



MADISON METROPOLITAN SCHOOL DISTRICT

Proposed Budget 2024-2025



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Madison Metropolitan School District
2024-25 Proposed Budget

Summary Revenue and Expenditures All Funds

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

	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget	2024-25 Proposed Budget	% Chg
Revenues					
Property taxes/Mobile Home/TIF	364,529,522	362,664,153	391,737,009	375,749,673	-4.08%
Other local sources	5,965,337	11,949,370	9,776,329	12,510,108	27.96%
Interdistrict sources	4,235,643	3,924,562	4,038,192	3,961,304	-1.90%
Intermediate sources	62,328	6,926	-	-	0.00%
State sources	99,013,507	105,905,958	95,548,105	106,713,564	11.69%
Federal sources	49,352,149	55,504,125	74,049,595	42,613,394	-42.45%
Other sources	2,277,812	5,359,874	719,932	732,049	1.68%
Total revenues	525,436,297	545,314,968	575,869,163	542,280,092	-5.83%
Expenditures					
Regular instruction	145,627,991	147,914,616	169,515,219	174,427,782	2.90%
Vocational instruction	4,037,294	3,843,376	3,818,911	4,268,973	11.79%
Special instruction	75,478,545	77,948,943	87,757,754	96,930,115	10.45%
Other instruction	11,297,815	11,054,881	11,596,451	12,433,430	7.22%
Pupil services	32,891,226	36,784,693	41,487,412	40,820,360	-1.61%
Instructional staff services	33,311,888	33,709,077	40,729,458	41,095,252	0.90%
General administration services	25,856,342	26,952,268	29,401,984	28,895,971	-1.72%
Business administration services	69,544,362	107,387,379	79,422,889	67,281,003	-15.29%
Pupil transportation	12,387,784	13,726,040	19,052,998	19,491,902	2.30%
Principal and interest	43,900,753	25,215,475	31,312,380	22,845,448	-27.04%
Other support services	27,123,997	30,640,410	30,450,678	33,530,457	10.11%
Community Service	13,103,316	14,715,806	18,991,796	17,855,531	-5.98%
Non-program	21,156,362	25,329,540	27,589,187	28,874,512	4.66%
Total Expenditures	515,717,674	555,222,504	591,127,117	588,750,736	-0.40%
Proceeds from Debt	3,951,279	-	-	-	0.00%
Transfers in	69,698,993	54,215,503	66,515,093	68,972,525	3.69%
Transfers out	(69,698,993)	(54,211,835)	(66,515,093)	(68,972,525)	3.69%
Net change in fund balance	13,669,902	(9,903,868)	(15,257,954)	(46,470,644)	204.57%
Fund balance - beginning of year	78,661,610	115,337,054	105,433,186	90,175,232	-14.47%
Fund balance - end of year	92,331,512	105,433,186	90,175,231	43,704,588	-51.53%



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	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget	2024-25 Proposed Budget	Percent Change
Revenues					
Property taxes/Mobile Home/TIF	323,798,142	322,267,949	338,893,498	333,919,339	-1.47%
Other local sources	3,013,917	6,641,420	5,208,447	6,672,917	28.12%
Interdistrict sources	4,235,643	3,924,562	4,038,192	3,961,304	-1.90%
Intermediate sources	62,328	6,926	-	-	0.00%
State sources	99,013,507	105,746,841	95,119,427	106,583,533	12.05%
Federal sources	34,938,030	45,936,464	64,264,816	33,396,499	-48.03%
Other sources	2,261,793	642,539	719,932	732,049	1.68%
Total Revenues	467,323,360	485,166,701	508,244,313	485,265,641	-4.52%
Expenditures					
Regular instruction	145,627,991	147,914,616	169,515,219	174,427,782	2.90%
Vocational instruction	4,037,294	3,843,376	3,818,911	4,268,973	11.79%
Special instruction	75,478,545	77,948,943	87,757,754	96,930,115	10.45%
Other instruction	11,297,815	11,054,881	11,596,451	12,433,430	7.22%
Pupil services	32,891,226	36,500,842	41,006,302	40,820,360	-0.45%
Instructional staff services	33,311,888	33,709,077	40,729,458	41,095,252	0.90%
General administration services	25,856,342	26,952,268	29,401,984	28,895,971	-1.72%
Business administration services	54,141,366	81,722,919	57,678,046	47,220,082	-18.13%
Pupil transportation	12,378,668	13,715,004	18,672,298	18,849,702	0.95%
Principal and interest	1,742,292	2,853,325	2,781,967	2,781,967	0.00%
Other support services	26,935,145	30,471,491	30,067,607	33,165,550	10.30%
Community Service	-	-	-	-	0.00%
Non-program	21,156,362	24,989,837	27,589,187	28,874,512	4.66%
Total Expenditures	444,854,933	491,676,579	520,615,184	529,763,696	1.76%
Proceeds from Debt	2,952	-	-	-	0.00%
Transfers in	53,882,365	54,033,590	66,515,093	68,972,525	3.69%
Transfers out	(69,698,993)	(54,211,835)	(66,515,093)	(68,972,525)	3.69%
Net change in fund balance	6,654,750	(6,688,123)	(12,370,871)	(44,498,055)	259.70%
Fund balance - beginning of year	90,775,393	97,430,143	90,742,020	78,371,149	-13.63%
Fund balance - end of year	97,430,143	90,742,020	78,371,149	33,873,094	-56.78%



Equity Projects

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

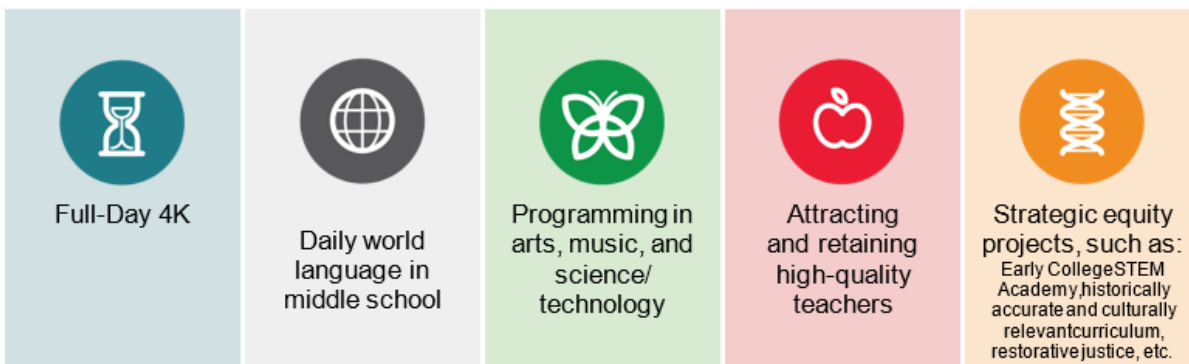
Goal 1: Every child is on track to graduate ready for college, career and community.

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

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

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

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



In order to ensure we are making progress toward our goals and promises to the community, we defined a set of Excellence and Equity Projects. During 2023-24, we built many of our Excellence & Equity Projects with one-time funding afforded to us from our federal ESSER awards. Although some of the strategies and programs we funded are ending as these ESSER funds are exhausted, we will continue several of the most impactful projects. We are hopeful that in future state budgets, we will be able to return to a more strategic investment strategy as a district with a stronger state budget commitment to K-12 funding.

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



The Equity Projects identified below are funded from multiple sources, including repurposing of existing resources, federal resources, and grant funds.

Below are the new investments for the 2024-25 budget in support of the goals and outcomes stated within the MMSD Strategic Framework, and further supported through the 2020 referendum vision.

Empower School Communities

Community Schools and Village Builders

Community Schools are an evidenced based school improvement strategy, that is aligned to the districts strategic framework goals, centering equity, shared decision making and enhances educational opportunities for scholars and families. Community schools were started in MMSD in 2016 at Mendota and Leopold elementary schools before expanding to Hawthorne and Lake view in 2018.

In addition to the districts recommitment to the Full Service Community School Model, the Village Builder project allocated key positions to provide proactive strategies to increase engagement, positive relationships and social emotional wellbeing of scholars and families. These positions included the addition of classroom village builders, family liaisons and student engagement specialists in our secondary schools. Village Builders were created to support foundational SEL practices and to support the District's Early Literacy initiative. Village Builders are in elementary and middle schools that have been designated as ATSI. Student Engagement Specialists" (SES) offer mentorship and restorative supports for our most disengaged students across a secondary feeder pattern, support students transitioning from 8th to 9th grade, and rebuild trust with families for improved school-family partnership at the middle and high school level. In addition to the Village Builder and SES positions, the MMSD community school model also incorporates Family Liaisons and Community School Resource Coordinators to support scholars, families and the school community.

The Board has approved 61.5 FTE and \$4,806,900 in 2024-25. Beginning this year, using the methods and approaches from Community Schools, we will scale the community schools model by incorporating Village Builders as a transformative project under the community schools umbrella as a natural progression of whole-child education coupled with strong family engagement efforts.

There are a total of 66.0 community school positions funded with local and federal sources budgeted for 2024-25:

- 32 Village builders
- 17 Family Liaisons
- 8 Community School Resource Coordinators
- 9 Student Engagement Specialists

For the 2024-25 school year, the community school model will expand to include Kennedy elementary as our next community school site. The expansion includes allocating 3.0 FTE for:

- 1.0 (or two .5) Village Builders
- 1.0 Community School Resource Coordinator
- 1.0 Family Liaison



Invest in People

2024-25 School Staffing Allocations

We develop a systemic process to review and monitor our student enrollment and staff allocations every year. In addition, we have a process to review and approve conversion requests that align with our overall staffing and allocation guidance. As part of our “Kids First. Our Focus. Our Future” efforts, we made some adjustments to the 2024-25 school allocation process. These changes have allowed MMSD to provide a more stable learning environment for our scholars and staff as we transition to a new year.

First, school staff allocations were rolled over for the 2024-25 workbooks and not “reset” as in previous years. A school received the same allocation for positions that were in place on December 1, 2023, as a starting point for the 2024-25 workbooks. Special education staffing was maintained at the same level for the 2024-25 school year as staffing was in place during the 2023-24 school year, including special education teacher and special education assistant allocations that were added after July 1, 2023. In addition, schools that have 4K classrooms where students with an Individual Education Plan (IEP) are enrolled will have dedicated special education assistant allocations for 4K classrooms for the first time in the 2024-25 school year. For each 1.0 FTE (full-time equivalent) classroom teacher added, an average of 0.6 FTE could also be added for “specials” teacher allocations. The FTE increase for “specials” is based on the number of sections and/or total enrollment at each school.

In addition, the Board of Education has approved \$13,071,100 and 139.3 FTE in 2024-25 for the following Equity projects and base allocations:

- Unallocated Pool for increases in student enrollments in 2024-25 - 20.0 FTE
- 4K Additional Staff to Increase Base - 7.2 FTE
- K-1 Class Size Reduction - 20.0 FTE
- Community Schools and Village Builders - 61.5 FTE
- English as a Second Language - 1.0 FTE
- Bilingual Resource Teacher - 5.2 FTE
- Bilingual Resource Specialist - 1.8 FTE
- Madison Promise - 3.4 FTE
- World Languages - French - 0.8 FTE
- Nurse - High Schools - 2.4 FTE
- Career and Technical Education - 4.0 FTE
- Social Workers - 3.0 FTE
- Psychologists - 4.0 FTE
- Restorative Justice Manager - 1.0 FTE
- Mental Health BRS - 1.0 FTE
- Building Services (Sustainability, Building, and Construction Managers) - 3.0 FTE



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.

- Step & lane advancement from operational resources (approximately 1.8% increase) projected investment of \$6.2 million.
- 4.12% CPI is the maximum base wage increase allowed to be requested. Currently, MMSD is negotiating with the Madison Teachers Inc. for the 2024-25 school year.

Streamline Priorities

Deeper learning experiences that engage, challenge, and support all learners with a continued focus on early literacy

K-1 Class Size Strategy

In MMSD, we believe reading is a moral imperative for all students. Rooted in our commitment to ensuring all students graduate ready for college, careers and the community, all students in MMSD will receive high-quality, grade-level accelerated instruction. Therefore, we are being very intentional about our commitment to early literacy and providing experiences that engage, challenge, and support all learners. This is THE priority work of our district moving forward. For too long, reading results have not met our expectations. MMSD continues our move to an entirely new reading curriculum and philosophy for early literacy and beyond. These investments will be steadfast and focused, outcomes will be measured, and results are expected.

As we are continuing with the implementation of the Science of Reading (SoR), we also want to ensure our investment begins with our earliest learners. By providing 20.0 FTE and \$1,911,300 in 2024-25, we are making a shift to invest in smaller class sizes at the K-1 level so that students engage at higher rates within smaller class sizes with grade level rigorous standards based learning and receive more direct and targeted skill instruction within small groups more often. Schools that are identified as Achievement Gap Reduction (AGR) will be staffed at a ratio of 16-17 per class (when possible) and non AGR schools will be staffed at a ratio of 17-18 (when possible)



4-Year Old Kindergarten (Half and Full-Day 4K Options for Increased Accessibility)

In support of the focus on Early Literacy and Beyond (ELB), MMSD believes all children have a right to high-quality early childhood learning experiences. The ELB initiative was discussed in the broader Madison community for many years and was a primary focus of voter approved referendum support from the community. Full-day 4K aligns with the focus, providing a high rate of return on investment for academic outcomes of early learners and directly closes opportunity gaps related to access to early learning opportunities. In the MMSD 4K-12 system, full-day 4K provides access to high quality early learning opportunities for many families that cannot access half-day 4K programming. ELB resources directly support the additional FTE needed to increase full-day 4K programs as well as re-imagine classroom support, materials and play opportunities to support the whole child in all 4K programs.

As the phased expansion of full-day 4K continues, additional school sites selected have high populations of students with free/reduced lunch status and high populations of students of color. This criteria has been used since MMSD began offering full-day 4K and is an equity strategy to close opportunity gaps and ensure every student has access to high quality learning opportunities and begins their educational trajectory as a thriving student. A total of 7.2 FTE (1.5 teacher and 5.7 educational assistants) and \$515,400 were provided to increase teacher and educational assistant (EA) to address the need in 4K classrooms of increased adult support to ensure 4K students are safe and successful throughout full-day programming. The additional positions are listed below along with a list of full-day and half-day sites and sections that will be offered for the 2024-2025 school year. The sites listed reflect conversion of half-day to full-day programming and show a net addition of full-day sections for 2024-25.

New 4K programming for 2024-2025:

- Olson - .5 half day section to reduce overflow and open enrollment to neighboring districts.
- Sandburg - 1 Full Day Section
- Nuestro Mundo - 1 Full Day Section
- Add 0 .1 EA/SEA FTE to all 4K sections to provide support to and from the bus

IDEA-funded allocations will be provided as follows: (Allocation based on students identified as having a disability or potential of having a disability)

- .35 FTE 4K SEA for each school that has *half-day 4K classes*.
- .70 FTE 4K SEA for each school that has *full-day 4K classes* (.70 FTE will be provided for schools that have both half-day and full-day 4K classrooms).



Site	Full-Day Sections	Half-Day Sections	Allocation Increase / Decrease	Change in 23-24 to 24-25 Teacher FTE	Change in 23-24 to 24-25 EA FTE
Anana	0	2	Increase	0	0.1
Chavez	0	4	Increase	0	0.2
Crestwood	0	1	Increase	0	0.05
Elvehjem	0	4	Increase	0	0.2
Emerson	1	0	Increase	0	0.1
Franklin	0	2	Increase	0	0.1
Gompers	2	0	Increase	0	0.2
Hawthorne	2	0	Increase	0	0.2
Henderson	3	0	Increase	0	0.3
Huegel	2	0	Increase	0	0.2
Kennedy	4	0	Increase	0	0.4
Lakeview	0	0	No Room for 4K	0	0.0
Lapham	1	0	Increase	0	0.1
Leopold	3	0	Increase	0	0.3
Lincoln	1	0	Increase	0	0.1
Lindbergh	2	0	Increase	0	0.2
Lowell	0	2	Increase	0	0.1
Mendota	2	0	Increase	0	0.2
Midvale	0	2	Increase	0	0.1
Muir	0	2	Increase	0	0.1
Nuestro Mundo	1	0	Increase	1	0.8
Olson	0	3	Increase	.5	0.5
Orchard Ridge	2	0	Increase	0	0.2
Sandburg	3	0	Increase	1	1
Schenk	0	0	Decrease, No space, Program Moving	-1	-0.7
Shorewood	0	2	Increase	0	0.1
Southside	2	0	Increase	0	0.2
Stephens	0	4	Increase	0	0.2
Thoreau	0	2	Increase	0	0.1
Van Hise	0	0	No room for 4K	0	0
Total	31	30		1.5	5.65



Multilingual Programs

Additional ESL, BRT, and BRS

As we recognize the need to support our English learners' English Language Development across the variety of programming offered in MMSD, an increase in supplemental staff who include English as a Second Language (ESL), Bilingual Resource Teachers (BRT), and Bilingual Resource Specialists (BRS) occurred across Elementary, Middle and High schools. While we continue to welcome students new to our community who speak languages other than English, these staff will be essential in supporting students, families, and staff in helping students access grade level instruction.

\$764,500 and a total of 8.0 FTE funded from operational sources was provided for: English as a Second Language (1.0 ESL), Bilingual Resource Teacher (5.2 BRT), and Bilingual Resource Specialist (1.8 BRS).

World Language

To continue to honor our commitment to having more than one world language opportunity at every middle school that leads to the earning of high school credit. The addition of \$76,500 and a 0.8 FTE will support Toki and Wright to offer French courses in addition to the Spanish courses already offered at each school and allow additional language opportunities for multilingual learners to learn a language other than the language spoken at home.

Career and Technical Education

Investing \$382,300 and 4.0 FTE in additional allocations for the high schools to ensure Career and Technical Education (CTE) programming meet our goal of providing advanced coursework where students earn Credentials of Tangible Economic Value (CTEV). These recommendations consider several factors including district priorities and goals, the long-term strategic vision for CTE, investments in infrastructure and lab space as part of the referendum, and many other localized considerations.

Madison Promise

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

For the fall 2024, Madison Promise will continue to operate out of the Central Office with students still enrolled in their local comprehensive schools. This is similar to most of our alternative programs. During the 2024-25 school year, we aim to sustain our online experience for students in grades 6-12. Over the last two years, we have seen a decline in elementary enrollment.

We have provided \$324,900 and 3.4 FTE in staffing allocation using local funds and program licenses purchasing has been moved under the Curriculum and Instruction budget.



Mental Health Supports

Ensuring our scholars have consistent and reliable mental health support is paramount in preparing students to be college and career ready. Social workers, nurses, and psychologists are our schools' mental health providers and restorative justice serves as a complement to our overall approach to school culture and climate.

The national associations for school social workers, psychologists, and nurses recommend a ratio of 1:250, 1:500, and 1:750, respectively. In MMSD we strive to staff our schools with these critical mental health providers at the recommended ratio. The 2.4 FTE for nurses increases nurse time in our comprehensive high schools from a 1.4 FTE to a 2.0 FTE. The 4.0 FTE psychologist, as well as the 3.0 FTE social work allocation, was assigned to schools with the greatest needs and highest ratios.

Each of our comprehensive high schools have a restorative justice coach (4.0 FTE with stable funding). In the central office there is one restorative justice coach (1.0 FTE) with stable funding. Due to past budget constraints the second restorative justice coach was moved to ESSER. The 1.0 FTE for a restorative justice coordinator ensures our ongoing and enhanced implementation of restorative justice.

Since the inception of the mental health navigator (1.0 FTE) role, the position has been funded by grant funds. Our implementation and outcome data demonstrate a clear proof of concept and moving the position from a grant to local funds will ensure much needed stability.

In summary, we have invested in our mental health supports with operational resources:

- 2.4 FTE for Nurses and \$229,400
- 4.0 FTE for Psychologists and \$421,700
- 3.0 FTE for Social Workers and \$316,300
- 1.0 FTE Restorative Justice Coordinator and \$121,700
- 1.0 FTE for Bilingual Mental Health Navigator and \$95,600

Innovation

Summer Arts Academy 2024

We have provided \$300,000 to continue to run and offer our Summer Arts Academy. Students in grades K-12 will be invited to participate in a program offering performing and visual arts opportunities for the summer of 2024. MMSD recognizes the need for students to have access to more arts programming, and seeks to immerse and engage students who may or may not have a current interest in the visual or performing arts by removing financial, structural, and social barriers. The offerings will be available within MMSD's school settings as well as the Madison community.

The Summer School Arts Academy provides all summer school students with a variety of arts experiences. There are three components to the Summer Arts Academy: Arts Explore, Community Seats, and HS Arts First-time Credit Courses:

- **Arts Explore** is designed to provide arts-rich experiences for all summer school K-8 students. In addition to a full-time art course in each of our summer sites taught by MMSD teachers, guest



artists will work within our schools providing a wide range of arts experiences for our students. These experiences include access to deep learning through African drum and dance, hip-hop & poetry, spoken word, ballet, art and music. Additionally, instrumental lessons for middle school students in Band and Orchestra will be available to summer school students.

- **High School Arts First-time Credit Courses** provide high school students with opportunities to obtain credit in the arts for rising 9th - 12th grade students. Summer presents a unique opportunity to offer courses that students may want to explore and/or may not be possible during a traditional school semester. Courses include digital photography, art metals, and mural and community art.
- **Community Seats Program** is designed to expand access to visual & performing arts summer programming for selected K-11 MMSD students at no cost for families.
 - Current 1-11 grade students are encouraged to apply, with a priority for those that are traditionally underrepresented in community arts access, including students who identify as students of color and qualify for school fee waivers.
 - Six (6) Madison-area summer **community arts providers** have held a limited number of seats in their summer programs for students who are selected through an application process:

Grow Your Own District Leadership Preparation Pipeline (DLPP) Program

Overview

Principals hold multiple roles and significantly impact the improvement of teaching and learning in schools. The District Leadership Preparation Pipeline (DLPP) program brings together three urban, rural, and suburban school districts and the UW–Madison School of Education (UW SoE) to enhance school districts' principal leadership depth, preparing a total of 25 candidates for school-based leadership roles. Partnering school districts include MMSD (N=20 DLPP participants), Middleton-Cross Plains Area School District (N=3 DLPP participants), and Lake Mills Area School District (N=2 DLPP participants).

The DLPP provides current MMSD staff a cohort-based program to become school-based leaders. DLPP participants work in their current role during the 2024-25 school year while taking UW-Madison coursework from June 2024-July 2025. MMSD pledges to hire successful DLPP participants into school-based leadership roles beginning in the 2025-26 school year. DLPP participants will earn their K-12 Leadership Master's Degree from UW-Madison School of Education Department of Educational Leadership and Policy Analysis, and be eligible for endorsement for a WI administrator license for principalship. Districts leverage their own recruitment, selection, and hiring processes to identify current district employees they will develop into school leaders — whom they pledge to hire into school-based leadership roles beginning in the 2025-26 year.

Situating our leadership preparation pipeline program within our school district allows us to develop our own staff into leaders - staff whom we know committed to their schools and the district. DLPP can help support MMSD's vision and goals by selecting: 1) program participants, 2) in-house field placement experiences, and 3) principal mentors. Thus, DLPP is working to meet our school-based leadership needs by deepening our leadership bench and leveraging a cohort-based experience to support both the recruitment and retention of school-based leaders.



MMSD has provided \$100,000 in 2024-25 to create the Grow Your Own (GYO) District Leadership Preparation Pipeline (DLPP) program, and is leveraging collaboration with the UW-Madison School of Education (SoE). In addition, MMSD provides administrative leadership via an existing employee in order to meet our in-kind match requirements.

- In addition, MMSD was awarded a Wisconsin Department of Workforce Development Wisconsin Fast Forward Industry Sectors Worker Training Grant for \$291,298 to support the 25 DLPP candidates in all three school districts.
- The UW-Madison SoE, in collaboration with their alumni and friends, are also investing in Wisconsin's principal preparation pipeline through the establishment of a scholarship program for the next several years to future K-12 change makers across the state who enroll in the School's principal preparation program; specifically for the DLPP, UW-Madison SoE has committed \$125,000 in scholarships for 25 participants.

Grow Your Own to Associate Degree Program

Overview

The GYO to Associate Degree Program is a cohort-based high-touch program with wrap-around support to develop a pipeline of current MMSD staff toward a teaching career in MMSD. The program aims to meet MMSD's educator workforce needs while diversifying the MMSD teacher workforce.

MMSD GYO Context and Gaps

MMSD has various GYO [and tuition reimbursement programs](#) aimed at developing our staff to become educators, school counselors/psychologists, and, most recently, school leaders. These programs vary significantly regarding the level of district sponsorship/ownership, degree of district/higher educational institution collaboration/co-creation, degree/ certification focus, required district service commitment, provided participant support, etc.

Missing from MMSD's current GYO context is a program aimed at developing staff who have not yet earned their associate degree into high-quality teachers, which could aid in meeting MMSD's workforce needs and strategic goals. This group of MMSD staff is an underutilized resource who currently do not have a GYO pathway in our district. The GYO to Associate Degree Program could help fill this gap, focusing on MMSD staff serving as Village Builders, Student Engagement Specialists, Family Liaisons, Community School Resource Coordinators, Educational Assistants, Special Education Assistants, etc. Developing district staff from these areas could support the district's diversification efforts for our teacher workforce, of which currently 83% of our teachers are white, and 17% are teachers of color.

Importantly, the GYO to Associate Degree Program design is rooted in an asset-based approach to what our staff -who currently don't have associate degrees, bachelor's degrees, or teaching certifications- bring to our schools, students, and community. The program is designed in a humane way, recognizing the need for additional structures to support working adults returning to further their education successfully.

GYO to Associate Degree Program participants will work in part-time roles in MMSD schools (0.5 FTE) and will earn a stipend (roughly equivalent to 0.5 FTE hourly SEA rate) while they attend Madison College for two years to earn their *Associate of Arts (AA) Degree in the Liberal Arts Transfer Education Pre-Major*.



In addition to the stipend, MMSD will pay tuition costs at Madison College, and participants will receive wrap-around support to support their success in the program (e.g., tutoring support, cohort meetings, individualized advising, and mentoring, etc.). Participants are anticipated to begin taking preparation coursework at Madison College in Summer 2024 (e.g., *College Success* course and any needed developmental courses), and begin their full program coursework at Madison College in Fall 2024 - Summer 2026. Following their associate degree completion, participants will have a two-year service requirement in MMSD.

Once the GYO to Associate Degree Program is in place, we intend to collaborate with UW-Madison School of Education (UW-SoE) to explore the possibility of a similar program for GYO to Associate Degree Program participants to earn their *Bachelor of Science in Education, Elementary Education* or their *Bachelor of Science in Education, Special Education* at UW-Madison. This next stage of the program could leverage the existing [UW-SoE and Madison College Transfer Agreement](#), which allows Madison College students who earn *AA Degree in the Liberal Arts Transfer Education Pre-Major* and meet eligibility requirements to be guaranteed admission to UW-SoE. This next stage of the program could also leverage the [UW-SoE Teacher Pledge](#), a loan forgiveness program that pays for the equivalent of the last two years of in-state tuition/fees in exchange for 3-4 years of teaching service.

Resources Needed

The table below illustrates the resources needed to support an annual cohort of 25 individuals beginning in Summer 2024 (FY25). The 0.5 FTE school-based roles program participants will hold are not included in the table below as those resources are accounted for elsewhere in MMSD's overall budget. The budget depicts four full cohorts going through the GYO to Associate Degree program and potential estimated costs of what continuing the cohorts through their bachelor's degree may look like.

	Cohort 1 (N=25)	Cohort 2 (N=25) ^{1 2}	Cohort 3 (N=25) ¹	Cohort 4 (N=25) ¹	Total
Year 1 (FY25)	\$608,639				\$608,639
Year 2 (FY26)	\$616,155	\$632,984			\$1,249,139
Year 3 (FY27)	\$456,976	\$640,802	\$658,303		\$1,756,081
Year 4 (FY28)	\$475,255	\$475,255	\$684,636	\$684,636	\$2,319,781
Year 5 (FY29)		\$494,265	\$809,677	\$712,021	\$2,015,963
Year 6 (FY30)			\$842,064	\$842,064	\$1,684,128
Year 7 (FY31)				\$875,747	\$875,747
Total	\$2,157,025	\$2,243,306	\$2,994,680	\$3,114,468	

¹ The [SoE Teacher Pledge](#) recently announced the continuation of the program through the summer of 2029. With this recent announcement, we have been able to update the Cohort 2 budget to utilize UW-SoE Teacher Pledge funds as does Cohort 1. For the purpose of this proposal budget, we are assuming Cohorts 3-4 will not have access to UW-SoE Teacher Pledge funds, thus UW-Madison tuition costs are incurred by the Program for Cohorts 3-4.

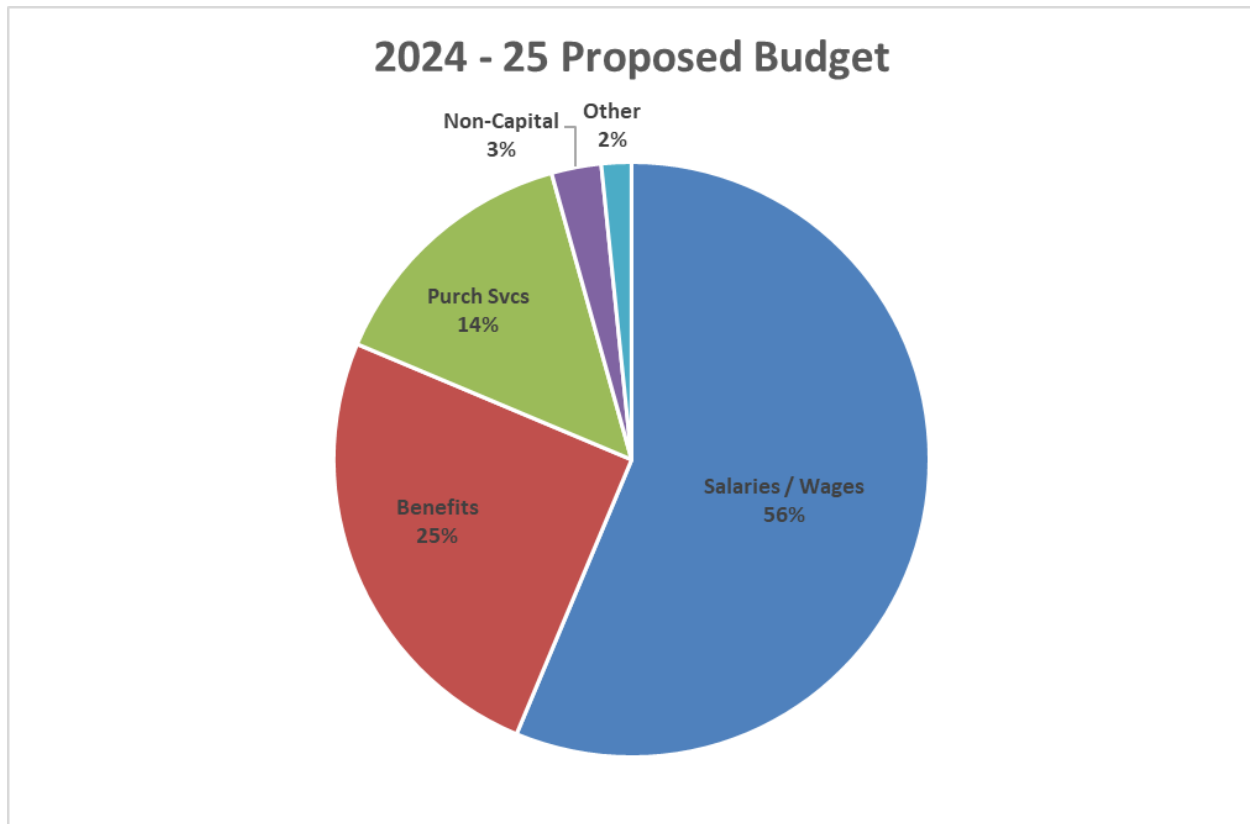
² Cohorts 2-4 include an annual 4% increase to the program budget to account for potential tuition and stipend (COLA) increases.



Total Compensation: Salaries/Wages and Employee Benefits

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

The annual investment in personnel, net of federal one-time funding and assigned fund balance, for the Preliminary Budget represents nearly 80% of the MMSD recurring operating budget (the operating budget is defined as the General Fund and Special Education Fund, net of inter-fund transfers) with salaries accounting for 55% and employee benefits accounting for 21%.





Salaries and Wages

Included in the Preliminary Budget proposal is the advancement of staff on established salary schedules at a projected investment of \$6.2 million or an approximate increase of 1.8%. Currently, MMSD staff are negotiating with Madison Teachers Inc. for the 2024-25 school year. The maximum base wage increase allowed to be requested is 4.12% CPI.

Base wage is a required subject of collective bargaining. The Wisconsin Employment Relations Commission (WERC) (see http://werc.wi.gov/doaroot/cpi-u_chart.htm) sets the maximum base wage increase (CPI-u) allowed under state law, which was 1.23% for contracts starting July 1, 2021; 4.70% for contracts starting July 1, 2022, and 8.01% for contracts starting July 1, 2023. The maximum base wage increase for contracts starting on July 1, 2024, is 4.12%.

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, the district provided all staff with a one-time bonus in January 2021 that totaled approximately \$3.5 million.

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

In 2022-23, the average total compensation increase for staff was 5.00%. The base wage percent increase was 3.00%, and step advancement averages approximately 2% for employees. In addition, hourly wages were increased for educational assistants, clerical, security, and food service by \$5 per hour. This increased wages for these groups by approximately 30% in addition to the average increases above.

In 2023-24, the base wage increase for staff was 8.00%. Step advancement on the salary schedule, which is on average 2%, resulted in a 10.00% total compensation average increase for employees. Custodians received the 8% increase as well as an hourly wage increase of \$3.20 per hour. In October, there was a budget amendment for the trades employees who had their wages increased to net a \$5.00 per hour increase.

For the 2024-25, preliminary budget, the base wage increase is at 0.00%. Step advancement on the salary schedule, results in a 1.8% total compensation average increase for employees.

Health Insurance

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



For 2024-2025, the goal of the healthcare strategy was to maintain stability in health insurance benefits and in the employee benefits with very little plan design change. Due to the impacts of the global COVID-19 pandemic, maintaining a stable healthcare plan continues to be one of the primary investments in staff, in addition to the salary increases stated above. Overall, health care costs are budgeted without any plan design changes in place.

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

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

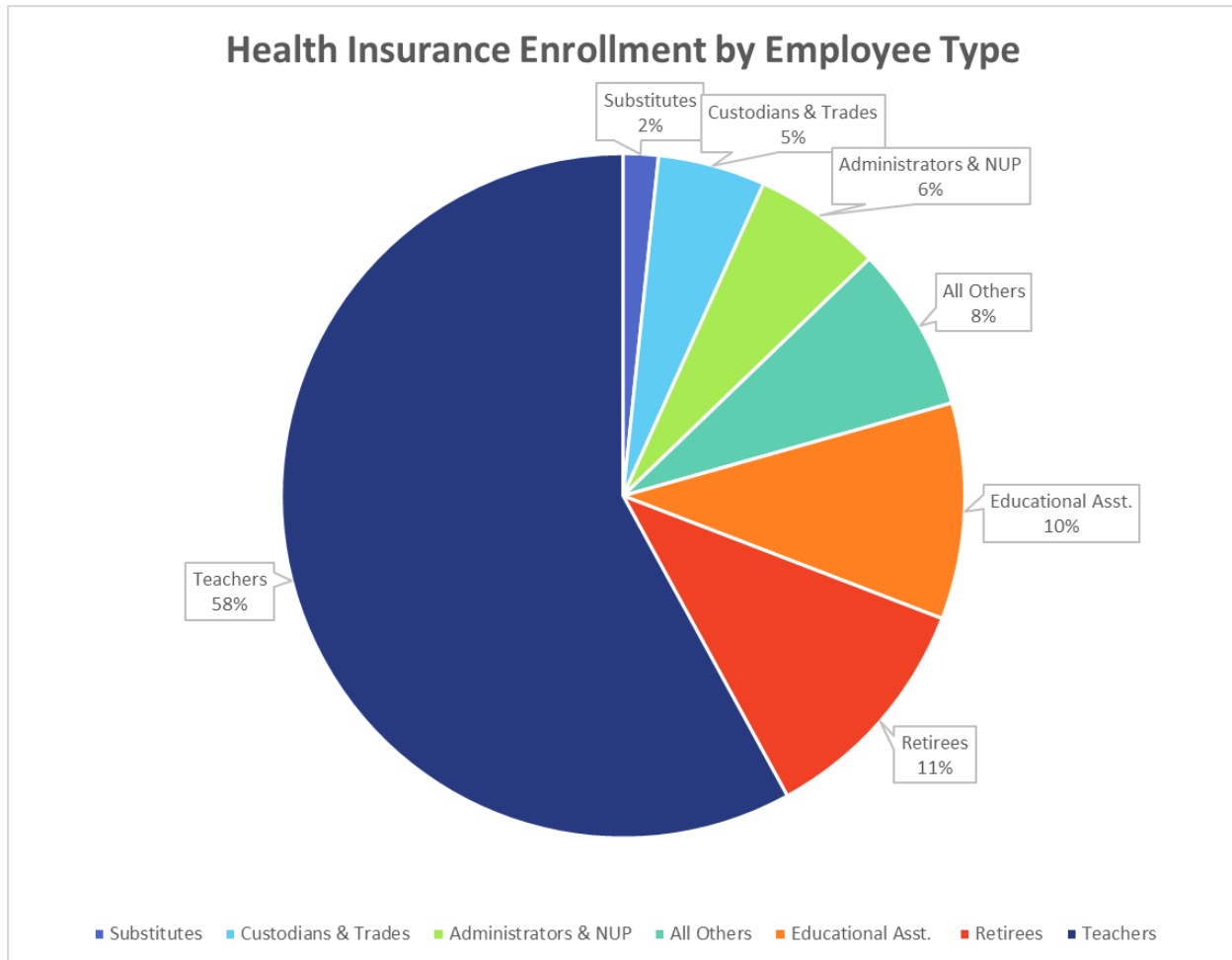
Healthcare negotiations this year did not have any rate cap guarantees. The rate caps expired in 2023-24. For Dean's HMO plan, the premium increase is 19.9%. The increase in premiums for Quartz is 15.9%. For more information on the POS and the HMO plan and MMSD's EPC categories please go to: mmsd.org/human-resources.

Health insurance is important from a budgetary perspective due to its very large share of the total operating budget. Annual premiums for active and retired employees are budgeted to be \$75.9 million.

As of April 2024, a total of 3,871 employees are enrolled in an MMSD Plan, with 37% of the enrollments in single coverage and 63% in family coverage. 72% of our employees are enrolled in Quartz/GHC, and 27% are enrolled in Dean. As noted in the chart below, teachers make up 57% of our total employees receiving benefits and 11% are retirees still on MMSD's healthcare plan.



2023-2024 Health Insurance Census



Dental Insurance

MMSD will plan for approximately \$4.0 million in the 2024-25 budget on dental coverage. The 2024-25 budget includes a 4% premium rate increase which is necessary to adequately fund this self-insured plan. There have been no premium increases to dental insurance since the 2020-21 budget year.

Annually, employee dental costs increase slightly due to an actuarial evaluation of the plan. A premium increase of 8.30% was recommended, but due to a sufficient fund balance, a lower premium increase will be implemented. Delta Dental serves as the third-party administrator.

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



Life Insurance

MMSD will plan for approximately \$675,000 for Life Insurance in the 2024-25 budget for current and retired employees. The budget assumes no material change in rates for next year. MMSD changed life insurance carriers effective July 1, 2017, following a bid and vendor evaluation process. The Standard is the district's current life insurance carrier. The district provides basic life insurance coverage to active employees, which is equal to 100% of their salary. Supplemental coverage is available on a voluntary basis and is paid by the employee. Rates vary by age.

LTD (Long-Term Disability) Insurance

MMSD will plan for approximately \$2.31 million on LTD coverage in the 2024-25 budget. MMSD has more claims than the average school district, and our carrier has suggested a multi-year strategy to right-size premiums and reflect increased claims costs. For 2024-25, the premium rate will increase by 25%. The current rate is 0.816%, and the effective rate for July 1, 2024 will be 1.020%.

A minor change in the plan in 2019-20 ensured LTD claims match MMSD's policies and procedures regarding leaves of absence.

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 2024 at 6.90%. For budget purposes, the contribution rate for the calendar year 2025 is estimated to remain at 6.90%.

Other Non-Budgetary Benefits

MMSD provides employees with additional voluntary benefits, including vision insurance, flexible spending accounts, supplemental life insurance, and short-term disability insurance. While these benefits have no budgetary impact since they are 100% employee paid, they complete the employee Total Compensation package, ensuring we are investing in and fully supporting employees.



Staffing Plan for 2024-25

The 2024-25 staffing plan was designed to comply with the class size policy, and actions were taken to create a more stable transition for students and staff from the current year to 2024-25. This has allowed more continuity of staffing at the schools.

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 district's allocation formulas, using the enrollment projections and our class size policy. School level allocations and assignments were made in February-March, with support labs offered to help principals as needed in the allocation process.

As summarized in the table below, total MMSD staffing will go from 4,085.1 full time equivalent (FTE) to 4,192.4 FTE for an increase of 107.3 FTE or 2.63% increase in FTE.

The 2024-25 Proposed Budget includes returning 110.9 full-time staff from ESSER III to operational funds. Other fluctuations in overall staffing levels reflect building level allocation decisions that will be discussed in the footnotes below.

	Fall 20-21	Fall 21-22	Fall 22-23	Fall 23-24	Budget 24-25
District-Wide Administrators	62.8	63.0	63.0	60.0	58.7
Principals	50.0	50.0	51.0	50.0	50.0
Assistant Principals	31.0	32.3	33.0	31.0	32.0
Teachers	2,626.4	2,615.1	2,661.2	2,577.7	2,669.6
Specialists (Hearing Interpreters, OTAs, etc.)	30.1	32.1	32.8	31.8	29.8
Bilingual Resource Specialists	80.0	80.1	85.9	82.7	81.9
Professionals (Non-Union)	126.2	139.8	152.3	159.3	151.3
Clerical/Technical	218.7	216.5	225.8	227.0	225.4
Ed. Assts. (EA, SEA, BEA, Nurse Asst)	428.1	421.4	486.3	484.3	512.3
Custodial	218.0	223.0	223.0	225.0	225.0
Trades	31.1	31.1	31.1	31.1	31.1
Food Service	96.0	96.0	96.0	95.7	95.7
Security	29.5	29.5	29.5	29.5	29.5
	4,027.8	4,029.9	4,170.8	4,085.1	4,192.4

Monitoring and Responding to Changing Conditions:

At the time of the Proposed Budget, a small fraction of the unallocated FTEs have been placed at the building level. All decisions to adjust FTE at schools are made after monitoring actual enrollment and in consultation with building principals.



Table Notes:

- Columns marked “Fall” of a given fiscal year represent staffing at the time of the adopted budget for each corresponding fiscal year. “Budget 24-25” represents staffing for the 2024-25 Proposed Budget.
- Staffing as shown for 2024-25 reflects the staffing work of building principals and administrators in the Spring of 2024. The 2024-25 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.
- Changes in total administration are reflective of reductions identified during strategic budgetary realignment
- The Assistant Principal allocation has increased by 1.0 FTE due to declining enrollment and revaluation of site supervision.
- The Teacher FTE increase of 91.9 is the result of increasing teacher resources to 4K, K-1 and allowing schools to retain the 25.0 Unallocated pool provided during 2023-24.
- The increase of 28 EA staff is similarly reflective of the increase in the Teacher FTE. These FTE needs will be reassessed after July 1 prior to fall approval. (See second bullet point above).
- Enrollment changes affect building allocation to adhere to board class size policies. As sections are adjusted, specials teachers (art, PE, music, etc.) are also affected.

School staffing plans are created carefully by each school principal with support from the Human Resources team, Teaching and Learning team, and the Budget office. Staffing plans are traditionally based on enrollment projections from the Applied Populations Lab at UW, however, this year we are projecting our enrollments to remain stable. Since actual fall enrollments will vary from the spring projection, adjustments to the staffing plan are made as needed.

The following table provides a snapshot of MMSD’s total teacher FTE across three fiscal years. Staffing levels for each position are not static: to meet the ever-changing needs of students, schools and departments have limited flexibility to convert from one position to another, causing the district’s FTE mix to frequently change. Because these conversions are based on established conversion ratios, however, the total cost of staff remains stable relative to any additions or reductions in staff.



Teacher Staffing Summary (FY 2023, 2024 and 2025)

The below chart provides more detail in the 2,669.6 FTE teacher allocations, 63.7% of the total staffing allocation.

Teacher Staffing Summary		FY 2023	FY 2024	FY 2025	Change FY24-FY25	% Chg FY24-FY25
Regular Education Teachers	District-Wide/Central Office/Off-Site	101.2	91.4	79.2	-12.2	-13.3%
	Elementary Schools	850.9	838.2	883.6	45.4	5.4%
	Middle Schools	355.6	340.1	348.3	8.2	2.4%
	High Schools	380.2	356.1	376.3	20.2	5.7%
	Unallocated	6.1	0.0	19.8	19.8	*
ELL	ESL/Bilingual Resource Teachers	157.3	158.6	169.1	10.5	6.7%
Students Services / Student Support Teachers	School Psychologists	43.8	46.0	47.3	1.3	2.8%
	District-Wide/Central Office/Off-Site	2.2	5.9	1.2	-4.7	-79.7%
	School Based	41.6	40.1	46.1	6.0	15.0%
	Social Workers	59.2	59.4	60.1	0.7	1.2%
	District-Wide/Central Office/Off-Site	5.2	2.0	3.0	1.0	50.0%
	School Based	54.0	57.4	57.1	-0.3	-0.5%
	Guidance Counselors	44.6	46.6	43.2	-3.4	-7.3%
	District-Wide/Central Office/Off-Site	4.7	0.0	2.0	2.0	200.0%
	School Based	39.9	46.6	41.2	-5.4	-11.6%
	PBS/Mental Health/Student Supports	50.2	42.8	51.1	8.3	19.3%
	District-Wide/Central Office/Off-Site	16.0	14.3	10.8	-3.5	-24.6%
	School Based	34.2	28.5	40.3	11.8	41.4%
	Spec Ed / Cross Cat / Early Childhood / PST	441.8	426.8	425.0	-1.8	-0.4%
	District-Wide/Central Office/Off-Site	70.4	81.3	69.9	-11.4	-14.0%
	School Based	371.4	345.5	355.1	9.6	2.8%
	OT/PT/HI/VI	54.2	53.5	52.7	-0.8	-1.5%
	District-Wide/Central Office/Off-Site	12.6	10.3	12.0	1.7	16.5%
	School Based	41.7	43.2	40.7	-2.5	-5.8%
	Speech/Language	76.6	77.1	78.7	1.6	2.1%
	District-Wide/Central Office/Off-Site	21.5	22.1	23.7	1.6	7.2%
	School Based	55.1	55.0	55.0	0.0	0.0%
	Nurses	39.4	41.1	35.2	-5.9	-14.4%
	District-Wide/Central Office/Off-Site	11.4	12.6	4.3	-8.3	-65.9%
	School Based	28.0	28.5	30.9	2.4	8.4%
TOTAL		2661.2	2577.7	2669.6	91.9	3.6%

* During FY 2024 budget planning in the Spring of 2023, the staffing plan included a pool of 20 unallocated FTE to be used as needed to ensure appropriate staffing based on actual enrollment, student need, and/or where class sizes fall above the MMSD class size standards. At the time of the 2023-24 Fall Approved Budget, an additional 5 unallocated FTE were added and placed at the school building level. Unlike past practice, these 25 FTE in 2023-24 remained at the schools in their base allocations during the 2024-2025 workbook process. In addition, 20 unallocated positions were created for 2024-25.



Table Notes:

The first four categories are regular education teachers, including classroom and specials teachers, teacher-leaders, instructional resource teachers, and interventionists. Principals have flexibility about how to use these positions to staff their schools. The first category reflects teachers who are not school-based, so it includes teachers at alternative program sites, central office, virtual programming, and district-wide. This category also includes teachers provided from central office departments who actually work at the schools. The next three categories include regular education teachers at the elementary, middle, and high school levels.

- The changes to regular education teachers reflect not only the enrollment-based and budget-based changes, but also the staffing changes (conversions) made by the schools during the staffing workbook process. This teacher staffing chart would not be able to reflect conversions made from teacher allocation into other types of staffing (i.e., education assistant, clerical, etc.). Unallocated resources are updated at the building level based on our enrollment tracking over the summer.
- The English Language Learners (ELL) position allocations have increased by almost 7% from 2023-24 to 2024-25. These ESL/Bilingual Resource Teacher positions include both central office and school-based bilingual resources and English as second language teaching positions.
- The Student Services teacher positions are divided into school-based and non-school based full-time equivalent employees; however, Student Services teachers typically serve students and/or support schools.
- PBS/Mental Health/Student Supports net increase of 8.3 FTE are the result of reducing 3.5 FTE district wide/central office/off-site and adding 11.8 FTE allocated to the schools.
- The Guidance Counselor position allocations net decrease of 3.4 FTE are the result of adding 2.0 FTE district wide/central office and a reduction of 5.4 FTE allocated to the schools.
- The Nurse position allocations net decrease of 5.9 FTE are the result of adding 2.4 FTE to allow each comprehensive high school to be staffed with 2.0 FTE Nurses and a reduction of 8.3 Nurse positions funded with ESSER. The ESSER funded positions were staff to provide surge nursing positions and contact tracing.

Financial Summaries/Reports



Madison Metropolitan School District

2024-25 Proposed Budget

Revenue and Expenditure History Table - General Fund (10)

Note: Includes Interfund Transfers listed separately

	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget	2024-25 Proposed Budget
Revenues				
Property taxes/Mobile Home/TIF	323,798,142	322,267,949	338,893,498	333,919,339
Other local sources	3,013,917	6,641,420	5,208,447	6,672,917
Interdistrict sources	4,109,702	3,833,325	4,038,192	3,961,304
Intermediate sources	62,328	6,926	-	-
State sources	75,840,180	80,790,937	71,701,670	83,165,776
Federal sources	28,215,053	38,074,414	57,511,286	19,630,803
Other sources	2,261,793	642,539	719,932	732,049
Total revenues	437,301,115	452,257,510	478,073,025	448,082,188
Expenditures				
Regular instruction	145,439,079	147,732,868	169,247,426	174,159,989
Vocational instruction	4,037,294	3,843,376	3,818,911	4,268,973
Special instruction	13,248,871	14,227,172	16,400,640	17,694,412
Other instruction	11,297,815	11,054,881	11,596,451	12,433,430
Pupil services	19,074,016	21,589,310	25,717,948	24,312,087
Instructional staff services	30,011,572	30,716,645	37,181,197	37,317,453
General administration services	25,856,342	26,952,268	29,401,984	28,895,971
Business administration services	54,022,666	81,583,476	57,293,624	46,835,660
Pupil transportation	8,442,157	9,915,076	13,913,948	13,969,312
Principal and interest	1,742,292	2,853,325	2,781,967	2,781,967
Other support services	26,840,684	30,393,746	29,521,931	32,600,364
Community Service	-	-	-	-
Non-program	20,937,536	24,864,431	27,385,887	28,671,212
Total Expenditures	360,950,324	405,726,574	424,261,915	423,940,830
Proceeds from Debt	2,952	-	-	-
Transfers in	-	498,222	166,556	166,556
Transfers out	(69,698,993)	(53,717,281)	(66,348,537)	(68,805,969)
Net change in fund balance	6,654,750	(6,688,123)	(12,370,871)	(44,498,055)
Fund balance - beginning of year	90,775,393	97,430,143	90,742,020	78,371,149
Fund balance - end of year	97,430,143	90,742,020	78,371,149	33,873,094



Madison Metropolitan School District

2024-25 Proposed Budget

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

Note: Includes Interfund Transfers listed separately

	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget	2024-25 Proposed Budget
Revenues				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	-	-	-	-
Interdistrict sources	125,941	91,237	-	-
Intermediate sources	-	-	-	-
State sources	23,173,327	24,955,904	23,417,757	23,417,757
Federal sources	6,722,978	7,862,050	6,753,530	13,765,696
Other sources	-	-	-	-
Total revenues	30,022,245	32,909,191	30,171,287	37,183,453
Expenditures				
Regular instruction	188,912	181,748	267,793	267,793
Vocational instruction	-	-	-	-
Special instruction	62,229,674	63,721,771	71,357,114	79,235,703
Other instruction	-	-	-	-
Pupil services	13,817,209	14,911,532	15,288,354	16,508,273
Instructional staff services	3,300,316	2,992,432	3,548,261	3,777,799
General administration services	-	-	-	-
Business administration services	118,700	139,443	384,422	384,422
Pupil transportation	3,936,511	3,799,928	4,758,350	4,880,390
Principal and interest	-	-	-	-
Other support services	94,461	77,745	545,676	565,186
Community Service	-	-	-	-
Non-program	218,826	125,406	203,300	203,300
Total Expenditures	83,904,610	85,950,005	96,353,269	105,822,866
Proceeds from Debt	-	-	-	-
Transfers in	53,882,365	53,535,368	66,348,537	68,805,969
Transfers out	-	(494,554)	(166,556)	(166,556)
Net change in fund balance	-	-	-	-
Fund balance - beginning of year	-	-	-	-
Fund balance - end of year	-	-	-	-



Madison Metropolitan School District

2024-25 Proposed Budget

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

Note: Includes Interfund Transfers listed separately

	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget	2024-25 Proposed Budget
Revenues				
Property taxes/Mobile Home/TIF	22,290,639	19,926,000	26,943,092	19,898,531
Other local sources	6,932	141,714	-	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	3,849,082	-	-
Total revenues	22,297,571	23,916,796	26,943,092	19,898,531
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	42,158,461	22,362,150	28,530,413	20,063,481
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	-	3,668	-	-
Total Expenditures	42,158,461	22,365,818	28,530,413	20,063,481
Proceeds from Debt	3,948,328	-	-	-
Transfers in	15,816,628	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	(95,934)	1,550,978	(1,587,321)	(164,950)
Fund balance - beginning of year	4,904,105	4,808,171	6,359,149	4,771,828
Fund balance - end of year	4,808,171	6,359,149	4,771,828	4,606,878



Madison Metropolitan School District

2024-25 Proposed Budget

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

Note: Includes Interfund Transfers listed separately

	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget	2024-25 Proposed Budget
Revenues				
Property taxes/Mobile Home/TIF	5,000,000	5,000,000	5,000,000	5,000,000
Other local sources	4,782	32,898	-	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	-	-	-
Total revenues	5,004,782	5,032,898	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	3,105,210	5,967,582	4,995,185	4,995,185
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	4,815	4,815
Community Service	-	-	-	-
Non-program	-	-	-	-
Total Expenditures	3,105,210	5,967,582	5,000,000	5,000,000
Proceeds from Debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	1,899,571	(934,684)	-	-
Fund balance - beginning of year	1,873,932	3,773,503	2,838,819	2,838,819
Fund balance - end of year	3,773,503	2,838,819	2,838,819	2,838,819



Madison Metropolitan School District

2024-25 Proposed Budget

Revenue and Expenditure History Table - Referendum Proceeds (42)

Note: Includes Interfund Transfers listed separately

	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget	2024-25 Proposed Budget
Revenues				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	24,154	3,057,330	-	-
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	-	-	-
Total revenues	24,154	3,057,330	-	-
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	32,567,535	160,118,734	116,625,886	-
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	-	-
Community Service	-	-	-	-
Non-program	-	-	-	-
Total Expenditures	32,567,535	160,118,734	116,625,886	-
Proceeds from Debt	106,000,000	105,000,000	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	73,456,618	(52,061,404)	(116,625,886)	-
Fund balance - beginning of year	95,230,672	168,687,290	116,625,886	0
Fund balance - end of year	168,687,290	116,625,886	0	0



Madison Metropolitan School District

2024-25 Proposed Budget

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

Note: Includes Interfund Transfers listed separately

	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget	2024-25 Proposed Budget
Revenues				
Property taxes/Mobile Home/TIF	-	-	-	-
Other local sources	70,825	1,464,300	1,976,014	2,121,691
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	159,117	428,678	130,031
Federal sources	14,414,119	9,567,661	9,784,779	9,216,895
Other sources	16,018	20,266	-	-
Total revenues	14,500,962	11,211,344	12,189,471	11,468,617
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	-	-	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	11,325,168	13,161,310	13,459,233	13,251,256
Pupil transportation	-	-	-	-
Principal and interest	-	-	-	-
Other support services	-	-	30,000	25,000
Community Service	-	-	-	-
Non-program	-	336,035	-	-
Total Expenditures	11,325,168	13,497,345	13,489,233	13,276,256
Proceeds from Debt	-	-	-	-
Transfers in	-	181,913	-	-
Transfers out	-	-	-	-
Net change in fund balance	3,175,794	(2,104,088)	(1,299,762)	(1,807,639)
Fund balance - beginning of year	1,575,782	4,751,576	2,647,488	1,347,726
Fund balance - end of year	4,751,576	2,647,488	1,347,726	(459,913)



Madison Metropolitan School District

2024-25 Proposed Budget

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

Note: Includes Interfund Transfers listed separately

	2021-22 Actuals	2022-23 Actuals	2023-24 Fall Budget	2024-25 Proposed Budget
Revenues				
Property taxes/Mobile Home/TIF	13,440,741	15,470,204	20,900,419	16,931,803
Other local sources	2,868,882	3,669,038	2,591,868	3,715,500
Interdistrict sources	-	-	-	-
Intermediate sources	-	-	-	-
State sources	-	-	-	-
Federal sources	-	-	-	-
Other sources	-	847,987	-	-
Total revenues	16,309,623	19,987,229	23,492,287	20,647,303
Expenditures				
Regular instruction	-	-	-	-
Vocational instruction	-	-	-	-
Special instruction	-	-	-	-
Other instruction	-	-	-	-
Pupil services	-	283,851	481,110	-
Instructional staff services	-	-	-	-
General administration services	-	-	-	-
Business administration services	972,618	6,535,568	3,290,425	1,814,480
Pupil transportation	9,116	11,036	380,700	642,200
Principal and interest	-	-	-	-
Other support services	188,852	168,919	348,256	335,092
Community Service	13,103,316	14,715,806	18,991,796	17,855,531
Non-program	-	-	-	-
Total Expenditures	14,273,902	21,715,180	23,492,287	20,647,303
Proceeds from Debt	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Net change in fund balance	2,035,721	(1,727,951)	-	-
Fund balance - beginning of year	2,537,940	4,573,661	2,845,710	2,845,710
Fund balance - end of year	4,573,661	2,845,710	2,845,710	2,845,710



Madison Metropolitan School District

2024-25 Proposed Budget

Summary Revenue and Expenditure Fund Table By Year

Note: Includes Interfund Transfers listed separately

	2024-25 Proposed 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	375,749,673	333,919,339	-	19,898,531	5,000,000	-	16,931,803
Other local sources	12,510,108	6,672,917	-	-	-	2,121,691	3,715,500
Interdistrict sources	3,961,304	3,961,304	-	-	-	-	-
Intermediate sources	-	-	-	-	-	-	-
State sources	106,713,564	83,165,776	23,417,757	-	-	130,031	-
Federal sources	42,613,394	19,630,803	13,765,696	-	-	9,216,895	-
Other sources	732,049	732,049	-	-	-	-	-
Total revenues	542,280,092	448,082,188	37,183,453	19,898,531	5,000,000	11,468,617	20,647,303
Expenditures							
Regular instruction	174,427,782	174,159,989	267,793	-	-	-	-
Vocational instruction	4,268,973	4,268,973	-	-	-	-	-
Special instruction	96,930,115	17,694,412	79,235,703	-	-	-	-
Other instruction	12,433,430	12,433,430	-	-	-	-	-
Pupil services	40,820,360	24,312,087	16,508,273	-	-	-	-
Instructional staff services	41,095,252	37,317,453	3,777,799	-	-	-	-
General administration services	28,895,971	28,895,971	-	-	-	-	-
Business administration services	67,281,003	46,835,660	384,422	-	4,995,185	13,251,256	1,814,480
Pupil transportation	19,491,902	13,969,312	4,880,390	-	-	-	642,200
Principal and interest	22,845,448	2,781,967	-	20,063,481	-	-	-
Other support services	33,530,457	32,600,364	565,186	-	4,815	25,000	335,092
Community Service	17,855,531	-	-	-	-	-	17,855,531
Non-program	28,874,512	28,671,212	203,300	-	-	-	-
Total Expenditures	588,750,736	423,940,830	105,822,866	20,063,481	5,000,000	13,276,256	20,647,303
Proceeds from Debt	-	-	-	-	-	-	-
Transfers in	68,972,525	166,556	68,805,969	-	-	-	-
Transfers out	(68,972,525)	(68,805,969)	(166,556)	-	-	-	-
Net change in fund balance	(46,470,644)	(44,498,055)	-	(164,950)	-	(1,807,639)	-
Fund balance - beginning of year	90,175,232	78,371,149	-	4,771,828	2,838,819	1,347,726	2,845,710
Fund balance - end of year	43,704,588	33,873,094	-	4,606,878	2,838,819	(459,913)	2,845,710



Baird Budget Forecast Model

LEVY & MILL RATE

3269 - Madison Metropolitan

Tax Levy Analysis

		Historical	Current Year	Budget Year
		2022 - 2023	2023 - 2024	2024 - 2025
General Fund	Fund 10	\$321,896,486	\$338,828,498	\$333,854,339
Non-Referendum Debt Service	Fund 38	\$0	\$0	\$0
Capital Expansion	Fund 41	\$5,000,000	\$5,000,000	\$5,000,000
Total Revenue Limit Levy		\$326,896,486	\$343,828,498	\$338,854,339
Referendum Approved Debt Service	Fund 39	\$19,926,000	\$26,943,092	\$19,898,531
Community Service	Fund 80	\$15,470,204	\$20,900,419	\$16,931,803
Property Tax Chargeback/Other	Fund 10	\$243,509	\$0	\$0
Total School-Based Tax Levy		\$362,536,199	\$391,672,009	\$375,684,673
% Change		1.58%	8.04%	-4.08%

Equalized Value Analysis

		2022 - 2023	2023 - 2024	2024 - 2025
Equalized Value (TIF Out)		\$36,362,105,132	\$39,987,660,925	\$42,386,920,581
% Change		16.10%	9.97%	6.00%

Mill Rate Analysis

		2022 - 2023	2023 - 2024	2024 - 2025
General Fund	Fund 10	\$8.85	\$8.47	\$7.88
Non-Referendum Debt Service	Fund 38	\$0.00	\$0.00	\$0.00
Capital Expansion	Fund 41	\$0.14	\$0.13	\$0.12
Total Revenue Limit Mill Rate		\$8.99	\$8.60	\$7.99
Referendum Approved Debt Service	Fund 39	\$0.55	\$0.67	\$0.47
Community Service	Fund 80	\$0.43	\$0.52	\$0.40
Property Tax Chargeback/Other	Fund 10	\$0.01	\$0.00	\$0.00
Total School-Based Mill Rate		\$9.97	\$9.79	\$8.86
% Change		-12.51%	-1.76%	-9.51%



DPI Budget Adoption Format

MMSD 3-Year Financial Summary:

Fund 10 - General Fund	Actual	Fall Budget	Proposed		
Revenues & Other Sources:	2022-23	2023-24	2024-25	\$ Change	% Chg
Interfund Transfers	498,222	166,556	166,556	0	0.00%
Local Revenue Sources	328,909,369	344,101,945	340,592,256	(3,509,689)	-1.02%
Interdistrict Revenues (OE, etc.)	3,833,325	4,038,192	3,961,304	(76,888)	-1.90%
Intermediate Sources (CESA, etc.)	6,926	-	-	-	0.00%
State Sources	80,790,937	71,701,670	83,165,776	11,464,106	15.99%
Federal Sources	38,074,414	57,511,286	19,630,803	(37,880,483)	-65.87%
Financing Sources	436,922	-	-	-	0.00%
Misc. Sources	642,539	719,932	732,050	12,117	1.68%
Total Revenues	453,192,655	478,239,581	448,248,744	(29,990,837)	-6.27%

Fund 10 - General Fund	Actual	Fall Budget	Proposed		
Expenditures:	2023-24	2024-25	2024-25	\$ Change	% Chg
Undifferentiated Curriculum (PK-6 Instruction)	64,889,275	75,609,776	81,916,747	6,306,971	8.34%
Regular Curric. (English, Math, Science, etc.)	82,843,593	93,637,649	92,243,241	(1,394,408)	-1.49%
Vocational Curriculum	3,843,376	3,818,911	4,268,973	450,062	11.79%
Physical Curriculum (Health, Physical Ed)	7,973,373	8,626,673	9,269,201	642,528	7.45%
Co-Curricular Activities	3,081,507	2,969,778	3,164,228	194,450	6.55%
Other Special Needs	14,227,172	16,400,641	17,694,412	1,293,771	7.89%
Instruction Totals	176,858,296	201,063,428	208,556,803	7,493,375	3.73%

Support Expenditures:	Actual	Fall Budget	Proposed		
	2023-24	2024-25	2024-25	\$ Change	% Chg
Pupil Services (Guidance, Soc Wrk, etc.)	21,589,310	25,717,948	24,312,087	(1,405,861)	-5.47%
Instructional Services (Curriculum, Libraries)	30,716,645	37,181,198	37,317,453	136,255	0.37%
District Administration (District-wide)	5,658,267	5,654,482	5,515,778	(138,704)	-2.45%
School Administration (Principals' Office)	21,294,001	23,747,502	23,380,194	(367,308)	-1.55%
Business Admin. (Acctg, Transport, Facilities)	91,066,047	71,207,572	60,804,972	(10,402,600)	-14.61%
Central Services (Telephone, Technology)	7,989,888	8,089,227	8,428,452	339,225	4.19%
District Insurance (Property, Liability)	2,369,191	3,313,413	3,988,063	674,650	20.36%
Debt Service (Interest Expense, Leases)	4,056,722	2,781,967	2,781,967	-	0.00%
Other Support Svcs (OPEB, District Wide-Tech)	19,700,696	18,119,291	20,183,850	2,064,559	11.39%
Support Totals	204,440,768	195,812,599	186,712,815	(9,099,784)	-4.65%

Non-Program Expenditures:	Actual	Fall Budget	Proposed		
	2023-24	2024-25	2024-25	\$ Change	% Chg
Operating Transfers to Other Funds	53,717,281	66,348,537	68,805,969	2,457,431	3.70%
Purchased Instructional Services (OE, Tuition)	24,823,736	27,185,887	28,471,212	1,285,325	4.73%
Other Payments (Non-Program Transactions)	40,696	200,000	200,000	-	0.00%
Non-Program Totals	78,581,713	93,734,424	97,477,181	3,742,756	3.99%

General Fund 10 Expenditure Totals	459,880,777	490,610,452	492,746,799	2,136,348	0.44%
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GENERAL FUND BALANCE	97,430,143	85,059,272	40,561,217	(44,498,055)	-52.31%
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FUND 21 - SPECIAL REVENUE TRUST FUND	2022-23	2023-24	2024-25	\$ Change	% Chg
Total Revenues	3,815,142	-	-	-	0.00%
Total Expenditures	3,211,916	-	-	-	0.00%

FUND 27 - SPECIAL EDUCATION	2022-23	2023-24	2024-25	\$ Change	% Chg
Total Revenues	86,444,559	96,519,825	105,989,423	9,469,598	9.81%
Total Expenditures	86,444,559	96,519,825	105,989,423	9,469,598	9.81%

DEBT SERVICE FUND 30 - REFERENDUM DEBT	2022-23	2023-24	2024-25	\$ Change	% Chg
Total Revenues	23,914,285	26,943,092	19,898,531	(7,044,561)	-26.15%
Total Expenditures	21,352,150	28,530,413	20,063,481	(8,466,932)	-29.68%

DEBT SERVICE FUND 38 - NON-REF DEBT	2022-23	2023-24	2024-25	\$ Change	% Chg
Total Revenues	2,511	-	-	-	0.00%
Total Expenditures	1,013,668	-	-	-	0.00%

**MMSD 3-Year Financial Summary:**

	Actual 2022-23	Fall Budget 2023-24	Proposed 2024-25	\$ Change	% Chg
CAPITAL EXPANSION FUND 41					
Total Revenues	5,032,898	5,000,000	5,000,000	-	0.00%
Total Expenditures	5,967,582	5,000,000	5,000,000	-	0.00%
CAPITAL REFERENDUM FUND 42					
Total Revenues	108,057,330	-	-	-	0.00%
Total Expenditures	160,118,734	116,625,886	-	(116,625,886)	-100.00%
FOOD SERVICE FUND 50					
Total Revenues	11,393,257	12,189,471	11,468,618	(720,853)	-5.91%
Total Expenditures	13,497,345	13,489,233	13,276,256	(212,977)	-1.58%
STUDENT ACTIVITY 60 FUND(s)					
Total Revenues	66,274	-	-	-	0.00%
Total Expenditures	96,366	-	-	-	0.00%
TRUST FUND 70 FUND(s)					
Total Revenues	42,815	-	-	-	0.00%
Total Expenditures	25,320	-	-	-	0.00%
COMMUNITY SERVICE FUND 80					
Total Revenues (Fees & Property Tax Levy)	19,139,242	23,492,288	20,647,303	(2,844,985)	-12.11%
Total Expenditures	21,715,180	23,492,288	20,647,303	(2,844,985)	-12.11%
ALL FUND SUMMARY					
Total Revenues	711,100,967	642,384,257	611,252,618	(31,131,640)	-4.85%
Total Expenditures	773,323,597	774,268,097	657,723,262	(116,544,835)	-15.05%
PROPERTY TAX LEVY SUMMARY					
SUMMARY OF TAX LEVY FOR ALL FUNDS:	Actual 2022-23	Fall Budget 2023-24	Proposed 2024-25	\$ Change	% Chg
General Fund 10	322,139,995	338,828,498	333,854,339	(4,974,159)	-1.47%
Debt Service Fund 30	19,926,000	26,943,092	19,898,531	(7,044,561)	-26.15%
Non Referendum Debt Svcs Fund 38	-	-	-	-	0.00%
Capital Expansion Fund 41	5,000,000	5,000,000	5,000,000	-	0.00%
Community Service Fund 80	15,470,204	20,900,419	16,931,803	(3,968,616)	-18.99%
Total Levy	362,536,199	391,672,009	375,684,673	(15,987,336)	-4.08%
Equalized Tax Base	36,362,105,132	39,987,660,925	42,386,920,581	2,399,259,656	6.00%
Equalized Tax Rate Per \$1000	9.97	9.79	8.86	(0.93)	-9.51%

Tax Impact Projections

Projected Property Tax Levy for 2024-25

FUND	Adopted 2020-21		Adopted 2021-22		Adopted 2022-23		Fall Approved Budget 2023-24		Proposed Budget 2024-25	
	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE
General Fund:										
▪ Revenue Limit Use	313,883,736	9.98	319,074,594	10.19	324,875,760	8.93	342,210,380	8.56	337,236,221	7.96
▪ Less: Property Exemption	(2,476,119)	(0.08)	(3,081,331)	(0.10)	(2,979,274)	(0.08)	(3,381,882)	(0.08)	(3,381,882)	(0.08)
▪ General Fund Levy	311,407,617	9.90	315,993,263	10.09	321,896,486	8.85	338,828,498	8.47	333,854,339	7.88
▪ Prior Year Taxes	65,621	0.00	178,452	0.01	243,509	0.01	-	0.00	-	0.00
Net General Fund Levy	311,473,238	9.90	316,171,715	10.10	322,139,995	8.86	338,828,498	8.47	333,854,339	7.88
Debt Service Funds:										
▪ Non-referendum Debt (38)	4,433,030	0.14	3,667,783	0.12	-	0.00	-	0.00	-	0.00
▪ Bonded Indebtedness (39)	18,494,475	0.59	18,622,856	0.59	19,926,000	0.55	26,943,092	0.67	19,898,531	0.47
Net Debt Service Fund Levy	22,927,505	0.73	22,290,639	0.71	19,926,000	0.55	26,943,092	0.67	19,898,531	0.47
Capital Projects Fund:	5,000,000	0.16	5,000,000	0.16	5,000,000	0.14	5,000,000	0.13	5,000,000	0.12
Community Services Fund:	10,638,848	0.34	13,440,741	0.43	15,470,204	0.43	20,900,419	0.52	16,931,803	0.40
TOTAL TAX LEVY AND RATE	350,039,591	11.13	356,903,095	11.40	362,536,199	9.97	391,672,009	9.79	375,684,673	8.86

Property Tax Analysis	Nov-20 2020-21	Nov-21 2021-22	Nov-22 2022-23	Nov-23 2023-24	Nov-24 2024-25
Levy % Increase	6.039%	1.961%	1.578%	8.037%	-4.082%

Property Tax Bill Impact	Nov-20 2020-21		Nov-21 2021-22		Nov-22 2022-23		Nov-23 2023-24		Nov-24 2024-25 Estimated	
	Value	Bill	Value	Bill	Value	Bill	Value	Bill	Value	Bill
Average Madison home value	315,200.00	3,507.65	335,200.00	3,819.92	376,900.00	3,757.76	424,400.00	4,156.92	457,300.00	4,053.15
Total Difference in Bill Over Prior Year	\$171.43		\$312.27		-\$62.16		\$399.16		-\$103.77	

