



MADISON METROPOLITAN
SCHOOL DISTRICT



Draft
Preliminary Budget
2021 – 2022

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**ESSER I and GEER funding is being used for the 20-21 school year, and cannot be reconciled until closer to year end. ESSER II and other future funding from the federal government cannot be budgeted until available from DPI and further DPI guidance is provided. Anticipate ESSER II Plan to be available for the June Preliminary Budget.*

Superintendent's Message to the Community

Dear MMSD Families, Staff and Community members,

Today, I am pleased to provide you with Madison Metropolitan School District's (MMSD) 2021-22 draft Preliminary Budget Book. The information contained in this year's Budget Book represents the fiscal support needed to achieve the goals and expectations articulated in MMSD's Strategic Framework.

Since closing schools in March of 2020, our school community has faced many challenges. As we continue our phased return to safe in-person learning, there is a realization our school district will not return the same as we were before the COVID-19 pandemic. The lessons we have learned about ourselves as a school district have assisted us in a time of great change and tremendous opportunity. We are returning with a laser-like focus on supporting our mission of addressing disparities, while accelerating learning for all students.

In November of 2020, we were grateful for our community's support for our district, as evidenced by passing our 2020 referendum by unprecedented margins. The resulting wave of momentum is reflected in this year's budget, which illustrates our collective efforts to implement new and innovative ways of accelerating learning. Some of these efforts include investing in our capacity to teach reading, launching the district's first full day 4K program at eight elementary schools, and offering virtual learning programming options to secondary students this fall.

We will continue supporting the needs of our students through expanded mental health and counseling services. Additionally, we are developing new ways of responding to students' needs through making deep commitments to restorative justice at all levels of our system. Not only will students experience strong wrap-around services when they return in the fall, our staff will be supported by the stabilization of our staffing and total compensation plans. Moreover, we are continuing our commitment to diversifying our workforce, because all students thrive when they learn from a diverse community in our schools.

MMSD is working to be bold and innovative, and we will strive to be a strong central foundation for the Madison community. We are continuing to refine our policies and practices as a successful public school district which cares deeply about every student and staff member thriving. By holding the Strategic Framework's core values at the center of our efforts, we will continue to uphold the ideals of Excellence and Equity. Remaining focused on our values will help to enhance our decision making from the classroom to the board room.

We look forward to continuing to work with the community as we bring our collective vision to reality. We want every student to graduate ready for college, career and the community. We are thankful for your support in making this work possible. I continue to believe "if it can happen anywhere, it will happen in Madison".

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 2x charters 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

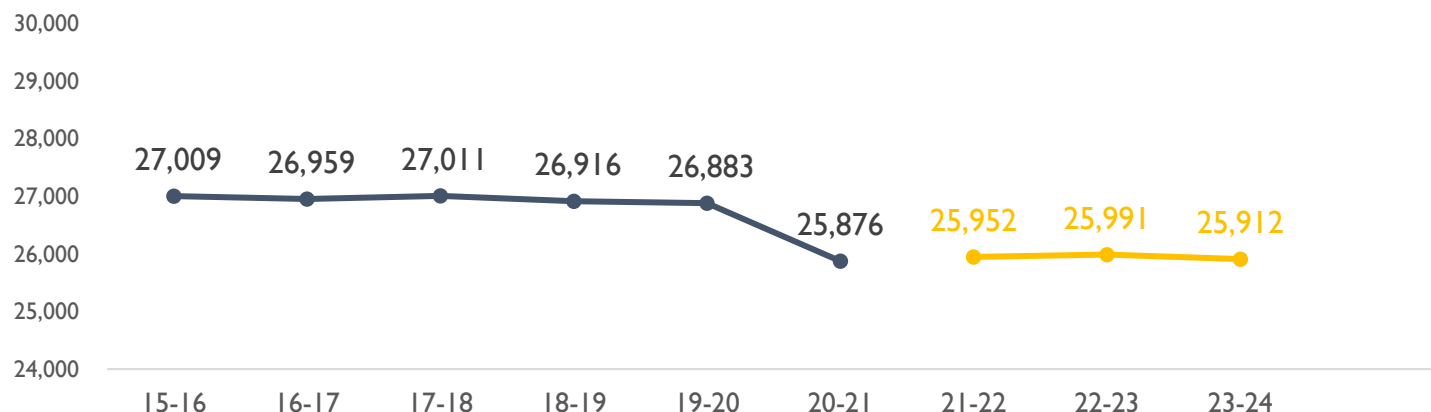
Last year (2020-21), the resident enrollment count (used for calculating revenue) was 27,406. This count does not include non-resident Open Enrollment In. It does include resident Open Enrollment Out, 2x charter membership, part-time students, and is a prorated membership for summer school students and 4K students to arrive at an adjusted 3rd Friday Resident Membership. Our 2021-22 estimate for resident enrollment is now 27,161 due to the now two-year compounding impacts of COVID-19. If these estimates hold, MMSD would continue with a slightly declining enrollment trend in the three-year rolling average. At this point, the combined impacts of COVID-19 and declining birth rates in Madison are heavily weighing on our revenue projections.

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

The COVID-19 pandemic had a noticeable impact on student enrollment in 2020-21. The 'students-in-seats' actual count decreased by 1,047 students, from 27,020 in 2019-20 to 25,973 in 2020-21. This count includes all students enrolled in MMSD schools, including the special education 3K program.

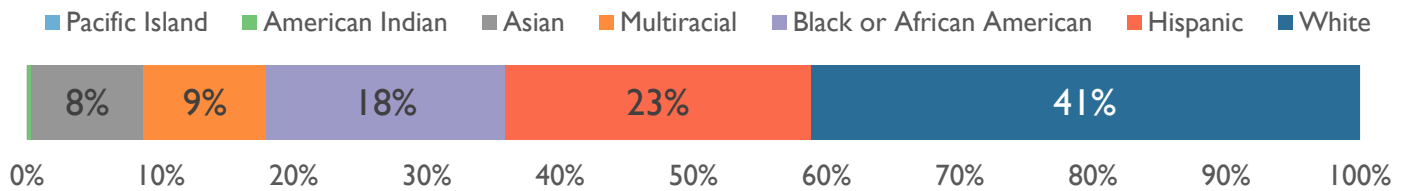
The [Research and Program Evaluation Office](#) created an enrollment estimate for the K4-12th grade enrollment (not all students) for 2020-21, summarized in the chart below. The COVID-19 pandemic and its effects on enrollment complicated the projection models and process. In fall, MMSD only reported a one-year projection and emphasized the likelihood of differences between projected and actual enrollment as the effects of the COVID-19 pandemic on enrollment decisions may change during the 2021-22 school year.

K4-12th Grade Enrollment History and Five Year Projection



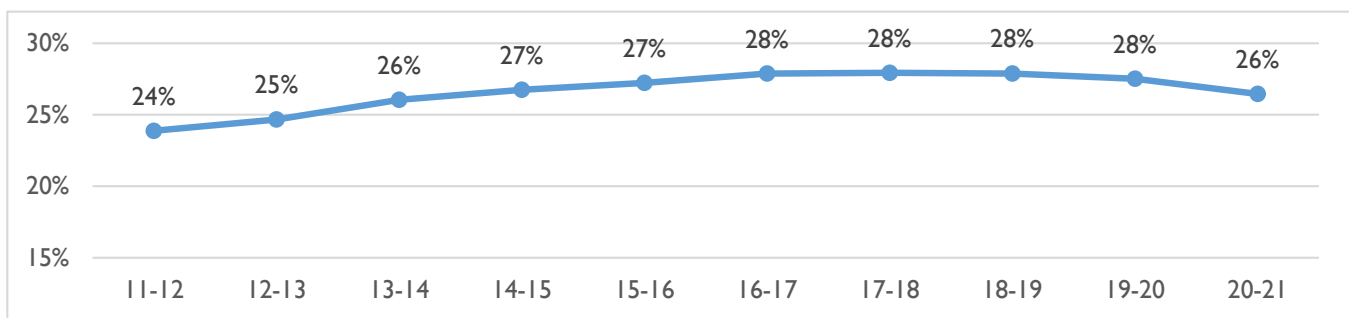
Student Demographics (Based on the 3rd Friday of September 2020)

Race/Ethnicity: Over the past five years, MMSD 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 1 percentage point. All other groups indicate no substantial change over the five year period. MMSD has a diverse student population, as shown below.

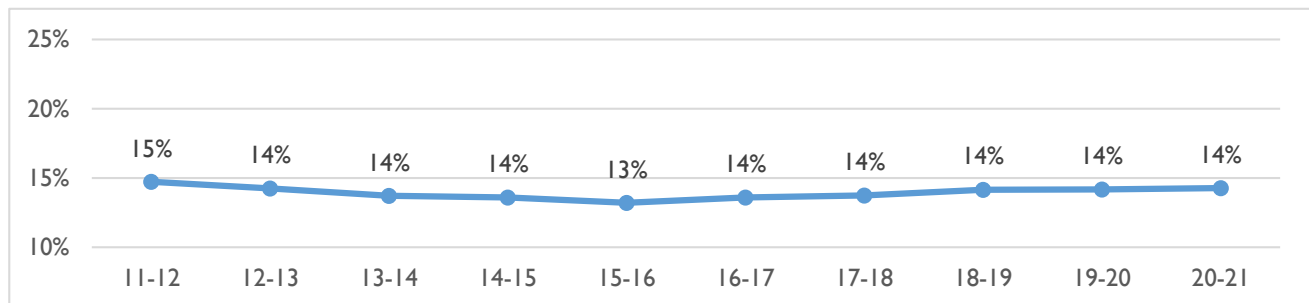


Note: The district is less than 0.5% Pacific Islander and American Indian combined.

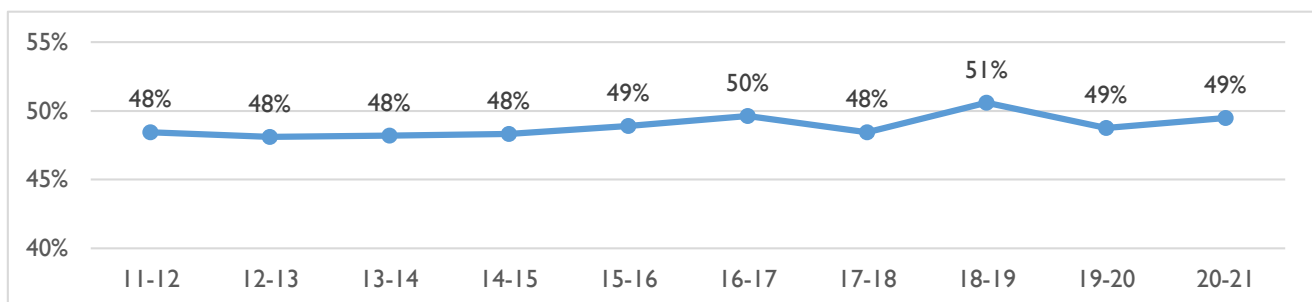
English Language Learners: The percent of MMSD students identified as ELL increased between the 2011-12 and 2017-18 school years before decreasing to 26% in 2020-21.



Receiving Special Education: For the past ten years, around 14 % 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. About half of MMSD's student population is considered low-income.



Student Achievement Summary

This section summarizes data reported during the Summer of 2019. This reflects MMSD's updated Strategic Framework. During 2019-2020, MMSD transitioned to an all-virtual model in response to the COVID-19 pandemic. As a result, the District was unable to attain a number of year-end metric data. In order to incorporate the 2019-20 school year into a historical look at strategic framework metrics, the tables below use similar metric data from semester 1, including Fall iterations of the MAP assessment and attendance, advance learner participation, 9th Grade On Track (9-OT), and advanced coursework participation rates from the first semester.

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

Elementary Schools: There have been increases in the percentage of students achieving proficiency on Fall MAP Reading and Math (Grades 3-5).

Middle Schools: Fall proficiency rates on both MAP Reading and Math (Grades 6-8) have increased since the 2013-2014 school year.

High Schools: Since 2013-14, there has been an increase in the percentage of students completing high school in four years and the percentage of students with a cumulative (semester 1 only) GPA of 3.0 or greater. ACT/Aspire English, ACT/Aspire Math, and Immediate Enrollment in Postsecondary were new Strategic Framework metrics in 2018-19. There are no historical results available, as well as 2019-20 results because MMSD did not administer the Aspire 9/10 assessments.

Grade Level	Metric	13-14	14-15	15-16	16-17	17-18	18-19	19-20
Elementary	Fall PALS at Benchmark (Gr 2)		72%	75%	73%	72%	70%	71%
	Fall MAP Math Proficiency (3-5)	40%	42%	41%	42%	44%	46%	48%
	Fall MAP Reading Proficiency (3-5)	36%	38%	38%	40%	41%	41%	41%
Middle	Fall MAP Math Proficiency (6-8)	40%	40%	41%	42%	42%	43%	42%
	Fall MAP Reading Proficiency (6-8)	37%	40%	41%	41%	41%	43%	41%
High	Semester 1 Cumulative GPA 3.0+ (9-12)	48%	50%	52%	52%	53%	54%	54%
	ACT/Aspire English College Readiness (9-11)						60%	
	ACT/Aspire Math College Readiness (9-11)						43%	
	Four-year HS Completion Rate (lags 1 year)	81%	81%	79%	85%	84%	84%	
	Immediate Enrollment in Postsecondary (lags 1 year)					72%	72%	

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

There are no trend data before 2018-19 because the new Strategic Framework used new metrics for Goal 2 in 2018-19. In addition, the District did not administer a climate survey in 2019-20 due to impacts of COVID-19, so those data are not in the chart below. The percent of MMSD teachers who were teachers of color has remained at 13%, while the percent of students who had a semester 1 attendance rate of 90% or higher decreased in 2019-20.

Metric	18-19	19-20
Percent Teachers of Color	13%	13%
Semester 1 Attendance Rate of 90% or Better	80%	77%

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 demographic definitions used in standard reporting and includes multiracial and multiethnic students who also identify as Black or African American.

All Goal 3 metrics that have available data have seen overall increases since the 2013-14 school year, although Fall MAP proficiency rates have decreased in the last three school years.

Metric	13-14	14-15	15-16	16-17	17-18	18-19	19-20
Fall MAP Gr 3 Reading Proficiency	11%	14%	18%	19%	19%	18%	14%
Fall MAP Gr 8 Math Proficiency	11%	13%	13%	12%	18%	15%	14%
Semester 1 Advanced Coursework Participation and Success (9-12)	25%	24%	26%	27%	28%	33%	38%
Advanced Learner Participation (KG-8)						28%	29%
Semester 1 Gr 9 On-track to Complete HS						65%	66%

Strategic Framework Overview

Our new Strategic Framework introduces a refreshed strategy that builds 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 NEW 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 2021-22 budget proposal and are intended to serve as an introduction to the budget discussion which follows. The first table, 2021-22 All Funds Summary, captures all budget activity for MMSD with the exception of the Construction Fund (reported elsewhere to maintain comparability). This table is designed to report on the 'total budget picture' for MMSD.

The second table, 2021-22 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, Construction, Food Service and Community Service funds. This table is designed to report on the 'core operations' of MMSD.



Madison Metropolitan School District

2021-22 Proposed Budget

Summary Revenue and Expenditures All Funds

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

	2018-19 Actuals	2019-20 Actuals	2020-21 Fall Budget	2021-22 Proposed	% Chg
Revenues					
Property taxes/Mobile Home/TIF	312,560,352	330,192,081	350,104,591	361,584,651	3.28%
Other local sources	12,035,789	9,086,508	8,593,153	8,716,467	1.44%
Interdistrict sources	3,514,510	3,681,642	4,291,579	4,531,249	5.58%
Intermediate sources	112,721	203,891	224,330	181,955	-18.89%
State sources	96,487,370	91,926,576	91,935,645	91,318,787	-0.67%
Federal sources	30,903,074	28,685,730	33,933,445	32,452,556	-4.36%
Other sources	2,146,474	1,123,660	566,673	1,523,422	168.84%
Total revenues	457,760,291	464,900,090	489,649,415	500,309,088	2.18%
Expenditures					
Regular instruction	149,824,578	143,069,447	149,401,363	151,231,240	1.22%
Vocational instruction	3,667,296	4,064,888	3,958,592	4,064,072	2.66%
Special instruction	63,936,704	71,678,160	76,592,072	78,620,048	2.65%
Other instruction	11,022,268	10,978,068	11,415,228	11,037,848	-3.31%
Pupil services	27,403,454	28,314,589	30,403,156	30,255,940	-0.48%
Instructional staff services	29,539,288	30,648,262	37,042,815	35,833,351	-3.27%
General administration services	22,762,879	23,101,896	24,541,481	24,651,555	0.45%
Business administration services	61,069,830	61,797,861	56,013,904	57,776,636	3.15%
Pupil transportation	12,999,213	12,075,241	13,779,661	13,561,051	-1.59%
Principal and interest	14,245,225	14,730,533	25,117,291	26,791,984	6.67%
Other support services	24,624,400	29,598,223	30,858,272	28,919,902	-6.28%
Community Service	13,679,172	12,963,384	14,504,128	15,357,524	5.88%
Non-program	15,356,496	17,614,636	22,083,317	23,423,572	6.07%
Total Expenditures	450,130,804	460,635,188	495,711,279	501,524,722	1.17%
Proceeds from Debt	2,257,108	4,029,796	1,050,000	-	-100.00%
Transfers in	54,125,190	56,774,882	58,130,115	59,629,503	2.58%
Transfers out	(54,125,190)	(56,774,882)	(58,130,115)	(59,629,503)	2.58%
Net change in fund balance	9,886,594	8,294,698	(5,011,864)	(1,215,634)	-75.74%
Fund balance - beginning of year	60,480,319	70,366,913	77,333,689	72,321,825	-6.48%
Fund balance - end of year	70,366,913	77,333,689	72,321,825	71,106,190	-1.68%

Madison Metropolitan School District

Operating Funds (10/27)

Summary Revenue and Expenditures Fund Table By Year

Note: Includes Interfund Transfers listed separately

Funds 10 & 27	2018-19 Actuals	2019-20 Actuals	2020-21 Fall Budget	2021-22 Proposed	Percent Change
Revenues					
Property taxes/Mobile Home/TIF	279,845,274	299,623,907	311,538,238	319,798,029	2.65%
Other local sources	6,499,770	5,328,594	5,261,761	3,707,899	-29.53%
Interdistrict sources	3,514,460	3,681,642	4,291,579	4,531,249	5.58%
Intermediate sources	112,721	203,891	224,330	181,955	-18.89%
State sources	96,311,123	91,752,761	91,811,908	91,136,787	-0.74%
Federal sources	22,586,171	21,434,033	27,421,945	23,785,587	-13.26%
Other sources	1,983,108	976,206	462,188	1,418,937	207.00%
Total Revenues	410,852,628	423,001,034	441,011,949	444,560,443	0.80%
Expenditures					
Regular instruction	149,824,578	143,069,447	149,401,363	151,231,240	1.22%
Vocational instruction	3,667,296	4,064,888	3,958,592	4,064,072	2.66%
Special instruction	63,936,704	71,678,160	76,592,072	78,620,048	2.65%
Other instruction	11,022,268	10,978,068	11,415,228	11,037,848	-3.31%
Pupil services	27,403,454	28,314,589	30,403,156	30,255,940	-0.48%
Instructional staff services	29,539,288	30,648,262	37,042,815	35,833,351	-3.27%
General administration services	22,762,879	23,101,896	24,541,481	24,651,555	0.45%
Business administration services	42,716,338	43,931,662	44,110,476	41,597,660	-5.70%
Pupil transportation	12,997,842	12,073,673	13,778,661	13,560,051	-1.59%
Principal and interest	1,180,268	2,028,273	2,298,911	1,698,911	-26.10%
Other support services	24,060,265	29,233,921	30,521,018	28,586,195	-6.34%
Community Service	-	-	-	-	0.00%
Non-program	15,356,496	17,614,636	22,083,317	23,423,572	6.07%
Total Expenditures	404,467,676	416,737,475	446,147,088	444,560,443	-0.36%
Proceeds from Debt	2,257,108	4,029,796	1,050,000	-	-100.00%
Transfers in	53,971,766	55,510,177	57,167,431	59,629,503	4.31%
Transfers out	(54,125,190)	(56,774,882)	(58,130,115)	(59,629,503)	2.58%
Net change in fund balance	8,488,635	9,028,650	(5,047,823)	-	-100.00%
Fund balance - beginning of year	52,679,676	61,168,311	68,869,039	63,821,216	-7.33%
Fund balance - end of year	61,168,311	68,869,039	63,821,216	63,821,216	0.00%

Budget Narrative

Introducing the 2021-22 Draft Preliminary Budget Proposal:

We are pleased to present the 2021-22 Draft Preliminary Budget Proposal for the Madison Metropolitan School District. Development of the proposal has been guided by regular monthly direction provided by the Board, along with input from staff, parents, and the Madison community collected through the process to develop the Strategic Framework and the process to gain insight on the November 2020 operation and facility referenda. The 2021-22 Draft Preliminary Budget Proposal is a public document available on the MMSD website at: <https://budget.madison.k12.wi.us/budget-information-2021-22>.

The Board is scheduled to adopt a Preliminary Budget at the June 28, 2021 regular meeting. The 2021-22 fiscal year begins July 1, 2021. The budget presented in this for public feedback purposes, the final approved June 28th version will be implemented on July 1, 2021.

The revenue forecast for 2021-22 is driven by the following major funding sources and assumptions: (1) state 'per pupil' categorical aid to school districts will have no per pupil increase; (2) a \$100 per student revenue limit increase in taxing authority; (3) new 2020 operating referendum authority of \$8 million assumed to be fully utilized; and (4) in August 2016, the City of Madison and MMSD initiated an innovative funding stream based on future TID #25 (a successful downtown development zone) proceeds that were designated for the school district. The advance made \$9.27 million available to MMSD, with the last \$1 million available in the 2020-21 budget year. 2021-22 budget will only include previously approved roll over funding for ongoing previously approved projects.

The draft Preliminary Budget does not include expectations of federal funding in response to COVID-19. While up to \$60 million is expected in 2021-22 from federal funding sources, the DPI is still in process of releasing guidance and therefore MMSD is still in the process of budget and planning. Approximately \$20 million of that budget will be included in the June 28th final preliminary budget.

The additional November 2020 local tax levy authority will provide the critical revenue flexibility needed to invest in key Equity & Excellence Projects. (See Appendix for detailed information.) These outcomes are the result of a deliberate and collaborative budget process which began early and provided time for careful and transparent decision making.

The budget development process followed a sequence which:

- Began by establishing budget goals and guiding principles
- Created a revenue forecast based on the latest information and projected enrollment
- Designed a staffing plan in line with enrollment and class size policy
- Developed a compensation strategy, including salaries/wages and multiple options for employee benefits
- Fund District Excellence & Equity Projects
- Provided for expected budgetary increases, such as post-employment benefits



We are excited about our plans for the 2021-22 school year. They are in line with a new COVID-19 school environment and our community commitments through the referenda. They aim to support our accelerated learning vision as described in the sections which follow.

- 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 and supporting materials.
- The launch of the district's first full day 4K program will include 50% of MMSD's highest needs schools in fall 21-22.

- Additional investments in the district’s multi-year priorities outlined in our Strategic Framework that have proven outcomes, such as:
 - » Adoption of new curricular materials for accuracy and cultural relevancy.
 - » Increasing counselor supports to middle school students.
 - » Expansion of mental health supports at elementary schools.
 - » 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.
- A competitive salary/wage strategy that provides an average total compensation increase of approximately 3.23% and no major shifts in health care plans.

This draft preliminary budget proposal is a public document intended to communicate our plans and budget for 2021-22 in order to gain feedback and input from the community. We welcome input from all interested parties during the budget review process at <https://budget.madison.k12.wi.us/>

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. In every instance, we used 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 26,000 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:

- Enable equitable use of resources to support students with 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 and honor our commitment to becoming an antiracist district
- Invest in a focused set of priorities aimed at multi-year investments to meet persistent equity needs, with primary focus on Early Literacy
- Provide total compensation (steps + base wage) to employees equal to or greater than estimated cost of living (COLA) @ 1.23%

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 having the greatest impact on District's Strategic Framework goals with a primary focus on Early Literacy & Beyond
- Maintain a multi-year, long range perspective on both revenue sources (enrollment impacts) and investments: accelerated academic outcomes, COVID -19 safety measures and re-opening efforts
- Remain open and flexible with resource allocation to support students, families and schools in line with every changing COVID-19 needs
- Maximize operational efficiencies and use of taxpayer approved revenue authority to ensure stability and agility in schools during a time of great uncertainty
- Intentionally build on evidence-based practices which are showing promise for the future

Revenue Forecast

The draft April 2021-22 Preliminary Budget includes a revenue projection based on the revenue authority and State aids estimates. The 2022-24 State biennium budget will not be finalized by the State until June/July and is highly dependent on MMSD's final September enrollment results, eligibility for equalization aid, and board level decisions regarding the local property tax levy. Therefore, our final revenue for 21-22 will not be known until October 2021.

On the local level, the Madison community supported an operating funds referendum in November 2020 which provided a reliable funding source needed to sustain our investments in accelerated learning and investing in our equity vision. (See Appendix on November 2020 Referenda spending) We appreciate the support of our community, and are committed to putting every budget dollar to its best use in this budget proposal. Without the local tax payer support in the November 2020 referenda, MMSD would otherwise be facing a negative recurring revenue increase in 21-22 and would have been facing a very different fiscal environment.

The 2021-22 revenue forecast built into the draft April 2021-22 Preliminary Budget is based on the following input estimates:

- MMSD's 1-year enrollment projection (which is used for staffing) will slightly increase from 20-21, but will largely maintain a 3%+ enrollment loss trend due to impacts of COVID-19. The 3-year rolling average of enrollment (which is used for determining revenue, and includes students in 2x charters in the count) will also decline due to the lower enrollment rates in 2020-21 and projections for 2021-22.
- A \$100 per pupil increase estimate to the local property tax revenue limit.
- A \$0 per pupil categorical aid increase estimate, the primary tool used by the Walker administration to increase state support for the local school district budget.
- The use of the Board's full revenue authority based on these assumptions would produce an estimated tax levy increase of 3.28% as an early estimate, based on: 1) a projected stable (0% increase) state equalization aid (MMSD's second largest source of revenue) and 2) an estimated increase of \$1.3 million in expenditures due to the state voucher program and the new independent charter program (see the Appendix for more information on the 2x charter impact). If any of our general aid estimates improve, the tax levy estimate could be revised downward in October. The MMSD tax base continues to show strong growth, it is possible that Madison's growth will outpace our 2% estimate which could help to lessen the impact of the tax levy for local property owners.
- We continue to be concerned about federal funding for the Title grants over the next few years. This budget proposal 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 draft April Preliminary Budget does not take into account any future federal funds expected to be received based on federal legislation already passed. As of April, DPI is still releasing guidance and procedures for these funds. The June final Preliminary Budget will be updated to reflect additional funding estimated to be almost \$19 million from ESSER II. The federal appropriation for ESSER III is being considered funding for 22-23 and 23-24 and is likely to be budgeted in those respective years; however, we estimate receiving between \$32 million and \$42 million.

A Closer Look at Three Major Revenue Factors: the Revenue Limit, State Aids and Local Taxes:

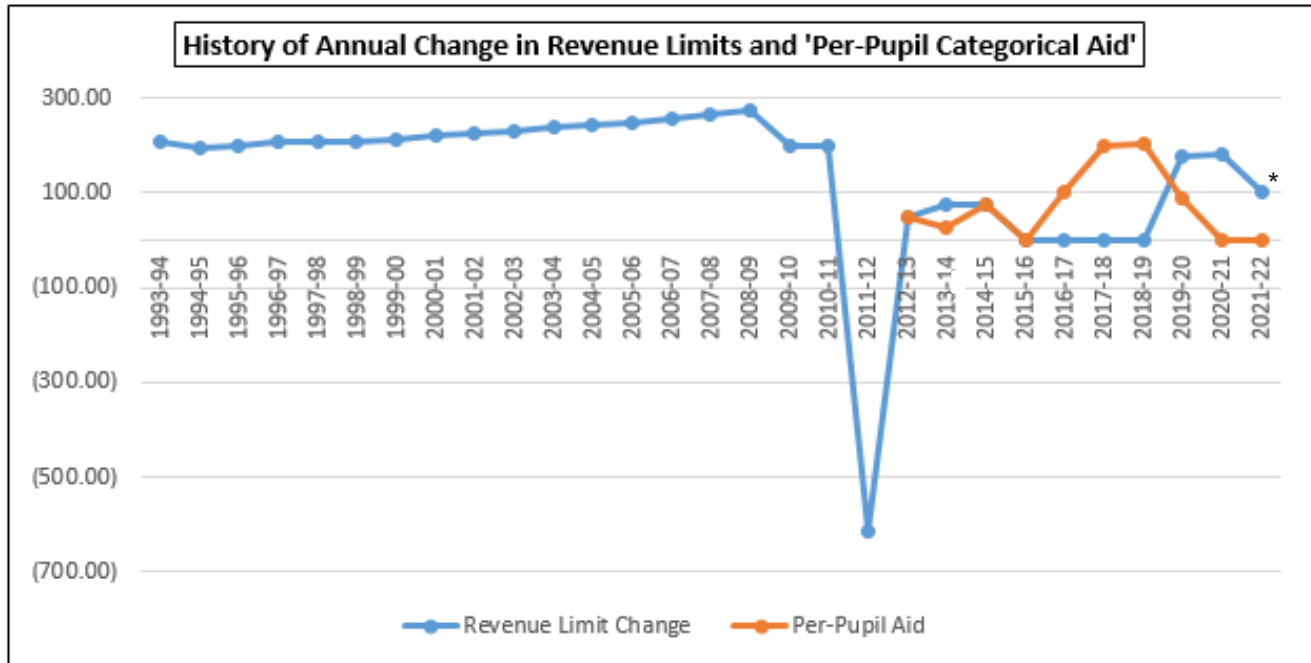
The state Revenue Limit Formula imposes a cap on MMSD's two major sources of revenue, local property taxes and state equalization aid. In effect, approximately 89% of MMSD operating revenue is controlled by the revenue limit.

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

$$\text{(Revenue Limit Formula - General State Aids = Local Property Tax Levy)}$$

Step 1: Determining the 2021-22 Revenue Limit

The Revenue Limit Formula is the critical first step 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. They are the two largest sources of revenue for districts. They have also become highly volatile due to state level politics for the last ten years. State categorical aids, federal aids, local non-property tax receipts, and referendum-approved debt service tax levies are not subject to revenue limits.



*2021-22 revenue limit estimate

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. For example, 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 board has the authority to "backfill" the aid reduction by increasing the property tax levy up to the revenue limit. However, 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 20-21 and 21-22 school years, and \$9 million and \$10 million in 22-23 and 23-24 school years. These amounts would be included in the calculation for the revenue limit.

Without an approved State budget, the district estimates a revenue limit increase of \$100 per pupil for the purposes of this preliminary budget, before adding in the November 2020 referendum authority.

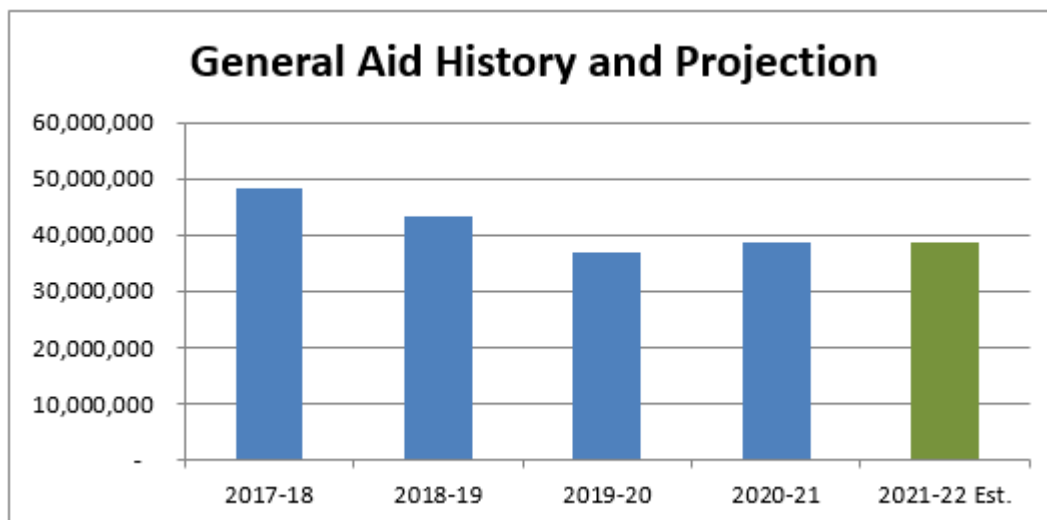
Step 2: Estimating General State Aid (Including Equalization Aid)

By providing state equalization aid, the state "shares" in funding the MMSD annual budget. Costs that are eligible to be aided 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 budget proposal uses an estimated equalization aid for 2021-22 of 0% change.

Equalization Aid History – Chart:



Equalization Aid History – Table:

	2017-18	2018-19	2019-20	2020-21	2021-22 Est.
Intradistrict / Special Adjustment Aid	315,416	252,083	251,182	125,937	62,969
Equalization Aid	47,886,082	43,094,495	36,550,835	38,400,982	38,463,350
General Aid	48,201,498	43,346,578	36,802,017	38,526,919	38,526,319

Under Governor Evers' 2021 proposed state budget, the Governor called for the state to recommit to funding levels at 2/3 of the state's total shared costs implemented over a number of years. (Currently, the state funds approx. 10% of MMSD's shared costs.) Additionally, the Governor called for the state to begin implementation of "Fair Funding" for revenue limits and general aid that would replace the current equalization aid formula. The fair funding formula ties revenue limit increases to CPI-u increases, changes the max aid loss in one year to 10%, and includes student/family income levels in the new formula. While these efforts have little hope in passing, they would have tremendous equity impacts in MMSD should they make it into the final State budget.

Other Major State Aids: Special Education and Bilingual-Bicultural & English Learners (ELs) Education
 Wisconsin has had almost a decade of flat funding in special education and bilingual education. Since costs have increased each year, the percentage of costs reimbursed (the state reimbursement rate) has dropped annually. When state support for special education and for bilingual/bicultural programs decreases as a percentage of total costs, it shifts a greater portion of those costs onto the local school district budget. (See appendix for more information on Special Education and OMGE departmental budgets).

The 2022-24 State Biennial Budget requests increased reimbursement for special education expenses in 2022-23 and 23-24. While this should increase aid to the district if passed, it is a sum certain item and in last year's allocation MMSD saw a decrease when the reimbursement % increased. This could happen again, so no additional revenue is being planned for special education aid at this time.

In the last biennium, we continued to see no additional support for bilingual education at the state level. The current Governor's budget includes a modest increase to bilingual education. We applaud the Governor's efforts.

Step 3: Tax Levy Estimate*

Applying the equation (Revenue Limit Formula - General State Aids = Local Property Tax Levy) brought us to a draft April Preliminary Budget estimate of the local property tax levy for 2021-22:

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

- Early estimate - a total "All Funds" tax levy increase of 3.28%
- Estimated tax base growth of 2% with modest construction value growth
- Tax rate increase of \$ 0.14 per \$1,000 (from \$11.13 per \$1,000 to \$11.27 per \$1,000)
- Impact per average home value of \$115 (estimate)

Property Tax Levy – History and April 2020-21 Proposed Budget

PROPERTY TAX LEVY SUMMARY	Actual	Adopted	Proposed		
SUMMARY OF TAX LEVY FOR ALL FUNDS:	2019-20	2020-21	2021-22	\$ Change	% Chg
General Fund 10	299,537,819	311,473,238	319,733,029	8,259,791	2.65%
Debt Service Fund 30	8,300,900	18,494,475	20,822,856	2,328,381	12.59%
Non Referendum Debt Svcs Fund 38	5,257,768	4,433,030	3,950,098	(482,931)	-10.89%
Capital Expansion Fund 41	5,000,000	5,000,000	5,000,000	-	0.00%
Community Service Fund 80	12,009,506	10,638,848	12,013,668	1,374,819	12.92%
Total Levy	330,105,993	350,039,591	361,519,651	11,480,060	3.28%
Equalized Tax Base	29,743,210,155	31,454,803,868	32,083,899,945	629,096,077	2.00%
Equalized Tax Rate Per \$1000	11.10	11.13	11.27	0.14	1.25%

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.

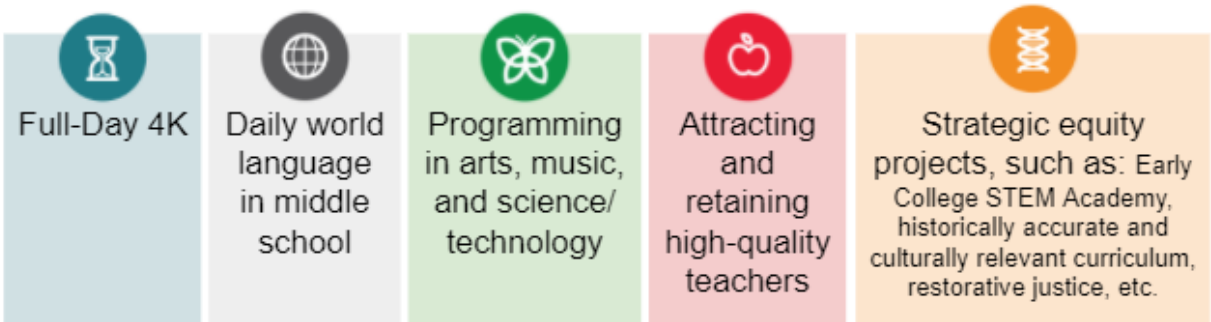
Excellence & Equity Projects

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.

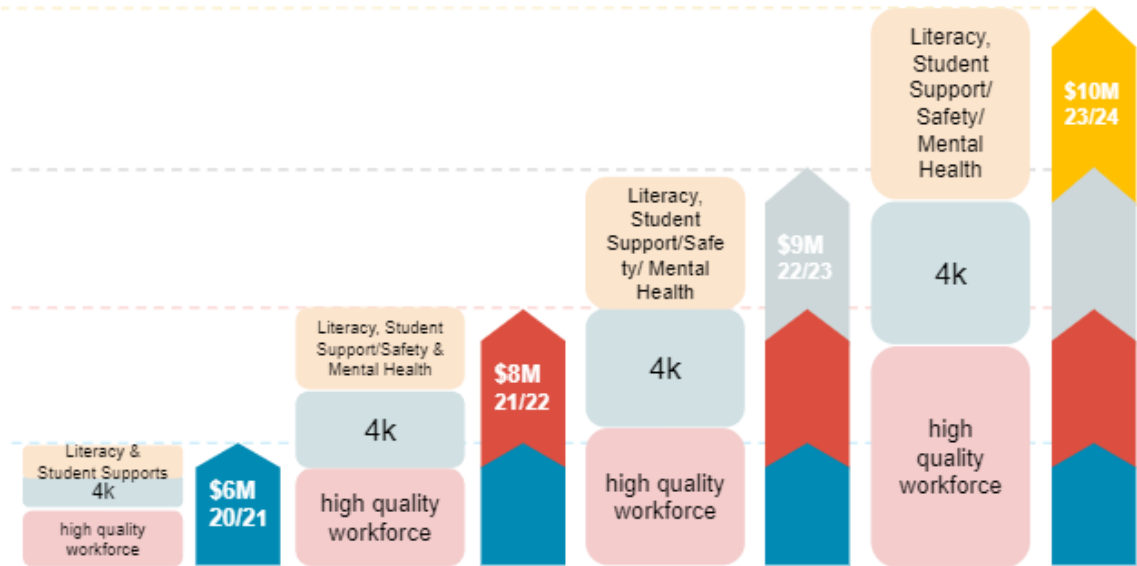
Our Strategic Framework also outlines a set of strategies which include: 1) empowering school communities, 2) investing in people, 3) streamlining central office priorities (with an emphasis on deeper learning, culture and climate, and personalized opportunities for post-secondary success), 4) planning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

In addition to these necessary alignments, this year we worked to align our resource 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:



“Referenda 2020 would allow Madison’s public schools to continue to grow strategic equity projects aimed at disrupting societal and historical inequities and narrowing disparities based on race and socioeconomic status.” - MMSD website

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. Each of these projects are supported by plans with stated outcome measures, and were reviewed through our district Equity Tool prior to approval for budget investment consideration. Excellence & Equity projects are not typically one-time investments. Rather, they are built to grow and provide cumulative impact over time. Please see a graphical depiction of the investments over time, below (see the Appendix for a November 2020 Referenda investment planning for more information).



In addition to these new 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, reprioritizing federal Title funding, and unique one-time sources such as TID closing proceeds. The Excellence & Equity Projects described in this section are only those new investments to align with the goals and priorities outlined in our Strategic Framework launched in fall of 2018.

Previous years' Strategic Equity Project investments have also all been reviewed to ensure they are achieving equitable outcomes as intended. For example, this year, we have stopped funding investments in two prior Equity Projects through this process (9th Grade On Track Stipends and Student Conferences). These efforts have been relatively successful and the efforts will continue. However, these projects are now part of the working norms, and no longer need additional funding from the budget.

Below are the new investments for the 2021-22 budget in support of the goals and outcomes stated within the MMSD Strategic Framework, and further supported through the 2020 referenda vision.

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.

- \$4,250,000 step & lane advancement from repurposing local resources
- \$2,750,000 base wage increase for all employees from referendum resources
- \$1,600,000 health care plan benefits for all employees from repurposing local resources

Streamline Priorities

Deeper learning experiences that engage, challenge and support all learners

Middle School Daily World Language

In line with the MMSD mission of graduating every student college, career, and community ready through cultural awareness and expanding global opportunities for youth, the district is committed to providing daily world language to all 7th and 8th graders in the district. Once students have access to this early middle school opportunity, it allows for a broader access for opportunity for language advancement in high school and post-secondary.

- \$200,000 in middle schools FTE from repurposing local resources and referendum funding

Early Literacy & Beyond

In MMSD, we believe reading is a fundamental right 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 will be THE priority work of our district moving forward.

For too long, reading results have not met 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 measures and results are expected. (See plan in the Appendix). MMSD will be moving to the Science of Reading (SoR) philosophy. We will use Language Essentials of Teaching Reading and Spelling (LETRS) as our foundational approach to provide key stakeholders with the knowledge of SoR and the skills to teach reading. All teachers, supporting Instructional Coaches, and Principals will receive LETRS training over the next few years with deep professional development happening over the summer. Embedded

into this work and training are all new elementary reading materials adoption, with new secondary reading interventions and professional development support for secondary school staff as well. Literacy alignment will take special focus areas on the transition years, including 4K to 5K, and our students with disabilities.

- \$1,500,000 in early literacy professional development for staff and supporting resource materials in early literacy and secondary from referendum funding
- \$1,000,000 in core English and Spanish reading materials purchases to replace the Mondo curriculum from referendum funds budgeted in the 2020-21 budget

Full Day 4K

In support of the Early Literacy & 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. This is a hallmark program, which was discussed with the community as a primary area for referendum support. The district is starting this program, for the first time ever, in the 2021-22 school year in eight of our lowest income schools. In those schools, all 4K students will have the opportunity to enroll in a full day 4K program versus the half day program previously offered. The 4K plan is found in the appendix of this document. It is a multi-year plan requiring multi-year funding, with the goal of reach all low-income schools. In combination with this funding plan is a public advocacy plan to encourage the State to take the necessary steps to fund full day 4K programs state-wide for all students. Resources directly support the additional FTE needed to move to a full day program, and re-imagining the classroom materials, including play opportunities, to support the whole child through a full day program.

- \$1,160,000 in teacher FTE and classroom supplies from the referendum and repurposed funding
- \$77,000 in 1.0 FTE to create an Admin Assistant for the Early Childhood Office from referenda funding
- \$87,000 in 1.0 FTE to create a Birth to K Specialist position in the Early Childhood Office from referenda funding

Curriculum Materials

For too long, the curriculum taught in American schools has been told primarily from the perspective of white culture. This harsh reality has had devastating effects on all of our students - but especially for our students of color. This curriculum dehumanizes our students of color and creates an unsafe learning environment for our students of color. When we intentionally work to specifically dismantle white supremacy culture as it shows up in our curriculum, we are working towards our commitment to becoming an anti-racist organization. When we diversify the voices of the stories of our past, we are creating an inclusive learning environment in which students of color feel seen, respected and, therefore safe. When we intentionally provide our students with the opportunity to analyze how systems that continue to perpetuate racism, we are providing opportunities for students to be active participants to dismantle practices and structures that harm our communities.

Our greatest responsibility as an anti-racist district is to provide students access to learning opportunities which build their capacity in understanding the historical and present-day systems of oppression, racism, and injustice. We are investing in a new curriculum that is culturally relevant and accurate over a multi-year period. We started this work in 2020-21 with referendum funding and expect a three to four-year period to update all curriculum and build a curriculum replacement budget that can then put us on an appropriate cycle for replacement. 2021-22 will focus on the following needs in Elementary: Science, Reading (see section above), and Advanced Learning. In Middle School the focus is on the Humanities. In High School, we will be focused on Social Studies and Math.

- \$400,000 curriculum purchase budget funded from the referendum funding
- \$966,000 in core science material purchases to replace the obsolete current science curriculum from funds budgeted in the 2020-21 budget for this purchase

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

Counselor Support Ratios

Our school counselors provide essential support for our students across grades six through twelve. Counselors are always a critical part of our overall student support team; however, in light of the effects of COVID-19, our counseling staff is needed now more than ever. While the American School Counselor Association recommends a student to counselor ratio of 250:1, we currently allocate our high schools to have a ratio of approximately 300:1. Our middle schools, however, still use an approach focused on giving nearly all schools one full time counselor. This means the student to counselor ratios are as high as 750:1 in middle schools, which leaves our students in our largest middle schools at a significant disadvantage. In addition to this, our alternative high school programs have no designated counselor allocation leaving current high school counselors spread thin to support the students in the comprehensive locations as well as the alternative allocations. In response, this budget includes 6 additional counselors FTE. Four schools (Sennett, Toki, Cherokee, and Hamilton) would receive allocation for a second full time counselor, and four schools (O'Keefe/Sherman and Whitehorse/Jefferson) would share two additional counselors 0.5 and 0.5. Additionally, 1.0 FTE Counselor allocation will be assigned to the high school alternative programs for direct student support. Previously, this support was decentralized across current allocations in the comprehensive high schools.

- \$550,000 – FTE to lower middle school student : counselor ratio from referendum funding
- \$90,000 – FTE to secondary alternative programs using federal Title funding allocation

Tiered Mental Health Support

In our estimation, 1 in 5 of our students experience mental health concerns. When we address mental health concerns, our students are more available for learning. The district has had a number of successful mental health programs for youth. There are two programs in particular we aim to continue supporting/expand for the 2021-22 school year.

- 1) Behavioral Health in Schools (BHS) integrates a mental health clinician (half-time/20 hrs. per week) from the community into the schools. The clinician actively collaborates with the Student Services team and provides individual treatment to students who are unable to access community-based mental health care. The BHS provider improves the school's capacity for addressing mental health concerns through direct service, consultation, teaming, and collaboration. This investment would stabilize the current BHS schools at 16 with local funding.
 - \$160,000 – Stabilize current schools with referendum funding
- 2) Bounce Back is a school-based group intervention for elementary students exposed to stressful and traumatic events. Bounce Back teaches students ways to cope with and recover from traumatic experiences, so they can get back to doing what they want and need to do. Designed to be administered by clinicians, Bounce Back is based on Cognitive Behavioral Intervention for Trauma in Schools (CBITS). The Bounce Back program includes 10 group sessions, 1-3 group parent sessions, and 2-3 individual student sessions. The clinician and a student services staff member meets with a group of 4-6 students for an hour once a week for 10 weeks. Session content includes coping skills, feelings identification, relaxation exercises, positive activities, social support, and problem solving. This intervention also includes parent and individual sessions. This allocation brings a Bounce Back program to all 32 elementary schools.
 - \$60,000 – Program costs from referendum funding
- 3) Create a Central Office role that works across schools to implement universal and intensive mental health programs
 - \$87,000 – 1.0 FTE repurposed from a previous vacant Central Office position

Restorative Justice & Safety

Following the 2020 decision to terminate our partnership with the Madison Police Department and remove school education resource officers (ERO) from our high schools, the Madison Metropolitan School District (MMSD) Board of Education (BOE) convened an ad hoc committee focused on safety and security. The committee discussed school safety and security and voted on a series of recommendations. These

recommendations have been adopted and built into the overall MMSD safety and security plan, with a foundational element being built on a restorative justice framework. 2021-22 will be the first full school year with students in our schools without EROs and will be the first year with these new support structures in place. This plan is a multi-year plan and thus will require multi-year investments to fully implement.

The focus of the majority of the committee discussions was on a holistic approach to safety, with restorative justice as a key approach. While the ad hoc committee put forth 16 total recommendations, the 2021-22 district plan and related budget ask pertains to the recommendations that relate to restorative justice, specifically: 1) a collaborative planning process to involve MMSD district and school staff, and all community partners engaging in RJ work, to be facilitated by a neutral third party with experience in facilitation and deep knowledge of restorative and transformative justice; 2) full time school-based RJ positions be created for all high schools to participate in the development of the 3-5 year RJ plan and implement in schools; and 3) intensive ongoing training for all staff and the Board of Education in restorative justice. As a district, we believe this renewed and intentional commitment to approach restorative justice implementation holistically is high leverage, and supported by research, as it aims to disrupt disparities while promoting and engaging students in positive, restorative, and safe school communities.

- \$500,000 from local repurposed resources and new referenda funding, in support of:
 - » 4.0 FTE Restorative Justice Coaches, one in each comprehensive high school
 - » External facilitator for the multi-year restorative justice plan and implementation
 - » Restorative justice training for staff and the Board in alignment with created plan
- Note: Many of the other recommendations are being implemented at no cost to MMSD

Personalized opportunities that lead to post-secondary success

Virtual Learning Academy

While school is expected to begin in person for the fall of 2021, the impacts of COVID-19 continue to be felt across our community in many ways. MMSD wants to build a program in response to those continuing needs for virtual learning. In addition, we have learned over the last year of virtual learning that some of our students are thriving in the virtual learning model and feel that they will be more successful not returning full time to the comprehensive. We owe it to our students to ensure we have a program which is available to support their personalized needs, and with those beliefs, the Virtual Learning Academy will begin in the Fall of 2021. For fall 2021, this Academy will operate out of Central Office with students still enrolled in their local comprehensive schools, as most of our alternative programs do; however, over time MMSD expects to evaluate the options to make this program an official school of its own within MMSD and DPI. To launch this inaugural program, staffing and curriculum needs are being requested.

- \$730,000 in 1.0 Principal leader and additional teacher FTE from local repurposed resources
- \$110,000 from federal COVID-19 funding to support the curriculum and professional development needed to launch the program

Early College STEM Academy (ECSA)

With the focus of expanding access to STEM opportunities for youth of color, female students and first-generation college-going students, in the school year 2018-19, MMSD launched the Early College STEM Academy (ECSA) with twenty-five high school juniors. 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.

In 2019-20, ECSA Cohort 1 students started their senior year at Madison College and were joined by 100 new Cohort 2 peers for the 2019-20 school year. In 2020-21, a total of 200 students were enrolled in the program with the start of Cohort 3. 2021-22 aims to stabilize the program with 200 students enrolled. MMSD pays Madison College approximately \$6,500 per student for the ECSA program. ECSA will continue to be funded through the braided funding sources, including the addition of these additional funding sources:

- \$250,000 – Stabilize the program using referendum funding
- \$250,000 – Fundraising Grant with thanks from Ascendum

We Embrace 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 is expected to be completed in 2021-22 with resources for small culturally appropriate ceremonies and plaques at each site.

- \$30K per year over next 5 years from new referendum funding

Summer Semester

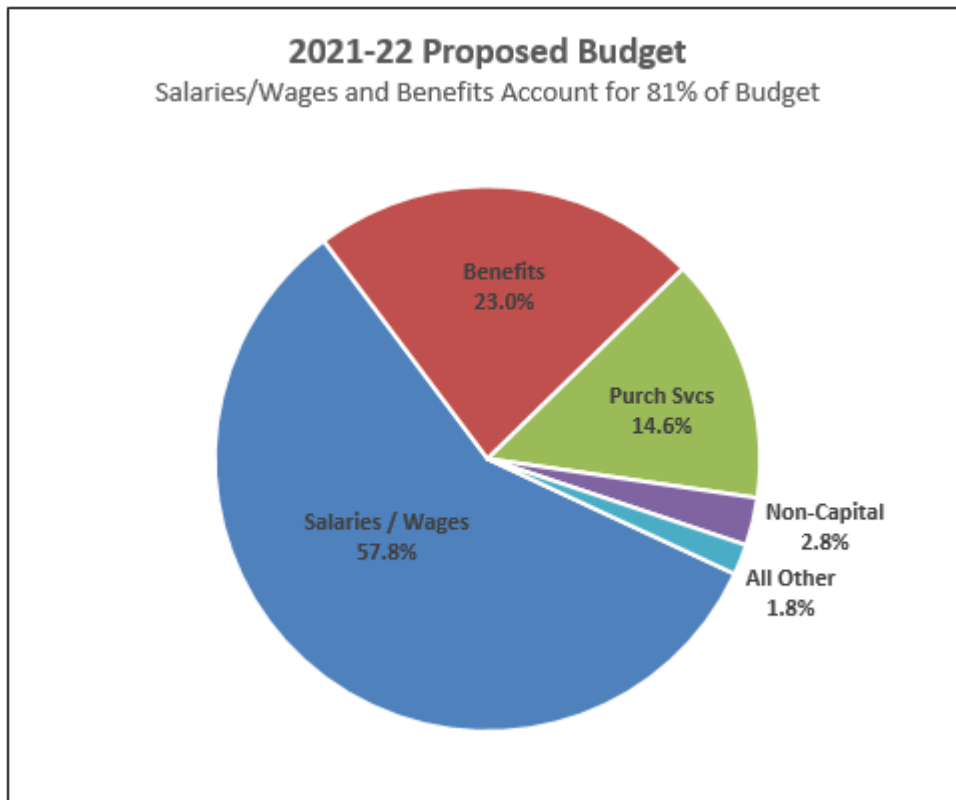
The academic and social emotional effects of COVID-19 on our students are very real. In an effort to support the academic learning acceleration and student support needs of our students, MMSD is revisioning our entire summer school model including our connections to the Madison Community & Recreation Department for wrap around care and programming in alignment with the learning of our students. This new 2021 Summer Semester program will focus on both in person and virtual academic acceleration for approx. 6,500 students this summer. Learnings from this summer will then be incorporated into further program improvement for Summer Semester 2022. This new program includes higher teacher and staff pay, and childcare options for working staff, in order to ensure the highest quality staff members are available for summer learning for students. In addition to this broader Summer Semester changes, two of our elementary summer sites will be first phase schools for the LETRS work, teaching the new reading philosophies during the learning process with our early leaders.

- \$2,300,000 to fund the new Summer Semester program, \$2 million to be funded through federal COVID-19 funding and \$300K to be funded from local resources.
- \$470,000 to be funded from federal Title funding and local resources to support the additional costs at the two pilot LETRS Summer Semester sites

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 for the draft April Preliminary Budget represents approximately 80% of the MMSD 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 23%.



Salaries and Wages: Included in the April preliminary budget proposal is the maximum compensation for staff allowed by law. This includes increases on the following salary components: a maximum base wage increase of 1.23%, a fully funded step advancement (1.9%), and lane advancement (0.1%).

Base wage is a required subject of collective bargaining. The Wisconsin Employment Relations Commission (WERC) (see http://werc.wi.gov/doaroot/cpi-u_chart.htm) sets the maximum base wage increase (CPI-u) allowed under state law, which was 2.44% for contracts beginning July 1, 2019, 1.81% for contracts starting July 1, 2020, and 1.23% for contracts starting July 1, 2021.

In 2019-20, the average total compensation increase for staff was 4.44%. The base wage percent increase was initially set at 0.50% and later increased to 2.44%, primarily funded through additional unexpected revenue in the State's biennial budget.

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 the draft April preliminary budget for 2021-22, the proposal recommends base wage to the maximum at 1.23% increase for each employee and a full step advancement on the salary schedule, which is on average 2%, for a 3.23% total compensation average increase for each employee or 2% above the CPI-u index.

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 that work more than 19 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 student's 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 2019-20 and 2020-21 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 to be \$1.6 million more in 2021-22 than 2020-21 without any plan design changes in place. This increase in 2021-22 will be primarily funded through employee percentage contributions (EPC) generated revenues above costs in 20-21 and other accumulated savings due to healthcare plan changes over the last five years beginning to generate the intended savings.

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

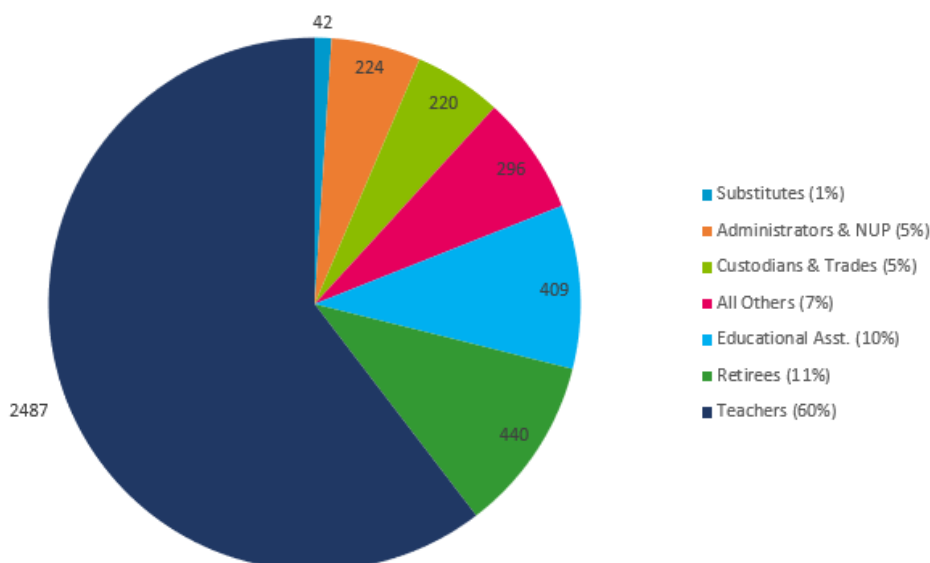
- \$20 copay
- \$100 single / \$250 family HMO deductible
- \$6 / \$15 / \$30 RX
- Tiered Employee Premium Contribution, averaging 6%

Healthcare negotiations this year also produced rate cap guarantees for the future three budget years. GHC rate cap guarantees for the HMO plan are: 4% (21-22), 3% (22-23), and 3.5% (23-24). For Dean's HMO plan, it is 3% (21-22, 22-23, and 23-24). For more information on the POS and the HMO plan and MMSD's EPC categories please go to: <https://hr.madison.k12.wi.us/health-benefits>.

Health insurance is important from a budgetary perspective due to its very large share of the total operating budget. Annual premiums for active employees are estimated to be \$62.15 million.

As of March 2021, a total of 3,815 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 spend approximately \$4.1 million next year on dental coverage in the operation fund. The budget for 21-22 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 spend approximately \$670,000 on Life Insurance next year 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 3rd party administrator.

The life insurance plan was expanded in 2018-19, ensuring all benefits-eligible employees have a basic life insurance plan. This change in coverage saved the district \$50,000 in budgetary costs savings captured in the 2018-19 budget due to the premium contribution structure.

LTD (Long-Term Disability) Insurance

MMSD remains in negotiations with the LTD Insurance provider at this time. This draft budget maintains approximately \$1.3 million on LTD coverage next year. A minor change in the plan in 2019-20 ensured LTD claims match MMSD's policies and procedures regarding leave of absences. There is no current plan change anticipated. Estimates for budget will be made in the final budget.

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 2021 at 6.75%. For budget purposes, the contribution rate for calendar 2022 is not expected to change. If more information becomes available in the fall, this budget estimate will be adjusted as needed in the October final budget.

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.

Over the past four years, we have increased budget allowances as necessary in critical areas such as substitute teachers costs, transportation, post-employment benefits, and utilities. However, due to consistent efforts to create savings, slowly strengthen the budget over the years and a relatively modest inflation this year, these areas are quite stable and do not need additional funding this year.

The total for budgeted allowances in 2021-22 is approximately \$1.5 million, including accounting for the 2x charter growth, open enrollment out rate increases, and state voucher program impacts (2x charter impact discussed in detail in the Appendix). This is approximately \$1M less than the 2020-21 school year. The key areas for increase are explained below. Through these actions, the operating budget will produce more consistent financial results.

2x / independent charter school (2x) expansion: The 2021-22 school year will have three 2x charter schools with enrollment within the MMSD attendance area, all of whom are in their steep initial growth periods. We are estimating these 2x charter schools will enroll 60 new FTE students next year. Additionally, we are predicting the State biennial budget will approved a further per student rate increase for next year. Together, this creates a \$610,000 estimated net expense in our budget.

Open Enrollment In/Out Net: Increase of \$365,000 over current year projected actuals (net). For budgetary purposes, open enrollment results can be difficult to predict. MMSD's recent trends show a narrowing of net open enrollment out (within enrollment 'in' increasing at a faster pace than enrollment 'out'). However, the impacts of COVID-19 on our enrollment has added more instability into these estimates than usual. At this point, we still predict a fairly stable net open enrollment FTE impact for next year. This budget increase then is entirely due to the per student rate increase predicted in the next State in the biennial budget. These accounts will be updated again in October once actual open enrollment results are known.

Annual contract increases: Annually, the district reserves approximately \$1 million to fund ongoing contractual increases across the district for technology systems, utilities, partner contracts, etc. that all have built in clauses to increase at pre-defined rates over time. This year our increase is less than \$300,000 on the local budget. This reduction is due to low inflation rates (a common rate increase agreement) and many contracts/partnerships being renegotiated, held constant, and reevaluated through COVID-19. The 2022-23 school year will likely see a return to close to the typical \$1 million needed in annual increases.

Trades Salary Adjustment: Over the last year, MMSD and Trades Staff have been collaboratively problem-solving to address both parties' critical concerns related to difficulty identifying and hiring any candidates to fill trade positions with high-quality, diverse staff. Many of the MMSD open vacancies have had either no applicants or very few in the last year, leaving critical roles unfilled and schools without the support they need. After root cause analysis, MMSD administration recognizes the growing gap in compensation for trades staff at MMSD and the market as a primary root cause. Therefore, this budget includes the \$250,000 in funding needed to compensate current and future staff more in alignment with skilled trades staff who work for small and large private contractors competing on the open local market where there is a shortage of qualified workers.

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.

In addition to this annual way of working, for the 2020-21 budget the district completed a comprehensive annual review of our past Strategic Equity Projects as well to validate that they are a) implemented as planned, b) creating the outcomes intended, and c) still the highest leverage equity investments for our limited resources. The Senior Leadership Team reviewed the data outcomes and confirms that the resources should remain intact in the upcoming budget, be repurposed, or that new resources are needed to expand the outcomes for students. With a new Superintendent in the 2021-22 school year, the term “Strategic Equity Projects” has been sunset and any previously approved projects have either been ended and budgets repurposed last year, moved into a ‘way of working’ with stabilized local funding, or are being moved forward as a continued multi-year investment as an “Excellence & Equity Project.”

Finding cost savings and reallocating resources are core aspects of MMSD budget development. Over the last seven years, nearly \$23 million has been repurposed or cut from the Central Office department budgets using this process.

In line with our district ways of working, the 2021-22 Preliminary Budget Proposal includes approximately \$7.5 million of cost savings and efficiencies in order to balance the budget on limited resources. Savings can be summarized into the following:

• Staffing Reduction to account for enrollment loss	\$4,000,000
• Healthcare negotiations with providers and plan design	\$1,000,000
• Accumulated savings from July 1, 2020 plan design	\$1,000,000
• Retiree Savings, fewer retirements multi-year trend	\$ 500,000
• Revenue Sources: interest rates	\$ 500,000
• Revenue Sources: Medicaid Reimbursement redesign	\$ 500,000
• Utilities: Environmental Efficiency Saving Measures	\$ 50,000
• Prior Strategic Projects Budgets Ending	\$ 50,000

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 2021-22:

- Reducing electricity bills through solar energy: 1) Completion of solar project with the City of Madison and MG&E for 2 MW, expansion of another 1 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. The 2020-21 school year did see an increase in costs due to a short natural gas shortage and resulting in the need to move to fuel for a short period; however, the long term savings of the natural gas contract continues to pay off.

Tech Services 2021-22:

- With the district's Technology Plan, Ignite! nearing full implementation, intense cross-departmental reflection, planning and budgeting allowed the district to re-occurring savings by removing the need to rely on third party leasing for our devices. The 2020-21 budget saw a savings of \$400,000 below original plan estimates; 2021-22 expects to see another approximate \$400,000 in estimated savings below original plan estimates. From here on out, the plan should be stabilized to fund the original plan.

Human Resources (HR) 2021-22:

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 as well. Then again, as part as the overall budget reduction strategy, the Board made further plan design changes effective July 1, 2020.

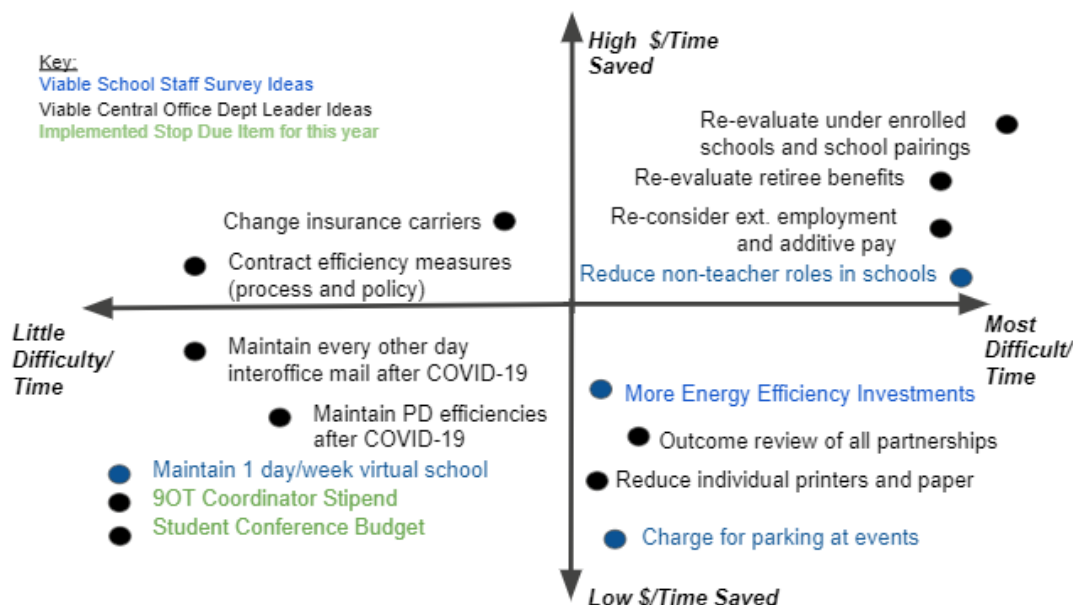
- For the 2021-22 school year, the Board intends to stabilize our health care plan in support of employees during COVID-19. Without plan design changes, HR was still able to negotiate \$1 million of savings (from \$2.6 million estimate down to \$1.6 million estimate) into this 2021-22 budget, providing an important saving item to balance the budget.
- The \$1.6 million expense was then primarily balanced with another \$1 million in available benefits savings identified from longer term accumulated savings generated from the July 1, 2020 benefit plan changes.

Transportation 2021-22:

- In a year-long cross-department team planning effort in 2019, the Board of Education approved the system wide change of our middle school start times, to align with nation-wide physician health recommendations and research based academic gains. Implementation, which started in 2019-20, was paused for 2020-21 due to virtual learning, and then will be phased in 2021-22 and over the following two to three years. At full implementation, this change will cost the district on average \$650,000 more than current expenditures annually; however, there will be no budget increase. Efficiency efforts in the Transportation Department will help to continually offset these costs. Additionally, MMSD will apply for a service transfer credit with the Department of Public Instruction to help fund this instructionally important change in operations.

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.

The Board of Education also plans our budget through a multi-year lens. The below graphical description portrays the conversation started through the 2021-22 budget planning process to identify ideas that have surfaced from staff as ways the Board might consider restructuring foundational elements of the budget to generate long term savings and allocate more resources to students. These are only ideas; however, good long-term planning starts with strategic conversations years in advance.



Staffing Plan for 2021-22

In December 2017, the Board adopted a revised [class size policy](#). The 2021-22 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' 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 4,028 full time equivalent (FTE) to 3,998 FTE, a decrease of .7% from last year. The staffing reduction is almost entirely due to the significant shifts in enrollment from the 2020-21 school year and the emergency move to virtual learning in light of the COVID-19 global pandemic. In the 2020-21 school year, enrollment dropped almost 4%. In addition to this, MMSD has been seeing slight enrollment declines due to low birthrates in Madison. After surveying our "leaver" families, MMSD does not predict any significant shift in enrollment back to pre-COVID-19 times. (See Enrollment Report in Appendix for more information.)

	Fall 17-18	Fall 18-19	Fall 19-20	Fall 20-21	Budget 21-22
District-Wide Administrators	57.5	58.8	63.8	62.8	61.8
Principals	50.0	50.0	50.0	50.0	51.0
Assistant Principals	27.0	30.3	33.0	31.0	31.0
Teachers	2,644.3	2,659.0	2,639.5	2,626.4	2,608.2
Specialists (Hearing Interpreters, OTAs, etc.)	36.1	31.8	30.0	30.1	29.2
Bilingual Resource Specialists	78.9	80.5	81.4	80.0	80.2
Professionals (Non-Union)	121.0	128.6	129.8	126.2	131.1
Clerical/Technical	220.7	220.3	220.8	218.7	219.0
Ed. Assts. (EA, SEA, BEA, Nurse Asst)	447.2	440.7	444.4	428.1	406.7
Custodial	216.0	216.0	218.0	218.0	223.0
Trades	32.0	32.0	31.1	31.1	31.1
Food Service	101.6	104.2	96.0	96.0	96.0
Security	29.3	29.5	29.5	29.5	29.5
	4,061.5	4,081.7	4,067.3	4,027.8	3,997.6

Monitoring and Responding to Changing Conditions:

The staffing plan above includes a pool of approximately 10 unallocated teacher 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. 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 will be made after monitoring actual enrollment and in consultation with building principals. We will work to adjust prior to the start of the school year to avoid disruption to schools. However, even when enrollment changes are not apparent until the start of school, we work to adjust class sizes as necessary to ensure appropriate class sizes.

Table Notes:

1. Columns marked “Fall” of a given fiscal year represents staffing at the time of the adopted budget for each corresponding fiscal year. “Budget 21-22” represents staffing for the 2021-22 Preliminary Budget (Spring 2021).
2. Staffing as shown for 2021-22 reflects the initial staffing work of building principals and administrators as of March 2021. The 2021-22 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.
3. This table includes 9.598 IDEA FTE and 5.8 Title I FTE reductions between 2020-21 and 2021-22 for one-year positions coded to IDEA Flow Thru and Title I necessitated by IEP need or Principal discretion. These positions are likely to be reinstated in the fall based on student need, which would cause these counts to increase by fall.
4. 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.
5. Central Office is in the middle of a reorganization. A number of positions have been moved and repurposed throughout Central Office to better align with the needs of schools. The only Central Office positions added were those investments related to Full Day 4K and the Virtual Learning Program (See Excellence & Equity Projects in the Appendix).
6. The Principal allocation has increased by 1.0 FTE to support the Virtual Learning Program.
7. Enrollment declines affect not only the elementary classroom teachers, but the elementary specials teachers (art, PE, music, etc.), education assistants, and food service.

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.

Since the Preliminary Budget is created in March, it reflects staffing levels at the beginning of the staffing process rather than the final staffing plans which are determined months later.

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 should remain unchanged.

Teacher Staffing Summary (FY 2020, 2021 and 2022)

The below chart provides more detail in the 2,608 FTE teacher allocations, 65% of the total staffing allocation. As discussed above, the impact of the COVID-19 loss accumulated with declining birth rates have largely been at the elementary level. (See our Enrollment Report in the Appendix). As the 2x charter program and voucher program move out of their growth stages and to full capacity, we will see the elementary staffing level off and the impact of the cumulative enrollment losses move up into the middle and high school grades before the program affects will start to stabilize.

This chart also shows our intentional investment in Special Education personnel for 2020-21 and the intentional investments and protection of staffing in the student support staffing in the schools during 2021-22. Despite declining enrollment trends, almost all student services allocation has increased over the last three years at the school level including cross-categorical teachers, social workers, psychologists, and counselors.

Student Services: Weighted Student Allocation

2019-20

As MMSD seeks to more equitably and adequately distribute resources to support students with disabilities, in 2019-20, we piloted a weighted student allocation formula and process in the James Madison Memorial

attendance area. The new formula maintains base teacher, flex teacher and supplemental SEA allocation that is calculated based on student need and specially designed instruction services as agreed upon by the IEP team. To fund the pilot program, a total of 11.5 school-based CC/SEA FTE were included in the 2019-20 budget.

Included in the work to become more equitable in resource distribution and to adequately distribute student services resources to support all students, additional Student Services support staff were distributed across the district. Mobility and 504 status were also factored into allocations based on the new weighted student allocation formula and process. Additional resources in 2019-20 included 6.2 FTE Student Services staff members allocated to schools as Psychologists and Social Workers from repurposed local funding.

The 2019-20 pilot was successful. Those schools in the pilot area had significantly less need for 'more support' during the 2019-20 school year. They were more prepared and ready for students the first day of school, and families shared fewer concerns regarding their student's needs.

2020-21

After a very successful pilot implementation year, the administration recommends 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' wellbeing, 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)

In addition to these investments, the Board invested in more teacher positions to ensure that every Middle School had enough allocation to support daily world language instruction at 7th & 8th grade.

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 2020	FY 2021	FY 2022	Change FY21-FY22	% Chg FY21-FY22
Regular Education Teachers	District-Wide/Central Office/Off-Site	69.3	70.4	81.4	11.0	15.6%
	Elementary Schools	885.5	864.8	842.4	-22.5	-2.6%
	Middle Schools	375.4	370.2	358.3	-12.0	-3.2%
	High Schools	398.8	389.8	384.6	-5.2	-1.3%
	Unallocated	2.8	10.2	12.0	1.8	17.2%
OMGE	ESL/Bilingual Resource Teachers	165.3	165.7	163.0	-2.8	-1.7%
Students Services / Student Support Teachers	School Psychologists	42.6	42.5	42.7	0.2	0.5%
	District-Wide/Central Office/Off-Site	1.2	1.2	1.2	0.0	0.0%
	School Based	41.4	41.3	41.5	0.2	0.5%
	Social Workers	51.2	51.9	50.9	-0.9	-1.8%
	District-Wide/Central Office/Off-Site	5.0	5.0	5.0	0.0	0.0%
	School Based	46.2	46.9	45.9	-0.9	-2.0%
	Guidance Counselors	36.9	36.8	42.8	6.0	16.3%
	District-Wide/Central Office/Off-Site	1.8	2.0	2.0	0.0	0.0%
	School Based	35.1	34.8	40.8	6.0	17.2%
	PBS Coaches/Student Supports	42.2	44.0	46.2	2.2	4.9%
	District-Wide/Central Office/Off-Site	9.5	10.5	10.3	-0.2	-1.7%
	School Based	32.7	33.5	35.9	2.3	7.0%
	Spec Ed / Cross Cat / Early Childhood / PST	404.6	415.6	419.9	4.3	1.0%
	District-Wide/Central Office/Off-Site	90.1	74.7	76.2	1.5	2.0%
	School Based	314.5	340.9	343.7	2.8	0.8%
	OT/PT/HI/VI	55.6	55.1	54.5	-0.6	-1.1%
	District-Wide/Central Office/Off-Site	11.9	13.4	12.6	-0.8	-6.0%
	School Based	43.7	41.7	41.9	0.2	0.5%
	Speech/Language	76.8	76.6	77.2	0.6	0.8%
	District-Wide/Central Office/Off-Site	22.9	21.0	21.5	0.5	2.4%
	School Based	53.9	55.6	55.7	0.1	0.2%
	Nurses	32.6	32.8	32.5	-0.3	-0.9%
	District-Wide/Central Office/Off-Site	4.2	4.0	4.0	0.0	0.0%
	School Based	28.4	28.8	28.5	-0.3	-1.0%
	TOTAL	2639.5	2626.4	2608.2	-18.3	-0.7%

Table Notes:

1. The first four categories are regular education teachers, including classroom and specials teachers, teacher-leaders, instructional resource teachers, learning coordinators, and interventionists. Principals have flexibility about how to use these positions to staff their schools. The first category reflects teachers that are not school-based, so it includes teachers at alternative program sites, central office, and district-wide. This category also includes teachers provided from central office departments who actually work at the schools, such as the Advanced Learner instructional resource teachers. The increase to the Central Office Teachers line is almost entirely due to the new 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.
2. 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 budget 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.). The addition of the Restorative Justice Coordinators is not included in the high school comparison. They are being created as NUP positions, not teachers.
3. The Office of Multilingual & Global Education (OMGE) teacher category includes both central office and school-based bilingual resource and English as second language teaching positions. It would also reflect a school's decision to make a position bilingual in order to better serve the needs of the students. While our ELL enrollment dropped by nearly 100 FTE, we held OMGE 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 OMGE approval as enrollment declined.
4. 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.
5. Unallocated totals for 2019-20 and 2020-21 are totals as of the October final budget. Totals for 2021-22, however, are as of the April Preliminary Budget proposal. Unallocated will be placed into schools leading up to the start of school and totals will decrease as needs arise.

Conclusion

This draft preliminary budget proposal is based on the most recent information available as of April 13, 2021. Estimates used in the preliminary budget proposal will be carefully monitored and updated as necessary. The Board of Education will evaluate and amend the preliminary budget proposal over an eight week period in May and June. The Board will adopt a preliminary budget on June 28, 2021. The 2021-22 fiscal year begins July 1, 2021.

We welcome your questions or comments about the preliminary budget proposal. For your convenience, MMSD budget information, including an on-line feedback form, can be found at <https://budget.madison.k12.wi.us/>.



Budget Snapshot

A summary chart of key budget factors for 2021-22

Item	2021-22 projection & estimates
Balance Sheet:	
General Fund <i>Balance Projected 6/30/22</i>	\$55 - \$65 million within the 15% solvency ratio per board policy
Bond Rating - Current	"Aa2" (Moody's) and "1+" (S&P)
Enrollment	
3 Yr Rolling Avg – Resident Count	Prior to COVID-19, we were stable. Estimated decline of 200 students in 21-22 due to three-year impact of 20-21 loss
Actual Students Enrollment Estimate	Slight increase of 75 students from 20-21 loss
Open Enrollment Estimate	Net change of < 10 In / < 20 Out, \$365,000 incremental expenditure increase due to 2.6% est. rate increases
2x Charters Estimate	Est. 60 additional FTE, \$610,00 incremental expenditure increase (FTE and 1% est. rate increase)
Private School Choice Estimate	Private School: est. 20 additional FTE, \$214,000 (10%) incremental expenditure increase including est. 1.7% rate increase Private School Special Needs: stable enrollment, \$5,000 incremental expenditure increase due to est. 1.7% rate increase
State Budget Impact	
State General Aid Estimate	Est. 0% Aid Loss – stable at \$38.5 million
Revenue Limit Formula	Est. \$100 Increase in Revenue Limit per Student
State Per Pupil Categorical Aid	Est. Increase of \$0 per Student
Personnel Expenditures	
Wages & Salary	Budget Allowance of 3.23% + Additive Pay Components (= steps + lanes + base wage increase)
Health Insurance Estimate	\$1.6 million increase
Staffing Plan	Total Staffing of 3,998 FTE
General Fund Totals	
General Fund Revenue	Increase 0.95% over 2020-21 budget
General Fund Expenditures	Decrease -0.27% over 2020-21 budget
All Funds Totals (10,27,30,38,41,50,80) <i>(Net of Inter-fund Transfers)</i>	
All Funds Revenues	Increase 2.18% over 2020-21 budget
All Funds Expenditures	Increase 1.17% over 2020-21 budget
Tax Levy Estimate	
MMSD Tax Base Estimated	2% Valuation Increase
Tax Levy Increase Estimated	An estimated levy increase 3.28% for all funds
Tax Rate – Equalized	\$11.27 per \$1,000 Property Value (\$0.14 increase)
Tax Impact for Median Home	Early Estimate Increase \$115 per Tax Bill (Est Median Home = \$321,500)

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Madison Metropolitan School District

2021-22 Proposed Budget

Revenue and Expenditure History Table - General Fund (10)

Note: Includes Interfund Transfers listed separately

	2018-19 Actuals	2019-20 Actuals	2020-21 Fall Budget	2021-22 Proposed
Revenues				
Property taxes/Mobile Home/TIF	279,845,274	299,623,907	311,538,238	319,798,029
Other local sources	6,499,770	5,328,594	5,261,761	3,707,899
Interdistrict sources	3,487,429	3,589,395	4,291,579	4,531,249
Intermediate sources	112,721	203,891	224,330	181,955
State sources	77,591,482	72,106,858	71,624,071	71,298,219
Federal sources	16,501,783	15,794,382	19,956,268	17,401,302
Other sources	1,983,108	976,206	462,188	1,418,937
Total revenues	386,021,568	397,623,232	413,358,434	418,337,590
Expenditures				
Regular instruction	149,584,776	142,909,730	149,122,894	150,963,447
Vocational instruction	3,667,296	4,064,888	3,958,592	4,064,072
Special instruction	5,310,888	11,731,193	13,510,390	14,236,316
Other instruction	11,022,268	10,978,068	11,415,228	11,037,848
Pupil services	14,747,469	14,997,180	17,743,398	17,386,783
Instructional staff services	27,104,318	28,132,917	33,527,514	32,737,656
General administration services	22,762,879	23,091,533	24,541,481	24,651,555
Business administration services	42,413,405	43,622,798	43,788,576	41,213,238
Pupil transportation	8,998,627	8,207,475	9,792,121	9,791,311
Principal and interest	1,180,268	2,028,273	2,298,911	1,698,911
Other support services	23,986,076	29,089,440	30,033,832	28,039,789
Community Service	-	-	-	-
Non-program	15,233,526	17,444,767	21,926,317	23,220,272
Total Expenditures	326,011,796	336,298,261	361,659,254	359,041,198
Proceeds from Debt	2,257,108	4,029,796	1,050,000	-
Transfers in	173,473	224,383	166,556	166,556
Transfers out	(53,951,717)	(56,550,499)	(57,963,559)	(59,462,948)
Net change in fund balance	8,488,635	9,028,650	(5,047,823)	-
Fund balance - beginning of year	52,679,676	61,168,311	70,196,961	65,149,138
Fund balance - end of year	61,168,311	70,196,961	65,149,138	65,149,138

Madison Metropolitan School District

2021-22 Proposed Budget

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

Note: Includes Interfund Transfers listed separately

	2018-19 Actuals	2019-20 Actuals	2020-21 Fall Budget	2021-22 Proposed
Revenues				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	-	-	-	-
Interdistrict sources	27,031	92,248	-	-
Intermediate sources	-	-	-	-
State sources	18,719,641	19,645,903	20,187,837	19,838,568
Federal sources	6,084,388	5,639,651	7,465,677	6,384,285
Other sources	-	-	-	-
Total revenues	24,831,060	25,377,802	27,653,514	26,222,853
Expenditures				
Regular instruction	239,802	159,717	278,469	267,793
Vocational instruction	-	-	-	-
Special instruction	58,625,816	59,946,967	63,081,682	64,383,732
Other instruction	-	-	-	-
Pupil services	12,655,985	13,317,409	12,659,758	12,869,157
Instructional staff services	2,434,970	2,515,346	3,515,300	3,095,695
General administration services	-	10,363	-	-
Business administration services	302,933	308,864	321,900	384,422
Pupil transportation	3,999,215	3,866,198	3,986,540	3,768,740
Principal and interest	-	-	-	-
Other support services	74,189	144,481	487,185	546,407
Community Service	-	-	-	-
Non-program	122,970	169,869	157,000	203,300
Total Expenditures	78,455,880	80,439,214	84,487,834	85,519,245
Proceeds from Debt	-	-	-	-
Transfers in	53,798,293	55,285,794	57,000,875	59,462,948
Transfers out	(173,473)	(224,383)	(166,556)	(166,556)
Net change in fund balance	-	-	-	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	-	-	-	-

Madison Metropolitan School District

2021-22 Proposed Budget

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

Note: Includes Interfund Transfers listed separately

	2018-19 Actuals	2019-20 Actuals	2020-21 Fall Budget	2021-22 Proposed
Revenues				
Property taxes/Mobile Home/TIF	12,679,766	13,558,668	22,927,505	24,772,954
Other local sources	53,501	28,280	-	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	163,366	147,455	104,484	104,484
Total revenues	12,896,633	13,734,403	23,031,989	24,877,439
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	-	-	-	-
Pupil transportation	-	-	-	-
Principal and interest	13,064,957	12,702,260	22,818,380	25,093,073
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	-	-	-	-
Total Expenditures	13,064,957	12,702,260	22,818,380	25,093,073
Proceeds from Debt	-	-	-	-
Transfers in	130,531	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	(37,793)	1,032,143	213,609	(215,634)
Fund balance - beginning of year	2,123,116	2,085,323	3,117,466	3,331,074
Fund balance - end of year	2,085,323	3,117,466	3,331,074	3,115,440

Madison Metropolitan School District

2021-22 Proposed Budget

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

Note: Includes Interfund Transfers listed separately

	2018-19 Actuals	2019-20 Actuals	2020-21 Fall Budget	2021-22 Proposed
Revenues				
Property taxes/Mobile Home/TIF	8,500,000	5,000,000	5,000,000	5,000,000
Other local sources	36,892	12,828	-	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	-	-	-
Total revenues	8,536,892	5,012,828	5,000,000	5,000,000
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	7,107,262	7,114,863	5,172,835	4,995,185
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	4,815	4,815
Community Service	-	-	-	-
Non-program	-	-	-	-
Total Expenditures	7,107,262	7,114,863	5,177,650	5,000,000
Proceeds from Debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	1,429,630	(2,102,035)	(177,650)	-
Fund balance - beginning of year	2,040,225	3,469,855	1,367,820	1,190,170
Fund balance - end of year	3,469,855	1,367,820	1,190,170	1,190,170

Madison Metropolitan School District

2021-22 Proposed Budget

Revenue and Expenditure History Table - Referendum Proceeds (42)

Note: Includes Interfund Transfers listed separately

	2018-19 Actuals	2019-20 Actuals	2020-21 Fall Budget	2021-22 Proposed
Revenues				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	-	-	-	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	-	-	-
Total revenues	-	-	-	-
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	-	-	106,000,000	106,000,000
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	-	-	-	-
Total Expenditures	-	-	106,000,000	106,000,000
Proceeds from Debt	-	-	106,000,000	106,000,000
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	-	-	-	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	-	-	-	-

Madison Metropolitan School District

2021-22 Proposed Budget

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

Note: Includes Interfund Transfers listed separately

	2018-19 Actuals	2019-20 Actuals	2020-21 Fall Budget	2021-22 Proposed
Revenues				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	1,852,218	1,296,302	277,324	1,954,500
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	176,247	173,815	123,737	182,000
Federal sources	8,316,902	7,251,698	5,011,499	8,666,969
Other sources	-	-	-	-
Total revenues	10,345,367	8,721,816	5,412,560	10,803,469
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	10,470,059	9,986,521	6,335,244	10,773,469
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	40,000	30,000
Community Service	-	-	-	-
Non-program	-	-	-	-
Total Expenditures	10,470,059	9,986,521	6,375,244	10,803,469
Proceeds from Debt	-	-	-	-
Transfers in	22,893	1,264,705	962,684	-
Transfers out	-	-	-	-
Net change in fund balance	(101,799)	-	-	-
Fund balance - beginning of year	1,685,597	1,583,798	1,583,798	1,583,798
Fund balance - end of year	1,583,798	1,583,798	1,583,798	1,583,798

Madison Metropolitan School District

2021-22 Proposed Budget

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

Note: Includes Interfund Transfers listed separately

	2018-19 Actuals	2019-20 Actuals	2020-21 Fall Budget	2021-22 Proposed
Revenues				
Property taxes/Mobile Home/TIF	11,535,312	12,009,506	10,638,848	12,013,668
Other local sources	3,593,408	2,420,504	3,054,069	3,054,069
Interdistrict sources	50	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	1,500,000	-
Other sources	-	-	-	-
Total revenues	15,128,770	14,430,010	15,192,917	15,067,736
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	776,171	764,816	395,350	410,321
Pupil transportation	1,371	1,568	1,000	1,000
Principal and interest	-	-	-	-
Other support services	564,136	364,301	292,440	298,892
Community Service	13,679,172	12,963,384	14,504,128	15,357,524
Non-program	-	-	-	-
Total Expenditures	15,020,850	14,094,070	15,192,917	16,067,736
Proceeds from Debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	107,920	335,940	-	(1,000,000)
Fund balance - beginning of year	1,951,706	2,059,626	2,395,566	2,395,566
Fund balance - end of year	2,059,626	2,395,566	2,395,566	1,395,566

Madison Metropolitan School District

2021-22 Proposed Budget

Summary Revenue and Expenditures All Funds

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

	2018-19 Actuals	2019-20 Actuals	2020-21 Fall Budget	2021-22 Proposed	% Chg
Revenues					
Property taxes/Mobile Home/TIF	312,560,352	330,192,081	350,104,591	361,584,651	3.28%
Other local sources	12,035,789	9,086,508	8,593,153	8,716,467	1.44%
Interdistrict sources	3,514,510	3,681,642	4,291,579	4,531,249	5.58%
Intermediate sources	112,721	203,891	224,330	181,955	-18.89%
State sources	96,487,370	91,926,576	91,935,645	91,318,787	-0.67%
Federal sources	30,903,074	28,685,730	33,933,445	32,452,556	-4.36%
Other sources	2,146,474	1,123,660	566,673	1,523,422	168.84%
Total revenues	457,760,291	464,900,090	489,649,415	500,309,088	2.18%
Expenditures					
Regular instruction	149,824,578	143,069,447	149,401,363	151,231,240	1.22%
Vocational instruction	3,667,296	4,064,888	3,958,592	4,064,072	2.66%
Special instruction	63,936,704	71,678,160	76,592,072	78,620,048	2.65%
Other instruction	11,022,268	10,978,068	11,415,228	11,037,848	-3.31%
Pupil services	27,403,454	28,314,589	30,403,156	30,255,940	-0.48%
Instructional staff services	29,539,288	30,648,262	37,042,815	35,833,351	-3.27%
General administration services	22,762,879	23,101,896	24,541,481	24,651,555	0.45%
Business administration services	61,069,830	61,797,861	56,013,904	57,776,636	3.15%
Pupil transportation	12,999,213	12,075,241	13,779,661	13,561,051	-1.59%
Principal and interest	14,245,225	14,730,533	25,117,291	26,791,984	6.67%
Other support services	24,624,400	29,598,223	30,858,272	28,919,902	-6.28%
Community Service	13,679,172	12,963,384	14,504,128	15,357,524	5.88%
Non-program	15,356,496	17,614,636	22,083,317	23,423,572	6.07%
Total Expenditures	450,130,804	460,635,188	495,711,279	501,524,722	1.17%
Proceeds from Debt	2,257,108	4,029,796	1,050,000	-	-100.00%
Transfers in	54,125,190	56,774,882	58,130,115	59,629,503	2.58%
Transfers out	(54,125,190)	(56,774,882)	(58,130,115)	(59,629,503)	2.58%
Net change in fund balance	9,886,594	8,294,698	(5,011,864)	(1,215,634)	-75.74%
Fund balance - beginning of year	60,480,319	70,366,913	78,661,611	73,649,747	-6.37%
Fund balance - end of year	70,366,913	78,661,611	73,649,747	72,434,112	-1.65%

Madison Metropolitan School District

2021-22 Proposed Budget

Summary Revenue and Expenditure Fund Table By Year

Note: Includes Interfund Transfers listed separately

	2021-22 Proposed	Fund 10 - General	Fund 27 - Special Ed	Fund 38/30 - Debt Service	Fund 41 - Capital Improve	Fund 50 - Food Service	Fund 80 - Community Serv
Revenues							
Property taxes/Mobile Home/TIF	361,584,651	319,798,029	-	24,772,954	5,000,000	-	12,013,668
Other local sources	8,716,467	3,707,899	-	-	-	1,954,500	3,054,069
Interdistrict sources	4,531,249	4,531,249	-	-	-	-	-
Intermediate sources	181,955	181,955	-	-	-	-	-
State sources	91,318,787	71,298,219	19,838,568	-	-	182,000	-
Federal sources	32,452,556	17,401,302	6,384,285	-	-	8,666,969	-
Other sources	1,523,422	1,418,937	-	104,484	-	-	-
Total revenues	500,309,088	418,337,590	26,222,853	24,877,439	5,000,000	10,803,469	15,067,736
Expenditures							
Regular instruction	151,231,240	150,963,447	267,793	-	-	-	-
Vocational instruction	4,064,072	4,064,072	-	-	-	-	-
Special instruction	78,620,048	14,236,316	64,383,732	-	-	-	-
Other instruction	11,037,848	11,037,848	-	-	-	-	-
Pupil services	30,255,940	17,386,783	12,869,157	-	-	-	-
Instructional staff services	35,833,351	32,737,656	3,095,695	-	-	-	-
General administration services	24,651,555	24,651,555	-	-	-	-	-
Business administration services	57,776,636	41,213,238	384,422	-	4,995,185	10,773,469	410,321
Pupil transportation	13,561,051	9,791,311	3,768,740	-	-	-	1,000
Principal and interest	26,791,984	1,698,911	-	25,093,073	-	-	-
Other support services	28,919,902	28,039,789	546,407	-	4,815	30,000	298,892
Community Service	15,357,524	-	-	-	-	-	15,357,524
Non-program	23,423,572	23,220,272	203,300	-	-	-	-
Total Expenditures	501,524,722	359,041,198	85,519,245	25,093,073	5,000,000	10,803,469	16,067,736
Proceeds from Debt	-	-	-	-	-	-	-
Transfers in	59,629,503	166,556	59,462,948	-	-	-	-
Transfers out	(59,629,503)	(59,462,948)	(166,556)	-	-	-	-
Net change in fund balance	(1,215,634)	-	-	(215,634)	-	-	(1,000,000)
Fund balance - beginning of year	73,649,747	65,149,138	-	3,331,074	1,190,170	1,583,798	2,395,566
Fund balance - end of year	72,434,112	65,149,138	-	3,115,440	1,190,170	1,583,798	1,395,566

Madison Metropolitan School District

2020-21 Fall Budget

Summary Revenue and Expenditures Fund Table By Year

Note: Includes Interfund Transfers listed separately

	2020-21 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
Revenues							
Property taxes/Mobile Home/TIF	350,104,591	311,538,238	-	22,927,505	5,000,000	-	10,638,848
Other local sources	8,593,153	5,261,761	-	-	-	277,324	3,054,069
Interdistrict sources	4,291,579	4,291,579	-	-	-	-	-
Intermediate sources	224,330	224,330	-	-	-	-	-
State sources	91,935,645	71,624,071	20,187,837	-	-	123,737	-
Federal sources	33,933,445	19,956,268	7,465,677	-	-	5,011,499	1,500,000
Other sources	566,673	462,188	-	104,484	-	-	-
Total revenues	489,649,415	413,358,434	27,653,514	23,031,989	5,000,000	5,412,560	15,192,917
Expenditures							
Regular instruction	149,401,363	149,122,894	278,469	-	-	-	-
Vocational instruction	3,958,592	3,958,592	-	-	-	-	-
Special instruction	76,592,072	13,510,390	63,081,682	-	-	-	-
Other instruction	11,415,228	11,415,228	-	-	-	-	-
Pupil services	30,403,156	17,743,398	12,659,758	-	-	-	-
Instructional staff services	37,042,815	33,527,514	3,515,300	-	-	-	-
General administration services	24,541,481	24,541,481	-	-	-	-	-
Business administration services	56,013,904	43,788,576	321,900	-	5,172,835	6,335,244	395,350
Pupil transportation	13,779,661	9,792,121	3,986,540	-	-	-	1,000
Principal and interest	25,117,291	2,298,911	-	22,818,380	-	-	-
Other support services	30,858,272	30,033,832	487,185	-	4,815	40,000	292,440
Community Service	14,504,128	-	-	-	-	-	14,504,128
Non-program	22,083,317	21,926,317	157,000	-	-	-	-
Total Expenditures	495,711,279	361,659,254	84,487,834	22,818,380	5,177,650	6,375,244	15,192,917
Proceeds from Debt	1,050,000	1,050,000	-	-	-	-	-
Transfers in	58,130,115	166,556	57,000,875	-	-	962,684	-
Transfers out	(58,130,115)	(57,963,559)	(166,556)	-	-	-	-
Net change in fund balance	(5,011,864)	(5,047,823)	-	213,609	(177,650)	(0)	-
Fund balance - beginning of year	78,661,611	70,196,961	-	3,117,466	1,367,820	1,583,798	2,395,566
Fund balance - end of year	73,649,747	65,149,138	-	3,331,074	1,190,170	1,583,798	2,395,566

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
Revenues							
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	-	-	-
Total revenues	464,900,090	397,623,232	25,377,802	13,734,403	5,012,828	8,721,816	14,430,010
Expenditures							
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	-	-	-	-
Total Expenditures	460,635,188	336,298,261	80,439,214	12,702,260	7,114,863	9,986,521	14,094,070
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)	-	-	-	-
Net change in fund balance	8,294,698	9,028,650	-	1,032,143	(2,102,035)	-	335,940
Fund balance - beginning of year	70,366,913	61,168,311	-	2,085,323	3,469,855	1,583,798	2,059,626
Fund balance - end of year	78,661,611	70,196,961	-	3,117,466	1,367,820	1,583,798	2,395,566

Madison Metropolitan School District

2018-19 Actuals

Summary Revenue and Expenditures Fund Table By Year

Note: Includes Interfund Transfers listed separately

	2018-19 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
Revenues							
Property taxes/Mobile Home/TIF	312,560,352	279,845,274	-	12,679,766	8,500,000	-	11,535,312
Other local sources	12,035,789	6,499,770	-	53,501	36,892	1,852,218	3,593,408
Interdistrict sources	3,514,510	3,487,429	27,031	-	-	-	50
Intermediate sources	112,721	112,721	-	-	-	-	-
State sources	96,487,370	77,591,482	18,719,641	-	-	176,247	-
Federal sources	30,903,074	16,501,783	6,084,388	-	-	8,316,902	-
Other sources	2,146,474	1,983,108	-	163,366	-	-	-
Total revenues	457,760,291	386,021,568	24,831,060	12,896,633	8,536,892	10,345,367	15,128,770
Expenditures							
Regular instruction	149,824,578	149,584,776	239,802	-	-	-	-
Vocational instruction	3,667,296	3,667,296	-	-	-	-	-
Special instruction	63,936,704	5,310,888	58,625,816	-	-	-	-
Other instruction	11,022,268	11,022,268	-	-	-	-	-
Pupil services	27,403,454	14,747,469	12,655,985	-	-	-	-
Instructional staff services	29,539,288	27,104,318	2,434,970	-	-	-	-
General administration services	22,762,879	22,762,879	-	-	-	-	-
Business administration services	61,069,830	42,413,405	302,933	-	7,107,262	10,470,059	776,171
Pupil transportation	12,999,213	8,998,627	3,999,215	-	-	-	1,371
Principal and interest	14,245,225	1,180,268	-	13,064,957	-	-	-
Other support services	24,624,400	23,986,076	74,189	-	-	-	564,136
Community Service	13,679,172	-	-	-	-	-	13,679,172
Non-program	15,356,496	15,233,526	122,970	-	-	-	-
Total Expenditures	450,130,804	326,011,796	78,455,880	13,064,957	7,107,262	10,470,059	15,020,850
Proceeds from Debt	2,257,108	2,257,108	-	-	-	-	-
Transfers in	54,125,190	173,473	53,798,293	130,531	-	22,893	-
Transfers out	(54,125,190)	(53,951,717)	(173,473)	-	-	-	-
Net change in fund balance	9,886,594	8,488,635	-	(37,793)	1,429,630	(101,799)	107,920
Fund balance - beginning of year	60,480,319	52,679,676	-	2,123,116	2,040,225	1,685,597	1,951,706
Fund balance - end of year	70,366,913	61,168,311	-	2,085,323	3,469,855	1,583,798	2,059,626

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 2019-20 Actuals, 2020-21 Fall Budget, 2021-22 Proposed Budget, and the increase/decrease from the 2020-21 Fall Budget versus the 2021-22 Proposed Budget.

Definitions:

- 2020-21 Fall Budget = Fall Revised School Year 2020-21 Budget Adopted by the board in October 2020
- 2021-22 Proposed Budget = Spring Proposed Budget to the Board for School Year 2021-22.

Notes for Proposed Revenues by Fund and Source:

Fund 10

- ✓ Line 2 reflects the increase in the local tax levy due to an estimated flat general aid impact, recurring referenda to exceed, and non-recurring exemptions related to energy efficiency debt payments and private voucher payments.
- ✓ Line 10 reflects a reduction in local investment earnings due to reduced interest rates over the last year.
- ✓ Line 15 reflects recoding of revenue from source 1299 to 1990. 1299 is not an accepted source value by DPI in the current WUFAR release. This reduction is tied to the increase in source 1990 on line 48.
- ✓ Line 17 reflects an increase in Open Enrollment revenue based on rate changes for FY22.
- ✓ Line 19 reflects a reduction in local grant revenue based on calculation of staff and programming for FY22.
- ✓ Line 23 reflects a reduction in Integration Aid from the state. This program has been declining annually at the state level since 2014-15.
- ✓ Line 26 reflect an anticipated flat equalization aid impact from the state for FY22. The current state budget proposals for the upcoming biennium include additions to the state aid pool. Until there is some indication later this spring regarding the Joint Finance Committee's work on the biennium budget, we are anticipating a neutral impact to state aid.
- ✓ Line 32 reflects the collection of revenue to partially fund a position through the Forward Madison and ALSE partnerships.
- ✓ Line 33 reflects a decrease in anticipated computer and exempt personal property aid. This amount has been falling for the past several years due to updated calculation methods from the Department of Revenue. This aid is part of the district revenue limit calculation and impacts the overall tax levy.
- ✓ Line 34 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 schools student counts. The district enrollment drop during 2020-21 in the three year average is the primary cause of reduction in this line.
- ✓ Lines 37 and 38 reflect changes in revenue for matching expenditures for balancing federal grants. This includes reductions due to the utilization of one time funding from the federal CARES act during 2020-21. Carryover of these funds are pending year end results of these expenses. Full implementation of the CRRSA (ESSER II) funding are not fully implemented at this time.
- ✓ Line 40 reflects an increase in anticipated federal Medicaid revenue.
- ✓ Line 42 represents the reduction of revenue related to the final year draw of revenue from the TID #25 proceeds budgeted in 20-21
- ✓ Line 48 reflects a recoding of revenue sources from source 1299 per WUFAR guidelines. (See line 15)

Fund 27

- ✓ Line 50 reflects a change in the Interfund transfer from Fund 10 to Fund 27. This transfer is required to balance with expenditures in the FY22 budget.
- ✓ Line 54 reflects no estimated change to state categorical aid. This aid continues to be prorated based on sum certain state appropriation. Original state estimates for FY21 indicated we would be reimbursed at 30% of eligible costs. Actual aid ended up being prorated to 24.8%, resulting in a significantly lower amount than originally projected for this year. Current state budget proposals seek to increase this reimbursement estimate much higher. Without state budget approval, it is unknown if the district can

rely on this aid increasing for FY22.

- ✓ Line 55 reflects a reduction in high cost aid. The proration of this aid across the state has reduced Madison's portion of this aid significantly in the last few years.
- ✓ Line 60 reflects a change in revenue for matching expenditure for balancing federal grants.

Fund 30/38

- ✓ Lines 64 & 67 reflect the tax levy impact of debt schedule payments scheduled for FY22.

Fund 41

- ✓ No change in revenue for FY21

Fund 42

- ✓ Line 74 reflects the second year of the approved \$317 million referendum approved in the fall of 2020. The carryover of the first round of borrowing will be finalized after fiscal year end 2020-21.

Fund 50

- ✓ Lines 78 - 86 reflect the initial recalculation of returning food service to regular school year operations following virtual instruction meal delivery during 2020-21. The serving days, meal estimates, and federal reimbursement will continue to be monitored over the next several months leading up to the fall budget approval.

Fund 80

- ✓ Line 88 reflects a change in tax levy for the Community Services Fund for FY22. This levy reflects reinstating programming that were suspended during virtual instruction in 2020-21.
- ✓ Line 97 reflects a reduction in federal revenue due to removal of funding under the federal CARES Act. This funding was used during 2020-21 to facilitate MSCR CARES programming during 2020-21.

Madison Metropolitan School District
Revenues by Fund and Source
2021-2022 - Proposed Budget

Includes all Budgeted Funds and Interfund Transfers
2021-2022 Budgets by Fund/Source

			2019-2020 Actuals	2020-2021 Fall Budget	2021-2022 Proposed Budget	2021-2022 Incr/Decr	2021-2022 % Chg
1	1127	Transfer from Fund 27	(224,382.50)	(166,555.80)	(166,555.80)	0.00	0.00%
2	1211	Current Property Tax	(299,462,334.00)	(311,407,617.00)	(319,658,029.00)	(8,250,412.00)	2.65%
3	1212	Property Tax Chargebacks	(75,485.00)	(65,621.00)	(75,000.00)	(9,379.00)	14.29%
4	1213	Mobile Home Fees	(86,088.18)	(65,000.00)	(65,000.00)	0.00	0.00%
5	1241	Tuition-Individuals	(11,577.00)	(90,000.00)	(90,000.00)	0.00	0.00%
6	1243	All Co-Curric Except Athletics	(199,906.23)	0.00	0.00	0.00	0.00%
7	1244	Local Payment for Service	(140,293.52)	(234,456.60)	(235,921.61)	(1,465.01)	0.62%
8	1260	Resale	(250.00)	0.00	0.00	0.00	0.00%
9	1271	School Co-Curricular Athletics	(227,722.47)	(212,000.00)	(212,000.00)	0.00	0.00%
10	1280	Interest On Investment	(1,369,579.74)	(1,260,955.00)	(660,955.00)	600,000.00	-47.58%
11	1291	Gifts & Contributions	(47,665.84)	0.00	0.00	0.00	0.00%
12	1292	Student Fees	(1,493,202.38)	(2,149,022.30)	(2,149,022.30)	0.00	0.00%
13	1293	Bldg Rntfl/Bldg Permit Fee	(324,046.39)	(360,000.00)	(360,000.00)	0.00	0.00%
14	1297	Student Fines	(22,364.53)	0.00	0.00	0.00	0.00%
15	1299	Other Revenue-Misc	(1,491,986.00)	(955,326.72)	0.00	955,326.72	-100.00%
16	1341	Tuition-Non Open-Non Ses	(85,481.00)	(60,000.00)	(60,000.00)	0.00	0.00%
17	1345	Tuition-Open Enrol-Nonses	(3,231,421.43)	(4,090,479.00)	(4,330,149.00)	(239,670.00)	5.86%
18	1349	Other Rev-Other District	(272,492.20)	(141,100.00)	(141,100.00)	0.00	0.00%
19	1515	State Aid thru CESA or Interm	(203,891.09)	(214,329.94)	(171,955.32)	42,374.62	-19.77%
20	1517	Federal Aid In Transit	0.00	(10,000.00)	(10,000.00)	0.00	0.00%
21	1612	Transportation Aid	(240,403.59)	(236,513.00)	(236,513.00)	0.00	0.00%
22	1613	Library Aid-Common Sch Fd	(1,090,907.00)	(750,000.00)	(750,000.00)	0.00	0.00%
23	1615	Integration Aid	(188,956.00)	(125,937.00)	(62,969.00)	62,968.00	-50.00%
24	1618	Bilingual ESL State Aid	(2,012,893.45)	(1,951,117.00)	(1,951,117.00)	0.00	0.00%
25	1619	Other Categorical Aid	(657,880.11)	0.00	0.00	0.00	0.00%
26	1621	General State Aid	(36,550,835.00)	(38,400,982.00)	(38,463,350.00)	(62,368.00)	0.16%
27	1623	Special Adjustment Aid	(62,226.00)	0.00	0.00	0.00	0.00%
28	1630	State Special Projects Grants	(420,529.98)	(140,518.78)	(128,405.96)	12,112.82	-8.62%
29	1641	General Tuition State Paid	(218,194.00)	(218,995.00)	(218,995.00)	0.00	0.00%
30	1650	Sage-Stu Achiev Guar Educ	(6,963,531.10)	(6,939,075.00)	(6,939,075.00)	0.00	0.00%
31	1660	St Rev Thru Local Units	(34,692.86)	0.00	0.00	0.00	0.00%
32	1690	Oth Rev St Srcs-Not Dpi	(89,615.00)	(174,825.01)	(236,511.79)	(61,686.78)	35.28%
33	1691	Computer Aid	(2,940,466.86)	(2,476,119.00)	(2,350,000.00)	126,119.00	-5.09%
34	1695	Per Pupil Categorical Aid	(20,227,662.00)	(19,970,683.00)	(19,781,473.00)	189,210.00	-0.95%
35	1699	Other Revenue - State	(408,065.00)	(176,565.75)	(179,809.35)	(3,243.60)	1.84%
36	1713	Voc Ed Act Aid	(243,527.82)	(239,169.19)	(239,169.19)	0.00	0.00%
37	1730	Federal Special Proj Rev	(4,595,350.20)	(9,679,470.28)	(6,912,959.49)	2,766,510.79	-28.58%
38	1751	Title I Revenue	(6,297,861.74)	(6,586,057.36)	(6,234,861.90)	351,195.46	-5.33%
39	1770	Fed Rev Thru Local Units	(98,461.05)	(25,000.00)	(25,000.00)	0.00	0.00%
40	1780	Fed Rev Thru St (Not DPI)	(4,520,503.64)	(3,450,000.00)	(3,950,000.00)	(500,000.00)	14.49%
41	1790	Direct Rev Frm Fed Source	(38,677.20)	(39,311.00)	(39,311.00)	0.00	0.00%
42	1873	Proceeds From Lt Notes	0.00	(1,050,000.00)	0.00	1,050,000.00	-100.00%
43	1878	Capital Leases	(4,029,796.00)	0.00	0.00	0.00	0.00%
44	1964	Insurance Reimbursements	0.01	0.00	0.00	0.00	0.00%
45	1971	Refund or Prior Year Expense	(897,114.19)	(380,000.00)	(380,000.00)	0.00	0.00%
46	1972	Prop Tax and Gen Aid Refund	(10,141.45)	(5,000.00)	(5,000.00)	0.00	0.00%
47	1989	Medical Service Reimbursement	(68,950.00)	(77,188.47)	(78,610.43)	(1,421.96)	1.84%
48	1990	Miscellaneous	0.00	0.00	(955,326.72)	(955,326.72)	0.00%
49	Total	10 - General Fund	(401,877,410.73)	(414,574,990.20)	(418,504,145.86)	(3,929,155.66)	0.95%
50	1110	Transfer from Gen Fund	(55,285,794.31)	(57,000,875.26)	(59,462,947.65)	(2,462,072.39)	4.32%
51	1346	Tuition-Non Open-SES	(48,400.00)	0.00	0.00	0.00	0.00%
52	1347	Tuition-Open Enroll-SES	(30,000.00)	0.00	0.00	0.00	0.00%
53	1349	Other Rev-Other District	(13,847.74)	0.00	0.00	0.00	0.00%
54	1611	Handicapped Aid	(18,272,958.00)	(18,772,764.30)	(18,772,764.30)	0.00	0.00%
55	1625	State High Cost Aid	(796,962.00)	(1,155,000.00)	(805,000.00)	350,000.00	-30.30%
56	1641	General Tuition State Paid	0.00	(134,803.00)	(134,803.00)	0.00	0.00%
57	1642	Inactive - State Tuition	(391,409.00)	0.00	0.00	0.00	0.00%
58	1690	Oth Rev St Srcs-Not Dpi	(20,574.00)	(30,269.88)	(31,000.91)	(731.03)	2.42%
59	1697	Aid for Spec Ed Transition	(164,000.00)	(95,000.00)	(95,000.00)	0.00	0.00%
60	1730	Federal Special Proj Rev	(5,024,141.39)	(7,032,141.27)	(5,950,749.22)	1,081,392.05	-15.38%
61	1770	Fed Rev Thru Local Units	(8,057.49)	0.00	0.00	0.00	0.00%
62	1780	Fed Rev Thru St (Not DPI)	(607,452.18)	(433,536.00)	(433,536.00)	0.00	0.00%
63	Total	27 - Educational Services	(80,663,596.11)	(84,654,389.71)	(85,685,801.08)	(1,031,411.37)	1.22%
64	1211	Current Property Tax	(8,300,900.00)	(18,494,475.00)	(20,822,856.25)	(2,328,381.25)	12.59%
65	1280	Interest On Investment	(12,191.27)	0.00	0.00	0.00	0.00%

Madison Metropolitan School District
Revenues by Fund and Source
2021-2022 - Proposed Budget

Includes all Budgeted Funds and Interfund Transfers
2021-2022 Budgets by Fund/Source

			2019-2020 Actuals	2020-2021 Fall Budget	2021-2022 Proposed Budget	2021-2022 Incr/Decr	2021-2022 % Chg
66	Total	30 - Debt Service	(8,313,091.27)	(18,494,475.00)	(20,822,856.25)	(2,328,381.25)	12.59%
67	1211	Current Property Tax	(5,257,768.00)	(4,433,029.51)	(3,950,098.10)	482,931.41	-10.89%
68	1280	Interest On Investment	(16,088.70)	0.00	0.00	0.00	0.00%
69	1971	Refund or Prior Year Expense	(147,454.70)	(104,484.40)	(104,484.40)	0.00	0.00%
70	Total	38 - Non-Ref Debt Service Fund	(5,421,311.40)	(4,537,513.91)	(4,054,582.50)	482,931.41	-10.64%
71	1211	Current Property Tax	(5,000,000.00)	(5,000,000.00)	(5,000,000.00)	0.00	0.00%
72	1280	Interest On Investment	(12,828.03)	0.00	0.00	0.00	0.00%
73	Total	41 - Capital Expansion Fund	(5,012,828.03)	(5,000,000.00)	(5,000,000.00)	0.00	0.00%
74	1875	Proceeds From Lt Bonds	0.00	(106,000,000.00)	(106,000,000.00)	0.00	0.00%
75	Total	42 - Referendum	0.00	(106,000,000.00)	(106,000,000.00)	0.00	0.00%
76	1110	Transfer from Gen Fund	(1,264,704.97)	(962,683.69)	0.00	962,683.69	-100.00%
77	1251	Food Service Sales-Pupils	(1,212,801.75)	(233,444.65)	(1,696,000.00)	(1,462,555.35)	626.51%
78	1252	Food Service Sales-Adults	(40,574.15)	(8,870.67)	(71,500.00)	(62,629.33)	706.03%
79	1259	Food Service Sales-Other	(50,536.57)	(8.54)	(152,000.00)	(151,991.46)	1779759.48%
80	1291	Gifts & Contributions	7,000.00	0.00	(35,000.00)	(35,000.00)	0.00%
81	1299	Other Revenue-Misc	610.01	(35,000.00)	0.00	35,000.00	-100.00%
82	1617	Food Services-St Reimb	(173,815.41)	(123,737.10)	(182,000.00)	(58,262.90)	47.09%
83	1714	Donated Commodities	(710,818.84)	(616,000.00)	(616,000.00)	0.00	0.00%
84	1717	Food Service Federal Rev	(6,330,611.00)	(2,797,127.42)	(8,050,969.12)	(5,253,841.70)	187.83%
85	1730	Federal Special Proj Rev	(210,267.88)	(1,542,631.00)	0.00	1,542,631.00	-100.00%
86	1790	Direct Rev Frm Fed Source	0.00	(55,741.00)	0.00	55,741.00	-100.00%
87	Total	50 - Food Service	(9,986,520.56)	(6,375,244.07)	(10,803,469.12)	(4,428,225.05)	69.46%
88	1211	Current Property Tax	(12,009,506.00)	(10,638,848.44)	(12,013,667.83)	(1,374,819.39)	12.92%
89	1244	Local Payment for Service	(240,088.55)	(243,000.00)	(243,000.00)	0.00	0.00%
90	1272	Community Service Fees	(17,348.25)	(14,000.00)	(14,000.00)	0.00	0.00%
91	1291	Gifts & Contributions	(122,598.19)	(64,500.00)	(64,500.00)	0.00	0.00%
92	1292	Student Fees	(38,180.31)	(36,000.00)	(36,000.00)	0.00	0.00%
93	1295	Summer School Fees	(24,771.50)	0.00	0.00	0.00	0.00%
94	1296	Nontaxable Revenues MSCR	(1,679,156.98)	(2,267,268.57)	(2,267,268.57)	0.00	0.00%
95	1298	Taxable Revenues MSCR	(289,924.37)	(429,300.00)	(429,300.00)	0.00	0.00%
96	1299	Other Revenue-Misc	(8,435.43)	0.00	0.00	0.00	0.00%
97	1730	Federal Special Proj Rev	0.00	(1,500,000.00)	0.00	1,500,000.00	-100.00%
98	Total	80 - Community Service	(14,430,009.58)	(15,192,917.01)	(15,067,736.40)	125,180.61	-0.82%
		Total for Report:	(525,704,767.68)	(654,829,529.90)	(665,938,591.21)	(11,109,061.31)	1.70%

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 2019-20 Actuals, 2020-21 Fall Budget, 2021-22 Proposed Budget, and the increase/decrease from the 2020-21 Fall Budget versus the 2021-22 Proposed Budget.

Definitions:

- ✓ 2020-21 Fall Budget = Fall Revised School Year 2020-21 Budget Adopted by the board in October 2020
- ✓ 2021-22 Proposed Budget = Spring Proposed Budget to the Board for School Year 2021-22

Notes for Proposed Expenditures by Fund and Object:

Fund 10

- ✓ Line 2 reflects planned increases in the summer school budget related to summer semester planning following virtual instruction in 2020-21. This line also includes reductions of one time federal CARES Act and local COVID funding budgeted in 2020-21. Carryover of these funds will be finalized pending year end results and continued planning for use of CARES Act funding through September of 2022.
- ✓ Lines 3 – 8, 31, and 33 reflects a reductions in temporary and overtime costs reserved during 2020-21 using local COVID and federal CARES act funds for emerging needs under virtual instruction. Carryover of these funds will be finalized pending year end results and continued planning for use of CARES Act funding through September of 2022.
- ✓ Lines 9-17 and 27 reflect the recalculation of staffing for 2021-22 based on initial compensation planning for FY22.
- ✓ Lines 37 & 38 reflects an increase to WRS contributions based on all calculated salary changes for 2021-22.
- ✓ Lines 39 & 40 reflects an increase in calculated FICA district contributions per all calculated salary changes for 2021-22.
- ✓ Line 42 reflects district Health Insurance costs based on estimated renewal of existing MMSD health plans and retiree benefits. This also reflects reductions of a health insurance reserve held during 2020-21 for planning purposes that was unused. The districts staffing reductions over the last several years also generated health care savings.
- ✓ Line 48 reflects an increase in credit reimbursement costs related to training of staff for LETRS training during 2021-22.
- ✓ Line 55 reflects a net adjustment to contracted services for FY22. This line includes adjustments for TID 25 and federal CARES Act project Reductions. Carryover funds will be reevaluated and finalized at year end for fall budget approval. This line also includes increases for Mental Health Supports: BHS & Bounce Back, and New Virtual Instructional Programming included in Excellence & Equity Projects.
- ✓ Line 63 reflects an adjustment for final TID 25 projects in Tech Services related to MUFN fiber connections with the city of Madison. Carryover funds will be reevaluated and finalized at year end for fall budget approval.
- ✓ Line 65 reflects reductions TID Carryover for Technology Services and Building Services related to Tech Plan infrastructure and Building Services projects. This line also reflects reductions in Safety & Security one time funding. Carryover of these funds will be evaluated at year end and added back to these budget lines where appropriate for fall approval as necessary.
- ✓ Line 68 reflects a reduction in construction services related to the renovation of the Holtzman Property using one time funds.
- ✓ Line 72 reflects reduction of anticipated utility costs for 2021-22.
- ✓ Line 84 reflects a reduction in print costs associated with school yearbooks. Each year, these accounts are balanced against student fees for printing yearbooks. Carryover of these funds will be evaluated at year end and added back to these budget lines where appropriate for fall approval as necessary.
- ✓ Line 89 reflects a reduction to some of our software platforms for FY22. Many of these systems were purchased during 2020-21 using federal CARES Act funding and being evaluated for CRRSA (ESSER II) planning for the June final preliminary budget.
- ✓ Line 89 reflects a decrease in anticipated 4K offsite provider contracts in FY22 due to historical declining trends aligned to lower birth rates.

- ✓ Line 91 reflects an anticipated increase in open enrollment payments to other districts for K-12.
- ✓ Line 93 reflects an increase for the Early College STEM Academy priority action and \$840,000 estimated impact of increased 2x charter and voucher programming.
- ✓ Line 96 reflects an increase in CRLM funding to help facilitate new literacy materials and implementation. Each year, budgets are consolidated in Object 0401 to help identify available CRLM funding for planning purposes. This increase is offset by other reductions in objects 0360, 0411, 0439, and 0470.
- ✓ Line 97 reflects a reduction in general supplies related to removal of district building carryover. Formula carryover will be reevaluated at year end for approval in fall. This line also reflects removed of one time federal CARES Act funding for cleaning supplies for the Building Services and Health Services teams.
- ✓ Line 98 reflects in an increase for training materials related to LETRS professional development in 2021-22.
- ✓ Line 100 reflects a reduction of one time federal CARES Act funding for medical supplies for the Building Services and Health Services teams. Many purchases during 2020-21 using federal CARES Act funding and being evaluated for CRRSA (ESSER II) planning for the June final preliminary budget.
- ✓ Line 105 reflects reduction of Common School Fund (CSF) carryover. Each year the Common School Fund award is dependent on prior year spending and new student census data. We will know our final CSF amount in January of 2022.
- ✓ Line 108 reflects the reduction of other media budgets reallocated to Object 0401 (See Line 96).
- ✓ Line 109 reflects the reduction of non-capital equipment budget related to one time funding on TID #25 and federal CARES Act funding during 2020-21. Carryover of these funds will be evaluated at year end and added back to these budget lines where appropriate for fall approval as necessary.
- ✓ Line 113 reflects the increase for training materials related to LETRS and reductions related to budget reallocated to Object 0401 (See Line 96).
- ✓ Lines 114 -116, and 126 reflect reductions of one time funding of federal CARES Act and local COVID funding for technology hardware and software purchases made during virtual instruction during 2020-21. Many of these purchases during 2020-21 used federal CARES Act funding and being evaluated for CRRSA (ESSER II) planning in the June final preliminary budget.
- ✓ Line 122 reflects the reduction of one time funding of federal CARES Act funding for equipment purchases reserved for building improvements. Carryover of these funds will be evaluated at year end and added back to these budget lines where appropriate for fall approval as necessary.
- ✓ Line 129 reflects the reduction of interest expense costs related to short term borrowing due to reduced interest rates.
- ✓ Line 146 reflects an increase in the interfund transfer to Fund 27 for Special Education programming and staff costs in FY21.
- ✓ Line 147 reflects the reduction and removal of the interfund transfer to Fund 50 for Food Service programming. It is anticipated that a return to a regular program year budget will remove the need for this transfer.
- ✓ Line 164 reflects the reduction in budgetary reserve for the ERO contract. These funds have been repurposed to restorative justice positions at each comprehensive high school as outline in the district Priority Actions. Reserve that remain in this line are reserved for annual Black Excellence projects.

Fund 27

- ✓ Lines 168 and 171 reflect a reduction of temp teacher and education assistant time on federal Flow Through funding and one time federal CARES Act funding for additional service during virtual learning. Carryover of these funds will be evaluated at year end and added back to these budget lines where appropriate for fall approval as necessary.
- ✓ Lines 173-178 and 181 reflect the recalculation of staffing for 2021-22 based on compensation planning for FY22.
- ✓ Line 180 reflects a reduction of administrative sub costs on federal Flow Through funding based on initial PD planning for FY22.
- ✓ Lines 187 & 188 reflects an increase to WRS contributions based on all calculated salary changes for 2021-22.

- ✓ Lines 189 & 190 reflect an increase in calculated FICA district contributions per all calculated salary changes for 2021-22.
- ✓ Line 192 reflects district costs for Health Insurance costs based on estimated renewal of existing MMSD health plans.
- ✓ Lines 198, 203, & 204 reflect reductions to purchases services and travel expenses on federal flow through funding based on initial grant planning for FY22.
- ✓ Line 233 reflect the reduction of building improvement costs previously budget on federal Flow Through funding.

Fund 30/38

- ✓ Lines 250 & 258 summarize changes in the debt payments schedule for FY22.

Fund 41

- ✓ Line 280 reflects returning the Fund 41 budget back to an annual \$5 million for FY22 following security improvements and carryover authorized during FY21 throughout the district. Any remaining carryover in Fund 41 will be reflected during fall approval.

Fund 42

- ✓ Line 276 reflects year two of the \$317 million referendum approved in the fall of 2020. Carryover from year 1 of these construction project will be reflected during fall approval.

Fund 50

- ✓ Lines 279 - 335 reflect the initial recalculation of returning food service to regular school year operations following virtual instruction meal delivery during 2020-21. The serving days, meal estimates, and federal reimbursement will continue to be monitored over the next several months leading up to the fall budget approval.

Fund 80

- ✓ Line 340 reflect increases in temporary/seasonal staff due to reinstated programming suspended under COVID-19 and virtual learning. Programming will be reevaluated over the summer and into the fall to determine if further changes are needed.
- ✓ Lines 341-346 and 351 reflect the recalculation of staffing for 2021-22 based on compensation planning for FY22.
- ✓ Line 356 removed the salary savings estimate used to represent the reduced MSCR programming during FY21.
- ✓ Lines 358 & 359 reflects an increase to WRS contributions based on all calculated salary changes for 2021-22.
- ✓ Lines 360 & 361 reflects an increase in calculated FICA district contributions per all calculated salary changes for 2021-22.
- ✓ Line 363 reflects district costs for Health Insurance costs based on estimated renewal of existing MMSD health plans.

Madison Metropolitan School District

Expenditures by Fund and Object

2021-2022 - Proposed Budget

Includes all Budgeted Funds and Interfund Transfers
2021-2022 Budgets by Fund/Object

			2019-2020 Actuals	2020-2021 Fall Budget	2021-2022 Proposed Budget	2021-2022 Incr/Decr	2021-2022 % Chg
1	0100	Administrative Temp	159,474.56	307,431.32	312,431.32	5,000.00	1.63%
2	0101	Teacher-Temp	7,245,789.78	10,508,850.42	12,079,034.42	1,570,184.00	14.94%
3	0102	Sub Teacher-Contractual	2,455,844.04	3,378,314.00	3,338,314.00	(40,000.00)	-1.18%
4	0103	Clerical / Technical-Temp	493,433.02	574,940.36	514,253.36	(60,687.00)	-10.56%
5	0104	EA / SEA-Temp	191,153.02	173,649.64	122,588.64	(51,061.00)	-29.40%
6	0105	Cust / Operation-Temp	109,041.91	256,269.30	106,269.30	(150,000.00)	-58.53%
7	0108	NonUnion Professional-Temp	0.00	9,934.00	9,934.00	0.00	0.00%
8	0109	Misc-Temp	1,184,399.72	1,648,203.76	1,582,392.76	(65,811.00)	-3.99%
9	0110	Administrative-Perm	15,014,817.42	15,191,879.54	15,431,387.69	239,508.15	1.58%
10	0111	Teacher-Perm	122,319,340.10	125,604,650.24	127,900,817.69	2,296,167.45	1.83%
11	0112	Perm Non-Union Hourly	508,998.87	522,535.24	525,540.30	3,005.06	0.58%
12	0113	Clerical / Technical-Perm	8,769,109.51	9,054,467.29	9,265,331.53	210,864.24	2.33%
13	0114	EA / HCA-Perm	3,300,922.72	3,237,166.49	2,927,080.12	(310,086.37)	-9.58%
14	0115	Cust / Operation-Perm	10,918,533.60	11,228,279.69	11,473,995.69	245,716.00	2.19%
15	0116	Maint / Trades-Perm	2,174,111.12	1,289,995.35	1,553,578.15	263,582.80	20.43%
16	0118	PermNon-Union Professional	7,169,101.81	7,539,321.60	7,919,229.60	379,908.00	5.04%
17	0119	Misc-Perm	4,272,604.89	4,440,375.46	4,621,383.55	181,008.09	4.08%
18	0121	Sub SEA-Contractual	85.04	0.00	0.00	0.00	0.00%
19	0122	Sub Teacher-Administrativ	375,139.81	363,554.70	363,554.70	0.00	0.00%
20	0126	Time Limited EA/SEA	34,750.20	16,240.00	16,240.00	0.00	0.00%
21	0131	Cust O/T-Regular	42.95	0.00	0.00	0.00	0.00%
22	0135	Cust O/T-Snow Plowing	66,037.77	85,070.35	85,070.35	0.00	0.00%
23	0136	Cust O/T-School Activities	4,285.16	15,000.00	15,000.00	0.00	0.00%
24	0137	Cust O/T-Facility Rentals	36,318.68	43,733.37	43,733.37	0.00	0.00%
25	0138	Cust O/T-MSCR Programming	24,835.05	30,000.00	30,000.00	0.00	0.00%
26	0139	Cust O/T-Emergency Maint.	1,882.44	10,000.00	10,000.00	0.00	0.00%
27	0141	Security	886,525.77	1,057,989.05	1,014,575.26	(43,413.79)	-4.10%
28	0151	Board of Education	56,753.61	56,300.00	56,300.00	0.00	0.00%
29	0155	Sabbatical Pay-Teachers	0.00	40,000.00	40,000.00	0.00	0.00%
30	0161	Security OT	31,921.89	8,588.18	8,588.18	0.00	0.00%
31	0163	Clerical OT	166,388.18	199,505.26	175,093.26	(24,412.00)	-12.24%
32	0164	Ed Asst OT	3,374.12	700.00	700.00	0.00	0.00%
33	0165	Custodial OT	71,512.22	212,981.82	100,858.82	(112,123.00)	-52.64%
34	0166	Trades OT	67,910.81	0.00	0.00	0.00	0.00%
35	0169	Other OT	56,323.68	12,603.82	12,603.82	0.00	0.00%
36	Total	0100 - Salaries	188,170,763.47	197,118,530.25	201,655,879.88	4,537,349.63	2.30%
37	0212	Employer's Share WRS	12,010,129.66	12,082,111.39	12,219,828.29	137,716.90	1.14%
38	0214	Employer WRS Rate Temp	0.00	815,352.93	888,186.93	72,834.00	8.93%
39	0220	Social Security	14,056,466.54	13,334,115.32	13,687,552.21	353,436.89	2.65%
40	0222	Social Security Rate Temp	(9.78)	1,390,162.63	1,472,102.46	81,939.83	5.89%
41	0230	Life Insurance	467,370.77	524,294.81	531,223.84	6,929.03	1.32%
42	0240	Health Insurance	44,537,057.31	45,257,606.27	44,313,897.11	(943,709.16)	-2.09%
43	0241	Self Funded Health Ins	0.02	0.00	0.00	0.00	0.00%
44	0243	Dental Insurance	2,111,216.68	3,070,031.16	3,089,672.24	19,641.08	0.64%
45	0249	Lt Care Insurance	362,049.60	554,308.00	554,308.00	0.00	0.00%
46	0251	Long Term Disability Ins	970,259.45	974,920.33	1,001,665.06	26,744.73	2.74%
47	0290	Other Employee Benefits	223,297.79	462,915.00	481,275.00	18,360.00	3.97%
48	0291	College Credit Reimbursement	40,189.08	66,218.98	141,218.98	75,000.00	113.26%
49	0298	Fringe Benefits	11,703.78	0.00	0.00	0.00	0.00%
50	Total	0200 - Benefits	74,789,730.90	78,532,036.82	78,380,930.12	(151,106.70)	-0.19%
51	0306	Athletic Trainers-Annual	80,715.48	75,000.00	75,000.00	0.00	0.00%
52	0307	Athletic Trainers-Events	0.00	22,066.00	22,066.00	0.00	0.00%
53	0308	Police-Educational Res	353,366.25	0.00	0.00	0.00	0.00%
54	0309	Police-Event Coverage	20,748.71	16,971.00	16,971.00	0.00	0.00%
55	0310	Personal Svs-Prof/Tec/Official	3,931,158.39	7,187,040.73	4,783,473.40	(2,403,567.33)	-33.44%
56	0311	Architect & Engineer Fees	25,869.21	20,000.00	20,000.00	0.00	0.00%
57	0314	Personal Services Consult	737,760.44	942,637.16	942,637.16	0.00	0.00%
58	0315	Employee Health Exams	47,272.25	55,000.00	55,000.00	0.00	0.00%
59	0316	Litigation / Arbitration	7,491.85	27,000.00	27,000.00	0.00	0.00%
60	0317	Pers Svcs Clerical-Perm	14,663.99	0.00	0.00	0.00	0.00%
61	0318	Pers Svcs Clerical-Temp	1,943.19	36,769.09	36,769.09	0.00	0.00%
62	0319	Pers Svcs Cultural Arts	750.00	2,228.90	2,228.90	0.00	0.00%
63	0321	Technology Repairs & Maint	1,012,994.94	418,385.63	360,000.00	(58,385.63)	-13.95%
64	0322	Rental of Computing Equipment	2,544,128.59	3,281,886.00	3,281,886.00	0.00	0.00%
65	0324	Non-Tech Repairs & Maint	1,618,477.41	5,550,051.25	4,411,256.79	(1,138,794.46)	-20.52%

Madison Metropolitan School District

Expenditures by Fund and Object

2021-2022 - Proposed Budget

Includes all Budgeted Funds and Interfund Transfers 2021-2022 Budgets by Fund/Object			2019-2020 Actuals	2020-2021 Fall Budget	2021-2022 Proposed Budget	2021-2022 Incr/Decr	2021-2022 % Chg
66	0325	Vehicle / Equipment Rental	218,545.01	411,524.67	431,524.67	20,000.00	4.86%
67	0326	Site Rental (Lease)	0.00	10,000.00	10,000.00	0.00	0.00%
68	0327	Construction Services	2,714,805.69	2,417,861.27	1,739,300.81	(678,560.46)	-28.06%
69	0328	Building Rental (Lease)	433,487.65	482,823.29	467,823.29	(15,000.00)	-3.11%
70	0331	Gas	1,359,772.75	1,656,162.00	1,656,162.00	0.00	0.00%
71	0332	Fuel Oil	54,476.22	5,000.00	5,000.00	0.00	0.00%
72	0336	Electricity	2,823,702.25	3,221,082.72	3,171,082.72	(50,000.00)	-1.55%
73	0337	Water & Sewer	777,872.98	780,000.00	780,000.00	0.00	0.00%
74	0341	Pupil Travel	7,236,501.62	8,722,399.58	8,719,399.58	(3,000.00)	-0.03%
75	0342	Employee Travel	591,379.81	886,855.05	886,376.79	(478.26)	-0.05%
76	0343	Contracted Service Travel	670,096.00	707,000.00	707,000.00	0.00	0.00%
77	0345	Pupil Field Trips Lodge & Food	41,339.28	2,500.00	2,500.00	0.00	0.00%
78	0347	Trans Parent Contracts	184,661.97	280,000.00	280,000.00	0.00	0.00%
79	0348	Vehicle Fuel	61,031.34	304,000.00	304,000.00	0.00	0.00%
80	0349	Taxi Cab Transportation	66,466.54	20,040.81	18,040.81	(2,000.00)	-9.98%
81	0351	Advertising	34,593.01	28,250.00	28,250.00	0.00	0.00%
82	0352	Page Systems	27,025.75	30,000.00	30,000.00	0.00	0.00%
83	0353	Postage	251,734.63	197,952.72	197,702.72	(250.00)	-0.13%
84	0354	Printing & Binding	152,910.94	220,626.68	102,429.76	(118,196.92)	-53.57%
85	0355	Telephone	601,087.90	605,581.05	605,081.05	(500.00)	-0.08%
86	0356	Quick Copy Service	(4,420.85)	8,647.00	8,647.00	0.00	0.00%
87	0358	On-line communications	11,163.34	50,000.00	50,000.00	0.00	0.00%
88	0360	Tech/Software Services	2,732,890.17	2,613,799.71	2,078,241.71	(535,558.00)	-20.49%
89	0370	Educ Svcs-Non Govt Agency	3,081,190.67	3,550,760.72	3,150,760.72	(400,000.00)	-11.27%
90	0381	Payment To Municipality	137,682.53	125,000.00	125,000.00	0.00	0.00%
91	0382	Payment To WI School District	9,747,279.59	11,478,911.00	12,082,911.00	604,000.00	5.26%
92	0386	Payment To CESA	19,503.99	21,780.00	21,780.00	0.00	0.00%
93	0387	Payment To State	4,306,197.12	6,711,643.41	7,801,598.41	1,089,955.00	16.24%
94	0389	Payment To WTCS District	296,340.63	309,305.00	309,305.00	0.00	0.00%
95	Total	0300 - Purch Svcs	49,026,659.23	63,494,542.44	59,804,206.38	(3,690,336.06)	-5.81%
96	0401	CRLM	284,899.00	2,099,696.00	3,266,702.00	1,167,006.00	55.58%
97	0411	General Supplies	3,272,289.47	4,998,208.84	3,651,252.69	(1,346,956.15)	-26.95%
98	0412	Workbooks	20,363.82	31,351.31	295,051.31	263,700.00	841.11%
99	0415	Food	174,241.86	151,419.31	151,419.31	0.00	0.00%
100	0416	Medical Supplies	74,643.82	279,251.77	59,251.77	(220,000.00)	-78.78%
101	0417	Paper	309,049.25	376,758.08	376,758.08	0.00	0.00%
102	0418	Fuel For Vehicles	91,051.33	0.00	0.00	0.00	0.00%
103	0420	Apparel	184,651.03	53,559.02	53,559.02	0.00	0.00%
104	0431	Audiovisual Media	939.47	4,668.70	4,668.70	0.00	0.00%
105	0432	Library Books	340,484.24	321,315.68	219,646.42	(101,669.26)	-31.64%
106	0433	Newspapers	4,065.93	4,595.74	4,595.74	0.00	0.00%
107	0434	Periodicals	33,330.07	28,194.97	28,194.97	0.00	0.00%
108	0439	Other Media	1,422,376.98	845,232.86	704,342.86	(140,890.00)	-16.67%
109	0440	Non-Capital Equipment	1,314,292.54	1,356,347.98	543,613.24	(812,734.74)	-59.92%
110	0448	Other Non-Capital Equip	0.00	1,000.00	1,000.00	0.00	0.00%
111	0450	Resale	31,246.97	0.00	0.00	0.00	0.00%
112	0460	Equipment Components	0.00	418.00	418.00	0.00	0.00%
113	0470	Textbooks	434,738.53	369,895.00	542,427.00	172,532.00	46.64%
114	0481	Technology Supplies	120,624.46	124,550.07	69,550.07	(55,000.00)	-44.16%
115	0482	Non-Capital Tech Hardware	919,628.57	1,612,493.89	1,069,493.89	(543,000.00)	-33.67%
116	0483	Non-Capital Software	151,712.56	718,169.05	498,432.05	(219,737.00)	-30.60%
117	0490	Non-Instr Reference Mats	28,129.18	34,586.98	34,586.98	0.00	0.00%
118	Total	0400 - Non-Capital	9,212,759.08	13,411,713.25	11,574,964.10	(1,836,749.15)	-13.70%
119	0511	Land Aquisition	325,160.75	0.00	0.00	0.00	0.00%
120	0531	Building Acquisition	3,996,278.79	0.00	0.00	0.00	0.00%
121	0541	Building Improve Addition	13,195.00	0.00	0.00	0.00	0.00%
122	0551	Equipment - Addition	144,914.84	530,489.02	211,601.84	(318,887.18)	-60.11%
123	0553	Equipment-Add-Fixed Asset	6,061.73	0.00	0.00	0.00	0.00%
124	0561	Equipment - Replacement	313,432.11	111,739.74	111,739.74	0.00	0.00%
125	0563	Equip-Replac-Fixed Asset	320,727.37	236,000.00	236,000.00	0.00	0.00%
126	0581	Technology Related Hardware	4,064,339.24	200,000.00	0.00	(200,000.00)	-100.00%
127	Total	0500 - Capital Purch	9,184,109.83	1,078,228.76	559,341.58	(518,887.18)	-48.12%
128	0678	Principal-Capital Leases	1,126,664.19	1,086,244.00	1,086,244.00	0.00	0.00%
129	0682	Interest-Temporary Notes	929,073.95	1,241,483.00	641,483.00	(600,000.00)	-48.33%
130	0688	Interest-Capital Leases	0.00	2,500.00	2,500.00	0.00	0.00%

Madison Metropolitan School District

Expenditures by Fund and Object

2021-2022 - Proposed Budget

Includes all Budgeted Funds and Interfund Transfers

2021-2022 Budgets by Fund/Object

			2019-2020 Actuals	2020-2021 Fall Budget	2021-2022 Proposed Budget	2021-2022 Incr/Decr	2021-2022 % Chg
131	0691	Other Debt Retirement	4,350.00	3,000.00	3,000.00	0.00	0.00%
132	Total	0600 - Debt Payments	2,060,088.14	2,333,227.00	1,733,227.00	(600,000.00)	-25.72%
133	0711	District Liability Ins	330,156.00	423,770.00	423,770.00	0.00	0.00%
134	0712	District Property Ins	421,455.11	574,500.00	574,500.00	0.00	0.00%
135	0713	Worker's Compensation	1,856,977.57	1,932,155.00	1,932,155.00	0.00	0.00%
136	0720	Judgements & Settlements	45,283.06	19,600.00	19,600.00	0.00	0.00%
137	0731	Unemployment Comp-Teacher	36,026.41	10,500.00	10,500.00	0.00	0.00%
138	0732	Unemploy Comp-Sub Teacher	256,014.26	7,000.00	7,000.00	0.00	0.00%
139	0733	Unemploy Comp-Ed Assist.	45,447.39	8,500.00	8,500.00	0.00	0.00%
140	0734	Unemploy Comp-Clerical	41,598.41	8,000.00	8,000.00	0.00	0.00%
141	0735	Unemploy Comp-Cust/Trades	9,028.32	5,200.00	5,200.00	0.00	0.00%
142	0736	Unemploy Comp-Food Svc	4,204.98	5,000.00	5,000.00	0.00	0.00%
143	0737	Unemploy Comp-Administr.	3,641.41	7,000.00	7,000.00	0.00	0.00%
144	0738	Unemploy Comp-Recreation	40,655.38	6,000.00	6,000.00	0.00	0.00%
145	Total	0700 - Insurance	3,090,488.30	3,007,225.00	3,007,225.00	0.00	0.00%
146	0827	Transfer to Special Education	55,285,794.31	57,000,875.26	59,462,947.65	2,462,072.39	4.32%
147	0850	Transfer to Food Service	1,264,704.97	962,683.69	0.00	(962,683.69)	-100.00%
148	Total	0800 - Transfers	56,550,499.28	57,963,558.95	59,462,947.65	1,499,388.70	2.59%
149	0910	Taxes (not sales tax)	0.00	100.00	100.00	0.00	0.00%
150	0932	Share Rev To Non-Govt Entities	17,392.00	0.00	0.00	0.00	0.00%
151	0936	Transit Of St Handic Aid	0.00	10,000.00	10,000.00	0.00	0.00%
152	0940	Dues & Fees	60.00	0.00	0.00	0.00	0.00%
153	0941	Organizational Dues	84,241.01	92,630.30	92,630.30	0.00	0.00%
154	0942	Employee Dues/Fees	0.00	100.00	100.00	0.00	0.00%
155	0943	Entry Fees/Royalties	117,038.20	63,871.88	63,871.88	0.00	0.00%
156	0944	Bank Service Charges	49,042.03	46,000.00	46,000.00	0.00	0.00%
157	0962	Inventory Adjustment	(13,119.58)	0.00	0.00	0.00	0.00%
158	0969	Other Adjustments	10,098.31	2,000.00	2,000.00	0.00	0.00%
159	0970	Clearing	246.75	0.00	0.00	0.00	0.00%
160	0971	Aidable Refund Payment	87,740.46	0.00	0.00	0.00	0.00%
161	0972	Non-Aidable Refund Paymt	361,420.19	500,000.00	500,000.00	0.00	0.00%
162	0990	Miscellaneous	34,542.83	1,376,208.24	1,391,321.97	15,113.73	1.10%
163	0991	Scholarships	14,960.00	0.00	0.00	0.00	0.00%
164	0996	Reserve	0.00	552,840.00	179,400.00	(373,440.00)	-67.55%
165	0998	Superint Contingency Fund	0.00	40,000.00	40,000.00	0.00	0.00%
166	Total	0900 - Dues/Fees/Misc	763,662.20	2,683,750.42	2,325,424.15	(358,326.27)	-13.35%
167	Total	10 - General Fund	392,848,760.43	419,622,812.89	418,504,145.86	(1,118,667.03)	-0.27%
168	0101	Teacher-Temp	1,203,964.81	1,737,661.46	1,586,083.46	(151,578.00)	-8.72%
169	0102	Sub Teacher-Contractual	753,825.29	875,429.00	875,429.00	0.00	0.00%
170	0103	Clerical / Technical-Temp	5,976.78	300.00	300.00	0.00	0.00%
171	0104	EA / SEA-Temp	1,012,517.47	1,113,550.01	1,010,435.34	(103,114.67)	-9.26%
172	0109	Misc-Temp	102,325.71	57,637.00	46,621.00	(11,016.00)	-19.11%
173	0110	Administrative-Perm	779,884.81	690,815.91	704,740.69	13,924.78	2.02%
174	0111	Teacher-Perm	38,326,966.74	39,024,986.52	40,169,236.74	1,144,250.22	2.93%
175	0113	Clerical / Technical-Perm	359,996.37	387,984.06	392,892.92	4,908.86	1.27%
176	0114	EA / HCA-Perm	7,687,302.67	8,323,207.66	8,239,933.43	(83,274.23)	-1.00%
177	0118	PermNon-Union Professional	68,535.15	77,348.50	71,963.15	(5,385.35)	-6.96%
178	0119	Misc-Perm	1,733,449.93	1,726,656.09	1,780,995.49	54,339.40	3.15%
179	0121	Sub SEA-Contractual	6,867.25	0.00	0.00	0.00	0.00%
180	0122	Sub Teacher-Administrativ	149,126.73	189,078.53	129,358.38	(59,720.15)	-31.58%
181	0124	Sub SEA Floater	75,479.18	102,668.91	106,095.05	3,426.14	3.34%
182	0126	Time Limited EA/SEA	327,957.50	158,927.00	158,927.00	0.00	0.00%
183	0163	Clerical OT	708.06	25,000.00	25,000.00	0.00	0.00%
184	0164	Ed Asst OT	1,807.42	0.00	500.00	500.00	0.00%
185	0169	Other OT	1,414.19	0.00	100.00	100.00	0.00%
186	Total	0100 - Salaries	52,598,106.06	54,491,250.65	55,298,611.65	807,361.00	1.48%
187	0212	Employer's Share WRS	3,377,552.47	3,337,379.91	3,366,440.81	29,060.90	0.87%
188	0214	Employer WRS Rate Temp	0.00	222,637.07	234,144.78	11,507.71	5.17%
189	0220	Social Security	3,952,573.43	3,756,385.11	3,867,581.71	111,196.60	2.96%
190	0222	Social Security Rate Temp	0.00	255,178.92	265,690.75	10,511.83	4.12%
191	0230	Life Insurance	106,431.09	111,868.77	115,487.58	3,618.81	3.23%
192	0240	Health Insurance	13,851,404.24	14,411,189.43	14,744,683.62	333,494.19	2.31%
193	0243	Dental Insurance	541,281.97	831,539.51	835,792.70	4,253.19	0.51%
194	0250	Other Insurance	479,188.46	0.00	0.00	0.00	0.00%
195	0251	Long Term Disability Ins	261,962.50	274,991.56	290,058.68	15,067.12	5.48%

Madison Metropolitan School District

Expenditures by Fund and Object

2021-2022 - Proposed Budget

Includes all Budgeted Funds and Interfund Transfers

2021-2022 Budgets by Fund/Object

			2019-2020 Actuals	2020-2021 Fall Budget	2021-2022 Proposed Budget	2021-2022 Incr/Decr	2021-2022 % Chg
196	0291	College Credit Reimbursement	35,362.00	15,000.00	35,000.00	20,000.00	133.33%
197	Total	0200 - Benefits	22,605,756.16	23,216,170.28	23,754,880.63	538,710.35	2.32%
198	0310	Personal Svs-Prof/Tec/Official	290,557.77	486,230.00	363,067.00	(123,163.00)	-25.33%
199	0314	Personal Services Consult	9,153.10	12,000.00	9,400.00	(2,600.00)	-21.67%
200	0321	Technology Repairs & Maint	2,912.74	0.00	0.00	0.00	0.00%
201	0324	Non-Tech Repairs & Maint	3,929.49	77,800.00	57,900.00	(19,900.00)	-25.58%
202	0328	Building Rental (Lease)	192,522.04	52,100.00	236,522.00	184,422.00	353.98%
203	0341	Pupil Travel	3,865,566.92	3,986,240.00	3,768,340.00	(217,900.00)	-5.47%
204	0342	Employee Travel	137,175.30	309,194.00	200,400.00	(108,794.00)	-35.19%
205	0343	Contracted Service Travel	19.80	0.00	100.00	100.00	0.00%
206	0349	Taxi Cab Transportation	630.85	300.00	400.00	100.00	33.33%
207	0353	Postage	1,004.86	5,800.00	1,250.00	(4,550.00)	-78.45%
208	0354	Printing & Binding	405.36	12,800.00	12,700.00	(100.00)	-0.78%
209	0355	Telephone	19,982.47	200.00	20,510.00	20,310.00	10155.00%
210	0356	Quick Copy Service	4,075.82	27,500.00	27,500.00	0.00	0.00%
211	0358	On-line communications	652.31	11,200.00	14,700.00	3,500.00	31.25%
212	0360	Tech/Software Services	56,868.33	0.00	68,730.00	68,730.00	0.00%
213	0362	Software as a Service	20,806.81	30,000.00	0.00	(30,000.00)	-100.00%
214	0370	Educ Svcs-Non Govt Agency	87,486.92	171,999.98	203,300.00	31,300.02	18.20%
215	0382	Payment To WI School District	71,016.00	0.00	0.00	0.00	0.00%
216	0386	Payment To CESA	1,370.00	0.00	1,675.00	1,675.00	0.00%
217	0387	Payment To State	0.00	1,000.00	1,000.00	0.00	0.00%
218	0389	Payment To WTCS District	11,365.75	0.00	0.00	0.00	0.00%
219	Total	0300 - Purch Svcs	4,777,502.64	5,184,363.98	4,987,494.00	(196,869.98)	-3.80%
220	0411	General Supplies	146,832.79	415,669.00	373,650.00	(42,019.00)	-10.11%
221	0415	Food	6,104.40	8,000.00	8,500.00	500.00	6.25%
222	0416	Medical Supplies	0.00	15,000.00	0.00	(15,000.00)	-100.00%
223	0433	Newspapers	0.00	300.00	300.00	0.00	0.00%
224	0434	Periodicals	87.89	9,550.00	9,710.00	160.00	1.68%
225	0435	Instr Computer Software	0.00	0.00	8,400.00	8,400.00	0.00%
226	0439	Other Media	123,573.42	240,100.00	334,925.00	94,825.00	39.49%
227	0440	Non-Capital Equipment	44,409.57	201,100.00	152,004.00	(49,096.00)	-24.41%
228	0481	Technology Supplies	5,141.93	5,000.00	56,000.00	51,000.00	1020.00%
229	0482	Non-Capital Tech Hardware	18,698.88	120,000.00	25,510.00	(94,490.00)	-78.74%
230	0483	Non-Capital Software	23,149.55	56,000.00	34,750.00	(21,250.00)	-37.95%
231	0490	Non-Instr Reference Mats	12,558.27	300.00	18,700.00	18,400.00	6133.33%
232	Total	0400 - Non-Capital	380,556.70	1,071,019.00	1,022,449.00	(48,570.00)	-4.53%
233	0541	Building Improve Addition	17,499.67	87,000.00	0.00	(87,000.00)	-100.00%
234	Total	0500 - Capital Purch	17,499.67	87,000.00	0.00	(87,000.00)	-100.00%
235	0713	Worker's Compensation	19,058.11	404,950.00	404,950.00	0.00	0.00%
236	Total	0700 - Insurance	19,058.11	404,950.00	404,950.00	0.00	0.00%
237	0810	Transfer to General Fund	224,382.50	166,555.80	166,555.80	0.00	0.00%
238	Total	0800 - Transfers	224,382.50	166,555.80	166,555.80	0.00	0.00%
239	0941	Organizational Dues	3,381.50	23,900.00	7,100.00	(16,800.00)	-70.29%
240	0942	Employee Dues/Fees	8,275.00	9,180.00	9,180.00	0.00	0.00%
241	0943	Entry Fees/Royalties	6,841.77	0.00	14,580.00	14,580.00	0.00%
242	0949	Other Dues and Fees FY18 forw	22,236.00	0.00	20,000.00	20,000.00	0.00%
243	Total	0900 - Dues/Fees/Misc	40,734.27	33,080.00	50,860.00	17,780.00	53.75%
244	Total	27 - Educational Services	80,663,596.11	84,654,389.71	85,685,801.08	1,031,411.37	1.22%
245	0673	Principal-Long-Term Notes	4,130,000.00	4,055,000.00	4,225,000.00	170,000.00	4.19%
246	0675	Principal-Long-Term Bonds	3,075,000.00	11,590,000.00	14,165,000.00	2,575,000.00	22.22%
247	0683	Interest-Long-Term Notes	896,737.50	772,837.50	264,000.00	(508,837.50)	-65.84%
248	0685	Interest-Long-Term Bonds	317,587.50	734,637.50	2,365,103.13	1,630,465.63	221.94%
249	Total	0600 - Debt Payments	8,419,325.00	17,152,475.00	21,019,103.13	3,866,628.13	22.54%
250	Total	30 - Debt Service	8,419,325.00	17,152,475.00	21,019,103.13	3,866,628.13	22.54%
251	0673	Principal-Long-Term Notes	920,000.00	2,030,000.00	970,000.00	(1,060,000.00)	-52.22%
252	0674	Principal-State Trust Fun	315,312.71	240,763.50	0.00	(240,763.50)	-100.00%
253	0675	Principal-Long-Term Bonds	2,125,000.00	2,730,000.00	2,890,000.00	160,000.00	5.86%
254	0683	Interest-Long-Term Notes	299,094.25	146,743.00	64,224.00	(82,519.00)	-56.23%
255	0684	Interest-St Trust Fd	16,727.99	7,222.91	0.00	(7,222.91)	-100.00%
256	0685	Interest-Long-Term Bonds	606,800.00	511,176.00	149,745.83	(361,430.17)	-70.71%
257	Total	0600 - Debt Payments	4,282,934.95	5,665,905.41	4,073,969.83	(1,591,935.58)	-28.10%
258	Total	38 - Non-Ref Debt Service Fund	4,282,934.95	5,665,905.41	4,073,969.83	(1,591,935.58)	-28.10%
259	0116	Maint / Trades-Perm	0.00	859,996.92	869,052.11	9,055.19	1.05%
260	Total	0100 - Salaries	0.00	859,996.92	869,052.11	9,055.19	1.05%

Madison Metropolitan School District

Expenditures by Fund and Object

2021-2022 - Proposed Budget

Includes all Budgeted Funds and Interfund Transfers

2021-2022 Budgets by Fund/Object

			2019-2020 Actuals	2020-2021 Fall Budget	2021-2022 Proposed Budget	2021-2022 Incr/Decr	2021-2022 % Chg
261	0212	Employer's Share WRS	0.00	58,479.53	58,661.20	181.67	0.31%
262	0220	Social Security	0.00	64,342.81	65,182.89	840.08	1.31%
263	0230	Life Insurance	0.00	3,343.16	3,210.38	(132.78)	-3.97%
264	0240	Health Insurance	0.00	222,547.47	231,453.70	8,906.23	4.00%
265	0243	Dental Insurance	0.00	12,113.06	12,113.06	0.00	0.00%
266	0251	Long Term Disability Ins	0.00	4,597.45	4,595.29	(2.16)	-0.05%
267	Total	0200 - Benefits	0.00	365,423.48	375,216.52	9,793.04	2.68%
268	0322	Rental of Computing Equipment	391,666.62	0.00	0.00	0.00	0.00%
269	0324	Non-Tech Repairs & Maint	6,729,037.93	537,649.99	360,000.00	(177,649.99)	-33.04%
270	0327	Construction Services	(5,842.01)	3,408,264.60	3,389,416.37	(18,848.23)	-0.55%
271	0351	Advertising	0.00	1,500.00	1,500.00	0.00	0.00%
272	Total	0300 - Purch Svcs	7,114,862.54	3,947,414.59	3,750,916.37	(196,498.22)	-4.98%
273	0713	Worker's Compensation	0.00	4,815.00	4,815.00	0.00	0.00%
274	Total	0700 - Insurance	0.00	4,815.00	4,815.00	0.00	0.00%
275	Total	41 - Capital Expansion Fund	7,114,862.54	5,177,649.99	5,000,000.00	(177,649.99)	-3.43%
276	0327	Construction Services	0.00	106,000,000.00	106,000,000.00	0.00	0.00%
277	Total	0300 - Purch Svcs	0.00	106,000,000.00	106,000,000.00	0.00	0.00%
278	Total	42 - Referendum	0.00	106,000,000.00	106,000,000.00	0.00	0.00%
279	0107	Food Service-Temp	127,406.34	120,444.76	120,444.76	0.00	0.00%
280	0110	Administrative-Perm	206,166.21	210,219.06	214,659.47	4,440.41	2.11%
281	0113	Clerical / Technical-Perm	55,703.01	59,901.60	60,614.92	713.32	1.19%
282	0115	Cust / Operation-Perm	324,229.35	311,158.57	314,845.44	3,686.87	1.18%
283	0117	Food Service-Permanent	2,307,856.70	2,544,225.57	2,585,946.48	41,720.91	1.64%
284	0118	PermNon-Union Professional	274,979.41	280,252.23	290,765.73	10,513.50	3.75%
285	0139	Cust O/T-Emergency Maint.	431.36	0.00	0.00	0.00	0.00%
286	0163	Clerical OT	1,227.40	0.00	0.00	0.00	0.00%
287	0165	Custodial OT	10,055.19	0.00	0.00	0.00	0.00%
288	0167	Food Svcs OT	20,184.33	0.00	0.00	0.00	0.00%
289	0169	Other OT	191.39	0.00	0.00	0.00	0.00%
290	0199	Salary Savings	0.00	(1,529,252.06)	(200,000.00)	1,329,252.06	-86.92%
291	Total	0100 - Salaries	3,328,430.69	1,996,949.73	3,387,276.80	1,390,327.07	69.62%
292	0212	Employer's Share WRS	199,334.93	190,862.21	184,638.56	(6,223.65)	-3.26%
293	0214	Employer WRS Rate Temp	0.00	8,029.00	8,029.00	0.00	0.00%
294	0220	Social Security	250,280.99	254,174.69	260,002.46	5,827.77	2.29%
295	0222	Social Security Rate Temp	0.00	9,208.00	9,208.00	0.00	0.00%
296	0230	Life Insurance	8,877.41	10,466.46	10,534.83	68.37	0.65%
297	0240	Health Insurance	1,424,827.96	1,511,562.22	1,632,345.87	120,783.65	7.99%
298	0243	Dental Insurance	60,508.10	84,454.69	87,904.63	3,449.94	4.08%
299	0251	Long Term Disability Ins	14,780.03	17,687.44	17,570.74	(116.70)	-0.66%
300	Total	0200 - Benefits	1,958,609.42	2,086,444.71	2,210,234.09	123,789.38	5.93%
301	0310	Personal Svcs-Prof/Tec/Official	29,570.73	87,335.00	47,000.00	(40,335.00)	-46.18%
302	0318	Pers Svcs Clerical-Temp	5,698.02	10,000.00	10,000.00	0.00	0.00%
303	0322	Rental of Computing Equipment	141.67	0.00	0.00	0.00	0.00%
304	0324	Non-Tech Repairs & Maint	364,075.32	71,000.00	71,000.00	0.00	0.00%
305	0325	Vehicle / Equipment Rental	1,500.00	1,500.00	1,500.00	0.00	0.00%
306	0331	Gas	4,556.43	6,000.00	6,000.00	0.00	0.00%
307	0336	Electricity	36,787.82	41,000.00	41,000.00	0.00	0.00%
308	0337	Water & Sewer	18,152.71	16,000.00	16,000.00	0.00	0.00%
309	0341	Pupil Travel	0.00	500.00	0.00	(500.00)	-100.00%
310	0342	Employee Travel	13,825.30	20,177.82	18,230.00	(1,947.82)	-9.65%
311	0351	Advertising	1,543.10	1,000.00	1,000.00	0.00	0.00%
312	0353	Postage	5.08	0.00	0.00	0.00	0.00%
313	0354	Printing & Binding	67.98	1,250.00	500.00	(750.00)	-60.00%
314	0355	Telephone	1,237.66	1,000.00	1,000.00	0.00	0.00%
315	0360	Tech/Software Services	45,090.17	50,000.00	50,000.00	0.00	0.00%
316	0370	Educ Svcs-Non Govt Agency	1,818.16	6,000.00	0.00	(6,000.00)	-100.00%
317	0381	Payment To Municipality	0.00	12,000.00	12,000.00	0.00	0.00%
318	0387	Payment To State	9,838.45	11,000.00	11,000.00	0.00	0.00%
319	Total	0300 - Purch Svcs	533,908.60	335,762.82	286,230.00	(49,532.82)	-14.75%
320	0411	General Supplies	320,381.47	82,385.56	352,600.00	270,214.44	327.99%
321	0415	Food	3,679,146.58	1,620,474.25	4,390,828.23	2,770,353.98	170.96%
322	0420	Apparel	18,489.59	20,000.00	20,000.00	0.00	0.00%
323	0434	Periodicals	462.25	300.00	300.00	0.00	0.00%
324	0440	Non-Capital Equipment	16,730.31	47,296.00	23,000.00	(24,296.00)	-51.37%
325	0481	Technology Supplies	1,697.02	0.00	0.00	0.00	0.00%

Madison Metropolitan School District

Expenditures by Fund and Object

2021-2022 - Proposed Budget

Includes all Budgeted Funds and Interfund Transfers
2021-2022 Budgets by Fund/Object

			2019-2020 Actuals	2020-2021 Fall Budget	2021-2022 Proposed Budget	2021-2022 Incr/Decr	2021-2022 % Chg
326	0482	Non-Capital Tech Hardware	(1,457.89)	20,000.00	20,000.00	0.00	0.00%
327	0483	Non-Capital Software	3,868.20	0.00	0.00	0.00	0.00%
328	Total	0400 - Non-Capital	4,039,317.53	1,790,455.81	4,806,728.23	3,016,272.42	168.46%
329	0551	Equipment - Addition	84,997.86	122,631.00	80,000.00	(42,631.00)	-34.76%
330	0561	Equipment - Replacement	8,042.66	3,000.00	3,000.00	0.00	0.00%
331	0563	Equip-Replac-Fixed Asset	(42.89)	0.00	0.00	0.00	0.00%
332	Total	0500 - Capital Purch	92,997.63	125,631.00	83,000.00	(42,631.00)	-33.93%
333	0713	Worker's Compensation	33,256.69	40,000.00	30,000.00	(10,000.00)	-25.00%
334	Total	0700 - Insurance	33,256.69	40,000.00	30,000.00	(10,000.00)	-25.00%
335	Total	50 - Food Service	9,986,520.56	6,375,244.07	10,803,469.12	4,428,225.05	69.46%
336	0101	Teacher-Temp	13,015.89	15,719.00	15,719.00	0.00	0.00%
337	0103	Clerical / Technical-Temp	4,156.27	50,000.00	50,000.00	0.00	0.00%
338	0104	EA / SEA-Temp	2,133.66	402,248.00	402,248.00	0.00	0.00%
339	0105	Cust / Operation-Temp	147.66	875.00	875.00	0.00	0.00%
340	0109	Misc-Temp	3,326,193.35	5,278,543.00	3,967,927.00	(1,310,616.00)	-24.83%
341	0110	Administrative-Perm	392,152.70	398,957.45	407,854.10	8,896.65	2.23%
342	0111	Teacher-Perm	173,319.34	176,842.99	182,081.85	5,238.86	2.96%
343	0113	Clerical / Technical-Perm	1,511,547.19	1,540,981.11	1,567,351.30	26,370.19	1.71%
344	0114	EA / HCA-Perm	180,125.93	199,492.76	204,446.95	4,954.19	2.48%
345	0115	Cust / Operation-Perm	496,789.99	168,276.02	170,425.08	2,149.06	1.28%
346	0118	PermNon-Union Professional	2,843,269.36	2,851,458.90	2,979,453.35	127,994.45	4.49%
347	0122	Sub Teacher-Administrativ	322.22	1,000.00	1,000.00	0.00	0.00%
348	0135	Cust O/T-Snow Plowing	1,911.48	0.00	0.00	0.00	0.00%
349	0136	Cust O/T-School Activities	131.43	0.00	0.00	0.00	0.00%
350	0138	Cust O/T-MSCR Programming	7,311.44	0.00	0.00	0.00	0.00%
351	0141	Security	49,028.04	68,222.20	75,492.01	7,269.81	10.66%
352	0163	Clerical OT	3,967.45	0.00	0.00	0.00	0.00%
353	0164	Ed Asst OT	1,236.89	0.00	0.00	0.00	0.00%
354	0165	Custodial OT	561.46	0.00	0.00	0.00	0.00%
355	0169	Other OT	32,443.94	0.00	0.00	0.00	0.00%
356	0199	Salary Savings	0.00	(2,100,000.00)	0.00	2,100,000.00	-100.00%
357	Total	0100 - Salaries	9,039,765.69	9,052,616.43	10,024,873.64	972,257.21	10.74%
358	0212	Employer's Share WRS	436,841.79	362,840.74	368,408.11	5,567.37	1.53%
359	0214	Employer WRS Rate Temp	0.00	261,898.00	172,776.00	(89,122.00)	-34.03%
360	0220	Social Security	684,132.02	402,794.13	419,452.16	16,658.03	4.14%
361	0222	Social Security Rate Temp	0.00	438,867.00	338,605.00	(100,262.00)	-22.85%
362	0230	Life Insurance	13,059.94	13,002.60	12,722.32	(280.28)	-2.16%
363	0240	Health Insurance	1,227,751.46	1,161,396.08	1,230,540.12	69,144.04	5.95%
364	0243	Dental Insurance	38,715.73	66,876.83	68,046.72	1,169.89	1.75%
365	0251	Long Term Disability Ins	30,986.55	29,848.03	29,535.16	(312.87)	-1.05%
366	Total	0200 - Benefits	2,431,487.49	2,737,523.41	2,640,085.59	(97,437.82)	-3.56%
367	0310	Personal Svs-Prof/Tec/Official	935,694.26	911,065.58	911,065.58	0.00	0.00%
368	0315	Employee Health Exams	100.00	1,000.00	1,000.00	0.00	0.00%
369	0321	Technology Repairs & Maint	3,175.00	0.00	0.00	0.00	0.00%
370	0322	Rental of Computing Equipment	934.00	0.00	0.00	0.00	0.00%
371	0324	Non-Tech Repairs & Maint	14,881.06	10,993.94	10,993.94	0.00	0.00%
372	0325	Vehicle / Equipment Rental	6,346.83	10,350.00	10,350.00	0.00	0.00%
373	0328	Building Rental (Lease)	183,110.20	217,500.00	217,500.00	0.00	0.00%
374	0331	Gas	7,230.67	9,800.00	9,800.00	0.00	0.00%
375	0336	Electricity	25,246.67	32,500.00	32,500.00	0.00	0.00%
376	0341	Pupil Travel	324,614.80	483,500.00	483,500.00	0.00	0.00%
377	0342	Employee Travel	47,753.84	50,625.00	50,625.00	0.00	0.00%
378	0345	Pupil Field Trips Lodge & Food	65.00	0.00	0.00	0.00	0.00%
379	0348	Vehicle Fuel	0.00	6,000.00	6,000.00	0.00	0.00%
380	0349	Taxi Cab Transportation	9,254.25	12,600.00	12,600.00	0.00	0.00%
381	0351	Advertising	61,280.93	74,000.00	74,000.00	0.00	0.00%
382	0353	Postage	36,609.37	38,190.57	38,190.57	0.00	0.00%
383	0354	Printing & Binding	5,589.34	30,420.00	30,420.00	0.00	0.00%
384	0355	Telephone	10,217.64	12,750.00	12,750.00	0.00	0.00%
385	0358	On-line communications	652.78	700.00	700.00	0.00	0.00%
386	0360	Tech/Software Services	12,040.18	8,700.00	8,700.00	0.00	0.00%
387	0370	Educ Svcs-Non Govt Agency	32,961.93	39,000.00	39,000.00	0.00	0.00%
388	0381	Payment To Municipality	76,230.46	88,300.00	88,300.00	0.00	0.00%
389	0387	Payment To State	1,018.55	800.00	800.00	0.00	0.00%
390	Total	0300 - Purch Svcs	1,795,007.76	2,038,795.09	2,038,795.09	0.00	0.00%

**Madison Metropolitan School District
Expenditures by Fund and Object
2021-2022 - Proposed Budget**

**Includes all Budgeted Funds and Interfund Transfers
2021-2022 Budgets by Fund/Object**

			2019-2020 Actuals	2020-2021 Fall Budget	2021-2022 Proposed Budget	2021-2022 Incr/Decr	2021-2022 % Chg
391	0411	General Supplies	264,509.23	366,617.02	366,617.02	0.00	0.00%
392	0415	Food	64,447.95	59,200.00	59,200.00	0.00	0.00%
393	0417	Paper	1,709.08	2,000.00	2,000.00	0.00	0.00%
394	0418	Fuel For Vehicles	3,431.01	0.00	0.00	0.00	0.00%
395	0420	Apparel	36,438.11	30,200.00	30,200.00	0.00	0.00%
396	0431	Audiovisual Media	510.20	229.95	229.95	0.00	0.00%
397	0433	Newspapers	792.98	1,000.00	1,000.00	0.00	0.00%
398	0434	Periodicals	19.95	0.00	0.00	0.00	0.00%
399	0440	Non-Capital Equipment	12,109.67	1,500.00	1,500.00	0.00	0.00%
400	0481	Technology Supplies	2,978.01	3,194.76	3,194.76	0.00	0.00%
401	0482	Non-Capital Tech Hardware	10,992.12	10,000.00	10,000.00	0.00	0.00%
402	0483	Non-Capital Software	10,514.81	12,035.97	12,035.97	0.00	0.00%
403	Total	0400 - Non-Capital	408,453.12	485,977.70	485,977.70	0.00	0.00%
404	0541	Building Improve Addition	123,643.00	393,404.38	393,404.38	0.00	0.00%
405	0551	Equipment - Addition	21,697.54	2,000.00	2,000.00	0.00	0.00%
406	0561	Equipment - Replacement	1,200.00	0.00	0.00	0.00	0.00%
407	0563	Equip-Replac-Fixed Asset	7,599.05	0.00	0.00	0.00	0.00%
408	Total	0500 - Capital Purch	154,139.59	395,404.38	395,404.38	0.00	0.00%
409	0713	Worker's Compensation	59,254.95	50,000.00	50,000.00	0.00	0.00%
410	Total	0700 - Insurance	59,254.95	50,000.00	50,000.00	0.00	0.00%
411	0941	Organizational Dues	4,992.00	3,000.00	3,000.00	0.00	0.00%
412	0943	Entry Fees/Royalties	95,896.61	59,600.00	59,600.00	0.00	0.00%
413	0944	Bank Service Charges	105,072.79	120,000.00	120,000.00	0.00	0.00%
414	0996	Reserve	0.00	250,000.00	250,000.00	0.00	0.00%
415	Total	0900 - Dues/Fees/Misc	205,961.40	432,600.00	432,600.00	0.00	0.00%
416	Total	80 - Community Service	14,094,070.00	15,192,917.01	16,067,736.40	874,819.39	5.76%
		Total for Report:	517,410,069.59	659,841,394.08	667,154,225.42	7,312,831.34	1.11%

Baird Budget Forecast Model

3269 - Madison Metropolitan

Tax Levy Analysis

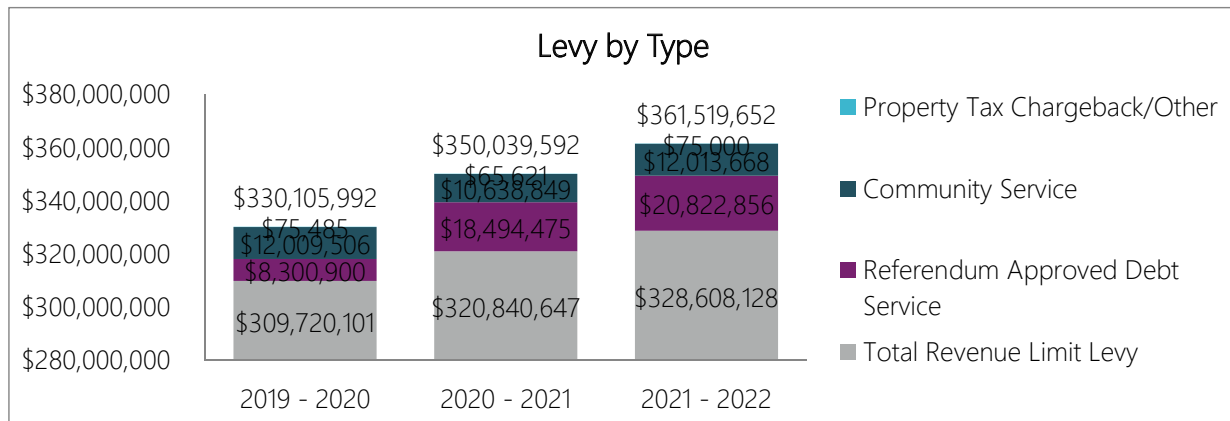
		Historical 2019 - 2020	Current Year 2020 - 2021	Budget Year 2021 - 2022
General Fund	Fund 10	\$299,462,333	\$311,407,617	\$319,658,030
Non-Referendum Debt Service	Fund 38	\$5,257,768	\$4,433,030	\$3,950,098
Capital Expansion	Fund 41	\$5,000,000	\$5,000,000	\$5,000,000
Total Revenue Limit Levy		\$309,720,101	\$320,840,647	\$328,608,128
Referendum Approved Debt Service	Fund 39	\$8,300,900	\$18,494,475	\$20,822,856
Community Service	Fund 80	\$12,009,506	\$10,638,849	\$12,013,668
Property Tax Chargeback/Other	Fund 10	\$75,485	\$65,621	\$75,000
Total School-Based Tax Levy		\$330,105,992	\$350,039,592	\$361,519,652
% Change		7.17%	6.04%	3.28%

Equalized Value Analysis

		2019 - 2020	2020 - 2021	2021 - 2022
Equalized Value (TIF Out)		\$29,743,210,155	\$31,454,803,868	\$32,083,899,945
% Change		6.89%	5.75%	2.00%

Mill Rate Analysis

		2019 - 2020	2020 - 2021	2021 - 2022
General Fund	Fund 10	\$ 10.07	\$ 9.90	\$ 9.96
Operations	Fund 10	\$ 9.68	\$ 9.54	\$ 9.52
Voucher / 2x Charter	Fund 10	\$ 0.12	\$ 0.17	\$ 0.19
Operating Referendum	Fund 10	\$ 0.27	\$ 0.19	\$ 0.25
Non-Referendum Debt Service	Fund 38	\$ 0.18	\$ 0.14	\$ 0.12
Capital Expansion	Fund 41	\$ 0.17	\$ 0.16	\$ 0.16
Total Revenue Limit Mill Rate		\$ 10.41	\$ 10.20	\$ 10.24
Referendum Approved Debt Service	Fund 39	\$ 0.28	\$ 0.59	\$ 0.65
Existing Referendum Debt	Fund 39	\$ 0.28	\$ 0.20	\$ 0.22
Capital Maintenance Ref 2020	Fund 39	\$ -	\$ 0.39	\$ 0.43
Community Service	Fund 80	\$ 0.40	\$ 0.34	\$ 0.37
Property Tax Chargeback/Other	Fund 10	\$ 0.00	\$ 0.00	\$ 0.00
Total School-Based Mill Rate		\$11.10	\$11.13	\$11.27
% Change		0.26%	0.27%	1.25%



Baird Budget Forecast Model

REV CAP

Revenue Limit 3269 - Madison Metropolitan	Historical Data		Current Year		Budget Year	
	2019 - 2020 2020	% Δ	2020 - 2021 2021	% Δ	2021 - 2022 2022	% Δ
Line 1 Base Revenue	\$333,632,567	2.39%	\$346,724,663	3.92%	\$354,702,461	2.30%
Line 2 Base (Prior Year) 3-Year Ave FTE	27,409	-0.14%	27,406	-0.01%	27,161	-0.89%
Line 3 Base Revenue / Member (Ln 1 / Ln 2)	\$12,172	2.53%	\$12,651	3.94%	\$13,059	3.22%
4A. Allowed Per Pupil Change	\$175		\$179		\$100	
4B. Low Revenue Ceiling	\$9,700		\$10,000		\$10,000	
4C. Low Rev Dist in CCDEB	\$0		\$0		\$0	
Line 4 Allowed Per-Member Change	\$175		\$179	2.29%	\$100	-44.13%
Line 5 Maximum Revenue / Member (Ln 3 + Ln 4)	\$12,347	4.01%	\$12,830	3.91%	\$13,159	2.56%
CY SS FTE	559		208		450	
CY SS 40%	224		83		180	
CY Sept FTE	26,988		26,219		26,294	
CY Special Needs Vouchers / ICS	238		302		362	
CY TTL FTE	27,450		26,604		26,836	
Line 6 Current 3-Year Ave FTE	27,410	0.00%	27,161	-0.91%	26,960	-0.74%
7A. Max Rev / Memb (Ln 5 x Ln 6)	\$338,441,412		\$348,486,766		\$354,773,650	
7B. Hold Harmless	\$0		\$0		\$0	
Line 7 Revenue Limit with No Exemptions	\$338,441,412	3.86%	\$348,486,766	2.97%	\$354,773,650	1.80%
8A. Prior Year Carryover	\$0		\$0		\$0	
8B. Transfer of Service	\$332,640		\$215,695		\$200,000	
8C. Transfer of Territory/Other Reorg	\$0		\$0		\$0	
8D. Federal Impact Aid Loss	\$0		\$0		\$0	
8E. Recurring Referenda to Exceed Limit	\$8,000,000		\$6,000,000		\$8,000,000	
Other	\$0		\$0		\$0	
Line 8 Total Recurring Exemptions	\$8,332,640	1.17%	\$6,215,695	-25.41%	\$8,200,000	31.92%
Line 9 Rev. Limit with Rec. Exemptions (Ln 7 + Ln 8)	\$346,774,052	3.79%	\$354,702,461	2.29%	\$362,973,650	2.33%
10A. Non-Recurring Referenda to Exceed Limit	\$0		\$0		\$0	
10B. Declining Enrollment Exemption	\$0		\$3,143,450		\$2,645,011	
10C. Energy Efficiency Net Exemption	\$951,608		\$957,358		\$990,000	

Baird Budget Forecast Model

REV CAP

Revenue Limit 3269 - Madison Metropolitan	Historical Data		Current Year		Budget Year	
	2019 - 2020	% Δ	2020 - 2021	% Δ	2021 - 2022	% Δ
10D. Adjustment for Refunded or Rescinded Taxes 10E. Prior Year Open Enrollment (Uncounted Pupils) 10F. Ineligible Fund 80 Expenditures (enter as a negative) 10G. Other Adjustments (Environmental Remediation + F39 Bal Trans) 10H. Private School Voucher Aid Deduction 10I. Private School Special Needs Voucher Aid Deduction Other	\$190,498 \$80,459 \$0 \$0 \$1,224,176 \$241,792 \$0 \$2,688,533	 10.91%	\$285,658 \$109,048 \$0 \$0 \$2,302,699 \$343,011 \$0 \$7,141,224	 165.62%	\$0 \$0 \$0 \$0 \$2,527,473 \$348,313 \$0 \$6,510,796	 -8.83%
Line 10 Total Non-Recurring Exemptions	\$2,688,533	10.91%	\$7,141,224	165.62%	\$6,510,796	-8.83%
Line 11 Revenue Limit with All Exemptions (Ln 9 + Ln 10)	\$349,462,585	3.85%	\$361,843,685	3.54%	\$369,484,446	2.11%
12A. General (EQ) Aid (SCES 615, 616, 621 & 623) 12B. High Poverty Aid (SCE 628) 12C. Exempt Computers Aid(SCE 691) 12D. Exempt Personal Property Aid(SCE 691)	\$36,802,018 \$0 \$1,749,437 \$1,191,029		\$38,526,919 \$0 \$1,749,437 \$726,682		\$38,526,318 \$0 \$1,623,318 \$726,682	 -7% -
Line 12 Total Aid to be Used in Computation	\$39,742,485	-14.99%	\$41,003,038	3.17%	\$40,876,318	-0.31%
Line 13 Allowable Limited Revenue (Ln 11 - Ln 12)	\$309,720,100	6.89%	\$320,840,647	3.59%	\$328,608,128	2.42%
14A. General Operations (F10 SCE 211) (starting FY2019) 14B. Non-Referendum Debt (inside limit) F38 (F38 SCE 211) 14C. Capital Expansion F41 (F41 SCE 211)	\$299,462,333 \$5,257,768 \$5,000,000		\$311,407,617 \$4,433,030 \$5,000,000		\$319,658,030 \$3,950,098 \$5,000,000	
Line 14 Total Limited revenue to be Used	\$309,720,101	7.49%	\$320,840,647	3.59%	\$328,608,128	2.42%
Over/underlevy	\$1		\$0		\$0	
15A. Referendum Approved Debt (outside limit) F39 (F39 SCE 211) 15B. Community Services F80 (F80 SCE 211) 15C. Prior Year Levy Chargeback (F10 SCE 212) 15D. Other Levy (MKE and Kenosha only)	\$8,300,900 \$12,009,506 \$75,485 \$0		\$18,494,475 \$10,638,849 \$65,621 \$0		\$20,822,856 \$12,013,668 \$75,000 \$0	 12.71%
Line 15 Total Revenue from other Levies	\$20,385,891	2.63%	\$29,198,945	43.23%	\$32,911,524	12.71%
Line 16 Total Levy	\$330,105,992	7.17%	\$350,039,592	6.04%	\$361,519,652	3.28%

Baird Budget Forecast Model

EQ AID

Equalization Aid 3269 - Madison Metropolitan	Historical Data		Current Year		Budget Year	
	2019 - 2020	% Δ	2020 - 2021	2021	2021 - 2022	% Δ
A1. 3rd Friday September Membership	26,965		26,980	26,980	26,187	
A2. 2nd Friday January Membership	26,944		26,958	26,958	26,136	
A3. Total (A1 + A2)	53,909		53,938	53,938	52,323	
A4. Average (A3 / 2)	26,955		26,969	26,969	26,162	
A5. Summer FTE Equivalent (Rounded)	686		559	559	208	
A6A. Foster Group + Part-time Resident	2		2	2	2	
A6B. Part-time Non-Resident FTE	-		-	-	0	
A6C. Statewide Choice Pupils (New in 15-16)	80		146	146	277	
A6D. SPED Scholarship Program Stud. (New in 17-18)	20		19	19	27	
A6E. (ICS) New Authorizers Students	198		234	234	302	
Part A Audited Membership	27,941	0.59%	27,929	27,929	26,979	-3.40%
Part B-E Total Shared Costs	\$333,675,756	1.59%	\$343,677,333	\$343,677,333	\$361,943,803	5.32%
Shared Cost / Member	\$11,942	0.99%	\$12,305	\$12,305	\$13,416	9.02%
E6. Primary Cost Ceiling / Member	\$1,000	0.00%	\$1,000	\$1,000	\$1,000	0.00%
E7. Primary Ceiling (A7 * E6)	\$27,941,000		\$27,929,000	\$27,929,000	\$26,979,000	
E8. Primary Shared Cost (lesser of E5 or E7)	\$27,941,000		\$27,929,000	\$27,929,000	\$26,979,000	
E9. Secondary Cost Ceiling Per Member	\$9,782	0.54%	\$10,030	\$10,030	\$11,083	10.49%
E10. Secondary Ceiling (A7 * E9)	\$273,318,862		\$280,127,870	\$280,127,870	\$298,996,543	
E11. Secondary Shared Cost ((Lesser of E5 or E10) - E8))	\$245,377,862		\$252,198,870	\$252,198,870	\$272,017,543	
E12. Tertiary Shared Cost (Greater of (E5 - E8 - E11) or 0)	\$60,356,894		\$63,549,463	\$63,549,463	\$62,947,260	
Part E Shared Costs for EQ Aid						
F1. EQ Value (May Certification) + Exempt Comp Val	\$27,971,395,410	8.78%	\$29,852,660,916	\$29,852,660,916	\$31,596,036,268	5.84%
Part F Equalized Value / Member	\$1,001,088	8.14%	\$1,068,877	\$1,068,877	\$1,171,134	9.57%
G1. Primary Guaranteed Value / Member	\$1,930,000	0.00%	\$1,930,000	\$1,930,000	\$1,930,000	0.00%
G2. Primary Guaranteed Valuation (A7 * G1)	\$53,926,130,000		\$53,902,970,000	\$53,902,970,000	\$52,069,470,000	
G3. Primary Required Rate (E8 / G2)	0.00051813		0.00051813	0.00051813	0.00051813	
G4. Primary Net Guaranteed Value (G2 - F1)	\$25,954,734,590		\$24,050,309,084	\$24,050,309,084	\$20,473,433,732	
G5. Primary Equalization Aid (G3 * G4) (Not < 0)	\$13,447,927		\$12,461,187	\$12,461,187	\$10,607,900	
G6. Secondary Guaranteed Value / Member	\$1,329,139	7.08%	\$1,451,514	\$1,451,514	\$1,596,665	10.00%
G7. Secondary Guaranteed Valuation (A7 * G6)	\$37,137,472,799		\$40,539,334,506	\$40,539,334,506	\$43,076,435,827	
G8. Secondary Required Rate (E11 / G7)	0.00660728		0.00622109	0.00622109	0.00631476	

Equalization Aid		Historical Data		Current Year		Budget Year	
3269 - Madison Metropolitan		2019 - 2020	% Δ	2020 - 2021	% Δ	2021 - 2022	% Δ
G9. Secondary Net Guaranteed Value (G7 - F1)		\$9,166,077,389		\$10,686,673,590		\$11,480,399,559	
G10. Secondary Equalization Aid (G8 * G9)		\$60,562,840		\$66,482,758		\$72,495,968	
G11. Tertiary Guaranteed Value / Member		\$621,416	4.45%	\$656,434	5.64%	\$689,256	5.00%
G12. Tertiary Guaranteed Valuation (A7 * G11)		\$17,362,984,456		\$18,333,545,186		\$18,595,429,530	
G13. Tertiary Required Rate (E12 / G12)		0.00347618		0.00346629		0.00338509	
G14. Tertiary Net Guaranteed Value (G12 - F1)		-\$10,608,410,954		-\$11,519,115,730		-\$13,000,606,738	
G15. Tertiary Equalization Aid (G13 * G14)		-\$36,876,746		-\$39,928,596		-\$44,008,224	
Part G Equalization Aid by Tier							
H1. CY EQ Aid Eligibility (G5 + G10 + G15) NOT <0		\$37,134,020	-15.07%	\$39,015,349	5.07%	\$39,095,644	0.21%
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		(0.0159069119)		(0.0161729997)		(0.0161729997)	
H4A. PY Oct-to-Final Adj, Eq Aid		\$7,601		\$80,128		\$0	
H4B. PY Oct-to-Final Adj, Choice/Charter (previously I4)		-		-\$268		\$0	
H5. Prior Year Data Error Adjustment		\$0		\$0		\$0	
Part H Current Year EQ Aid (SCE 621)		\$36,550,835	-15.18%	\$38,464,214	5.23%	\$38,463,350	0.00%
Part I October 15 Certification of Aid		\$36,802,018	-15.10%	\$38,526,919	4.69%	\$38,526,318	0.00%
Inter District October 15 Certification of Aid (SCE 616)		\$0		\$0		\$0	
Intra District October 15 Certification of Aid (SCE 615)		\$188,956	-25.04%	\$125,937	-33.35%	\$62,968	-50.00%
SPEC ADJ October 15 Certification of Aid (SCE 623)		\$62,227		-\$63,232	-201.61%	\$0	-100.00%
Primary Aid %		48.13%		44.62%		39.32%	
Secondary Aid %		24.68%		26.36%		26.65%	
Tertiary Aid %		-61.10%		-62.83%		-69.91%	

Baird Budget Forecast Model

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3269 - Madison Metropolitan

Sce/Obj Description

R	Historical Data	Current Year		Budget Year	
		Actual	Budget	2021 - 2022	% Δ
	2019 - 2020	2020	2021	2022	% Δ
Revenues					
127	Transfer from F27	\$224,383	\$166,556	\$166,556	0.00%
1--	Total Transfers In	\$224,383	\$166,556	\$166,556	0.00%
211	Property Tax	\$299,462,334	\$311,407,617	\$319,658,030	2.65%
212	Levy for Personal Property Tax Chargebacks	\$75,485	\$65,621	\$75,000	14.29%
213	Mobile Home Tax/Fees	\$86,088	\$65,000	\$65,000	0.00%
241	General Tuition—Individual Paid	\$11,577	\$90,000	\$90,000	0.00%
244	Payments for Services Provided Local Governments	\$140,294	\$234,457	\$235,920	0.62%
271	School Co-Curricular Admissions	\$227,972	\$212,000	\$212,000	0.00%
280	Earnings on Investments	\$1,369,580	\$1,260,955	\$660,955	-47.58%
291	Gifts, fundraising, contributions and development	\$990,638	\$0	\$0	0.00%
292	Student Fees	\$1,693,109	\$3,104,349	\$2,149,022	-30.77%
293	Rentals	\$324,046	\$360,000	\$360,000	0.00%
297	Student Fines	\$22,749	\$0	\$0	0.00%
2--	Total Local	\$304,403,872	\$316,799,999	\$323,505,928	2.12%
341	Contracted Instruction/Base Cost Tuition--Non-OE	\$85,481	\$60,000	\$60,000	0.00%
345	General Base Cost Tuition--Open Enrollment	\$3,231,421	\$4,090,479	\$4,330,149	5.86%
349	Payments for Other Services	\$272,492	\$141,100	\$141,100	0.00%
3--	Total Interdistrict Payments in Wisconsin	\$3,589,395	\$4,291,579	\$4,531,249	5.58%
515	Non-SPED State Aid Transited through CESAs/Int. sources	\$203,891	\$214,330	\$171,955	-19.77%
517	Federal Aids Transited through CESAs/Int. sources	\$0	\$10,000	\$10,000	0.00%
5--	Total Intermediate Sources	\$203,891	\$224,330	\$181,955	-18.89%
612	Transportation State Aid	\$240,404	\$236,513	\$236,513	0.00%
613	Library (Common School Fund) Aid	\$1,090,907	\$750,000	\$750,000	0.00%
615	Integration Aid (Resident)	\$188,956	\$125,937	\$62,968	-50.00%
618	Bilingual/Bicultural State Aid	\$2,012,893	\$1,951,117	\$1,951,117	0.00%
619	Other State Categorical Aid	\$657,880	\$0	\$0	0.00%
621	Equalization Aid	\$36,550,835	\$38,464,214	\$38,463,350	0.00%
623	Special Adjustment Aid	\$62,226	-\$63,232	\$0	-100.00%
630	State Special Project Grants	\$420,530	\$140,519	\$128,407	-8.62%
641	General Tuition—State Paid	\$218,194	\$218,995	\$218,995	0.00%

Baird Budget Forecast Model

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3269 - Madison Metropolitan

Sce/Obj	Description	Historical Data		Current Year		Budget Year	
		Actual 2019 - 2020 2020	% Δ	Budget 2020 - 2021 2021	% Δ	Budget 2021 - 2022 2022	% Δ
650	State "SAGE"/"AGR" Aid	\$6,963,531	2.34%	\$6,939,075	-0.35%	\$6,939,075	0.00%
660	State Revenue Through Local Governments	\$34,693	391.71%	\$0	-100.00%	\$0	0.00%
691	State Tax Exempt Computer Aid and Personal Property /	\$2,940,467	-13.64%	\$2,476,119	-15.79%	\$2,350,000	-5.09%
695	Per Pupil Categorical Aid	\$20,227,662	13.12%	\$19,970,683	\$742	\$19,781,473	\$742
699	Other State Revenue	\$497,680	-76.81%	\$351,391	-29.39%	\$416,321	18.48%
6--	Total Revenue from State Sources	\$72,106,858	-7.07%	\$71,561,331	-0.76%	\$71,298,219	-0.37%
713	Federal Vocational Education Aid Through DPI	\$243,528	-5.56%	\$239,169	-1.79%	\$239,169	0.00%
730	Federal Special Projects Aid Transited Through DPI	\$4,595,350	5.77%	\$9,679,470	110.64%	\$6,912,959	-28.58%
751	ESEA Title I	\$6,297,862	-6.07%	\$6,586,057	4.58%	\$6,234,862	-5.33%
770	Federal Aid Received through Municipalities and Counties	\$98,461		\$25,000	-74.61%	\$25,000	0.00%
780	Federal Aid Received through State Agencies - not DPI	\$4,520,504	-12.39%	\$3,450,000	-23.68%	\$3,950,000	14.49%
799	Other Federal Revenue	\$38,677	12.57%	\$39,311	1.64%	\$39,311	0.00%
7--	Federal Sources	\$15,794,382	-4.29%	\$20,019,008	26.75%	\$17,401,302	-13.08%
873	Long-Term Loans	\$0	-100.00%	\$1,050,000		\$0	-100.00%
878	Capital Leases	\$4,029,796	1893.89%	\$0	-100.00%	\$0	0.00%
8--	Total Financing Sources	\$4,029,796	78.54%	\$1,050,000	-73.94%	\$0	-100.00%
971	Refund of Prior Year Expense	\$897,114	-47.63%	\$380,000	-57.64%	\$380,000	0.00%
972	Property Tax and Equalization Aid Refund	\$10,141	-92.42%	\$5,000	-50.70%	\$5,000	0.00%
989	Other Medical Service Reimbursement	\$68,950	38.87%	\$77,188	11.95%	\$78,610	1.84%
990	Other Miscellaneous Revenues	\$549,014		\$0	-100.00%	\$955,327	0.00%
9--	Total Miscellaneous Revenues	\$1,525,220	-23.09%	\$462,188	-69.70%	\$1,418,937	207.00%
Total Revenues		\$401,877,795	3.46%	\$414,574,990	3.16%	\$418,504,146	0.95%

Baird Budget Forecast Model

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3269 - Madison Metropolitan
Sce/Obj Description

		Historical Data		Current Year		Budget Year	
		Actual	2019 - 2020	Budget	2020 - 2021	Budget	2021 - 2022
			2020		2021		2022
			% Δ		% Δ		% Δ
Expenditures							
E							
100		\$188,170,763	2.47%	\$197,118,530	4.76%	\$201,655,880	2.30%
1--	Total Salaries	\$188,170,763	2.47%	\$197,118,530	4.76%	\$201,655,880	2.30%
212	Employer's Share	\$12,010,130	4.55%	\$12,897,464	7.39%	\$13,108,015	1.63%
220	Social Security	\$14,056,457	2.10%	\$14,724,278	4.75%	\$15,159,655	2.96%
230	Life Insurance	\$467,371	-2.09%	\$524,295	12.18%	\$531,224	1.32%
240	Health Insurance	\$47,010,324	-1.41%	\$48,881,945	3.98%	\$47,957,877	-1.89%
250	Other Employee Insurance	\$1,181,563	24.88%	\$974,920	-17.49%	\$1,001,665	2.74%
290	Other Employee Benefits	\$63,887	-71.95%	\$529,134	728.24%	\$622,494	17.64%
2--	Total Employee Benefits	\$74,789,731	0.27%	\$78,532,037	5.00%	\$78,380,930	-0.19%
310	Personal Services	\$5,225,891	8.68%	\$8,384,713	60.45%	\$5,981,146	-28.67%
321	Technology Related Repairs and Maintenance	\$942,654	260.01%	\$418,386	-55.62%	\$360,000	-13.95%
322	Rentals of Computers and Related Equipment	\$2,527,544	-10.45%	\$3,281,886	29.84%	\$3,281,886	0.00%
324	Non-Technology Related Repairs and Maintenance	\$1,705,178	-68.40%	\$5,550,051	225.48%	\$4,411,257	-20.52%
325	Vehicle and Equipment Rental	\$218,545	-55.03%	\$411,525	88.30%	\$431,525	4.86%
326	Site Rental	\$0		\$10,000		\$10,000	0.00%
327	Construction Services	\$2,715,015	1095.35%	\$2,417,861	-10.94%	\$1,739,301	-28.06%
328	Building Rental	\$429,352	-6.37%	\$482,823	12.45%	\$467,823	-3.11%
331	Gas for Heat	\$1,359,773	-15.03%	\$1,656,162	21.80%	\$1,656,162	0.00%
332	Oil for Heat	\$54,476		\$5,000	-90.82%	\$5,000	0.00%
336	Electricity for Other Than Heat	\$2,823,702	-9.29%	\$3,221,083	14.07%	\$3,171,083	-1.55%
337	Water	\$777,873	4.35%	\$780,000	0.27%	\$780,000	0.00%
341	Pupil Transportation	\$8,194,971	-10.73%	\$9,731,940	18.76%	\$9,724,440	-0.08%
342	Employee Travel	\$593,060	-35.81%	\$886,855	49.54%	\$886,377	-0.05%
345	Pupil Lodging and Meals	\$18,938	-53.98%	\$0	-100.00%	\$2,500	0.00%
348	Vehicle Fuel	\$44,508		\$304,000	583.03%	\$304,000	0.00%
350	Communication	\$1,074,095	18.22%	\$1,141,057	6.23%	\$1,022,111	-10.42%
360	Technology and Software Services	\$2,732,910	40391.70%	\$2,613,800	-4.36%	\$2,078,242	-20.49%
370	Payment to Non-Governmental Agencies and Individuals	\$3,081,191	-2.22%	\$3,550,761	15.24%	\$3,150,761	-11.27%
381	Payment to Municipality	\$137,683	16.00%	\$125,000	-9.21%	\$125,000	0.00%
382	Payment to a WI School District - OE (Function 435000)	\$9,747,280	7.72%	\$11,399,911	16.95%	\$12,003,911	5.30%
382	Payment to a WI School District - NON OE	\$0	-100.00%	\$79,000		\$79,000	0.00%
386	Payment to CESA (Services only)	\$19,504	549.32%	\$21,780	11.67%	\$21,780	0.00%

Baird Budget Forecast Model

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		Historical Data		Current Year		Budget Year	
3269 - Madison Metropolitan Sce/Obj Description		Actual 2019 - 2020 2020	% Δ	Budget 2020 - 2021 2021	% Δ	Budget 2021 - 2022 2022	% Δ
387	Payment to State - NON VOUCHER	\$784,504	152.75%	\$1,327,313	69.19%	\$1,577,313	18.84%
387	Payment to State - VOUCHER (Function 438000)	\$1,426,697	60.19%	\$2,645,710	85.44%	\$2,875,785	8.70%
387	Payment to State - ICS (Function 439000)	\$2,094,976	21.96%	\$2,738,620	\$9,165	\$3,348,500	\$9,250
389	Payment to WTCS District	\$296,341	2.18%	\$309,305	4.37%	\$309,305	0.00%
3--	Total Purchased Services	\$49,026,659	5.30%	\$63,494,542	29.51%	\$59,804,207	-5.81%
410	Supplies	\$4,226,539	-31.23%	\$8,536,947	101.98%	\$7,800,435	-8.63%
420	Apparel	\$184,651	-5.04%	\$49,239	-73.33%	\$53,559	8.77%
430	Instructional Media	\$1,801,197	83.80%	\$608,066	-66.24%	\$961,449	58.12%
440	Non-Capital Equipment	\$1,314,293	-56.32%	\$1,413,917	7.58%	\$544,613	-61.48%
450	Resale Items	\$31,247	-44.44%	\$0	-100.00%	\$0	0.00%
460	Equipment Components	\$0	-100.00%	\$418		\$418	0.00%
470	Textbooks & Workbooks	\$434,739	9.50%	\$369,895	-14.92%	\$542,427	46.64%
480	Non-Capital Technology	\$1,191,966	-59.31%	\$2,455,213	105.98%	\$1,637,476	-33.31%
490	Other Non-Capital Items	\$28,129	37.08%	\$34,587	22.96%	\$34,587	0.00%
4--	Total Non-Capital Objects	\$9,212,759	-32.91%	\$13,468,283	46.19%	\$11,574,964	-14.06%
511	Site Purchase	\$325,161	-84.17%	\$0	-100.00%	\$0	0.00%
531	Building Acquisition	\$3,996,279	31659.15%	\$0	-100.00%	\$0	0.00%
541	Building Improvements Addition	\$11,293		\$0	-100.00%	\$0	0.00%
550	Equipment/Vehicle -- Initial Purchase	\$150,977	-48.81%	\$473,920	213.90%	\$211,602	-55.35%
560	Equipment/Vehicle--Replacement	\$636,061	9.19%	\$347,740	-45.33%	\$347,740	0.00%
581	Technology Related Hardware	\$4,064,339	15787.15%	\$200,000	-95.08%	\$0	-100.00%
5--	Total Capital Objects	\$9,184,110	209.32%	\$1,021,659	-88.88%	\$559,342	-45.25%
678	Capital Lease Principal	\$1,094,850	3150.30%	\$1,086,244	-0.79%	\$1,086,244	0.00%
682	Temporary Note Interest	\$929,074	-18.61%	\$1,241,483	33.63%	\$641,483	-48.33%
688	Capital Lease Interest	\$0		\$2,500		\$2,500	0.00%
690	Other Debt Retirement	\$36,165	609.11%	\$3,000	-91.70%	\$3,000	0.00%
6--	Total Debt Retirement	\$2,060,088	74.54%	\$2,333,227	13.26%	\$1,733,227	-25.72%
711	District Liability Insurance	\$330,156	12.76%	\$423,770	28.35%	\$423,770	0.00%
712	District Property Insurance	\$421,455	2.07%	\$574,500	36.31%	\$574,500	0.00%
713	Worker's Compensation	\$1,856,978	-8.13%	\$1,932,155	4.05%	\$1,932,155	0.00%
720	Judgments and Settlements	\$45,283	19.95%	\$19,600	-56.72%	\$19,600	0.00%

Baird Budget Forecast Model

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3269 - Madison Metropolitan

Sce/Obj Description

		Historical Data		Current Year		Budget Year	
		Actual 2019 - 2020 2020	% Δ	Budget 2020 - 2021 2021	% Δ	Budget 2021 - 2022 2022	% Δ
730	Unemployment Compensation	\$436,617	1114.73%	\$57,200	-86.90%	\$57,200	0.00%
7--	Total Insurance and Judgments	\$3,090,488	10.35%	\$3,007,225	-2.69%	\$3,007,225	0.00%
827	Special Education Fund	\$55,285,794	2.76%	\$57,000,875	3.10%	\$59,462,948	4.32%
850	Food Service	\$1,264,705	5424.46%	\$962,684	-23.88%	\$0	-100.00%
8--	Total Transfers	\$56,550,499	4.82%	\$57,963,559	2.50%	\$59,462,948	2.59%
932	Shared Receipt Distribution to Non-Gov. Agencies	\$17,392	22.82%	\$0	-100.00%	\$0	0.00%
935	State Grants Transited to Others	\$0		\$10,000		\$10,000	0.00%
940	Dues and Fees	\$297,110	-3.39%	\$2,173,650	631.60%	\$1,815,324	-16.49%
971	Refund payment	\$87,740		\$0	-100.00%	\$0	0.00%
972	Property Tax Chargeback and Equalization Aid Payment	\$361,420	72.72%	\$500,000	38.34%	\$500,000	0.00%
999	Other Miscellaneous	\$0	-100.00%	\$100		\$100	0.00%
9--	Total Other Objects	\$763,662	40.62%	\$2,683,750	251.43%	\$2,325,424	-13.35%
Total Expenditures		\$392,848,760	3.39%	\$419,622,813	6.82%	\$418,504,146	-0.27%

Baird Budget Forecast Model

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3269 - Madison Metropolitan

Sce/Obj Description

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3269 - Madison Metropolitan Sce/Obj Description		Historical Data	Current Year	Budget Year			
R		Actual 2019 - 2020 2020	% Δ	Budget 2020 - 2021 2021	% Δ	Budget 2021 - 2022 2022	% Δ
Revenues							
110	Transfer from F10	\$55,285,794	2.76%	\$57,000,875	3.10%	\$59,462,948	4.32%
1--	Total Transfers In	\$55,285,794	2.76%	\$57,000,875	3.10%	\$59,462,948	4.32%
346	SPED Contracted Instruction or Cost Tuition--Non-OE	\$48,400		\$0	-100.00%	\$0	0.00%
347	SPED Additional/Excess Cost Tuition--OE or TW	\$30,000		\$0	-100.00%	\$0	0.00%
349	Payments for Other Services	\$13,848	-48.77%	\$0	-100.00%	\$0	0.00%
3--	Total Interdistrict Payments in Wisconsin	\$92,248	241.27%	\$0	-100.00%	\$0	
611	Special Education State Aid	\$18,272,958	4.86%	\$18,772,764	2.74%	\$18,772,764	0.00%
625	High Cost Special Education Aid	\$796,962	-19.09%	\$1,155,000	44.93%	\$805,000	-30.30%
642	Special Education Tuition—State Paid	\$391,409	127.16%	\$134,803	-65.56%	\$134,803	0.00%
697	Aid for Special Education Transition Grant BBL	\$164,000	69.07%	\$95,000	-42.07%	\$95,000	0.00%
699	Other State Revenue	\$20,574	0.72%	\$30,270	47.13%	\$31,001	2.42%
6--	Total Revenue from State Sources	\$19,645,903	4.95%	\$20,187,837	2.76%	\$19,838,568	-1.73%
730	Federal Special Projects Aid Transited Through DPI	\$5,024,141	-4.65%	\$7,032,141	39.97%	\$5,950,749	-15.38%
770	Federal Aid Received through Municipalities and Counties	\$8,057		\$0	-100.00%	\$0	0.00%
780	Federal Aid Received through State Agencies - not DPI	\$607,452	6.98%	\$433,536	-28.63%	\$433,536	0.00%
7--	Federal Sources	\$5,639,651	-7.31%	\$7,465,677	32.38%	\$6,384,285	-14.48%
Total Revenues		\$80,663,596	2.59%	\$84,654,390	4.95%	\$85,685,801	1.22%

Baird Budget Forecast Model

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3269 - Madison Metropolitan
Sce/Obj Description

		Historical Data		Current Year		Budget Year	
		Actual	2019 - 2020	Budget	2020 - 2021	Budget	2021 - 2022
			2020		2021		2022
			% Δ		% Δ		% Δ
Expenditures							
E							
100		\$52,598,106	4.66%	\$54,491,251	3.60%	\$55,298,612	1.48%
1--	Total Salaries	\$52,598,106	4.66%	\$54,491,251	3.60%	\$55,298,612	1.48%
212	Employer's Share	\$3,377,552	7.78%	\$3,560,017	5.40%	\$3,600,586	1.14%
220	Social Security	\$3,952,573	5.82%	\$4,011,564	1.49%	\$4,133,272	3.03%
230	Life Insurance	\$106,431	-3.81%	\$111,869	5.11%	\$115,488	3.23%
240	Health Insurance	\$14,392,686	-2.07%	\$15,242,729	5.91%	\$15,580,476	2.22%
250	Other Employee Insurance	\$741,151	5.87%	\$741,992	-62.90%	\$290,059	5.48%
290	Other Employee Benefits	\$35,362	11.68%	\$15,000	-57.58%	\$35,000	133.33%
2--	Total Employee Benefits	\$22,605,756	0.88%	\$23,216,170	2.70%	\$23,754,881	2.32%
310	Personal Services	\$299,711	45.11%	\$498,230	66.24%	\$372,467	-25.24%
324	Non-Technology Related Repairs and Maintenance	\$6,842	15.20%	\$77,800	1037.06%	\$57,900	-25.58%
325	Vehicle and Equipment Rental	\$0		\$32,100		\$0	-100.00%
328	Building Rental	\$192,522	6.76%	\$20,000	-89.61%	\$236,522	1082.61%
341	Pupil Transportation	\$3,866,198	-3.35%	\$3,986,540	3.11%	\$3,768,740	-5.46%
342	Employee Travel	\$137,175	-39.01%	\$309,194	125.40%	\$200,400	-35.19%
343	Contracted Service Travel	\$20	-53.41%	\$0	-100.00%	\$100	0.00%
350	Communication	\$26,121	-10.74%	\$57,500	120.13%	\$76,660	33.32%
360	Technology and Software Services	\$77,675	-43.97%	\$30,000	-61.38%	\$68,730	129.10%
370	Payment to Non-Governmental Agencies and Individuals	\$87,487	-21.27%	\$172,000	96.60%	\$203,300	18.20%
382	Payment to a WI School District - NON OE	\$71,016		\$0	-100.00%	\$0	0.00%
386	Payment to CESA (Services only)	\$1,370	380.70%	\$0	-100.00%	\$1,675	0.00%
387	Payment to State	\$0		\$1,000		\$1,000	0.00%
389	Payment to WTCS District	\$11,366	-4.07%	\$0	-100.00%	\$0	0.00%
3--	Total Purchased Services	\$4,777,503	-3.36%	\$5,184,364	8.52%	\$4,987,494	-3.80%
410	Supplies	\$154,286	-70.44%	\$492,969	219.52%	\$382,150	-22.48%
420	Apparel	\$0		\$150		\$0	-100.00%
430	Instructional Media	\$122,313	1092.94%	\$195,500	59.84%	\$353,335	80.73%
440	Non-Capital Equipment	\$44,410	-63.08%	\$201,100	352.83%	\$152,004	-24.41%
480	Non-Capital Technology	\$46,990	52.67%	\$181,000	285.19%	\$116,260	-35.77%
490	Other Non-Capital Items	\$12,558	-84.28%	\$300	-97.61%	\$18,700	6133.33%
4--	Total Non-Capital Objects	\$380,557	-50.13%	\$1,071,019	181.43%	\$1,022,449	-4.53%

273269 - Madison Metropolitan
Sce/Obj Description

		Historical Data		Current Year		Budget Year	
		Actual 2019 - 2020 2020	% Δ	Budget 2020 - 2021 2021	% Δ	Budget 2021 - 2022 2022	% Δ
541	5--	\$17,500	-29.29%	\$87,000	397.15%	\$0	-100.00%
Total Capital Objects		\$17,500	-29.29%	\$87,000	397.15%	\$0	-100.00%
713	7--	\$19,058	32.44%	\$404,950	2024.82%	\$404,950	0.00%
Total Insurance and Judgments		\$19,058	32.44%	\$404,950	2024.82%	\$404,950	0.00%
810	8--	\$224,383	29.35%	\$166,556	-25.77%	\$166,556	0.00%
Total Transfers		\$224,383	29.35%	\$166,556	-25.77%	\$166,556	0.00%
940	9--	\$40,734	-9.99%	\$33,080	-18.79%	\$50,860	53.75%
Total Other Objects		\$40,734	-9.99%	\$33,080	-18.79%	\$50,860	53.75%
Total Expenditures		\$80,663,596	2.59%	\$84,654,390	4.95%	\$85,685,801	1.22%

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3269 - Madison Metropolitan Sce/Obj Description		Historical Data		Current Year		Budget Year	
		Actual 2019 - 2020 2020	% Δ	Budget 2020 - 2021 2021	% Δ	Budget 2021 - 2022 2022	% Δ
211	Property Tax	\$5,257,768	20.15%	\$4,433,030	-15.69%	\$3,950,098	-10.89%
280	Earnings on Investments	\$16,089	-38.53%	\$0	-100.00%	\$0	0.00%
2--	Total Local	\$5,273,857	19.80%	\$4,433,030	-15.94%	\$3,950,098	-10.89%
971	Refund of Prior Year Expense	\$147,455	-9.74%	\$104,484	-29.14%	\$104,484	0.00%
9--	Total Miscellaneous Revenues	\$147,455	-9.74%	\$104,484	-29.14%	\$104,484	0.00%
Total Revenues		\$5,421,311	15.44%	\$4,537,514	-16.30%	\$4,054,583	-10.64%

Expenditures

E	Principal	\$0		\$0		\$3,860,000	
670	Long-Term Note Principal	\$920,000	3.95%	\$2,030,000	120.65%		
673	State Trust Fund Loan Principal	\$315,313	4.60%	\$240,764	-23.64%		
674	Long-Term Bond Principal	\$2,125,000	-13.27%	\$2,730,000	28.47%		-22.81%
680	Interest	\$0		\$0			
683	Long-Term Note Interest	\$299,094	8.06%	\$146,743	-50.94%	\$213,970	-67.83%
684	State Trust Fund Loan Interest	\$16,728	-45.33%	\$7,223	-56.82%		
685	Long-Term Bond Interest	\$606,800	-13.69%	\$511,176	-15.76%		
6--	Total Debt Retirement	\$4,282,935	-7.83%	\$5,665,906	32.29%	\$4,073,970	-28.10%
Total Expenditures		\$4,282,935	-7.83%	\$5,665,906	32.29%	\$4,073,970	-28.10%

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3269 - Madison Metropolitan

Sce/Obj Description

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3269 - Madison Metropolitan Sce/Obj Description		Historical Data		Current Year		Budget Year	
R		Actual 2019 - 2020 2020	% Δ	Budget 2020 - 2021 2021	% Δ	Budget 2021 - 2022 2022	% Δ
Revenues							
211	Property Tax	\$8,300,900	-0.03%	\$18,494,475	122.80%	\$20,822,856	12.59%
280	Earnings on Investments	\$12,191	-55.39%	\$0	-100.00%	\$0	0.00%
2--	Total Local	\$8,313,091	-0.22%	\$18,494,475	122.47%	\$20,822,856	12.59%
Total Revenues		\$8,313,091	-0.22%	\$18,494,475	122.47%	\$20,822,856	12.59%
Expenditures							
E	Principal	\$0		\$0		\$18,390,000	
670	Long-Term Note Principal	\$4,130,000	2.99%	\$4,055,000	-1.82%		
673	Long-Term Bond Principal	\$3,075,000	3.71%	\$11,590,000	276.91%		17.55%
680	Interest	\$0		\$0			
683	Long-Term Note Interest	\$896,738	-11.83%	\$772,838	-13.82%	\$2,629,103	74.40%
685	Long-Term Bond Interest	\$317,588	-25.46%	\$734,638	131.32%		
6--	Total Debt Retirement	\$8,419,325	0.01%	\$17,152,475	103.73%	\$21,019,103	22.54%
Total Expenditures		\$8,419,325	0.01%	\$17,152,475	103.73%	\$21,019,103	22.54%

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Sce/Obj Description

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3269 - Madison Metropolitan
Sce/Obj Description

3269 - Madison Metropolitan Sce/Obj Description		Historical Data		Current Year		Budget Year	
		Actual 2019 - 2020 2020	% Δ	Budget 2020 - 2021 2021	% Δ	Budget 2021 - 2022 2022	% Δ
R		Revenues					
110	Transfer from F10	\$1,264,705	5424.46%	\$962,684	-23.88%	\$0	-100.00%
1--	Total Transfers In	\$1,264,705	5424.46%	\$962,684	-23.88%	\$0	-100.00%
251	Pupils	\$1,212,802	-25.77%	\$233,445	-80.75%	\$1,696,000	626.51%
252	Adults	\$40,574	-32.70%	\$8,871	-78.14%	\$71,500	706.03%
259	Other Food Service Sales	\$42,927	-53.91%	\$9	-99.98%	\$152,000	#####
291	Gifts, fundraising, contributions and development	\$0	-100.00%	\$35,000		\$35,000	0.00%
2--	Total Local	\$1,296,302	-30.01%	\$277,324	-78.61%	\$1,954,500	604.77%
617	Food Service Aid	\$173,815	-1.38%	\$123,737	-28.81%	\$182,000	47.09%
6--	Total Revenue from State Sources	\$173,815	-1.38%	\$123,737	-28.81%	\$182,000	47.09%
714	Donated Commodities	\$710,819	15.79%	\$616,000	-13.34%	\$616,000	0.00%
717	Federal Food Service Aid	\$6,330,611	-15.47%	\$2,797,127	-55.82%	\$8,050,969	187.83%
730	Federal Special Projects Aid Transited Through DPI	\$210,268	-1.83%	\$1,542,631	633.65%	\$0	-100.00%
799	Other Federal Revenue	\$0		\$55,741		\$0	-100.00%
7--	Federal Sources	\$7,251,698	-12.81%	\$5,011,499	-30.89%	\$8,666,969	72.94%
Total Revenues		\$9,986,521	-3.68%	\$6,375,244	-36.16%	\$10,803,469	69.46%
E		Expenditures					
100		\$3,328,431	3.31%	\$1,996,950	-40.00%	\$3,387,277	69.62%
1--	Total Salaries	\$3,328,431	3.31%	\$1,996,950	-40.00%	\$3,387,277	69.62%
212	Employer's Share	\$199,335	3.64%	\$198,891	-0.22%	\$192,668	-3.13%
220	Social Security	\$250,281	3.38%	\$263,383	5.23%	\$269,210	2.21%
230	Life Insurance	\$8,877	-0.80%	\$10,466	17.90%	\$10,535	0.65%
240	Health Insurance	\$1,485,336	0.21%	\$1,596,017	7.45%	\$1,720,251	7.78%
250	Other Employee Insurance	\$14,780	-2.76%	\$17,687	19.67%	\$17,571	-0.66%
2--	Total Employee Benefits	\$1,958,609	0.91%	\$2,086,445	6.53%	\$2,210,234	5.93%
310	Personal Services	\$35,269					
322	Rentals of Computers and Related Equipment	\$142	26.46%	\$97,335	175.98%	\$57,000	-41.44%
				\$0	-100.00%	\$0	0.00%

Baird Budget Forecast Model

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3269 - Madison Metropolitan

Sce/Obj	Description	Historical Data		Current Year		Budget Year	
		Actual 2019 - 2020 2020	% Δ	Budget 2020 - 2021 2021	% Δ	Budget 2021 - 2022 2022	% Δ
324	Non-Technology Related Repairs and Maintenance	\$364,075	225.25%	\$71,000	-80.50%	\$71,000	0.00%
325	Vehicle and Equipment Rental	\$1,500	-50.00%	\$1,500	0.00%	\$1,500	0.00%
331	Gas for Heat	\$4,556	-16.88%	\$6,000	31.68%	\$6,000	0.00%
336	Electricity for Other Than Heat	\$36,788	-0.83%	\$41,000	11.45%	\$41,000	0.00%
337	Water	\$18,110	14.28%	\$16,000	-11.65%	\$16,000	0.00%
342	Employee Travel	\$13,825	-17.60%	\$20,678	49.57%	\$18,230	-11.84%
350	Communication	\$2,854	-9.02%	\$3,250	13.88%	\$2,500	-23.08%
360	Technology and Software Services	\$45,090	-100.00%	\$50,000	10.89%	\$50,000	0.00%
381	Payment to Municipality	\$0	-100.00%	\$18,000	-33.33%	\$12,000	-33.33%
387	Payment to State	\$11,657	37.55%	\$11,000	-5.63%	\$11,000	0.00%
3--	Total Purchased Services	\$533,866	120.70%	\$335,763	-37.11%	\$286,230	-14.75%
410	Supplies	\$3,999,528	-16.15%	\$1,703,160	-57.42%	\$4,743,728	178.53%
420	Apparel	\$18,952	-4.75%	\$20,000	5.53%	\$20,000	0.00%
440	Non-Capital Equipment	\$16,730	-59.00%	\$47,296	182.70%	\$23,000	-51.37%
480	Non-Capital Technology	\$4,107	-91.89%	\$20,000	386.93%	\$20,000	0.00%
4--	Total Non-Capital Objects	\$4,039,318	-17.25%	\$1,790,456	-55.67%	\$4,806,728	168.46%
550	Equipment/Vehicle -- Initial Purchase	\$84,998	-4.93%	\$122,631	44.28%	\$80,000	-34.76%
560	Equipment/Vehicle--Replacement	\$8,043	-87.56%	\$3,000	-62.70%	\$3,000	0.00%
5--	Total Capital Objects	\$93,041	-39.61%	\$125,631	35.03%	\$83,000	-33.93%
713	Worker's Compensation	\$0	-100.00%	\$40,000	-25.00%	\$30,000	-25.00%
7--	Total Insurance and Judgments	\$0	-100.00%	\$40,000	-25.00%	\$30,000	-25.00%
940	Dues and Fees	\$33,257	-100.00%	\$0	-100.00%	\$0	0.00%
9--	Total Other Objects	\$33,257	-100.00%	\$0	-100.00%	\$0	0.00%
Total Expenditures		\$9,986,521	-4.62%	\$6,375,244	-36.16%	\$10,803,469	69.46%

Baird Budget Forecast Model

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		Historical Data		Current Year		Budget Year	
3269 - Madison Metropolitan Sce/Obj Description		Actual 2019 - 2020	% Δ	Budget 2020 - 2021	% Δ	Budget 2021 - 2022	% Δ
Revenues							
211	Property Tax	\$12,009,506	4.11%	\$10,638,849	-11.41%	\$12,013,668	12.92%
272	Community Service Fees	\$2,297,905	-33.05%	\$2,989,569	30.10%	\$2,989,569	0.00%
291	Gifts, fundraising, contributions and development	\$122,598	-23.84%	\$64,500	-47.39%	\$64,500	0.00%
2--	Total Local	\$14,430,010	-4.62%	\$13,692,918	-5.11%	\$15,067,736	10.04%
730	Federal Special Projects Aid Transited Through DPI	\$0		\$1,500,000		\$0	-100.00%
7--	Federal Sources	\$0		\$1,500,000		\$0	-100.00%
Total Revenues		\$14,430,010	-4.62%	\$15,192,918	5.29%	\$15,067,736	-0.82%

		Historical Data		Current Year		Budget Year	
3269 - Madison Metropolitan Sce/Obj Description		Actual 2019 - 2020	% Δ	Budget 2020 - 2021	% Δ	Budget 2021 - 2022	% Δ
Expenditures							
100	Total Salaries	\$9,039,766	-6.97%	\$9,052,616	0.14%	\$10,024,874	10.74%
1--		\$9,039,766	-6.97%	\$9,052,616	0.14%	\$10,024,874	10.74%
212	Employer's Share	\$436,842	-3.17%	\$624,739	43.01%	\$541,184	-13.37%
220	Social Security	\$684,132	-7.07%	\$841,661	23.03%	\$758,057	-9.93%
230	Life Insurance	\$13,060	2.57%	\$13,003	-0.44%	\$12,722	-2.16%
240	Health Insurance	\$1,266,467	4.18%	\$1,228,273	-3.02%	\$1,298,587	5.72%
250	Other Employee Insurance	\$30,987	-0.67%	\$29,848	-3.67%	\$29,535	-1.05%
2--	Total Employee Benefits	\$2,431,487	-0.63%	\$2,737,523	12.59%	\$2,640,086	-3.56%
310	Personal Services	\$1,000,964	26.78%	\$979,566	-2.14%	\$912,066	-6.89%
324	Non-Technology Related Repairs and Maintenance	\$18,990	-83.52%	\$10,994	-42.11%	\$10,994	0.00%
325	Vehicle and Equipment Rental	\$6,347	-46.14%	\$10,350	63.07%	\$10,350	0.00%
327	Construction Services	\$0	-100.00%	\$393,404		\$0	-100.00%
328	Building Rental	\$117,940	-45.96%	\$150,000	27.18%	\$217,500	45.00%
331	Gas for Heat	\$7,231	-18.15%	\$9,800	35.53%	\$9,800	0.00%
336	Electricity for Other Than Heat	\$25,247	-7.90%	\$32,500	28.73%	\$32,500	0.00%
341	Pupil Transportation	\$335,880	-32.22%	\$496,100	47.70%	\$496,100	0.00%
342	Employee Travel	\$45,808	-38.26%	\$50,625	10.52%	\$50,625	0.00%

Baird Budget Forecast Model

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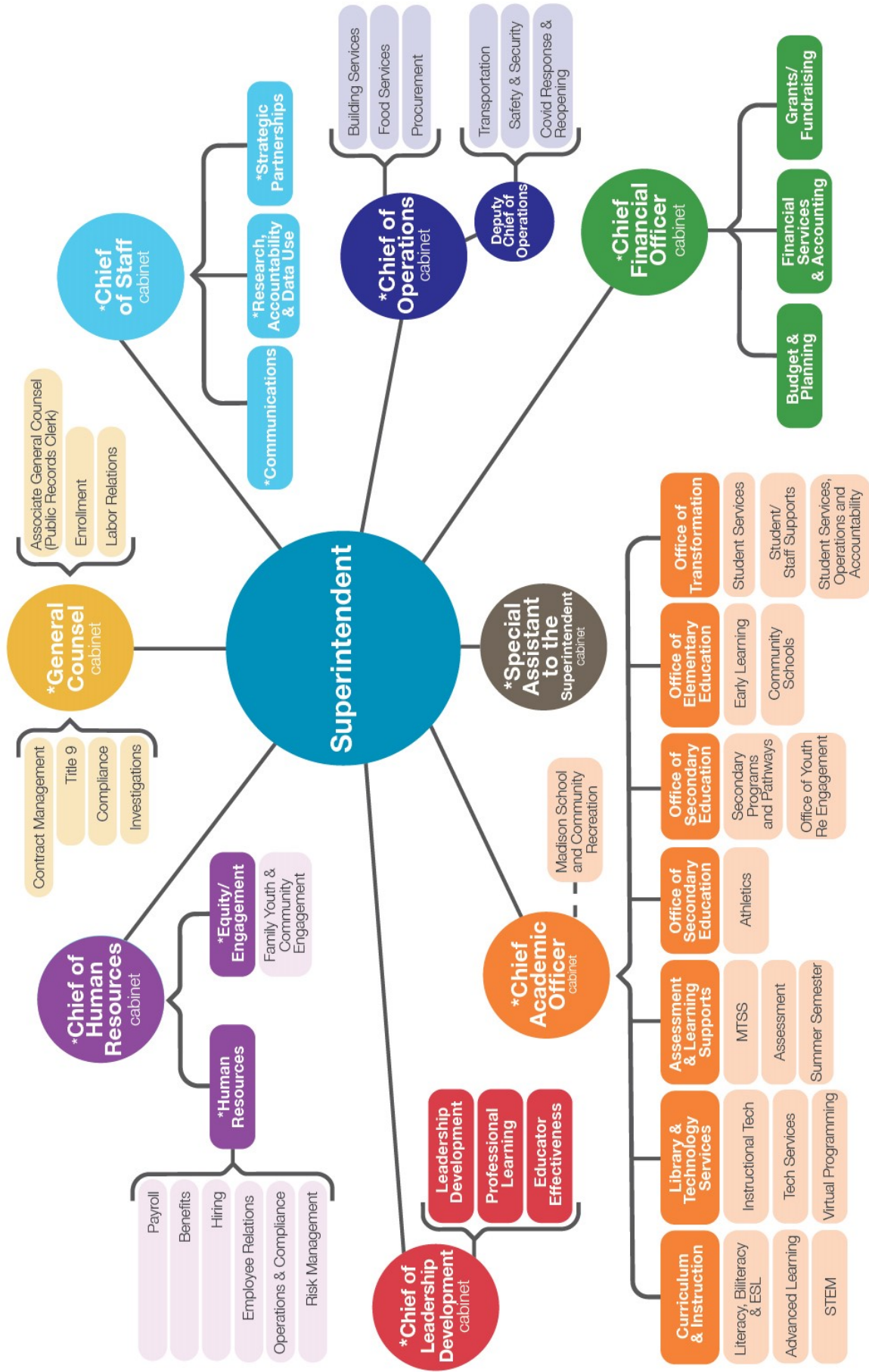
3269 - Madison Metropolitan Sce/Obj Description		Historical Data		Current Year		Budget Year	
		Actual 2019 - 2020 2020	% Δ	Budget 2020 - 2021 2021	% Δ	Budget 2021 - 2022 2022	% Δ
348	Vehicle Fuel	\$0		\$6,000		\$6,000	0.00%
350	Communication	\$114,350	-11.96%	\$156,061	36.48%	\$156,061	0.00%
360	Technology and Software Services	\$12,040		\$8,700	-27.74%	\$8,700	0.00%
381	Payment to Municipality	\$109,192	-8.23%	\$127,300	16.58%	\$127,300	0.00%
387	Payment to State	\$1,019	-75.40%	\$800	-21.46%	\$800	0.00%
3--	Total Purchased Services	\$1,795,008	-9.97%	\$2,432,199	35.50%	\$2,038,795	-16.17%
410	Supplies	\$335,420	-25.71%	\$429,047	27.91%	\$429,047	0.00%
420	Apparel	\$36,438	-50.44%	\$30,200	-17.12%	\$30,200	0.00%
440	Non-Capital Equipment	\$12,110	-54.65%	\$1,500	-87.61%	\$1,500	0.00%
480	Non-Capital Technology	\$24,485	-52.83%	\$25,231	3.05%	\$25,231	0.00%
4--	Total Non-Capital Objects	\$408,453	-32.34%	\$485,978	18.98%	\$485,978	0.00%
541	Building Improvements Addition	\$123,643	403.13%	\$0	-100.00%	\$393,404	0.00%
550	Equipment/Vehicle -- Initial Purchase	\$21,698	61.47%	\$2,000	-90.78%	\$2,000	0.00%
560	Equipment/Vehicle--Replacement	\$8,799	-74.33%	\$0	-100.00%	\$0	0.00%
5--	Total Capital Objects	\$154,140	113.22%	\$2,000	-98.70%	\$395,404	19670.22%
713	Worker's Compensation	\$59,255	8.16%	\$50,000	-15.62%	\$50,000	0.00%
7--	Total Insurance and Judgments	\$59,255	8.16%	\$50,000	-15.62%	\$50,000	0.00%
940	Dues and Fees	\$205,961	55.34%	\$432,601	110.04%	\$432,600	0.00%
9--	Total Other Objects	\$205,961	55.34%	\$432,601	110.04%	\$432,600	0.00%
Total Expenditures		\$14,094,070	-6.17%	\$15,192,918	7.80%	\$16,067,736	5.76%

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**ESSER I and GEER funding is being used for the 20-21 school year, and cannot be reconciled until closer to year end. ESSER II and other future funding from the federal government cannot be budgeted until available from DPI and further DPI guidance is provided. Anticipate ESSER II Plan to be available for the June Preliminary Budget.*

Central Office Organizational Chart



Initial Insights into MMSD's Current and Projected Enrollment and the Impact of COVID-19

Key Findings

1. In 2020-21, overall, K4-12th grade enrollment in MMSD declined by 1,005 students (3.8%) down to 25,878.
2. RPEO projects an increase of 74 students in 2021-22, up to 25,952.
3. Due to the COVID-19 pandemic, RPEO limited projections to one year and incorporated a number of assumptions into a new projection model.

Please note: These projections are likely to change, as RPEO continues to refine and adjust the projection model as new data on COVID-19 and enrollment intentions become available.

What is in this report?

Presented to the Operations Work Group on November 9, 2020, this report presents historical and current projected enrollment for the Madison Metropolitan School District (MMSD). This report is different than older versions of Enrollment reports in response to the COVID-19 pandemic and its impact on enrollment. **Appendix 1** provides a brief description of the changes to the projection model. Included in this report are:

- A background section that briefly outlines RPEO's projection model.
- A list of assumptions that RPEO incorporates into this year's projection model and their impact on the projection model.
- A list of next steps that district leaders and RPEO will take to refine the projection model.
- Overall enrollment history and projections, as well as trends in birth rates.
- Appendices expanding on the assumptions of the current projection model, the changes in the demographic breakdown, and the different changes in enrollment across schools.

Background

Enrollment projections are based on historical enrollment patterns and progression rates from grade to grade, factoring in the language of instruction in the student's classroom (English only, Dual Language Immersion (DLI), or Developmental Bilingual Education (DBE)). Projections are then modified based on the maximum constraints of charter/magnet/school policy documents.

Four-year old Kindergarten (K4) and Kindergarten (KG) classes are projected by comparing local historical births against class sizes to determine what percentage of births we can expect to enroll in MMSD as K4 or KG students. Historical births by year at the municipal level come from the Wisconsin Department of Health Services (DHS); at the time of writing this report, the most recent data is for 2018. A linear forecast of births at the municipal level is used to extend birth estimates through 2020.

First through 12th grade projections are based on five-year average rates of grade-to-grade progression (e.g., percentage of KG students that return for first grade) and school-to-school distribution rates (e.g., percentage of fifth grade students at a particular elementary school that attend sixth grade at a particular middle school). (Please note: previous MMSD projections have been based on three-year average rates of grade-to-grade progression. This model uses five-year average rates to better establish a stable historical rate and more easily identify aberrant rates from the 2020-21 school year.)

Changes to the Enrollment Projection to Adjust for the Impact of COVID-19

The COVID-19 pandemic had an impact on MMSD's 2020-21 enrollment. The impact of the COVID-19 on future enrollment is difficult to ascertain and necessitated changes to MMSD's projection model. In consultation with the University of Wisconsin Applied Population Lab (APL), RPEO implemented changes to their projection model. This report only shows one-year projections in nearly all sections because of the limitations of the projection model. To read more information about the changes to the model and these assumptions, refer to **Appendix 1**.

To finalize the current projection model, RPEO made three primary assumptions:

- MMSD will offer either a hybrid or all in-person model of instruction in 2021-22 that will remove the disincentive to leave the District. As a result, COVID-19 will only have a one-time impact on our enrollment in 2020-21 and will not have an impact on future enrollments. As a result, this report may offer an **overestimated projection of the 2021-22 enrollment** if COVID-19 persists and continues to disincentivize families from enrolling.
- Despite large decreases in enrollment in 2021-22, KG and 4K students will enroll in the District at normal rates in 2021-22 when MMSD offers either a hybrid or all in-person model of instruction. As a result, RPEO continues to use the birth rate approach to modeling projections. As a result, this report may offer an **overestimated projection of the 2021-22 enrollment** if COVID-19 persists and continues to disincentivize KG and 4K families from enrolling their students in the District.
- **In this model**, RPEO assumes that 1st-12th grade students who left the district in 2020-21 will *not* return later in the year or in 2021-22. As a result, this report may offer an **underestimated projection of the 2021-22 enrollment** if families return to the District.

Next Steps for District Leaders and Staff

RPEO will continue to work with Central Office leaders to refine and adjust the projection model as new data become available. To create a more data-informed projection model, District Leaders will:

- Survey families that left the District to better understand enrollment decisions and intentions.
- Work with principals and school staff to identify reasons for families and students leaving the District.
- Observe changes in Second Friday enrollment in January, 2021 and revisit the current enrollment projections

These steps will help to refine the model and, in particular, create a **return rate** that can increase the accuracy of these projections.

RPEO will continue working to develop additional enrollment related reports and resources, largely for Central Office use, including:

- Defining and reporting on class size.
- Consulting with DLI/DBE staff to finalize program growth expectations and finalize a projection for DLI/DBE and English students.
- Produce a capacities report to share with Central Office Staff.
- Finalize analysis on internal transfers for the current school year.



Current Insight: The Projected Enrollment for the 2021-22 School Year is an Increase of 74 Students from the Current School Year.

Overall, K4-12 Enrollment in MMSD has been slightly decreasing since the 2014-15 school year. RPEO projected a continued slight decline in 2020-21 (in the Fall 2019 Enrollment Report), but MMSD had a *substantial* decline in enrollment – a decrease of 1,005 students - likely due, in part, to the COVID-19 pandemic. The number of students enrolled in MMSD is projected to increase next year by 74 students, up to 25,952. Overall Elementary and Middle school enrollment is projected to decrease in 2021-22, while K4 and overall High school enrollment is projected to increase.

		History					Projection
		16-17	17-18	18-19	19-20	20-21	21-22
K4	K4	1,719	1,797	1,776	1,717	1,415	1,555
ES	KG	2,074	2,028	2,063	2,090	1,875	1,937
	01	2,059	2,016	1,958	1,989	1,951	1,815
	02	2,114	1,967	1,944	1,930	1,854	1,895
	03	2,016	2,046	1,913	1,898	1,836	1,802
	04	1,991	1,963	2,006	1,906	1,823	1,798
	05	1,886	1,915	1,915	1,976	1,835	1,771
MS	06	1,868	1,799	1,888	1,860	1,858	1,768
	07	1,844	1,832	1,784	1,855	1,774	1,827
	08	1,718	1,828	1,807	1,771	1,823	1,762
HS	09	1,866	1,885	1,965	1,944	1,840	1,948
	10	1,908	1,868	1,872	1,965	1,918	1,840
	11	1,848	1,917	1,864	1,882	1,974	1,929
	12	2,048	2,150	2,161	2,100	2,102	2,305
K4 Total		1,719	1,797	1,776	1,717	1,415	1,555
ES Total		12,140	11,935	11,799	11,789	11,174	11,019
MS Total		5,430	5,459	5,479	5,486	5,455	5,356
HS Total		7,670	7,820	7,862	7,891	7,834	8,022
District K4-12 Total		26,959	27,011	26,916	26,883	25,878	25,952
District Year-to-Year Change		---	+52	-95	-33	-1,005	+74
District Cumulative Change		---	+52	-43	-76	-1,081	-1,007

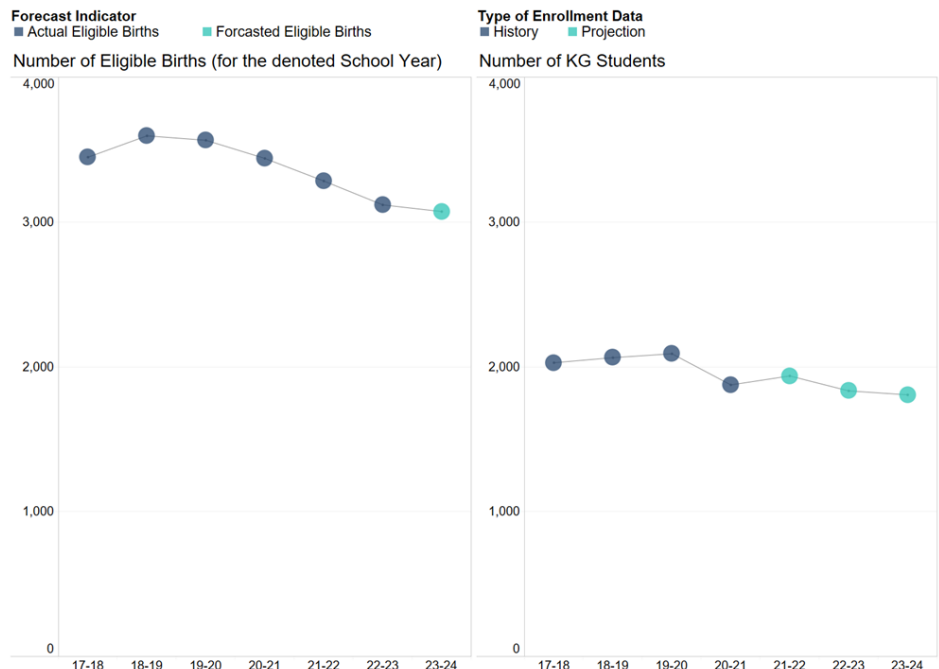


Current Insight: Dane County birth rates continue to decline; MMSD KG and 4K enrollments are projected to continue a decline, after a one-year increase.

This projection uses birth rates in Dane County as of 2018. There has been a continued decrease in the number of births in the cities of Madison and Fitchburg (from 3,585 eligible births for starting kindergarten in 2018-19 to 3,118 eligible births for kindergarten in 2022-23). As a result, actual enrollment has decreased and the 20-21 model projects a continued decrease after a one-year increase in enrollment. Since the number of students in a cohort starts at a high in KG and then declines through 8th grade, declines in KG lead to continuing enrollment declines in subsequent grades and for the district overall.

The graphic to the right shows eligible births and Kindergarten enrollments. The dark blue represents actual historical data, while the light blue shows projections (births and enrollment). The eligible births graphic shows births by anticipated kindergarten year, not actual birth year. *(Please note: this graphic is the only graphic that shows a three-year projection.)*

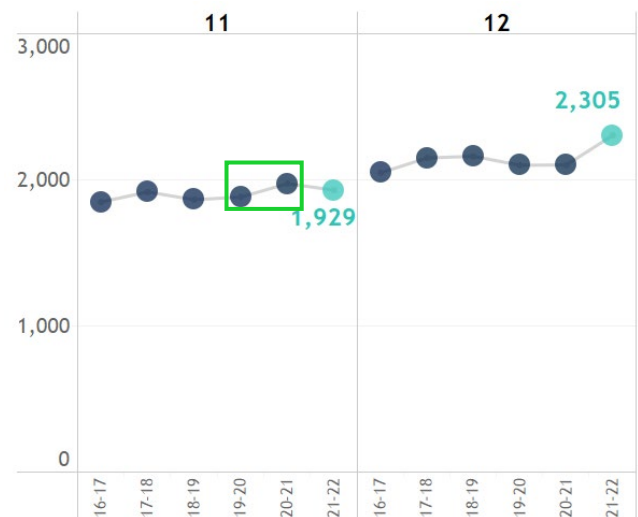
For additional information on the assumptions that impact 4K and KG enrollment projections, refer to **Appendix 1**.



Current Insight: RPEO Projects an Increase in 12th Grade Students in 2021-22

RPEO projects an increase of 203 12th grade students, up to 2,305, in 2021-22, which makes up the largest increase among all grade levels between 1st and 12th grade. MMSD retains a small number of 12th grade students each year, which accounts for some of the higher 12th grade numbers relative to other high school grade level enrollment.

In 2020-21, 11th grade enrollment had the largest increase of all grade levels – an increase of 92 students. This larger cohort (class of 2021-22) is projected to lead to an increase in 12th grade students.



Current Insight: Changes in enrollment and enrollment projections vary across schools, but some schools had noticeable changes in enrollment between 2019-20 and 2020-21.

Changes in enrollment differed across schools. At the elementary school level, Allis (-69), Shorewood (-65), and Chavez (-59) had the largest decreases in enrollment, while Elvehjem (+24), Gompers (+18), and Lowell (+11) had the largest increases in enrollment.

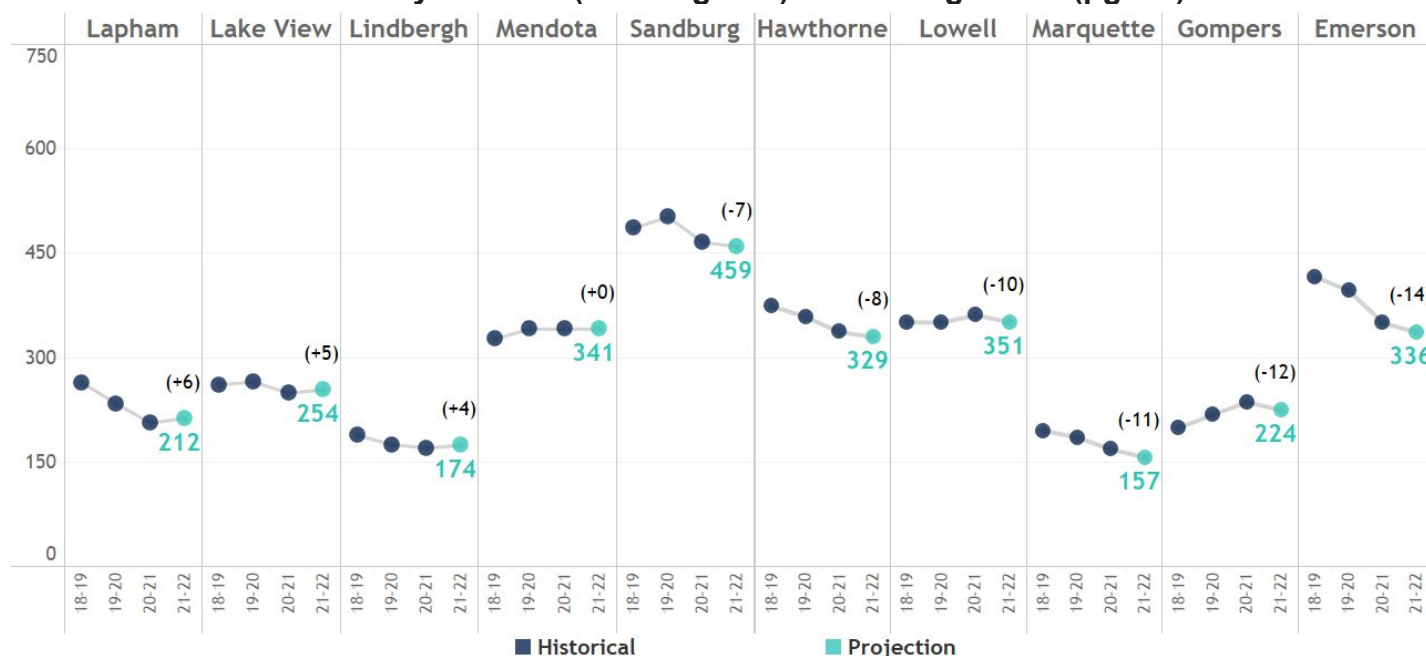
At the middle school level, Hamilton (-48) and Jefferson (-39) had the largest decreases in enrollment. At the high school level, Memorial (+21) and East (+27) had increases in enrollment, while La Follette (-48) and West (-62) had decreases in enrollment.

For a further analysis of the changes in enrollment between the 2019-20 and 2020-21 (current) school year, refer to **Appendix 3**.

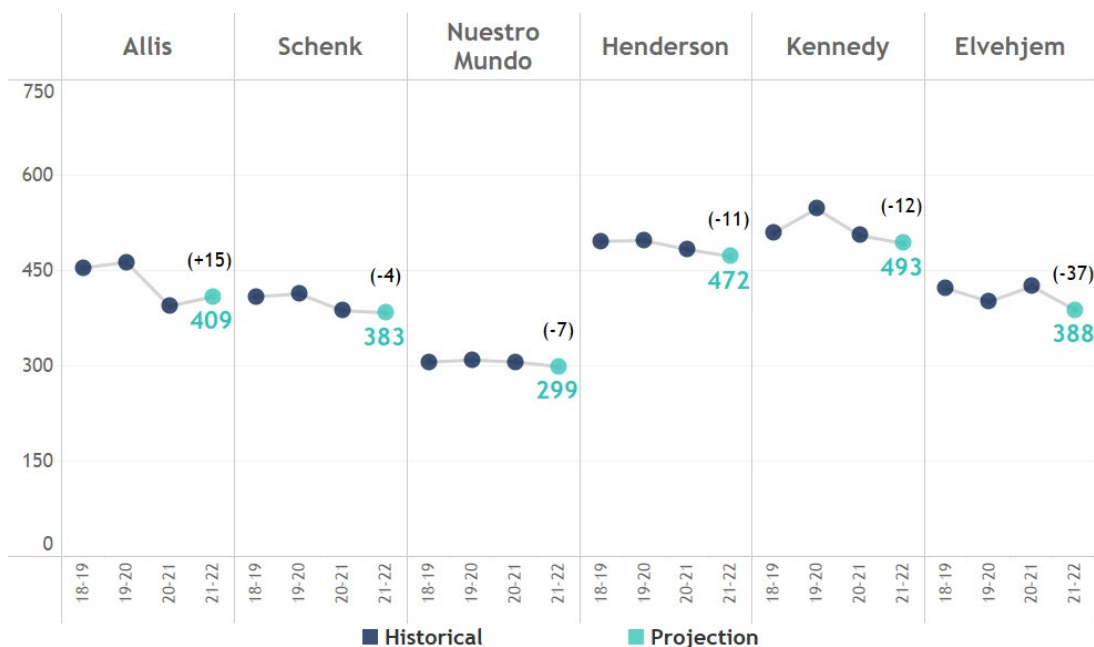
The graphics in this section show a three-year enrollment history and a one-year projection by the four high school areas. Each graphic is broken down by school level and is ordered highest to lowest projected change in enrollment from left to right. The **light blue dots** show the one-year projected enrollment, while the **dark blue dots** show the actual historical enrollment. The number in parenthesis above each projected number denotes the one-year change in enrollment from the actual 2020-21 enrollment.

To see the traditional tabular format with numbers for the actual historical enrollment, refer to **Appendix 4** (each graphic has the corresponding page number).

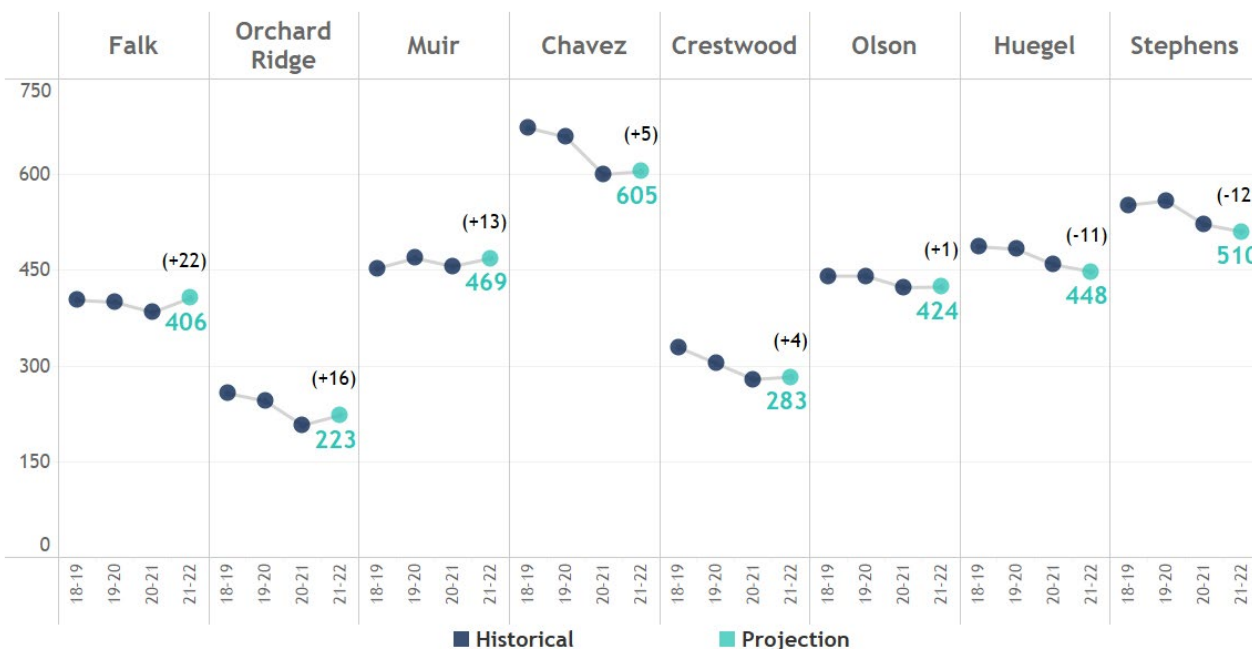
Elementary Schools (K4-5th grade) in East High Area (pg. 17)



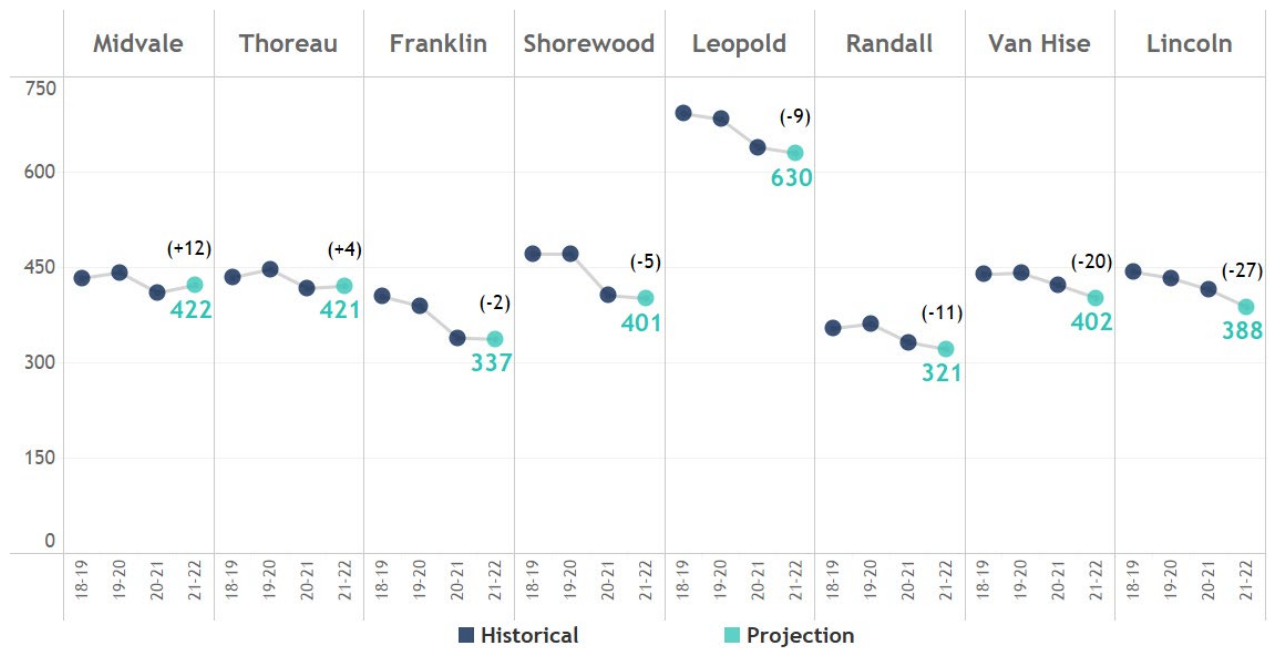
Elementary Schools (K4-5th grade) in La Follette Area (pg. 18)



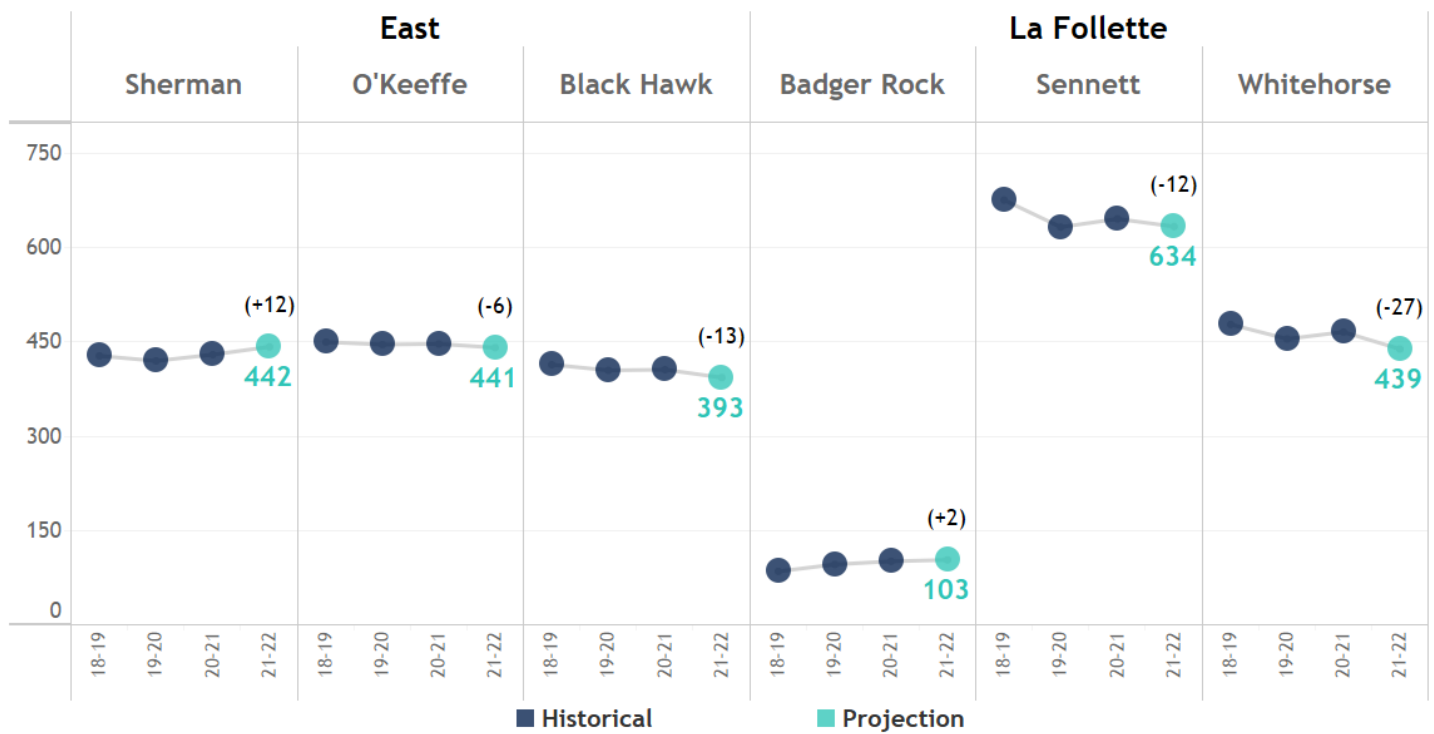
Elementary Schools (K4-5th grade) in Memorial Area (pg. 19)



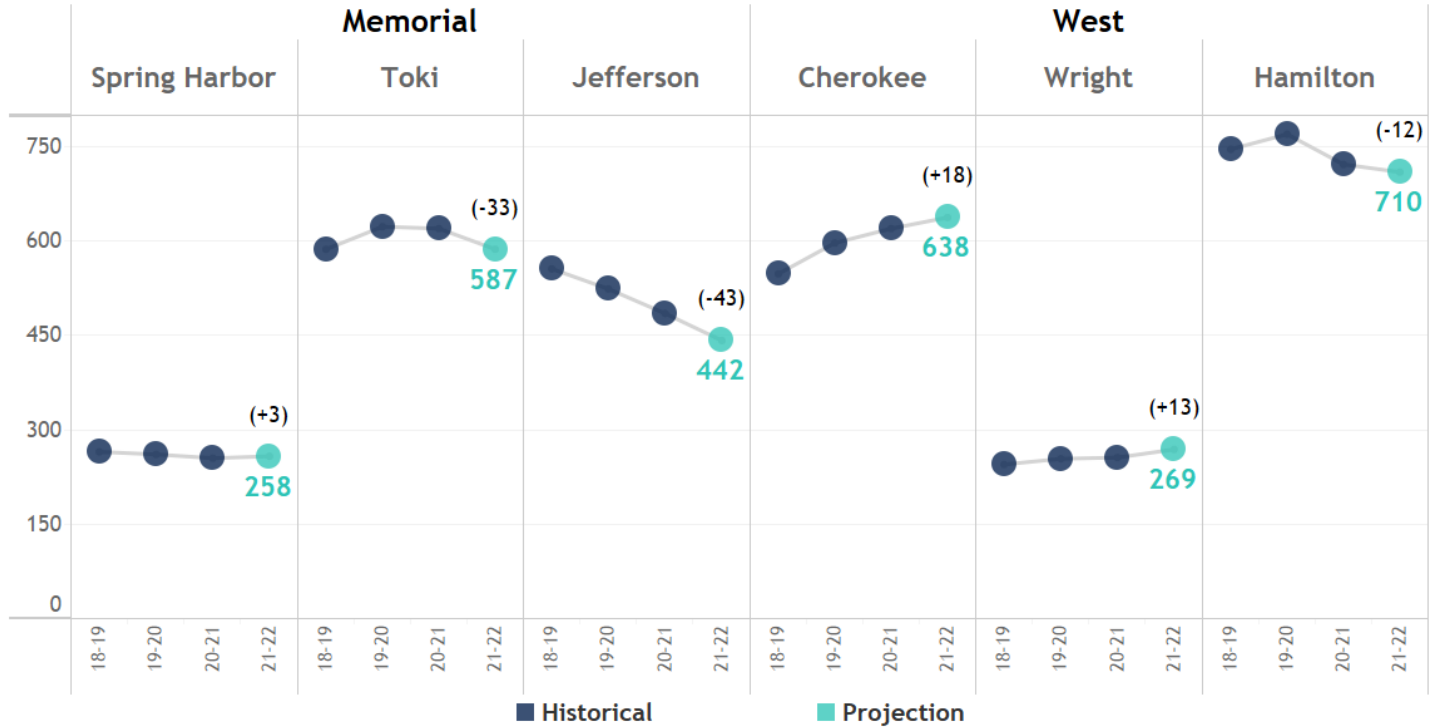
Elementary Schools (K4-5th grade) in West Area (pg. 20)



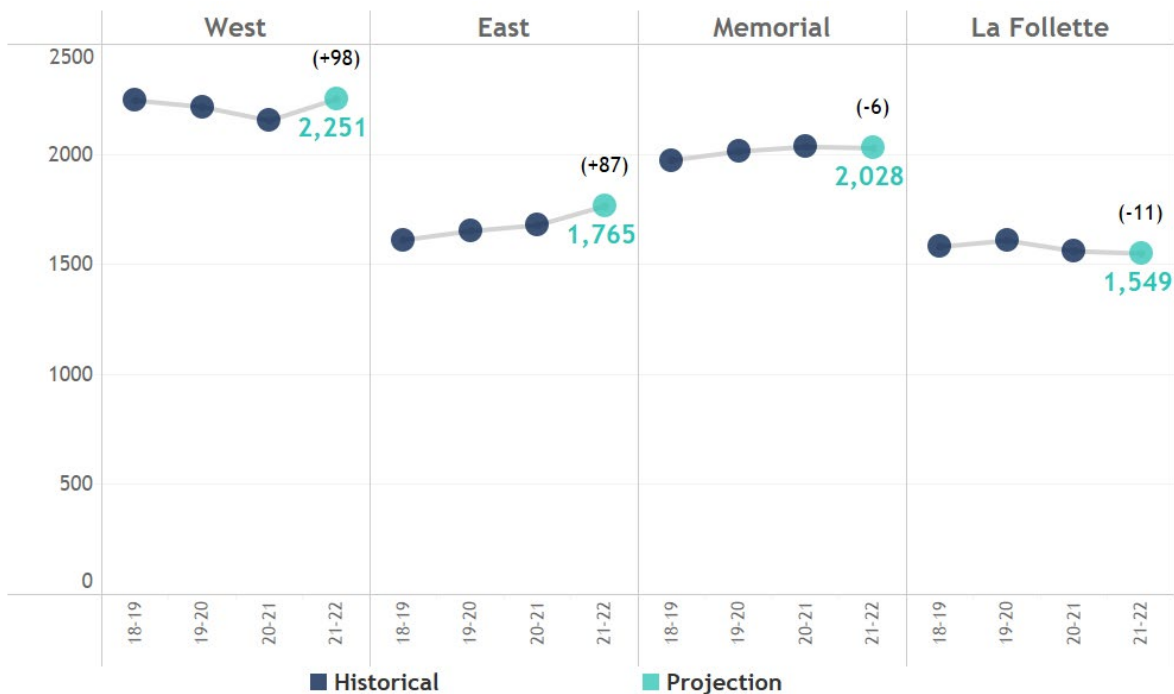
Middle Schools in East and La Follette Area (pg. 21)



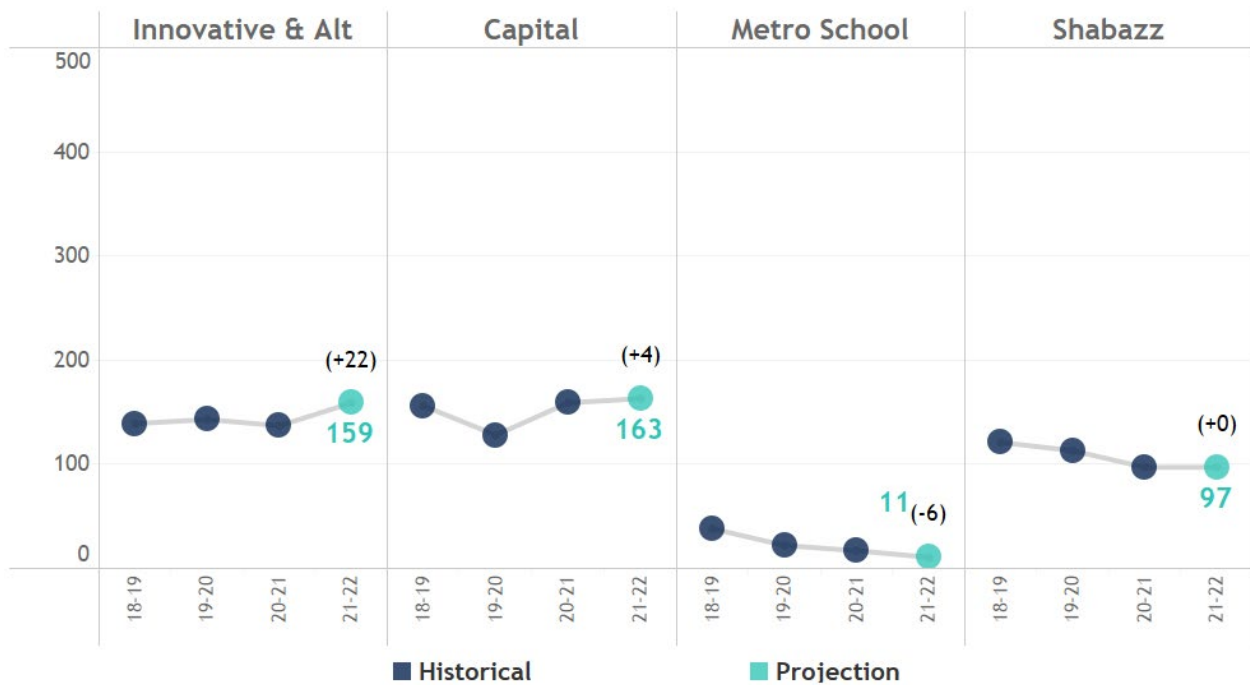
Middle Schools in Memorial and West Area (pg. 22)



Traditional High Schools (pg. 23)



Non-Traditional Schools (pg. 24)



Appendix 1: Adjusting Projection Model for COVID-19

What we Know, the Assumptions we made, and the Adjustments we incorporated into the model

In 2020-21, MMSD saw large drops in enrollment, due to the COVID-19 pandemic, particularly at the elementary level. Below we list the assumptions we made in calculating this projection, based on the data we currently have available.

We Know: *Grade-to-grade progression rates were different this year, because of large drops in enrollment.*

We Assume: COVID-19 had a one-time impact on our enrollment in 2020-21 and will not have an impact on future enrollment; MMSD will offer some version of in-person instruction that will remove the disincentive to leave the District.

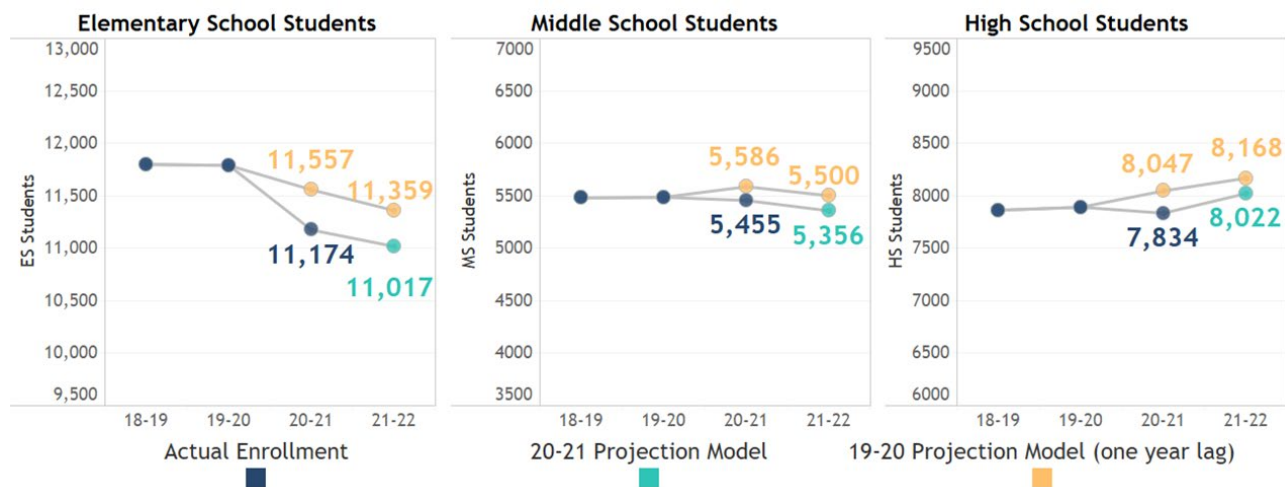
We Adjusted: *RPEO removed aberrant rates from average grade-to-grade progression rates to adjust for the impact of COVID-19.*

RPEO expanded the projection model's historical average rates to include the past five years. In addition, the model removed any aberrant rates from the most recent year (likely due to COVID-19) from the average rate. *RPEO defined an aberrant rate as a 2020-21 grade-to-grade progression rate that was one standard deviation or more away from the five-year average rate.*

The table below shows an example of excluding an aberrant rate for the 1st grade to 2nd grade progression. The red number shows an aberrant rate for the 2020-21 school year, while the green number shows the four-year average used in the model (thus excluding 2020-21), as a result of the aberrant rate.

1 st – 2 nd Rate	2016-17	2017-18	2018-19	2019-20	2020-21	Avg. Rate
Including 20-21	0.987	0.955	0.961	0.995	0.929	0.965
Excluding 20-21	0.987	0.955	0.961	0.995	----	0.975

As a result, the current projection looks similar to the two-year projection from RPEO's 2019-20 model (from last year). The image below shows how both projection models have similar progression rates (shown by the slope of each line), but different projections because of the significant decrease in enrollment in 2020-21, as a result of COVID-19, which was not accounted for in the 2019-20 model.



We

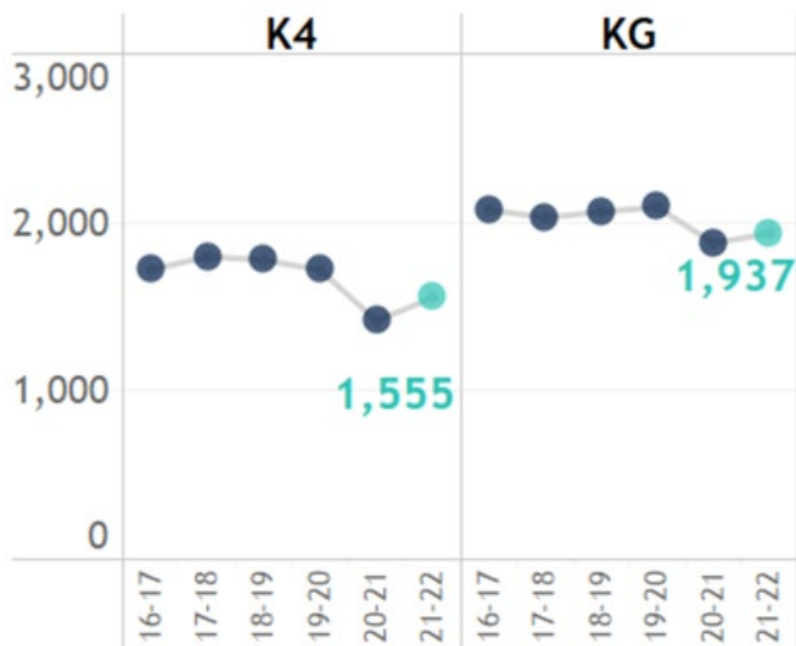
Know: Birthrates have been declining in Dane County; the largest decreases in enrollment in the 2020-21 school year were in kindergarten and 4K.

We Assume: The reduced 4K enrollment in 2020-21 will *not* carry over and impact KG enrollment in 2021-22; 4K enrollment in 2021-22 will not be impacted by COVID-19; KG and 4K students will return when we offer in-person schooling.

We Adjusted: RPEO removed aberrant rates of birth-to-enrollment progression; RPEO continued to use a linear regression to project declining birth rates and declining enrollment rates.

Kindergarten and 4K enrollment projections are different than 1st-12th enrollment projections, as noted in this report. While 1st-12th grade projections take into account current enrollment from the third Friday of September, KG and 4K enrollments are based on birth rates that already happened (before COVID-19). Therefore, the large drop in KG and 4K enrollment in 2020-21 are not factored into the calculus for projecting 2021-22 enrollment.

As a result, RPEO's projected 4K and KG enrollment appears to increase while most other grade levels have a projected decrease.



We Know: 2020-21 enrollment decreased significantly from the 2019-20 school year.

We Assume: In this model, RPEO assumes there will be no return rate (students returning to the District next year) that would increase enrollment for the 2021-22 school year.

We Did Not Adjust: RPEO did not make any adjustments to the model to account for any students returning to the District.

Enrollment projections for 1st-12th grade factor in an average grade-to-grade progression rate, as well as a base number. The multiplication of these two elements of the model create the enrollment projection. RPEO made adjustments to the grade-to-grade progression rate. For this assumption, RPEO did *not* adjust the base number (Third Friday count from this year).

In this regard, the current model is a **conservative** estimate, as it is possible that families will return to MMSD later in the 2020-21 or the 2021-22 school year, which RPEO has not accounted for in this model. RPEO recommends collecting data on enrollment intentions to better inform a return rate.

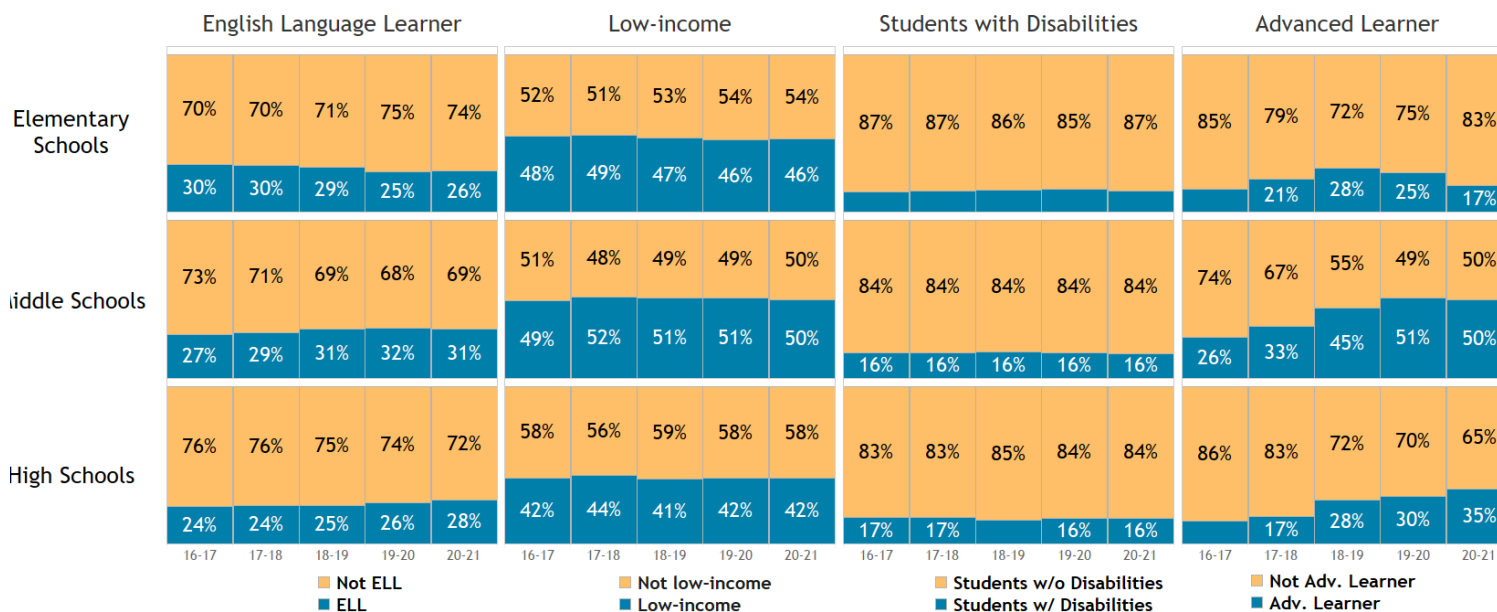
The graphic below shows the current projection model and highlights the possible adjustments to the model RPEO would incorporate if **we assume that some students and families will return to MMSD**.

20-21 Projection Model





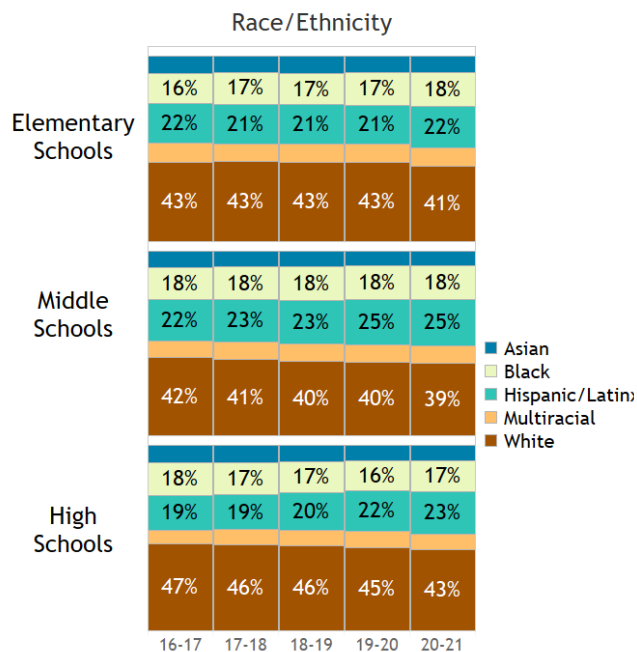
Appendix 2: MMSD Demographics in 2020-21



The demographics of the District have remained relatively stable for the last five years. In 2020-21, the demographic breakup of the District looked similar to previous years, with a few slight changes.

There was a slight increase in the percent of high school students who are English Language Learners in 2020-21 at the high school level. The percent of students identifying as an Advanced Learner has been increasing at the middle and high school level and decreasing at the elementary school level.

The percent of students identifying as White at the middle and high school level continued a trend of slightly decreasing in 2020-21. The percent of elementary students identifying as White decreased slightly in 2020-21.





Appendix 3: How did COVID-19 Impact Schools Differently?

MMSD had a large decrease in enrollment in 2020-21, likely due, to the COVID-19 pandemic. Schools had differing changes in enrollment from last year (2019-20). This section looks at these differences in changes in enrollment from 2019-20 to identify areas with the largest changes in enrollment. This section also compares actual 2020-21 enrollments with projected 2020-21 enrollments from last year's Fall 2019 Enrollment report.

Elementary School Highlights

Elementary school mostly had decreases in enrollment in 2020-21. A few highlights of enrollment differences are:

- Shorewood, Allis, and Chavez had the highest decreases in enrollment in 2020-21. These schools also had the highest negative difference *from their projected 2020-21 enrollment*, along with Franklin, Emerson, and Leopold Elementary schools.
- All elementary schools in the West and Memorial attendance zones had a decrease in enrollment, while elementary schools in the East attendance zone had the least amount of negative change.

Middle School Highlights

A few highlights of enrollment differences among middle schools are:

- Hamilton and Jefferson had the highest decreases in enrollment in 2020-21. These schools also had the highest negative difference *from their projected 2020-21 enrollment*, along with Sherman Middle (despite its increase in enrollment in 2020-21).
- All middle schools in the Memorial attendance area had decreases in enrollment, while all middle schools in the East and La Follette attendance zones had increases in enrollment in 2020-21.

High School Highlights

A few highlights of enrollment differences among high schools are:

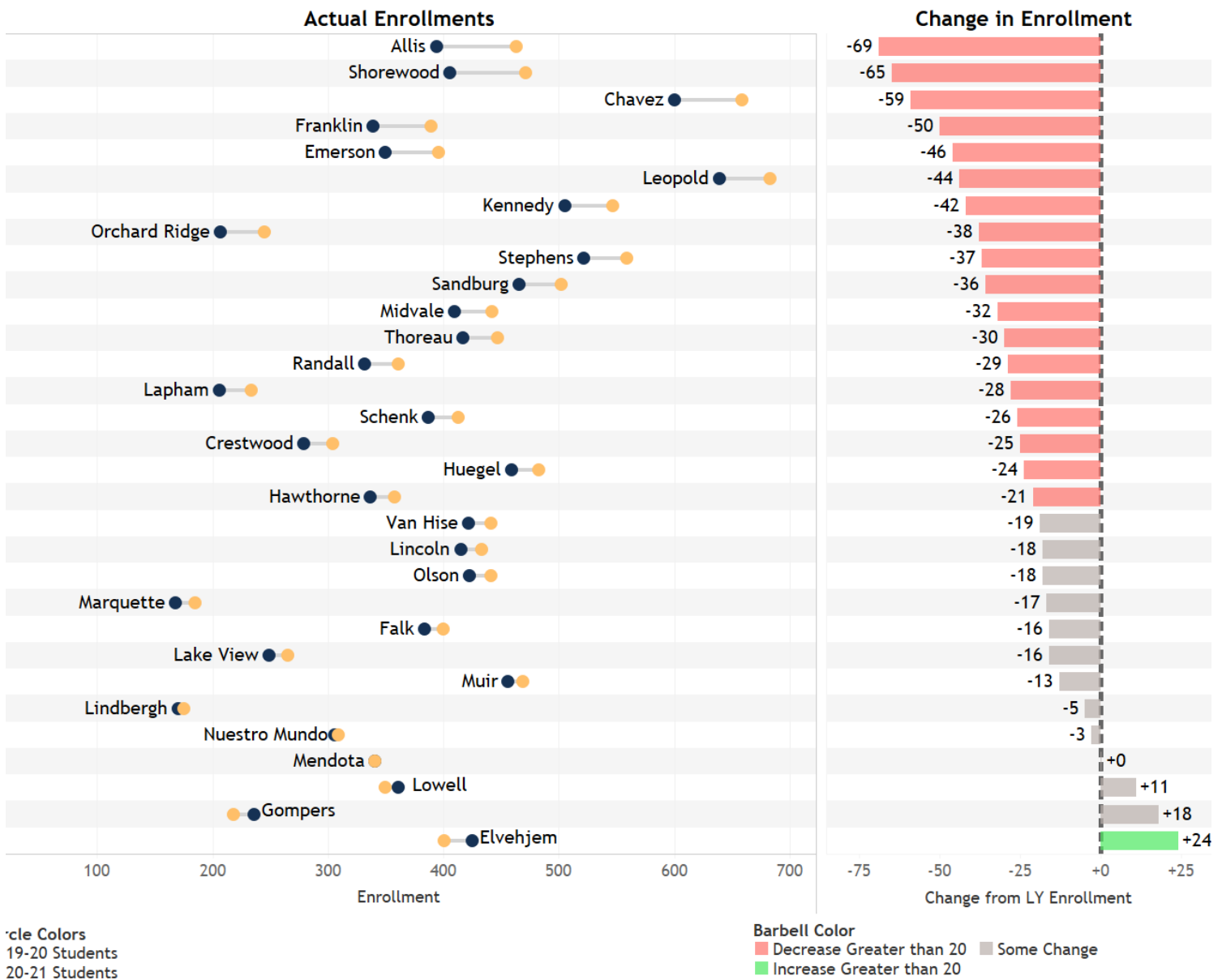
- Memorial and East had increases in enrollment, while West and La Follette had decreases in enrollment.

Looking across all school grade levels, schools in the West and Memorial attendance zone had, on average, larger decreases than schools in the East and La Follette attendance zone.

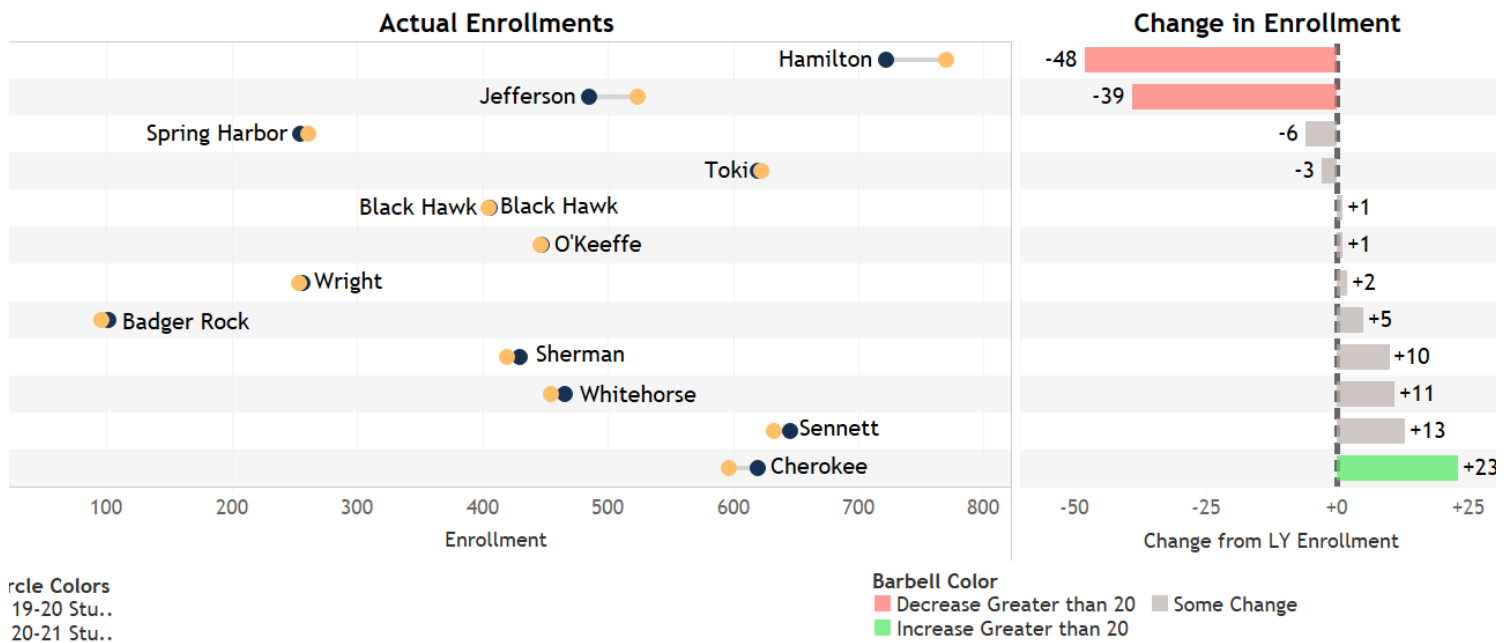
Graphical Representations of Changes in Enrollment

The graphics below (one for each school level) show the actual change in enrollment by school. The graphics show current enrollment from 2020-21 in **dark blue** and 2019-20 enrollment in **orange**. Each school name is labeled next to the current enrollment. The bars on the right side show the change in enrollment between the two school years. Schools with red bars had decreases in enrollment greater than 20, while schools with green bars had increases in enrollment greater than 20. Each graphic has every school listed top to bottom, with the schools with the largest decreases in enrollment at the top and the schools with the largest *increases* in enrollment at the bottom.

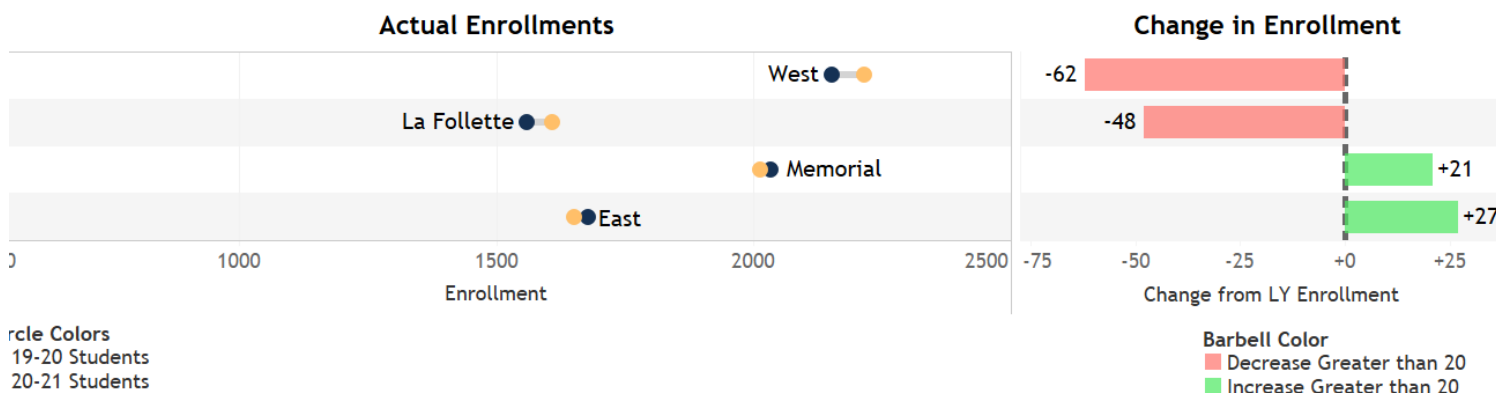
Elementary Schools



Middle Schools



High Schools





Appendix 4: Enrollment Projections by Grade for each School

The tables in this appendix show a three-year actual history and a one-year projection by school level and attendance area. These are tabular versions of the graphics in the report.

Elementary Schools (K4-5th grade) in East High Area

School Area	School	Sch Year	K4	KG	01	02	03	04	05	Total
East	Emerson	18-19 (Actual)	34	65	64	70	62	71	50	416
		19-20 (Actual)	23	65	56	62	68	61	61	396
		20-21 (Actual)	31	37	55	53	56	61	57	350
		21-22 (Projected)	28	53	35	54	52	55	59	336
	Gompers	18-19 (Actual)	19	25	36	29	38	23	29	199
		19-20 (Actual)	22	37	30	33	32	39	25	218
		20-21 (Actual)	16	36	47	30	35	32	40	236
		21-22 (Projected)	18	32	34	46	29	34	31	224
	Hawthorne	18-19 (Actual)	34	47	54	58	57	61	63	374
		19-20 (Actual)	34	57	45	53	54	50	65	358
		20-21 (Actual)	26	54	55	39	52	55	56	337
		21-22 (Projected)	30	52	52	53	38	51	53	329
	Lake View	18-19 (Actual)		39	47	43	40	44	48	261
		19-20 (Actual)		55	39	47	42	35	47	265
		20-21 (Actual)		47	51	36	41	39	35	249
		21-22 (Projected)		46	46	50	35	40	38	254
	Lindbergh	18-19 (Actual)	47	22	33	12	20	30	24	188
		19-20 (Actual)	32	33	22	29	12	21	26	175
		20-21 (Actual)	32	26	32	17	31	10	22	170
		21-22 (Projected)	35	26	25	31	17	30	10	174
	Lowell	18-19 (Actual)	28	60	47	52	52	61	51	351
		19-20 (Actual)	27	50	59	47	57	50	60	350
		20-21 (Actual)	32	51	57	57	50	64	50	361
		21-22 (Projected)	28	52	49	56	56	49	62	351
	Mendota	18-19 (Actual)	35	54	44	55	43	51	45	327
		19-20 (Actual)	31	59	58	46	49	46	52	341
		20-21 (Actual)	31	55	58	48	51	52	46	341
		21-22 (Projected)	31	54	53	57	47	50	50	341
	Sandburg	18-19 (Actual)	56	64	74	76	59	80	77	486
		19-20 (Actual)	50	76	64	81	79	73	79	502
		20-21 (Actual)	46	67	68	61	76	81	67	466
		21-22 (Projected)	48	66	66	66	59	74	79	459
	Lapham	18-19 (Actual)	54	64	58	63				239
		19-20 (Actual)	47	51	60	54				212
		20-21 (Actual)	29	62	56	53				200
		21-22 (Projected)	41	57	59	55				212
	Marquette	18-19 (Actual)					59	66	70	195
		19-20 (Actual)					61	58	66	185
		20-21 (Actual)					51	57	60	168
		21-22 (Projected)					52	50	55	157

Lapham and Marquette are paired elementary schools

Elementary Schools (K4-5th grade) in La Follette Area

School Area	School	Sch Year	K4	KG	01	02	03	04	05	Total
La Follette	Allis	18-19 (Actual)	74	59	73	56	57	76	59	454
		19-20 (Actual)	71	69	68	70	52	63	70	463
		20-21 (Actual)	28	58	65	63	65	53	62	394
		21-22 (Projected)	53	60	56	63	61	64	52	409
	Elvehjem	18-19 (Actual)	34	65	64	53	75	62	69	422
		19-20 (Actual)	35	63	62	61	46	73	61	401
		20-21 (Actual)	61	63	60	62	62	45	72	425
		21-22 (Projected)	43	62	60	58	60	61	43	388
	Henderson	18-19 (Actual)	51	69	75	72	77	80	72	496
		19-20 (Actual)	54	71	72	75	68	78	79	497
		20-21 (Actual)	45	80	73	73	71	65	76	483
		21-22 (Projected)	47	71	79	71	71	70	64	472
	Kennedy	18-19 (Actual)	38	77	72	70	85	83	84	509
		19-20 (Actual)	53	94	76	82	80	78	84	547
		20-21 (Actual)	43	76	81	77	70	78	80	505
		21-22 (Projected)	43	79	73	79	75	69	75	493
	Nuestro Mundo	18-19 (Actual)		50	54	51	49	51	51	306
		19-20 (Actual)		54	50	54	53	47	51	309
		20-21 (Actual)		46	54	54	51	51	50	306
		21-22 (Projected)		48	47	52	52	50	51	299
	Schenk	18-19 (Actual)		84	60	76	60	71	58	409
		19-20 (Actual)		60	74	70	67	65	77	413
		20-21 (Actual)		63	56	74	64	67	63	387
		21-22 (Projected)		67	62	54	72	63	66	383

Elementary Schools (K4-5th grade) in Memorial Area

School Area	School	Sch Year	K4	KG	01	02	03	04	05	Total
Memorial	Chavez	18-19 (Actual)	66	117	93	99	91	95	112	673
		19-20 (Actual)	62	106	116	90	98	96	91	659
		20-21 (Actual)	54	94	99	103	76	86	88	600
		21-22 (Projected)	58	101	92	96	100	74	84	605
	Crestwood	18-19 (Actual)	16	56	52	52	54	47	52	329
		19-20 (Actual)	18	56	49	43	51	47	40	304
		20-21 (Actual)	13	46	48	44	35	50	43	279
		21-22 (Projected)	15	51	44	47	43	34	48	283
	Falk	18-19 (Actual)	48	89	63	42	47	51	39	379
		19-20 (Actual)	46	67	81	56	43	40	47	380
		20-21 (Actual)	29	64	70	73	57	41	36	370
		21-22 (Projected)	38	71	63	68	71	56	40	406
	Huegel	18-19 (Actual)	39	75	68	85	74	77	69	487
		19-20 (Actual)	36	77	71	62	78	77	82	483
		20-21 (Actual)	34	71	74	60	70	77	73	459
		21-22 (Projected)	35	72	68	72	58	69	74	448
	Muir	18-19 (Actual)	50	91	69	52	75	62	42	441
		19-20 (Actual)	50	83	89	66	47	66	59	460
		20-21 (Actual)	34	80	74	88	63	51	56	446
		21-22 (Projected)	42	81	77	72	86	62	49	469
	Olson	18-19 (Actual)	35	71	72	74	63	69	57	441
		19-20 (Actual)	38	72	63	67	74	66	61	441
		20-21 (Actual)	33	79	62	63	60	65	61	423
		21-22 (Projected)	34	71	76	60	61	59	63	424
	Orchard Ridge	18-19 (Actual)	22	40	27	43	27	53	45	257
		19-20 (Actual)	32	32	39	27	42	21	52	245
		20-21 (Actual)	21	41	29	32	31	34	19	207
		21-22 (Projected)	24	37	39	28	31	30	33	223
	Stephens	18-19 (Actual)	56	76	89	69	95	91	76	552
		19-20 (Actual)	58	95	72	88	68	93	85	559
		20-21 (Actual)	58	75	86	74	83	69	77	522
		21-22 (Projected)	55	79	73	83	72	81	67	510



Middle Schools in East and La Follette Area

School Area	School	Sch Year	06	07	08	Total
East	Black Hawk	18-19 (Actual)	146	141	127	414
		19-20 (Actual)	131	134	140	405
		20-21 (Actual)	133	136	137	406
		21-22 (Projected)	128	131	135	393
	O'Keeffe	18-19 (Actual)	153	148	149	450
		19-20 (Actual)	146	150	150	446
		20-21 (Actual)	154	149	144	447
		21-22 (Projected)	142	152	148	441
	Sherman	18-19 (Actual)	126	143	159	428
		19-20 (Actual)	158	129	133	420
		20-21 (Actual)	158	140	132	430
		21-22 (Projected)	148	155	139	442

School Area	School	Sch Year	06	07	08	Total
La Follette	Badger Rock	18-19 (Actual)	35	28	22	85
		19-20 (Actual)	35	35	26	96
		20-21 (Actual)	35	34	32	101
		21-22 (Projected)	35	35	34	103
	Sennett	18-19 (Actual)	230	206	240	676
		19-20 (Actual)	214	218	201	633
		20-21 (Actual)	224	196	226	646
		21-22 (Projected)	220	219	195	634
	Whitehorse	18-19 (Actual)	173	142	163	478
		19-20 (Actual)	140	171	144	455
		20-21 (Actual)	158	138	170	466
		21-22 (Projected)	146	156	137	439



Middle Schools in Memorial and West Area

School Area	School	Sch Year	06	07	08	Total
Memorial	Jefferson	18-19 (Actual)	205	180	171	556
		19-20 (Actual)	155	201	168	524
		20-21 (Actual)	151	151	183	485
		21-22 (Projected)	144	148	150	442
	Spring Harbor	18-19 (Actual)	87	88	90	265
		19-20 (Actual)	90	87	84	261
		20-21 (Actual)	87	83	85	255
		21-22 (Projected)	90	86	82	258
	Toki	18-19 (Actual)	209	195	183	587
		19-20 (Actual)	210	211	202	623
		20-21 (Actual)	208	202	210	620
		21-22 (Projected)	182	205	200	587

School Area	School	Sch Year	06	07	08	Total
West	Cherokee	18-19 (Actual)	167	182	199	548
		19-20 (Actual)	241	167	189	597
		20-21 (Actual)	212	242	166	620
		21-22 (Projected)	189	207	241	638
	Hamilton	18-19 (Actual)	270	245	231	746
		19-20 (Actual)	246	270	254	770
		20-21 (Actual)	245	215	262	722
		21-22 (Projected)	255	242	213	710
	Wright	18-19 (Actual)	87	86	72	245
		19-20 (Actual)	93	82	79	254
		20-21 (Actual)	93	88	75	256
		21-22 (Projected)	90	92	87	269



Traditional High Schools

School	Sch Year	09	10	11	12	Total
East	18-19 (Actual)	405	409	366	431	1,611
	19-20 (Actual)	435	403	406	407	1,651
	20-21 (Actual)	439	435	383	421	1,678
	21-22 (Projected)	480	447	416	421	1,765
La Follette	18-19 (Actual)	411	378	396	395	1,580
	19-20 (Actual)	411	403	384	410	1,608
	20-21 (Actual)	352	389	397	422	1,560
	21-22 (Projected)	413	323	359	453	1,549
Memorial	18-19 (Actual)	526	491	450	506	1,973
	19-20 (Actual)	529	526	470	488	2,013
	20-21 (Actual)	492	516	525	501	2,034
	21-22 (Projected)	534	463	468	563	2,028
West	18-19 (Actual)	588	536	533	587	2,244
	19-20 (Actual)	540	582	524	569	2,215
	20-21 (Actual)	526	513	556	557	2,152
	21-22 (Projected)	485	549	586	631	2,251



Alternative High Schools

School	Sch Year	09	10	11	12	Total
Capital	18-19 (Actual)	20	28	46	62	156
	19-20 (Actual)	15	27	44	42	128
	20-21 (Actual)	18	30	53	58	159
	21-22 (Projected)	20	27	47	69	163
Innovative & Alt	18-19 (Actual)		1	13	125	139
	19-20 (Actual)	1	2	17	123	143
	20-21 (Actual)	2	15	26	94	137
	21-22 (Projected)	2	14	23	120	159
Metro School	18-19 (Actual)	5	4	10	19	38
	19-20 (Actual)		3	4	13	20
	20-21 (Actual)	2	1	2	12	17
	21-22 (Projected)	2		2	7	11
Shabazz	18-19 (Actual)	10	25	50	36	121
	19-20 (Actual)	13	19	33	48	113
	20-21 (Actual)	9	19	32	37	97
	21-22 (Projected)	10	17	28	42	97

4K/PK Offsite Enrollment

School	Sch Year	K4
4K PK Off Site	18-19 (Actual)	714
	19-20 (Actual)	676
	20-21 (Actual)	525
	21-22 (Projected)	605

Appendix 5: Current Analysis on Open Enrollment Leavers

A large majority of students ending their enrollment before 3rd Friday **moved to another Wisconsin school district.**

Between the 2019-20 and 2020-21 school year, students recorded an end date to their enrollment and were not included in the 3rd Friday count. The majority of these end dated enrollments (**63%**) were students transferring to another Wisconsin public school district - either through the Open Enrollment program or by moving to a different district. Just over 10% of these students transferred to a private or homeschool setting, while 15% transferred out of state.

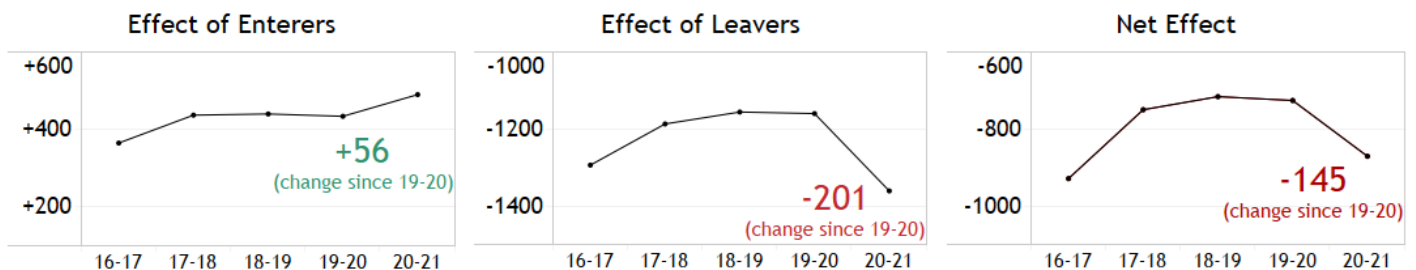
End Status (code)	District
Moved to another WI district (TC)	56%
Moved out-of-state (TOS)	15%
Open Enrollment to another WI district (TC)	7%
Private/parochial school (TNC)	7%
International Move (INM)	4%
Misc (BCA, DE, MA)	4%
Drop Out (ODO)	3%
Homeschooling (TNC)	3%

The District experienced noticeable changes in the trends of Open Enrollment leavers and enterers, resulting in an increased net reduction of 145 students compared to 2019-20.

In 2020-21, the District had both increases in Open Enrollment enterers (+56) and increases in Open Enrollment leavers (-201) compared to 2019-20. Taking into account enterers and leavers, the District saw a net negative change of 145 in 2020-21. The net effect of Open Enrollment varied across grade levels, but the net effect among elementary schools accounted for much of the net loss (-108 out of -145).

A large number of Open Enrollment leavers enrolled in either the Monona Grove or McFarland School Districts, with both districts seeing the largest increase in MMSD Open Enrollment leavers in 2020-21, compared to other school districts (an increase of 50 leavers for Monona Grove and an increase of 38 leavers for McFarland).

Cumulative Change Over Five Years - Open Enrollment



Among elementary school grades, who account for most of the Open Enrollment leavers, the Oregon and McFarland school districts saw the largest increases in MMSD Open Enrollment leavers in 2020-21 (with an increase of 15 and 17, respectively, from 2019-20).

Equity Staffing Charts

2020-21 Analysis: Equitable Distribution of Staffing

Elementary School

School Programs	Enrollment Demographics				Ethnicity												
	Title I	AGR	DLI/DBE	4K	Total Enrollment FY21 (4K factored at 60%)	Free or Reduced-Price Meals	Special Education	English-Language Learner	African-American	Asian	Hispanic	Native American	Multiracial	Pacific Islander	White		
Allis				383	75%	16%	21%	34%	6%	27%	0%	18%	0%	14%			
Chavez				578	39%	14%	24%	11%	9%	21%	0%	8%	0%	51%			
Crestwood				274	33%	13%	15%	13%	5%	18%	1%	6%	0%	57%			
Eastwood				401	31%	9%	12%	10%	5%	12%	1%	12%	0%	58%			
Emerson				338	47%	9%	11%	22%	2%	15%	1%	17%	0%	45%			
Falk				358	58%	16%	27%	21%	7%	31%	1%	10%	0%	30%			
Franklin				326	21%	8%	11%	6%	6%	9%	0%	9%	0%	70%			
Henderson				465	60%	17%	33%	18%	5%	39%	0%	13%	0%	25%			
Gompers				230	54%	16%	17%	20%	4%	14%	0%	10%	0%	51%			
Hawthorne				327	68%	13%	32%	30%	13%	23%	0%	11%	0%	24%			
Hugel				445	51%	14%	16%	18%	5%	19%	0%	12%	0%	46%			
Kennedy				488	50%	11%	14%	27%	7%	11%	0%	11%	0%	44%			
Lakeview				249	79%	16%	39%	20%	26%	21%	0%	9%	0%	23%			
Lapham				188	35%	9%	7%	20%	4%	7%	0%	9%	0%	60%			
Leopold				619	65%	15%	37%	27%	4%	38%	0%	7%	0%	24%			
Lincoln				409	56%	12%	45%	13%	9%	38%	0%	6%	0%	34%			
Lindbergh				157	69%	15%	18%	34%	15%	19%	1%	11%	0%	22%			
Lowell				348	41%	10%	10%	20%	3%	8%	1%	10%	0%	58%			
Marquette				168	42%	15%	8%	16%	2%	11%	2%	15%	0%	54%			
Mendota				329	69%	14%	13%	48%	9%	15%	0%	10%	0%	18%			
Midvale				397	42%	10%	30%	9%	9%	31%	0%	7%	0%	44%			
Muir				432	46%	10%	28%	27%	23%	10%	0%	7%	0%	32%			
Nuestro Mundo				306	54%	12%	45%	5%	0%	62%	0%	6%	0%	27%			
Olson				410	33%	12%	19%	18%	17%	7%	0%	8%	0%	49%			
Orchard Ridge				199	57%	15%	18%	21%	3%	25%	0%	13%	0%	37%			
Randall				332	27%	11%	15%	8%	5%	11%	0%	8%	0%	67%			
Sandburg				448	67%	15%	39%	16%	6%	46%	0%	11%	1%	20%			
Schenk				387	67%	16%	28%	24%	7%	27%	0%	9%	0%	33%			
Shorewood				392	21%	5%	37%	7%	33%	11%	0%	7%	0%	41%			
Stephens				499	42%	16%	30%	11%	11%	30%	1%	8%	0%	39%			
Thoreau				405	46%	12%	25%	14%	2%	24%	0%	7%	0%	53%			
Van Hise				422	14%	12%	20%	3%	14%	6%	0%	11%	0%	65%			
Total				11,709	49%	13%	23%	18%	9%	22%	0.4%	10%	0%	41%			
Ave.						Ave.	Ave.	Ave.	Ave.	Ave.	Ave.	Ave.	Ave.	Ave.	Ave.		

Admin	Regular Education (4K-Grade 5, Reach, Specials)						Student Services						Special Education		OMGE (ESL, BRT, BRS)		Total Staff (incl. Admin, Clerical, Teacher, EA, BRS)	Students (FTE) per Total Staff				
	Administrators	Clerical	Regular Ed (4K-Grade 5, Specials)	Interventionist/MTSS	Instructional Coach / Learning Coord	Regular Ed (EA, EA Clerical, Reading/Math, Noon, Parent Liaison)	Students (FTE) per Regular Ed Staff (Teacher/EA)	Psychologist	Social Worker	PBS Coach	Nurse	Nursing Assistant	BEA	Students (FTE) per Student Svcs Staff (Teacher, EA)	Special Ed (CC, OT, PT, SL, OTA)	Special Ed Assts			Students (FTE) per Special Ed Staff (Teacher/EA)	OMGE (ESL, BRT, BRS)	Students (FTE) per OMGE Staff	
2.00	1.00	1.00	28.40	1.00	1.00	1.79	11.90	1.00	1.00	0.80	1.00	0.75	1.64	61.91	8.81	3.88	30.18	4.92	77.85	58.99	6.49	
2.00	1.80	1.00	38.20	0.50	1.00	-	14.56	0.60	1.00	0.50	0.60	0.68	-	171.26	10.43	8.53	30.49	5.69	101.51	71.52	8.08	
1.00	1.00	1.00	19.40	-	1.40	1.06	12.54	0.40	0.50	0.80	0.40	0.60	0.37	89.34	5.39	3.67	30.24	2.18	125.92	38.16	7.18	
1.00	1.00	1.00	23.60	0.50	1.00	0.56	15.63	0.70	0.40	0.30	0.40	0.73	0.57	129.77	5.34	5.61	36.65	1.98	202.12	43.68	9.18	
1.00	1.00	1.00	26.00	0.90	1.00	1.01	11.69	0.80	1.00	1.00	0.50	0.73	0.18	80.48	5.73	5.18	30.99	2.92	115.83	48.94	6.91	
1.00	1.00	1.00	27.20	1.60	1.00	0.12	11.96	0.90	0.90	0.70	0.50	0.63	1.44	70.73	8.15	6.38	24.63	4.79	74.71	56.31	6.36	
1.00	1.00	1.00	20.90	0.50	1.00	0.70	14.11	0.40	0.40	0.40	0.40	0.63	0.18	135.35	4.05	2.95	46.60	2.47	132.09	36.97	8.82	
1.00	1.00	1.00	31.30	1.00	1.00	0.90	13.60	1.00	1.50	1.60	0.60	0.78	1.65	65.24	17.68	5.87	19.75	6.45	72.07	73.32	6.34	
1.00	1.00	1.00	15.50	1.00	1.00	0.80	12.57	0.40	0.40	0.20	0.30	-	1.18	92.67	4.61	3.52	28.29	2.52	91.34	33.43	6.88	
1.00	1.00	1.00	23.30	2.20	1.00	0.78	11.99	1.00	0.80	1.20	0.50	0.75	0.50	68.84	5.93	3.15	36.02	4.45	73.45	47.56	6.88	
1.00	1.00	1.00	27.80	1.15	1.85	0.96	14.01	1.00	1.00	0.50	0.50	0.63	0.92	97.93	8.54	4.79	33.40	3.21	138.63	54.83	8.12	
2.00	1.00	1.00	28.10	0.50	1.00	0.87	16.02	0.80	1.00	0.30	0.50	0.75	1.65	97.57	7.65	7.31	32.63	3.45	141.37	56.87	8.58	
1.00	1.00	1.00	18.90	1.60	1.00	0.38	11.38	1.00	1.00	1.00	0.40	0.68	1.04	48.66	7.21	1.45	28.76	3.97	62.75	41.63	5.98	
1.00	1.00	1.00	12.40	0.60	1.00	0.10	13.33	0.40	0.50	0.50	0.40	0.60	-	78.33	4.46	1.88	29.63	0.98	191.06	25.83	7.28	
3.00	2.00	1.00	46.70	2.50	2.00	0.50	11.97	1.40	1.40	1.00	0.90	0.88	2.31	78.51	10.83	8.58	31.90	7.71	80.26	91.70	6.75	
1.00	1.00	1.00	26.60	0.50	1.80	-	14.15	0.50	1.00	0.90	0.50	0.63	0.80	94.65	6.33	5.35	35.03	6.87	59.53	53.77	7.61	
1.00	1.00	1.00	12.50	0.75	1.00	0.42	10.70	0.40	0.40	0.70	0.40	0.65	1.12	42.78	2.80	1.84	33.81	2.21	71.04	27.19	5.77	
1.00	1.28	2.20	22.20	0.50	1.00	-	14.68	0.50	0.50	0.80	0.40	0.70	-	120.00	4.53	3.30	44.46	1.98	175.40	38.69	9.00	
1.00	1.00	1.00	11.60	0.50	1.00	1.77	11.30	0.50	0.60	0.40	0.30	-	1.13	57.44	4.64	1.49	27.43	0.98	170.73	26.90	6.24	
1.00	1.00	1.00	22.40	1.00	2.00	1.42	12.27	1.00	1.00	1.00	0.50	0.75	0.81	64.99	5.80	4.16	33.03	2.97	110.85	46.81	7.03	
1.00	1.00	1.00	31.12	0.88	1.00	0.50	11.85	0.50	0.90	1.20	0.50	0.65	1.30	78.61	5.35	4.71	39.46	5.64	70.34	56.26	7.06	
1.00	1.00	1.00	29.00	1.00	1.00	2.39	12.94	1.00	0.80	0.70	0.50	0.60	1.60	83.08	7.49	3.62	38.90	4.95	87.24	56.65	7.63	
1.00	1.00	1.00	20.00	0.10	1.00	1.24	13.70	1.00	0.60	0.40	0.40	0.60	0.51	87.15	3.80	1.45	58.32	3.97	77.12	37.07	8.26	
1.00	1.00	1.00	24.80	0.50	1.00	0.41	15.35	0.80	0.70	1.20	0.40	0.65	0.51	96.20	6.13	6.56	32.31	2.97	138.14	48.62	8.43	
1.00	1.00	1.00	15.40	0.50	1.50	1.41	10.58	0.50	0.75	1.55	0.40	-	0.88	48.83	4.89	3.91	22.62	2.76	72.10	36.45	5.46	
1.00	1.00	1.00	19.00	0.70	1.00	0.42	15.72	0.40	0.40	0.30	0.40	0.60	-	158.10	4.90	3.04	41.81	1.97	168.70	35.13	9.45	
1.00	1.00	1.00	33.10	1.51	1.49	1.54	11.90	1.00	1.00	0.50	0.60	0.75	0.98	92.77	7.86	7.29	29.57	5.47	81.93	65.09	6.88	
1.00	1.00	1.00	29.70	1.60	1.00	1.91	11.31	1.00	1.00	1.00	0.50	-	0.53	96.01	7.56	2.66	37.87	5.42	71.40	55.88	6.93	
1.00	1.00	1.00	26.00	0.50	1.00	-	14.25	0.40	0.40	0.20	0.40	0.60	0.55	153.70	3.18	3.40	59.66	7.92	49.49	46.54	8.42	
2.00	1.00	1.00	30.40	0.80	1.00	2.68	14.31	0.70	1.00	0.43	0.80	0.63	0.55	121.46	9.09	3.24	40.47	6.42	77.73	60.74	8.22	
1.00	1.00	1.00	27.40	-	1.00	0.43	14.05	0.50	1.00	0.10	0.50	0.60	1.65	93.08	5.91	4.84	37.66	5.42	74.72	51.35	7.89	
1.00	1.00	1.00	25.00	0.50	1.00	0.31	15.74	0.40	0.40	0.40	0.40	-	0.18	236.61	5.61	7.10	33.22	4.49	94.07	47.78	8.83	
38.00	34.08	793.92	27.39	37.04	27.37	13.19	13.19	22.90	25.25	22.58	15.80	18.18	26.72	96.63	210.62	140.70	34.87	130.11	104.11	1,570.65	7.47	
Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Ave.

Equity Staffing Charts

2020-21 Analysis: Equitable Distribution of Staffing

Middle School

Programs	Enrollment Demographics		Ethnicity						
			White	Pacific Islander	Multiracial	Native American	Hispanic	Asian	African-American
	Total Enrollment FY21	DLI/DBE	Title I						
Badger Rock	101	65%	26%	3%	27%		15%		27%
Black Hawk	406	75%	32%	30%	12%	19%			28%
Cherokee	620	58%	17%	37%	17%	7%	29%	0%	41%
Hamilton	722	20%	8%	23%	6%	15%	7%	0%	62%
Jefferson	485	54%	18%	40%	17%	13%	31%		33%
O'Keefe	447	53%	19%	17%	23%	3%	15%	8%	51%
Sennett	646	68%	16%	40%	17%	5%	41%	0%	28%
Sherman	430	65%	16%	34%	20%	6%	32%	0%	12%
Spring Harbor	255	31%	11%	30%	10%	10%	16%	0%	56%
Toki	620	52%	16%	21%	20%	8%	18%	0%	43%
Whitehorse	466	61%	13%	28%	23%	7%	23%	1%	34%
Wright	256	75%	19%	52%	25%	4%	49%	0%	7%
	5,454	56%	16%	32%	8%	26%	0.3%	10%	0.1%
Total		Ave.	Ave.	Ave.	Ave.	Ave.	Ave.	Ave.	Ave.

Equity Staffing Charts

2020-21 Analysis: Equitable Distribution of Staffing

High School

Enrollment Demographics			Ethnicity						
			White	Pacific Islander	Multiracial	Native American	Hispanic	Asian	African-American
	Total Enrollment FY21	DLI/DBE	Title I						
East	1678	64%	17%	31%	8%	24%	0%	10%	36%
Lafayette	1560	58%	19%	31%	22%	6%	30%	0%	32%
Memorial	2034	38%	14%	25%	15%	11%	21%	0%	47%
West	2152	34%	15%	25%	10%	9%	20%	0%	53%
Capital High	159	88%	19%	23%	45%	1%	30%	0%	13%
Shabazz	97	55%	23%	7%	14%	3%	8%	1%	13%
	7,680	56%	18%	24%	21%	6%	22%	0.3%	10%
Total		Ave.	Ave.	Ave.	Ave.	Ave.	Ave.	Ave.	Ave.

Admin	Regular Education (Grade 6-8)										Student Services			Special Education			OMGE (ESL, BRT, BRS)		Total Staff (incl. Admin, Clerical, Teacher, EA, BRS)		Students (FTE) per Total Staff	
	Clerical	Administrators	Psychologist	Social Worker	PBS Coach	Guidance Counselor	Nurse	Nursing Assistant	BEA	Students (FTE) per Student Svcs Staff (Teacher, EA)	Students (FTE) per Regular Ed Staff (Teacher/EA)	Regular Ed (EA, EA Clerical, Reading/Math, Noon, Parent Liaison)	Instructional Coach / Learning Coord	AVID	Interventionist/MTSS	Regular Ed (Classroom, Dean, etc)	Students (FTE) per Special Ed Staff (Teacher/EA)	Special Ed Assts	Special Ed (CC, OT, PT, SL, OTA)	OMGE (ESL, BRT, BRS)	Students (FTE) per OMGE Staff	Total Staff
1.00	0.55	5.60	0.40	0.40	0.39	0.40	0.20	0.50	0.20	0.20	15.10	0.89	0.20	-	-	27.35	24.71	1.34	2.75	1.08	93.95	15.89
1.00	1.63	27.35	1.00	1.00	-	1.00	0.70	1.00	-	0.20	13.51	-	0.70	1.00	1.00	36.63	34.54	4.01	7.75	4.14	97.97	53.23
2.00	2.00	36.63	1.00	1.00	0.10	15.73	1.00	1.00	1.10	0.50	15.73	0.10	0.70	1.00	1.00	43.28	35.74	5.89	11.46	6.42	96.57	74.34
2.00	2.00	43.28	0.50	0.70	1.50	-	15.70	0.50	0.88	1.00	15.70	-	0.70	1.00	1.00	43.28	66.28	3.42	8.34	2.56	211.23	69.76
2.00	1.61	31.90	1.00	1.00	0.70	1.00	0.70	1.00	0.60	0.70	14.02	-	0.70	1.00	1.00	43.28	74.34	2.56	8.34	2.56	211.23	69.76
2.00	2.00	26.21	0.50	0.70	1.20	-	15.62	0.50	0.88	0.80	15.62	-	0.70	1.00	1.00	43.28	74.34	2.56	8.34	2.56	211.23	69.76
2.00	1.90	39.65	1.50	1.20	1.00	0.41	14.76	1.00	0.80	0.88	14.76	-	0.70	1.00	1.00	43.28	74.34	2.56	8.34	2.56	211.23	69.76
2.00	1.00	28.45	1.00	0.75	1.00	0.42	13.60	0.90	0.70	0.60	13.60	-	0.70	1.00	1.00	43.28	74.34	2.56	8.34	2.56	211.23	69.76
1.00	1.00	16.60	-	0.70	1.00	0.25	13.75	0.40	0.60	0.60	13.75	-	0.70	1.00	1.00	43.28	74.34	2.56	8.34	2.56	211.23	69.76
2.00	2.00	38.60	1.00	1.00	1.00	-	14.90	1.00	0.88	0.88	14.90	-	0.70	1.00	1.00	43.28	74.34	2.56	8.34	2.56	211.23	69.76
2.00	1.00	27.91	0.60	0.70	1.00	0.87	14.99	1.00	0.88	0.88	14.99	-	0.70	1.00	1.00	43.28	74.34	2.56	8.34	2.56	211.23	69.76
1.00	1.00	17.20	1.00	0.70	1.00	0.57	12.51	0.60	0.40	0.40	12.51	-	0.70	1.00	1.00	43.28	74.34	2.56	8.34	2.56	211.23	69.76
20.00	17.70	339.38	9.10	8.55	11.90	3.50	14.52	9.80	6.61	6.20	14.52	3.50	8.55	11.90	8.24	11.60	37.52	49.95	105.14	42.11	150.15	669.86
Total			Total	Total	Total	Total	Ave	Total	Total	Total	Ave	Total	Total	Total	Total	Total	Total	Total	Total	Total	Total	Ave.

Admin	Athletic Director		Clerical		Administrators	
	5.00	7.95	1.00	76.20	3.00	1.21
	5.00	7.50	1.00	70.50	3.00	1.00
Regular Education (Grade 9-12)	Students (FTE) per Regular Ed Staff (Teacher/EA)					
	20.33	2.08	2.72	1.00	5.80	1.40
	19.58	2.00	2.50	1.00	6.00	1.40
	20.44	2.00	3.00	2.00	6.20	1.40
	4.01	2.00	3.00	2.00	1.40	0.94
	19.53	3.00	2.00	-	7.50	1.40
Student Services	Students (FTE) per Student Svcs Staff (Teacher, EA)					
	7.63	1.00	2.00	-	1.00	1.00
	0.83	1.00	2.00	-	1.00	1.00
	9.33	1.00	1.00	-	0.80	0.20
	0.10	11.08	13.22	4.00	27.30	6.80
	16.14	Total	Total	Total	Total	Total
Special Education	Students (FTE) per Special Ed Staff (Teacher/EA)					
	36.30	17.18	36.30	17.18	36.30	17.18
	28.74	32.63	21.64	32.63	21.64	32.63
	17.80	27.80	17.80	27.80	17.80	27.80
	19.24	27.00	19.24	27.00	19.24	27.00
	46.54	34.80	46.54	34.80	46.54	34.80
OMGE	Students (FTE) per OMGE Staff					
	125.81	171.48	125.81	171.48	125.81	171.48
	13.34	11.92	13.34	11.92	13.34	11.92
Total Staff (incl. Admin, Clerical, Teacher, EA, BRS)						783.71
Students (FTE) per Total Staff						8.34

Personalized Pathways

2021-22

The development and implementation of Personalized Pathways (“Pathways”) will continue in the 2021-22 school year. The health services pathway will have four cohorts, one each for 9th, 10th, 11th and 12th graders at East, La Follette, and Memorial. Our second pathway, Information Technology and Communication, offered at East, La Follette, and Memorial, will have 9th, 10th and 11th grade cohorts. All four of our comprehensive high schools will continue to prepare for the further expansion of Pathways.

The Pathways professional development necessary to train our high school principals, assistant principals, coaches and staff will require continued investments each year. Pathways professional development includes annual spring and summer institutes and team planning for Pathways teachers in the areas of project/problem-based learning, integrated project development, teacher teaming, as well as culturally and linguistically responsive practices.

The chart below outlines the personnel and non-personnel budget for both schools and central office. Please note that 21-22 salaries have not been adjusted to new rates as the MMSD budget for 21-22 is not final.



	2018-19	2019-20	2020-21	2021-22
Personnel				
District Office Staff (FTE)	2.0	2.0	2.0	2.0
School Pathway Learning Coordinators (FTE)	4.0	4.0	3.2	3.2
Total Personnel Costs	\$614,704	\$614,704	\$538,070	\$538,070
Professional Development				
Pathways Professional Development Services	\$123,275	\$123,275	\$123,275	\$125,000
Pathways Purchased Services & Supplies	\$205,498	\$205,498	\$205,498	\$205,498
Curricular Resources and Learning Materials (CLRM)	\$200,00	\$200,000	\$200,000	\$50,000
Total Non-Personnel Costs	\$528,773	\$528,773	\$528,773	\$380,498
Total Personnel and Non-Personnel Costs	\$1,143,477	\$1,143,477	\$1,066,843	\$918,568
Joyce Foundation Grant	\$200,000	\$200,000	\$60,000	\$0
Total Budget	\$1,343,477	\$1,343,477	\$1,126,843	\$918,568

SUMMER SEMESTER



Summer Semester of 2021 is a continuation of learning; a time for students to accelerate their learning and get on track for graduation to become college, career, and community ready.

March 2021

The Integrated Supports and Assessment for Learning (ISAL) Team is excited to continue planning for a student-centered summer program focused on **supporting the whole child**. We know it takes a coordinated, systematic approach within Central Office, Pflaum and Hoyt to plan and ensure high-quality programming and look forward to collaborating with you.

During the month of March we are focused on the following:

- School recommendations (For additional guidance, please refer to the criteria document ([4K-4](#)) ([5-8](#)))
- Hiring of highly qualified staff
 - Additional information and *job descriptions for summer semester positions can be found at <https://hr.madison.k12.wi.us/summerschool>.*
- Summer Semester office sending invitations to families
- Enrollment opens March 19 at 9:00 am
- Curriculum planning

Enrollment is by invitation for students who meet criteria, recommended by their principal and is on a first-come-first-served basis. We adjusted the timeline by two weeks in response to Principal feedback. Summer Semester invitations will be emailed to families on March 17, 2021. If families are invited, **enrollment opens on March 19 at 9:00 a.m.** We encourage families to register early! Enrollment closes on April 22 at 4:00 p.m.

Note: Our goal is to be able to provide a safe environment in order to meet the needs of our students during summer semester. Keeping public health guidelines at the center of our decision making and planning is essential and we may need to modify the plan outlined below as things develop with each passing week.

Key Program Information

Dates/ Schedule	<p>Elementary (4K-4 grade)</p> <ul style="list-style-type: none">• June 21 - July 30, 2021 (no school July 5)• 8:00-12:00, M-F• In person instruction, if allowable• Virtual options available (grades 3 & 4) <p>Middle School (5th - 8th grade)</p> <ul style="list-style-type: none">• June 21 - July 30, 2021 (no school July 5)• 8:00-12:00, M-F• In person instruction, if allowable• Virtual options available <p>High School (9th-12th)</p> <ul style="list-style-type: none">• June 21 - July 29, 2021 (no school July 5)
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SUMMER SEMESTER



	<ul style="list-style-type: none">• 4 days/week, M-R• Virtual Learning (limited f2f if allowable)	
Sites	2021 Summer Semester Sites	
Model and Programs offered		
Current Grade	Target Group	Format
Elementary (4K-4)	#jumpstart (4K) <ul style="list-style-type: none">• For students who did not attend 4K during the school year or they have been recommended by their 4K MMSD teacher	In person
	#camp (K-4) <ul style="list-style-type: none">• Morning Meeting: Community Building, Social/Emotional• Comprehensive (bi)literacy curriculum aligned with the science of reading (SoR)• Comprehensive math curriculum that promotes the integration of instruction and assessment for a personalized math learning experience.• Movement Activities• Social Justice/Fine Arts Activities• MSCR afternoon programming for enrichment/recreation opportunities	In person, if allowable Virtual Options for Math & Literacy for grades 3-4
Middle (5th - 8th)	#movinup (5th) <ul style="list-style-type: none">• Morning Meeting: Community Building, Social/Emotional• Comprehensive math curriculum to develop students' deep understanding of mathematics and build strong mathematics habits in all students.• Comprehensive (bi)literacy curriculum aligned with the science of reading (SoR)• MS 101: weekly transition themes about the shift from elementary to middle by MS counselors• Movement Activities• Social Justice/Fine Arts Activities• MSCR afternoon programming for enrichment/recreation opportunities	In person, if allowable Virtual Options for Math & Literacy
	#crew (6th and 7th) <ul style="list-style-type: none">• Morning Meeting: Community Building, Social/Emotional• Comprehensive math curriculum to develop students' deep understanding of mathematics and build strong mathematics habits in all students.	In person, if allowable

SUMMER SEMESTER



	<ul style="list-style-type: none"> • Comprehensive (bi)literacy curriculum aligned with the science of reading (SoR) • Movement Activities • Social Justice/Fine Arts Activities • Math Bridge programming offered to support students who can access compacted math sequence (Virtual Option only) • MSCR afternoon programming for enrichment/recreation opportunities 	Virtual Options for Math & Literacy
	<p>#academy (8th)</p> <ul style="list-style-type: none"> • Morning Meeting: Community Building, Social/Emotional • Interdisciplinary Literacy/Algebra curriculum that is self-paced learning that informs an individualized learning path, tailored to each student. • Transition support for middle to high by Partnership with UW School Psychology Training Center • Movement Activities • Social Justice/Fine Arts Activities • MSCR afternoon programming for enrichment opportunities 	<p>In person, if allowable</p> <p>Virtual Options</p>
High School (9-12)	<ul style="list-style-type: none"> • Credit recovery options • Grade Improvement • Experiential Learning • Social/Emotional supports • First Time Credit (Virtual only) • Flexible Scheduling 	<p>Virtual</p> <p>Limited in-person options, if allowable</p>

2021 Timeline and Action Steps

- **February 4:** Summer Semester criteria shared.
- **February 4:** Summer Semester Qualify Application “How To Guide” shared.
- **February 4:** Recommendation List available in IC via the Summer Semester Qualify Application
- **February 16:** Summer Staff Interest Form shared with all MMSD staff via email/on HR website
 - To express interest for Summer Semester 2021, please complete the [2021 MMSD Summer Semester All Staff Interest Form](https://hr.madison.k12.wi.us/summerschool). Additional information and job descriptions for summer semester positions can be found at <https://hr.madison.k12.wi.us/summerschool>.
- **February 4-March 12:** Principals review and amend the Summer Semester Recommendation List
 - Work with school teams.
 - **Principals will be required to provide reasons for removing students.**
- **March 12:** Deadline to submit the Student Recommendation List. The list will be locked at Noon; no additional edits may be made.
- **March 17:** The Summer Semester office will email invitation letters to families. Letters will only go to students who the principal has confirmed should be invited. **Schools are responsible for emailing letters to any late additions.**

SUMMER SEMESTER



- **March 19:** Summer Semester enrollment opens at 9am.
- **April 22:** All Summer Semester enrollment ends at 4:00PM.
- **April 23:** Qualifying TEP students automatically enrolled; all Summer Semester confirmation emails sent.
- **April 30:** Deadline to add students due to exceptional circumstances.
- **Week of May 24:** Parents will receive confirmation schedules, bus routes, etc.
- **June 21 - July 30:** 2021 MMSD Summer Semester session. No school July 5 in observance of the July 4 holiday.

**Please note that most of these dates only apply to Elementary and Middle School students. High school student recommendation and enrollment happens on a separate timeline.*

[2021 Summer School Talking Points](#)

For More information:

Summer School Website: <https://summer.madison.k12.wi.us>

Email: summerschool@madison.k12.wi.us,

Looking forward to a great summer program!

Nicole Schaefer

Director of Summer Learning and Integrated Supports

Approved FY 2021-2

Account Description	Actual FY2019	Actual FY2020	Budget FY2021	Actual FY2021 YTD	Budget FY2022	Inc %
Elementary Teaching Staff	984,947	908,941	897,547	137,635	1,398,400	55.80%
Middle/High/ESL School Teaching Staff	1,093,253	1,196,594	1,253,060	408,596	2,467,900	96.95%
Pupil Services	90,070	72,968	90,191	3,232	117,300	30.06%
Prof Development / Library Services	171,579	158,886	80,477	56,091	645,840	702.51%
School Building Administrators & Staff	518,584	399,760	545,428	145,996	256,163	-53.03%
Security Assistants	41,738	45,008	48,233	3,098	20,700	-57.08%
General Fund Personnel Costs	2,900,170	2,782,157	2,914,936	754,647	4,906,303	68.32%
Special Education Support Staff	243,972	232,005	218,826	41,873	379,500	73.43%
Special Education Personnel Costs	243,972	232,005	218,826	41,873	379,500	73.43%
Educational Resource Officers	8,259	-	-	-	-	0.00%
Contracted Services	11,631	35,496	21,629	-	25,000	15.59%
Property Services	8,650	6,312	5,000	-	-	-100.00%
Transportation	267,086	234,257	344,050	105,249	300,000	-12.80%
Communications	3,849	2,626	4,806	-	9,000	87.27%
Supplies / Non Capital Equipment	59,135	9,778	60,000	3,322	147,000	145.00%
Instructional Media / Software	8,783	15,191	21,000	-	75,000	257.14%
Non-Personnel Costs	367,391	303,659	456,484	108,571	556,000	21.80%
Summer School Budget	3,511,533	3,317,822	3,590,246	905,091	5,841,803	62.71%

Staffing Guidelines: Title I

Total Budget – TI:

Grant Award Estimate	\$5.8 M
TI School Level Budget	\$4.9 M
Reservations	\$1.4 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

Reservations Detail	\$	1,370,241
Admin Costs	\$	247,728
Private School Services (Required)	\$	191,396
Family Engagement (Required - Directed to Schools)	\$	100,035
Homeless	\$	259,358
Centralized Service (TI School Support Services)	\$	420,724
Neglected and Delinquent Youth	\$	10,000
Indirect	\$	151,000

Staffing Guidelines: Behavior Education Plan (BEP)

Total Budget – BEP:

Staffing Levels designated to the BEP for 2021-22 are unchanged from 2020-21 in aggregate, although final staffing levels indicate a slight decrease through Principal conversions of BEP allocation into other support roles. Principals were again given additional flexibility with how to use their student support allocation to best position their staff to support student needs during the pandemic, while also strengthening foundational practices outlined in the Plan. Individual school-level staffing may change slightly based on changes in enrollment or student needs.

The total budget for Behavior Education Plan is \$5.48 million. There are 61.9 FTE funded via the BEP budget, including 42.4 teachers and 19.5 educational assistants.

All staffing is originally allocated to schools as certified staff (PBIS Coach) but schools have the ability to convert these allocations to Behavior Education Assistants (BEA) or other support positions provided the base level certified staff is maintained.

For school staffing, the base staffing allocation is expressed as PBIS positions. The base allocation is 0.2 FTE for each elementary school, 0.5 for each middle school, and 1.0 FTE for high schools. Staffing beyond the base allocation is driven by the particular needs of each school.

Staffing Guidelines: Special Education

Supplemental Staffing to Support Students with Disabilities

The 2020-21 school-year represented the first full year of district-wide implementation of the Special Education Weighted Student Formula (WSF). No changes in the formula or process were made for the 2021-22 school year. In addition to the formula described below, the Department of Student Services continues to utilize the following practices to determine each school’s resource needs:

- Each school’s initial allocation is calculated with a 4 – 10 student cushion to account for growth or changes during the year
- School allocations also accounted for students in referral process (at placement rate)
- Individual school adjustments and or targeted allocation(s) are based on specific student needs and local context
- Differentiated weighted student factors trigger additional supplemental Special Education Assistant (SEA) hours to appropriately support the needs of students with complex disabilities
- We frontload resources 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

What follows is a description of the formula the Department of Student Services utilizes 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 (2021-22)

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 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 Language Learners

Staffing levels for 2021-22 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 ELLs who are Enrolled (E) and Awaiting Parent Permission (P) and are at DPI levels 1 through 4. Staff is allocated using the following ratios:

ESL/BRT Allocation

- EL student in non-bilingual environments
 - » K-5 1:35 EL students
 - » 6-8 1:45 EL students
 - » 9-12 ELP Level 1-2 1:20 ELP Level 3-4 1:35
- EL student in Bilingual Environments
 - » K-5 1:55 EL students
 - » 6-8 1:70 EL students

BRS Allocation

- Based on a weighted formula:

English Language Proficiency Level	Severity Points
1	4.0
2	3.5
3	3.0
4	2.0
5	1.0

* Parent Indicating need for correspondence in target language of Spanish/Hmong = 0.5

November 2020 Referenda: Operating & Facilities (\$350M)

Overview

In November 2020, the Madison metropolitan community passed a historical referenda inclusive of two questions on the ballot: 1) \$317M Facility Capital Improvement referendum, and 2) Recurring Operating Revenue Limit Authority for \$6M in 20-21, \$8M in 21-22, \$9M in 22-23, and \$10M in 23-24. The Madison Metropolitan School District (MMSD) family continues to be thankful to Madison's voters, who supported both of the MMSD's referendum questions on the ballot in November.

With the passage of the facilities referendum at nearly 80% of the community voting 'yes', the community showed full support for the following capital projects:

- significant renovations that will transform learning environments in our four main high schools ([East](#), [La Follette](#), [Memorial](#), [West](#)) and bring Madison into alignment and/or exceeding our neighboring community high schools;
- consolidation of [Capital High](#) from two temporary sites into a permanent home in a school building we own, Hoyt School on Regent Street, in support of our most diverse secondary school and their graduates who have proven this alternative model works when 80%+ of their students move onto post-secondary education; and,
- construction of a [new elementary school](#) at 501 East Badger Road attached to the current Badger Rock Middle School to give underserved students and families a much-needed school in their neighborhood.

With the passage of the operating revenue limit authority with 76% voting 'yes', the community showed their support of the overall investment vision aimed at accelerating academic supports for all students with a focus on the district's Excellence & Equity Actions, while protecting the district from the instability of local resources due to the politics at the State Capital.

The below information is updated as of April 15, 2021. For up to date information on the District's Long Range Facility Plan, [please see here](#). Specific information on the facility referendum [can be found here](#). Operating Referendum community feedback and Board decisions are completed within the annual budget process, which is [updated here](#).

1) Facility Capital Improvement Update: \$317M

Since the passing of the referenda, the District Long Range Facility Planning Team has been busy implementing the projects. Here are a few key foundational elements completed in winter and spring of 20-21:

- Finalized the timeline for the facilities projects, see graphic below:
 - » Planning and design late 2020, community/school input 2021 through early 2022
 - » New elementary school to open Fall 2023
 - » Construction will last through summer 2024



- Completed the bond process to access the first \$106M needed to fund the work overtime. Any funds not currently in use have been invested and are gaining interest based on current Board policy for investments.
- Purchase of the land and school building on 501 Badger Rock Road, previously owned by Rooted, Inc. (previously Center for Resilient Cities) for a site for the future new elementary school. Lease with Rooted Inc. agreed to ensure Rooted, Inc. and the Badger Rock Neighborhood Center remains a critical asset in the Rimrock Road area to be leveraged and built upon. Badger Rock Middle School remains an MMSD middle school on this site.

- Findorff has been hired to be the construction manager for the six projects. As part of this effort, Findorff will not be able to bid on their own projects. Additionally, when we are ready to go to RFP, we will make an intentional effort to break projects up to allow for projects smaller businesses may qualify for. This will ensure that the efforts related to construction will reach a broader more diverse construction workforce across the community, it also helps to ensure that MMSD will receive the best pricing from the lowest bidder.
- Eppstein Uhen Architects (EUA) has been hired to be the primary architects for all projects as well. They have also brought on a number of sub-contractors and specialists in all areas of the projects, including bringing on Equity By Design to aid in the community input process to ensure voices often least heard are elevated throughout the design build process.
- Completed a full community wide and school staff, student, and family specific input process on each of the new projects. See the full community input report [here](#). This community input will lead us into our next phase of work, the schematic design of the projects. Key themes from the feedback sessions included:
 - » **Each school and school community has unique needs** and the design team should tailor design solutions accordingly.
 - » Students, staff, and community stakeholders seek **warm and inviting school environments** that make them feel **safe and welcome**.
 - » The school environment should **celebrate diversity, cultivate racial equity** and be accessible for all students.
 - » MMSD schools should serve as broad **community resources**.
 - » MMSD schools should reflect students' and the school communities' **strong sense of school pride**.
 - » There is a sense of **excitement and optimism** about facilities among user groups at all sites.

Budget Accountability:

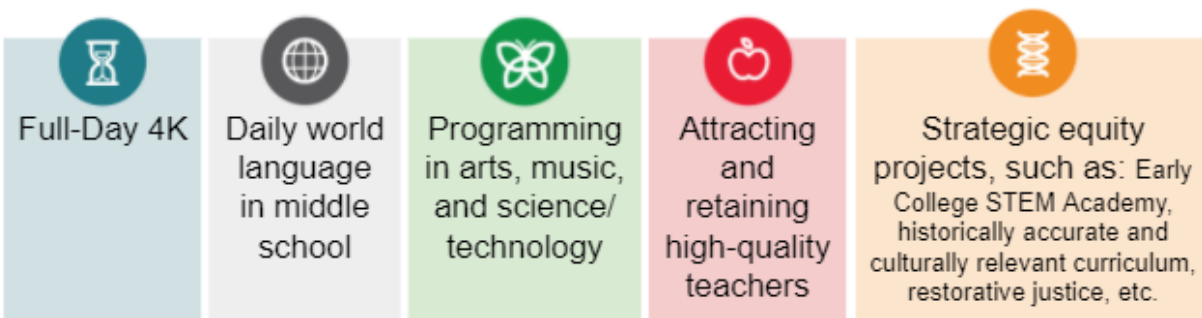
MMSD now has the authority to borrow \$317M towards the above stated projects.

In January 2021, the Board approved the long-term borrowing bond for \$106M (one-third of our total authority). As of April 15, 2021, approximately \$8M has been spent on the activities noted above.

2) Operating Revenue Limit Authority: \$6M/\$8M/\$9M/\$10M

Between October 2019 and February 2020, the MMSD completed an extensive community input process to identify the community's overall thoughts on a referendum for operating revenue by increasing the revenue limit authority. Through this process, the district also asked the community to provide input on the spending plan and preferences with these funds. In addition, the district completed two separate polls of the community to ensure what we thought we were learning was resonating in the community and was likely to be supported. Both poll results responded with well over 50% support from the community. The feedback from the community was then summarized into the following graphic which has since become our leading themes of the use of the operating referendum funding.

In general, the feedback from the community was clear: Use the referendum funding to support advancing Educational Equity. While the individual projects supported will change over time, the core values of advancing Education Equity will remain the funding goal for the use of all local taxpayer funding, especially the referenda dollars. The exemplar projects discussed in 2020 with the community in support of the referendum can be [found here](#) and were portrayed graphically throughout the information sharing phase of the referenda as:



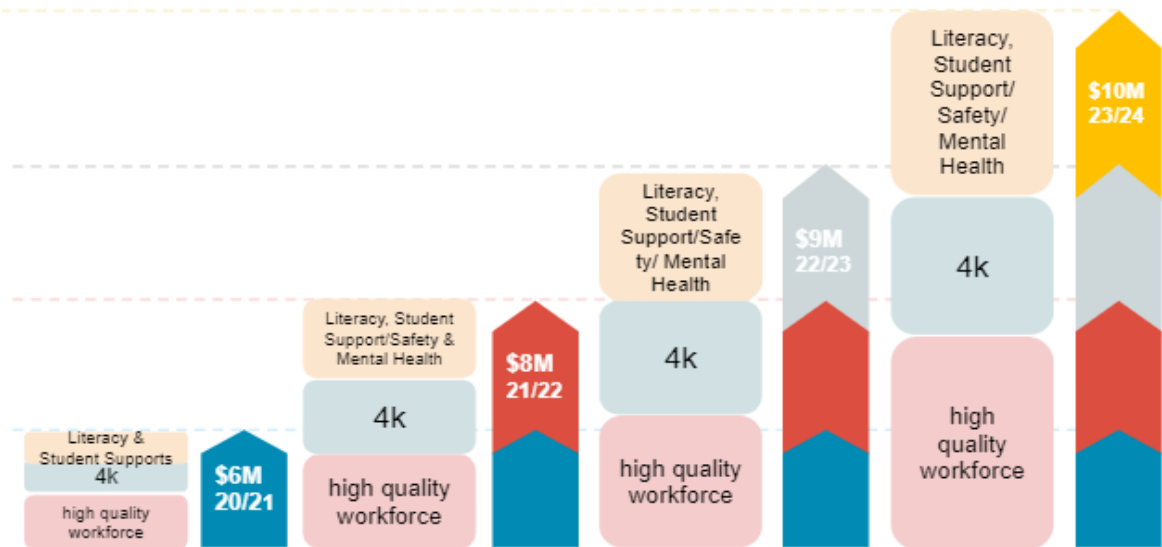
The budget narrative of this 2020-21 Budget Book describes the Board approved 2020-21 Excellence & Equity Actions and the budget narrative of this Preliminary 2021-22 Budget Book present for community review and feedback the proposed 2021-22 Excellence & Equity Actions, all intentionally aligned with the feedback from the community through the November 2020 referenda process.

Multi-year Referenda Investment Grid:

Name of Project	Referendum Provided General Fund 20-21	Referendum Provided General Fund 21-22*
Strategic Framework Priority Area		
#1 We will empower school communities		
Elementary & Middle School Facilities Upgrades	\$ 500,000	\$ -
#2 We will invest in people		
Total Compensation Plan: Steps + Lanes + Base + Healthcare	\$ 1,250,000	\$ 3,400,000
#3 We will streamline priorities (Strategic Equity Projects)		
Deeper learning experiences that engage, challenge and support all learners		
Early Literacy & Beyond (Science of Reading)	\$ 837,500	\$ 1,500,000
Early Literacy Full Day 4K (School FTE/Office of FTE/Materials)	\$ 20,000	\$ 1,000,000
World Language Access in Middle Schools (FTE & PD)		\$ 184,000
Increase CRLM with culturally relevant materials, inclusive of PD needed on those materials.	\$ 250,000	\$ 300,000
Special Education Transitions Project	\$ 250,000	Fully implemented
Positive, trusting relationships that foster safe and thriving cultures and climates		
Mental Health - Behavioral Health in Schools/Bounce Back		\$ 250,000
Safety Committee Recommendations		\$ 150,000
MS Counselors		\$ 500,000
Personalized opportunities that lead to post-secondary success		
Opportunity Youth (Innovative Alternative Education, MicroSchools, etc.)	\$ 300,000	\$ -
Early College STEM Academy high school seats	\$ 250,000	\$ 250,000
#4 We will plan for the future.		
#5 We embrace innovation.		
Black Excellence Fund	\$ 100,000	\$ -
Summer School Model	\$ -	\$ 550,000
Total Strategic Equity Projects		
Total	\$6,057,500	\$8,084,000

These multi-year actions are summarized in the table above. This table will be updated overtime to show exactly where the referendum funding went. Additionally, the intent of the multi-year funding plans is to invest in what we know works overtime. Below is a graphical depiction of the current thinking around future referendum plans.

Multi-year Referenda Investment Graphic:



Budget Accountability:

In October 2020, the Board used 100% of its referenda authority to increase the local revenue limit by \$6M for the 20-21 school year. [See the 20-21 Board Approved Budget](#) for the 20-21 spending plan in more detail. All funds are planned to be expended by June 2021. The end of year annual financial audit report will be produced available to the public on November 29, 2021.

\$8M in additional revenue limit authority for 21-22 have not yet been approved by the Board of Education. On October 25th the Board of Education will certify the final levy which sets property tax collection and MMSD spending authority for 21-22 in motion. The Board may approve up to \$8M in authority.

Independent (2r or 2x) Charter Schools 2021-22

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 Senior Preschool (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, One City had 47.3 full time equivalent (FTE) students enrolled, and IMAP had 205.2 FTE students in 2018-19. DPI informed MMSD that 199.7 of these students lived in the MMSD boundaries, or about 80%. We estimate approximately 50 students at Democratic Milestone will live within the MMSD boundaries.

DPI will not release how many of these students were previously enrolled in MMSD. Based on triangulating data sources, we believe about 80% of the 2x students would have been otherwise enrolled 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 - \$3.35 million (estimated)

Analysis

The 2x charter funding formula is more complicated than it may seem, 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 can be different pending the circumstances of that particular district and within a district an change from year to year depending on elements in the formula not at all tied to the 2x charters.

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, nor did our state equalization aid or general aid 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 estimates a net loss of \$2.5M due to the 2x charter program not otherwise funded as may have been intended by the statute.

Summary Table

	2018-19	2019-20	2020-21	2021-22
Revenue Limit Authority w/o 2x charters*	\$325,859,280	\$338,038,055	\$347,858,259	\$354,073,953
w/ 2x charters (cumulative)	<u>\$325,859,280</u>	<u>\$338,392,022</u>	<u>\$348,486,766</u>	<u>\$354,773,650</u>
Rev Limit Auth Rec'd**	\$0	\$353,967	\$628,507	<u>\$699,697</u>
Eq Aid Impact***				
w/o 2x charters	N/A	\$0	\$0	\$0
w/ 2x charters		\$0	\$0	\$0
2x Tuition payments, net of revenue limit rec'd	\$1.7M	\$1.74M	\$2.11M	\$2.65M

** Assumes the 80% of the current 2X charter students would otherwise have attended MMSD.*

*** This does not factor in declining enrollment impacts in these years as they are not directly attributable to 2x charter enrollment.*

**** The equalization formula relies on the prior year enrollment, so there is no impact in 2018/19 equalization aid. 2019-20 equalization aid had no impact due to the district's max aid loss at -15% aid loss. For 2020-21, 2x charter continued to have no appreciable impact on general aid amounts.*

This information is concluded from a few moving factors in the funding formulas.

1) General Aid from the state (equalization aid is a component within general aid):

The 18-19 school year general aid from the state is calculated using a student membership formula from 17-18 school year. MMSD had no students in the 17-18 school year in 2x charters; therefore, there is no funding impact for the 18-19 school year.

Due to the district's high equalized property values and tendency to have high shared costs per pupil, the district was in the maximum allowable aid loss of -15% for 2019-20. Therefore, the district did not recoup any aid loss from the inclusion of the 2x charter students in our membership count. The ongoing assumption is that this trend will continue for future MMSD budget years and 2x enrollment will have no appreciable impact on general aid revenue.

2) 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 our 2x charter students were counted as a full student.

The 2x charter impact is further complicated by the fact that MMSD has been 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. 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 collect any new revenue to offset the \$1.7 million expense largely due to the "hold harmless" provision. 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 expense reached \$2.7 million with a marginal revenue limit increase of \$628K to slightly offset the costs.

Based on the approved three 2x charter school's growth plans, MMSD estimated the 2x charter program to grow by 60 additional FTE from within MMSD's boundaries in 2021-22, slightly increasing our revenue limit offset to \$699K.

3) Expenditures

In 2021-22 the district where a child lives will pay each 2x charter an estimated \$9,250 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 year 1 of the student enrolling in the 2x charter.

For the 2021-22 school year, the current 2x charter schools will continue to expand following their approved expansion plans. So long as the growth model continues, MMSD will never find ourselves 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	
Fall	2022	970,000.00	130,594.83	-	1,398,715.63	970,000.00	1,529,310.46	25,093,072.96
Spring		2,890,000.00	83,375.00	18,390,000.00	1,230,387.50	21,280,000.00	1,313,762.50	
Fall	2023	1,000,000.00	81,207.50	-	2,202,468.75	1,000,000.00	2,283,676.25	21,507,352.50
Spring		9,185,000.00	71,207.50	7,965,000.00	1,002,468.75	17,150,000.00	1,073,676.25	
Fall	2024	-	68,187.50	-	893,043.75	-	961,231.25	10,632,462.50
Spring		3,000,000.00	68,187.50	5,710,000.00	893,043.75	8,710,000.00	961,231.25	
Fall	2025	-	62,937.50	-	832,843.75	-	895,781.25	10,781,562.50
Spring		3,155,000.00	62,937.50	5,835,000.00	832,843.75	8,990,000.00	895,781.25	
Fall	2026	-	55,400.00	-	768,118.75	-	823,518.75	7,597,037.50
Spring		-	55,400.00	5,950,000.00	768,118.75	5,950,000.00	823,518.75	
Fall	2027	-	55,400.00	-	725,168.75	-	780,568.75	6,261,137.50
Spring		-	55,400.00	4,700,000.00	725,168.75	4,700,000.00	780,568.75	
Fall	2028	-	55,400.00	-	678,168.75	-	733,568.75	6,262,137.50
Spring		-	55,400.00	4,795,000.00	678,168.75	4,795,000.00	733,568.75	
Fall	2029	-	55,400.00	-	630,218.75	-	685,618.75	6,266,237.50
Spring		-	55,400.00	4,895,000.00	630,218.75	4,895,000.00	685,618.75	
Fall	2030	-	55,400.00	-	581,268.75	-	636,668.75	6,318,337.50
Spring		-	55,400.00	5,045,000.00	581,268.75	5,045,000.00	636,668.75	
Fall	2031	-	55,400.00	-	480,368.75	-	535,768.75	6,251,537.50
Spring		-	55,400.00	5,180,000.00	480,368.75	5,180,000.00	535,768.75	
Fall	2032	2,770,000.00	55,400.00	-	444,756.25	2,770,000.00	500,156.25	8,969,912.50
Spring		-	-	5,255,000.00	444,756.25	5,255,000.00	444,756.25	
Fall	2033	-	-	-	405,343.75	-	405,343.75	6,145,687.50
Spring		-	-	5,335,000.00	405,343.75	5,335,000.00	405,343.75	
Fall	2034	-	-	-	365,331.25	-	365,331.25	6,145,662.50
Spring		-	-	5,415,000.00	365,331.25	5,415,000.00	365,331.25	
Fall	2035	-	-	-	321,334.38	-	321,334.38	6,147,668.76
Spring		-	-	5,505,000.00	321,334.38	5,505,000.00	321,334.38	
Fall	2036	-	-	-	276,606.25	-	276,606.25	6,153,212.50
Spring		-	-	5,600,000.00	276,606.25	5,600,000.00	276,606.25	
Fall	2037	-	-	-	227,606.25	-	227,606.25	6,155,212.50
Spring		-	-	5,700,000.00	227,606.25	5,700,000.00	227,606.25	
Fall	2038	-	-	-	174,168.75	-	174,168.75	6,158,337.50
Spring		-	-	5,810,000.00	174,168.75	5,810,000.00	174,168.75	
Fall	2039	-	-	-	119,700.00	-	119,700.00	6,164,400.00
Spring		-	-	5,925,000.00	119,700.00	5,925,000.00	119,700.00	
Fall	2040	-	-	-	60,450.00	-	60,450.00	6,165,900.00
Spring		-	-	6,045,000.00	60,450.00	6,045,000.00	60,450.00	
Fall	2041	-	-	-	-	-	-	-
Spring		-	-	-	-	-	-	
		22,970,000.00	1,348,834.83	119,055,000.00	21,803,034.39	142,025,000.00	23,151,869.22	115,940,787.96

Capital Maintenance Planning: 2021-22

The 2021-22 preliminary budget proposal includes \$9.2 million for capital maintenance. Capital maintenance is accounted for in Fund 41 Capital Maintenance (\$5.0 million) for the major project work, and also in Fund 10 General Fund (\$5.5 million) for smaller project work and minor equipment repair and replacement. Additional funding from TID #25 was built into this budget in prior years; however, there is no new funding from TID #25 this coming year. This stated budget will increase by approximately \$275K in the final fall budget when roll over TID #25 funding is budgeted to fund the final summer maintenance.

Not all \$5.0 million in the Major Capital Maintenance fund is available for major projects, since \$1.25 million of MMSD trades labor is charged to this budget and many smaller repair projects come up throughout the year.

Capital Maintenance Funding in Total - 2021-22

Sources:	Amount
Major Capital Maintenance	3,750,000
General Fund (Primarily Repairs & Replacements)	2,765,000
General Fund (Additional Investments due to COVID-19)	2,715,000
TID #25 Proceeds (Carryover TBD)	-
Total Sources	9,230,000

In 2012, the Facility Reinvestment Committee studied the condition and annual funding of the district's fifty 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 sixteen 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 historical 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, allowing more of current resources to be allocate to the middle and elementary levels. It has also provided for the recurring increase in the general fund budget from 19-20 to 21-22. This increase is a critical step toward our \$8 million goal stated above.

The table on the following pages outline shows 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	Scope	Building and Maintenance Budget	Project Type	Projected Date of Completion
Allis	Main Entrance	Cover gable end and roof with metal	\$30,000	General Renovation	2022
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	2021
Crestwood	Roof Replacement	Roof Sections R04, R06 & R09	\$100,000	Roof	2021
District-Wide	Floor/Wall Tile Replacement	Replace failing floor/wall tile through corridors and restrooms	\$500,000	Flooring	2021
District-Wide	Locker Replacements	Replace/Add wider lockers to allow for bag/backpack storage	\$300,000	Lockers	2021
Doyle	Elevator Replacement	Replace existing traction elevator and all associated equipment and go to a hydraulic	\$170,000	Electrical	2021
Elvehjem	Welcome Center	add storefront and hallway access from office	\$50,000	General Renovation	2021
Emerson	Concrete Stairs (7th street)	Replace 7th St. Concrete Stairs	\$20,000	Site Work	2021
Emerson	Roof Replacement	Roof Sections R01, 03, 04 & R06	\$200,000	Roof	2021
Falk	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	2021
Hamilton	Roof Replacement	Roof Sections 22, 23	\$250,000	Roof	2021
Hamilton	Main Office (MS) Flooring Abate/Replace	Welcome Center flooring replacement	\$50,000	General Renovation	2021
Huegel	Replace T12 lights	Replace fixtures with T12 lamps and ballast in the addition areas with new LED fixtures. T12 parts are no longer made.	\$160,000	Electrical	2022
Kennedy	Boiler Replacment	Replace two obsolete 51 year old Kewanee steam boilers and associated controls- convert to HW boiler system	\$1,500,000	HVAC	2021
Lapham	Pool Renovation	Pool and Locker Room renovation	\$650,000	General Renovation	2021
Lapham	Roof Replacement	Roof Sections R02, 03, 05 through 09	\$492,000	Roof	2021
Lowell	Restroom Remodel	Remodel 8 ea School Restrooms	\$600,000	HVAC	2021
Lowell	Exterior Masonry	Tuckpointing and Lintel Repair	\$500,000	General Renovation	2021
Mendota	Site Improvements Phase 3	South Parking Lot and fire lane	\$100,000	Site Work	2022
Midvale	Office Ventilation	Install heating/cooling air handler to serve main office suite	\$200,000	HVAC	2021
Midvale	Unit Vent Replacement	Replace remaining pneumatic classroom unit ventilators and controls.	\$60,000	HVAC	2021
Muir	Boiler Replacement	Replace boiler #2	\$12,000	HVAC	2021
Muir	Roof Replacement	Roof Sections R10, 11, 12, 14, 15, & 16	\$659,200	Roof	2021
Pflaum	Pave FS Lot/Plaum Rd. Side	Pave from BS Building along Pflaum to East Side Border	\$44,496	Site Work	2021
Sherman/Shabazz	Feedwater tank	Replace boiler feedwater tank	\$15,000	HVAC	2021
Sherman/Shabazz	Chimney Replacement	Remove and rebuild a shorter chimney (abate, remove extst, rebuild, install liner)	\$100,000	HVAC	2021
Sherman/Shabazz	Roof Replacement	R05,06,07,08,10,11,12,17	\$250,000	Roof	2021
Toki	LMC Carpet Replacement (Middle School)	Carpet cleaning/Moving Abate/Paint	\$27,000	Flooring	2021

Food Service Fund (50)

2021-22 Budget Overview

Program Update

The Food & Nutrition Department continues to expand services and align expenditures with revenues in a changing environment to facilitate a balanced budget. Innovation will develop interest in our programs and have a positive impact on participation. Examples include: Sourcing local ingredients in partnership with REAP Food Group, locally developed scratch cooking recipes, taste testing opportunities for students, alternative breakfast serving methods, educating students on reducing waste. We will also increase communication with our families through department web page development and the use of social media to raise awareness of program improvements.

Food Service Revenues						
	2016-17 Historical YTD	2017-18 Historical YTD	2018-19 Historical YTD	2019-20 Historical YTD	2020-21 Fall Budget	2021-22 Proposed Budget
Source Comparison						
11XX - Interfund Payments	41,224.51	39,116.56	22,892.81	1,264,704.97	962,683.69	0.00
1251 - Pupil Sales	1,673,648.69	1,675,581.10	1,633,828.40	1,212,801.75	233,444.65	1,696,000.00
1252 - Adult Sales	82,213.80	73,507.60	60,285.80	40,574.15	8,870.67	71,500.00
1259 - Other (Catering)	147,600.19	159,005.29	93,139.91	50,536.57	8.54	152,000.00
1291 - Gifts & Contributions	7,551.78	35,770.77	70,308.41	(7,000.00)	0.00	35,000.00
1299 - Miscellaneous	-	(840.66)	(5,344.68)	(610.01)	0.00	0.00
1617 - State Reimbursement	176,981.72	178,038.31	176,247.21	173,815.41	123,737.10	182,000.00
1714 - Commodities	621,127.44	730,035.27	613,885.50	710,818.84	616,000.00	616,000.00
1717 - Federal Reimbursement	7,795,183.86	7,766,678.15	7,488,837.88	6,330,611.00	2,797,127.42	8,050,969.12
1730 - Federal Special Project	260,146.75	210,751.30	214,178.89	210,267.88	1,830,453.22	0.00
1790 - Direct Rev from Fed Src				0.00	55,741.00	0.00
19XX - Miscellaneous	-	-		0.00	35,000.00	0.00
	10,805,678.74	10,867,643.69	10,368,260.13	9,986,520.56	6,663,066.29	10,803,469.12

Food Service Expenditures						
	2016-17 Historical YTD	2017-18 Historical YTD	2018-19 Historical YTD	2019-20 Historical YTD	2020-21 Fall Budget	2021-22 Proposed Budget
Object Comparison						
0100 - Salaries	3,021,953.19	3,192,908.35	3,221,643.39	3,328,430.69	2,015,363.73	3,387,276.80
0200 - Benefits	1,823,857.76	1,806,318.43	1,940,854.83	1,958,609.42	2,089,107.71	2,210,234.09
0300 - Purchased Services	250,191.90	246,482.19	240,394.00	533,908.60	335,762.82	286,230.00
0400 - Non-Capital	4,845,459.66	4,911,945.15	4,878,803.02	4,039,317.53	2,057,201.03	4,806,728.23
0411 - Supplies	366,696.31	349,664.39	387,811.33	320,381.47	218,582.36	352,600.00
0415 - Food	4,398,103.86	4,465,403.24	4,381,812.22	3,679,146.58	1,732,794.25	4,390,828.23
0500 - Capital Purchases	327,075.00	336,242.71	158,042.13	92,997.63	125,631.00	83,000.00
0700 - Insurance	33,632.64	29,061.84	30,321.42	33,256.69	40,000.00	30,000.00
0900 - Dues/Miscellaneous	688.00	-	-			
	10,302,858.15	10,522,958.67	10,470,058.79	9,986,520.56	6,663,066.29	10,803,469.12
Surplus/(Deficit) YTD						
	502,820.59	344,685.02	(101,798.66)	-	-	-

The 2021-22 Food & Nutrition budget was developed with the goal of not requiring an inter fund transfer from the General Fund. Food & Supply cost will increase from pre-Covid-19 levels. These increased costs will be offset with program participation and projected increases in Federal funding. The chart below provides Food & Nutrition strategies to accomplish a balanced budget.

Food & Nutrition 2021-22

Budget Issue	Background	Strategy
Increase program access with community eligibility provision	Currently have 15 schools participating in this program designed to improve food access	Review site eligibility data to determine feasibility of additional sites. Increase communication to families on the benefits of CEP.
Customers desire increased use of local produce in school nutrition programs	Food & Nutrition has received an implementation grant from USDA.	Grant funds will be used to Implement a “Harvest of the Month” program to feature local produce options, activities & education in partnership with REAP Food Group
Breakfast participation continues to rise	Awareness of the importance of a nutritious breakfast and the connection to learning has increased.	Pursue increased participation with “Second Chance” serving options and increased interest with “Breakfast in the classroom”
Ala carte sales participation is declining slightly	Federal regulations and changes in Smart Snacks compliance have caused a decline in ala carte sales	Utilize program innovation to create excitement in our programs and increase participation
Summer feeding revenue during the pandemic	USDA is providing waivers for schools to operate under the Summer Feeding Program.	Provide “Market Box” food access opportunities for students
Uncollected negative student meal account balances	Implemented new strategies during 2015-16 school year to assist families with getting meal benefits at the start of the school year.	Increase communication and assistance to families with the meal assistance application. Seek donations for family assistance.
Aging equipment at schools results in a high failure rate and maintenance cost	Past budgets have not allowed for systematic replacement of aging equipment.	Continue to invest in our facilities through capital expenditures and effective use of grant funding opportunities.
High workmen’s compensation cost	Started safety committee at the FPC in December 2014. Workmen’s compensation costs have improved significantly.	Expand program involvement to school sites while utilizing resources and expertise of Risk Management Services.
Reduce food and packaging waste	Continue to roll out recycling & waste reduction program based on lessons learned in prior year pilot programs with grant funding from “The Carton Council”	Work with community partners such as Sustain Dane to implement strategies to reduce waste and related costs at more schools. Seek grant opportunities to support this work

Community Service Fund (80)

2021-22 Executive Summary

Background

Wisconsin State Statute 120.13(19) established the Community Service Fund. Specifically, the purpose of the statute is to:

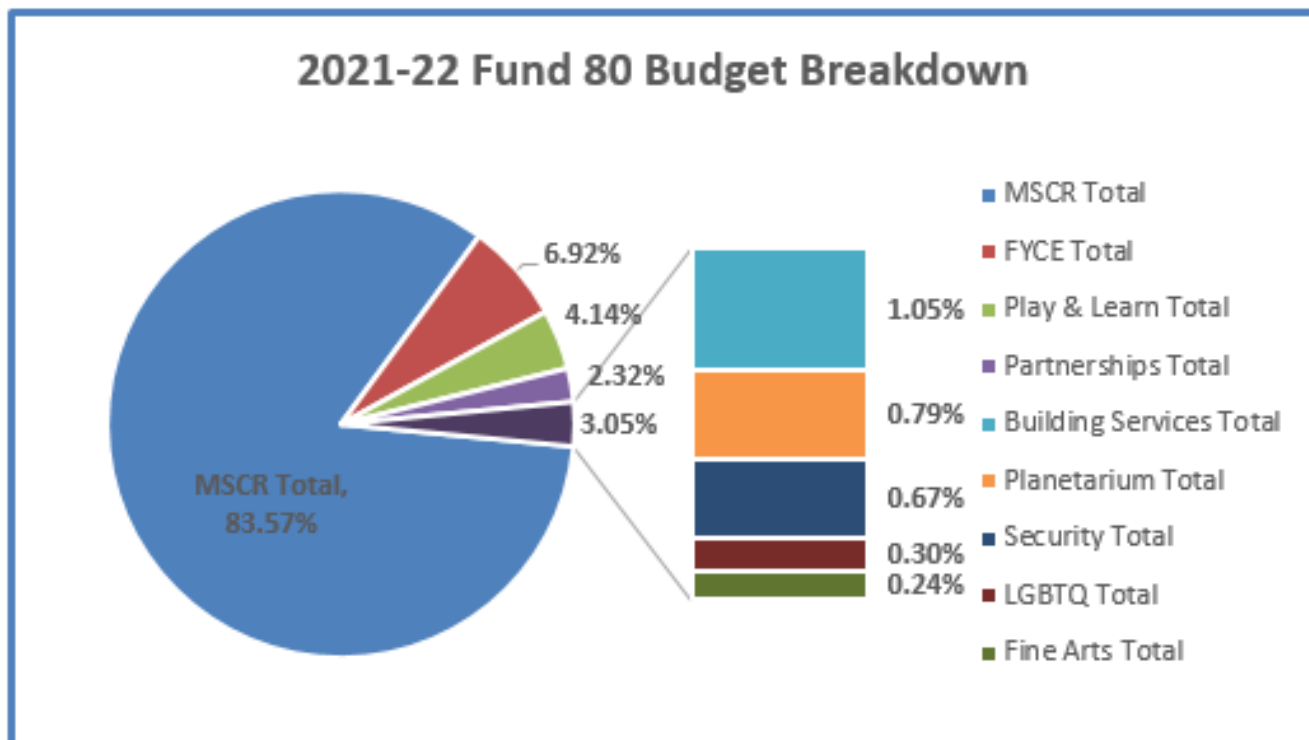
“Establish and maintain community education, training, recreational, cultural or athletic programs and services, outside the regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes. The school board may establish and collect fees to cover all or part of the costs of such programs and services. Costs associated with such programs and services shall not be included in the school district’s shared cost.”

The 2021-22 total Community Service Fund budget is \$16 million, of which 75% is funded by the local tax levy. This budget represents a return to a standard program year budget following a planned scaled back programming year due to COVID-19 safety concerns and the related community needs for MSCR CARES, childcare for staff, which was federally funded. There is no revenue limit cap in the Community Service Fund, but only qualifying costs may be accounted for in this Fund. Historically, there has been a three part test to determine whether an activity should be included in Fund 80:

- Outside the usual instructional timeframe
- Open to everyone in the community
- Expenditures are directly related to the activity

MMSD Use of Fund 80 (Community Service Fund)

The Madison Metropolitan School District divides its programming in to operational and recreational groupings. These are best represented by their staffing allotments and budgeted dollars for each as outlined below.



Play & Learn (Early & Extended Learning)

Budgeted FTE: 9.750 Funding Source(s): \$665,732 F80 Tax Levy
Total Budget for FY22: \$665,732

Play and Learn is a fun and engaging free-of-charge program offered by the Madison School District for children ages birth to 3+ and their caregivers, who reside in the Madison School District Community. The Play and Learn sessions provide a learning environment for families who may not have access to similar opportunities and who are not currently participating in similar programs. Children learn early math, literacy, and social skills through play and caregivers learn about child development, the importance of play, and parenting skills.

Fine Arts Program

Budgeted FTE: 0.500 Funding Source(s): \$37,797 F80 Tax Levy
Total Budget for FY22: \$37,797

We fund a 1.0 FTE MMSD theater manager position to direct the safe and appropriate use the high school theaters, coordinate community access to these spaces, and plan for their improvement. This position is split funded with the general fund.

Planetarium

Budgeted FTE: 1.000 Funding Source(s): \$112,360 F80 Tax Levy
Total Budget for FY22: \$126,360 \$14,000 Local Fees

The Madison Metropolitan School District Planetarium (MMSD Planetarium) provides immersive experiences for groups and public audiences bringing out-of-this-world concepts down to Earth. The planetarium is a field trip destination for explorers of all ages.

In this multi-media theater, we can simulate the day and night sky on our domed ceiling to explore a vast array of concepts related to astronomy and space exploration. Public programs are offered on a monthly basis in the evenings throughout the school year. Group programs are offered during the school day, but a limited number of after school and evening programs can be scheduled as well. Many other school districts attend as well on a field trip basis.

Building Rental Events Security

Budgeted FTE: 2.000 Funding Source(s): \$108,296 F80 Tax Levy
Total Budget for FY22: \$108,296

Building security staff support afterschool programming at schools. These staff members ensure the safe conditions at events hosted outside of regular school hours at MMSD sites.

Building Services Operations

Budgeted FTE: 2.020 Funding Source(s): \$168,941 F80 Tax Levy
Total Budget for FY22: \$168,941

The Building Services department had dedicated staff at our Hoyt and Allied locations, which solely serve Fund 80 programming.

Madison School and Community Recreation (MSCR) Programming, Outreach, and Facility Use

Budgeted FTE: 68.050 Funding Source(s): \$10,387,441 F80 Tax Levy / Fund Balance
Total Budget for FY22: \$13,427,510 \$3,040,069 Local Fees

MMSD establishes and maintains community education, training, recreation, cultural or athletic programs and services, outside the regular curricular and extracurricular program for pupils and adults as the school board prescribes. MMSD is one of approximately 18 school districts in Wisconsin that also have a full service community recreation program attached to the district proper. MSCR will enhance the quality of life for individuals in the Madison Metropolitan School District and for the community by providing recreation and enrichment opportunities year-round that are accessible to all.

MSCR has the following Partnerships for which it has contract agreements:

Urban League:

Provides eight Youth Resource Center (YRC) Managers which direct after school clubs, sports, and other activities

Red Caboose:

Provides after-school childcare program at Lapham/Marquette for low income/homeless children

Wisconsin Youth Company:

Provides after-school childcare program at Leopold for low income/homeless children

Dane County:

Provides for 14 full-time AmeriCorps members to MSCR (up to 1,700 hours) to provide tutoring/academic support, engaging youth in community service projects, development of youth leadership and employment readiness skills and assisting with the supervision of after-school programs and special events

City of Madison:

MSCR pays the City of Madison Parks Department for use of city fields/diamonds

MSCR has the following Partnerships for which it receives revenue for participation or is free:

Goodman Rotary 50+ Fitness:

The Goodman Foundation pays MSCR to provide low cost exercise/fitness programs for seniors

City of Madison Warner Park Community Recreation Center (WPCRC):

The City of Madison pays MSCR for programming costs at WPCRC

Meadowood Community Center:

Provides a safe, supervised place for youth during afterschool and evening hours, for neighbors to socialize, and space for MSCR programs such as arts and fitness.

UW-Madison Federal Work Study Program (FWSP):

UW Madison provides approximately 70 slots for UW-Madison work-study students who tutor after school (between MMSD & MSCR). Most of these tutors are free. Work-study students can earn up to \$2,500 per school year, all covered by the FWSP, until they use up their work-study award. Any amount in excess of \$2,500 is paid for by MMSD/MSCR.

LGBTQ Outreach

Budgeted FTE:	0.500	Funding Source(s):	\$48,538	F80 Tax Levy
Total Budget for FY22:	\$48,538			

The district employs 1.000 FTE specific to outreach programming for the LGBTQ Community. This staff member is split funded between Funds 10 and 80. They work in collaboration with the Gay Straight Alliance for Safe Schools and serve on their board (www.gsafewi.org).

Gay Straight Alliance for Safe Schools increases the capacity of LGBTQ students, educators, and families to create schools in Wisconsin where all youth thrive.

Community Partnerships

Budgeted FTE:	2.000	Funding Source(s):	\$373,392	F80 Tax Levy
Total Budget for FY22:	\$373,392			

The Department of Strategic Partnerships & Innovation actively collaborates with Madison's community to meet common goals and accomplish together what one organization cannot do alone. We leverage local, regional and national resources and support teams to develop and implement high-quality, research-based, innovative strategies that prepare all students for college, career and community. We achieve this through:

- School-Community Partnerships – Community organizations provide a wealth of assets to our schools through partnerships aligned with the district's Strategic Framework.

- Volunteer Programs – Community members support our students by filling a diverse array of roles across the district including but not limited to academic tutoring.
- Volunteer Management System - City partnership to facilitate paperless registration across multiple volunteer opportunities

Equity, Partnerships & Engagement (EPE) Department
Family Youth Community Engagement (FYCE) Office
Community Schools Program

Budgeted FTE:	9.628	Funding Source(s):	\$1,111,170	F80 Tax Levy
Total Budget for FY22:	\$1,111,170			

MMSD is committed to the adults in MMSD students’ lives having the tools they need to ask questions, make decisions, and expect the best from their schools--for their children and for the entire community. The MMSD Strategic Framework establishes a new focus on family and community engagement, and outlines several high leverage actions for our work:

- Adopt family and community engagement standards and a differentiated model for services to ensure two-way communication and authentic engagement with families and community partners.
- Create and implement professional development in family engagement for all employees that includes a focus on diversity, anti-bias and customer service training.
- Create Community Schools to help families access programming and services. A Community School is a welcoming and inclusive place that builds on the assets of the community to help serve the identified needs of the students, families and community through well integrated and coordinated, strategic partnerships.
- Black Excellence Community Coalition/Fund – Resources available for community partnership grants

Facility Rental Rates

Current Rental Rates (effective Sept. 1, 2019 thru June 30, 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. Elvhjem 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
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

DPI Budget Adoption Format

MMSD 3-Year Financial Summary:

Fund 10 - General Fund					
Revenues & Other Sources:	Actual 2019-20	Adopted 2020-21	Proposed 2021-22	\$ Change	% Chg
Interfund Transfers	224,383	166,556	166,556	-	0.00%
Local Revenue Sources	304,952,501	316,799,999	323,505,928	6,705,929	2.12%
Open Enrollment Revenues	3,589,395	4,291,579	4,531,249	239,670	5.58%
CESA Sources	203,891	224,330	181,955	(42,375)	-18.89%
State Sources	72,106,858	71,624,071	71,298,219	(325,851)	-0.45%
Federal Sources	15,794,382	19,956,268	17,401,302	(2,554,966)	-12.80%
Financing Sources	4,029,796	1,050,000	-	(1,050,000)	-100.00%
Misc. Sources	976,206	462,188	1,418,937	956,749	207.00%
Total Revenues	401,877,411	414,574,990	418,504,146	3,929,156	0.95%
Expenditures:					
	Actual 2019-20	Adopted 2020-21	Proposed 2021-22	\$ Change	% Chg
Undifferentiated Curriculum (PK-6 Instruction)	65,740,714	68,013,229	66,929,328	(1,083,900)	-1.59%
Regular Curric. (English, Math, Science, Etc.)	77,169,016	81,109,666	84,034,119	2,924,453	3.61%
Vocational Curriculum	4,064,888	3,958,592	4,064,072	105,480	2.66%
Physical Curriculum (Health, Physical Ed)	7,800,620	7,836,467	7,975,110	138,643	1.77%
Co-Curricular Activities	3,177,448	3,578,760	3,062,738	(516,023)	-14.42%
Other Special Needs	11,731,193	13,510,390	14,236,316	725,927	5.37%
Instruction Totals	169,683,878	178,007,104	180,301,684	2,294,580	1.29%
Pupil Services (Guidance, Soc Wrk, etc.)	14,997,180	17,743,398	17,386,783	(356,616)	-2.01%
Instructional Services (Curriculum, Libraries)	28,132,917	33,527,514	32,737,656	(789,858)	-2.36%
District Administration (District-wide)	3,737,104	4,625,198	4,126,140	(499,058)	-10.79%
School Administration (Principals' Office)	19,354,428	19,916,283	20,525,415	609,132	3.06%
Business Admin. (Acctg, Transport, Facilities)	51,830,273	53,580,696	51,004,549	(2,576,147)	-4.81%
Central Services (Telephone, Technology)	5,784,914	7,569,889	7,634,213	64,324	0.85%
District Insurance (Property, Liability)	3,090,488	2,985,955	2,985,955	-	0.00%
Debt Service (Interest Expense, Leases)	2,028,273	2,298,911	1,698,911	(600,000)	-26.10%
Other Support Svcs (OPEB, District Wide-Tech)	20,214,038	19,477,988	17,419,620	(2,058,368)	-10.57%
Support Totals	149,169,616	161,725,833	155,519,242	(6,206,590)	-3.84%
Operating Transfers to Other Funds	56,550,499	57,963,559	59,462,948	1,499,389	2.59%
Purchased Instructional Services (OE, Tuition)	17,065,955	21,416,317	22,710,272	1,293,955	6.04%
Other Payments (Non-Program Transactions)	378,812	510,000	510,000	-	0.00%
Non-Program Totals	73,995,267	79,889,876	82,683,220	2,793,344	3.50%
General Fund Totals	392,848,760	419,622,813	418,504,146	(1,118,667)	-0.27%
GENERAL FUND BALANCE	68,869,039	63,821,216	63,821,216	-	0.00%
FUND 21 - SPECIAL REVENUE TRUST FUND					
	2019-20	2020-21	2021-22	\$ Change	% Chg
Total Revenues	3,398,785	138,162	-	(138,162)	-100.00%
Total Expenditures	4,508,755	2,276,372	-	(2,276,372)	-100.00%
FUND 27 - SPECIAL EDUCATION					
	2019-20	2020-21	2021-22	\$ Change	% Chg
Total Revenues	80,663,596	84,654,390	85,685,801	1,031,411	1.22%
Total Expenditures	80,663,596	84,654,390	85,685,801	1,031,411	1.22%
DEBT SERVICE FUND 30 - REFERENDUM DEBT					
	2019-20	2020-21	2021-22	\$ Change	% Chg
Total Revenues	8,313,091	18,494,475	20,822,856	2,328,381	12.59%
Total Expenditures	8,419,325	17,152,475	21,019,103	3,866,628	22.54%
DEBT SERVICE FUND 38 - NON-REF DEBT					
	2019-20	2020-21	2021-22	\$ Change	% Chg
Total Revenues	5,421,311	4,537,514	4,054,583	(482,931)	-10.64%
Total Expenditures	4,282,935	5,665,905	4,073,970	(1,591,936)	-28.10%

MMSD 3-Year Financial Summary:

	Actual 2019-20	Adopted 2020-21	Proposed 2021-22	\$ Change	% Chg
CAPITAL EXPANSION FUND 41					
Total Revenues	5,012,828	5,000,000	5,000,000	-	0.00%
Total Expenditures	7,114,863	5,177,650	5,000,000	(177,650)	-3.43%
CAPITAL REFERENDUM FUND 42					
Total Revenues	-	106,000,000	106,000,000	-	0.00%
Total Expenditures	-	106,000,000	106,000,000	-	0.00%
FOOD SERVICE FUND 50					
Total Revenues	9,986,521	6,375,244	10,803,469	4,428,225	69.46%
Total Expenditures	9,986,521	6,375,244	10,803,469	4,428,225	69.46%
STUDENT ACTIVITY 60 FUND(s)					
Total Revenues	3,513,244	-	-	-	0.00%
Total Expenditures	1,936,064	-	-	-	0.00%
TRUST FUND 70 FUND(s)					
Total Revenues	149,517	-	-	-	0.00%
Total Expenditures	182,124	-	-	-	0.00%
COMMUNITY SERVICE FUND 80					
Total Revenues (Fees & Property Tax Levy)	14,430,010	15,192,917	15,067,736	(125,181)	-0.82%
Total Expenditures	14,094,070	15,192,917	16,067,736	874,819	5.76%
ALL FUND SUMMARY					
Total Revenues	532,766,315	654,967,692	665,938,591	10,970,899	1.68%
Total Expenditures	524,037,012	662,117,766	667,154,225	5,036,460	0.76%
PROPERTY TAX LEVY SUMMARY					
SUMMARY OF TAX LEVY FOR ALL FUNDS:	Actual 2019-20	Adopted 2020-21	Proposed 2021-22	\$ Change	% Chg
General Fund 10	299,537,819	311,473,238	319,733,029	8,259,791	2.65%
Debt Service Fund 30	8,300,900	18,494,475	20,822,856	2,328,381	12.59%
Non Referendum Debt Svcs Fund 38	5,257,768	4,433,030	3,950,098	(482,931)	-10.89%
Capital Expansion Fund 41	5,000,000	5,000,000	5,000,000	-	0.00%
Community Service Fund 80	12,009,506	10,638,848	12,013,668	1,374,819	12.92%
Total Levy	330,105,993	350,039,591	361,519,651	11,480,060	3.28%
Equalized Tax Base	29,743,210,155	31,454,803,868	32,083,899,945	629,096,077	2.00%
Equalized Tax Rate Per \$1000	11.10	11.13	11.27	0.14	1.25%

Tax Impact Projections

Projected Property Tax Levy for 2021-22

FUND	Adopted 2017-2018		Adopted 2018-2019		Adopted 2019-20		Adopted 2020-21		Estimate v1 2021-22		Estimate v2 2021-22	
	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE
General Fund:												
• Revenue Limit Use	270,180,041	10.56	278,675,712	10.02	302,402,800	10.17	313,883,736	9.98	322,008,029	10.04	322,008,029	9.63
• Less: Property Exemption	(1,708,101)	(0.07)	(3,404,814)	(0.12)	(2,940,466)	(0.10)	(2,476,119)	(0.08)	(2,350,000)	(0.07)	(2,350,000)	(0.07)
• General Fund Levy	268,471,940	10.49	275,270,898	9.89	299,462,334	10.07	311,407,617	9.90	319,658,029	9.96	319,658,029	9.56
• Prior Year Taxes	23,917	0.00	23,917	0.00	75,485	0.00	65,621	0.00	75,000	0.00	75,000	0.00
Net General Fund Levy	268,495,857	10.49	275,294,815	9.89	299,537,819	10.07	311,473,238	9.90	319,733,029	9.97	319,733,029	9.56
Debt Service Funds:												
• Non-referendum Debt (38)	4,161,516	0.16	4,376,041	0.16	5,257,768	0.18	4,433,030	0.14	3,950,098	0.12	3,950,098	0.12
• Bonded Indebtedness (39)	8,300,825	0.32	8,303,725	0.30	8,300,900	0.28	18,494,475	0.59	20,822,856	0.65	20,822,856	0.62
Net Debt Service Fund Levy	12,462,341	0.49	12,679,766	0.46	13,558,668	0.46	22,927,505	0.73	24,772,954	0.77	24,772,954	0.74
Capital Projects Fund:	5,000,000	0.20	8,500,000	0.31	5,000,000	0.17	5,000,000	0.16	5,000,000	0.16	5,000,000	0.15
Community Services Fund:	11,234,489	0.44	11,535,312	0.41	12,009,506	0.40	10,638,848	0.34	12,013,668	0.37	12,013,668	0.36
TOTAL TAX LEVY AND RATE	297,192,687	11.62	308,009,893	11.07	330,105,993	11.10	350,039,591	11.13	361,519,651	11.27	361,519,651	10.81

Property Tax Analysis												
Levy % Increase		Nov-17 2017-18	Nov-18 2018-2019	Nov-19 2019-20	Nov-20 2020-21	Nov-21 2021-22	Nov-21 2021-22	Nov-21 2021-22	Nov-21 2021-22	Nov-21 2021-22	Nov-21 2021-22	Nov-21 2021-22
		3.518%	3.640%	7.174%	6.039%	3.280%	3.280%	3.280%	3.280%	3.280%	3.280%	3.280%

Property Tax Bill Impact												
Average Madison home value		Nov-17 2017-18	Nov-18 2018-2019	Nov-19 2019-20	Nov-20 2020-21	Nov-21 2021-22	Nov-21 2021-22	Nov-21 2021-22	Nov-21 2021-22	Nov-21 2021-22	Nov-21 2021-22	Nov-21 2021-22
		Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value
		269,377.00	284,868.00	300,600.00	315,200.00	321,504.00	321,504.00	321,504.00	321,504.00	321,504.00	321,504.00	321,504.00
		Bill	Bill	Bill	Bill	Bill	Bill	Bill	Bill	Bill	Bill	Bill
		3,128.81	3,153.37	3,336.22	3,507.65	3,622.69	3,622.69	3,622.69	3,622.69	3,622.69	3,622.69	3,622.69
Total Difference in Bill Over Prior Year		\$94.30	\$24.56	\$182.85	\$171.43	\$115.04	\$115.04	\$115.04	\$115.04	\$115.04	\$115.04	-\$18.87

TIF-OUT Property Value		25,586,971,244	0.0623	27,824,908,869	0.0875	29,743,210,155	0.0689	31,454,803,868	0.0575	32,083,899,945	0.0200	33,436,456,512	0.0630
Home Value Inc %		5.81%	5.75%	5.52%	4.86%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	6.35%	6.35%

TID #25 Schedule

Category/Item	Total	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22 Roll Over / Repurpose
A. High Leverage Planning and Design:							
1 Evaluations and and Long Range District Strategic Planning*	125,000	-	125,000	-	-	-	
2 Multi-year Middle School Design Process	270,000	-	150,000	120,000	-	-	
3 Development/Redesign of Secondary Alternative Schools	325,000	50,000	125,000	100,000	50,000	-	
4 Consulting on Budget Design	275,000	-	100,000	25,000	150,000	-	
5 Access to Advanced Placement for Students of Color	291,000	-	118,000	98,000	75,000	-	60,000
6 Teacher Team Development and Assessment Redesign	350,000	-	-	50,000	150,000	150,000	250,000
7 Planning Year for Full Day 4K	20,000	-	-	20,000	-	-	
Subtotal	1,656,000	50,000	618,000	413,000	425,000	150,000	310,000
B. Maintenance Projects & Facility Improvements							
1 Restore \$300K to the General Fund Budget for Maintenance	300,000	300,000	-	-	-	-	
2 Accelerate priority items on the facility maintenance list	1,300,000	500,000	150,000	500,000	150,000	-	300,000
3 Increase funding for playground replacement	450,000	150,000	-	150,000	150,000	-	
4 Reserve for renovating instructional spaces	850,000	-	300,000	300,000	250,000	-	
5 All-gender restroom and locker room needs	650,000	250,000	100,000	150,000	150,000	-	
6 Athletic equipment replacements	200,000	100,000	100,000	-	-	-	
7 Doyle Human Resources Outer Office - Upgrade	240,000	120,000	120,000	-	-	-	
Subtotal	3,990,000	1,420,000	770,000	1,100,000	700,000	-	300,000
C. Micro Schools							
1 Micro School Projects & Planning	705,000	-	105,000	225,000	375,000	-	-
Subtotal	705,000	-	105,000	225,000	375,000	-	-
D. Technology Infrastructure & Accelerate Technology Integration							
1 Extend the fiber backbone to the final six schools	450,000	325,000	125,000	-	-	-	200,000
2 Migrate to Cloud-based Systems for Website, IC, Other	450,000	100,000	175,000	175,000	-	-	-
3 Fund tech infrastructure after \$2MM referendum funds	750,000	-	-	-	400,000	350,000	-
4 Accelerate the Tech Plan – Combine G5 and G6 Tech Cohorts	500,000	-	-	-	500,000	-	-
Subtotal	2,150,000	425,000	300,000	175,000	900,000	350,000	200,000
E. Reserve for Interest Expense (Straight-Line Allocation)	480,593	8,382	47,217	145,554	190,344	89,096	-
F. Wright Uniforms (Board Amendment June 2017)	45,000	-	45,000	-	-	-	-
G. Reserve for Future Needs / Other	243,407	-	-	-	-	243,407	-
H. Project Total	9,270,000	1,903,382	1,885,217	2,058,553	2,590,344	832,503	1,620,000

* This is recorded as June 30, 2021, lines and Fund Balance Assigned Roll Over

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
2018-19 Actual						
Non-Spendable	706,346	-	-	137,041	-	843,387
Restricted	45,480	2,085,324	3,469,855	1,446,756	2,059,626	9,107,041
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	60,416,485	-	-	-	-	60,416,485
Total 18-19 Actual	61,168,311	2,085,324	3,469,855	1,583,797	2,059,626	70,366,913

	Fund 10 General Fund	Funds 30 38 Debt Service Fund	Fund 41 Capital Projects	Fund 50 Food Service	Fund 80 Community Service	Total
2019-20 Actual						
Non-Spendable	266,278	-	-	154,769	-	421,047
Restricted	3,322,114	3,117,467	1,367,820	1,429,028	2,395,566	11,631,995
Committed	-	-	-	-	-	-
Assigned	4,946,153	-	-	-	-	4,946,153
Unassigned as restated*	60,334,494	-	-	-	-	60,334,494
Total 19-20 Actual	68,869,039	3,117,467	1,367,820	1,583,797	2,395,566	77,333,689

	Fund 10 General Fund	Funds 30 38 Debt Service Fund	Fund 41 Capital Projects	Fund 50 Food Service	Fund 80 Community Service	Total
2020-21 (Adopted) Budget						
Non-Spendable	266,278	-	-	-	-	266,278
Restricted	-	3,331,075	1,190,170	1,583,797	2,395,566	8,500,608
Committed	-	-	-	-	-	-
Assigned**	7,566,000	-	-	-	-	7,566,000
Unassigned as restated*	55,988,938	-	-	-	-	55,988,938
Total Fall Budget 20-21	63,821,216	3,331,075	1,190,170	1,583,797	2,395,566	72,321,824

	Fund 10 General Fund	Funds 30 38 Debt Service Fund	Fund 41 Capital Projects	Fund 50 Food Service	Fund 80 Community Service	Total
2021-22 Proposed Budget						
Non-Spendable	266,278	-	-	-	-	266,278
Restricted	-	3,115,441	1,190,170	1,583,797	2,395,566	8,284,974
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	63,554,938	-	-	-	-	63,554,938
Total Proposed Budget 21-22	63,821,216	3,115,441	1,190,170	1,583,797	2,395,566	72,106,190

*The implementation of GASB Statement 84, *Fiduciary Activities* required for fiscal year ended June 20, 2021, resulted in a prior period adjustment of \$1,327,922 to Fund 10. GASB 84 requires student activity funds and endowments previously reported as agency funds and trust funds in Funds 10, 60, and 72 to be reported as District fundraising in Fund 21. The portion of student activity funds previously reported in Fund 10 was \$1,327,922 on June 30, 2020. Prior to the implementation of GASB 84, the District had budgeted for a fund balance of \$65,149,138 in Fund 10 for fiscal year ended June 30, 2021.

**Assigned fund balance in 2020-2021 consists of the following board initiatives started in fiscal year 2020-2021 to be completed in fiscal year 2021-2022:

School Formula Carry Over	980,000
TID #25	1,620,000
K-5 Reading Materials	1,000,000
HVAC Project IP @ School	2,000,000
Science Curriculum	966,000
COVID-19	1,000,000
	<u>\$7,566,000</u>

General Fees Table

Madison Metropolitan School District General Board Student Fees 2020-2021 & 2021-2022		
Elementary School Fee Schedule		
	<u>2020-2021</u>	<u>2021-2022</u>
Consumable Materials Fee (Grades 4K-5)	\$40.00 per Year	\$40.00 per Year
Music Instrument Rental (Grade 5)	\$20.00 per Semester	\$20.00 per Semester
Middle School Fee Schedule		
	<u>2020-2021</u>	<u>2021-2022</u>
Textbook Fee (Grades 6-8)	\$35.00 per Year	\$35.00 per Year
Music Instrument Rental (Grade 6)	\$20.00 per Semester	\$20.00 per Semester
Music Instrument Rental (Grades 7-8)	\$70.00 per Semester	\$70.00 per Semester
Activity Fee	\$17.00 per Year	\$17.00 per Year
Consumable Materials Fee	\$20.00 per Year	\$20.00 per Year
High School Fee Schedule		
	<u>2020-2021</u>	<u>2021-2022</u>
Textbook Fee (Grades 9-12)	\$35.00 per Year	\$35.00 per Year
Student Activity Fee	\$30.00 per Year	\$30.00 per Year
Music Instrument Rental (Grades 9-12)	\$70.00 per Semester	\$70.00 per Semester
Consumable Materials Fee	\$17.00 per Year	\$17.00 per Year
Athletic Participation Fee (Grades 9-12)	\$115.00 per Sport	\$115.00 per Sport
Maximum Athletic Participation Fee (Grades 9-12)	\$500.00 per Family	\$500.00 per Family
	\$800.00 Hockey	\$800.00 Hockey
Athletic Participation Surcharge (Grades 9-12)	\$100.00 Gymnastics	\$100.00 Gymnastics
(Surcharges are in addition to the \$500.00 Family Maximum)	\$100.00 Wrestling	\$100.00 Wrestling
	\$118.00 Boy's Golf	\$118.00 Boy's Golf
	\$118.00 Girl's Golf	\$118.00 Girl's Golf
Student Athletic Event Pass	\$20.00 per Pass	\$20.00 per Pass
Student Individual Event Ticket	\$3.00 per Event	\$3.00 per Event
Adult Individual Event Ticket	\$5.00 per Event	\$5.00 per Event
*MSCR Program fees do not require Board approval.		

Madison Metropolitan School District High School Course Fee Schedule 2020-2021 & 2021-2022		
	2020-2021	2021-2022
Course Name	Fee	Fee
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
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
Digital Art 3		\$ 15.00
3-D Art Seminar	\$ 30.00	\$ 30.00
Art Advanced	\$ 30.00	\$ 30.00
Portfolio	\$ 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

Madison Metropolitan School District

High School Course Fee Schedule 2020-2021 & 2021-2022

	2020-2021	2021-2022
Course Name	Fee	Fee
Fashion & Sewing	\$ 30.00	\$ 30.00
Fashion Merchandising & Advanced Sewing	\$ 30.00	\$ 30.00
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
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 Entineering & Architecture (PLTW)	\$ 30.00	\$ 30.00
Engineering Design & Development (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

Madison Metropolitan School District

Miscellaneous Student Fees 2020-2021 & 2021-2022

Elementary Schools			
Planner		2020-2021	2021-2022
Gompers	Grades 4 & 5	\$ 4.00	\$ 4.00
Chavez	Grades 4 & 5	\$ 4.00	\$ 4.00
Mendota	Grades 4 & 5	\$ 4.00	\$ 4.00
Van Hise	Grades 4 & 5	\$ 4.00	\$ 4.00
Marquette	Grades 4 & 5	\$ 4.00	\$ 4.00
Huegel	Grades 3 - 5	\$ 4.00	\$ 4.00

Middle Schools		
Lock		
Black Hawk		\$ 6.00
Cherokee		\$ 6.00
Hamilton		\$ 6.00
Jefferson		\$ 6.00
O'Keeffe		\$ 6.00
Sennett		\$ 6.00
Sherman		\$ 6.00
Spring Harbor		\$ 6.00
Toki		\$ 6.00
Whitehorse		\$ 6.00
Wright		\$ 6.00

Planner		
	2020-2021	2021-2022
Cherokee	\$ 8.00	\$ 8.00
Hamilton	\$ 8.00	\$ 8.00
Jefferson	\$ 8.00	\$ 8.00
O'Keeffe	\$ 8.00	\$ 8.00
Sherman	\$ 7.00	\$ 7.00
Spring Harbor	\$ 3.50	\$ 3.50
Toki	\$ 6.00	\$ 6.00
Whitehorse	\$ 7.00	\$ 7.00
Wright	\$ 5.00	\$ 5.00

Yearbook (Optional)		
	2020-2021	2021-2022
Badger Rock	\$ 15.00	\$ 15.00 *
Black Hawk	\$ 15.00	\$ 15.00 *
Cherokee	\$ 15.00	\$ 15.00 *
Hamilton	\$ 15.00	\$ 15.00 *
Jefferson	\$ 15.00	\$ 15.00 *
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	\$ 15.00 *

High Schools		
Lock		
East (fee charged if not on locker)	\$ 5.00	\$ 5.00
LaFollette & Shabazz (only charged if lost)	\$ 5.00	\$ 5.00
Parking Lot Fee		
LaFollette	\$10/term	\$10/term *
Memorial	\$40/year	\$40/year *
Planner		
East	\$ 5.00	\$ 5.00
LaFollette	\$ 5.00	\$ 5.00
West	\$ 5.00	\$ 5.00
Memorial	\$ 6.00	\$ 6.00
Yearbook (Optional)		
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 *

*Fee Waiver is not applicable

Madison Metropolitan School District

Meal Prices 2020-2021 & 2021-2022

USDA Breakfast		
	2020-2021	2021-2022
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	\$ 1.75	\$ 1.85 *
Adult @ Middle School	\$ 2.00	\$ 2.10 *
Adult @ High School	\$ 2.00	\$ 2.10
Milk	\$ 0.50	\$ 0.50

USDA Lunch		
	2020-2021	2021-2022
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	\$ 3.75	\$ 3.95 *
Adult @ High School	\$ 4.80	\$ 4.80
Milk	\$ 0.50	\$ 0.50

* Adult meal price changes are required to meet the federal minimum adult price formula

Early College STEM Academy (ECSA) Budget Plan

Background

The Madison Metropolitan School District and Madison College are partnering to implement the Early College STEM Academy (ECSA or Academy). The Academy will offer high school junior and senior students who are appropriately prepared and who express interest in STEM (science, technology, engineering and mathematics) -related education or careers with the opportunity to take one or more packages of STEM courses on Madison College Truax campus. In addition to satisfying their high school graduation requirements, the students enrolled in ECSA will either earn a significant number of transfer credits at no cost to them or their families, or satisfy the requirements of a Madison College Associate Degree program. The classes will also help prepare students for entry into a four-year institution.

The current plan is to phase in cohorts of students over a few years span with the goal being 200 students enrolled at any given time.

The first 26 participating students made great strides during ECSA's inaugural school year. Among the ECSA students, the average GPA was 3.5 out of 4.0, with 19 students qualifying for the Dean's List and/or the Phi Theta Kappa Honor Society in fall 2018. The students completed, on average, 9.19 high school credits. One hundred percent (100%) of students are on track to earn 30+ college credits by the end of fall 2019 term and 81% are on track to earn 48+ college credits. Twenty-six students (100%) persisted from first to second semester and completed the spring 2019 semester. Twenty-five of 26 students are persisting from spring 2019 to fall 2019; the only student loss was due to a student moving. While the program adjusted for the effects of COVID-19/virtual learning in 20-21, the students in this program continue to thrive this school year. These type outcomes bode well for the future of these students and the future of ECSA.

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
Total	\$152,000	\$829,000	\$1,300,000	\$1,300,000	\$1,300,000

Early Reading and Beyond

2021-22 Budget Development - Equity and Excellence Projects (EEP) Plan and Budget Ask

Project plan and budget requests completed using the following tools:

- [POCDICE Project Planning Tool](#)
- [MMSD Equity Tool](#)
- [Board Policy 9001- Educational Equity](#)
- [MMSD Strategic Framework, Core Values, and our focus on Early Literacy & Beyond](#)

As a district, we must ensure that the work we are doing is in alignment and in support of our vision for the future and highest leverage investment for students.

Title of Project Request: Early Reading and Beyond

Name of Owner: Kaylee Jackson, Executive Director of C&I

Amount Requested 21-22: \$1.5 million (new funding) & \$1M Carryover from 20-21 budget

Amount Requested 22/23: <\$400K

Amount Requested 23/24: <\$200K

Brief Description of the project, include the compelling equity 'why':

Rooted in our commitment to Black Excellence, all students in MMSD will receive high-quality, grade level accelerated instruction. Within this, specifically, we are being very intentional about our commitment to early reading and beyond. This will be THE priority work of our district moving forward.

Multipronged approach

1. Provide key stakeholders with the knowledge of Science of Reading and the skills to teach reading.*
2. *We will use Language Essentials of Teaching Reading and Spelling (LETRS) as our foundational approach to teaching key stakeholders the SoR.
3. Additional Levers
4. In addition to LETRS training, we will use other levers to contribute to our overall early literacy strategy (e.g., partnering with UW, Achievement Network, core materials, focus on transition, specific focus on secondary, etc.)
 - Partnering with Gloria Ladson-Billings, UW-Madison
 - Partnering with UW-Madison and other reading experts to form a Literacy Task force to offer recommendations for moving the project forward
 - Creating a robust and supportive infrastructure at the District level and within schools to support explicit instruction and intervention in reading.
 - » Select and provide support for a K-5 green lit curriculum and resources to be able to teach from an evidence-based reading approach (skills and knowledge)
 - » Specific focus at Secondary Level
 - Provide QTEL training to select stakeholders for knowledge and skill development in language (development and comprehension)
 - MS and HS Coaches and Intervention teachers, HS English and ESL Chairs, HS ESL Fundamentals, Intermediate and Advanced
 - Use AVID critical reading strategies to bolster core instruction
 - Continue to implement a comprehensive assessment strategy for identifying student needs
 - Provide guidance and support at 6-12 level to build tiered supports (MTSS) and monitor response to intervention and supports
 - Leverage schedule to meet student needs ensuring credit bearing for those in need of evidence-based intervention options to stay on track
 - » Providing a reading course for all new teachers in the future
 - » Focusing on critical transitions for students (4K-5K, 5th-6th, 8th-9th)
 - » Providing options for Staff Certification in Reading

- » Moving forward with trials of Full day 4K
- » Collaborate with and train families and community partners in the SoR

How does this project request align to the Strategic Framework, our Core Values, and specifically our one key focus - Early Literacy & Beyond?

Our early reading and beyond strategy focuses on teaching our staff about the science of reading inclusive of reading foundational skills, language development, and language comprehension so that all our students, including our most vulnerable, are proficient in reading when they graduate community, college, and career ready. 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 – accelerating learning so that we aren’t always chasing the gaps that currently exist.

This strategy and plan is strongly aligned to MMSD’s vision of “Every school will be a thriving school that prepares every student for college, career and community.” It supports all our core values, especially excellence, focus, voice and racial justice.

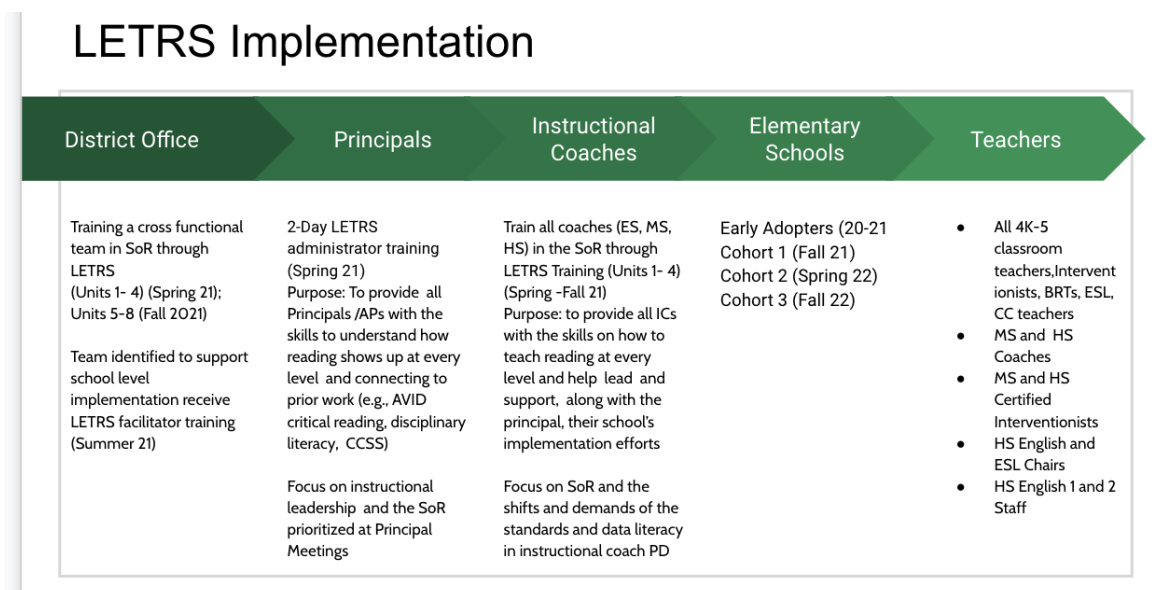
How does the proposal support the most vulnerable students and families? How does the project promote our vision being an anti-racist organization?

Early literacy matters and when we know better, we do better. For too long we have ignored the science of reading. We simply can’t ignore it any longer as we are continuing to fail our children. We must use an explicit strategy to guarantee that each and every student learns how to read.

An explicit strategy around early literacy is an investment. An investment in our children, our families and our community. We know that this investment must be sustained over time, and we know that we must also invest in our staff around the teaching of reading. Early reading is our highest leverage anti-racist strategy. To accomplish it, we must invoke a multi-pronged approach. For example, we need to provide professional development about the science of reading to our teachers. We need to ensure that they have the necessary green lit curriculum and resources to be able to teach from an evidence-based reading approach. We need to help our principals understand the science of reading and how it lives in daily instruction.

Provide the timeline and major milestones for implementation.

See graph below.



Who would benefit and who would be burdened by the implementation of this work? What is your communication strategy with all stakeholders, how will you ensure those the project is intended to impact are part of the planning? What feedback loops have you developed?

All students will benefit from this approach, but particularly our most marginalized students who have inequitable access to explicit reading instruction for too long. Staff will benefit because they will be afforded the opportunity to learn about the science of reading and practice/generalize their skills to the classroom. This approach will take dedicated professional development time that must be specifically calendared. This may burden the organization in that we will likely have to stop some initiatives in order to maintain a laser like focus on early reading.

The plan will need significant coordination with department leaders coming together regularly to review their implementation efforts around each lever. These departments are Assistant Superintendent of Teaching and Learning, Chiefs, Human Resources, PLLD, C&I, Student Services, OMGE, ISAL, Assessment, FYCE, and Partnerships.

While we are waiting on a finalized plan, we are meeting with the Communications Department to create monthly eBlasts which will update stakeholders on progress toward finalization, direct people to SoR resources, feature a literacy task force member, and include other medium to continue to prime, excite, and create buy in across our staff, families, communities, and partners.

We place a high premium on communication and need to build out a communication cycle and plan to ensure our superintendent, Chief of Staff, Cabinet, SLT, and other critical district office and school stakeholders are offering input and are informed.

How will we know when your project is successful? Describe the measurable metrics in the form of SMART goals to determine success, state the tools by which you will measure your project.

Every child is on track to graduate ready for college, career and community ready. We will know our project is successful based on the following data points.

Proximal Achievement Measures

We will know students are successful when...

1. We see student gains in benchmark scores (on track status) over time on measures of early reading (Fastbridge) (K-2)
2. We see student gains in benchmark scores (on track status) over time on reading fluency (RCBM Fastbridge) (3-8)
3. We see students attaining expected growth in measures of early reading and fluency every year.
4. We see students meeting proficiency expectations on the oral language development tool (K-2)
5. We see student gains in proficiency on critical reading standards as measured by our interim literacy measure

Distal measures

1. Increase in student attendance

Full Day 4K Program

2021-22 Budget Development - Equity and Excellence Projects (EEP) Plan and Budget Ask

Project plan and budget requests completed using the following tools:

- [POCDICE Project Planning Tool](#)
- [MMSD Equity Tool](#)
- [Board Policy 9001- Educational Equity](#)
- [MMSD Strategic Framework, Core Values, and our focus on Early Literacy & Beyond](#)

As a district, we must ensure that the work we are doing is in alignment and in support of our vision for the future and highest leverage investment for students.

Title of Project Request: Full Day 4K Program

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

Amount Requested 21-22: \$1.3 million

Amount Requested 22/23: <\$650K

Amount Requested 23/24: <\$650K

Overview of Full-Day 4K Expansion (2/25/2021)

Full-day 4K will be expanded to include Allis, Hawthorne, Huegel, Lindbergh, and Orchard Ridge Elementary Schools. This is in addition to Mendota, Leopold, and Sandburg Elementary Schools, which were part of the original proposal. The additional schools align with the rationale and are identified as schools with a high percentage of Black, African American, Hispanic/Latinx, and low SES students/families. Mendota, Leopold, and Hawthorne are community schools that provide wrap-around services for the community it serves and full-day 4K is an early learning equity strategy. Research has shown that there are academic gains in Literacy, Math and Social/Emotional skill development for students who attend full-day 4K. The additional instructional hours allows more time to focus on the key academic areas.

Full-Day 4K Sites	Number of Full-Day Classrooms
Allis Elementary	2
Hawthorne Elementary	2
Huegel Elementary	1 full-day (and 2 half-day classrooms)
Leopold Elementary	3 (1 bilingual)
Lindbergh Elementary	2
Mendota Elementary	2
Orchard Ridge Elementary	2
Sandburg Elementary	2 (1 bilingual)
Total Full-day 4K sections for 2021-2022	16 total

Site Selection

Sites for full-day 4K were selected based on whether they are a community school, the percentage of students with low socio-economic status, and availability of physical space in the elementary school building. Additional Early Care and Education (ECE) sites will offer full-day 4K, in partnership with MMSD, and will be selected by the Early Learning Community Network for the 22-23 school year.

Budget/Cost

Referendum dollars and reallocation of funds from identified budget streams will be used to fund full-day 4K.

		21/22	22/23	23/24
Pilot	3.5 Teacher - 2.45 EA	436,530.00		
Pilot	1.5 Teacher - 1.05 EA		191,250.00	
Pilot	1.5 Teacher - 1.05 EA			197,000.00
Expansion	5 Teacher - 3.5 EA (& Setup)	690,015.00		
Expansion	2 Teacher - 1.4 EA (& Setup)		287,046.00	
Expansion	2 Teacher - 1.4 EA (& Setup)			292,187.00
Annual Cost		1,126,545.00	478,296.00	489,187.00
Cumulative			1,604,841.00	2,094,028.00

Additional Supports for Department of Early Learning

- 1 full-time Administrative Assistant -Early Learning Administrative Assistant
 - » \$70,000
 - » [See Roles and Responsibilities](#)
- 1 Early Literacy Community Liaison - This position will focus on and support early literacy connections for Early Care and Education (ECE) sites and in-home childcare. This position will also collaborate with Play and Learn program staff that are in community settings as well as other community agencies.
 - » Create job description through HR, use Fund 80 - \$87,000

LETRS Training

It is important that literacy training for the 4K level is added to the C&I budget to ensure that 4K teachers and staff that support 4K in schools and community settings understand The Science of Reading and the research behind how children learn to read. This will support the alignment of 4K literacy instruction with 5K.

Setup and Supplies

Each new full-day 4K classroom will need furniture, materials, and curriculum. The approximate cost would be \$15,000 per classroom. Supplies and materials in existing half-day classrooms will be used as well.

Justification

We are adding additional full-day 4K classrooms to our initial proposal because full-day 4K is an equity strategy that supports the early literacy district initiative. We have received overwhelming support for the implementation of full-day 4K and will use district funds to support early literacy in schools and the community, providing additional learning opportunities for our most vulnerable students.

Space in the full-day classrooms is limited; a lottery will be conducted if interest in attendance exceeds the authorized student enrollment. Students enrolled will be expected to attend four full days per week, Tuesday through Friday. Half-day programming is available at neighboring elementary schools for those families who are interested in half-day 4K.

Full-Day 4K Plan

This detailed proposal was developed using the worksheet from the MMSD Educational Equity Tool.

Data - What data was gathered to determine the need for change?

Enrollment Data: MMSD currently offers 4K programming at 26 elementary schools and 26 Early Care and Education (ECE) sites. Enrollment is from March-Sept each school year. Of the 1,800 4K students that attend each year, approximately one-third, or 600 families, wait until August to enroll in 4K. At that point in the enrollment process, many 4K classes are filled and families are not able to attend their neighborhood school. This creates additional challenges and scheduling conflicts for families, especially for the most vulnerable,

economically disadvantaged and working families. A full-day 4K program would provide easy access to programming for historically underserved families within their neighborhood school. To ensure we are providing the support and resources for families, we must ensure that the site(s) chosen are in locations that serve schools with the highest percentages of families that qualify to receive free and reduced lunch.

MEP Data: The need for the change also is illustrated in our Madison Education Partnership research ([MEP research](#)) which indicate that:

- Milwaukee Public School 4K students who attend full-day 4K obtained significantly higher growth scores on the Pre-K PALs literacy screener than MMSD half-day 4K students
- 4K students who are behind upon entry to preschool can develop vocabulary, math and literacy skills that approach national norms if provided with extended-duration preschool that maintains reasonable quality standards
- The added hours of preschool education were substantially effective at closing the achievement gap between these urban children and their more advantaged peers
- Extended-day preschools of good quality had dramatic and lasting effects on children's learning across a broad range of knowledge and skills

MMSD Academic Data: In addition, our [MMSD PALS](#) and [MMSD MAP](#) data indicate disproportionality between students of color and white students and unacceptable growth and proficiency rates. **Full-day 4K is an equity strategy to accelerate growth and learning for students who have historically been underserved.**

Policy Language

Students begin their educational trajectory at a very early age. Providing expanded learning opportunities for 4 year olds aligns with the graduate vision of the MMSD Strategic Framework by providing more instructional time to students who need it the most. It will provide a solid foundation for learning as students move through higher grade levels and set them on a solid path for growth development and learning so that they can reach their full potential and graduate from high school prepared for life beyond 4K-12 education.

MMSD's full-day 4K program will allow students to begin their educational trajectory on-track academically to graduate career and college ready. MMSD currently offers half-day 4K programming that is in its 10th year of implementation. The program serves approximately 1,800 students each year at over 50 sites. While the program serves many families, the current half-day model at school sites is difficult for working families to manage, as they are not able to secure or pay for half-day care at a community based site and often have difficulty making arrangements for the mid-day transition. Many families, therefore, decline the program and do not send their child/children to MMSD 4K. Providing working families with a full-day option would eliminate the issues with half-day programming and save the district money in mid-day transportation costs. Families could send their child/children to school for a full day of programming and services; 4K students would attend school for the same hours as other grade levels 4 days per week. The fifth day of the week allows for the family outreach, professional learning and planning time for the 4K teacher and family.

As a community school equity strategy, full-day 4K would allow students the opportunity to attend programming that could aid in closing achievement gaps at the beginning of their educational careers. Ultimately, it will allow 4K students to access additional instructional hours and ultimately increase pre-literacy, math, and social/emotional skill development. In addition to the academic benefits, this plan would eliminate the scheduling and financial issues families face with half-day 4K programming.

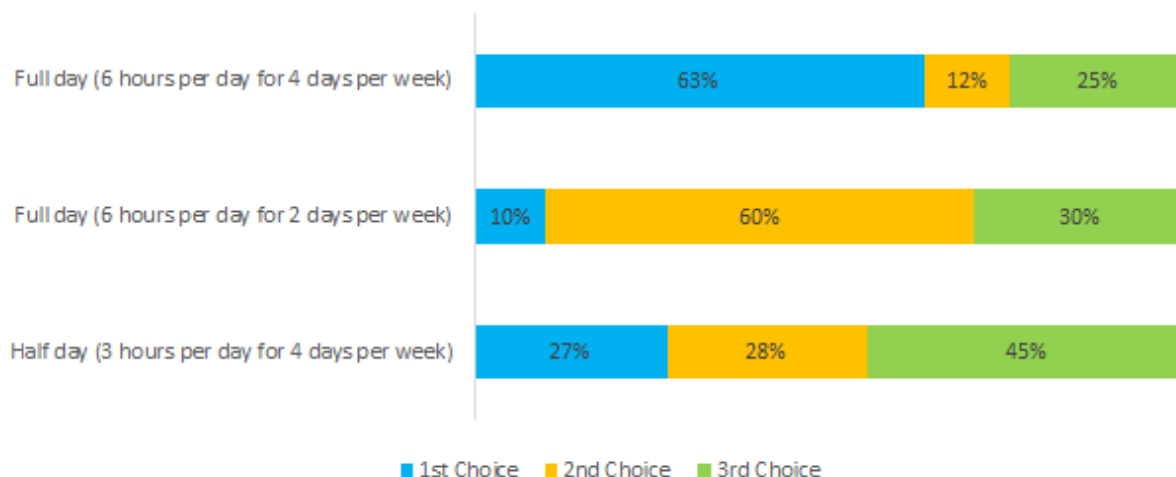
The most impacted are MMSD families with young children, who could attend 4K programming in the future, and ECE sites in the Madison area.

In an effort to lift the voices of our MMSD families, the following are preliminary results as of 9/22/20 from a family survey. This survey was administered to 1,902 households with children under the age of 4. We found that:

- 70% of respondents are interested in 4K at their neighborhood school
- The top 5 reasons parents want to enroll their children in 4K are as follows:
 - » Opportunities for Socialization (99%)
 - » Recreation (98%)

- » Academic Preparation (93%)
- » Full-day 4K is more convenient for my family (versus half-day) (85%)
- » My child needs all day 4K because caregivers/parents need to work during these times (81%)
- Top coded themes in comments were:
 - » Preference for wrap around options for working parents
 - » 5 days a week desirable for working parents
 - » Interest in a Spanish DLI program

Please indicate which 4K program you prefer for your child(ren).



Finally, in order to be inclusive of early care and education sites (ECE), the Early Learning Community Network (ELCN) was created. The ELCN is a collaborative of organizations in the Madison community that provide services to birth to 5 year olds. This network of agencies explored topics related to the needs of families and the community such as full day 4K throughout the 18-19 and 19-20 school years. This committee provided the necessary background information to write a proposal for full-day 4K that was gathered through this collaborative networking effort.

Site Selection Data and Research

Our most vulnerable and traditionally underserved students are our students of color. The MMSD data is clear and indicates that the literacy and skill development for traditionally underserved students is far below those of white peers. Underserved student groups that have the most significant learning and opportunity gaps are in need of a full-day 4K program in order to narrow and close gaps very early in their educational career.

Mendota, Leopold, Lindbergh, Allis, Hawthorne, Sandburg, Orchard Ridge and Huegel Elementary Schools are recommended sites for full-day 4K programming because they have a high percentage of Black, African American, Hispanic/Latinx, and low SES students/families. Mendota, Leopold, and Hawthorne are community schools that provide wrap-around services for the community it serves and full-day 4K is an early learning equity strategy.

We have chosen the first full-day 4K sites at schools that have the greatest need. An analysis of each school follows.

Demographics of Proposed Full-Day 4K Sites

School	African American or Black Population	Hispanic/Latinx	Low SES	Reason Selected
Leopold Elementary	28%	38%	66%	<ul style="list-style-type: none"> Community School Located on Southwest side of Madison Bilingual programming available Over 50% of families considered low SES Over 25% Black, African American, or Hispanic/Latinx student population Nearby full day charter/voucher school actively enrolling MMSD families
Mendota Elementary	49%	14%	74%	<ul style="list-style-type: none"> Located on North side of Madison Community School Over 50% of families considered low SES Over 25% Black, African American, or Hispanic/Latinx student population Few opportunities for full-day early care and education in the community Low enrollment in last two years, limiting need for overflow of students to other schools
Sandburg	17%	46%	64%	<ul style="list-style-type: none"> Located on the East side of Madison Currently offers 1 section of bilingual 4K Over 50% of families considered low SES Over 25% Black, African American, or Hispanic/Latinx student population Few opportunities for full-day early care and education in the community
Lindbergh	35%	18%	76%	<ul style="list-style-type: none"> Over 50% of families considered low SES Over 25% Black, African American, or Hispanic/Latinx student population Low enrollment in last two years, limiting need for overflow of students to other schools
Huegel	18%	19%	47%	<ul style="list-style-type: none"> Located on West side of Madison Almost 50% of families considered low SES Location and space available in building
Hawthorne	31%	22%	69%	<ul style="list-style-type: none"> Located on East side of Madison Over 25% Black, African American, or Hispanic/Latinx student population Over 50% of families considered low SES
Allis	34%	28%	79%	<ul style="list-style-type: none"> Over 25% Black, African American, or Hispanic/Latinx student population Over 50% of families considered low SES Low enrollment in last two years, limiting need for overflow of students to other schools
Orchard Ridge	25%	22%	57%	<ul style="list-style-type: none"> Located on the West side of Madison Half-day program comparable data available Over 50% of families considered low SES 25% Black, African American, or Hispanic/Latinx student population Low enrollment in last two years, limiting need for overflow of students to other schools

General Research on the Benefits of Early Learning

There is a great deal of research suggesting that early learning opportunities for young children can impact a child's developmental trajectory throughout their life, as well as have a positive impact on families, communities and society. Research also indicates that providing full day 4K programming will increase academic gains to close achievement gaps for our most vulnerable student populations.

"For every dollar spent on early education you can get up to a 7 dollar return on your investment. This describes how individual productivity can be fostered by investments in young children, particularly children in poverty or other adverse circumstances." (Heckman and Masterov, October 2004)

"Many families need full-day programs for their 4-year-olds to accommodate parent work schedules, the evidence that full-day preschool education can meet child care needs and benefit children's learning should be of high interest to parents and policymakers. Indeed, some children, particularly those in low-income working families, will miss out on high quality preschool education altogether if only a half-day public program is available." (Robin, Frede, & Barnett 2006)

Full day 4K is an equity strategy that MMSD will use to help close opportunity gaps. Other communities such as Milwaukee, Racine and Beloit are implementing full-day 4K as an equity strategy, as well.

Benefits and Burdens

Who does the existing language benefit/burden? How will the new language advance equity?

The current MMSD 4K half-day program benefits families who can easily access half-day programming and can afford to pay for wrap-around care for the remainder of a school day. It also benefits families who may not work outside of the home.

The current MMSD 4K half-day model is a burden for working families to manage as they are not able to secure or pay for half-day care at a community based site, and often have difficulty making arrangements for the mid-day transition. Many families, therefore, decline the program and do not send their child/children to MMSD 4K. Providing working families with a full-day option would eliminate these issues with half-day programming and save the district money in mid-day transportation costs. Families could send their child/children to school for a full day of programming and services and 4K students would attend school for the same number of hours as other grade levels four days per week. The fifth day of the week allows for family outreach, professional learning and planning time for the 4K teacher.

In summary, the full-day 4K program advances equity by providing greater access to 4K programming for MMSD families who have been traditionally underserved.

Implementation - Does the policy change have financial implications if implemented?

The Department of Public Instruction (DPI) reimbursement rate for 4K is 0.6 per student (vs. 1.0). Therefore, the program change would have financial implications if implemented. Funding for the initial Board of Education approved full-day 4K sites was secured through the referendum. Additional sections will be sourced by reallocation of funds in the current budget.

Year 1 (2021-22) - Option 1	Year 2 (2022-23)	Year 3 (2023-24)
<p>2 full-day sections at Mendota (English)</p> <ul style="list-style-type: none"> • Develop and implement communication plan to offer program to Mendota families • Purchase necessary furniture and materials • Plan and implement expected daily schedule with 4K teacher and EA • Collect data (student, parent/teacher survey) • Monitor budget • Hold cross functional and Early Learning Network meetings • Provide updates to stakeholders (Families, 4K teachers, schools, BOE, community) • Review data, student outcomes, and survey results • Planning for year two - determine ECE site availability and interest in participating in the full-day option 	<p>Continue 2 full-day sections at Mendota and add 2 full-day sections at school sites to be determined</p> <ul style="list-style-type: none"> • Review school specific demographic data to determine 2 additional school sites • Determine projected enrollment numbers and interest by families based on year 1 data • Use same Year 1 plan for additional schools, including communication plan to families • Purchase necessary furniture, materials, and curriculum • Collect data (student, parent/teacher survey) <p>Add 1 full-day section at an ECE site</p> <ul style="list-style-type: none"> • Determine site • Develop plan and implement section with ECE Director and teaching staff (daily expectations, schedule, curriculum, supports) • Develop and implement communication plan to offer program to families in attendance area • Purchase necessary furniture, materials, curriculum • Collect data (student, parent/teacher survey) • Provide updates to stakeholders (Families, 4K teachers, schools, BOE, community) • Review data, student outcomes, and survey results 	<p>Continue All full-day sections established at schools and ECE site. Add 1 full-day section at a school site (to be determined) and 1 full-day section at an ECE site</p> <ul style="list-style-type: none"> • Review school specific demographic data to determine school site • Determine ECE site • Determine projected enrollment numbers and interest by families based on year 1 data • Use same Year 1 plan for additional schools, including communication plan to families • Purchase necessary furniture, materials, and curriculum • Collect data (student, parent/teacher survey)
<p>3 full-day sections at Leopold (2 English and 1 Bilingual)</p> <ul style="list-style-type: none"> • Develop and implement communication plan to offer program to Leopold families • Purchase necessary furniture and materials • Plan and implement expected daily schedule with 4K teacher and EA • Collect data (student, parent/teacher survey) • Monitor budget • Hold cross functional and Early Learning Network meetings • Provide updates to stakeholders (Families, 4K teachers, schools, BOE, community) • Review data, student outcomes, and survey results 	<p>Continue 3 full-day sections at Leopold</p> <ul style="list-style-type: none"> • Collect data (student, parent/teacher survey) • Monitor budget • Hold cross functional and Early Learning Network meetings • Provide updates to stakeholders (Families, 4K teachers, schools, BOE, community) • Review data, student outcomes, and survey results 	

Year 1 (2021-22) - Option 1	Year 2 (2022-23)	Year 3 (2023-24)
<p>2 full-day sections at Sandburg (1 English and 1 Bilingual)</p> <ul style="list-style-type: none"> • Develop and implement communication plan to offer program to Sandburg families • Purchase necessary furniture and materials • Plan and implement expected daily schedule with 4K teacher and EA • Collect data (student, parent/teacher survey) • Monitor budget • Hold cross functional and Early Learning Network meetings • Provide updates to stakeholders (Families, 4K teachers, schools, BOE, community) • Review data, student outcomes, and survey results • Planning for year two - determine ECE site availability and interest in participating in the full-day option 	<p>Continue 2 full-day sections at Sandburg</p> <ul style="list-style-type: none"> • Collect data (student, parent/teacher survey) • Monitor budget • Hold cross functional and Early Learning Network meetings • Provide updates to stakeholders (Families, 4K teachers, schools, BOE, community) • Review data, student outcomes, and survey results 	
<p>2 full-day sections at Lindbergh (English)</p> <ul style="list-style-type: none"> • Develop and implement communication plan to offer program to Lindbergh families • Purchase necessary furniture and materials • Plan and implement expected daily schedule with 4K teacher and EA • Collect data (student, parent/teacher survey) • Monitor budget • Hold cross functional and Early Learning Network meetings • Provide updates to stakeholders (Families, 4K teachers, schools, BOE, community) • Review data, student outcomes, and survey results • Planning for year two - determine ECE site availability and interest in participating in the full-day option 	<p>Continue 2 full-day sections at Lindbergh</p> <ul style="list-style-type: none"> • Collect data (student, parent/teacher survey) • Monitor budget • Hold cross functional and Early Learning Network meetings • Provide updates to stakeholders (Families, 4K teachers, schools, BOE, community) • Review data, student outcomes, and survey results 	

Year 1 (2021-22) - Option 1	Year 2 (2022-23)	Year 3 (2023-24)
<p>2 full-day sections at Allis (English)</p> <ul style="list-style-type: none"> • Develop and implement communication plan to offer program to Allis families • Purchase necessary furniture and materials • Plan and implement expected daily schedule with 4K teacher and EA • Collect data (student, parent/teacher survey) • Monitor budget • Hold cross functional and Early Learning Network meetings • Provide updates to stakeholders (Families, 4K teachers, schools, BOE, community) • Review data, student outcomes, and survey results • Planning for year two - determine ECE site availability and interest in participating in the full-day option 	<p>Continue 2 full-day sections at Allis</p> <ul style="list-style-type: none"> • Collect data (student, parent/teacher survey) • Monitor budget • Hold cross functional and Early Learning Network meetings • Provide updates to stakeholders (Families, 4K teachers, schools, BOE, community) • Review data, student outcomes, and survey results 	
<p>2 full-day sections at Hawthorne (English)</p> <ul style="list-style-type: none"> • Develop and implement communication plan to offer program to Hawthorne families • Purchase necessary furniture and materials • Plan and implement expected daily schedule with 4K teacher and EA • Collect data (student, parent/teacher survey) • Monitor budget • Hold cross functional and Early Learning Network meetings • Provide updates to stakeholders (Families, 4K teachers, schools, BOE, community) • Review data, student outcomes, and survey results • Planning for year two - determine ECE site availability and interest in participating in the full-day option 	<p>Continue 2 full-day sections at Hawthorne</p> <ul style="list-style-type: none"> • Collect data (student, parent/teacher survey) • Monitor budget • Hold cross functional and Early Learning Network meetings • Provide updates to stakeholders (Families, 4K teachers, schools, BOE, community) • Review data, student outcomes, and survey results 	

Year 1 (2021-22) - Option 1	Year 2 (2022-23)	Year 3 (2023-24)
<p>2 full-day section at Orchard Ridge (English)</p> <ul style="list-style-type: none"> • Develop and implement communication plan to offer program to Huegel families • Purchase necessary furniture and materials • Plan and implement expected daily schedule with 4K teacher and EA • Collect data (student, parent/teacher survey) • Monitor budget • Hold cross functional and Early Learning Network meetings • Provide updates to stakeholders (Families, 4K teachers, schools, BOE, community) • Review data, student outcomes, and survey results • Planning for year two - determine ECE site availability and interest in participating in the full-day option 	<p>Continue 2 full-day section at Orchard Ridge</p> <ul style="list-style-type: none"> • Collect data (student, parent/teacher survey) • Monitor budget • Hold cross functional and Early Learning Network meetings • Provide updates to stakeholders (Families, 4K teachers, schools, BOE, community) • Review data, student outcomes, and survey results 	
<p>1 full-day sections at Huegel (English)</p> <ul style="list-style-type: none"> • Develop and implement communication plan to offer program to Mendota families • Purchase necessary furniture and materials • Plan and implement expected daily schedule with 4K teacher and EA • Collect data (student, parent/teacher survey) • Monitor budget • Hold cross functional and Early Learning Network meetings • Provide updates to stakeholders (Families, 4K teachers, schools, BOE, community) • Review data, student outcomes, and survey results • Planning for year two - determine ECE site availability and interest in participating in the full-day option 	<p>Continue 1 full-day section at Huegel</p> <ul style="list-style-type: none"> • Collect data (student, parent/teacher survey) • Monitor budget • Hold cross functional and Early Learning Network meetings • Provide updates to stakeholders (Families, 4K teachers, schools, BOE, community) • Review data, student outcomes, and survey results 	

Measures of Success

What are the future measures of success?

Student progress in all developmental areas will be monitored throughout the school year, using several data points as listed below. The Departments of Early Learning and Research, Accountability and Data Use will compare full-day to half-day programming based on the measures below, consider the implications of how families will enroll for full-day 4K (offered to Mendota, Leopold, Sandburg, Lindbergh, Allis, Hawthorne, Orchard Ridge, and Huegel Elementary School attendance area families), and ensure the data shows equivalency at baseline to allow defensible comparisons. The data reviewed will need to explicitly map the measures of success to the expected benefits of the program (see benefits of full day 4K above). An assessment strategy of fidelity and quality of full-day 4K implementation will be determined in collaboration with our Research and Evaluation Department.

- Fall and Spring Pre-K Pals scores
- Gold checkpoint data (fall, winter, spring), student data (academic, social-emotional developmental areas)
- Report cards (January and June)
- Continual and regular communication between teachers and families throughout school year
- Quarterly parent and teacher surveys

Communication Plan - Feedback loops

- A communication plan and process for enrolling families will be developed. We will work with the communication department to develop informational materials so that the school communities are aware of enrollment opportunities and benefits of full-day 4K. A cross functional team met in the spring of 2019 and provided feedback on this proposal. A cross functional team will continue to meet to ensure that we hear from our staff, families and community stakeholders as part of planning, implementation, and success of full-day 4K.
- The Early Learning Community Network is a committee of community members, including directors from ECE sites to identify areas of collaboration and support between community, ECE sites and MMSD. This committee provided input on the full day 4K proposal and will continue to be invited to provide input and part of the planning, implementation and success of full-day 4K.

Sustainability

Research tells us that full day 4K works to increase academic achievement in literacy and numeracy as well as social emotional development. At this time we are no longer calling it a pilot but a phased approach that can be rolled out as funding allows us to continue to roll it out with additional sites being added in future years.

End of Year One

- Identify outcomes at end of school year
- Review data (student, parent/teacher survey)
- Revisit anticipated benefits and burdens of full-day 4K
- Identify actual costs of full-day 4K
- Identify future resources necessary for sustainability (space, funding, staff)

Continuation of Full-Day Programming - Year Two

- Maintain all full day sections from year one
- Add two more sections
- Review data and adjust implementation plan
- Determine budget

Continuation of Full-Day Programming - Year Three

- Add two more sections
- Maintain all full-day sections from year two
- Review data and adjust implementation plan
- Determine budget and continuation of funding for full-day 4K sections
- Provide report on success of full-day 4K

Ignite! Technology Plan Update

April 20, 2021

The phased implementation of the Ignite! Plan (Tech Plan) is now complete. Our team is pleased with the progress and learning that has occurred over the past six years. Currently, all schools are 1:1 and have upgraded instructional spaces throughout. Since April of 2020, with the onset of the COVID-19 pandemic, all students have been taking devices home.

The phased rollout of implementation has also given our team time to reflect and continuously improve on ways to not only implement technology but support schools. As we look ahead to this coming summer's device refresh, we will continue to evaluate our current structures and systems to look for efficiencies and effectiveness.

Current Procurement Strategy and Device Maintenance

During the initial Ignite! roll out years, the Chromebooks were leased for 3 years with the expectation of a substantial residual return value of the Chromebooks, which would have reduced the annual lease payments. This type of lease, called Fair Market Value (FMV), provided an affordable finance mechanism for the District entry into Chromebook purchases for the Tech Plan. This strategy allowed us to "scale up" and at the same time gave us the possibility of altering our procurement strategy during implementation.

However, since then we learned a few things:

- With the global pandemic and the sudden need for students all across the world to initiate remote learning, device demand surged. Also in conjunction with pandemic, the device supply chain experienced shortages, all of which caused the value of used devices to increase substantially. Due to higher values on the returned devices, the damage charges for returned units increased substantially, this has reduced the initially planned cost savings from the legacy FMV leases.

Based on our continuous improvement structures, we continued with the following changes that first started in 2019-20 and enhanced in 2020-21:

- Purchased on a 4-year Chromebook lifecycle and a 4-year Dollar Buy Out (DBO) lease where the district will own the Chromebooks at the end of the lease.
- Provided a 4-year warranty including all repairs (manufacturer defect or not), one battery replacement, and accidental damage including one lost/stolen replacement for each Chromebook designated for take home use. The additional year on the device life cycle will require more repair coverage to sustain the Chromebooks in proper working order.
- An extra year of use reduces the overall cost per student for the Chromebooks. In reviewing with other Wisconsin school districts, a 4-year Chromebook life cycle is the norm and the 4-year cycle is working well for our counterpart school districts.
- The Google Management licenses purchased for each Chromebook are indefinite; however, each license is attached to a specific device, and not transferable to future Chromebooks purchased. Going from three to four years provides another year of use for the license at no additional cost, since the licenses have a fixed cost.
- The DBO lease means at the end of 4 years, the district can retain large numbers of the devices to cover loaner Chromebooks for students while their primary Chromebook needs repair, as well providing for mobile devices for support staff (primarily SEAs) who currently do not receive them. They could also be sold for parts in the aftermarket, or even potentially sold to a student at a very low cost, such as \$10 (there has been no decision to sell Chromebooks to students at this point, but this could be a future discussion with the Board).
- The purchase of 4300 touch screen Chromebooks coming off of one of the expiring legacy FMV leases at a pre-pandemic cost of \$60 each. These subsequently went to approximately \$100 for end value after the buyout had been negotiated. The devices allowed the District to provide the need for immediate devices to meet 1:1 student computing at the pandemic onset so all students in grade K, 1 and 4k would have devices and sufficient spares were available.

- The purchase of new Chromebooks for all 4th grade students for exchange during the 2020-21 school year with older models coming out of service. These non-touch screen Chromebooks match the grades 5-12 devices, given the value and durability of those units, and will meet the instructional directive to enable 4th grade students to plan on device take home going forward. These Chromebooks were purchased outright using the Governor's GEER grant funding.

Summary

For school year 2020-21, we recommended to continue to implement the changes that were started in 2019-20. They appear to be working well and driving significant cost savings and efficiencies for our staff. In 2019-20, these changes saved the district approximately \$100,000, and are expected to continue at this level, with potential for greater savings for upcoming years.

There is no new investment in the MMSD local budget for 2021-22 to fund the Ignite! Tech Plan at this point. Federal funding will continue to be evaluated for use relate to technology needs directly related to the impacts of COVID-19.