5,000.00)	0.00%
92	1299	Other Revenue-DO NOT USE	21,275.62	(88.02)	0.00	88.02	-100.00%
93	1617	Food Services-St Reimb	(157,655.56)	0.00	(163,800.00)	(163,800.00)	0.00%
94	1714	Donated Commodities	(770,082.40)	(1,020,235.38)	(840,000.00)	180,235.38	-17.67%
95	1717	Food Service Federal Rev	(5,269,201.72)	(13,108,570.90)	(9,954,163.33)	3,154,407.57	-24.06%
96	1730	Federal Special Proj Rev	(1,738,071.09)	(251,576.23)	(278,889.00)	(27,312.77)	10.86%
97	1790	Direct Rev Frm Fed Source	(11,034.88)	0.00	(87,495.12)	(87,495.12)	0.00%
98	1799	Other Federal Revenue	0.00	(33,736.45)	0.00	33,736.45	-100.00%
99	1961	Cash Reconciliation	197.30	276.59	0.00	(276.59)	-100.00%
100	1971	Refund or Prior Year Expense	(28,496.86)	(16,294.73)	0.00	16,294.73	-100.00%
<b>101</b>	<b>Total</b>	<b>50 - Food Service</b>	<b>(8,032,740.79)</b>	<b>(14,500,961.74)</b>	<b>(12,361,924.07)</b>	<b>2,139,037.67</b>	<b>-14.75%</b>
102	1211	Current Property Tax	(10,638,849.00)	(13,440,741.00)	(15,470,203.65)	(2,029,462.65)	15.10%
103	1244	Local Payment for Service	(436,839.79)	(240,015.54)	(237,600.00)	2,415.54	-1.01%
104	1262	Sale Of Materials-Non Sch	0.00	(2,413.00)	0.00	2,413.00	-100.00%
105	1272	Community Service Fees	(895.50)	(39,293.49)	(14,000.00)	25,293.49	-64.37%
106	1291	Gifts & Contributions	(121,799.76)	(88,683.83)	(64,500.00)	24,183.83	-27.27%
107	1292	Student Fees	(30,211.20)	(39,339.86)	(36,000.00)	3,339.86	-8.49%
108	1295	Summer School Fees	(287.50)	(15,823.50)	0.00	15,823.50	-100.00%
109	1296	Nontaxable Revenues MSCR	(1,126,851.19)	(2,046,783.59)	(1,908,468.57)	138,315.02	-6.76%
110	1298	Taxable Revenues MSCR	(137,606.05)	(396,529.47)	(331,300.00)	65,229.47	-16.45%
111	1299	Other Revenue-DO NOT USE	(4,059.00)	0.00	0.00	0.00	0.00%
112	1730	Federal Special Proj Rev	(1,742,450.80)	0.00	0.00	0.00	0.00%
113	1770	Fed Rev Thru Local Units	(111,901.00)	0.00	0.00	0.00	0.00%
114	1990	Miscellaneous	(5,114.00)	0.00	0.00	0.00	0.00%
<b>115</b>	<b>Total</b>	<b>80 - Community Service</b>	<b>(14,356,864.79)</b>	<b>(16,309,623.28)</b>	<b>(18,062,072.22)</b>	<b>(1,752,448.94)</b>	<b>10.74%</b>
		<b>Total for Report:</b>	<b>(671,428,797.29)</b>	<b>(705,110,722.81)</b>	<b>(633,434,559.83)</b>	<b>71,676,162.98</b>	<b>-10.17%</b>



# Madison Metropolitan School District

## Statement of Expenditure Budget Changes from 2021-22 Actual to 2022-23 Fall Budget

### Proposed Expenditures by Fund and Object

This table summarizes MMSD expenditures in terms of dollars by two (2) digit object code group and individual object code. It shows the prior year 2020-21 Actuals, 2021-22 Actuals, 2022-23 Fall Budget, and the increase/decrease from the 2021-22 Actuals to the 2022-23 Fall Budget.

#### Definitions:

- 2021-22 Actuals / FY22 = 2021-22 Actuals for fiscal year ending June 30, 2022.
- 2022-23 Fall Budget / FY23 = Fall Budget for School Year 2022-23.

#### Notes for Proposed Expenditures by Fund and Object:

##### **Fund 10**

- ✓ Line 2 reflects adjustments to Teacher Temp time related to expenditure differences between FY22 and FY23 as well as several one-time sources including Federal ESSER Project in the 2022-23 Budget.
- ✓ Lines 4 – 6, and 9 reflect adjustments other temporary staff costs related to several one-time sources including Federal ESSER and state Governor's Funding. This includes LTE costs for Health Services, translation supports, and the Department of Equity, Inclusion, Diversity, and Engagement.
- ✓ Lines 10 – 18 and 26 reflect the recalculation of staffing for 2022-23 based on compensation planning.
- ✓ Lines 37 & 38 reflects recalculation of WRS contributions based on all salary changes for 2022-23.
- ✓ Lines 39 & 40 reflects recalculation of FICA district contributions per all salary changes for 2022-23.
- ✓ Line 42 reflects district Health Insurance costs based on renewal of existing MMSD health plan, enrollment, and vacancy planning for 2022-23.
- ✓ Line 53 reflects a net adjustment to contracted services for 2022-23. This line includes several adjustments for use of one-time funding. This includes ESSER priorities including Big Ideas Projects, secondary learning opportunities, curriculum adoption, and mental health supports for students.
- ✓ Line 55 reflects a difference in spending to budget for architectural consulting during FY22 for FY23 planning.
- ✓ Line 64 reflects reductions in TID Carryover and assigned fund balance for maintenance projects in Building Services.
- ✓ Line 67 reflects adjustments in construction services related to the renovation projects using TID funding to supplement the 2020 capital maintenance referendum. This line also includes reserving funding for HVAC updates on our project condition list using federal one-time funding in our ESSER plan. Additionally, funding during FY23 from TID closure is held in reserve to address excess costs related to the 2020 construction referendum. Carryover of funding for renovations using TID funding are also in place here for identified needs at LaFollette, Capital High, and a new elementary school expansion.
- ✓ Line 74 reflects adjustments anticipated to pupil transportation for 2022-23, including cost of regular school routes and additional summer school transportation.
- ✓ Line 75 reflects adjustments to staff travel associated with staff supervision of equity projects in 2022-23 in our ESSER plan. This includes travel for College and Career Readiness and Experiential Learning.
- ✓ Lines 88 and 89 reflect adjustments to some of our software platforms for 2022-23. All of these adjustments are using one-time federal funding. Some of these costs will continue in our ESSER plan for 2022-23 (e.g., Zoom, Seesaw).
- ✓ Line 90 reflects a difference between offsite 4K enrollment payments in FY22 and budgeted provider costs for FY23.
- ✓ Line 92 reflects an anticipated increase in open enrollment payments to other districts for K-12.
- ✓ Line 95 reflects an increase for the Early College STEM Academy and impact of increased 2x charter and voucher programming for 2022-23.
- ✓ Line 98 reflects a change in in budgeting for CRLM funding to facilitate new materials and implementation. Curricular materials are now budgeted in specific objects for software (0360), Instructional Media (0439), Textbooks (0470), and others to comply with the DPI WUFAR coding manual.
- ✓ Line 99 reflects an adjustment in general supplies district wide. This is inclusive of building carryover and adjustments of one-time federal funding related to ESSER plan changes between 2021-22 and 2022-23.



- ✓ Line 110 reflects an increase to curricular materials, closely related to ESSER Projects for K-5 Literacy Adoption and Middle School Curricular adoption for FY23.
- ✓ Line 111 reflects the reduction of non-capital equipment budget related to one-time federal funding. This reduction is closely related to remaining funds for Reimagine Classrooms.
- ✓ Line 113 reflects a reclassification of budgets and spending from Object 0401 (Line 98). This also includes ESSER funding for ELL literacy support materials in the FY23 Fall Budget.
- ✓ Lines 116 & 117 reflect reductions of one-time assigned fund balance and federal funding for equipment replacement and technology hardware for Building Services and Big Ideas Projects. This line also reflects a difference in spending in Tech Service between Objects 0322 (Line 62) and Object 0482 (Line 116).
- ✓ Line 134 reflects a change in interest expenses related to short-term borrowing in FY23.
- ✓ Lines 136 - 137 reflect an adjustment in renewal rates for district liability and property insurance.
- ✓ Line 138 reflects difference in spending and budget for self-funded workers compensation insurance between FY22 and FY23.
- ✓ Line 149 reflects an increase in the interfund transfer to Fund 27 for Special Education programming and staff costs in 2022-23.
- ✓ Line 152 reflects an increase in the interfund transfer to the Food Service fund for FY23 due to increase staff costs.
- ✓ Line 165 reflects reserves held for the Department of Engagement, Diversity, Equity, and Inclusion department for Black Excellence program planning.

#### **Fund 27**

- ✓ Lines 169 reflect a reduction of temp teacher on one-time federal ESSER funding.
- ✓ Lines 174-179 and 183 reflect the recalculation of staffing for 2022-23 based on compensation planning.
- ✓ Lines 189 & 190 reflects recalculation of WRS contributions based on all calculated salary changes for 2022-23.
- ✓ Lines 191 & 192 reflects recalculation of FICA district contributions per all calculated salary changes for 2022-23.
- ✓ Line 194 reflects district Health Insurance costs based on renewal of existing MMSD health plan, enrollment, and vacancy planning for 2022-23.

#### **Fund 30/38**

- ✓ Lines 256 & 265 summarize changes in the debt payments schedule for 2022-23. This includes phase 2 of the 2020 capital maintenance referendum and prepayment options of existing debt during FY22.

#### **Fund 41**

- ✓ Line 283 reflects use of Fund 41 equity for capital maintenance projects in FY23. The annual budget for Fund 41 remains \$5 million.

#### **Fund 42**

- ✓ Line 292 reflects the balance in Fund 42 for the 2020 Capital Maintenance Referendum. This includes proceeds from the first two bond issues.

#### **Fund 50**

- ✓ Lines 293 - 346 reflect the recalculation of the food service budget for 2022-23. This includes recent adjustments to the compensation structure of hourly employees, leading to increase costs.

#### **Fund 80**

- ✓ Line 353 reflect changes in temporary/seasonal staff due to increasing base wages to a minimum of \$15/hr during the 2021-22 school year.
- ✓ Lines 354-359 and 363 reflect the recalculation of staffing for 2022-23 based on compensation planning.
- ✓ Lines 371 & 372 reflects recalculation of WRS contributions based on all calculated salary changes for 2022-23.
- ✓ Lines 373 & 374 reflects recalculation of FICA district contributions per all calculated salary changes for 2022-23.
- ✓ Line 376 reflects district Health Insurance costs based on renewal of existing MMSD health plan, enrollment, and vacancy planning for 2022-23.
- ✓ Line 429 reflects reserves held for Black Excellence Programming in FY23 using Community Service funding.

**Madison Metropolitan School District**  
**Expenditures by Fund and Object**  
**2022-2023 - Proposed Budget**



**Includes all Budgeted Funds and Interfund Transfers**  
**2022-2023 Budgets by Fund/Object**

			2020-2021 Actuals	2021-2022 Actuals	2022-2023 Proposed Budget	2022-2023 Incr/Decr	2022-2023 % Chg
1	0100	Administrative Temp	77,803.24	270,559.33	356,495.32	85,935.99	31.76%
2	0101	Teacher-Temp	7,580,082.72	9,492,935.77	10,918,026.79	1,425,091.02	15.01%
3	0102	Sub Teacher-Contractual	1,825,152.96	3,091,386.03	3,398,006.00	306,619.97	9.92%
4	0103	Clerical / Technical-Temp	377,170.06	474,465.41	637,517.36	163,051.95	34.37%
5	0104	EA / SEA-Temp	77,950.33	222,106.16	358,051.64	135,945.48	61.21%
6	0105	Cust / Operation-Temp	55,792.24	88,617.98	237,331.30	148,713.32	167.81%
7	0107	Food Service-Temp	3,075.00	0.00	0.00	0.00	0.00%
8	0108	NonUnion Professional-Temp	0.00	13,830.50	9,934.00	(3,896.50)	-28.17%
9	0109	Misc-Temp	678,195.93	1,323,329.80	2,315,418.76	992,088.96	74.97%
10	0110	Administrative-Perm	15,312,718.65	15,471,207.71	16,639,664.91	1,168,457.20	7.55%
11	0111	Teacher-Perm	121,640,069.84	125,213,008.31	137,164,747.33	11,951,739.02	9.55%
12	0112	Perm Non-Union Hourly	489,044.83	430,290.84	608,920.93	178,630.09	41.51%
13	0113	Clerical / Technical-Perm	8,818,556.62	8,701,661.49	11,907,832.87	3,206,171.38	36.85%
14	0114	EA / HCA-Perm	2,658,750.32	2,988,915.32	4,513,209.07	1,524,293.75	51.00%
15	0115	Cust / Operation-Perm	10,224,108.83	10,282,612.28	11,697,486.51	1,414,874.23	13.76%
16	0116	Maint / Trades-Perm	1,893,918.50	2,099,357.66	1,482,621.86	(616,735.80)	-29.38%
17	0118	PermNon-Union Professional	6,957,217.49	7,162,337.88	9,572,357.52	2,410,019.64	33.65%
18	0119	Misc-Perm	4,227,615.26	4,597,702.54	5,196,124.65	598,422.11	13.02%
19	0122	Sub Teacher-Administrativ	5,307.41	77,536.75	286,276.87	208,740.12	269.21%
20	0126	Time Limited EA/SEA	0.00	12,876.05	16,240.00	3,363.95	26.13%
21	0135	Cust O/T-Snow Plowing	38,821.79	11,118.66	85,070.35	73,951.69	665.11%
22	0136	Cust O/T-School Activities	4,652.95	3,001.72	15,000.00	11,998.28	399.71%
23	0137	Cust O/T-Facility Rentals	0.00	5,780.29	43,733.37	37,953.08	656.59%
24	0138	Cust O/T-MSCR Programming	1,937.93	8,437.16	30,000.00	21,562.84	255.57%
25	0139	Cust O/T-Emergency Maint.	682.81	204.00	10,000.00	9,796.00	4801.96%
26	0141	Security	897,695.79	1,025,221.13	1,260,699.06	235,477.93	22.97%
27	0151	Board of Education	56,895.28	57,650.28	56,300.00	(1,350.28)	-2.34%
28	0155	Sabbatical Pay-Teachers	0.00	0.00	0.00	0.00	0.00%
29	0161	Security OT	13,994.07	29,724.11	8,588.18	(21,135.93)	-71.11%
30	0163	Clerical OT	255,351.71	311,374.94	171,072.61	(140,302.33)	-45.06%
31	0164	Ed Asst OT	6,574.49	10,952.29	3,700.00	(7,252.29)	-66.22%
32	0165	Custodial OT	47,901.71	670,875.37	100,858.82	(570,016.55)	-84.97%
33	0166	Trades OT	39,224.33	82,463.15	0.00	(82,463.15)	-100.00%
34	0167	Food Svcs OT	0.00	393.71	0.00	(393.71)	-100.00%
35	0169	Other OT	68,779.85	101,117.10	12,903.82	(88,213.28)	-87.24%
36	<b>Total</b>	<b>0100 - Salaries</b>	<b>184,335,042.94</b>	<b>194,333,051.72</b>	<b>219,114,189.90</b>	<b>24,781,138.18</b>	<b>12.75%</b>
37	0212	Employer's Share WRS	11,987,442.38	12,141,902.46	12,910,660.84	768,758.38	6.33%
38	0214	Employer WRS Rate Temp	0.00	0.00	973,522.00	973,522.00	0.00%
39	0220	Social Security	13,705,892.83	14,506,499.82	15,000,399.36	493,899.54	3.40%
40	0222	Social Security Rate Temp	0.00	0.00	1,509,189.25	1,509,189.25	0.00%
41	0230	Life Insurance	464,404.31	452,114.93	513,640.49	61,525.56	13.61%
42	0240	Health Insurance	42,347,320.42	42,033,284.75	44,803,568.32	2,770,283.57	6.59%
43	0243	Dental Insurance	3,066,578.62	2,759,860.00	2,974,689.69	214,829.69	7.78%
44	0249	Lt Care Insurance	434,526.50	423,301.30	454,308.00	31,006.70	7.32%
45	0251	Long Term Disability Ins	974,721.93	1,094,512.79	1,286,872.18	192,359.39	17.57%
46	0290	Other Employee Benefits	199,190.67	365,341.20	481,081.20	115,740.00	31.68%
47	0291	College Credit Reimbursement	44,442.33	24,666.66	146,229.00	121,562.34	492.82%
48	0298	Fringe Benefits	23,425.85	24,214.24	0.00	(24,214.24)	-100.00%
49	<b>Total</b>	<b>0200 - Benefits</b>	<b>73,247,945.84</b>	<b>73,825,698.15</b>	<b>81,054,160.33</b>	<b>7,228,462.18</b>	<b>9.79%</b>
50	0306	Athletic Trainers-Annual	0.00	79,370.66	75,000.00	(4,370.66)	-5.51%
51	0307	Athletic Trainers-Events	0.00	0.00	22,066.00	22,066.00	0.00%
52	0309	Police-Event Coverage	2,225.92	19,912.79	16,971.00	(2,941.79)	-14.77%
53	0310	Personal Svcs-Prof/Tec/Official	5,861,159.51	7,284,995.07	10,435,510.81	3,150,515.74	43.25%
54	0311	Architect & Engineer Fees	31,834.24	158,842.50	23,000.00	(135,842.50)	-85.52%
55	0314	Personal Services Consult	810,520.00	3,458,033.52	689,637.16	(2,768,396.36)	-80.06%
56	0315	Employee Health Exams	43,648.00	70,079.50	55,000.00	(15,079.50)	-21.52%
57	0316	Litigation / Arbitration	1,397.15	1,108.50	27,000.00	25,891.50	2335.72%
58	0317	Pers Svcs Clerical-Perm	13,919.08	183,902.85	0.00	(183,902.85)	-100.00%
59	0318	Pers Svcs Clerical-Temp	2,200.70	36,258.88	35,269.09	(989.79)	-2.73%
60	0319	Pers Svcs Cultural Arts	0.00	650.00	2,228.90	1,578.90	242.91%
61	0321	Technology Repairs & Maint	5,796.56	312,411.47	230,000.00	(82,411.47)	-26.38%
62	0322	Rental of Computing Equipment	1,923,846.61	587,127.98	2,411,886.00	1,824,758.02	310.79%
63	0323	Pers Svcs (Do Not Use)	(5,800.00)	5,354.86	0.00	(5,354.86)	-100.00%
64	0324	Non-Tech Repairs & Maint	4,021,542.70	8,708,764.52	5,736,732.64	(2,972,031.88)	-34.13%
65	0325	Vehicle / Equipment Rental	320,885.67	381,970.19	431,524.67	49,554.48	12.97%

**Madison Metropolitan School District**  
**Expenditures by Fund and Object**  
**2022-2023 - Proposed Budget**



**Includes all Budgeted Funds and Interfund Transfers**

**2022-2023 Budgets by Fund/Object**

			2020-2021 Actuals	2021-2022 Actuals	2022-2023 Proposed Budget	2022-2023 Incr/Decr	2022-2023 % Chg
66	0326	Site Rental (Lease)	0.00	0.00	10,000.00	10,000.00	0.00%
67	0327	Construction Services	2,358,721.66	2,889,111.80	34,160,297.44	31,271,185.64	1082.38%
68	0328	Building Rental (Lease)	402,327.65	371,339.00	414,645.44	43,306.44	11.66%
69	0329	Cleaning Services	0.00	1,600.00	320.00	(1,280.00)	-80.00%
70	0331	Gas	1,445,316.81	1,994,623.86	2,006,162.00	11,538.14	0.58%
71	0332	Fuel Oil	44,146.94	(36,538.97)	5,000.00	41,538.97	-113.68%
72	0336	Electricity	2,593,052.41	3,333,405.21	3,271,082.72	(62,322.49)	-1.87%
73	0337	Water & Sewer	675,332.67	880,935.03	880,000.00	(935.03)	-0.11%
74	0341	Pupil Travel	4,632,241.10	7,969,413.42	9,523,341.39	1,553,927.97	19.50%
75	0342	Employee Travel	106,417.93	293,121.81	753,032.05	459,910.24	156.90%
76	0343	Contracted Service Travel	441,579.00	84.20	707,000.00	706,915.80	839567.46%
77	0345	Pupil Field Trips Lodge & Food	0.00	14,388.82	2,500.00	(11,888.82)	-82.63%
78	0347	Trans Parent Contracts	158,388.31	12,676.71	280,000.00	267,323.29	2108.77%
79	0348	Vehicle Fuel	160,137.66	145,174.28	354,000.00	208,825.72	143.84%
80	0349	Taxi Cab (Do Not Use)	14,377.25	55,879.60	0.00	(55,879.60)	-100.00%
81	0351	Advertising	45,864.82	111,575.70	28,250.00	(83,325.70)	-74.68%
82	0352	Page Systems	(1,960.00)	(4,654.49)	30,000.00	34,654.49	-744.54%
83	0353	Postage	164,784.55	54,604.63	309,822.70	255,218.07	467.39%
84	0354	Printing & Binding	216,603.97	194,877.60	173,008.20	(21,869.40)	-11.22%
85	0355	Telephone	667,014.10	516,918.06	605,281.05	88,362.99	17.09%
86	0356	Quick Copy Service	0.00	0.00	8,647.00	8,647.00	0.00%
87	0358	On-line communications	45,605.76	0.00	50,000.00	50,000.00	0.00%
88	0360	Tech/Software Services	3,560,861.57	4,095,899.71	4,157,030.71	61,131.00	1.49%
89	0362	Software as a Service	259,226.70	340,639.53	843,368.00	502,728.47	147.58%
90	0370	Educ Svcs-Non Govt Agency	2,444,831.95	2,411,322.44	3,224,494.00	813,171.56	33.72%
91	0381	Payment To Municipality	64,628.10	46,376.53	125,000.00	78,623.47	169.53%
92	0382	Payment To WI School District	11,518,109.74	11,275,327.95	11,983,113.00	707,785.05	6.28%
93	0385	Payment To County	0.00	0.00	60,000.00	60,000.00	0.00%
94	0386	Payment To CESA	18,205.20	19,863.26	23,036.00	3,172.74	15.97%
95	0387	Payment To State	6,201,552.28	6,896,596.76	10,998,501.32	4,101,904.56	59.48%
96	0389	Payment To WTCS District	351,499.51	358,268.97	408,500.00	50,231.03	14.02%
<b>97</b>	<b>Total 0300 - Purch Svcs</b>		<b>51,622,043.78</b>	<b>65,531,614.71</b>	<b>105,587,259.29</b>	<b>40,055,644.58</b>	<b>61.12%</b>
98	0401	CRLM	485,575.98	834,021.25	0.00	(834,021.25)	-100.00%
99	0411	General Supplies	3,724,510.88	4,257,018.26	4,816,957.81	559,939.55	13.15%
100	0412	Workbooks	23,666.74	15,421.24	295,051.31	279,630.07	1813.28%
101	0415	Food	73,344.28	213,296.93	157,308.53	(55,988.40)	-26.25%
102	0416	Medical Supplies	279,827.27	297,058.69	464,251.77	167,193.08	56.28%
103	0417	Paper	105,119.95	244,295.81	375,092.16	130,796.35	53.54%
104	0420	Apparel	129,823.97	165,163.32	56,259.02	(108,904.30)	-65.94%
105	0431	Audiovisual Media	28,704.70	13,463.05	4,668.70	(8,794.35)	-65.32%
106	0432	Library Books	340,677.91	319,217.87	400,803.14	81,585.27	25.56%
107	0433	Newspapers	784.08	201.00	4,595.74	4,394.74	2186.44%
108	0434	Periodicals	25,388.57	20,936.48	28,131.63	7,195.15	34.37%
109	0435	Instr Computer Software	29.00	262.00	0.00	(262.00)	-100.00%
110	0439	Other Media	1,365,984.51	3,354,436.70	9,955,739.30	6,601,302.60	196.79%
111	0440	Non-Capital Equipment	2,758,767.11	6,177,821.37	4,522,383.27	(1,655,438.10)	-26.80%
112	0448	Other Non-Capital Equip	0.00	0.00	1,000.00	1,000.00	0.00%
113	0470	Textbooks	136,551.91	159,865.37	2,582,200.00	2,422,334.63	1515.23%
114	0472	Workbooks	0.00	384.00	0.00	(384.00)	-100.00%
115	0481	Technology Supplies	568,767.34	159,688.32	177,550.07	17,861.75	11.19%
116	0482	Non-Capital Tech Hardware	1,494,775.11	3,810,582.42	1,523,242.62	(2,287,339.80)	-60.03%
117	0483	Non-Capital Software	1,241,864.27	630,980.71	211,141.88	(419,838.83)	-66.54%
118	0490	Non-Instr Reference Matls	48,350.30	55,630.06	36,751.00	(18,879.06)	-33.94%
<b>119</b>	<b>Total 0400 - Non-Capital</b>		<b>12,832,513.88</b>	<b>20,729,744.85</b>	<b>25,613,127.95</b>	<b>4,883,383.10</b>	<b>23.56%</b>
120	0511	Land Aquisition	10,364.50	0.00	0.00	0.00	0.00%
121	0521	Site Improvement Addition	0.00	188,291.83	0.00	(188,291.83)	-100.00%
122	0531	Building Acquisition	59,807.90	160.37	0.00	(160.37)	-100.00%
123	0541	Building Improve Addition	40,469.39	0.00	0.00	0.00	0.00%
124	0542	Building Improve Replace	0.00	2,975.08	0.00	(2,975.08)	-100.00%
125	0551	Equipment - Addition	600,221.00	632,573.28	471,898.78	(160,674.50)	-25.40%
126	0553	Equipment-Add-Fixed Asset	0.00	5,972.16	0.00	(5,972.16)	-100.00%
127	0561	Equipment - Replacement	66,248.95	49,425.00	111,739.74	62,314.74	126.08%
128	0563	Equip-Replac-Fixed Asset	817,796.54	1,170,102.69	428,514.09	(741,588.60)	-63.38%
129	0581	Technology Related Hardware	2,051,560.25	51,565.58	53,500.00	1,934.42	3.75%
<b>130</b>	<b>Total 0500 - Capital Purch</b>		<b>3,646,468.53</b>	<b>2,101,065.99</b>	<b>1,065,652.61</b>	<b>(1,035,413.38)</b>	<b>-49.28%</b>

**Madison Metropolitan School District**  
**Expenditures by Fund and Object**  
**2022-2023 - Proposed Budget**



Includes all Budgeted Funds and Interfund Transfers

**2022-2023 Budgets by Fund/Object**

			2020-2021 Actuals	2021-2022 Actuals	2022-2023 Proposed Budget	2022-2023 Incr/Decr	2022-2023 % Chg
131	0678	Principal-Capital Leases	2,113,906.43	1,610,863.32	1,086,244.00	(524,619.32)	-32.57%
132	0682	Interest-Temporary Notes	348,270.65	98,081.29	241,483.00	143,401.71	146.21%
133	0688	Interest-Capital Leases	0.00	0.00	2,500.00	2,500.00	0.00%
134	0691	Other Debt Retirement	3,800.00	61,837.00	1,486,055.56	1,424,218.56	2303.18%
<b>135</b>	<b>Total</b>	<b>0600 - Debt Payments</b>	<b>2,465,977.08</b>	<b>1,770,781.61</b>	<b>2,816,282.56</b>	<b>1,045,500.95</b>	<b>59.04%</b>
136	0711	District Liability Ins	375,570.00	475,761.00	528,770.00	53,009.00	11.14%
137	0712	District Property Ins	526,833.76	568,022.22	642,000.00	73,977.78	13.02%
138	0713	Worker's Compensation	1,334,685.59	968,005.04	1,932,155.00	964,149.96	99.60%
139	0720	Judgements & Settlements	15,557.29	15.00	19,600.00	19,585.00	130566.67%
140	0731	Unemployment Comp-Teacher	114,750.13	719.11	10,500.00	9,780.89	1360.14%
141	0732	Unemploy Comp-Sub Teacher	601,571.25	26,449.00	7,000.00	(19,449.00)	-73.53%
142	0733	Unemploy Comp-Ed Assist.	153,054.79	6,744.03	8,500.00	1,755.97	26.04%
143	0734	Unemploy Comp-Clerical	76,357.67	5,177.32	8,000.00	2,822.68	54.52%
144	0735	Unemploy Comp-Cust/Trades	6,846.33	(401.45)	5,200.00	5,601.45	-1395.30%
145	0736	Unemploy Comp-Food Svc	25,969.40	950.40	5,000.00	4,049.60	426.09%
146	0737	Unemploy Comp-Administr.	21,327.95	3,165.24	7,000.00	3,834.76	121.15%
147	0738	Unemploy Comp-Recreation	113,139.89	698.53	6,000.00	5,301.47	758.95%
<b>148</b>	<b>Total</b>	<b>0700 - Insurance</b>	<b>3,365,664.05</b>	<b>2,055,305.44</b>	<b>3,179,725.00</b>	<b>1,124,419.56</b>	<b>54.71%</b>
149	0827	Transfer to Special Education	50,336,202.73	53,882,364.72	62,219,744.12	8,337,379.40	15.47%
150	0830	Transfer to Debt Service	0.00	7,134,450.00	0.00	(7,134,450.00)	-100.00%
151	0838	Transfer to Non-Ref Debt	9,042,476.00	8,682,178.00	0.00	(8,682,178.00)	-100.00%
152	0850	Transfer to Food Service	21,657.22	0.00	823,706.62	823,706.62	0.00%
<b>153</b>	<b>Total</b>	<b>0800 - Transfers</b>	<b>59,400,335.95</b>	<b>69,698,992.72</b>	<b>63,043,450.74</b>	<b>(6,655,541.98)</b>	<b>-9.55%</b>
154	0932	Share Rev To Non-Govt Entities	13,392.00	5,640.00	0.00	(5,640.00)	-100.00%
155	0941	Organizational Dues	67,863.17	101,939.74	102,630.30	690.56	0.68%
156	0942	Employee Dues/Fees	16,905.00	29,195.14	58,315.00	29,119.86	99.74%
157	0943	Entry Fees/Royalties	29,636.25	110,027.61	65,921.88	(44,105.73)	-40.09%
158	0944	Bank Service Charges	30,434.30	55,502.08	46,000.00	(9,502.08)	-17.12%
159	0949	Other Dues and Fees FY18 forw	0.00	125.00	0.00	(125.00)	-100.00%
160	0962	Inventory Adjustment	(2,023.39)	(11.02)	0.00	11.02	-100.00%
161	0969	Other Adjustments	32,215.20	52,987.55	2,000.00	(50,987.55)	-96.23%
162	0971	Aidable Refund Payment	3,732.75	12.80	0.00	(12.80)	-100.00%
163	0972	Non-Aidable Refund Paymt	178,452.38	243,509.20	200,000.00	(43,509.20)	-17.87%
164	0990	Miscellaneous	(273.62)	4,133.06	516,794.59	512,661.53	12403.92%
165	0996	Reserve	0.00	0.00	479,400.00	479,400.00	0.00%
166	0998	Superint Contingency Fund	0.00	0.00	40,000.00	40,000.00	0.00%
<b>167</b>	<b>Total</b>	<b>0900 - Dues/Fees/Misc</b>	<b>370,334.04</b>	<b>603,061.16</b>	<b>1,511,061.77</b>	<b>908,000.61</b>	<b>150.57%</b>
<b>168</b>	<b>Total</b>	<b>10 - General Fund</b>	<b>391,286,326.09</b>	<b>430,649,316.35</b>	<b>502,984,910.15</b>	<b>72,335,593.80</b>	<b>16.80%</b>
169	0101	Teacher-Temp	1,571,991.17	2,367,575.59	1,586,085.46	(781,490.13)	-33.01%
170	0102	Sub Teacher-Contractual	264,363.14	1,009,319.47	962,803.00	(46,516.47)	-4.61%
171	0103	Clerical / Technical-Temp	0.00	28,004.37	300.00	(27,704.37)	-98.93%
172	0104	EA / SEA-Temp	323,829.11	900,046.10	1,010,435.34	110,389.24	12.26%
173	0109	Misc-Temp	120,275.38	190,392.64	46,621.00	(143,771.64)	-75.51%
174	0110	Administrative-Perm	794,479.28	499,461.71	592,727.67	93,265.96	18.67%
175	0111	Teacher-Perm	38,776,215.24	39,595,716.35	44,888,492.10	5,292,775.75	13.37%
176	0113	Clerical / Technical-Perm	357,002.44	348,452.01	455,889.76	107,437.75	30.83%
177	0114	EA / HCA-Perm	7,642,326.16	8,618,211.33	12,704,791.76	4,086,580.43	47.42%
178	0118	PermNon-Union Professional	69,427.94	226,449.27	243,212.37	16,763.10	7.40%
179	0119	Misc-Perm	1,635,738.29	1,665,164.39	1,777,842.48	112,678.09	6.77%
180	0121	Sub SEA-Contractual	21,891.94	5,551.67	0.00	(5,551.67)	-100.00%
181	0122	Sub Teacher-Administrativ	0.00	8,811.66	129,358.38	120,546.72	1368.04%
182	0123	Sub Teacher For SEA-Admin	0.00	359.77	0.00	(359.77)	-100.00%
183	0124	Sub SEA Floater	70,750.45	109,060.77	139,220.17	30,159.40	27.65%
184	0126	Time Limited EA/SEA	39,752.47	399,489.31	158,927.00	(240,562.31)	-60.22%
185	0163	Clerical OT	2,699.46	26,351.53	25,000.00	(1,351.53)	-5.13%
186	0164	Ed Asst OT	4,547.99	3,293.17	500.00	(2,793.17)	-84.82%
187	0169	Other OT	2,390.80	3,462.93	100.00	(3,362.93)	-97.11%
<b>188</b>	<b>Total</b>	<b>0100 - Salaries</b>	<b>51,697,681.26</b>	<b>56,005,174.04</b>	<b>64,722,306.49</b>	<b>8,717,132.45</b>	<b>15.56%</b>
189	0212	Employer's Share WRS	3,416,709.75	3,557,843.88	3,702,511.67	144,667.79	4.07%
190	0214	Employer WRS Rate Temp	0.00	0.00	240,087.78	240,087.78	0.00%
191	0220	Social Security	3,861,522.77	4,190,808.25	4,568,243.25	377,435.00	9.01%
192	0222	Social Security Rate Temp	0.00	0.00	272,371.75	272,371.75	0.00%
193	0230	Life Insurance	104,358.29	101,449.46	119,808.95	18,359.49	18.10%
194	0240	Health Insurance	13,363,714.06	13,335,501.02	15,429,588.99	2,094,087.97	15.70%
195	0243	Dental Insurance	796,291.46	703,645.05	835,240.47	131,595.42	18.70%

**Madison Metropolitan School District**  
**Expenditures by Fund and Object**  
**2022-2023 - Proposed Budget**



Includes all Budgeted Funds and Interfund Transfers

**2022-2023 Budgets by Fund/Object**

			2020-2021 Actuals	2021-2022 Actuals	2022-2023 Proposed Budget	2022-2023 Incr/Decr	2022-2023 % Chg
196	0250	Other Insurance	359,130.69	255,179.94	0.00	(255,179.94)	-100.00%
197	0251	Long Term Disability Ins	270,189.94	305,139.97	390,182.88	85,042.91	27.87%
198	0291	College Credit Reimbursement	34,056.53	46,104.14	35,000.00	(11,104.14)	-24.08%
<b>199</b>	<b>Total</b>	<b>0200 - Benefits</b>	<b>22,205,973.49</b>	<b>22,495,671.71</b>	<b>25,593,035.74</b>	<b>3,097,364.03</b>	<b>13.77%</b>
200	0310	Personal Svs-Prof/Tec/Official	246,943.34	235,289.82	363,067.00	127,777.18	54.31%
201	0314	Personal Services Consult	0.00	18,759.60	9,400.00	(9,359.60)	-49.89%
202	0324	Non-Tech Repairs & Maint	2,238.73	5,295.13	57,900.00	52,604.87	993.46%
203	0328	Building Rental (Lease)	192,522.04	11,520.00	236,522.00	225,002.00	1953.14%
204	0341	Pupil Travel	3,033,921.60	3,933,155.67	3,758,350.00	(174,805.67)	-4.44%
205	0342	Employee Travel	16,553.31	73,409.93	200,400.00	126,990.07	172.99%
206	0343	Contracted Service Travel	14.26	94.25	100.00	5.75	6.10%
207	0349	Taxi Cab DO NOT USE	73.30	2,676.10	0.00	(2,676.10)	-100.00%
208	0353	Postage	1,844.09	1,019.59	1,250.00	230.41	22.60%
209	0354	Printing & Binding	131.19	51.78	12,700.00	12,648.22	24426.84%
210	0355	Telephone	19,613.81	9,354.79	20,310.00	10,955.21	117.11%
211	0356	Quick Copy Service	0.00	0.00	27,500.00	27,500.00	0.00%
212	0358	On-line communications	1,259.29	2,601.61	14,700.00	12,098.39	465.03%
213	0360	Tech/Software Services	85,365.57	55,657.72	68,730.00	13,072.28	23.49%
214	0362	Software as a Service	69,345.10	61,749.61	0.00	(61,749.61)	-100.00%
215	0370	Educ Svcs-Non Govt Agency	118,670.15	192,542.74	203,300.00	10,757.26	5.59%
216	0371	Inst Payment to Private Vendor	0.00	75.00	0.00	(75.00)	-100.00%
217	0382	Payment To WI School District	15,931.00	17,593.00	0.00	(17,593.00)	-100.00%
218	0386	Payment To CESA	2,130.00	17,340.00	1,675.00	(15,665.00)	-90.34%
219	0387	Payment To State	0.00	0.00	1,000.00	1,000.00	0.00%
220	0389	Payment To WTCS District	9,896.96	8,614.78	0.00	(8,614.78)	-100.00%
<b>221</b>	<b>Total</b>	<b>0300 - Purch Svcs</b>	<b>3,816,453.74</b>	<b>4,646,801.12</b>	<b>4,976,904.00</b>	<b>330,102.88</b>	<b>7.10%</b>
222	0411	General Supplies	126,351.35	160,038.18	368,650.00	208,611.82	130.35%
223	0415	Food	406.48	1,275.48	7,000.00	5,724.52	448.81%
224	0416	Medical Supplies	52,463.16	0.00	0.00	0.00	0.00%
225	0433	Newspapers	0.00	0.00	300.00	300.00	0.00%
226	0434	Periodicals	2,935.77	50.00	9,510.00	9,460.00	18920.00%
227	0435	Instr Computer Software	0.00	0.00	8,400.00	8,400.00	0.00%
228	0439	Other Media	164,526.14	104,006.62	334,425.00	230,418.38	221.54%
229	0440	Non-Capital Equipment	57,386.13	139,778.44	152,004.00	12,225.56	8.75%
230	0470	Textbooks	735.79	4,416.72	0.00	(4,416.72)	-100.00%
231	0472	Workbooks	118.80	0.00	0.00	0.00	0.00%
232	0481	Technology Supplies	53,476.26	6,921.91	56,000.00	49,078.09	709.03%
233	0482	Non-Capital Tech Hardware	138,404.21	147,497.49	25,510.00	(121,987.49)	-82.70%
234	0483	Non-Capital Software	12,137.77	0.00	34,750.00	34,750.00	0.00%
235	0490	Non-Instr Reference Matls	40,604.46	126,430.10	18,700.00	(107,730.10)	-85.21%
<b>236</b>	<b>Total</b>	<b>0400 - Non-Capital</b>	<b>649,546.32</b>	<b>690,414.94</b>	<b>1,015,249.00</b>	<b>324,834.06</b>	<b>47.05%</b>
237	0541	Building Improve Addition	0.00	10,579.74	0.00	(10,579.74)	-100.00%
238	0551	Equipment - Addition	9,414.50	5,314.40	0.00	(5,314.40)	-100.00%
<b>239</b>	<b>Total</b>	<b>0500 - Capital Purch</b>	<b>9,414.50</b>	<b>15,894.14</b>	<b>0.00</b>	<b>(15,894.14)</b>	<b>-100.00%</b>
240	0713	Worker's Compensation	12,478.35	18,073.63	404,950.00	386,876.37	2140.56%
<b>241</b>	<b>Total</b>	<b>0700 - Insurance</b>	<b>12,478.35</b>	<b>18,073.63</b>	<b>404,950.00</b>	<b>386,876.37</b>	<b>2140.56%</b>
242	0810	Transfer to General Fund	0.00	0.00	166,555.80	166,555.80	0.00%
<b>243</b>	<b>Total</b>	<b>0800 - Transfers</b>	<b>0.00</b>	<b>0.00</b>	<b>166,555.80</b>	<b>166,555.80</b>	<b>0.00%</b>
244	0941	Organizational Dues	5,989.00	2,189.00	7,100.00	4,911.00	224.35%
245	0942	Employee Dues/Fees	7,245.00	7,897.28	9,180.00	1,282.72	16.24%
246	0943	Entry Fees/Royalties	717.11	6,799.88	14,580.00	7,780.12	114.42%
247	0949	Other Dues and Fees FY18 forw	10,125.00	15,694.00	20,000.00	4,306.00	27.44%
<b>248</b>	<b>Total</b>	<b>0900 - Dues/Fees/Misc</b>	<b>24,076.11</b>	<b>32,580.16</b>	<b>50,860.00</b>	<b>18,279.84</b>	<b>56.11%</b>
<b>249</b>	<b>Total</b>	<b>27 - Educational Services</b>	<b>78,415,623.77</b>	<b>83,904,609.74</b>	<b>96,929,861.03</b>	<b>13,025,251.29</b>	<b>15.52%</b>
250	0673	Principal-Long-Term Notes	16,050,000.00	6,600,000.00	0.00	(6,600,000.00)	-100.00%
251	0675	Principal-Long-Term Bonds	1,390,000.00	19,205,000.00	16,120,000.00	(3,085,000.00)	-16.06%
252	0683	Interest-Long-Term Notes	1,108,493.84	287,750.00	0.00	(287,750.00)	-100.00%
253	0685	Interest-Long-Term Bonds	204,637.50	2,401,353.14	4,964,300.00	2,562,946.86	106.73%
254	0691	Other Debt Retirement	314,811.24	682,361.96	0.00	(682,361.96)	-100.00%
<b>255</b>	<b>Total</b>	<b>0600 - Debt Payments</b>	<b>19,067,942.58</b>	<b>29,176,465.10</b>	<b>21,084,300.00</b>	<b>(8,092,165.10)</b>	<b>-27.74%</b>
<b>256</b>	<b>Total</b>	<b>30 - Debt Service</b>	<b>19,067,942.58</b>	<b>29,176,465.10</b>	<b>21,084,300.00</b>	<b>(8,092,165.10)</b>	<b>-27.74%</b>
257	0673	Principal-Long-Term Notes	8,195,000.00	970,000.00	1,000,000.00	30,000.00	3.09%
258	0674	Principal-State Trust Fun	240,763.50	0.00	0.00	0.00	0.00%
259	0675	Principal-Long-Term Bonds	17,515,000.00	11,925,000.00	0.00	(11,925,000.00)	-100.00%
260	0683	Interest-Long-Term Notes	162,155.75	29,700.00	10,000.00	(19,700.00)	-66.33%

**Madison Metropolitan School District**  
**Expenditures by Fund and Object**  
**2022-2023 - Proposed Budget**



**Includes all Budgeted Funds and Interfund Transfers**

<b>2022-2023 Budgets by Fund/Object</b>			<b>2020-2021 Actuals</b>	<b>2021-2022 Actuals</b>	<b>2022-2023 Proposed Budget</b>	<b>2022-2023 Incr/Decr</b>	<b>2022-2023 % Chg</b>
261	0684	Interest-St Trust Fd	7,222.91	0.00	0.00	0.00	0.00%
262	0685	Interest-Long-Term Bonds	511,175.00	38,945.83	0.00	(38,945.83)	-100.00%
263	0691	Other Debt Retirement	161,747.00	18,350.00	0.00	(18,350.00)	-100.00%
<b>264</b>	<b>Total</b>	<b>0600 - Debt Payments</b>	<b>26,793,064.16</b>	<b>12,981,995.83</b>	<b>1,010,000.00</b>	<b>(11,971,995.83)</b>	<b>-92.22%</b>
<b>265</b>	<b>Total</b>	<b>38 - Non-Ref Debt Service Fund</b>	<b>26,793,064.16</b>	<b>12,981,995.83</b>	<b>1,010,000.00</b>	<b>(11,971,995.83)</b>	<b>-92.22%</b>
266	0116	Maint / Trades-Perm	0.00	0.00	988,414.58	988,414.58	0.00%
<b>267</b>	<b>Total</b>	<b>0100 - Salaries</b>	<b>0.00</b>	<b>0.00</b>	<b>988,414.58</b>	<b>988,414.58</b>	<b>0.00%</b>
268	0212	Employer's Share WRS	0.00	0.00	64,247.23	64,247.23	0.00%
269	0220	Social Security	0.00	0.00	74,166.82	74,166.82	0.00%
270	0230	Life Insurance	0.00	0.00	3,283.71	3,283.71	0.00%
271	0240	Health Insurance	0.00	0.00	240,056.17	240,056.17	0.00%
272	0243	Dental Insurance	0.00	0.00	11,990.87	11,990.87	0.00%
273	0251	Long Term Disability Ins	0.00	0.00	6,780.21	6,780.21	0.00%
<b>274</b>	<b>Total</b>	<b>0200 - Benefits</b>	<b>0.00</b>	<b>0.00</b>	<b>400,525.01</b>	<b>400,525.01</b>	<b>0.00%</b>
275	0310	Personal Svs-Prof/Tec/Official	18,372.90	0.00	0.00	0.00	0.00%
276	0322	Rental of Computing Equipment	1,227.75	0.00	0.00	0.00	0.00%
277	0324	Non-Tech Repairs & Maint	4,063,996.09	2,419,606.94	360,000.00	(2,059,606.94)	-85.12%
278	0327	Construction Services	413,432.45	685,603.26	6,944,745.41	6,259,142.15	912.94%
279	0351	Advertising	0.00	0.00	1,500.00	1,500.00	0.00%
<b>280</b>	<b>Total</b>	<b>0300 - Purch Svcs</b>	<b>4,497,029.19</b>	<b>3,105,210.20</b>	<b>7,306,245.41</b>	<b>4,201,035.21</b>	<b>135.29%</b>
281	0713	Worker's Compensation	0.00	0.00	4,815.00	4,815.00	0.00%
<b>282</b>	<b>Total</b>	<b>0700 - Insurance</b>	<b>0.00</b>	<b>0.00</b>	<b>4,815.00</b>	<b>4,815.00</b>	<b>0.00%</b>
<b>283</b>	<b>Total</b>	<b>41 - Capital Expansion Fund</b>	<b>4,497,029.19</b>	<b>3,105,210.20</b>	<b>8,700,000.00</b>	<b>5,594,789.80</b>	<b>180.17%</b>
284	0310	Personal Svs-Prof/Tec/Official	15,410.20	0.00	0.00	0.00	0.00%
285	0311	Architect & Engineer Fees	4,206,553.18	6,039,976.35	0.00	(6,039,976.35)	-100.00%
286	0327	Construction Services	255,008.34	25,935,446.93	168,687,290.36	142,751,843.43	550.41%
<b>287</b>	<b>Total</b>	<b>0300 - Purch Svcs</b>	<b>4,476,971.72</b>	<b>31,975,423.28</b>	<b>168,687,290.36</b>	<b>136,711,867.08</b>	<b>427.55%</b>
288	0440	Non-Capital Equipment	0.00	592,111.93	0.00	(592,111.93)	-100.00%
<b>289</b>	<b>Total</b>	<b>0400 - Non-Capital</b>	<b>0.00</b>	<b>592,111.93</b>	<b>0.00</b>	<b>(592,111.93)</b>	<b>-100.00%</b>
290	0531	Building Acquisition	6,400,380.00	0.00	0.00	0.00	0.00%
<b>291</b>	<b>Total</b>	<b>0500 - Capital Purch</b>	<b>6,400,380.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>292</b>	<b>Total</b>	<b>42 - Referendum</b>	<b>10,877,351.72</b>	<b>32,567,535.21</b>	<b>168,687,290.36</b>	<b>136,119,755.15</b>	<b>417.96%</b>
293	0107	Food Service-Temp	225,899.71	114,582.30	136,835.76	22,253.46	19.42%
294	0110	Administrative-Perm	216,240.03	108,323.77	124,955.07	16,631.30	15.35%
295	0113	Clerical / Technical-Perm	57,136.78	28,667.98	57,954.75	29,286.77	102.16%
296	0115	Cust / Operation-Perm	343,687.44	303,196.99	275,755.12	(27,441.87)	-9.05%
297	0117	Food Service-Permanent	1,466,011.35	2,070,486.04	3,215,053.18	1,144,567.14	55.28%
298	0118	PermNon-Union Professional	287,753.34	379,417.17	416,492.28	37,075.11	9.77%
299	0135	Cust O/T-Snow Plowing	9,083.57	0.00	0.00	0.00	0.00%
300	0139	Cust O/T-Emergency Maint.	108.36	0.00	0.00	0.00	0.00%
301	0163	Clerical OT	2,159.70	4,069.65	0.00	(4,069.65)	-100.00%
302	0165	Custodial OT	12,616.25	43,030.01	0.00	(43,030.01)	-100.00%
303	0167	Food Svcs OT	96,605.01	94,588.58	0.00	(94,588.58)	-100.00%
304	0169	Other OT	0.00	115.81	0.00	(115.81)	-100.00%
305	0199	Salary Savings	0.00	0.00	0.00	0.00	0.00%
<b>306</b>	<b>Total</b>	<b>0100 - Salaries</b>	<b>2,717,301.54</b>	<b>3,146,478.30</b>	<b>4,227,046.16</b>	<b>1,080,567.86</b>	<b>34.34%</b>
307	0212	Employer's Share WRS	168,509.54	194,733.39	193,721.03	(1,012.36)	-0.52%
308	0214	Employer WRS Rate Temp	0.00	0.00	9,141.00	9,141.00	0.00%
309	0220	Social Security	202,937.54	234,596.07	308,506.89	73,910.82	31.51%
310	0222	Social Security Rate Temp	0.00	0.00	10,469.00	10,469.00	0.00%
311	0230	Life Insurance	7,349.19	7,013.90	10,497.98	3,484.08	49.67%
312	0240	Health Insurance	1,051,582.46	1,054,506.51	1,511,597.55	457,091.04	43.35%
313	0243	Dental Insurance	57,364.11	58,201.99	85,157.23	26,955.24	46.31%
314	0251	Long Term Disability Ins	12,634.97	15,723.05	26,574.55	10,851.50	69.02%
<b>315</b>	<b>Total</b>	<b>0200 - Benefits</b>	<b>1,500,377.81</b>	<b>1,564,774.91</b>	<b>2,155,665.23</b>	<b>590,890.32</b>	<b>37.76%</b>
316	0310	Personal Svs-Prof/Tec/Official	16,109.27	57,908.79	97,995.99	40,087.20	69.22%
317	0318	Pers Svcs Clerical-Temp	0.00	188,527.57	2,000.00	(186,527.57)	-98.94%
318	0323	Do Not Use	4,775.61	0.00	0.00	0.00	0.00%
319	0324	Non-Tech Repairs & Maint	41,081.33	68,768.02	71,000.00	2,231.98	3.25%
320	0325	Vehicle / Equipment Rental	0.00	189.90	0.00	(189.90)	-100.00%
321	0331	Gas	4,685.19	7,999.54	7,000.00	(999.54)	-12.49%
322	0336	Electricity	38,037.17	39,839.50	43,509.32	3,669.82	9.21%
323	0337	Water & Sewer	16,556.93	18,516.68	20,000.00	1,483.32	8.01%
324	0342	Employee Travel	8,784.51	9,709.75	15,100.00	5,390.25	55.51%
325	0351	Advertising	555.00	0.00	20,000.00	20,000.00	0.00%

**Madison Metropolitan School District**  
**Expenditures by Fund and Object**  
**2022-2023 - Proposed Budget**



**Includes all Budgeted Funds and Interfund Transfers**  
**2022-2023 Budgets by Fund/Object**

			2020-2021 Actuals	2021-2022 Actuals	2022-2023 Proposed Budget	2022-2023 Incr/Decr	2022-2023 % Chg
326	0353	Postage	0.00	57.49	0.00	(57.49)	-100.00%
327	0354	Printing & Binding	0.00	36.06	10,000.00	9,963.94	27631.56%
328	0355	Telephone	1,321.14	1,185.36	1,000.00	(185.36)	-15.64%
329	0360	Tech/Software Services	49,737.78	50,582.03	50,000.00	(582.03)	-1.15%
330	0370	Educ Svcs-Non Govt Agency	639.37	3,000.00	6,000.00	3,000.00	100.00%
331	0381	Payment To Municipality	11,546.00	11,695.00	12,000.00	305.00	2.61%
332	0387	Payment To State	14,956.62	19,504.22	11,000.00	(8,504.22)	-43.60%
<b>333</b>	<b>Total</b>	<b>0300 - Purch Svcs</b>	<b>208,785.92</b>	<b>477,519.91</b>	<b>366,605.31</b>	<b>(110,914.60)</b>	<b>-23.23%</b>
334	0411	General Supplies	255,926.05	417,285.27	406,252.08	(11,033.19)	-2.64%
335	0415	Food	2,829,179.20	5,443,016.86	5,011,555.29	(431,461.57)	-7.93%
336	0420	Apparel	9,012.22	9,330.25	45,000.00	35,669.75	382.30%
337	0434	Periodicals	462.26	462.26	800.00	337.74	73.06%
338	0440	Non-Capital Equipment	402,559.26	33,122.72	26,000.00	(7,122.72)	-21.50%
339	0482	Non-Capital Tech Hardware	1,684.95	737.08	10,000.00	9,262.92	1256.70%
<b>340</b>	<b>Total</b>	<b>0400 - Non-Capital</b>	<b>3,498,823.94</b>	<b>5,903,954.44</b>	<b>5,499,607.37</b>	<b>(404,347.07)</b>	<b>-6.85%</b>
341	0551	Equipment - Addition	97,288.00	216,966.24	80,000.00	(136,966.24)	-63.13%
342	0561	Equipment - Replacement	0.00	0.00	3,000.00	3,000.00	0.00%
<b>343</b>	<b>Total</b>	<b>0500 - Capital Purch</b>	<b>97,288.00</b>	<b>216,966.24</b>	<b>83,000.00</b>	<b>(133,966.24)</b>	<b>-61.75%</b>
344	0713	Worker's Compensation	18,178.00	15,473.75	30,000.00	14,526.25	93.88%
<b>345</b>	<b>Total</b>	<b>0700 - Insurance</b>	<b>18,178.00</b>	<b>15,473.75</b>	<b>30,000.00</b>	<b>14,526.25</b>	<b>93.88%</b>
<b>346</b>	<b>Total</b>	<b>50 - Food Service</b>	<b>8,040,755.21</b>	<b>11,325,167.55</b>	<b>12,361,924.07</b>	<b>1,036,756.52</b>	<b>9.15%</b>
347	0101	Teacher-Temp	7,709.92	3,741.32	5,719.00	1,977.68	52.86%
348	0103	Clerical / Technical-Temp	19,695.44	42,026.65	50,000.00	7,973.35	18.97%
349	0104	EA / SEA-Temp	999.44	6,540.85	402,248.00	395,707.15	6049.78%
350	0105	Cust / Operation-Temp	0.00	0.00	875.00	875.00	0.00%
351	0107	Food Service-Temp	149,956.62	0.00	0.00	0.00	0.00%
352	0108	NonUnion Professional-Temp	8,847.53	38,334.97	0.00	(38,334.97)	-100.00%
353	0109	Misc-Temp	4,431,328.20	3,715,350.15	4,591,163.00	875,812.85	23.57%
354	0110	Administrative-Perm	399,521.97	371,464.52	441,843.55	70,379.03	18.95%
355	0111	Teacher-Perm	177,747.82	89,746.45	128,848.29	39,101.84	43.57%
356	0113	Clerical / Technical-Perm	1,444,667.26	1,515,772.72	2,033,525.97	517,753.25	34.16%
357	0114	EA / HCA-Perm	176,147.62	132,221.31	614,865.17	482,643.86	365.03%
358	0115	Cust / Operation-Perm	219,396.54	173,176.18	173,669.25	493.07	0.28%
359	0118	PermNon-Union Professional	2,703,508.57	2,960,499.19	3,172,855.94	212,356.75	7.17%
360	0122	Sub Teacher-Administrativ	0.00	0.00	1,000.00	1,000.00	0.00%
361	0135	Cust O/T-Snow Plowing	1,232.54	311.84	0.00	(311.84)	-100.00%
362	0138	Cust O/T-MSCR Programming	4,566.95	4,548.66	0.00	(4,548.66)	-100.00%
363	0141	Security	54,025.01	39,902.96	99,322.00	59,419.04	148.91%
364	0161	Security OT	127.09	87.26	0.00	(87.26)	-100.00%
365	0163	Clerical OT	4,632.33	7,058.20	0.00	(7,058.20)	-100.00%
366	0164	Ed Asst OT	724.98	747.73	0.00	(747.73)	-100.00%
367	0165	Custodial OT	1,650.10	14,461.52	0.00	(14,461.52)	-100.00%
368	0167	Food Svcs OT	551.80	0.00	0.00	0.00	0.00%
369	0169	Other OT	21,320.38	45,016.49	0.00	(45,016.49)	-100.00%
<b>370</b>	<b>Total</b>	<b>0100 - Salaries</b>	<b>9,828,358.11</b>	<b>9,161,008.97</b>	<b>11,715,935.17</b>	<b>2,554,926.20</b>	<b>27.89%</b>
371	0212	Employer's Share WRS	462,458.30	422,817.38	407,224.79	(15,592.59)	-3.69%
372	0214	Employer WRS Rate Temp	0.00	0.00	191,248.00	191,248.00	0.00%
373	0220	Social Security	739,704.95	690,415.25	499,407.95	(191,007.30)	-27.67%
374	0222	Social Security Rate Temp	0.00	0.00	386,897.00	386,897.00	0.00%
375	0230	Life Insurance	13,366.03	12,114.24	14,362.34	2,248.10	18.56%
376	0240	Health Insurance	1,268,169.21	1,013,950.15	1,353,994.61	340,044.46	33.54%
377	0243	Dental Insurance	77,245.76	56,307.10	77,524.86	21,217.76	37.68%
378	0251	Long Term Disability Ins	29,527.70	32,525.21	45,109.81	12,584.60	38.69%
<b>379</b>	<b>Total</b>	<b>0200 - Benefits</b>	<b>2,590,471.95</b>	<b>2,228,129.33</b>	<b>2,975,769.36</b>	<b>747,640.03</b>	<b>33.55%</b>
380	0310	Personal Svcs-Prof/Tec/Official	726,271.70	900,813.13	835,065.58	(65,747.55)	-7.30%
381	0315	Employee Health Exams	473.00	2,684.50	1,000.00	(1,684.50)	-62.75%
382	0324	Non-Tech Repairs & Maint	9,437.61	8,554.33	8,693.94	139.61	1.63%
383	0325	Vehicle / Equipment Rental	7,700.76	8,065.70	5,350.00	(2,715.70)	-33.67%
384	0327	Construction Services	8,760.00	63,228.40	0.00	(63,228.40)	-100.00%
385	0328	Building Rental (Lease)	209,376.89	618,888.53	419,500.00	(199,388.53)	-32.22%
386	0329	Cleaning Services	0.00	477.65	0.00	(477.65)	-100.00%
387	0331	Gas	8,969.68	12,016.01	8,800.00	(3,216.01)	-26.76%
388	0336	Electricity	21,921.59	27,824.48	28,500.00	675.52	2.43%
389	0337	Water & Sewer	0.00	53.17	0.00	(53.17)	-100.00%
390	0341	Pupil Travel	9,832.73	150,233.78	395,700.00	245,466.22	163.39%



## Madison Metropolitan School District Expenditures by Fund and Object 2022-2023 - Proposed Budget

Includes all Budgeted Funds and Interfund Transfers

**2022-2023 Budgets by Fund/Object**

			2020-2021 Actuals	2021-2022 Actuals	2022-2023 Proposed Budget	2022-2023 Incr/Decr	2022-2023 % Chg
391	0342	Employee Travel	6,016.52	23,603.76	50,325.00	26,721.24	113.21%
392	0345	Pupil Field Trips Lodge & Food	0.00	445.30	0.00	(445.30)	-100.00%
393	0348	Vehicle Fuel	1,265.73	6,240.37	4,500.00	(1,740.37)	-27.89%
394	0349	Taxi Cab DO NOT USE	9,341.52	14,043.39	0.00	(14,043.39)	-100.00%
395	0351	Advertising	51,503.69	52,563.00	74,000.00	21,437.00	40.78%
396	0353	Postage	14,337.45	21,277.68	38,190.57	16,912.89	79.49%
397	0354	Printing & Binding	19,217.29	3,274.67	34,920.00	31,645.33	966.37%
398	0355	Telephone	14,308.51	20,430.60	12,250.00	(8,180.60)	-40.04%
399	0358	On-line communications	1,928.59	0.00	700.00	700.00	0.00%
400	0360	Tech/Software Services	12,261.31	21,298.38	19,200.00	(2,098.38)	-9.85%
401	0370	Educ Svcs-Non Govt Agency	29,534.06	42,128.27	37,000.00	(5,128.27)	-12.17%
402	0381	Payment To Municipality	2,729.10	79,253.65	88,500.00	9,246.35	11.67%
403	0387	Payment To State	613.38	1,648.05	800.00	(848.05)	-51.46%
404	0389	Payment To WTCS District	79.00	0.00	0.00	0.00	0.00%
<b>405</b>	<b>Total</b>	<b>0300 - Purch Svcs</b>	<b>1,165,880.11</b>	<b>2,079,046.80</b>	<b>2,062,995.09</b>	<b>(16,051.71)</b>	<b>-0.77%</b>
406	0411	General Supplies	298,898.31	294,876.60	349,017.02	54,140.42	18.36%
407	0415	Food	88,044.61	66,509.85	64,100.00	(2,409.85)	-3.62%
408	0416	Medical Supplies	43,536.00	0.00	0.00	0.00	0.00%
409	0417	Paper	479.02	830.30	2,000.00	1,169.70	140.88%
410	0420	Apparel	35,986.75	48,643.67	30,100.00	(18,543.67)	-38.12%
411	0431	Audiovisual Media	2,679.93	3,809.88	1,529.95	(2,279.93)	-59.84%
412	0433	Newspapers	0.00	0.00	1,000.00	1,000.00	0.00%
413	0439	Other Media	8.87	0.00	0.00	0.00	0.00%
414	0440	Non-Capital Equipment	22,763.19	52,268.78	5,500.00	(46,768.78)	-89.48%
415	0481	Technology Supplies	1,287.44	552.23	3,194.76	2,642.53	478.52%
416	0482	Non-Capital Tech Hardware	9,837.64	11,243.58	5,000.00	(6,243.58)	-55.53%
417	0483	Non-Capital Software	10,758.00	13,110.00	13,035.97	(74.03)	-0.56%
<b>418</b>	<b>Total</b>	<b>0400 - Non-Capital</b>	<b>514,279.76</b>	<b>491,844.89</b>	<b>474,477.70</b>	<b>(17,367.19)</b>	<b>-3.53%</b>
419	0541	Building Improve Addition	0.00	0.00	324,194.90	324,194.90	0.00%
420	0551	Equipment - Addition	38.22	116,867.00	2,000.00	(114,867.00)	-98.29%
421	0553	Equipment-Add-Fixed Asset	5,250.00	0.00	0.00	0.00	0.00%
<b>422</b>	<b>Total</b>	<b>0500 - Capital Purch</b>	<b>5,288.22</b>	<b>116,867.00</b>	<b>326,194.90</b>	<b>209,327.90</b>	<b>179.12%</b>
423	0713	Worker's Compensation	39,678.71	28,463.78	50,000.00	21,536.22	75.66%
<b>424</b>	<b>Total</b>	<b>0700 - Insurance</b>	<b>39,678.71</b>	<b>28,463.78</b>	<b>50,000.00</b>	<b>21,536.22</b>	<b>75.66%</b>
425	0941	Organizational Dues	4,760.00	9,139.00	3,000.00	(6,139.00)	-67.17%
426	0942	Employee Dues/Fees	0.00	70.50	0.00	(70.50)	-100.00%
427	0943	Entry Fees/Royalties	10,843.52	57,629.60	83,700.00	26,070.40	45.24%
428	0944	Bank Service Charges	54,929.76	101,702.36	120,000.00	18,297.64	17.99%
429	0996	Reserve	0.00	0.00	250,000.00	250,000.00	0.00%
<b>430</b>	<b>Total</b>	<b>0900 - Dues/Fees/Misc</b>	<b>70,533.28</b>	<b>168,541.46</b>	<b>456,700.00</b>	<b>288,158.54</b>	<b>170.97%</b>
<b>431</b>	<b>Total</b>	<b>80 - Community Service</b>	<b>14,214,490.14</b>	<b>14,273,902.23</b>	<b>18,062,072.22</b>	<b>3,788,169.99</b>	<b>26.54%</b>
		<b>Total for Report:</b>	<b>553,192,582.86</b>	<b>617,984,202.21</b>	<b>829,820,357.83</b>	<b>211,836,155.62</b>	<b>34.28%</b>



Baird Budget Forecast Model

LEVY &amp; MILL RATE

## 3269 - Madison Metropolitan

### Tax Levy Analysis

		Historical	Previous Year	Budget Year
		2020 - 2021	2021 - 2022	2022 - 2023
General Fund	Fund 10	\$311,407,617	\$315,993,263	\$321,896,486
Non-Referendum Debt Service	Fund 38	\$4,433,030	\$3,667,783	\$0
Capital Expansion	Fund 41	\$5,000,000	\$5,000,000	\$5,000,000
Total Revenue Limit Levy		\$320,840,647	\$324,661,046	\$326,896,486
Referendum Approved Debt Service	Fund 39	\$18,494,475	\$18,622,856	\$19,926,000
Community Service	Fund 80	\$10,638,849	\$13,440,741	\$15,470,204
Property Tax Chargeback/Other	Fund 10	\$65,621	\$178,452	\$243,509
Total School-Based Tax Levy		\$350,039,592	\$356,903,095	\$362,536,199
% Change		6.04%	1.96%	1.58%

### Equalized Value Analysis

		2020 - 2021	2021 - 2022	2022 - 2023
Equalized Value (TIF Out)		\$31,454,803,868	\$31,318,432,826	\$36,362,105,132
% Change		5.75%	-0.43%	16.10%

### Mill Rate Analysis

		2020 - 2021	2021 - 2022	2022 - 2023
General Fund	Fund 10	\$9.90	\$10.09	\$8.85
Operations	Fund 10	\$9.54	\$9.64	\$8.35
Voucher / 2x Charter	Fund 10	\$0.17	\$0.20	\$0.25
Operating Referendum	Fund 10	\$0.19	\$0.26	\$0.25
Non-Referendum Debt Service	Fund 38	\$0.14	\$0.12	\$0.00
Capital Expansion	Fund 41	\$0.16	\$0.16	\$0.14
Total Revenue Limit Mill Rate		\$10.20	\$10.37	\$8.99
Referendum Approved Debt Service	Fund 39	\$0.59	\$0.59	\$0.55
Existing Referendum Debt	Fund 39	\$0.55	\$0.19	\$0.00
Capital Maintenance Ref 2020	Fund 39	\$0.04	\$0.40	\$0.55
Community Service	Fund 80	\$0.34	\$0.43	\$0.43
Property Tax Chargeback/Other	Fund 10	\$0.00	\$0.01	\$0.01
Total School-Based Mill Rate		\$11.13	\$11.40	\$9.97
% Change		0.27%	2.40%	-12.51%

# Baird Budget Forecast Model

REV CAP

Revenue Limit 3269 - Madison Metropolitan	Historical Data		Previous Year		Budget Year	
	2020 - 2021 2021	% Δ	2021 - 2022 2022	% Δ	2022 - 2023 2023	% Δ
Line 1 Base Revenue	\$346,724,663	3.92%	\$354,548,496	2.26%	\$357,102,812	0.72%
Line 2 Base (Prior Year) 3-Year Ave FTE	27,406	-0.01%	27,149	-0.94%	26,732	-1.54%
Line 3 Base Revenue / Member (Ln 1 / Ln 2)	\$12,651	3.94%	\$13,059	3.22%	\$13,359	2.29%
4A. Allowed Per Pupil Change	\$179		\$0		\$0	
4B. Low Revenue Ceiling	\$10,000		\$10,000		\$10,000	
4C. Low Rev Dist in CCDEB	\$0		\$0		\$0	
Line 4 Allowed Per-Member Change	\$179	2.29%	\$0	-100.00%	\$0	
Line 5 Maximum Revenue / Member (Ln 3 + Ln 4)	\$12,830	3.91%	\$13,059	1.78%	\$13,359	2.29%
CY SS FTE	208		412		338	
CY SS 40%	83		165		135	
CY Sept FTE	26,188		25,678		25,563	
CY Special Needs Vouchers / ICS	299		345		590	
CY TTL FTE	26,570		26,188		26,288	
Line 6 Current 3-Year Ave FTE	27,149	-0.94%	26,732	-1.54%	26,349	-1.43%
7A. Max Rev / Memb (Ln 5 x Ln 6)	\$348,332,801		\$349,102,812		\$351,986,542	
7B. Hold Harmless	\$0		\$5,445,684		\$5,116,270	
Line 7 Revenue Limit with No Exemptions	\$348,332,801	2.93%	\$354,548,496	1.78%	\$357,102,812	0.72%
8A. Prior Year Carryover	\$0		\$0		\$0	
8B. Transfer of Service	\$215,695		\$0		\$0	
8C. Transfer of Territory/Other Reorg	\$0		\$0		\$0	
8D. Federal Impact Aid Loss	\$0		\$0		\$0	
8E. Recurring Referenda to Exceed Limit	\$6,000,000		\$8,000,000		\$9,000,000	
Other	\$0		\$0		\$0	
Line 8 Total Recurring Exemptions	\$6,215,695	-25.41%	\$8,000,000	28.71%	\$9,000,000	12.50%
Line 9 Rev. Limit with Rec. Exemptions (Ln 7 + Ln 8)	\$354,548,496	2.25%	\$362,548,496	2.26%	\$366,102,812	0.98%
10A. Non-Recurring Referenda to Exceed Limit	\$0		\$0		\$0	
10B. Declining Enrollment Exemption	\$3,297,415		\$5,445,753		\$5,116,355	
10C. Energy Efficiency Net Exemption	\$957,358		\$967,958		\$0	
10D. Adjustment for Refunded or Rescinded Taxes	\$285,658		\$123,805		\$203,736	
10E. Prior Year Open Enrollment (Uncounted Pupils)	\$109,048		\$139,752		\$431,960	



# Baird Budget Forecast Model

REV CAP

Revenue Limit 3269 - Madison Metropolitan	Historical Data		Previous Year		Budget Year	
	2020 - 2021	% Δ	2021 - 2022	% Δ	2022 - 2023	% Δ
10F. Ineligible Fund 80 Expenditures (enter as a negative)	\$0		\$0		\$0	
10G. Other Adjustments (F39 Bal Transfer)	\$0		\$0		\$0	
10H. Private School Voucher Aid Deduction	\$2,302,699		\$2,618,253		\$3,305,795	
10I. Private School Special Needs Voucher Aid Deduction	\$343,011		\$331,587		\$408,034	
Other	\$0		\$0		\$0	
Line 10 Total Non-Recurring Exemptions	\$7,295,189	168.87%	\$9,627,108	31.97%	\$9,465,880	-1.67%
Line 11 Revenue Limit with All Exemptions (Ln 9 + Ln 10)	\$361,843,685	3.55%	\$372,175,604	2.86%	\$375,568,692	0.91%
12A. General (EQ) Aid (SCES 615, 616, 621 & 623)	\$38,526,919		\$40,256,461		\$44,249,363	
12B. High Poverty Aid (SCE 628)	\$0		\$1,443,569		\$1,443,569	-
12C. Exempt Computers Aid(SCE 691)	\$1,749,437		\$1,754,226		\$1,754,226	0%
12D. Exempt Personal Property Aid(SCE 691)	\$726,682		\$1,327,105		\$1,225,048	(0.08)
Line 12 Total Aid to be Used in Computation	\$41,003,038	3.17%	\$44,781,361	9.21%	\$48,672,206	8.69%
Line 13 Allowable Limited Revenue (Ln 11 - Ln 12)	\$320,840,647	3.59%	\$327,394,243	2.04%	\$326,896,486	-0.15%
14A. General Operations (F10 SCE 211) (starting FY2019)	\$311,407,617		\$315,993,263		\$321,896,486	
14B. Non-Referendum Debt (inside limit) F38 (F38 SCE 211)	\$4,433,030		\$3,667,783		\$0	
14C. Capital Expansion F41 (F41 SCE 211)	\$5,000,000		\$5,000,000		\$5,000,000	
Line 14 Total Limited revenue to be Used	\$320,840,647	3.59%	\$324,661,046	1.19%	\$326,896,486	0.69%
Over/underlevy	\$0		-\$2,733,197		\$0	
15A. Referendum Approved Debt (outside limit) F39 (F39 SCE 211)	\$18,494,475		\$18,622,856		\$19,926,000	
15B. Community Services F80 (F80 SCE 211)	\$10,638,849		\$13,440,741		\$15,470,204	
15C. Prior Year Levy Chargeback (F10 SCE 212)	\$65,621		\$178,452		\$243,509	
15D. Other Levy (MKE and Kenosha only)	\$0		\$0		\$0	
Line 15 Total Revenue from other Levies	\$29,198,945	43.23%	\$32,242,049	10.42%	\$35,639,713	10.54%
Line 16 Total Levy	\$350,039,592	6.04%	\$356,903,095	1.96%	\$362,536,199	1.58%



# Baird Budget Forecast Model

EQ AID



Equalization Aid 3269 - Madison Metropolitan	Historical Data		Previous Year		Budget Year	
	2020 - 2021	% Δ	2021 - 2022	% Δ	2022 - 2023	% Δ
A1. 3rd Friday September Membership	26,980		26,187		25,680	
A2. 2nd Friday January Membership	26,958		26,136		25,895	
A3. Total (A1 + A2)	53,938		52,323		51,575	
A4. Average (A3 / 2)	26,969		26,162		25,788	
A5. Summer FTE Equivalent (Rounded)	559		208		412	
A6A. Foster Group + Part-time Resident	2		2		1	
A6B. Part-time Non-Resident FTE	-		-		0	
A6C. Statewide Choice Pupils (New in 15-16)	146		273		305	
A6D. SPED Scholarship Program Stud. (New in 17-18)	19		23		27	
A6E. (ICS) New Authorizers Students	234		294		349	
<b>Part A Audited Membership</b>	<b>27,929</b>	<b>-0.04%</b>	<b>26,962</b>	<b>-3.46%</b>	<b>26,882</b>	<b>-0.30%</b>
<b>Part B-E Total Shared Costs</b>	<b>\$343,677,333</b>	<b>3.00%</b>	<b>\$349,422,118</b>	<b>1.67%</b>	<b>\$385,977,552</b>	<b>10.46%</b>
<b>Shared Cost / Member</b>	<b>\$12,305</b>	<b>3.04%</b>	<b>\$12,960</b>	<b>5.32%</b>	<b>\$14,358</b>	<b>10.79%</b>
<b>E6. Primary Cost Ceiling / Member</b>	<b>\$1,000</b>	<b>0.00%</b>	<b>\$1,000</b>	<b>0.00%</b>	<b>\$1,000</b>	<b>0.00%</b>
E7. Primary Ceiling (A7 * E6)	\$27,929,000		\$26,962,000		\$26,882,000	
E8. Primary Shared Cost (lesser of E5 or E7)	\$27,929,000		\$26,962,000		\$26,882,000	
<b>E9. Secondary Cost Ceiling Per Member</b>	<b>\$10,030</b>	<b>2.54%</b>	<b>\$10,771</b>	<b>7.39%</b>	<b>\$10,832</b>	<b>0.57%</b>
E10. Secondary Ceiling (A7 * E9)	\$280,127,870		\$290,407,702		\$291,185,824	
E11. Secondary Shared Cost ((Lesser of E5 or E10) - E8))	\$252,198,870		\$263,445,702		\$264,303,824	
E12. Tertiary Shared Cost (Greater of (E5 - E8 - E11) or 0)	\$63,549,463		\$59,014,416		\$94,791,728	
<b>Part E Shared Costs for EQ Aid</b>						
<b>F1. EQ Value (May Certification) + Exempt Comp Val</b>	<b>\$29,852,660,916</b>	<b>6.73%</b>	<b>\$31,473,939,990</b>	<b>5.43%</b>	<b>\$31,381,733,220</b>	<b>-0.29%</b>
<b>Part F Equalized Value / Member</b>	<b>\$1,068,877</b>	<b>6.77%</b>	<b>\$1,167,344</b>	<b>9.21%</b>	<b>\$1,167,388</b>	<b>0.00%</b>
<b>G1. Primary Guaranteed Value / Member</b>	<b>\$1,930,000</b>	<b>0.00%</b>	<b>\$1,930,000</b>	<b>0.00%</b>	<b>\$1,930,000</b>	<b>0.00%</b>
G2. Primary Guaranteed Valuation (A7 * G1)	\$53,902,970,000		\$52,036,660,000		\$51,882,260,000	
G3. Primary Required Rate (E8 / G2)	0.00051813		0.00051813		0.00051813	
G4. Primary Net Guaranteed Value (G2 - F1)	\$24,050,309,084		\$20,562,720,010		\$20,500,526,780	
G5. Primary Equalization Aid (G3 * G4) (Not < 0)	\$12,461,187		\$10,654,162		\$10,621,938	
<b>G6. Secondary Guaranteed Value / Member</b>	<b>\$1,451,514</b>	<b>9.21%</b>	<b>\$1,563,711</b>	<b>7.73%</b>	<b>\$1,722,650</b>	<b>10.16%</b>
G7. Secondary Guaranteed Valuation (A7 * G6)	\$40,539,334,506		\$42,160,775,982		\$46,308,277,300	

# Baird Budget Forecast Model

EQ AID

Equalization Aid 3269 - Madison Metropolitan	Historical Data		Previous Year		Budget Year	
	2020 - 2021	% Δ	2021 - 2022	% Δ	2022 - 2023	% Δ
G8. Secondary Required Rate (E11 / G7)	0.00622109		0.00624860		0.00570749	
G9. Secondary Net Guaranteed Value (G7 - F1)	\$10,686,673,590		\$10,686,835,992		\$14,926,544,080	
G10. Secondary Equalization Aid (G8 * G9)	\$66,482,758		\$66,777,763		\$85,193,101	
<b>G11. Tertiary Guaranteed Value / Member</b>	<b>\$656,434</b>	<b>5.64%</b>	<b>\$715,267</b>	<b>8.96%</b>	<b>\$754,823</b>	<b>5.53%</b>
G12. Tertiary Guaranteed Valuation (A7 * G11)	\$18,333,545,186		\$19,285,028,854		\$20,291,151,886	
G13. Tertiary Required Rate (E12 / G12)	0.00346629		0.00306012		0.00467158	
G14. Tertiary Net Guaranteed Value (G12 - F1)	-\$11,519,115,730		-\$12,188,911,136		-\$11,090,581,334	
G15. Tertiary Equalization Aid (G13 * G14)	-\$39,928,596		-\$37,299,531		-\$51,810,538	
<b>Part G Equalization Aid by Tier</b>						
<b>H1. CY EQ Aid Eligibility (G5 + G10 + G15) NOT &lt;0</b>	<b>\$39,015,349</b>	<b>5.07%</b>	<b>\$40,132,395</b>	<b>2.86%</b>	<b>\$44,004,501</b>	<b>9.65%</b>
H2. Parental Choice Deduct, EQ Aid (MPS only)	\$0		\$0		\$0	
H2A. Payment to MPS from City of MKE	\$0		\$0		\$0	
H3. MKE Charter Program Deduct	(0.0161729997)		-		-	
H4A. PY Oct-to-Final Adj, Eq Aid	\$80,128		\$61,050		\$238,314	
H4B. PY Oct-to-Final Adj, Choice/Charter (previously I4)	-\$268		-\$987		\$0	
H5. Prior Year Data Error Adjustment	\$0		\$0		\$0	
<b>Part H Current Year EQ Aid (SCE 621)</b>	<b>\$38,464,214</b>	<b>5.23%</b>	<b>\$40,192,458</b>	<b>4.49%</b>	<b>\$44,242,815</b>	<b>10.08%</b>
<b>Part I October 15 Certification of Aid</b>	<b>\$38,526,919</b>	<b>4.69%</b>	<b>\$40,256,461</b>	<b>4.49%</b>	<b>\$44,249,363</b>	<b>9.92%</b>
<b>Inter District October 15 Certification of Aid (SCE 616)</b>	<b>\$0</b>		<b>\$0</b>		<b>\$0</b>	
<b>Intra District October 15 Certification of Aid (SCE 615)</b>	<b>\$125,937</b>	<b>-33.35%</b>	<b>\$64,003</b>	<b>-49.18%</b>	<b>\$6,548</b>	<b>-89.77%</b>
<b>SPEC ADJ October 15 Certification of Aid (SCE 623)</b>	<b>-\$63,232</b>	<b>-201.61%</b>	<b>\$0</b>	<b>-100.00%</b>	<b>\$0</b>	



# Baird Budget Forecast Model

F10

10

3269 - Madison Metropolitan

3269 - Madison Metropolitan		Historical Data		Previous Year		Budget Year	
Sce/Obj	Description	Actual 2020 - 2021 2021	% Δ	Actual 2021 - 2022 2022	% Δ	2022 - 2023 2023	Budget 2022 - 2023 2023
Revenues							
R							
121	Transfer from F21	\$4,302		\$0	-100.00%	\$0	0.00%
127	Transfer from F27	\$0	-100.00%	\$0		\$166,556	0.00%
1--	Total Transfers In	\$4,302	-98.08%	\$0	-100.00%	\$166,556	
211	Property Tax	\$311,407,617	3.99%	\$315,993,263	1.47%	\$321,896,486	1.87%
212	Levy for Personal Property Tax Chargebacks	\$65,621	-13.07%	\$178,452	171.94%	\$243,509	36.46%
213	Mobile Home Tax/Fees	\$110,417	28.26%	\$126,427	14.50%	\$65,000	-48.59%
219	Other Taxes	\$0		\$7,500,000		\$7,500,000	0.00%
241	General Tuition—Individual Paid	\$0	-100.00%	\$28,924		\$90,000	211.16%
244	Payments for Services Provided Local Governments	\$166,728	18.84%	\$124,824	-25.13%	\$245,826	96.94%
264	Non-Capital Surplus Property Sale	\$16,509		\$96,557	484.86%	\$0	-100.00%
271	School Co-Curricular Admissions	\$9,150	-95.99%	\$192,811	2007.23%	\$212,000	9.95%
279	Other School Activity Income	\$15,044		\$44,834	198.02%	\$0	-100.00%
280	Earnings on Investments	\$288,730	-78.92%	\$492,585	70.60%	\$1,744,011	254.05%
291	Gifts, fundraising, contributions and development	\$35,330	-96.43%	\$30,937	-12.43%	\$0	-100.00%
292	Student Fees	\$1,034,289	-48.58%	\$1,670,140	61.48%	\$1,686,356	0.97%
293	Rentals	\$140,023	-56.79%	\$304,160	117.22%	\$360,000	18.36%
297	Student Fines	\$2,105	-90.75%	\$28,145	1236.93%	\$0	-100.00%
2--	Total Local	\$313,291,564	2.81%	\$326,812,059	4.32%	\$334,043,188	2.21%
341	Contracted Instruction/Base Cost Tuition--Non-OE	\$97,500	14.06%	\$48,966	-49.78%	\$60,000	22.53%
345	General Base Cost Tuition--Open Enrollment	\$3,935,932	21.80%	\$4,014,633	2.00%	\$4,077,744	1.57%
349	Payments for Other Services	\$20,296	-92.55%	\$46,103	127.15%	\$120,000	160.28%
3--	Total Interdistrict Payments in Wisconsin	\$4,053,729	12.94%	\$4,109,702	1.38%	\$4,257,744	3.60%
517	Federal Aids Transited through CESAs/Int. sources	\$0		\$0		\$10,000	0.00%
590	Other Payments from Other Intermediate Units	\$220,103		\$62,328	-71.68%	\$0	-100.00%
5--	Total Intermediate Sources	\$220,103	7.95%	\$62,328	-71.68%	\$10,000	-83.96%
612	<a href="#">Transportation State Aid</a>	\$241,628	0.51%	\$186,150	-22.96%	\$236,513	27.06%
613	<a href="#">Library (Common School Fund) Aid</a>	\$929,693	-14.78%	\$951,494	2.34%	\$825,000	-13.29%
615	<a href="#">Integration Aid (Resident)</a>	\$125,937	-33.35%	\$64,003	-49.18%	\$6,548	-89.77%
618	Bilingual/Bicultural State Aid	\$1,952,516	-3.00%	\$1,870,634	-4.19%	\$1,951,117	4.30%
619	Other State Categorical Aid	\$602,199	-8.46%	\$1,048,525	74.12%	\$800,000	-23.70%
621	Equalization Aid	\$38,464,214	5.23%	\$40,192,458	4.49%	\$44,242,815	10.08%
623	Special Adjustment Aid	-\$63,232	-201.62%	\$0	-100.00%	\$0	



# Baird Budget Forecast Model

F10



10 3269 - Madison Metropolitan Sce/Obj	Description	Historical Data		Previous Year		Budget Year	
		Actual	% Δ	Actual	% Δ	Budget	
		2020 - 2021 2021		2021 - 2022 2022		2022 - 2023 2023	% Δ
628	High Poverty Aid	\$0		\$1,443,569		\$1,443,569	0.00%
630	State Special Project Grants	\$445,416	5.92%	\$378,240	-15.08%	\$55,000	-85.46%
641	General Tuition—State Paid	\$379,676	74.01%	\$375,349	-1.14%	\$218,995	-41.66%
650	State "SAGE"/"AGR" Aid	\$7,124,029	2.30%	\$6,439,433	-9.61%	\$6,739,075	4.65%
660	State Revenue Through Local Governments	\$37,887	9.21%	\$38,566	1.79%	\$0	-100.00%
691	State Tax Exempt Computer Aid and Personal Property /	\$2,476,119	-15.79%	\$3,081,331	24.44%	\$2,979,274	-3.31%
695	Per Pupil Categorical Aid	\$19,962,768	-1.31%	\$19,617,738	\$742	\$19,245,501	\$742
699	Other State Revenue	\$208,459	-58.11%	\$152,690	-26.75%	\$68,450	-55.17%
6--	Total Revenue from State Sources	\$72,887,308	1.08%	\$75,840,180	4.05%	\$78,811,858	3.92%
713	Federal Vocational Education Aid Through DPI	\$254,397	4.46%	\$216,636	-14.84%	\$208,577	-3.72%
730	Federal Special Projects Aid Transited Through DPI	\$7,486,397	62.91%	\$11,919,026	59.21%	\$48,420,956	306.25%
751	<a href="#">ESEA Title I</a>	\$5,742,189	-8.82%	\$4,968,906	-13.47%	\$6,619,272	33.21%
770	Federal Aid Received through Munis/Counties	\$114,167	15.95%	\$190,410	66.78%	\$358,209	88.13%
780	Federal Aid Received through State Agencies	\$4,609,548	1.97%	\$9,880,212	114.34%	\$6,886,622	-30.30%
791	Direct Federal Aid	\$39,849		\$783,236	1865.52%	\$564,084	-27.98%
799	Other Federal Revenue	\$47,226	22.10%	\$256,629	443.40%	\$78,183	-69.53%
7--	Federal Sources	\$18,293,773	15.82%	\$28,215,053	54.23%	\$63,135,904	123.77%
861	Equipment and Vehicle Sales	\$40,471		\$0	-100.00%	\$0	0.00%
869	Other Sales	\$0		\$2,952		\$0	-100.00%
878	Capital Leases	\$2,051,560	-49.09%	\$0	-100.00%	\$0	0.00%
8--	Total Financing Sources	\$2,092,031	-48.09%	\$2,952	-99.86%	\$0	-100.00%
971	Refund of Prior Year Expense	\$862,229	-3.89%	\$1,993,623	131.22%	\$380,000	-80.94%
972	Property Tax and Equalization Aid Refund	\$0	-100.00%	\$0		\$5,000	0.00%
989	Other Medical Service Reimbursement	\$69,884	1.35%	\$64,192	-8.14%	\$163,494	154.70%
990	Other Miscellaneous Revenues	\$89,835	-61.03%	\$203,979	127.06%	\$180,960	-11.28%
9--	Total Miscellaneous Revenues	\$1,021,948	-15.31%	\$2,261,793	121.32%	\$729,454	-67.75%
	Total Revenues	\$411,864,757	2.49%	\$437,304,066	6.18%	\$481,154,703	10.03%

# Baird Budget Forecast Model

F10



3269 - Madison Metropolitan Sce/Obj		Description	Historical Data		Previous Year		Budget Year	
			Actual 2020 - 2021 2021	% Δ	Actual 2021 - 2022 2022	% Δ	Budget 2022 - 2023 2023	% Δ
Expenditures								
E								
100	Salaries & Wages		\$184,335,043	-2.04%	\$194,333,052	5.42%	\$219,114,190	12.75%
1--	Total Salaries		\$184,335,043	-2.04%	\$194,333,052	5.42%	\$219,114,190	12.75%
212	Employer's Share		\$11,987,442	-0.19%	\$12,141,902	1.29%	\$13,884,183	14.35%
220	Social Security		\$13,705,893	-2.49%	\$14,506,500	5.84%	\$16,509,589	13.81%
230	Life Insurance		\$464,404	-0.63%	\$452,115	-2.65%	\$513,640	13.61%
240	Health Insurance		\$45,848,426	-2.47%	\$45,216,446	-1.38%	\$48,232,566	6.67%
250	Other Employee Insurance		\$974,722	-17.51%	\$1,094,513	12.29%	\$1,286,872	17.57%
290	Other Employee Benefits		\$267,059	318.02%	\$414,222	55.11%	\$627,310	51.44%
2--	Total Employee Benefits		\$73,247,946	-2.06%	\$73,825,698	0.79%	\$81,054,160	9.79%
310	Personal Services		\$6,766,905	29.49%	\$11,293,154	66.89%	\$11,381,683	0.78%
321	Technology Related Repairs and Maintenance		\$5,797	-99.39%	\$312,411	5289.60%	\$230,000	-26.38%
322	Rentals of Computers and Related Equipment		\$2,015,639	-20.25%	\$592,483	-70.61%	\$2,411,886	307.08%
324	Non-Technology Related Repairs and Maintenance		\$3,919,774	129.87%	\$8,708,765	122.18%	\$5,736,733	-34.13%
325	Vehicle and Equipment Rental		\$337,096	54.25%	\$381,970	13.31%	\$431,525	12.97%
327	Construction Services		\$2,358,853	-13.12%	\$2,889,112	22.48%	\$34,170,297	1082.73%
328	Building Rental		\$390,163	-9.13%	\$372,939	-4.41%	\$414,965	11.27%
331	Gas for Heat		\$1,445,317	6.29%	\$1,994,624	38.01%	\$2,006,162	0.58%
332	Oil for Heat		\$44,147	-18.96%	-\$36,539	-182.77%	\$5,000	-113.68%
336	Electricity for Other Than Heat		\$2,593,052	-8.17%	\$3,333,405	28.55%	\$3,271,083	-1.87%
337	Water		\$675,333	-13.18%	\$880,935	30.44%	\$880,000	-0.11%
341	Pupil Transportation		\$5,306,183	-35.25%	\$8,038,054	51.48%	\$10,510,341	30.76%
342	Employee Travel		\$116,303	-80.39%	\$293,122	152.03%	\$753,032	156.90%
345	Pupil Lodging and Meals		\$0	-100.00%	\$14,389		\$2,500	-82.63%
348	Vehicle Fuel		\$90,655	103.69%	\$145,174	60.14%	\$354,000	143.84%
350	Communication		\$1,137,913	5.94%	\$873,322	-23.25%	\$1,205,009	37.98%
360	Technology and Software Services		\$3,820,586	39.80%	\$4,436,539	16.12%	\$5,000,399	12.71%
370	Payment to Non-Governmental Agencies and Individuals		\$2,444,832	-20.65%	\$2,411,322	-1.37%	\$3,224,494	33.72%
381	Payment to Municipality		\$64,130	-53.42%	\$46,377	-27.68%	\$125,000	169.53%
382	Payment to a WI School District - OE (Function 435000)		\$11,453,944	17.51%	\$11,268,514	-1.62%	\$11,914,113	5.73%
382	Payment to a WI School District - NON OE		\$64,166		\$6,814	-89.38%	\$69,000	912.62%
385	Payment to County		\$0		\$0		\$60,000	0.00%
386	Payment to CESA (Services only)		\$18,205	-6.66%	\$19,863	9.11%	\$23,036	15.97%
387	Payment to State - NON VOUCHER		\$947,645	20.80%	\$760,756	-19.72%	\$1,820,765	139.34%

# Baird Budget Forecast Model

F10

10 3269 - Madison Metropolitan		Description	Historical Data		Previous Year		Budget Year	
			Actual		Actual		Budget	
			2020 - 2021 2021	% Δ	2021 - 2022 2022	% Δ	2022 - 2023 2023	% Δ
387		Payment to State - VOUCHER (Function 438000)	\$2,559,397	79.39%	\$2,921,012	14.13%	\$3,713,829	27.14%
387		Payment to State - ICS (Function 439000)	\$2,694,510	28.62%	\$3,214,829	\$9,201	\$5,463,907	\$9,264
389		Payment to WTCS District	\$351,536	18.63%	\$358,269	1.92%	\$408,500	14.02%
3--		Total Purchased Services	\$51,622,080	5.29%	\$65,531,615	26.94%	\$105,587,260	61.12%
410		Supplies	\$6,118,146	8.70%	\$5,861,112	-4.20%	\$6,108,662	4.22%
420		Apparel	\$111,922	-33.82%	\$165,163	47.57%	\$56,259	-65.94%
430		Instructional Media	\$355,300	-13.41%	\$3,708,517	943.77%	\$10,393,939	180.27%
440		Non-Capital Equipment	\$2,758,298	109.87%	\$6,177,821	123.97%	\$4,523,383	-26.78%
470		Textbooks & Workbooks	\$132,562	-68.89%	\$160,249	20.89%	\$2,582,200	1511.36%
480		Non-Capital Technology	\$3,305,876	177.35%	\$4,601,251	39.18%	\$1,911,935	-58.45%
490		Other Non-Capital Items	\$48,350	60.29%	\$55,630	15.06%	\$36,751	-33.94%
4--		Total Non-Capital Objects	\$12,830,454	39.44%	\$20,729,745	61.57%	\$25,613,128	23.56%
511		Site Purchase	\$10,365	-96.81%	\$0	-100.00%	\$0	0.00%
531		Building Acquisition	\$59,808	-98.50%	\$0	-100.00%	\$0	0.00%
541		Building Improvements Addition	\$40,469	258.36%	\$191,427	373.02%	\$0	-100.00%
550		Equipment/Vehicle -- Initial Purchase	\$600,221	297.56%	\$638,545	6.39%	\$471,899	-26.10%
560		Equipment/Vehicle--Replacement	\$884,045	38.99%	\$1,219,528	37.95%	\$540,254	-55.70%
581		Technology Related Hardware	\$2,051,560	-49.52%	\$51,566	-97.49%	\$53,500	3.75%
5--		Total Capital Objects	\$3,646,469	-60.30%	\$2,101,066	-42.38%	\$1,065,653	-49.28%
678		Capital Lease Principal	\$2,113,906	93.08%	\$1,610,863	-23.80%	\$1,086,244	-32.57%
682		Temporary Note Interest	\$348,271	-62.51%	\$98,081	-71.84%	\$241,483	146.21%
688		Capital Lease Interest	\$0		\$0		\$2,500	0.00%
690		Other Debt Retirement	\$3,800	-89.49%	\$61,837	1527.29%	\$1,486,056	2303.18%
6--		Total Debt Retirement	\$2,465,977	19.70%	\$1,770,782	-28.19%	\$2,816,283	59.04%
711		District Liability Insurance	\$375,570	13.76%	\$475,761	26.68%	\$528,770	11.14%
712		District Property Insurance	\$526,834	25.00%	\$568,022	7.82%	\$642,000	13.02%
713		Worker's Compensation	\$1,334,686	-28.13%	\$968,005	-27.47%	\$1,932,155	99.60%
720		Judgments and Settlements	\$15,557	-65.64%	\$15	-99.90%	\$19,600	
730		Unemployment Compensation	\$1,113,017	154.92%	\$43,502	-96.09%	\$57,200	31.49%
7--		Total Insurance and Judgments	\$3,365,664	8.90%	\$2,055,305	-38.93%	\$3,179,725	54.71%
827		Special Education Fund	\$50,336,203	-8.95%	\$53,882,365	7.04%	\$62,219,744	15.47%



# Baird Budget Forecast Model

F10

10 3269 - Madison Metropolitan Sce/Obj	Description	Historical Data		Previous Year		Budget Year	
		Actual		Actual		Budget	
		2020 - 2021 2021	% Δ	2021 - 2022 2022	% Δ	2022 - 2023 2023	% Δ
838	Non-referendum Debt Fund	\$9,042,476		\$8,682,178	-3.98%	\$0	-100.00%
839	Referendum Debt Fund	\$0		\$7,134,450		\$0	-100.00%
850	<a href="#">Food Service</a>	\$21,657	-98.29%	\$0	-100.00%	\$823,707	
8--	Total Transfers	\$59,400,336	5.04%	\$69,698,993	17.34%	\$63,043,451	-9.55%
932	Shared Receipt Distribution to Non-Gov. Agencies	\$13,392	-23.00%	\$0	-100.00%	\$0	0.00%
940	Dues and Fees	\$176,780	-36.89%	\$359,552	103.39%	\$1,311,062	264.64%
971	Refund payment	\$3,733	-95.75%	\$0	-100.00%	\$0	0.00%
972	Property Tax Chargeback and Equalization Aid Payments	\$178,452	-50.62%	\$243,509	36.46%	\$200,000	-17.87%
9--	Total Other Objects	\$372,357	-51.96%	\$603,061	61.96%	\$1,511,062	150.57%
Total Expenditures		\$391,286,326	-0.40%	\$430,649,316	10.06%	\$502,984,910	16.80%

# Baird Budget Forecast Model

F27

3269 - Madison Metropolitan		Historical Data		Previous Year		Budget Year	
Sce/Obj	Description	Actual	% Δ	Actual	% Δ	Budget	
		2020 - 2021 2021	% Δ	2021 - 2022 2022	% Δ	2022 - 2023 2023	% Δ
Revenues							
R							
110	Transfer from F10	\$50,336,203	-8.95%	\$53,882,365	7.04%	\$62,219,744	15.47%
1--	Total Transfers In	\$50,336,203	-8.95%	\$53,882,365	7.04%	\$62,219,744	15.47%
347	SPED Additional/Excess Cost Tuition--OE or TW	\$186,463	521.54%	\$111,946	-39.96%	\$0	-100.00%
349	Payments for Other Services	\$13,340	-3.67%	\$13,995	4.91%	\$0	-100.00%
3--	Total Interdistrict Payments in Wisconsin	\$199,803	116.59%	\$125,941	-36.97%	\$0	-100.00%
611	Special Education State Aid	\$21,287,988	16.50%	\$21,771,063	2.27%	\$21,638,115	-0.61%
625	High Cost Special Education Aid	\$1,469,469	84.38%	\$1,003,047	-31.74%	\$805,000	-19.74%
642	Special Education Tuition—State Paid	\$64,778	-83.45%	\$205,027	216.51%	\$134,803	-34.25%
697	Aid for Special Education Transition Grant BBL	\$166,000	1.22%	\$173,113	4.28%	\$95,000	-45.12%
699	Other State Revenue	\$21,077	2.44%	\$21,077	0.00%	\$31,881	51.26%
6--	Total Revenue from State Sources	\$23,009,312	17.12%	\$23,173,327	0.71%	\$22,704,799	-2.02%
730	Federal Special Projects Aid Transited Through DPI	\$4,389,544	-12.63%	\$6,035,311	37.49%	\$11,571,781	91.73%
780	Federal Aid Received through State Agencies	\$480,762	-20.86%	\$687,667	43.04%	\$433,536	-36.96%
7--	Federal Sources	\$4,870,306	-13.64%	\$6,722,978	38.04%	\$12,005,317	78.57%
Total Revenues		\$78,415,624	-2.79%	\$83,904,610	7.00%	\$96,929,861	15.52%
Expenditures							
E							
100	Salaries & Wages	\$51,697,681	-1.71%	\$56,005,239	8.33%	\$64,722,306	15.56%
1--	Total Salaries	\$51,697,681	-1.71%	\$56,005,239	8.33%	\$64,722,306	15.56%
212	Employer's Share	\$3,416,710	1.16%	\$3,557,844	4.13%	\$3,942,599	10.81%
220	Social Security	\$3,861,523	-2.30%	\$4,190,808	8.53%	\$4,840,615	15.51%
230	Life Insurance	\$104,358	-1.95%	\$101,449	-2.79%	\$119,809	18.10%
240	Health Insurance	\$14,160,006	-1.62%	\$14,039,146	-0.85%	\$16,264,829	15.85%
250	Other Employee Insurance	\$629,321	-15.09%	\$560,320	-10.96%	\$390,183	-30.36%
290	Other Employee Benefits	\$34,057	-3.69%	\$46,104	35.38%	\$35,000	-24.08%
2--	Total Employee Benefits	\$22,205,973	-1.77%	\$22,495,672	1.30%	\$25,593,036	13.77%
310	Personal Services	\$246,943	-17.61%	\$254,049	2.88%	\$372,467	46.61%
324	Non-Technology Related Repairs and Maintenance	\$2,239	-67.28%	\$5,295	136.52%	\$57,900	993.46%



# Baird Budget Forecast Model

F27



27 3269 - Madison Metropolitan Sce/Obj	Description	Historical Data		Previous Year		Budget Year	
		Actual		Actual		Budget	
		2021	% Δ	2022	% Δ	2023	% Δ
328	Building Rental	\$192,522	0.00%	\$11,520	-94.02%	\$236,522	1953.14%
341	Pupil Transportation	\$3,033,995	-21.53%	\$3,935,832	29.72%	\$3,758,350	-4.51%
342	Employee Travel	\$16,553	-87.93%	\$73,410	343.48%	\$200,400	172.99%
343	Contracted Service Travel	\$14	-27.98%	\$94	560.94%	\$100	6.10%
350	Communication	\$22,848	-12.53%	\$13,028	-42.98%	\$76,460	486.90%
360	Technology and Software Services	\$154,711	99.18%	\$117,407	-24.11%	\$68,730	-41.46%
370	Payment to Non-Governmental Agencies and Individuals	\$118,670	35.64%	\$192,618	62.31%	\$203,300	5.55%
382	Payment to a WI School District - NON OE	\$15,931	-77.57%	\$17,593	10.43%	\$0	-100.00%
386	Payment to CESA (Services only)	\$2,130	55.47%	\$17,340	714.08%	\$1,675	-90.34%
387	Payment to State	\$0		\$0		\$1,000	0.00%
389	Payment to WTCS District	\$9,897	-12.92%	\$8,615	-12.96%	\$0	-100.00%
3--	Total Purchased Services	\$3,816,454	-20.12%	\$4,646,801	21.76%	\$4,976,904	7.10%
410	Supplies	\$179,221	16.16%	\$161,248	-10.03%	\$375,650	132.96%
430	Instructional Media	\$167,462	36.91%	\$104,057	-37.86%	\$352,635	238.89%
440	Non-Capital Equipment	\$57,386	29.22%	\$139,778	143.58%	\$152,004	8.75%
470	Textbooks & Workbooks	\$855		\$4,417	416.82%	\$0	-100.00%
480	Non-Capital Technology	\$204,018	334.17%	\$154,419	-24.31%	\$116,260	-24.71%
490	Other Non-Capital Items	\$40,604	223.33%	\$126,430	211.37%	\$18,700	-85.21%
4--	Total Non-Capital Objects	\$649,546	70.68%	\$690,350	6.28%	\$1,015,249	47.06%
550	Equipment/Vehicle -- Initial Purchase	\$9,415		\$15,894	68.83%	\$0	-100.00%
5--	Total Capital Objects	\$9,415	-46.20%	\$15,894	68.83%	\$0	-100.00%
713	Worker's Compensation	\$12,478	-34.52%	\$18,074	44.84%	\$404,950	2140.56%
7--	Total Insurance and Judgments	\$12,478	-34.52%	\$18,074	44.84%	\$404,950	2140.56%
810	General	\$0	-100.00%	\$0		\$166,556	0.00%
8--	Total Transfers	\$0	-100.00%	\$0		\$166,556	
940	Dues and Fees	\$24,076	-40.89%	\$32,580	35.32%	\$50,860	56.11%
9--	Total Other Objects	\$24,076	-40.89%	\$32,580	35.32%	\$50,860	56.11%
Total Expenditures		\$78,415,624	-2.79%	\$83,904,610	7.00%	\$96,929,861	15.52%

# Baird Budget Forecast Model

F38

38

3269 - Madison Metropolitan

38 3269 - Madison Metropolitan		Historical Data		Previous Year		Budget Year	
Sce/Obj	Description	Actual 2020 - 2021 2021	% Δ	Actual 2021 - 2022 2022	% Δ	Budget 2022 - 2023 2023	% Δ
Revenues							
R							
110	Transfer from F10	\$9,042,476		\$8,682,178	-3.98%	\$0	-100.00%
1--	Total Transfers In	\$9,042,476		\$8,682,178	-3.98%	\$0	-100.00%
211	Property Tax	\$4,433,030	-15.69%	\$3,667,783	-17.26%	\$0	-100.00%
280	Earnings on Investments	\$601	-96.27%	\$1,366	127.35%	\$0	-100.00%
	200 Source adjustments					\$0	0.00%
2--	Total Local	\$4,433,631	-15.93%	\$3,669,149	-17.24%	\$0	-100.00%
875	Long-Term Bonds	\$11,925,000		\$356,567	-97.01%	\$0	-100.00%
8--	Total Financing Sources	\$11,925,000		\$356,567	-97.01%	\$0	-100.00%
971	Refund of Prior Year Expense	\$126,857	-13.97%	\$0	-100.00%	\$0	
9--	Total Miscellaneous Revenues	\$126,857	-13.97%	\$0	-100.00%	\$0	
Total Revenues		\$25,527,964	370.88%	\$12,707,894	-50.22%	\$0	-100.00%
Expenditures							
E							
670	Principal	\$0					
673	Long-Term Note Principal	\$8,195,000	790.76%	\$12,895,000	-100.00%	\$1,000,000	-92.25%
674	State Trust Fund Loan Principal	\$240,764	-23.64%		-100.00%		
675	Long-Term Bond Principal	\$17,515,000	724.24%		-100.00%		
680	Interest	\$0					
683	Long-Term Note Interest	\$162,156	-45.78%	\$68,646	-100.00%	\$10,000	-85.43%
684	State Trust Fund Loan Interest	\$7,223	-56.82%		-100.00%		
685	Long-Term Bond Interest	\$511,175	-15.76%		-100.00%		
690	Other Debt Retirement	\$161,747		\$18,350	-88.66%	\$0	-100.00%
6--	Total Debt Retirement	\$26,793,064	525.58%	\$12,981,996	-51.55%	\$1,010,000	-92.22%
Total Expenditures		\$26,793,064	525.58%	\$12,981,996	-51.55%	\$1,010,000	-92.22%



# Baird Budget Forecast Model

F39

39

3269 - Madison Metropolitan

39 3269 - Madison Metropolitan		Historical Data		Previous Year		Budget Year	
Sce/Obj	Description	Actual 2020 - 2021 2021	% Δ	Actual 2021 - 2022 2022	% Δ	Budget 2022 - 2023 2023	% Δ
Revenues							
R							
110	Transfer from F10	\$0		\$7,134,450		\$0	-100.00%
1--	Total Transfers In	\$0		\$7,134,450		\$0	-100.00%
211	Property Tax	\$18,494,475	122.80%	\$18,622,856	0.69%	\$19,926,000	7.00%
280	Earnings on Investments	\$415	-96.59%	\$5,566	1240.77%	\$0	-100.00%
2--	Total Local	\$18,494,890	122.48%	\$18,628,422	0.72%	\$19,926,000	6.97%
968	Debt Premium / Accrued Interest	\$3,624,792		\$3,591,761	-0.91%	\$0	-100.00%
9--	Total Miscellaneous Revenues	\$3,624,792		\$3,591,761	-0.91%	\$0	-100.00%
Total Revenues		\$22,119,682	166.08%	\$29,354,632	32.71%	\$19,926,000	-32.12%
Expenditures							
E							
670	Principal	\$0					
673	Long-Term Note Principal	\$16,050,000	288.62%	\$25,805,000	-100.00%	\$16,120,000	-37.53%
675	Long-Term Bond Principal	\$1,390,000	-54.80%		-100.00%		
680	Interest	\$0					
683	Long-Term Note Interest	\$1,108,494	23.61%	\$2,689,103	-100.00%	\$4,964,300	84.61%
685	Long-Term Bond Interest	\$204,638	-35.57%		-100.00%		
690	Other Debt Retirement	\$314,811		\$682,362	116.75%	\$0	-100.00%
6--	Total Debt Retirement	\$19,067,943	126.48%	\$29,176,465	53.01%	\$21,084,300	-27.74%
Total Expenditures		\$19,067,943	126.48%	\$29,176,465	53.01%	\$21,084,300	-27.74%



# Baird Budget Forecast Model

F41

41 3269 - Madison Metropolitan Sce/Obj		Description	Historical Data		Previous Year		Budget Year	
			Actual 2020 - 2021 2021	% Δ	Actual 2021 - 2022 2022	% Δ	Budget 2022 - 2023 2023	% Δ
R	Revenues							
211	Property Tax		\$5,000,000	0.00%	\$5,000,000	0.00%	\$5,000,000	0.00%
280	Earnings on Investments		\$3,141	-75.51%	\$0	-100.00%	\$0	0.00%
2--	Total Local		\$5,003,141	-0.19%	\$5,000,000	-0.06%	\$5,000,000	0.00%
Total Revenues			\$5,003,141	-0.19%	\$5,000,000	-0.06%	\$5,000,000	0.00%
E	Expenditures							
100	Salaries & Wages		\$0		\$0		\$988,415	0.00%
1--	Total Salaries		\$0		\$0	0.00%	\$988,415	0.00%
200	Employee Benefits				\$0		\$400,525	0.00%
2--	Total Employee Benefits		\$0		\$0		\$400,525	
310	Personal Services		\$18,373		\$0	-100.00%	\$4,815	0.00%
324	Non-Technology Related Repairs and Maintenance		\$4,065,224	-39.53%	\$2,419,607	-40.48%	\$361,500	-85.06%
327	Construction Services		\$413,432		\$685,603	65.83%	\$6,944,745	912.94%
3--	Total Purchased Services		\$4,497,029	-36.79%	\$3,105,210	-30.95%	\$7,311,060	135.44%
Total Expenditures			\$4,497,029	-36.79%	\$3,105,210	-30.95%	\$8,700,000	180.17%



# Baird Budget Forecast Model

F50

50		3269 - Madison Metropolitan		Historical Data		Previous Year		Budget Year	
Sce/Obj		Description		Actual		Actual		Budget	
				2020 - 2021		2021 - 2022		2022 - 2023	
				2021		2022		2023	
				% Δ		% Δ		% Δ	
Revenues									
R									
110	Transfer from F10								
1--	Total Transfers In								
251	Pupils								
252	Adults								
259	Other Food Service Sales								
291	Gifts, fundraising, contributions and development								
2--	Total Local								
617	Food Service Aid								
6--	Total Revenue from State Sources								
714	Donated Commodities								
717	Federal Food Service Aid								
730	Federal Special Projects Aid Transited Through DPI								
799	Other Federal Aid								
7--	Federal Sources								
971	Refund of Prior Year Expense								
9--	Total Miscellaneous Revenues								
Total Revenues									
Expenditures									
E									
100	Salaries & Wages								
1--	Total Salaries								
212	Employer's Share								
220	Social Security								
230	Life Insurance								
240	Health Insurance								
250	Other Employee Insurance								
2--	Total Employee Benefits								



# Baird Budget Forecast Model

F50

50 3269 - Madison Metropolitan Sce/Obj	Description	Historical Data		Previous Year		Budget Year	
		Actual		Actual		Budget	
		2021	2020 - 2021 % Δ	2022	2021 - 2022 % Δ	2023	2022 - 2023 % Δ
310	Personal Services	\$16,749	-52.51%	\$246,436	1371.38%	\$99,996	-59.42%
322	Rentals of Computers and Related Equipment	\$4,776	3270.94%	\$0	-100.00%	\$0	0.00%
324	Non-Technology Related Repairs and Maintenance	\$41,081	-88.72%	\$68,768	67.39%	\$71,000	3.25%
325	Vehicle and Equipment Rental	\$0	-100.00%	\$190		\$0	-100.00%
331	Gas for Heat	\$4,685	2.83%	\$8,000	70.74%	\$7,000	-12.49%
336	Electricity for Other Than Heat	\$38,037	3.40%	\$39,840	4.74%	\$43,509	9.21%
337	Water	\$16,557	-8.57%	\$18,517	11.84%	\$20,000	8.01%
342	Employee Travel	\$8,785	-36.46%	\$9,710	10.53%	\$15,100	55.51%
350	Communication	\$1,876	-34.26%	\$1,279	-31.83%	\$31,000	2323.94%
360	Technology and Software Services	\$49,738	10.31%	\$50,582	1.70%	\$50,000	-1.15%
381	Payment to Municipality	\$11,546		\$14,695	27.27%	\$18,000	22.49%
387	Payment to State	\$14,957	28.31%	\$19,504	30.41%	\$11,000	-43.60%
3--	Total Purchased Services	\$208,786	-60.89%	\$477,520	128.71%	\$366,605	-23.23%
410	Supplies	\$3,085,568	-22.85%	\$5,860,764	89.94%	\$5,418,607	-7.54%
420	Apparel	\$9,012	-52.45%	\$9,330	3.53%	\$45,000	382.30%
440	Non-Capital Equipment	\$402,559	2306.17%	\$33,123	-91.77%	\$26,000	-21.50%
480	Non-Capital Technology	\$1,685	-58.98%	\$737	-56.26%	\$10,000	1256.70%
4--	Total Non-Capital Objects	\$3,498,824	-13.38%	\$5,903,954	68.74%	\$5,499,607	-6.85%
550	Equipment/Vehicle -- Initial Purchase	\$97,288	14.46%	\$216,966	123.01%	\$80,000	-63.13%
560	Equipment/Vehicle--Replacement	\$0	-100.00%	\$0		\$3,000	0.00%
5--	Total Capital Objects	\$97,288	4.57%	\$216,966	123.01%	\$83,000	-61.75%
713	Worker's Compensation	\$18,178		\$15,474	-14.88%	\$30,000	93.88%
7--	Total Insurance and Judgments	\$18,178		\$15,474	-14.88%	\$30,000	93.88%
971	Refund payment	\$9,446	-71.60%	\$0	-100.00%	\$0	0.00%
9--	Total Other Objects	\$9,446	-71.60%	\$0	-100.00%	\$0	
Total Expenditures		\$8,050,202	-19.39%	\$11,325,168	40.68%	\$12,361,924	9.15%



# Baird Budget Forecast Model

F80

80 3269 - Madison Metropolitan			Historical Data		Previous Year		Budget Year	
Sce/Obj	Description	Actual 2020 - 2021 2021	% Δ	Actual 2021 - 2022 2022	% Δ	Budget 2022 - 2023 2023	% Δ	
R	Revenues							
211	Property Tax	\$10,638,849	-11.41%	\$13,440,741	26.34%	\$15,470,204	15.10%	
272	Community Service Fees	\$1,736,750	-24.42%	\$2,780,198	60.08%	\$2,527,369	-9.09%	
291	Gifts, fundraising, contributions and development	\$121,800	-0.65%	\$88,684	-27.19%	\$64,500	-27.27%	
2--	Total Local	\$12,497,399	-13.39%	\$16,309,623	30.50%	\$18,062,073	10.74%	
730	Federal Special Projects Aid Transited Through DPI	\$1,742,451		\$0	-100.00%	\$0	0.00%	
770	Federal Aid Received through Munis/Counties	\$111,901		\$0	-100.00%	\$0	0.00%	
7--	Federal Sources	\$1,854,352		\$0	-100.00%	\$0		
990	Other Miscellaneous Revenues	\$5,114		\$0	-100.00%	\$0	0.00%	
9--	Total Miscellaneous Revenues	\$5,114		\$0	-100.00%	\$0		
Total Revenues		\$14,356,865	-0.51%	\$16,309,623	13.60%	\$18,062,073	10.74%	
E	Expenditures							
100	Salaries & Wages	\$9,828,358	8.72%	\$9,161,009	-6.79%	\$11,715,935	27.89%	
1--	Total Salaries	\$9,828,358	8.72%	\$9,161,009	-6.79%	\$11,715,935	27.89%	
212	Employer's Share	\$462,458	5.86%	\$422,817	-8.57%	\$598,473	41.54%	
220	Social Security	\$739,705	8.12%	\$690,415	-6.66%	\$886,305	28.37%	
230	Life Insurance	\$13,366	2.34%	\$12,114	-9.37%	\$14,362	18.56%	
240	Health Insurance	\$1,345,415	6.23%	\$1,070,257	-20.45%	\$1,431,519	33.75%	
250	Other Employee Insurance	\$29,528	-4.71%	\$32,525	10.15%	\$45,110	38.69%	
2--	Total Employee Benefits	\$2,590,472	6.54%	\$2,228,129	-13.99%	\$2,975,769	33.55%	
310	Personal Services	\$793,633	-20.71%	\$903,498	13.84%	\$836,066	-7.46%	
324	Non-Technology Related Repairs and Maintenance	\$18,198	-4.17%	\$8,554	-52.99%	\$8,694	1.63%	
325	Vehicle and Equipment Rental	\$7,701	21.33%	\$8,066	4.74%	\$5,350	-33.67%	
327	Construction Services	\$0		\$63,228		\$0	-100.00%	
328	Building Rental	\$142,489	20.81%	\$619,366	334.68%	\$419,500	-32.27%	
331	Gas for Heat	\$8,970	24.05%	\$12,016	33.96%	\$8,800	-26.76%	
336	Electricity for Other Than Heat	\$21,922	-13.17%	\$27,878	27.17%	\$28,500	2.23%	
341	Pupil Transportation	\$16,443	-95.10%	\$164,722	901.81%	\$395,700	140.22%	
342	Employee Travel	\$8,748	-80.90%	\$23,604	169.81%	\$50,325	113.21%	



# Baird Budget Forecast Model

F80

80 3269 - Madison Metropolitan Sce/Obj	Description	Historical Data		Previous Year		Budget Year	
		Actual 2020 - 2021 2021	% Δ	Actual		Budget	
				2021 - 2022 2022	% Δ	2022 - 2023 2023	% Δ
348	Vehicle Fuel	\$1,266		\$6,240	393.03%	\$4,500	-27.89%
350	Communication	\$101,296	-11.42%	\$97,546	-3.70%	\$160,061	64.09%
360	Technology and Software Services	\$12,261	1.84%	\$21,298	73.70%	\$19,200	-9.85%
381	Payment to Municipality	\$32,263	-70.45%	\$121,382	276.22%	\$125,500	3.39%
387	Payment to State	\$613	-39.78%	\$1,648	168.68%	\$800	-51.46%
389	Payment to WTCS District	\$79		\$0	-100.00%	\$0	0.00%
3--	Total Purchased Services	<b>\$1,165,880</b>	<b>-35.05%</b>	<b>\$2,079,047</b>	<b>78.32%</b>	<b>\$2,062,995</b>	<b>-0.77%</b>
410	Supplies	\$433,647	29.28%	\$366,027	-15.59%	\$417,647	14.10%
420	Apparel	\$35,987	-1.24%	\$48,644	35.17%	\$30,100	-38.12%
440	Non-Capital Equipment	\$22,763	87.98%	\$52,269	129.62%	\$5,500	-89.48%
480	Non-Capital Technology	\$21,883	-10.63%	\$24,906	13.81%	\$21,231	-14.76%
4--	Total Non-Capital Objects	<b>\$514,280</b>	<b>25.91%</b>	<b>\$491,845</b>	<b>-4.36%</b>	<b>\$474,478</b>	<b>-3.53%</b>
541	Building Improvements Addition	\$0	-100.00%	\$0		\$324,195	0.00%
550	Equipment/Vehicle -- Initial Purchase	\$5,288	-75.63%	\$116,867	2109.95%	\$2,000	-98.29%
5--	Total Capital Objects	<b>\$5,288</b>	<b>-96.57%</b>	<b>\$116,867</b>	<b>2109.95%</b>	<b>\$326,195</b>	<b>179.12%</b>
713	Worker's Compensation	\$39,679	-33.04%	\$28,464	-28.26%	\$50,000	75.66%
7--	Total Insurance and Judgments	<b>\$39,679</b>	<b>-33.04%</b>	<b>\$28,464</b>	<b>-28.26%</b>	<b>\$50,000</b>	<b>75.66%</b>
940	Miscellaneous	\$70,533	-65.75%	\$168,541	138.95%	\$456,700	170.97%
9--	Total Other Objects	<b>\$70,533</b>	<b>-65.75%</b>	<b>\$168,541</b>	<b>138.95%</b>	<b>\$456,700</b>	<b>170.97%</b>
Total Expenditures		<b>\$14,214,490</b>	<b>0.85%</b>	<b>\$14,273,902</b>	<b>0.42%</b>	<b>\$18,062,072</b>	<b>26.54%</b>





## Appendices

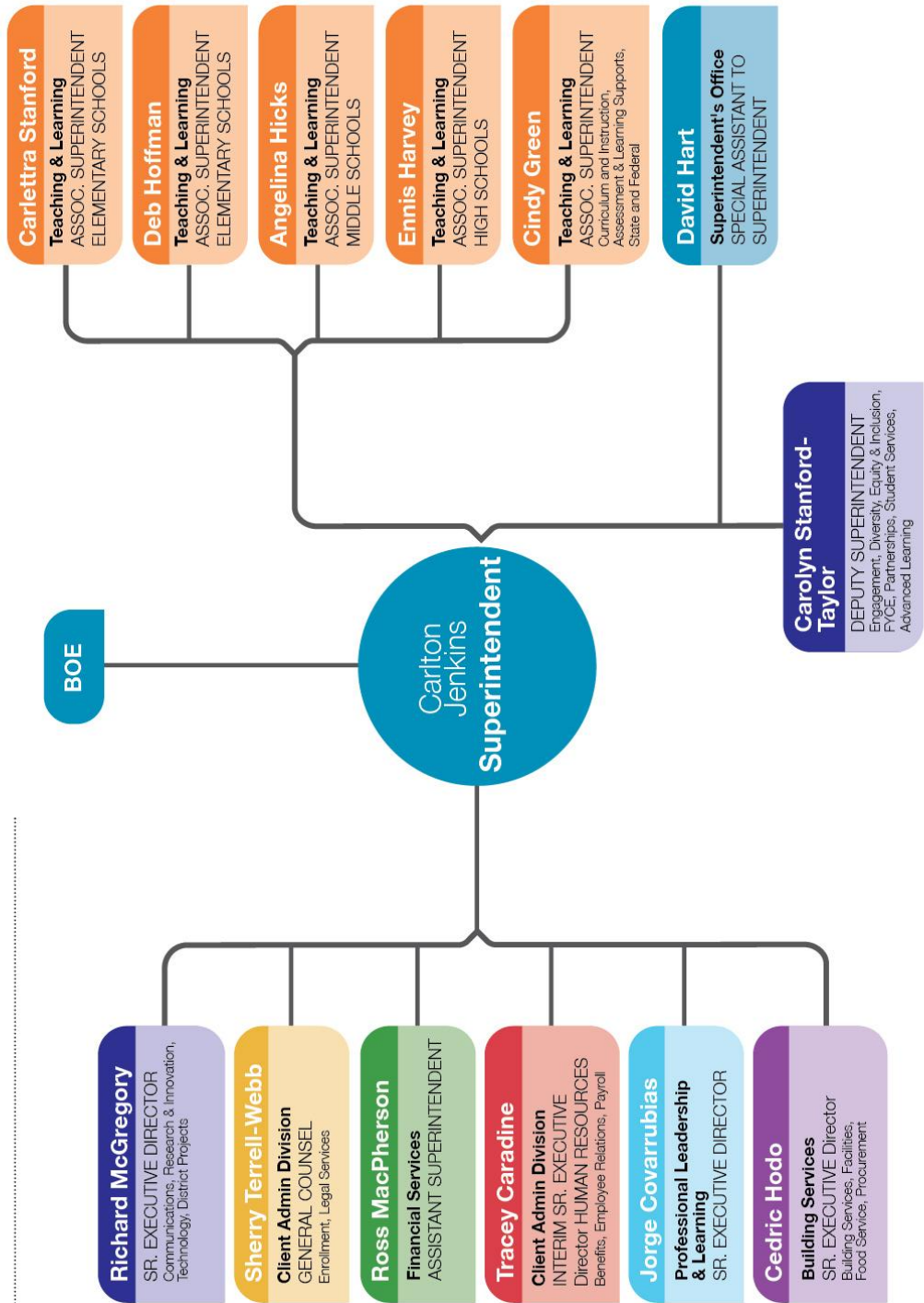
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\* Indicates items has been updated for the 2022-23 Fall Budget Book



# Central Office Organization Chart

## MMSD Central Office





## Summer School Budget

### Proposed FY 2022-23 Summer School Budget

Account Description	Actual FY2021	Budget FY2022	Budget FY2023	Inc %
Elementary Teaching Staff	253,967	2,397,547	793,431	-66.91%
Middle/High/ESL School Teaching Staff	1,186,367	2,053,060	1,349,669	-34.26%
Pupil Services	45,218	240,191	186,760	-22.25%
Prof Development / Library Services	342,862	212,477	380,121	78.90%
School Building Administrators & Staff	413,826	552,250	259,785	-52.96%
Security Assistants	10,454	48,233	26,680	-44.68%
<b>General Fund Personnel Costs</b>	<b>2,252,694</b>	<b>5,503,758</b>	<b>2,996,446</b>	<b>-45.56%</b>
Special Education Support Staff	162,616	218,826	300,150	37.16%
<b>Special Education Personnel Costs</b>	<b>162,616</b>	<b>218,826</b>	<b>300,150</b>	<b>37.16%</b>
Contracted Services	13,014	21,629	22,000	1.72%
Property Services	-	5,000	-	-100.00%
Transportation	132,264	344,050	300,000	-12.80%
Communications	-	4,806	9,000	87.27%
Supplies / Non Capital Equipment	54,734	60,000	61,500	2.50%
Instructional Media / Software	-	21,000	89,000	323.81%
<b>Non-Personnel Costs</b>	<b>200,012</b>	<b>456,484</b>	<b>481,500</b>	<b>5.48%</b>
<b>Summer School Budget</b>	<b>2,615,321</b>	<b>6,179,068</b>	<b>3,778,096</b>	<b>-38.86%</b>

Note: Budget reduction from FY2022 to FY2023 reflects reductions in one-time planned use of ESSER II and Title funding for summer semester.



## Staffing Guidelines: Title I

Grant Award Estimate	\$5.5 M
TI School Level Budget	\$4.9 M
Reservations	\$1.1 M

Title I Funding Strategy remains the same as current year:

- Allocate to TI eligible schools in rank order of poverty
- Based on tiered per pupil approach
- Using Direct Certification criteria for poverty measure

### Reservation Detail

Administrative Costs	\$239,328
Private School Services (Required)	\$184,310
Family Engagement (Required - Directed to Schools)	\$100,035
Homeless (Required)	\$240,110
Centralized Services (District Level TI Support)	\$222,284
Neglected and Delinquent Youth (Required)	\$10,000
Indirect	\$150,000
<b>Total</b>	<b>\$1,146,067</b>

## Staffing Guidelines: Special Education

### Supplemental Staffing to Support Students with Disabilities

The 2021-22 school-year represented the second year of district-wide implementation of the Special Education Weighted Student Formula (WSF). No changes in the formula or process were made for the 2022-23 school year. Resources have been frontloaded to the maximum extent possible to ensure early hiring and proper staffing while maintaining a small reserve pool to respond to changes throughout the school year.

- Principals were provided an opportunity to request additional SEA allocation available after 6/30/22, rather than waiting until after the fall third Friday count to add allocation.

What follows is a description of the formula the Department of Student Services utilizes to calculate each school's special education staffing.

**Weighted Student Formula:**

Base teacher allocation is calculated by multiplying the number of students with a particular disability times the corresponding level factor. The base teacher amount also establishes the minimum amount of teacher allocation a school carries to ensure IEP-based services are provided and reasonable caseloads are maintained.

Flex teacher allocation is calculated by multiplying the number of base teacher(s) by 0.35 (equates to approximately 24 SEA hours per full time teacher). As the name implies, “flex” teacher allocation can be left as teacher or converted to SEA hours. Principals make determinations on the right amount of teacher and SEA needs annually in response to student needs.

Supplemental SEA allocation is triggered based on eight differentially weighted factors highly correlated to student need. Examples of this include diapering, feeding, changing, or running away/elopement. The SEA hours generated through the supplemental process cannot be converted to teacher.

The following chart provides the weighting factors by disability that is used to determine each school's special education resources.





### Special Education Weighted Student Formula

Disability	Elem		Middle		High	
Autism (A)	0.1428	1:6.5	0.1250	1:7.5	0.1111	1:8.5
Emotional Behavioral Disability (EBD)	0.1111	1:9	0.0952	1:10.5	0.0952	1:10.5
Hearing Impairment (HI)	0.0625	1:16	0.0588	1:17	0.0588	1:17
Intellectual Disability (ID)	0.1428	1:7	0.1250	1:8	0.1111	1:9
Specific Learning Disability (SLD)	0.0625	1:16	0.0588	1:17	0.05263	1:19
Other Health Impairment (OHI)	0.0625	1:16	0.0588	1:17	0.0588	1:17
Orthopedic Impairment (OI)	0.2000	1:5	0.2000	1:5	0.2000	1:5
Significant Developmental Delay (SDD)	0.0625	1:16	0.0588	1:17	0.0588	1:17
Traumatic Brain Injury (TBI)	0.1176	1:8.5	0.0952	1:10.5	0.0952	1:10.5
Visual Impairment (VI)	0.0625	1:16	0.0588	1:17	0.0588	1:17
*CIES/Transfer	0.1000	1:10	0.0909	1:11	0.0909	1:11

\*CIES/Transfer. This refers to the Central IEP Evaluation System and students who transfer into the MMSD without complete documentation. When students are in the initial IEP evaluation process during an allocation determination process (initial, third Friday and mid-year), we use a generic weight (1:10) as we do not know the categorical area. Similarly, when we receive a student with a disability transferring from a different district with incomplete documentation and unknown categorical area we will again assign a generic weight (1:10).



# Staffing Guidelines: English Language Learners

## Supplemental Staffing to Support English Learners

Staffing levels for 2022-23 have remained unchanged from the previous school year. The ratio of English Learners (ELs) to EL staff was reduced slightly to better meet the needs of EL students. School level staffing may change further based on changes in enrollment or student needs.

Supplemental staffing is based on ELs who are Enrolled (E) and Awaiting Parent Permission (P) and are at English Language Proficiency (ELP) levels 1 through 5.

Staff is allocated using the following ratios:

### ESL/BRT Allocation

- EL students in non-bilingual environments
  - K-5 1:35-45 EL students
  - 6-8 1:35-45 EL students
  - 9-12 ELP Level 3-4 1:35-45, lower ratio for ELs with ELP 1-2
- EL students in Bilingual Environments
  - K-5 1:70 EL students
  - 6-8 1:70 EL students

### BRS Allocation

- Allocation is based on a weighted formula using ELP and parent need for translation and/or interpretation.
  - Severity points assigned per EL student on a sliding scale: lower language proficiency = higher severity points; higher language proficiency = lower severity points.
  - Building BRS are assigned additional severity points if there is no EL in a household but the family requests correspondence in Spanish or Hmong. This is meant to capture a fuller population of the families who depend on BRS services for clear communication.
  - Severity points are tabulated at each building and are either assigned as FTE through the building allocation workbook or managed by Central Office, depending on the language group. Hmong and low-incidence BRS are placed at school sites with additional district-wide responsibilities.



## Independent (2r or 2x) Charter Schools

### Background

Independent charter schools (2x charters, or sometimes called 2r charters) are charter schools that are not authorized by a public school district. The term “2x” refers to the section of the charter school law within s. 118.40 that grants non-public school entities the authority to authorize charter schools. All independent charter schools are considered non-instrumentality schools since the employees of the school are not employed by any school district, but are instead employed by the operating organization of the charter school. While they are designated as public schools, they are not part of the Madison Metropolitan School District (MMSD). For more in-depth information on independent charter schools see: Wisconsin Legislature Chapter 118.40 quick reference or Wis. Stats. Chapter 118.40(2r) and (2x).

In Madison, the UW- System Office of Educational Opportunity has authorized three 2x charter schools: 1) One City Schools (One City), 2) Isthmus Montessori Academy Public (IMAP) (both of which opened for students in the 2018-19 school year), and 3) Democratic Milestone in the 2020-21 school year. According to DPI records, DPI informs us each year prior to final budget approval what student count is to be attributed to us in our revenue limit count. Over the last several years, this student count has been on a slow but steady increase. For 2022-23, the count of 2x charter students increased dramatically.

DPI will not release how many of these students were previously enrolled in MMSD. Based on existing data sources, we believe about 80% of the 2x students would have been otherwise enrolled in MMSD and 20% are new to MMSD, or otherwise not previously included in MMSD’s revenue limit membership counts.

Over the past three years, the DPI has paid the following amounts from MMSD resources each school year for 2x charter enrollment in Madison:

- 2018-19 school year - \$1.7 million
- 2019-20 school year - \$2.1 million
- 2020-21 school year - \$2.7 million
- 2021-22 school year - \$3.2 million
- 2022-23 school year - \$5.5 million

### Analysis

The 2x charter funding formula is more complicated than it may seem, as there are multiple highly sensitive elements in the state’s funding formula that work for or against districts. The fact that 2x charter students are included in our revenue limit membership count could be considered inherently good for MMSD; however, it is more complicated than this. There are no clear ‘good’ or ‘bad’ outcomes across the policy because the impact 2x charters have on any individual school district is incorporated into the overall student count for revenue limit calculations. For example, a growth in 2x charter programming does not help a school district’s revenue limit calculation if overall enrollment is in decline.

### 2x charter impact

The impact the current 2x charter schools had on the MMSD 2018-19 school year budget was a \$1.7 million net expense, deducted from MMSD General Aid by DPI. Due to MMSD’s circumstances with available referendum funding from 2016, the MMSD revenue limit authority did not increase with our 2x membership increase. Therefore the \$1.7 million in lost revenue was never offset by an increase in revenue for MMSD in 2018-19. By 2020-21, MMSD estimated a net loss of \$2.5M due to the 2x charter program not otherwise funded as may have been intended by the statute.



This information is better explained by investigating aspects of how funding for 2x charters are generated.

### **1. Revenue Limit Authority**

The district's new revenue each year is restricted by the state using a revenue limit per pupil. The revenue limit formula uses a three year rolling average of the student membership count, which has included the 2x charter students since the 2018-19 budget. In the funding formula, students new to the district count are not counted as a whole student until 3 years after they enroll. Additionally, students previously enrolled in the district never generate any new revenue authority. 2020-21 will be the first time the initial cohort of 2x charter students were counted as a full student.

The 2x charter impact is further complicated by the fact that MMSD has been considered a declining enrollment district. When in declining enrollment status, DPI ensures the district never loses any more revenue limit authority than the prior three year average by issuing non-recurring revenue exemptions. Therefore, until and unless the 2x charter membership count produces enough 'new to MMSD' students to reverse the declining enrollment trend and move us out of "hold harmless", MMSD will not see any new funding. For 2018-19, MMSD did not generate any new revenue to offset the \$1.7 million expense largely due to exemptions for declining enrollment and hold harmless provisions. In 2019-20, MMSD was able to pass \$353K of revenue loss onto the local taxpayers through a very small revenue limit increase. In 2020-21, the district's expenses reached \$2.7 million with a marginal revenue limit increase of \$615K to slightly offset the costs. Due to declining enrollment experienced in recent years following the COVID-19 pandemic, all increases in 2x charter enrollment generate no additional recurring revenue for the district. Due to increases in 2x charter enrollment in 2022-23, the incremental cost increase to the 2022-23 budget is \$2.25 million.

### **2. Expenditures**

In 2022-23, the district where a child lives will pay each 2x charter \$9,264 for each FTE student. This expenditure is not calculated on the same 1/3 basis as discussed for revenue above. Rather, this full cost is charged in the same year the student enrolls in the 2x charter.

For the 2022-23 school year, the current 2x charter schools are expected to expand following their approved expansion plans through the UW- System Office of Educational Opportunity. So long as the growth model continues, MMSD will never find itself in a moment when all students are counted 100% in our membership counts.

Further, 2x charter schools can enroll students across all of MMSD; this type of spread out enrollment loss makes it much more difficult to fund the 2x charter model. One or two students across various schools and various grade levels make it difficult to reduce costs. For example, MMSD can't reduce a teacher when one student from one grade moved into a 2x charter. Nor can MMSD reduce a bus route when 3 students are no longer on a bus that fits 60+ students.



## Debt Service Fund Summary

Fiscal Year		Fund 38 Non-Referendum		Fund 30 Referendum		Total		Total by Fiscal Year
		Principal	Interest	Principal	Interest	Principal	Interest	
Fail	2023	1,000,000.00	10,000.00	-	882,468.75	1,000,000.00	892,468.75	22,094,300.00
Spring		-	-	16,120,000.00	4,081,831.25	16,120,000.00	4,081,831.25	
Fail	2024	-	-	-	2,624,568.75	-	2,624,568.75	12,789,137.50
Spring		-	-	7,540,000.00	2,624,568.75	7,540,000.00	2,624,568.75	
Fail	2025	-	-	-	2,533,818.75	-	2,533,818.75	12,792,637.50
Spring		-	-	7,725,000.00	2,533,818.75	7,725,000.00	2,533,818.75	
Fail	2026	-	-	-	2,440,743.75	-	2,440,743.75	12,771,487.50
Spring		-	-	7,890,000.00	2,440,743.75	7,890,000.00	2,440,743.75	
Fail	2027	-	-	-	2,368,693.75	-	2,368,693.75	12,792,387.50
Spring		-	-	8,055,000.00	2,368,693.75	8,055,000.00	2,368,693.75	
Fail	2028	-	-	-	2,271,368.75	-	2,271,368.75	12,797,737.50
Spring		-	-	8,255,000.00	2,271,368.75	8,255,000.00	2,271,368.75	
Fail	2029	-	-	-	2,171,518.75	-	2,171,518.75	12,798,037.50
Spring		-	-	8,455,000.00	2,171,518.75	8,455,000.00	2,171,518.75	
Fail	2030	-	-	-	2,069,168.75	-	2,069,168.75	12,873,337.50
Spring		-	-	8,735,000.00	2,069,168.75	8,735,000.00	2,069,168.75	
Fail	2031	-	-	-	1,894,468.75	-	1,894,468.75	12,808,937.50
Spring		-	-	9,020,000.00	1,894,468.75	9,020,000.00	1,894,468.75	
Fail	2032	-	-	-	1,782,056.25	-	1,782,056.25	12,814,112.50
Spring		-	-	9,250,000.00	1,782,056.25	9,250,000.00	1,782,056.25	
Fail	2033	-	-	-	1,662,743.75	-	1,662,743.75	12,820,487.50
Spring		-	-	9,495,000.00	1,662,743.75	9,495,000.00	1,662,743.75	
Fail	2034	-	-	-	1,539,531.25	-	1,539,531.25	12,829,062.50
Spring		-	-	9,750,000.00	1,539,531.25	9,750,000.00	1,539,531.25	
Fail	2035	-	-	-	1,408,834.38	-	1,408,834.38	12,832,668.76
Spring		-	-	10,015,000.00	1,408,834.38	10,015,000.00	1,408,834.38	
Fail	2036	-	-	-	1,273,906.25	-	1,273,906.25	12,837,812.50
Spring		-	-	10,290,000.00	1,273,906.25	10,290,000.00	1,273,906.25	
Fail	2037	-	-	-	1,131,106.25	-	1,131,106.25	12,847,212.50
Spring		-	-	10,585,000.00	1,131,106.25	10,585,000.00	1,131,106.25	
Fail	2038	-	-	-	979,968.75	-	979,968.75	12,854,937.50
Spring		-	-	10,895,000.00	979,968.75	10,895,000.00	979,968.75	
Fail	2039	-	-	-	823,800.00	-	823,800.00	12,862,600.00
Spring		-	-	11,215,000.00	823,800.00	11,215,000.00	823,800.00	
Fail	2040	-	-	-	658,750.00	-	658,750.00	12,867,500.00
Spring		-	-	11,550,000.00	658,750.00	11,550,000.00	658,750.00	
Fail	2041	-	-	-	488,200.00	-	488,200.00	12,936,400.00
Spring		-	-	11,960,000.00	488,200.00	11,960,000.00	488,200.00	
Fail	2042	-	-	-	249,000.00	-	249,000.00	12,948,000.00
Spring		-	-	12,450,000.00	249,000.00	12,450,000.00	249,000.00	
Fail	2043	-	-	-	-	-	-	-
Spring		-	-	-	-	-	-	-
		1,000,000.00	10,000.00	199,250,000.00	65,708,793.76	200,250,000.00	65,718,793.76	265,968,793.76



## Capital Maintenance Planning: 2022-23

The 2022-23 Fall Budget includes \$24.6 million for maintenance projects. Capital maintenance is accounted for in Fund 41 Capital Maintenance (\$3.6 million) for the major project work, and also in Fund 10 General Fund (\$5.2 million) for smaller project work and minor equipment repair and replacement. Additional funding from ESSER funding is built into this budget for HVAC projects at our most severe needs schools. Use of these ESSER funds may be spread across multiple fiscal years.

**Capital Maintenance Funding in Total - 2022-23**

<b>Sources:</b>	<b>Amount</b>
Major Capital Maintenance	3,600,000
General Fund (Primarily Repairs and Replacements)	5,200,000
ESSER Funding for HVAC and COVID-19 Mitigation	15,800,000
<b>Total Sources</b>	<b>24,600,000</b>

In 2012, the Facility Reinvestment Committee studied the condition and annual funding of the district's 50 school sites. The committee recommended an \$8 million annual investment in major capital maintenance, or approximately \$2.0 per square foot of building space. This is in line with industry standards for buildings of the age and condition commonly found in MMSD.

However, due to challenging budget conditions and many competing demands on district resources, we have yet to achieve that funding level, although we have made the following important gains in recent years:

- In April 2015, the community approved \$41 million of improvements at 16 schools, focused on meeting the most immediate needs for additional space, improved accessibility, or other long-standing deferred maintenance needs, such as the East High School Theater.
- In August 2016, the Board and the City of Madison created a unique funding stream related to the future surplus in TID #25. This \$9.27 million resource includes \$3.9 million for one-time maintenance projects that has allowed us to get through some of our maintenance backlog.
- In November 2020, the MMSD community passed a historic facility and operating referenda of a combined \$350 million to invest in our four comprehensive high schools, Capital High, and to build a new elementary school, and to build the district operating budget. These investments will reduce overall high school capital maintenance costs in the future. This increase is a critical step toward our \$8 million goal stated above.
- An additional \$7.5 million of TID #25 closing revenues received during the 2021-22 fiscal year is assigned in our district general fund balance for construction projects that enhance the approved facility referendum projects, allocated as \$5M for LaF, \$800K for Cap High, \$1.2M for the Rimrock Road elementary school and \$500K for Badger Rock MS attached to the new elementary school.

The table on the following pages outline our planned maintenance projects for the next year. Year of completion is based on when we expect the project to be needed. Actual year of completion depends on available funding.



Site	Project Summary	Scope	Budget	Project Type	Projected Date of Completion
Allis	Main Entrance	Cover gable end and roof with metal	\$35,000	General Renovation	2022
Black Hawk	Univent Replacement	Replace 10 Trane Univents & Replace boiler #3	\$7,000,000	HVAC	2023
Cherokee	Welcome Center	Create a secure entrance sequence at the main entrance to include accessible route from public way and accessible parking	\$250,000	General Renovation	2022
District-Wide	G5	Emerson, Lincoln, Leopold, Lowell, Muir, Nuestro Mundo, East, West, and Memorial	\$100,000	General Renovation	2023
District-Wide	Eliminate underground storage tanks	Remove underground storage tanks, provide above-ground storage tanks for generator	\$1,000,000	General Renovation	2023
Doyle	Podcast Studio	Room TBD	\$100,000	General Renovation	2022
Doyle	Cooling Tower	Replace the Marley NC-211 Cooling Tower that has exceeded the expected ASHRAE life.	\$200,000	HVAC	2023
Doyle	Temp control upgrade	Replace all pneumatic control valves (HW and CW) with electric valves. Remove/replace flex joints in the piping system. Replace Dezuric valves with ball valves. Add Jace and convert to Webs DDC. Flooring, Light, Abatement.	\$2,500,000	HVAC	2023
East	Fence replacement (Pennsylvania Ave)	Demetral (Demetral fence may owned by City? they replaced the fence at the corner of 5th street due to visual obstruction 2018-rh) ad practice fields	\$350,000	Site Work	2022
East	5th St Mini-Lot	Cannot make it until after referendum work - replace asphalt	\$60,000	Site Work	2022
Elvehjem	Welcome Center	add storefront and hallway access from office	\$50,000	General Renovation	2022
Elvehjem	Gym Floor (Old)	Replace gym floor	\$61,000	Flooring	TBD
Elvehjem	Replace T12 lights	Replace fixtures with T12 lamps and ballast in the addition areas with new LED fixtures. T12 parts are no longer made.	\$120,000	Electrical	TBD
Emerson	EM Lighting	Replace and rewire emergency battery units due to major ongoing failures	\$35,000	Life Safety	2023
Emerson	Gym Floor (Lower)	Replace gym floor	\$55,500	Flooring	2023
Hamilton	Main Office (MS) Flooring Abate/Replace	Welcome Center flooring replacement	\$50,000	General Renovation	2023
Hamilton	Repave kindergarten playground	Elementary (Van Hise) side, playground near kindergarten rooms needs new asphalt	\$35,000	Site Work	2022
Huegel	Replace Gym Floor	Replace gym floor	\$90,000	Flooring	TBD
Huegel	Replace Gym/Cafeteria Floor	Replace gym floor	\$75,000	Flooring	TBD
Leopold	Repave playground and lot	Staff lot and playground asphalt	\$50,000	Site Work	2022
Leopold	Stormwater management		\$800,000	Site Work	2023
Leopold	Cafeteria Flooring	Replace Cafeteria Flooring w/ ? - polished concrete? - 170, 170A, 170B, 170 C, 170 D	\$200,000	Flooring	TBD
Lincoln	Transite Soffit Replacement	Abate transite, replace with new material	\$300,000	Roof	2022
Lindbergh	Corridor Flooring	Abate VCT, polish concrete	\$500,000	Flooring	2022
Mendota	Gym Floor	Replace gym 102 floor with cushioned vinyl sport flooring (Koster system)	\$75,000	Flooring	2022
O'Keeffe	Roof Replacement	Roof Sections R03, R16 through R19	\$500,000	Roof	2023
Olson	Gym Floor due to Moisture problems	Replace gym floor/Koster System Install Amerisport	\$90,000	Flooring	TBD
Randall	Chimney tuckpointing	Unknown, but this is an old work order	\$35,000	Roof	TBD
Sandburg	Cafeteria Floor	Room 121 abate Flooring / install ? flooring	\$35,000	Flooring	2022
Sennett	Playground asphalt	Repave basketball court on Pflaum Road side	\$45,000	Site Work	2022
Sherman/Shabazz	Chimney Replacement	Remove and rebuild a shorter chimney (abate, remove exst, rebuild, install liner) OR remove and do not replace	\$100,000	HVAC	2023
Sherman/Shabazz	Bleacher Replacement	2021 Inspection recommended full replacement, structure is reaching end-of-life	\$90,000	General Renovation	2022
Sherman/Shabazz	Corridor Flooring	Abate VCT, polish concrete	\$500,000	Flooring	2022
Sherman/Shabazz	Roof Replacement	R05,06,07,08,10,11,12,17	\$250,000	Roof	2023
Shorewood	Corridor Flooring	Abate corridors and select classrooms - polished concrete in abated corridors, replace flooring in classrooms	\$100,000	Flooring	2022
Spring Harbor	Feedwater tank	Install boiler feedwater tank	\$50,000	HVAC	TBD
Stephens	Corridor Flooring	Demo VCT, polished concrete & walk-off	\$500,000	Flooring	2022
Toki	Soffit repair/replacement	Repair and replace soffit and fascia	\$65,000	General Renovation	TBD
Whitehorse	Health Office Relocate	Relocate Health Office - 2 Options under review	\$80,000	General Renovation	TBD



## DPI Budget Adoption Format

### MMSD 3-Year Financial Summary:

<b>Fund 10 - General Fund</b>					
<b>Revenues &amp; Other Sources:</b>	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Fall Budget 2022-23</b>	<b>\$ Change</b>	<b>% Chg</b>
Interfund Transfers	4,302	-	166,556	166,556	0.00%
Local Revenue Sources	313,291,564	326,812,059	334,043,187	7,231,129	2.21%
Interdistrict Revenues (OE, etc.)	4,053,729	4,109,702	4,257,744	148,042	3.60%
Intermediate Sources (CESA, etc.)	220,103	62,328	10,000	(52,328)	-83.96%
State Sources	72,887,308	75,840,180	78,811,857	2,971,677	3.92%
Federal Sources	18,293,773	28,215,053	63,135,904	34,920,851	123.77%
Financing Sources	2,092,031	2,952	-	(2,952)	-100.00%
Misc. Sources	1,021,948	2,261,793	729,454	(1,532,339)	-67.75%
<b>Total Revenues</b>	<b>411,864,757</b>	<b>437,304,067</b>	<b>481,154,703</b>	<b>43,850,636</b>	<b>10.03%</b>
<b>Expenditures:</b>					
	<b>Actual 2020-21</b>	<b>Actual 2021-22</b>	<b>Fall Budget 2022-23</b>	<b>\$ Change</b>	<b>% Chg</b>
Undifferentiated Curriculum (PK-6 Instruction)	62,905,604	63,673,852	70,860,286	7,186,434	11.29%
Regular Curric. (English, Math, Science, etc.)	76,365,827	81,765,227	93,613,641	11,848,414	14.49%
Vocational Curriculum	3,983,923	4,037,294	4,066,781	29,487	0.73%
Physical Curriculum (Health, Physical Ed)	7,792,732	8,075,637	8,560,225	484,588	6.00%
Co-Curricular Activities	2,643,038	3,222,178	2,996,842	(225,336)	-6.99%
Other Special Needs	12,295,856	13,248,871	15,457,013	2,208,142	16.67%
<b>Instruction Totals</b>	<b>165,986,981</b>	<b>174,023,058</b>	<b>195,554,787</b>	<b>21,531,729</b>	<b>12.37%</b>
Pupil Services (Guidance, Soc Wrk, etc.)	16,378,095	19,074,016	27,706,670	8,632,654	45.26%
Instructional Services (Curriculum, Libraries)	29,145,162	30,011,572	37,832,794	7,821,221	26.06%
District Administration (District-wide)	4,223,460	4,590,779	6,104,622	1,513,843	32.98%
School Administration (Principals' Office)	19,203,560	21,265,563	22,786,731	1,521,167	7.15%
Business Admin. (Acctg, Transport, Facilities)	45,384,597	62,464,822	91,793,090	29,328,267	46.95%
Central Services (Telephone, Technology)	6,484,249	6,406,323	7,708,772	1,302,449	20.33%
District Insurance (Property, Liability)	3,350,664	2,055,305	3,158,455	1,103,150	53.67%
Debt Service (Interest Expense, Leases)	2,434,444	1,742,292	2,781,967	1,039,675	59.67%
Other Support Svcs (OPEB, District Wide-Tech)	18,889,051	18,379,056	18,254,720	(124,336)	-0.68%
<b>Support Totals</b>	<b>145,493,281</b>	<b>165,989,729</b>	<b>218,127,819</b>	<b>52,138,090</b>	<b>31.41%</b>
Operating Transfers to Other Funds	59,400,336	69,698,993	63,043,451	(6,655,542)	-9.55%
Purchased Instructional Services (OE, Tuition)	20,213,884	20,688,387	26,058,853	5,370,466	25.96%
Other Payments (Non-Program Transactions)	191,844	249,149	200,000	(49,149)	-19.73%
<b>Non-Program Totals</b>	<b>79,806,064</b>	<b>90,636,529</b>	<b>89,302,304</b>	<b>(1,334,225)</b>	<b>-1.47%</b>
<b>General Fund Totals</b>	<b>391,286,326</b>	<b>430,649,316</b>	<b>502,984,910</b>	<b>72,335,594</b>	<b>16.80%</b>
<b>GENERAL FUND BALANCE</b>	<b>90,775,392</b>	<b>97,430,142</b>	<b>75,599,935</b>	<b>(21,830,208)</b>	<b>-22.41%</b>
<b>FUND 21 - SPECIAL REVENUE TRUST FUND</b>					
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>\$ Change</b>	<b>% Chg</b>
Total Revenues	5,133,947	3,897,205	-	(3,897,205)	-100.00%
Total Expenditures	3,178,488	3,229,031	-	(3,229,031)	-100.00%
<b>FUND 27 - SPECIAL EDUCATION</b>					
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>\$ Change</b>	<b>% Chg</b>
Total Revenues	78,415,624	83,904,610	96,929,861	13,025,251	15.52%
Total Expenditures	78,415,624	83,904,610	96,929,861	13,025,251	15.52%
<b>DEBT SERVICE FUND 30 - REFERENDUM DEBT</b>					
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>\$ Change</b>	<b>% Chg</b>
Total Revenues	22,119,682	29,354,632	19,926,000	(9,428,632)	-32.12%
Total Expenditures	19,067,943	29,176,465	21,084,300	(8,092,165)	-27.74%
<b>DEBT SERVICE FUND 38 - NON-REF DEBT</b>					
	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>\$ Change</b>	<b>% Chg</b>
Total Revenues	25,527,964	12,707,894	-	(12,707,894)	-100.00%
Total Expenditures	26,793,064	12,981,996	1,010,000	(11,971,996)	-92.22%



## MMSD 3-Year Financial Summary:

	Actual 2020-21	Actual 2021-22	Fall Budget 2022-23	\$ Change	% Chg
<b>CAPITAL EXPANSION FUND 41</b>					
Total Revenues	5,003,141	5,004,782	5,000,000	(4,782)	-0.10%
Total Expenditures	4,497,029	3,105,210	8,700,000	5,594,790	180.17%
<b>CAPITAL REFERENDUM FUND 42</b>					
Total Revenues	106,108,024	106,024,154	-	(106,024,154)	-100.00%
Total Expenditures	10,877,352	32,567,535	168,687,290	136,119,755	417.96%
<b>FOOD SERVICE FUND 50</b>					
Total Revenues	8,032,741	14,500,962	12,361,924	(2,139,038)	-14.75%
Total Expenditures	8,040,755	11,325,168	12,361,924	1,036,757	9.15%
<b>STUDENT ACTIVITY 60 FUND(s)</b>					
Total Revenues	132,443	77,865	-	(77,865)	-100.00%
Total Expenditures	61,279	26,530	-	(26,530)	-100.00%
<b>TRUST FUND 70 FUND(s)</b>					
Total Revenues	5,611	723	-	(723)	-100.00%
Total Expenditures	153,152	20,350	-	(20,350)	-100.00%
<b>COMMUNITY SERVICE FUND 80</b>					
Total Revenues (Fees & Property Tax Levy)	14,356,865	16,309,623	18,062,072	1,752,449	10.74%
Total Expenditures	14,214,490	14,273,902	18,062,072	3,788,170	26.54%
<b>ALL FUND SUMMARY</b>					
Total Revenues	676,700,799	709,086,516	633,434,560	(75,651,956)	-10.67%
Total Expenditures	556,585,502	621,260,113	829,820,358	208,560,245	33.57%
<b>PROPERTY TAX LEVY SUMMARY</b>					
<b>SUMMARY OF TAX LEVY FOR ALL FUNDS:</b>					
	Actual 2020-21	Actual 2021-22	Fall Budget 2022-23	\$ Change	% Chg
General Fund 10	311,473,238	316,171,715	322,139,995	5,968,280	1.89%
Debt Service Fund 30	18,494,475	18,622,856	19,926,000	1,303,144	7.00%
Non Referendum Debt Svcs Fund 38	4,433,030	3,667,783	-	(3,667,783)	-100.00%
Capital Expansion Fund 41	5,000,000	5,000,000	5,000,000	-	0.00%
Community Service Fund 80	10,638,849	13,440,741	15,470,204	2,029,463	15.10%
Total Levy	350,039,592	356,903,095	362,536,199	5,633,104	1.58%
Equalized Tax Base	31,454,803,868	31,318,432,826	36,362,105,132	5,043,672,306	16.10%
Equalized Tax Rate Per \$1000	11.13	11.40	9.97	(1.43)	-12.51%



## Tax Impact Projections

FUND	Adopted 2018-2019		Adopted 2019-20		Adopted 2020-21		Adopted 2021-22		Proposed 2022-23	
	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE
<b>General Fund:</b>										
• Revenue Limit Use	278,675,712	10.02	302,402,800	10.17	313,883,736	9.98	319,074,594	10.19	324,875,760	8.93
• Less: Property Exemption	(3,404,814)	(0.12)	(2,940,466)	(0.10)	(2,476,119)	(0.08)	(3,081,331)	(0.10)	(2,979,274)	(0.08)
• <b>General Fund Levy</b>	275,270,898	9.89	299,462,334	10.07	311,407,617	9.90	315,993,263	10.09	321,896,486	8.85
• Prior Year Taxes	23,917	0.00	75,485	0.00	65,621	0.00	178,452	0.01	243,509	0.01
<b>Net General Fund Levy</b>	<b>275,294,815</b>	<b>9.89</b>	<b>299,537,819</b>	<b>10.07</b>	<b>311,473,238</b>	<b>9.90</b>	<b>316,171,715</b>	<b>10.10</b>	<b>322,139,995</b>	<b>8.86</b>
<b>Debt Service Funds:</b>										
• Non-referendum Debt (38)	4,376,041	0.16	5,257,768	0.18	4,433,030	0.14	3,667,783	0.12	-	0.00
• Bonded Indebtedness (39)	8,303,725	0.30	8,300,900	0.28	18,494,475	0.59	18,622,856	0.59	19,926,000	0.55
<b>Net Debt Service Fund Levy</b>	<b>12,679,766</b>	<b>0.46</b>	<b>13,558,668</b>	<b>0.46</b>	<b>22,927,505</b>	<b>0.73</b>	<b>22,290,639</b>	<b>0.71</b>	<b>19,926,000</b>	<b>0.55</b>
<b>Capital Projects Fund:</b>	<b>8,500,000</b>	<b>0.31</b>	<b>5,000,000</b>	<b>0.17</b>	<b>5,000,000</b>	<b>0.16</b>	<b>5,000,000</b>	<b>0.16</b>	<b>5,000,000</b>	<b>0.14</b>
<b>Community Services Fund:</b>	<b>11,535,312</b>	<b>0.41</b>	<b>12,009,506</b>	<b>0.40</b>	<b>10,638,848</b>	<b>0.34</b>	<b>13,440,741</b>	<b>0.43</b>	<b>15,470,204</b>	<b>0.43</b>
<b>TOTAL TAX LEVY AND RATE</b>	<b>308,009,893</b>	<b>11.07</b>	<b>330,105,993</b>	<b>11.10</b>	<b>350,039,591</b>	<b>11.13</b>	<b>356,903,095</b>	<b>11.40</b>	<b>362,536,199</b>	<b>9.97</b>
Property Tax Analysis	Nov-18 2018-2019		Nov-19 2019-20		Nov-20 2020-21		Nov-21 2021-22		Nov-22 2022-23	
Levy % Increase	3.640%		7.174%		6.039%		1.961%		1.578%	
Property Tax Bill Impact	Nov-18 2018-2019		Nov-19 2019-20		Nov-20 2020-21		Nov-21 2021-22 Estimated		Nov-22 2022-23 Estimated	
	Value	Bill	Value	Bill	Value	Bill	Value	Bill	Value	Bill
Average Madison home value	284,868.00	3,153.37	300,600.00	3,336.22	315,200.00	3,507.65	335,200.00	3,819.92	376,900.00	3,757.76
<b>Total Difference in Bill Over Prior Year</b>		<b>\$24.56</b>	<b>\$182.85</b>		<b>\$171.43</b>		<b>\$312.27</b>		<b>-\$62.16</b>	



## Fund Balance Table by Year

	Fund 10 General Fund	Funds 30 38 Debt Service Fund	Fund 41 Capital Projects	Fund 50 Food Service	Fund 80 Community Service	Total
<b>2019-20 Actual</b>						
Non-Spendable	266,278	-	-	154,769	-	421,047
Restricted	3,322,114	3,117,466	1,367,820	1,429,029	2,395,566	11,631,995
Committed	-	-	-	-	-	-
Assigned	4,946,153	-	-	-	-	4,946,153
Unassigned	61,662,416	-	-	-	-	61,662,416
<b>Total 19-20 Actual</b>	<b>70,196,961</b>	<b>3,117,466</b>	<b>1,367,820</b>	<b>1,583,798</b>	<b>2,395,566</b>	<b>78,661,611</b>

	Fund 10 General Fund	Funds 30 38 Debt Service Fund	Fund 41 Capital Projects	Fund 50 Food Service	Fund 80 Community Service	Total
<b>2020-21 Actual</b>						
Non-Spendable	441,231	-	-	141,614	-	582,845
Restricted	1,207,574	4,904,105	1,873,932	1,434,170	2,537,941	11,957,722
Committed	-	-	-	-	-	-
Assigned	18,841,661	-	-	-	-	18,841,661
Unassigned	70,284,926	-	-	-	-	70,284,926
<b>Total 20-21 Actual</b>	<b>90,775,392</b>	<b>4,904,105</b>	<b>1,873,932</b>	<b>1,575,784</b>	<b>2,537,941</b>	<b>101,667,154</b>

	Fund 10 General Fund	Funds 30 38 Debt Service Fund	Fund 41 Capital Projects	Fund 50 Food Service	Fund 80 Community Service	Total
<b>2021-22 Actual</b>						
Non-Spendable	5,942,501	-	-	-	-	5,942,501
Restricted	1,768,874	4,808,171	3,773,504	4,751,576	4,573,662	19,675,787
Committed	-	-	-	-	-	-
Assigned**	16,507,650	-	-	-	-	16,507,650
Unassigned	73,211,117	-	-	-	-	73,211,117
<b>Total Budget 21-22</b>	<b>97,430,142</b>	<b>4,808,171</b>	<b>3,773,504</b>	<b>4,751,576</b>	<b>4,573,662</b>	<b>115,337,055</b>

	Fund 10 General Fund	Funds 30 38 Debt Service Fund	Fund 41 Capital Projects	Fund 50 Food Service	Fund 80 Community Service	Total
<b>2022-23 Fall Budget</b>						
Non-Spendable	-	-	-	-	-	-
Restricted	-	2,639,871	73,504	4,751,576	4,573,662	12,038,613
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	75,599,935	-	-	-	-	75,599,935
<b>Total Proposed Budget 22-23</b>	<b>75,599,935</b>	<b>2,639,871</b>	<b>73,504</b>	<b>4,751,576</b>	<b>4,573,662</b>	<b>87,638,548</b>

\*\*Assigned fund balance in 2021-2022 consists of the following initiatives to be completed in fiscal year 2022-23:

Family Engagement (Evers Funding)	1,680,000
Building Formula Carryover	780,244
Building Services	5,321,033
C&I Curriculum / Instruments	1,661,521
TID #25 Referendum Project Funding	7,064,852
	<u>16,507,650</u>



## General Fees Table

<b>Madison Metropolitan School District</b>		
<b>General Board Student Fees 2021-2022 &amp; 2022-2023</b>		
<b>Elementary School Fee Schedule</b>		
	<b><u>2021-2022</u></b>	<b><u>2022-2023</u></b>
Consumable Materials Fee (Grades 4K-5)	\$40.00 per Year	\$40.00 per Year
Music Instrument Rental (Grade 5)	\$20.00 per Semester	\$20.00 per Semester
<b>Middle School Fee Schedule</b>		
	<b><u>2021-2022</u></b>	<b><u>2022-2023</u></b>
Textbook Fee (Grades 6-8)	\$35.00 per Year	\$35.00 per Year
Music Instrument Rental (Grade 6)	\$20.00 per Semester	\$20.00 per Semester
Music Instrument Rental (Grades 7-8)	\$70.00 per Semester	\$70.00 per Semester
Activity Fee	\$17.00 per Year	\$17.00 per Year
Consumable Materials Fee	\$20.00 per Year	\$20.00 per Year
<b>High School Fee Schedule</b>		
	<b><u>2021-2022</u></b>	<b><u>2022-2023</u></b>
Textbook Fee (Grades 9-12)	\$35.00 per Year	\$35.00 per Year
Student Activity Fee	\$30.00 per Year	\$30.00 per Year
Music Instrument Rental (Grades 9-12)	\$70.00 per Semester	\$70.00 per Semester
Consumable Materials Fee	\$17.00 per Year	\$17.00 per Year
Athletic Participation Fee (Grades 9-12)	\$115.00 per Sport	\$115.00 per Sport
Maximum Athletic Participation Fee (Grades 9-12)	\$500.00 per Family	\$500.00 per Family
	\$800.00 Hockey	\$800.00 Hockey
Athletic Participation Surcharge (Grades 9-12)	\$100.00 Gymnastics	\$100.00 Gymnastics
(Surcharges are in addition to the \$500.00 Family Maximum)	\$100.00 Wrestling	\$100.00 Wrestling
	\$118.00 Boy's Golf	\$118.00 Boy's Golf
	\$118.00 Girl's Golf	\$118.00 Girl's Golf
Student Athletic Event Pass	\$20.00 per Pass	\$20.00 per Pass
Student Individual Event Ticket	\$3.00 per Event	\$3.00 per Event
Adult Individual Event Ticket	\$5.00 per Event	\$5.00 per Event
*MSCR Program fees do not require Board approval.		



<b>Madison Metropolitan School District</b> <b>High School Course Fee Schedule 2021-2022 &amp; 2022-2023</b>		
	2021-2022	2022-2023
<u>Course Name</u>	<u>Fee</u>	<u>Fee</u>
Art Experiences	\$ 20.00	\$ 20.00
2-D Design	\$ 20.00	\$ 20.00
2-D & 3-D Design	\$ 20.00	\$ 20.00
2-D Techniques Advanced 1	\$ 30.00	\$ 30.00
2-D Techniques Advanced 2	\$ 30.00	\$ 30.00
3-D Techniques Advanced	\$ 30.00	\$ 30.00
Drawing 1	\$ 20.00	\$ 20.00
Drawing 2	\$ 20.00	\$ 20.00
Drawing 3	\$ 20.00	\$ 20.00
Observational Drawing 1	\$ 30.00	\$ 30.00
Observational Drawing 2	\$ 20.00	\$ 20.00
Drawing and Prints 3	\$ 30.00	\$ 30.00
Drawing and Prints 4	\$ 30.00	\$ 30.00
Drawing and Design 1	\$ 20.00	\$ 20.00
Drawing and Design 2	\$ 20.00	\$ 20.00
Painting 1	\$ 20.00	\$ 20.00
Painting 1 - Oils	\$ 20.00	\$ 20.00
Painting 2	\$ 20.00	\$ 20.00
Painting 3	\$ 30.00	\$ 30.00
Painting 4	\$ 30.00	\$ 30.00
Painting & Printmaking 1	\$ 20.00	\$ 20.00
Painting & Printmaking 2	\$ 20.00	\$ 20.00
Ceramics and Sculpture 1	\$ 20.00	\$ 20.00
Ceramics and Sculpture 2	\$ 30.00	\$ 30.00
Ceramics and Sculpture 3	\$ 30.00	\$ 30.00
Ceramics and Sculpture 4	\$ 30.00	\$ 30.00
Arts Metals 1	\$ 60.00	\$ 60.00
Arts Metals 2	\$ 60.00	\$ 60.00
Arts Metals 3	\$ 60.00	\$ 60.00
Art Metals - 4	\$ 60.00	\$ 60.00
Art Metals & Glass 1 (@Memorial & West)	\$ 60.00	\$ 60.00
Art Metals & Glass 2 (@Memorial & West)	\$ 60.00	\$ 60.00
Art Metals & Glass 3	\$ 60.00	\$ 60.00
Art Metals & Glass 4	\$ 60.00	\$ 60.00
Photography 1	\$ 20.00	\$ 20.00
Photography 2	\$ 20.00	\$ 20.00
Photography 3	\$ 30.00	\$ 30.00
Photography 4	\$ 30.00	\$ 30.00
Graphic Design: Brandng & Typ1	\$ 15.00	\$ 15.00
Computer Art	\$ 15.00	\$ 15.00
Computer Art- Animation	\$ 15.00	\$ 15.00



<b>Madison Metropolitan School District</b> <b>High School Course Fee Schedule 2021-2022 &amp; 2022-2023</b>		
	2021-2022	2022-2023
<u>Course Name</u>	<u>Fee</u>	<u>Fee</u>
Computer Art- Digital Imagery	\$ 15.00	\$ 15.00
Computer Art - Illustration 1	\$ 15.00	\$ 15.00
Computer Art - Illustration 2	\$ 15.00	\$ 15.00
Computer Art - Illustration 3	\$ 15.00	\$ 15.00
Computer Art - Video 1	\$ 15.00	\$ 15.00
Computer Art - Video Production	\$ 15.00	\$ 15.00
Graphic Design: Illus & Photo	\$ 15.00	\$ 15.00
Graphic Design	\$ 15.00	\$ 15.00
Digital Art 1	\$ 15.00	\$ 15.00
Digital Art 2	\$ 15.00	\$ 15.00
Digital Art 3	\$ 15.00	\$ 15.00
3-D Art Seminar	\$ 30.00	\$ 30.00
Art Advanced	\$ 30.00	\$ 30.00
Portfolio/AP Studio Art	\$ 30.00	\$ 30.00
Community Art & Mass Media	\$ 20.00	\$ 20.00
Art Seminar	\$ 30.00	\$ 30.00
Fashion Design	\$ 30.00	\$ 30.00
Culinary Basics	\$ 30.00	\$ 30.00
International Cuisine	\$ 30.00	\$ 30.00
ProStart Chef 1	\$ 30.00	\$ 30.00
ProStart Chef 2	\$ 30.00	\$ 30.00
Careers with Children/ACCT Certification	\$ 10.00	\$ 10.00
Fashion & Sewing	\$ 30.00	\$ 30.00
Fashion Merchandising & Advanced Sewing	\$ 30.00	\$ 30.00
<b>Fashion Merchandising (Dual Credit)</b>	\$ -	\$ 20.00
Architectural Interior Design	\$ 20.00	\$ 20.00
Nursing Assistant (@East & LaFollette)	\$ 30.00	\$ 30.00
Nursing Assistant (Non-certification @ East)	\$ 30.00	\$ 30.00
Body Structure and Function	\$ 25.00	\$ 25.00
Fundamentals of Nursing (La Follette)	\$ 30.00	\$ 30.00
Principles of Biomedical (PLTW - Memorial only)	\$ 20.00	\$ 20.00
Human Body Systems (PLTW - Memorial only)	\$ 20.00	\$ 20.00
Individual Sports	\$ 20.00	\$ 20.00
Individual Sports (@Memorial, includes Bowling)	\$ 40.00	\$ 40.00
Team Sports 1 (@Memorial, includes Bowling)	\$ 25.00	\$ 25.00
Team Sports 2 (@Memorial, includes Bowling)	\$ 25.00	\$ 25.00
Challenges and Adventure	\$ 40.00	\$ 40.00
Advanced Ropes (Memorial)	\$ 60.00	\$ 60.00
Outdoor Leadership (East and LaFollette)	\$ 50.00	\$ 50.00
Challenges and Adventure (2) (West)	\$ 60.00	\$ 60.00
LifeStyle Changes	\$ 15.00	\$ 15.00



<b>Madison Metropolitan School District</b> <b>High School Course Fee Schedule 2021-2022 &amp; 2022-2023</b>		
	2021-2022	2022-2023
<u>Course Name</u>	<u>Fee</u>	<u>Fee</u>
Racquet & Team Sports (Memorial)	\$ 40.00	\$ 40.00
CPR/First Aid Hlthy Heart-Fit (@LaFollette)	\$ 70.00	\$ 70.00
CPR/First Aid Hlthy Heart-Fit (@West)	\$ 70.00	\$ 70.00
Lifeguard Training/Pro CPR	\$ 135.00	\$ 135.00
Intro to Sports Medicine (LaFollette & Memorial)	\$ 25.00	\$ 25.00
Sports Officiating (East & LaFollette)	\$ 20.00	\$ 20.00
Social Dance (Memorial only)	\$ 10.00	\$ 10.00
Medical Interventions (PLTW - Memorial)	\$ 20.00	\$ 20.00
Biomedical Innovations (PLTW - Memorial)	\$ 20.00	\$ 20.00
Aerospace Engineering (PLTW)	\$ 60.00	\$ 60.00
Intro to Engineering (PLTW)	\$ 30.00	\$ 30.00
Principles of Engineering (PLTW)	\$ 30.00	\$ 30.00
Civil Engineering & Architecture (PLTW)	\$ 30.00	\$ 30.00
Engineering Design (PLTW)	\$ 30.00	\$ 30.00
Digital Electronics (PLTW)	\$ 20.00	\$ 20.00
Consumer Auto	\$ 20.00	\$ 20.00
Outdoor Power Equip Technology	\$ 20.00	\$ 20.00
Automotive Technology 1	\$ 20.00	\$ 20.00
Automotive Technology 2	\$ 20.00	\$ 20.00
Automotive Technology 3	\$ 20.00	\$ 20.00
Automotive Technology 4	\$ 20.00	\$ 20.00
Home Maint & Improvement	\$ 30.00	\$ 30.00
Fundamentals of Construction	\$ 30.00	\$ 30.00
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
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
<b>Engineering Essentials (PLTW)</b>	<b>\$ -</b>	<b>\$ 30.00</b>



## Madison Metropolitan School District

### Miscellaneous Student Fees & Meal Prices 2021-2022 & 2022-2023

Elementary Schools			
Planner		2021-2022	2022-2023
Gompers	Grades 4 & 5	\$ -	\$ -
Chavez	Grades 4 & 5	\$ 4.00	\$ 4.00
Mendota	Grades 4 & 5	\$ -	\$ -
Van Hise	Grades 4 & 5	\$ 4.00	\$ 4.00
Marquette	Grades 4 & 5	\$ 4.00	\$ 4.00
Huegel	Grades 3 - 5	\$ -	\$ -

High Schools			
Lock		2021-2022	2022-2023
East (fee charged if not on locker)		\$ 5.00	\$ 5.00
LaFollette & Shabazz (only charged if lost)		\$ 5.00	\$ 5.00
Parking Lot Fee		2021-2022	2022-2023
LaFollette		\$20/sem	\$20/sem *
Memorial		\$40/year	\$40/year *
Planner		2021-2022	2022-2023
East		\$ 5.00	\$ -
LaFollette		\$ 5.00	\$ -
Memorial		\$ 6.00	\$ 6.00
West		\$ 5.00	\$ 5.00
Yearbook (Optional)		2021-2022	2022-2023
East		\$ 50.00	\$ 50.00 *
LaFollette		\$ 50.00	\$ 50.00 *
Memorial		\$ 50.00	\$ 50.00 *
West		\$ 50.00	\$ 50.00 *
Shabazz		\$ 20.00	\$ 20.00 *

Middle Schools			
Lock		2021-2022	2022-2023
Black Hawk		\$ 6.00	\$ -
Cherokee		\$ 6.00	\$ 6.00
Hamilton		\$ 6.00	\$ -
Jefferson		\$ 6.00	\$ 6.00
O'Keeffe		\$ 6.00	\$ 6.00
Sennett		\$ 6.00	\$ 6.00
Sherman		\$ 6.00	\$ 6.00
Spring Harbor		\$ 6.00	\$ 6.00
Toki		\$ 6.00	\$ 6.00
Whitehorse		\$ 6.00	\$ 6.00
Wright		\$ 6.00	\$ 6.00
Planner		2021-2022	2022-2023
Cherokee		\$ 8.00	\$ 8.00
Jefferson		\$ 8.00	\$ -
Spring Harbor		\$ 3.50	\$ 3.50
Whitehorse		\$ 7.00	\$ 7.00
Wright		\$ 5.00	\$ 5.00
Yearbook (Optional)		2021-2022	2022-2023
Badger Rock		\$ 15.00	\$ - *
Black Hawk		\$ 15.00	\$ 15.00 *
Cherokee		\$ 15.00	\$ 15.00 *
Hamilton		\$ 15.00	\$ 15.00 *
Jefferson		\$ 15.00	\$ 18.00 *
O'Keeffe		\$ 15.00	\$ 15.00 *
Sennett		\$ 15.00	\$ 15.00 *
Sherman		\$ 15.00	\$ 15.00 *
Spring Harbor		\$ 18.00	\$ 18.00 *
Toki		\$ 15.00	\$ 15.00 *
Whitehorse		\$ 15.00	\$ 15.00 *
Wright		\$ 15.00	\$ - *

\*Fee Waiver is not applicable

USDA Breakfast		
	2021-2022	2022-2023
Reduced	\$ -	\$ -
Elementary Full Pay	\$ 1.45	\$ 1.45
Middle School Full Pay	\$ 1.70	\$ 1.70
High School Full Pay	\$ 1.70	\$ 1.70
Adult @ Elementary	\$ 1.85	\$ 1.85
Adult @ Middle School	\$ 2.10	\$ 2.10
Adult @ High School	\$ 2.00	\$ 2.00
Milk	\$ 0.50	\$ 0.50

USDA Lunch		
	2021-2022	2022-2023
Reduced	\$ 0.40	\$ 0.40
Elementary Full Pay	\$ 2.80	\$ 2.80
Middle School Full Pay	\$ 3.20	\$ 3.20
High School Full Pay	\$ 3.20	\$ 3.20
Adult @ Elementary	\$ 3.55	\$ 3.55
Adult @ Middle School	\$ 3.95	\$ 3.95
Adult @ High School	\$ 4.80	\$ 4.80
Milk	\$ 0.50	\$ 0.50



## Facility Rental Rates

### Current Rental Rates (effective Sept. 1, 2022)

		Rate A - Non-profit as defined by law. Must provide copy of State of WI Charitable Organization Credential or copy of IRS Letter of Determination for Charitable Non-Profit status 501(c)3.	Rate B - Not non-profit youth & senior serving organizations and colleges	Rate C - Not non-profit adult serving & government organizations
Class/Meeting Rooms	Cost Per	Rate A	Rate B	Rate C
Activity/all purpose rooms	hour	\$13	\$19	\$24
Arts room	hour	\$10	\$16	\$18
Cafeteria - High Schools	hour	\$22	\$33	\$36
Cafeterias - all other	hour	\$16	\$23	\$25
Classroom - regular	hour	\$10	\$14	\$17
Computer Lab	hour	\$33	\$49	\$55
Commons/LMC-HS MS ELEM	hour	\$12	\$18	\$20
Dance Studio	hour	\$10	\$16	\$18
FACE-Family/consumer ed	hour	\$12	\$19	\$21
Industrial arts	hour	\$13	\$21	\$24
Kitchen - serving	hour	\$13	\$21	\$23
Lecture - middle & high school	hour	\$14	\$22	\$25

Auditoriums* (capacity)	Cost Per	Rate A	Rate B	Rate C
Auditorium - East (610)	hour	\$38	\$57	\$64
Auditorium - Lafollette (687)	hour	\$27	\$39	\$43
Auditorium - Lapham (175)	hour	\$12	\$19	\$21
Auditorium - Memorial (740)	hour	\$29	\$42	\$48
Auditorium - West (980)	hour	\$38	\$57	\$64
Stage - High school	hour	\$16	\$24	\$28

Athletic Facilities	Cost Per	Rate A	Rate B	Rate C
Field house East/Laf/Mem	hour	\$54	\$60	\$72
Field house 1 court East/Laf/Mem	hour	\$14	\$16	\$19
Field house O'Keeffe	hour	\$20	\$31	\$32
Field house 1/3 O'Keeffe	hour	\$7	\$10	\$11
Gym Spectator - East/Laf/Mem	hour	\$18	\$27	\$29
Gym Spectator - West	hour	\$24	\$36	\$39
Gyms Extra Large - 6,500-8,840 sq. ft. Cherokee, Hamilton, Midvale, Sherman(wood), Toki, VanHise, Wright, West Gymnastics Gym (Cafenasium)	hour	\$12	\$18	\$22
Gyms Large - 5,800-6,500 sq. ft. Allis, Black Hawk, Chavez, Jefferson, Lincoln, Olson, Sennett, Stephens	hour	\$10	\$16	\$18
Gyms Medium - 3,500-5,800 sq. ft. Elvehjem B, Glendale, Gompers, Hawthorne, Leopold, Lindbergh, Lowell, Muir, Sandburg, Schenk, Thoreau, West Van Hise, Whitehorse	hour	\$9	\$14	\$16
Gyms Small <3,500 sq. ft. Crestwood, Elvehjem A, Emerson, Falk, Franklin, Hoyt, Huegel, Kennedy, Lake View, Lapham, Marquette, Mendota, Nuestro Mundo, Orchard Ridge, Randall, Sherman(rubber), Shorewood, Spring Harbor	hour	\$8	\$12	\$13
1/2 court gym - Extra Large Cherokee, Hamilton, Midvale, Sherman(wood), Toki, VanHise, Wright, West Gymnastics Gym	hour	\$6	\$9	\$10



### Current Rental Rates (effective Sept. 1, 2022)

		Rate A - Non-profit as defined by law. Must provide copy of State of WI Charitable Organization Credential or copy of IRS Letter of Determination for Charitable Non-Profit status 501(c)3.	Rate B - Not non-profit youth & senior serving organizations and colleges	Rate C - Not non-profit adult serving & government organizations
1/2 court gym - Large Allis, Black Hawk, Chavez, Jefferson, Lincoln, Olson, Sennett, Stephens	hour	\$5	\$8	\$9
1/2 court gym - Medium Elvhjem B, Glendale, Gompers, Hawthorne, Leopold, Lindbergh, Lowell, Muir, Sandburg, Schenk, Sherman(vinyl), Thoreau, West Van Hise, Whitehorse	hour	\$5	\$7	\$8
Lockers/showers -high school	use	\$24	\$36	\$39
Lockers/showers - middle school	use	\$16	\$24	\$27
Lockers/showers - Lapham Pool	use	\$8	\$11	\$13

### Pools\*

Pool - High school	hour	\$20	\$29	\$33
Pool - Lapham	hour	\$19	\$28	\$31
Tennis Courts - All 8 courts	hour	\$9	\$13	\$15
Tennis Court - 1 court	hour	\$2	\$2	\$3

Stadium	Cost Per	Rate A	Rate B	Rate C
Stadium Package - track or field, lockers, press box	hour	\$49	\$70	\$82
Baseball diamond	hour	\$24	\$35	\$39
Discuss/shotput area	hour	\$8	\$11	\$13
Lights - stadium/baseball	hour	\$7	\$11	\$12
Locker rooms - stadium	use	\$24	\$35	\$39
Message board	use	\$18	\$27	\$31
Scoreboard	use	\$18	\$27	\$31
Press box/PA	use	\$13	\$20	\$23
Soccer/football field within stadium	hour	\$17	\$20	\$23
Track/jump pits	hour	\$17	\$20	\$23

Equipment	Cost Per	Rate
Chairs & chair set up	rack	\$28
Table & table set-up	each	\$1
Microphones/PA system	use	\$10
Other equipment	use	\$9
Scoreboards/clocks-indoor	use	\$9
Stage lights	use	\$9
TV/DVD Player	use	\$9
Volleyball nets and poles	use	\$17

\* Auditoriums & pools require additional paperwork and approval

### Before- and Afterschool Childcare Programs

School Year Daily Rates Effective June 29, 2015

# children enrolled	Per Day
1-32	\$10.00
33-50	\$13.50
51-64	\$16.90
65 or more	\$18.25



## Early College STEM Academy (ECSA) Budget Plan

### Background

The Madison Metropolitan School District and Madison College are continuing to partner to implement the Early College STEM Academy (ECSA or Academy) for up to 200 students.

### Current Budget for ECSA:

2018-2020	2019-2021	2020-2023
\$175,00 per year (25 students)	\$650,000 (100 students)	\$1,300,000 (200 Students)

What/Funding Source	25 students (18/19) @7,000	101 students @6,500& 25 ) @6,900 (19/20)	200 students (20/21) @6,500	200 students (21/22) @6,500	200 students (22/23) @6,500
18/19 Priority Action	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
2 teachers teaching at Madison College (Refund to MMSD from Madison College)	Net + approx \$23K Partial reimbursement for PT teaching (less stipend )	\$165,000	\$125,000	\$125,000	\$125,000
Early College Credit budget		\$50,000	\$50,000	\$50,000	\$50,000
Fundraising:		\$239,000	\$500,000	\$500,000 ( over two years as needed)	
19/20 BOE Budget ask		\$200,000	\$200,000	\$200,000	\$200,000
20/21 BOE Budget ask			\$250,000	\$250,000	\$250,000
21/22 BOE Budget ask				\$250,000	\$250,000
<b>Total</b>	<b>\$152,000</b>	<b>\$829,000</b>	<b>\$1,300,000</b>	<b>\$1,300,000</b>	<b>\$1,300,000</b>



## Early Literacy and Beyond

An explicit focus on Early Literacy and Beyond began in December of 2020. The Early Literacy and Beyond Task Force was charged with analyzing promising approaches to literacy education and making recommendations to Madison Metropolitan School District (MMSD) and the teacher education programs at the University of Wisconsin-Madison School of Education (UW-SoE) to improve literacy outcomes and reduce gaps in MMSD student's opportunities and outcomes. The Task Force members met between February and June 2021 to address the charges listed below.

1. Review and become familiar with the best evidence about the most effective ways to teach literacy in pre-kindergarten through Grade 12, and how to best develop future teachers who can better teach literacy in schools.
2. Identify how literacy, especially early literacy, is taught across MMSD, and analyze achievement data for MMSD students with respect to literacy.
3. Examine how literacy, especially early literacy, is taught to teacher education students at UW-SoE and analyze what these future teachers are learning about literacy.
4. Recommend steps that strengthen literacy instruction in the Madison schools and UW-Madison teacher education programs.

This report was developed through a true partnership between MMSD and the UW-Madison, with an explicit focus on literacy instruction as an equity strategy.

Themes, recommendations and potential actions can be found within the [Early Literacy and Beyond Task Force Report](#). It will be the job of MMSD and UW-Madison educators to come together over the next school year to develop a phased timeline for implementation of key strategies and action steps.

The most immediate action step was the process and final adoption of high-quality, standards-aligned materials for K-5 classrooms. This was a rigorous process that culminated in a recommendation to the Board of Education in April 2022.

Professional development for MMSD staff will continue to focus on the science of reading inclusive of reading foundational skills, language development, and language comprehension. This particular approach complements any curricular material purchase for any level. This equity strategy is about antiracist practices and high expectations for all students. This is a very specific approach designed to accelerate learning so that all students can be successful.

- Up to \$4,000,000 in K-5 literacy and adoption materials from ESSER funding
- Up to \$3,000,000 in middle school english language arts and social studies and/or humanities materials from ESSER funding
- Up to \$250,000 in supplemental resources for foundational skills K-5
- Up to \$350,000 in supplemental resources for language comprehension K-12
- Up to \$200,000 in supplemental resources for language development K-12



## Full-Day 4K Program

**Title of Project Request:** Full Day 4K Program

**Name of Owner:** Culleen M Witthuhn, Director of Early Learning Programs

### 2022-2023 Full-Day 4K Expansion Sites

As we continue our phased implementation to expand full-day 4K, new sites selected had high populations of students with free and reduced lunch and high populations of students of color. This criteria was used as full-day 4K is being used in our district as an equity strategy to close achievement gaps and ensure every student begins their educational trajectory as a thriving student. Below are a list of the sites and sections that will be offered for full day for the 2022-2023 school year.

### New sites for 2022-2023

- Gompers - 2 sections
- Huegel - Add one section
- Kennedy - 3 sections
- Lapham - 2 sections
- Lincoln - 1 section
- Eagle's Wing - 1 Section
- MATC Early Learning Campus - 2 Sections
- Reach Dane Head Start South Campus - 2 Sections

### MMSD Full-Day 4K Sites for 2022-2023

Full-Day 4K Sites	Number of Full-Day Classrooms
Allis Elementary	2
Eagle's Wing	1
Gompers	2
Hawthorne Elementary	2
Huegel Elementary	2
Kennedy	3
Lapham	2
Leopold Elementary	3 (1 bilingual)
Lincoln	1
Lindbergh Elementary (Lakeview)	2
MATC Early Learning Campus	1
Mendota Elementary	2
Orchard Ridge Elementary	2
Reach Dane Head Start South	2
Sandburg Elementary	2 (1 bilingual)
<b>Total Full-day 4K sections for 2022-2023</b>	<b>29 total</b>



## ESSER Funding Executive Summary

### Background

While faced with an unprecedented global pandemic in March 2020, school districts around the country were faced with difficult decisions on how to support students' academics, health and safety with limited resources and limited guidance. In order to aid in that response, the federal government passed a series of federal bills to support schools. Each of these bills were approved over time and varied with the funding amounts, guidelines for funding and timeline for funding.

MMSD received the following sources of federal funding for COVID-19 relief:

Program	Amount	Eligibility End Date	Year of Planned Use
Elementary and Secondary School Emergency Relief Fund - ESSER I	\$ 5,264,492	9/30/2022	2020-21
Governor's Emergency Education Relief Fund - GEER	\$ 3,890,143	9/30/2022	2020-21
Dane County ESSER funds for Mental Health	\$464,986	12/31/2022	2021-22
CRRSAA - Coronavirus Response and Relief Supplemental Appropriations Act - ESSER II	\$ 18,949,599	9/30/2023	2021-22 2022-23
ARPA - American Recovery Plan Act - ESSER III	\$42,555,593	9/30/2024	2022-23 2023-24

### ESSER I and GEER Review

ESSER I and GEER were the first federal funds received in spring 2020 (GEER is federally funded, passed to schools by the Governor's discretion) and were largely used to support the 2019-20 and 2020-21 school years. At the end of school year 2020-21, these funds were almost all spent or encumbered. In 2021-22, remaining funds are being used to support final costs and support learning programs started in 2020-21. Major expenditures from ESSER I and GEER included over \$1.7M in MSCR CARES child care emergency care, \$1.5M in food service expenses to cover budget short falls while serving over 1 million meals in the community, technology and Wi-Fi access for students, and health and safety measures like PPE, air quality investments, testing and contract tracing. The following table summarizes the major spending categories where ESSER I and GEER were deployed over the last three years.



Category / Item	2019-20 Spending	2020-21 Spending	2021-22 Spending
A. Instructional Design Needs	44,992.55	1,087,412.10	14,782.63
B . Facility Needs for Reopening & Health Safety Investments	-	1,550,000.00	78,520.93
C. Health & Emotional Safety	35,680.97	1,742,450.80	
D. Technology Infrastructure & Virutal Learning	344,017.14	-	156,174.00
E. Private School Designation	-	138,645.32	68,321.56
<b>ESSER Subtotal</b>	<b>424,690.66</b>	<b>4,518,508.22</b>	<b>317,799.12</b>
A. Instructional Design Needs	-	255,204.58	385,587.82
B . Facility Needs for Reopening & Health Safety Investments	-	1,318,491.28	358,226.58
C. Health & Emotional Safety	-	402,672.96	109,083.39
D. Technology Infrastructure & Virutal Learning	-	887,124.06	15,943.33
E. Private School Designation	-	56,499.95	74,229.80
<b>GEER Subtotal</b>	<b>-</b>	<b>2,919,992.83</b>	<b>943,070.92</b>
<b>Grand Total</b>	<b>424,690.66</b>	<b>7,438,501.05</b>	<b>1,260,870.04</b>

### ESSER II Review

The 2021-22 Budget included \$18.9 million of planned multi-year expenses for ESSER II. The instructional and operational expenses have been reevaluated for 22-23 planning and are updated in overall ESSER budget plan for 2022-23. Below is a table of the 21-22 Activity of ESSER II spending at the time of this Fall 2022-23 budget creation. These categories are the same as presented in the 21-22 Fall budget book.

Support Category	21-22 Activity
Acceleration & Recovery	823,080.61
Administration	387,000.78
Health & Social Emotional Supports	187,169.28
Virtual Access for All	684,714.04
Instructional Supports	2,081,964.71
Operational Supports	1,961,735.62
Big Ideas Campaign	689,343.17
Reimagine Classrooms	2,332,774.39
<b>Grand Total</b>	<b>7,065,817.89</b>

During 2022-23 budget development, we anticipated that there will be approximately half of the ESSER II award remaining for planning purposes. All initiatives started during 2021-22 were evaluated during the budget development process, and the following table of expenditures represents our planning efforts for 2022-23. This schedule represents a total of \$42.9 million between ESSER II and ESSER III. This list intentionally leaves funding remaining for the end of the ESSER III time frame for closeout of all projects planned through September of 2024.



Project Title	Description	Amount	FTE
Big Ideas Campaign Continuation	Carryover and scale preparation for Big Idea projects initiated in 2021-22. The final amount will be determined based on final spending and approval of 2022-23 scope.	1,822,480	
New Teacher Mentor Project	We invited 86 teachers throughout MMSD to be trained as School-Based New Educator Instructional Mentors, with the ability to mentor Year 1 and 2 Beginning Educators. As our retention and hiring goals continue to focus on diversifying our teachers, as well as retaining teachers of color, we are also intentional about training experienced teachers of color to be leaders through this opportunity.	377,100	
Summer Arts Academy	Students in grades K-12 will be invited to participate in a program offering performing and visual arts opportunities for the summer of 2022.	1,350,300	
	<b>Subtotal - Addressing Long-Term School Closure</b>	<b>3,549,880</b>	<b>-</b>
Assessment Chromebooks	Chromebooks for AP Language Exams for recording oral responses	35,000	
Digital Navigator	This position has been coordinating the delivery of home Internet access to those students who currently lack access. In addition, current staff has been responsible for creating long term solutions for bridging the internet gap of our most vulnerable families.	97,462	1.000
HotSpots / Data Plans	Hotspots and data is used to connect families that do not have internet access at home. In addition, the hotspots are used to allow any student who needs to step away from school (pandemic, health, homeless) to continue access to instructional supports.	200,000	
	<b>Subtotal - Education Technology</b>	<b>332,462</b>	<b>1.000</b>



Project Title	Description	Amount	FTE
Building Services Project Manager	Additional LTE to support increase in ordering as a result of ESSER, Big Ideas, Reimagine Classrooms, and the impact on Building Services coordinating these projects. Adequate layers of support allows for the successful implementation, tracking, and accountability as outlined by the ESSER rules for spending.	137,620	1.000
Accounts Payable Support	Part time support role to support for Budget, Planning, & Accounting to address increased volume of work during ESSER management	58,795	0.500
	<b>Subtotal - Other / Project Management</b>	<b>196,415</b>	<b>1.500</b>
Multilingual Programs and Services Coordinator	0.500 FTE to support DLI coordination and related English Learner compliance	58,980	0.500
	<b>Subtotal - Outreach &amp; Services for Special Populations</b>	<b>58,980</b>	<b>0.500</b>
Construction Manager	Project manager to support extra referendum and onsite construction during the next two years. Building Services envisions ongoing project management to our aging infrastructure buildings. Preventative maintenance and capital improvement plans will be the focus of the project manager post-referendum. Building Services envisions this as a permanent position to ensure adequate upkeep of our buildings moving forward as well as potential referendums.	120,680	1.000
Custodial Manager	The proposal was to add two (2) Custodial Managers to our team to increase efficiencies, provide better training, more accountability, and better customer service to our Principals and school communities. 4 Managers per 15 buildings plus over 100 fleet vehicles & a dedicated Grounds Team will allow B.S. to operate more consistently with the industry standards.	219,472	2.000



Project Title	Description	Amount	FTE
Custodial Supports (LTE)	The initial proposal was for five (5) custodial positions to fill current gaps in coverage based on cleaning standards and added COVID-19 protocols. Adding custodial inspectors and trainers allows for added quality assurance measures and training, resulting in cleaner learning environments and better customer service. Building Service will continue to focus on purchasing higher quality equipment designed to clean at a more efficient pace. School survey data provided data on the schools in most need of more attention. Low area inspection scores and custodial coverage data showed we are consistently understaffed and unable to perform optimally based on normal and new COVID-19 cleaning protocols.	190,732	
Health Services - LTE, Contact Tracing, Testing, PPE	Comprehensive Health Services planning for 2022-23 including surge nursing positions and contract tracing, medical supplies, testing kits, and other supplies and training materials for staff.	2,084,590	10.000
PPE & Custodial Supplies	COVID-19 mitigation through proper mask wearing and Band PPE (bell covers, etc) to provide a safe learning environment for all students, staff, and families. Cleaning standards vs MMSD square footage per custodian. Increased workload due to COVID-19 mitigation strategies. Purchase of auto-scrubbers to make cleaning more efficient so the custodial team can spend more time focusing on areas that need attention. These machines will help to provide a cleaner and safe learning environment.	300,000	
Reimagine Classrooms (Continuation)	Carryover and final orders for reimagining classroom spaces and learning environments for our schools	1,667,226	



Project Title	Description	Amount	FTE
	<b>Subtotal - Preparedness &amp; Response to COVID-19</b>	<b>4,582,700</b>	<b>13.000</b>
	<b>Subtotal - ESSER II Total</b>	<b>8,720,437</b>	<b>16.000</b>
Achieve3000	In alignment with MMSD's Early Literacy and Beyond Initiative, Achieve 3000 has been used by MMSD as a strategy to improve our scholars' overall reading comprehension at middle school and high school.	350,000	
ACT Prep	Contracted services, transportation and supplies to support 8th-12th grade students with academic preparation aligned to college and career readiness standards.	1,000,000	
AVID Programming (PD)	AVID Professional Learning for all secondary core-content teachers during Welcome Back and throughout the school year, these educators will have common concrete resources, strategies, and tools to leverage Early Literacy & Beyond Strategies with secondary students. Early Literacy and Beyond Strategies will explicitly be connected to AVID Strategie so all staff understand how to use AVID to support the science of reading.	350,000	
Coaching Support for Schools / ANET	Contracted services to provide support to schools in data analysis, instructional planning and intentional teacher feedback	350,000	
College and Career Trips for Students	Transportation and lodging to support high schools students with experiential learning opportunities aligned to their future goals post high school.	100,000	
Communications LTE	To assist school-based communications support and augment increased demand for communications services	93,600	
Community Schools Coordinators	Continuation of existing Community School site coordinators for 2022-23 and 2023-24	187,523	2.000
Comprehensive Counseling Model	Contracted services to provide consulting and data driven,	170,000	



Project Title	Description	Amount	FTE
	professional learning by experts in school counseling and collaboration with state and national colleagues		
Credit Recovery Additional	4.5 FTE to support credit recovery for high school students	434,012	4.500
Culinary Spaces	Equipment to supplement the ongoing referendum upgrades occurring in the high school culinary arts spaces.	98,700	
Early College Stem Academy	Funding to create a sustainable budget in order support the continuation of the Early College STEM Academy for up to 200 students	250,000	
Experiential Learning Coordinator	The position will be responsible for coordinating Experiential Learning activities across the continuum of Experiential Learning (ranging from career awareness to career preparation activities) for students in CTE programs and for the general student population.	110,796	1.000
Experiential Learning Transportation	To rent / secure full autonomous use of a 12/15-passenger van for the 2022-2023 and 2023-2024 school years as a primary strategy in overcoming a variety of barriers that limit Experiential Learning participation.	10,000	
K-5 Literacy Adoption	3 year material purchase and replacements for k-5 in the area of Literacy/bi-literacy	4,000,000	
Lexia Power Up	Lexia supports students in reaching our Strategic Framework growth and proficiency goals in reading. Other aspects of our literacy programming target language and reading comprehension. Lexia adds an additional layer of instruction that targets foundational skills needs as identified through the assessment within the program.	150,000	
Madison Promise Acceleration	This will allow all online programming (4-10) to be more cohesive. Elementary Staff will now be a part of the Madison Promise allocation versus pulling from local staff.	717,314	7.500



Project Title	Description	Amount	FTE
Middle School Curriculum Adoption 6-8 ELA/SS/Hum	Purchase of new core materials for grades 6-8 in the areas of Literacy and Social Studies	3,000,000	
OYR Program Expansion (Alt Ed Teacher)	An additional teacher to expand more seats for the current GEDO 2 based on the demand and waitlist that currently exists.	93,103	1.000
OYR Program Expansion (GEDO II Expansion)	Materials and supplies to support program expansion	50,000	
OYR Program Expansion (Psych Services)	Contracted services to provide students in Innovative + Alternative Education and Metro Middle + High, particularly for students in the Metro Detention program	96,000	
OYR Program Expansion (Registrar)	Registrar to support the enrollment and scheduling of students in and out of Metro divisions and Innovative/Alternative programs.	92,056	1.000
OYR Program Expansion (Site Rental)	lease facility space IAE programs	53,000	
OYR Program Expansion (Transition / Soft Landing)	ease facility space as a physical soft-landing space for students re-entering MMSD comprehensive schools	40,000	
Podcast/Livestream/Video Production Studio	Create facility space to support student-led/student-voice communication initiatives through podcasts, livestreams and audio/video production. Also, provides MMSD Communications Dept. with audio/visual/livestream production capabilities to expand and enhance the sharing of district information with the MMSD community.	60,000	
Drivers Education Expansion	Drivers Education Program Expansion Summer 2023 through collaboration with Dane County and CESA	100,000	
Student Coaches / Village Builders - Community Schools Model	ATSI and TSI Schools will receive strategic two-year allocation, aligned with the Community School model, in coordination with the Associate Superintendents of Schools	2,113,970	29.500
Virtual Academy Program Curricular Needs (Licenses)	These funds will work to purchase the curriculum needs for the virtual program. This includes the Learning	400,000	



Project Title	Description	Amount	FTE
	Management System.		
	<b>Subtotal - Addressing Long-Term School Closure</b>	<b>14,470,074</b>	<b>46.500</b>
Software Platforms (Seesaw)	These services support all elementary students for classroom engagement and connection. While we saw an increase during virtual learning we continue to have a large amount of staff using this platform at the lower levels as Google Classroom is not as user friendly for students.	60,000	
Software Platforms (Zoom)	The request for these funds is to provide all staff with premium zoom accounts that remove many limitations such as time and co-host.	25,000	
Technology Purchases	Request to be a gap for many devices that have been broken, lost, stolen during the time of at home instruction.	500,000	
	<b>Subtotal - Education Technology</b>	<b>585,000</b>	<b>-</b>
BHS Contract Re-proportioning	Reproportion BHS funding provides additional funding to our partners to mitigate for a decrease in billable hours due to the pandemic.	60,000	
BHS Expansion	Funds will be used to sustain our BHS programming in 16 schools given the ending of the Wisconsin Partnership Program (WPP) grant.	89,000	
BHS Expansion Pilot	Continue funding a 1.0 BHS clinician at 3 BHS schools. This is a pilot to expand from a .5 clinician at each school to a 1.0 clinician at 3 schools.	75,000	
Bilingual Mental Health Navigator	Continue to support the mental health navigation pilot currently funded by Dane County K-12 Emotional Wellness and Mental Health Support grant ending in December 2022.	88,695	1.000
Bounce Back Expansion / Stabilization	Funds will be used to sustain and expand Bounceback to all elementary schools (32) and all LEAP sites.	15,000	
Elementary SEL Curriculum	Purchase evidence-based SEL curriculum for universal,	750,000	



Project Title	Description	Amount	FTE
	classroom implementation		
External Facilitator for Multi Year Restorative Justice Plan / Prof Development	We will be bringing together MMSD district staff, school staff, and community partners to engage in a collaborative planning process. Facilitated by a third party, we plan to develop a holistic 3-5 year plan for the implementation of our foundational culture and climate practices in MMSD.	100,000	
High School Seeking Safety Pilot Expansion	Provides for the contracted services of 4 behavioral health therapists in our High Schools.	400,000	
Mental Health BRS	Continue to support the pilot currently funded by Dane County K-12 Emotional Wellness and Mental Health Support grant ending in December 2022 funding a 1.0 FTE Mental Health Bilingual Resource Specialist.	84,104	0.968
Mental Health Groups	Fill in funding gaps left as a result of decreased community funding resources so we can continue and expand mental health groups.	55,750	
Mental Health PD - Summer	Provide four days of summer PD to support training for our Student Services teams to strengthen their skills and ability to meet the social emotional and mental health needs of our students.	150,000	
Mental Health Program Manager	Hire a mental health project manager to support our ability to more swiftly provide mental health programs and partnerships to schools and students	108,255	1.000
Motivational Interviewing / SEL Mental Health PD	Funds will cover the cost of MI trainers and pay participants for any out of school time hours.	15,000	
Psychologist Floater	Hire a School Psychologist at the district level will allow for flexible coverage of needs in individual buildings to cover any staffing shortages.	97,175	1.000
Restorative Justice Coordinator	Support restorative justice implementation at Shabazz and	100,000	



Project Title	Description	Amount	FTE
Shabazz/Capital	Capital through contract services.		
Restorative Justice Program Manager	This position will support the planning and implementation of restorative justice programs and partnerships to most quickly allow students' access to interventions and partnerships.	107,588	1.000
School Based Wellness Center Planner	This funds a 1.0 School Based Wellness Center/Behavioral health program implementation project manager, a 1.0 Nurse Practitioner wellness project manager and practitioner and \$50,000 for additional consulting fees.	127,445	1.000
SEL Curriculum Developers	Continue funding 2.0 social emotional learning curriculum developers who provide leadership and facilitation in the revision and implementation of social emotional learning standards, curriculum, and connections in the classroom.	190,494	2.000
Social Emotional Learning Screening	This funding allows for additional, targeted support to schools to complete the interview and screening process	5,000	
Tier 2 SEL Developers	Fund 2.0 Tier 2 social emotional learning curriculum developers who provide leadership and facilitation in the development of tier 2 social emotional learning goals, interventions and documentation systems.	206,479	2.000
	<b>Subtotal - Mental Health Services &amp; Supports</b>	<b>2,824,985</b>	<b>9.968</b>
ESSER III Project Manager	Two year, full time position to assist with meeting compliance and project management specific to ESSER funding.	88,344	1.000
Grants Accountant / Compliance	Full time grants management position for the life of the ESSER grants.	150,218	1.000
Human Resources (LTE)	Full/Part time support roles to help with the increased volume of work regarding recruitment, employee relations, benefits and payroll management.	123,491	1.000
	<b>Subtotal - Other / Project Management</b>	<b>362,053</b>	<b>3.000</b>



Project Title	Description	Amount	FTE
Bilingual Recruitment	Contract with an external organization to facilitate the hiring of native Spanish teachers from abroad.	75,000	
Mentoring Program for High School Girls	Engage in a mentoring program for Madison middle and high school. Provide support, advice, and love using group mentoring services in the areas of self-esteem, academic achievement, professional excellence, service, family engagement and personal development.	120,000	
ELL Language Supports & Curriculum	Supplemental curriculum to support English Learners in the teaching of English Language Development (ELD).	500,000	
Language Screener Outsourcing	Contract to outsource the language proficiency screening needed in order to hire qualified bilingual candidates.	50,000	
Supplemental Staffing Support for Language Proficiency	Ext Employment for staff administering language assessments	30,000	
Translation Support	Extended Employment for staff translators	80,000	
Tuition Support or reimbursement for Alt Ed or Dual Credit Qualifications	Stipends to support a pipeline strategy for staff to further their educational goals and continue to further their opportunities in MMSD.	50,000	
	<b>Subtotal - Outreach &amp; Services for Special Populations</b>	<b>905,000</b>	<b>-</b>
HVAC Remediation	Majority of our buildings operate Mechanical equipment which has exceeded useful life Mechanical equipment is predominantly low efficiency natural gas steam boilers. As a part of our renewable energy plans targeted for 2040, we would like to design and build new HVAC systems for Sherman, Shabazz & Anana Elem School. These three schools were rated amongst the worst in the district.	15,000,000	
	<b>Subtotal - Prepared &amp; Response to COVID-19</b>	<b>15,000,000</b>	<b>-</b>
	<b>Subtotal - ESSER III Total</b>	<b>34,147,112</b>	<b>59.468</b>
	<b>Subtotal</b>	<b>42,867,549</b>	<b>75.468</b>



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## Administrative Services: Procurement & Transportation

### Purpose

Administrative Services includes several departments: Transportation, Purchasing, Printing, Central Receiving/Stores, Delivery and Mail Services. Transportation Services provides safe, timely, efficient, and cost effective quality transportation services that best serve the needs of our students, parents, and school staff. Purchasing provides purchasing support by facilitating the procurement process. Printing Services provides quality printing, duplicating, and document designing services. Receiving/Stores receives and expedites goods in a timely and efficient manner. Delivery and Mail Services ensures that items are delivered efficiently both internally and externally.

### Major Ongoing Work Streams

- Coordinate regular education and special and alternative education routing
- Provide transportation support, customer service, etc.
- Process purchase orders and purchasing card program administrator
- Manage requests for proposals, bids, and quotations, and provide resources/support
- Oversee central receiving/stores
- Manage delivery and mail services
- Provide central printing services
- Support implementation of MMSD's weather protocol

### Equity & Excellence Projects for 2022-23 & Beyond

- Explore transportation arrangement possibilities for the potential new Capital High location.
- Pilot new vendor relationships for individualized and specialized transportation for students with goals for greater efficiency and effectiveness than currently available.

### Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(C) Custodian Total	1.000	01XX Salaries Total	882,486.66
(P) NUP Total	4.000	02XX Benefits Total	353,237.91
(S) Clerical / Technical Total	8.300	03XX Purch Svcs Total	13,844,169.91
		04XX Non-Capital Total	172,750.00
		05XX Capital Purch Total	4,500.00
		06XX Debt Payments Total	34,316.00
		09XX Dues/Fees/Misc Total	1,000.00
<b>Administrative Services Total</b>	<b>13.300</b>		<b>15,292,460.48</b>

### New Investments and Efficiencies

- Increase in transportation costs for 2022-23 per required allowances



# Assessment & Learning Supports, incl. Summer Semester & Data Use

## Purpose

The Department of Assessment and Learning Supports supports the work of ensuring all stakeholders from every level of the system understand, value, and leverage data in making decisions to support equitable outcomes for our students.

The Assessment & Learning Supports Department is responsible for the overall implementation and administration of state and district large-scale assessments in the district, which includes test scheduling, understanding how to correctly and securely administer tests, and providing basic information for using test results. This department is also responsible for supporting schools in the data use and analysis of the various assessments administered across the district. This department also manages and implements summer semester as a year-round learning support for scholars.

## Major Ongoing Work Streams

- Implementation management of comprehensive assessment strategy and associated deliverables
- Develop a vision, plan and a budget for high quality summer school programming as part of a year-long strategy to support students
- Implementation of summer semester, including ensuring that students receive high quality intensive instruction during summer school
- Utilize data to work collaboratively with key stakeholders across the district and school to ensure an efficient and effective system consisting of core instruction, assessments, supports, and interventions
- Responsible for pre-administration actions for district- and state-mandated assessments, including purchasing, building communication, proctor training, securing delivery of materials, technology, and accommodations
- Responsible for administration for district- and state-mandated assessments
- Responsible for post-administration for district- and state-mandated assessments, which includes communication with buildings, distribution of results, and collecting staff feedback for improvement
- Communicate with stakeholders regarding assessments and data
- Maintain district staff access to secure data
- Lead and support eduCLIMBER implementation across departments

## Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(A) Administrator Total	3.000	01XX Salaries Total	4,122,659.87
(P) NUP Total	1.000	02XX Benefits Total	649,129.90
(S) Clerical / Technical Total	3.000	03XX Purch Svcs Total	1,171,514.48
		04XX Non-Capital Total	608,530.05
		09XX Dues/Fees/Misc Total	100.00
<b>Assessment &amp; Learning Supports Total</b>	<b>7.000</b>		<b>6,551,934.30</b>

\*This budget includes the salaries for Summer Arts Academy for 2022.

## New Investments and Efficiencies

- There are no new positions in this department, and .8 FTE was repurposed to better align with district priorities
- We will use up to \$35,000 of federal funding to purchase additional chromebooks for AP testing. This will ensure equitable access for all students in that a fully charged Chromebook will be available for students who need them during AP testing.



# Budget, Planning, & Accounting

## Purpose

The Budget, Planning and Accounting Services Division provides customer service to the district in the way of accounting, reporting, budgeting, business technology, grant management, auditing, cash/investment management, and school finance planning. Planning for the future is a critical aspect of the work of our office, we use multi-year budgeting planning and projections to support the long range planning of both the instruction and facility aspects of the district. This department also includes the district's fundraising office with the aim of raising external funding from the community in support of furthering the district's innovation and investments in equity in support of the MMSD Strategic Framework.

## Major Ongoing Work Streams

- Perform annual audits, in addition to internal audit functions as necessary.
- Provide accounts payable services, including invoices for non-salary expenditures.
- Develop and maintain the budget calendar, approval and implementation.
- Maintain personnel allocation structure for all permanent district salaries.
- Maintain general ledger and support monthly and annual financial statements.
- Provide overall financial management of state and federal grants.
- Serve as financial contact for district fee collection, develop policies, and monitor compliance.
- Monitor school activity funds.
- Account for and provide oversight of all donated funds.
- Provide principal and secretary training on district financial and procurement processes.
- Work closely with the City and Board of Education on Tax Incremental Financing (TIF) proposals.
- Identify and develop opportunities for new revenue streams including fundraising and grants.

## Equity & Excellence Projects for 2022-23 & Beyond

- Investment in Accounting & Accounts Payable processing needs during management of federal ESSER dollars through the life of the grants

## Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(A) Administrator Total	3.000	01XX Salaries Total	1,508,322.52
(P) NUP Total	7.500	02XX Benefits Total	570,142.04
(S) Clerical / Technical Total	6.500	03XX Purch Svcs Total	231,129.56
		04XX Non-Capital Total	19,243.91
		08XX Transfers Total	166,555.80
		09XX Dues/Fees/Misc Total	574,937.00
<b>Budget, Planning, &amp; Accounting Total</b>	<b>17.000</b>		<b>3,070,330.83</b>

## New Investments and Efficiencies

- Federal funding will be used to support a 1.000 FTE Accounting Manager for ESSER and a 0.500 FTE Accounts Payable staff member for the life of the ESSER grants.
- Advance repayment of long term debt as a budget balancing strategy and tax levy reduction strategy.



## Building Services

### Purpose

The mission of Building Services is to effectively manage, maintain, and upgrade the buildings and grounds of the Madison Metropolitan School District in order to provide the highest quality, cost & energy efficient educational environment for all staff and students. Building Services is a key member of the district's Long Range Facility Planning Team. We will endeavor to build an environment of excellence, where our students, teachers and community members can all thrive.

### Major Ongoing Work Streams

- Direct and coordinate facility improvements, maintenance and cleaning
- Oversee training, supervision, and evaluation of Building Services staff
- Coordinate carpentry, electrical/communication, painting/environmental needs, and plumbing/HVAC
- Monitor and track district utility usage
- Coordinate cost saving process improvement plans with industry leading skill & safety, matched by innovation that adds value and efficiencies
- Coordinate custodial staffing and daily operations
- Train and evaluate custodial staff in effective cleaning, maintenance skills, and customer service
- Implement the District's November 2020 Facility Referenda projects at all four comprehensive high schools, Capital High, and a new elementary school

### Equity & Excellence Projects for 2022-23 & Beyond

- Ensure the November 2020 Facility Referenda projects elevate voices of students, families and community members often least heard and are built to be culturally diverse and welcoming
- Evaluate, refine, build, and implement evaluation and feedback systems for building custodians

### Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(A) Administrator Total	4.000	01XX Salaries Total	16,095,079.27
(C) Custodian Total	215.250	02XX Benefits Total	6,680,190.80
(D) Trades Total	31.146	03XX Purch Svcs Total	126,697,780.91
(P) NUP Total	10.000	04XX Non-Capital Total	1,935,500.00
(S) Clerical / Technical Total	4.000	05XX Capital Purch Total	338,000.00
<b>Building Services Total</b>	<b>264.396</b>		<b>151,746,550.98</b>

### New Investments and Efficiencies

- \$7.5 million of TID #25 closing revenue and balanced expenditures is booked here for the construction set aside for LaF (\$5M), Cap High (\$800K), Rimrock ES (\$1.2M) and Badger Rock MS (\$500K)
- Major focus on budget investments include long-range facility planning and improvement including immediate projects including roofs, all-gender bathrooms, playground improvements, and HVAC updates.
- Additional federal funds have been budgeted for district-wide PPE, additional Custodian LTE, and indoor and outdoor classroom remodeling in support of accelerated and innovative learning.
- \$200,000 will be included in the recurring budget to support the Bleed Shamelessly effort to support the health and sanitary needs of students.



## Communications

The Communications & Public Affairs Department provides expertise in strategic communications, media relations, social media, marketing, crisis communication, and content creation. It is our goal to ensure students, families, staff, community members and the media receive accurate and timely information.

### Major Functions

The Communications & Public Affairs Department supports the District's mission, vision, and core beliefs by delivering effective, accessible and accurate communications for the entire MMSD community. The department is responsible for the District's internal and external communication efforts, website and social media presence, brand management, student-voice initiatives, marketing material production, media relations, issue management, and many other community engagement projects. Grounded in supporting its schools, the Department serves as an internal communications consultant and partner for school leadership to ensure effective communications to families and the community. Additionally, members of the Communications Department serve on the District's Critical Response Team (DCRT) and coordinate internal and external communication for all emergencies.

### Major Work Streams

- Development and implementation of district wide communication plans
- Management, expansion and refinement of the new MMSD website
- Support Board of Education communications and enhance materials for Board presentations
- Provide family and staff information support services on-site and virtually
- Provide leadership in overall district communications and messaging objectives
- Provide consistent, effective and informative district information to families
- Manage media relations program, press inquiries, and MMSD social media platforms
- Provide student-voice opportunities and initiatives
- Produce daily staff and families with weekly newsletters and bulletins
- Provide comprehensive communications support and consultation to all MMSD schools.
- Provide emergency and crisis communications, planning and support
- Provides communications support and consultation senior administration leaders
- Provides issue management consultation and government relations services
- Serve as communications liaison between other government agencies and school districts
- Provide various communications related training to all MMSD staff

### Equity & Excellence Projects for 2022-23 & Beyond

- Supporting the district's communication efforts around Full Day 4K and Early Literacy & Beyond
- Support the district's efforts to ensure equity of voice by providing opportunities and platforms for students to share ideas.

### Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(A) Administrator Total	1.000	01XX Salaries Total	877,577.56
(P) NUP Total	6.000	02XX Benefits Total	255,595.96
(S) Clerical / Technical Total	2.000	03XX Purch Svcs Total	173,950.00
		04XX Non-Capital Total	45,800.00
		05XX Capital Purch Total	1,000.00
		09XX Dues/Fees/Misc Total	1,000.00
<b>Communications Total</b>	<b>9.000</b>		<b>1,354,923.52</b>

### New Investments and Efficiencies

- In order to support the district's efforts, the Communication Team created new limited term positions using ESSER funding for the 22-23 school year.



# Curriculum & Instruction

## Purpose

The purpose of Curriculum & Instruction is to support the implementation of a 4K-12 standards based curriculum that is aligned to the Common Core State Standards, Next Generation Science Standards, National PE Standards, and other content area standards while providing multiple professional learning opportunities for our educators with a direct focus of the use of Culturally and Linguistically Responsive Practices that meet the instructional needs of all of our students in MMSD. This department is inclusive of the specialized Teacher Leaders in core subject areas, Biliteracy and English as a second language, and STEM. A new department, Instructional Coaching and Professional Development, was added to Curriculum and Instruction out of already existing personnel. The purpose of this department is to provide teachers and principals with high-quality coaching and support aligned to the district's priorities and Academic Plan.

## Major Ongoing Work Streams

- Co-create and lead the Early Literacy and Beyond Strategy
- Lead content area professional development
- Support schools in curricular and instructional areas of growth
- Develop curriculum in content areas; course alignment; english language learning curriculum
- Support master scheduling as it relates to the instructional design
- Support instructional model design and research and Lead the vision and work of Instructional Coaches
- Focus on early learning professional development, community collaboration, program coherence, and the programmatic system and structures

## Equity & Excellence Projects for 2022-2023

- **Early Literacy and Beyond**
  - Planning and implementation of the districts Early Literacy & Beyond focus area, including implementation of the districts' new reading professional development LETRS
  - Planning and implementation of high-quality, equitable instructional resources across 4K-12

## Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(A) Administrator Total	6.000	01XX Salaries Total	4,329,193.39
(P) NUP Total	7.000	02XX Benefits Total	1,350,049.51
(S) Clerical / Technical Total	5.000	03XX Purch Svcs Total	1,734,634.95
(T) Teacher Total	23.200	04XX Non-Capital Total	12,095,798.51
		05XX Capital Purch Total	81,999.74
		09XX Dues/Fees/Misc Total	9,403.40
<b>Curriculum &amp; Instruction Total</b>	<b>41.200</b>		<b>19,601,079.50</b>

## New Investments and Efficiencies

- Significant new investments to adopt new K-5 reading materials in English and Spanish; implement accelerated professional development of the LETRS training for staff.
- Expand investments into instructional materials creating historically accurate, culturally, and linguistically accurate curriculum.
- The Office of Multicultural and Global Education has been reorganized and supported with this new C&I and also now existing in the State and Federal Department.



# Engagement, Diversity, Equity, & Inclusion

## Purpose

The Department of Engagement, Diversity, Equity, and Inclusion prioritizes individual needs of students and families through intentional and equitable development and implementation of services, resources, and strategic partnerships so they can access their full educational experience. We use the [Equity Policy](#) to guide our work and to proactively consult and collaborate with students, families, schools, and departments. This department includes Engagement, Strategic Partnerships, Student Services, and Student and Staff Supports.

## Major Ongoing Work Streams

- Implements the district's Black Excellence Fund through grants to local community partners
- Develop and implement family and community engagement strategies and partnerships with schools and other departments to support historically excluded family groups
- Support community organizations that specifically focus on providing strategic opportunities for students of Color in our schools
- Coordinate MMSD participation in the Minority Student Achievement Network (MSAN) and other district networks focused on equity
- Supervise and guide the Coordinators of Multicultural Engagement in our four secondary feeder patterns to promote student club membership, student leadership, and youth voice
- Leverage local, regional, and national resources and partners to strategically support our schools and district towards fulfillment of our goals
- Process, monitor, and support high-intensity partners and their evaluation
- Support schools, departments, and partners with their volunteer programs and administration
- Collaborate with the MOST Initiative for optimal impact, including management of the MIS database

## Equity & Excellence Projects for 2022-23 & Beyond

- Family and student voice and engagement efforts
- Black Excellence fund management to fulfill Goal 3
- Deepen integration of MMSD's Grow Your Own Program for targeted engagement positions
- Creation of the Department of Engagement, Diversity, Equity, and Inclusion

## Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(A) Administrator Total	2.000	01XX Salaries Total	2,117,147.32
(P) NUP Total	8.300	02XX Benefits Total	615,018.03
(S) Clerical / Technical Total	2.500	03XX Purch Svcs Total	1,149,808.09
(T) Teacher Total	4.000	04XX Non-Capital Total	96,606.00
		09XX Dues/Fees/Misc Total	744,400.00
<b>Engagement, Diversity, Equity, &amp; Inclusion Total</b>	<b>16.800</b>		<b>4,722,979.44</b>

## New Investments and Efficiencies

- Shift from departmental FYCE support and professional learning for school staff to development and management of new engagement-oriented positions for elementary and secondary schools



# Enrollment

## Purpose

The Enrollment Office registers and enrolls students, monitors residency and guardianship functions, coordinates internal transfer and open enrollment processes, runs lotteries for programs like Dual Language Immersion and specific schools, performs Third Friday of September and Second Friday of January counts reporting and submission to the Department of Public Instruction, oversees the operations of students' photography services, and supports the district's Student Information Systems.

## Major Ongoing Work Streams

- Manage and process internal transfer requests and open enrollment requests
- Coordinates registration and enrollment processes
- Coordinates lottery processes (including Pathways lottery)
- Manage 4K enrollment and Summer Semester scheduling
- Set up school year in Infinite Campus
- Roll grades to transcripts and print report cards.
- Student Information System clean up
- Create training and follow up on other procedures related to membership count
- Manage student cumulative files
- Set up of courses in Infinite Campus
- Oversee the operations of students' photography services including ID pictures and students' photo packages.

## Equity & Excellence Projects for 2022-23 & Beyond

- Support the district's full-day 4K program implementation

## Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(P) NUP Total	1.000	01XX Salaries Total	310,511.18
(S) Clerical / Technical Total	3.000	02XX Benefits Total	89,060.89
		03XX Purch Svcs Total	14,700.00
		04XX Non-Capital Total	2,300.00
<b>Enrollment Total</b>	<b>4.000</b>		<b>416,572.07</b>

## New Investments and Efficiencies

- No new investments or reductions to this budget.



## Food and Nutrition Services

### Purpose

The Food & Nutrition Department supports student and staff achievement in MMSD. Enriching the quality of student life through nutritious, sustainable meals that increases student learning participation. Food and Nutrition Service is committed to enhancing customer and dining experience by inclusion, equity and transparency. Food and Nutrition Services will provide and oversee all food K-12 programs which consist of; breakfast, lunch, snack and dinner at selected sites. Ala Carte Services; which include special menus and events for MMSD available by appointment.

### Major Ongoing Work Streams

- Provide menu planning and food production to meet or exceed program requirements.
- Generate monthly financial reports to control expenses and analyze program opportunities.
- Increase meal participation in our programs with excellent customer service and healthier food options.
- Provide new recipe development and sampling opportunities that will broaden our students' exposure to food.
- Training, development and recruitment of staff to meet the future needs of our programs and provide career growth opportunities.
- Evaluate current opportunities for Branding and Marketing cafeteria areas to facilitate a plan that will enhance our dining experience for our students and staff
- Evaluate kitchen facilities and equipment to develop a facility upgrade plan that will provide opportunities for more scratch cooking and staff development
- Promoting and Evaluating job opportunities for food service staff
- Develop strong working relationships with community partners to grow our programs.

### Equity & Excellence Projects for 2022-23 & Beyond

- No new Equity & Excellence Projects for 2022-23

### Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(A) Administrator Total	1.000	01XX Salaries Total	3,454,887.05
(C) Custodian Total	5.750	02XX Benefits Total	2,155,773.29
(F) Food Service Total	95.953	03XX Purch Svcs Total	366,605.31
(P) NUP Total	4.500	04XX Non-Capital Total	5,447,951.80
(S) Clerical / Technical Total	1.000	05XX Capital Purch Total	83,000.00
		07XX Insurance Total	30,000.00
<b>Food &amp; Nutrition Services Total</b>	<b>108.203</b>		<b>11,538,217.45</b>

### New Investments and Efficiencies

- Food Service is a majority subset of the Fund 50 budget and is expected to self balance each year.
- Our district anticipates moving to universal reimbursement for meal programs in 2022-23.



# Human Resources

## Purpose

Human Resources serves the District and the community by establishing, developing, recognizing and maintaining a quality diverse workforce for the education of our students. We are dedicated to providing quality and timely service to all our customers with integrity, fairness, sensitivity and reliability. Eight principles guide our work: Diversity & Equity; Continuous Learning & Improvement; Service Excellence; Teamwork; Transparency; Systems & Processes; Results/Outcome Focus; Decisions Based on fact.

## Major Ongoing Work Streams

- Recruitment, hiring, employee processing, substitute placement, separation, retiree planning, and payroll
- In collaboration with Legal Services, review/revise employee handbook to build uniformity across employee groups
- Manage insurance renewal, planning, eligibility and billing, as well as a focus on employee wellness
- Educate, manage and support staff with performance management & progressive discipline
- Manage employee relations and Human Resource compliances
- Create process for reviewing / revising Central Office job descriptions on an annual cycle
- In collaboration with Professional Learning, design online training for new hires regarding onboarding and required programming.

## Equity & Excellence Projects for 2022-23 & Beyond

- Update and Rebrand the district's diversity hiring and retention strategy
- Update and automate trainings for the Applicant Tracking System (ATS) and Learning Management System (LMS) s, and create the HR data dashboard
- Create HR Standard Operating Procedure documentation for Administrators

## Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(A) Administrator Total	2.000	01XX Salaries Total	6,347,777.58
(B) Specialist Total	2.344	02XX Benefits Total	5,711,307.67
(E) EA/SEA/BEA Total	0.925	03XX Purch Svcs Total	759,476.00
(P) NUP Total	13.000	04XX Non-Capital Total	58,428.34
(S) Clerical / Technical Total	13.800	07XX Insurance Total	2,568,720.00
(T) Teacher Total	0.100	09XX Dues/Fees/Misc Total	2,950.00
<b>Human Resources Total</b>	<b>32.169</b>		<b>15,448,659.59</b>

## New Investments and Efficiencies

- Only budgetary increases are for 5.0 limited term employees to support the Human Resources related work using ESSER funding.



## Legal Services Department

(Employment and Labor Relations, Compliance, Title IX, Investigations, Public Records, and Contract Management)

### Purpose

The purpose of the Legal Services Department is to provide specialized, high-quality advocacy and meaningful representation to the MMSD Board of Education, administration and staff. The department's work focuses on compliance and policy development to create a foundation for innovation and excellence at all levels of the organization.

### Major Ongoing Work Streams

- Attend and participate in Work Group and Regular Board meetings as directed by the Superintendent
- Receive, review, and respond to litigation
- Respond to administrative complaints
- Respond to all public records requests
- Consult on all legally related issues for District departments
- Conduct research to answer staff questions related to topics such as special education or student records, and provide guidance based on findings
- Process recommended expulsions with the Board of Education
- Manage outside counsel
- Develop employment law practice
- Represent the district in labor relations
- Process public and student records requests
- Manage contract management system and draft, review and edit District contracts
- Ongoing policy drafting and review process enhancements
- Processing internal harassment/discrimination complaints
- Outreach to Historically Underutilized Businesses (HUBs) and Contract Compliance
- Develop Affirmative Action Plan
- Provide professional development regarding legal topics (e.g. FERPA, IDEA, ADA, Sect. 504)
- Create management training program in conjunction with HR

### Equity & Excellence Projects for 2022-23 & Beyond

- No Equity & Excellence Projects this year.

### Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(A) Administrator Total	6.000	01XX Salaries Total	870,309.74
(P) NUP Total	1.000	02XX Benefits Total	218,025.10
(S) Clerical / Technical Total	1.000	03XX Purch Svcs Total	100,100.00
		04XX Non-Capital Total	5,800.00
		09XX Dues/Fees/Misc Total	2,500.00
<b>Legal Services Total</b>	<b>8.000</b>		<b>1,196,734.84</b>

### New Investments and Efficiencies

- Reduction of 0.750 FTE per Stop Do List



## Library & Technical Services, incl. Instructional Technology and Tech Services

### Purpose

This department provides holistic support for schools through instructional technology; including 1:1 devices and library and media services. This department, which includes; Library Services, Instructional Technology, and Technical Services, provides primary support for both instructional and administrative systems, student and staff devices, data programming, the district's website, and the network and infrastructure for the district. This department will lead with making decisions and recommendations that are rooted in both equity and instructional perspectives.

### Major Ongoing Work Streams

- Instructional Technology & Library Media Services
- Implement and support Ignite Plan & implement Library Media/Technology professional learning
- Support Library Media Specialists in schools under the scope of the long-range plan
- Provide support to families with connectivity issues and digital literacy
- Technology Services
- Resolve problems via Help Desk and deploy user devices
- Provide system-wide management and troubleshooting
- Provide programming and application development
- Ignite! Technology Plan implementation, budget and resources
- Support of data integration with Student Information Systems
- Support Infinite Campus
- Support our district's ticketing system, Incident IQ

### Equity & Excellence Projects for 2022-23 & Beyond

- Continue to support the Online program, Madison Promise
- Create more diverse Libraries by updating titles that are a true representation of the school's culture.
- The district's Virtual Learning Program is supported in this budget with a 1.0 FTE for a program leader, 7.0 teacher staff, and \$100,000 of federal programming investments.
- Federal funding is being used to fund a 1.0 FTE on a limited contract to support wifi and internet access for all.

### Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(A) Administrator Total	4.000	01XX Salaries Total	4,517,455.31
(P) NUP Total	8.000	02XX Benefits Total	1,515,007.61
(S) Clerical / Technical Total	26.000	03XX Purch Svcs Total	4,716,144.00
(T) Teacher Total	20.249	04XX Non-Capital Total	1,794,751.80
		06XX Debt Payments Total	1,054,428.00
<b>Library &amp; Technical Services Total</b>	<b>58.249</b>		<b>13,597,786.72</b>

### New Investments and Efficiencies

- Additional investments using ESSER funding to support up to 10.0 FTE additional staff for continued virtual options for students.



## Madison School & Community Recreation (MSCR)

### Purpose

Madison School & Community Recreation (MSCR) enhances the quality of life for over 100,000 individuals in the Madison Metropolitan School District and the community by providing year round recreation and enrichment opportunities that are accessible to all. This department also utilizes more than 2,000 seasonal, part-time and volunteer staff.

### Major Ongoing Work Streams

- Develop, implement and manage community programs
- Develop, implement and manage school-based programs and services for youth
- Process and manage program registrations and billing
- Oversee district-wide facility rentals
- Recruit and maintain MSCR seasonal employment and volunteer opportunities
- Manage outreach efforts to promote programs and events
- Remain responsive to the needs and interests of the community

### Equity & Excellence Projects for 2022-23 & Beyond

- Implement strategies to improve access to MSCR programs and services by adults of color
- Develop culturally responsive sports and recreation programs to serve youth of all backgrounds
- Implement strategies to ensure MSCR comes out of the pandemic a better and more inclusive organization composed to serve youth, families and the entire community virtually and in person on an ongoing basis
- Manage moves to two new MSCR program and office locations
- Explore alternative locations for youth and family aquatic programs with high school summer closures

### Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(A) Administrator Total	3.000	01XX Salaries Total	10,108,704.08
(C) Custodian Total	1.000	02XX Benefits Total	2,147,554.47
(P) NUP Total	30.000	03XX Purch Svcs Total	2,191,420.58
(S) Clerical / Technical Total	35.150	04XX Non-Capital Total	418,606.00
		05XX Capital Purch Total	326,194.90
		09XX Dues/Fees/Misc Total	218,650.00
<b>MSCR Total</b>	<b>69.150</b>		<b>15,411,130.03</b>

### New Investments and Efficiencies

- Continued investment in seasonal staff pay equity and additional lease costs to support movement into new spaces.



## Office of Elementary Education, incl. Early Literacy, 4K, and Community Schools

### Purpose

The Chief of Schools - Elementary provides direct support to elementary schools to ensure every school has what they need to be a thriving school that is preparing every student, with a special focus on African American students and Students with Disabilities, to be college, career, and community ready. We help schools maximize their school improvement strategies while minimizing distractions and barriers that get in the way of schools achieving their equity vision and their school performance goals. Under the new org structure, this department holds the 4K program school allocations and the Community Schools' school allocation.

### Major Ongoing Work Streams

- Planning and implementation of virtual and in-person student learning
- Implementation of School Improvement Planning for elementary schools
- Implementation of current School Improvement Plans through high quality building leadership
- Conduct principal evaluations and facilitate bi-weekly elementary and monthly principal meetings
- Screen and select, evaluate, and provide professional development to principals
- Participate in cross-functional teams to support implementation of Strategic Framework
- Ongoing support of early literacy and beyond district priority
- Ongoing support of the current Community Schools effort
- Ongoing implementation of the full-day 4K program
- Ongoing support for planning and design of new elementary school
- School Improvement Plan redesign in line with the new Strategic Framework

### Equity & Excellence Projects for 2022-23 & Beyond

- Expand the District's first full day 4K program
- Evaluate Community Schools program
- Support the November 2020 referenda for new elementary school

### Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(A) Administrator Total	4.000	01XX Salaries Total	5,749,146.38
(E) EA/SEA/BEA Total	35.378	02XX Benefits Total	2,659,297.41
(P) NUP Total	5.000	03XX Purch Svcs Total	2,695,822.83
(Q) Play & Learn Total	9.750	04XX Non-Capital Total	208,629.00
(S) Clerical / Technical Total	2.000	05XX Capital Purch Total	3,000.00
(T) Teacher Total	43.500		
<b>Office of Elementary Education Total</b>	<b>99.628</b>		<b>11,315,895.62</b>

### New Investments and Efficiencies

- Full day 4K program includes the reinvestment of 5.0 FTE to support the implementation of the district-wide full day 4K planning efforts. Additional teacher FTE is found within the school allocations to support the full day program.



## Office of Secondary Education, incl. Athletics

### Purpose

The Office of Secondary Education provides direct support to middle and high schools to ensure every school has what they need to be a thriving school that is preparing every student (with a special focus on African American students and Students with Disabilities) to be college, career, and community ready. We help schools maximize their school improvement strategies while minimizing distractions and barriers that get in the way of schools achieving their equity vision and school performance goals. This office includes the Office of Youth Re-Engagement, which builds partnerships with school and community to ensure all Opportunity Youth find their individualized path towards graduation. The Secondary Department offers wraparound support for students at every step in their journey to keep every student engaged in school and on-track for success.

### Major Ongoing Work Streams

- Implementation of School Improvement Planning for secondary schools
- Coordination of Athletic programming for comprehensive high schools

### Equity & Excellence Projects for 2022-23 & Beyond

- Assist in the implementation of the expanded Restorative Justice efforts in High Schools
- Support the November 2020 referenda facility work in the comprehensive high schools and Cap High

### Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(A) Administrator Total	2.000	01XX Salaries Total	1,574,166.17
(S) Clerical / Technical Total	1.000	02XX Benefits Total	283,537.25
		03XX Purch Svcs Total	928,779.39
		04XX Non-Capital Total	240,632.09
		07XX Insurance Total	3,770.00
		09XX Dues/Fees/Misc Total	79,090.00
<b>Office of Secondary Education Total</b>	<b>3.000</b>		<b>3,109,974.90</b>

### New Investments and Efficiencies

- There are no new positions in this department.



# Professional Leadership and Learning

## Purpose

Leadership Development serves the District by designing, supporting and providing high quality professional learning for schools, leaders, and the community in promoting a thriving workforce empowered to deliver and support Antiracist, Culturally and Linguistically Responsive instruction and works to create a culture that fosters a sense of belonging for students and staff. Additionally, the department focuses on supporting and developing new educators in schools in our efforts to retain quality and effective staff as well as uplift professional growth through goal setting, observation and feedback cycles. Our work is guided by our District core values and centers our strategic framework goals.

## Major Ongoing Work Streams

- Building Acquisition - technology, equipment, materials for the Holtzman Professional Learning Center
- Welcome Back PD - with an online learning component
- Administrator Institutes
- Supporting the rollout of LETRS i.e logistical support, reporting and vendor support
- PD/conference opportunities
- Educator Effectiveness
- New Principal Academies
- New Educator Mentors i.e mentoring of all new educators across all of our campus' across the district
- Dane County New Teacher Project - training
- New Teacher Induction i.e seminars
- Role alike professional learning
- District/School calendar support
- Facilitation of priority projects as deemed necessary by Superintendent
- Advise and coach departments in setting and attaining professional learning goals

## Equity & Excellence Projects for 2022-23 & Beyond

- Although our department does not have an identified Equity with Excellence project, it is in support of some of the projects, primarily in supporting LETRs training during the school year and in teacher mentoring
- Intentional work to recruit and retain mentors of color to support and retain teachers of color (86 in school mentors trained)
- Early Literacy and Beyond, supporting the task force's recommendations

## Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(A) Administrator Total	2.000	01XX Salaries Total	1,336,349.20
(P) NUP Total	3.000	02XX Benefits Total	393,044.95
(S) Clerical / Technical Total	1.000	03XX Purch Svcs Total	277,492.00
(T) Teacher Total	5.500	04XX Non-Capital Total	152,500.36
<b>Professional Leadership &amp; Learning Total</b>	<b>11.500</b>		<b>2,159,386.51</b>

## New Investments and Efficiencies

- This past year, we have successfully trained and identified # School mentors through our ESSER II (federally funded) Project in order to strengthen our mentoring and induction programs is not reflected in this table but is included in the Leadership Teams accelerated learning plan.
- We will also pursue many opportunities for deepening our Leadership across all levels of MMSD including supporting many professional learning opportunities and smaller learning communities.
- Holtzman building use and creating a calendar for other departments and eventually the community.



## Research & Innovation Department

### Purpose

The Research & Innovation Department is a newly configured unit made up of staff from the Research & Program Evaluation Office (RPEO) and the ROCKiT Innovation Team. This department includes two teams. The Institutional Research & Evaluation team provides high-quality analysis and reporting designed to support continuous improvement at all levels and strategic planning around district priorities. The ROCKiT Innovation & Improvement team cultivates, develops and grows MMSD's capacity to intentionally innovate around complex, equity-based problems in order to find new opportunities so our students, staff and community thrives.

### Major Ongoing Work Streams

- Complete qualitative & quantitative research projects, reports, and program evaluations
- Support the use of evidence and research by schools and central office through collaboration, professional development and the creation of tools
- Develop and deploy surveys, summarize results, and deliver reports
- Create data visualizations designed to drive decision making for central office and schools
- Identify and report district-level accountability metrics (State, Federal, and District)
- Fulfill internal and external data requests, including External Research Committee review
- Lead the creation of reports from the BOE Evaluation & Review Cycle
- Plan, conduct and support research in partnership with UW-Madison under the Madison Education Partnership (MEP)
- Work with American Family Insurance's Institute for Corporate & Social Impact partners to implement long-term strategy/framework for innovation work in MMSD
- Lead design challenges to solve equity-based challenges and professional development to increase innovation skills in MMSD
- Cultivate a network of innovators in MMSD

### Equity & Excellence Projects for 2022-23 & Beyond

- Supporting the ESSER II Big Ideas Campaign

### Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(A) Administrator Total	1.000	01XX Salaries Total	801,971.81
(P) NUP Total	6.000	02XX Benefits Total	197,082.15
(S) Clerical / Technical Total	2.000	03XX Purch Svcs Total	187,311.77
		04XX Non-Capital Total	4,030.00
<b>Research &amp; Innovation Total</b>	<b>9.000</b>		<b>1,190,395.73</b>



## School Safety & Security Services

### Purpose

School Safety & Security Services is in the Chief of Operations Office and ensures all of our schools are safe for students and staff. All school Safety and Security Assistants report through this department, as well as our District Safety & Security Director.

### Major Ongoing Work Streams

- Review and revise District Safety Plan on an annual basis based on current research, best practices and annual school safety assessments.
- Respond and coordinate crisis response to schools and assist in coordination of support during community incidents.
- Provide safety and security training and planning for staff, students and families reflective of the district safety plan.
- Focus on MMSD emergency procedures, threat assessments, and coordinate with various local and state agencies during critical incidents.
- Coordinate notification and plan for justice involved youth with district departments, school teams and local agencies.

### Equity & Excellence Projects for 2022-23 & Beyond

- Support the implementation of the Restorative Justice, Welcoming & Safe Schools initiatives in the high schools.

### Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(A) Administrator Total	1.000	01XX Salaries Total	1,236,949.86
(Y) Security Total	29.500	02XX Benefits Total	511,865.65
		03XX Purch Svcs Total	9,650.00
		04XX Non-Capital Total	20,500.00
		05XX Capital Purch Total	2,500.00
<b>School Safety &amp; Security Services Total</b>	<b>30.500</b>		<b>1,781,465.51</b>

### New Investments and Efficiencies

- No new investments in this budget for 2022-23. The restorative justice budgets that support this work are held in other departments.



## Secondary Programs and Office of Youth Re-Engagement

### Purpose

The purpose of this department is to provide support through specialized academic programs such as AVID, Career & Technical Education, Experiential Learning and Dual Credit/Dual Enrollment. This office includes the Office of Youth Re-Engagement, who build partnerships with school and community to ensure all Opportunity Youth find their individualized path towards graduation. The Secondary Department offers wraparound support for students at every step in their journey to keep every student engaged in school and on-track for success.

### Major Ongoing Work Streams

- Collaborate with Metro teachers and supporting Metro students
- Manage MOAs for alternative community partner sites
- Work collaboratively with school and community partners to identify and support students who have dropped out of school or are at risk of dropping out
- Collaborate with schools and Central Office leads to consult and develop plans of support for students who are significantly off-track for graduation
- Implement Personalized Pathways; Academic and Career Planning; academic, social/emotional, career counseling, and post-secondary advising; and Credit Recovery opportunities
- Provide support through specialized academic programs such as AVID, Career & Technical Education, Experiential Learning and Dual Credit/Dual Enrollment

### Equity & Excellence Projects for 2022-2023

- Maintaining the Early College STEM Academy
- Providing additional FTE and resources to support students that are justice involved and our Office of Youth Re-engagement

### Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(T) Teacher Total	0.150	01XX Salaries Total	5,991,022.97
(A) Administrator Total	3.000	02XX Benefits Total	1,949,811.42
(E) EA/SEA/BEA Total	1.363	03XX Purch Svcs Total	4,424,218.62
(G) BRS Total	0.484	04XX Non-Capital Total	286,883.79
(P) NUP Total	7.500	05XX Capital Purch Total	40,800.00
(S) Clerical / Technical Total	3.135	09XX Dues/Fees/Misc Total	4,200.00
(T) Teacher Total	53.304		
<b>Secondary Programs &amp; OYR</b>	<b>68.936</b>		<b>12,696,936.80</b>

### New Investments and Efficiencies

- Additional supports for the Office of Youth Re-Engagement using ESSER funding including limited term staff and programming supports.



## State & Federal Programs

### Purpose

The department of State & Federal Programs works to align local, state, and federal resources in order to equitably support students, staff, and families. This includes monitoring all Every Student Succeeds Act (ESSA) funding and compliance measures at both the school and district levels while reinforcing a comprehensive, multi-tiered system of support.

### Major Ongoing Work Streams

- Manage budget and compliance requirements of the Every Student Succeeds Act (ESSA) including Title I, Title II, Title III, Title IV, Title ID and Title VI
- Manage state and federal reporting: Bilingual / Bicultural, Achievement Gap Reduction,
- Manage compliance requirements and monitor budgeting for the Elementary and Secondary Education Emergency Education Relief Fund (ESSER) and the American Rescue Plan Elementary and Secondary School Emergency Relief – Homeless Children and Youth (ARP-HCY)
- Monitor ESL Compliance
- Coordinate Bilingual Programs: Dual Language Immersion, Developmental Bilingual Education, and Hmong Bilingual Programs
- Provide translation / interpretation support
- Work with ESL / BRS / BRT Staff, assisting with HR recruitment, hiring and professional development
- Provide support to immigrant, refugee, migrant and undocumented students and families
- Support students in out of home placement / foster care
- Support students and families experiencing homelessness through the Transition Education Program
- Coordinate ESSA private / parochial equitable share

### Equity & Excellence Projects for 2022-23 & Beyond

- Ho Chunk Land Acknowledgement plaques will be placed at every MMSD building.

### Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(A) Administrator Total	1.000	01XX Salaries Total	16,655,937.78
(E) EA/SEA/BEA Total	1.005	02XX Benefits Total	6,511,817.76
(G) BRS Total	76.292	03XX Purch Svcs Total	884,140.00
(P) NUP Total	3.000	04XX Non-Capital Total	164,952.00
(S) Clerical / Technical Total	3.000	05XX Capital Purch Total	850.00
(T) Teacher Total	160.748	09XX Dues/Fees/Misc Total	900.00
<b>State &amp; Federal Programs Total</b>	<b>245.045</b>		<b>24,218,597.54</b>

### New Investments and Efficiencies

- State and Federal Programs will hire a 1.0 FTE (2 year term) ESSER Project Manager through ESSER funding.
- To minimize the impact of Hmong community outreach work on Lake View Elementary, State and Federal Programs will hire a 1.0 Hmong BRS out of Bilingual / Bicultural funding to support this work as well as translation needs across the district and in the C&I department.



## Student & Staff Supports

### Purpose

The Department of Student and Staff Supports exists to reduce barriers to learning and help students grow towards college, career, and community readiness. As a Department, our core values include: justice, collaboration, dignity, advocacy and compassion. We support schools to maximize their systems for culture and climate, student services teaming, health services, mental health services, intensive support, and critical response. Our Department is responsible for building-based social workers, psychologists, counselors, nurses, nursing assistants, PBIS coaches, and BEAs. We do this by:

- Developing and supporting the implementation of a cohesive tiered system of social emotional and mental support.
- Providing the resources and district-level systems to ensure all students have opportunities to learn in just, inclusive, and uplifting spaces.
- Implementing a coaching model that supports capacity to meet the social emotional and mental health needs of our students
- Coordinating and managing health needs of individual students during the school day as well as promoting health and safety for all students

### Major Ongoing Work Streams

<i>Culture &amp; Climate and Student Service Teams</i>	<i>Mental Health</i>	<i>Health Services</i>	<i>Responsive Services</i>
<ul style="list-style-type: none"> <li>• Social Emotional Learning</li> <li>• Student Service Teams</li> <li>• Tiered Supports &amp; Interventions</li> <li>• Restorative Justice</li> <li>• LGBTQIA+ &amp; Welcoming Schools</li> <li>• Mindfulness</li> </ul>	<ul style="list-style-type: none"> <li>• Behavioral Health in Schools</li> <li>• Bounce Back, CBITS</li> <li>• Trauma informed practices</li> <li>• Mental health navigation</li> <li>• School based wellness centers</li> <li>• Crisis stabilization</li> </ul>	<ul style="list-style-type: none"> <li>• COVID leadership</li> <li>• Student health and wellness systems</li> <li>• Direct student health services</li> <li>• Employee health</li> <li>• School based wellness centers</li> </ul>	<ul style="list-style-type: none"> <li>• Restorative Critical Response</li> <li>• Seclusion &amp; restraint</li> <li>• Behavior policy and compliance,</li> <li>• Bullying policy and compliance</li> <li>• Alternatives to Suspension</li> </ul>

### Equity & Excellence Projects for 2022-23 & Beyond

The requests from the Student and Staff Support department are intended to target and address the following areas: School based allocation, social emotional learning, restorative justice, professional development, mental health interventions, mental health navigation, mental health planning and development, and Behavioral Health in Schools

### Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(A) Administrator Total	4.000	01XX Salaries Total	21,402,286.67
(E) EA/SEA/BEA Total	48.445	02XX Benefits Total	8,282,974.75
(G) BRS Total	1.936	03XX Purch Svcs Total	2,290,653.14
(P) NUP Total	11.000	04XX Non-Capital Total	983,549.44
(S) Clerical / Technical Total	3.500	05XX Capital Purch Total	4,300.00
(T) Teacher Total	237.427	09XX Dues/Fees/Misc Total	1,600.00
<b>Student &amp; Staff Supports Total</b>	<b>306.308</b>		<b>32,965,364.00</b>

### New Investments and Efficiencies

- This budget has significant investments from federal funding and local funding for investments into
- LTE for Nursing Assistants, Nurses and Mental Health and FTE for Social Workers and Counselors. Non-personnel resources are also included for expansion of mental health services.
- This office was created out of the Central Office reorganization, it does have new FTE beyond those approved with federal funding for LTE described above. The majority of the school based central office assigned positions such as social workers and counselors are recorded to this department.



## Student Services & Advanced Learning

### Purpose

The Department of Student Services & Advanced Learning strives to ensure each scholar has access to opportunities and support to accomplish their goals, plan for the future, and realize their full potential. This is accomplished through collaboration among educators, scholars, and families, and through strategic partnerships with community organizations. Student Services and Advanced Learning strive to remain abreast of research-based best practices and promote these via consultation with the WI Department of Public Instruction, the University of WI-Madison, CESA, and national experts. Supporting staff to develop and implement Individualized Education Programs (IEPs) and Individualized Learning Plans (ILPs) uniquely designed for each scholar with identified needs within inclusive environments located at our neighborhood community schools is the overarching purpose.

### Major Ongoing Work Streams

- Support the processes by which scholars are identified as having unique learning needs that align with benefits from having an IEP and/or ILP
- Implement high quality Individual Education Programs (IEPs) and Individualized Learning Plans (ILPs) for scholars with identified needs
- Communicate with staff and families regarding these options and the corresponding processes, providing assistance upon request
- Provide administrative support and oversight of advanced learning options, IDEA programming and Section 504, and intensive and alternative programs, including school-level expertise in special education requirements and processes through program support teachers (PSTs) assigned at schools
- Coordinate and deliver professional learning specific to special education and advanced learning requirements and best practices, collaborating with Curriculum and Instruction

### Equity & Excellence Projects for 2022-23 & Beyond

- Implement Special Education Guidance, including the review of local data quarterly directly related to compliance measures, best practices, and scholar outcomes
- Implement Anti-Racist IEP processes, including criteria and a reflection rubric, and expand project reach to the initial special education evaluation process
- Improve quality and precision of Specially Designed Instruction and Related Services aimed at ensuring adequate progress and annual individual goal attainment for scholars with an IEP
- Implement embedded honors at the high school level to expand equitable access and recognize strength areas for all scholars
- Pilot Individualized Learning Plans (ILPs) designed to both grow and enhance advanced learning opportunities for scholars across all levels
- Extend the scope of Special Education Advisory Council (SEAC) advisory role through support of a topical workgroup structure

### Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(A) Administrator Total	9.000	01XX Salaries Total	53,328,894.83
(B) Specialist Total	28.844	02XX Benefits Total	21,905,864.42
(E) EA/SEA/BEA Total	237.093	03XX Purch Svcs Total	1,273,174.02
(G) BRS Total	2.904	04XX Non-Capital Total	1,053,355.25
(P) NUP Total	3.000	05XX Capital Purch Total	-
(S) Clerical / Technical Total	7.040	09XX Dues/Fees/Misc Total	50,860.00
(T) Teacher Total	595.175		
<b>Student Services Total</b>	<b>883.056</b>		<b>77,612,148.52</b>

### New Investments and Efficiencies

- Make significant investments from federal funding and local funding to facilitate positive outcomes for scholars with identified unique learning needs
- Prioritize hiring special education teachers in the budget workbook process and provide an opportunity for principals to request additional special education assistant allocation for 22-23 during the workbook process. This will significantly reduce the number of time-limited SEAs utilized during the 22-23 school year.
- Plan to invest in a more user-friendly IEP system to reduce errors and need for clerical time identifying and correcting procedural errors.



## Superintendent's Office

### Purpose

The Superintendent's Office implements, monitors, and communicates the district's improvement strategy, as defined in the Strategic Framework. This includes tracking progress, working with the Board of Education, communicating with staff and community, and building the capacity of staff. Their work specifically targets all areas of the Strategic Framework.

### Major Ongoing Work Streams

- Develop messaging resources
- Respond to community on behalf of the Superintendent
- Manage MMSD Board of Education relations
- Facilitate advisory groups that provide input on implementation of Strategic Framework
- Track, develop, and execute legislative agenda for district

### Equity & Excellence Projects for 2022-23 & Beyond

- Lead direction of the implementation of the Strategic Framework and all Equity & Excellence Projects

### Staffing and Budget Summary

Group	FTE FY2023	Description	Budget FY2023
(A) Administrator Total	5.000	01XX Salaries Total	1,073,117.89
(P) NUP Total	1.000	02XX Benefits Total	255,220.07
(S) Clerical / Technical Total	1.000	03XX Purch Svcs Total	91,739.16
		04XX Non-Capital Total	28,493.42
		05XX Capital Purch Total	3,250.00
		09XX Dues/Fees/Misc Total	52,250.00
<b>Superintendents Office Total</b>	<b>7.000</b>		<b>1,504,070.54</b>

### New Investments and Efficiencies

- No new investments in this budget for 2022-23. The restorative justice budgets which support this work are held in other departments.