



Madison Public Schools

2021-22 Public Budget Hearing
April 27, 2021

The Madison School District will inspire and challenge all students to be lifelong learners, empowered with the knowledge, skills, and character to shape their future, realize their dreams and contribute positively to the world.



Presentation Objectives

- Propose a final 2021-2022 budget for adoption
- Detail prior years' program improvements
- Explain revenue changes and cost drivers
- Provide overview of budget impact



2021-2022 Budget Process

- Developed from an analysis of historic and current actual spending and revenues
- Designed to sustain our excellent programs and services and address critical district needs in facilities, staffing, curriculum, and equity
- Advertised budget sets appropriations and expenses
- Public Hearing/Final Budget Adoption on April 27, 2021



2020-21 Goals Drive 2021-22 Budget

Goal 1: Promote High Levels of Student Achievement for All

We will engage all students in a personalized learning experience that will:

- Provide access to authentic learning experiences by, building connections to prior and future learning across disciplines
- Foster student agency by providing choice and opportunities for reflection, self-assessment, and self-monitoring.
- Develop supports for student success by using formative assessment to gather data regarding student mastery

Goal 2: Empower Every Child

We will ensure that every student thrives by:

- Creating a safe space where all are empowered to develop their authentic selves
- Getting to know their evolving stories, strengths, ambitions, and needs
- Providing programs that foster student wellness and resilience
- Ensuring dignity and kindness for all, in every situation Building bridges across race, culture and identity to create a community where all are valued

Goal 3: Model Operational Responsibility

We will build community confidence by ensuring that:

- Budgets are developed through collaboration and transparency to provide sustainable solutions that meet educational needs
- District resources are equitably allocated and evaluated for maximum return on investment, relative to educational needs
- Facilities are designed and maintained to enhance student learning
- Bylaws, Policies, and Regulations are continuously reviewed and developed to guide the effective operation of our schools



District Improvements in 2017-18

- Three elementary STEAM teachers
- Opening of MJS STEAM Lab
- Opening of renovated MJS Media Center
- New MHS Auditorium audio-visual system
- Installation of security cameras
- Access control system for schools
- District bandwidth upgrade to support 1:1 program
- Revamped REACH program
- Ted Monica Field Upgrades
 - New bleachers
 - New press box
 - New PA system



District Improvements in 2018-19

- MHS STEAM Lab
- MHS Music Wing
- MJS Auditorium Stage Lighting
- Instructional Coach for Literacy
- Instructional Coach for Math
- Elementary Autism Program
- Social Worker/Case Manager
- Elementary Guidance Counselor
- MJS School Resource Officer
- New F/T Clinical Therapist for students at MHS
- Security upgrades including additional web-enabled security cameras
- Algebra 1 pilot in 7th Grade
- MHS Senior Internship
- MHS Alternate PE Option Pilot
- New MHS Course Offerings
 - AP Calculus BC
 - AP World History Pilot
 - AP English Options for 11th and 12th Grade Students



District Improvements in 2019-20

- Universal Full Day Kindergarten
- *Schoolwide Fundamentals* core & differentiated literacy K-5
- *ST Math* math program K-2
- Elementary Autism Program
- *Classlink* single sign-on technology
- Course offerings at MHS
 - AP Microeconomics
 - AP Computer Science A
 - Biotechnology
 - Engineering & Design Tech
 - Broadcast Journalism
 - Media Literacy
- F/T Clinical Therapist at MJS
- LDTC/Case Manager at MJS
- F/T District Behaviorist
- MHS Special Education Teacher
- Increased Speech Therapy services
- Increased ELL Support K-5
- Director of Special Services
- Asst. Principal structure at MHS
- MHS Girls Ice Hockey Team
- Granicus Board management software to improve public access to information



District Improvements in 2020-21

- District Goal Workgroups
- Blended Learning Practices
- Virtual STEAM Academy
- New Courses at MHS
 - Entrepreneurship (H/Dual)
 - Intro to Computer Science
 - Human Anatomy and Physiology
 - Engineering and Design Tech 2 (H)
 - Engineering and Design Tech 3
- Full Google Classroom Implementation
- Elementary Autism Program (CAS)
- School Psychologist (CAS)
- Increased Speech/Language Services (CAS)
- Program Expansion
 - ST Math for grade 3
 - Foundations for grade 2
 - Newsela introduction
 - Freckle for grades K-5



Proposed Improvements for 2021-22

- Equity & Inclusion support for administration, faculty & staff
- Enhancement of Data Use and Early Intervention Structures
- Enhanced Summer Programs and Supplemental Support Initiatives
- New Courses
 - Leadership and Ethics (MHS)
 - New Cycle Classes (MJS)
 - K-5 ELA (Full Alignment)
- New Staff Additions
 - ESL Teacher (MJS)
 - Emotional Regulation Impairment Teacher (K-5)
 - Emotional Regulation Impairment Teacher (MJS)
- New Learning Management System - Under Consideration
- Expansion of Foundations (Grade 3)



2021-22 Outstanding Budget Requests

- Staffing additions for teachers are still needed in specialized areas such as intervention, enrichment, and world language.
- Support Staff additions are still outstanding
- MJSAO Support
- *Long Range Facility Plan consists of \$80 million in deferred maintenance for mechanical, engineer, plumbing, and infrastructure costs.

*Deferred maintenance is when a building asset far exceeds its recommended useful life further increasing breakdowns/reactive maintenance leading to increasing operating costs to maintain and/or replace.



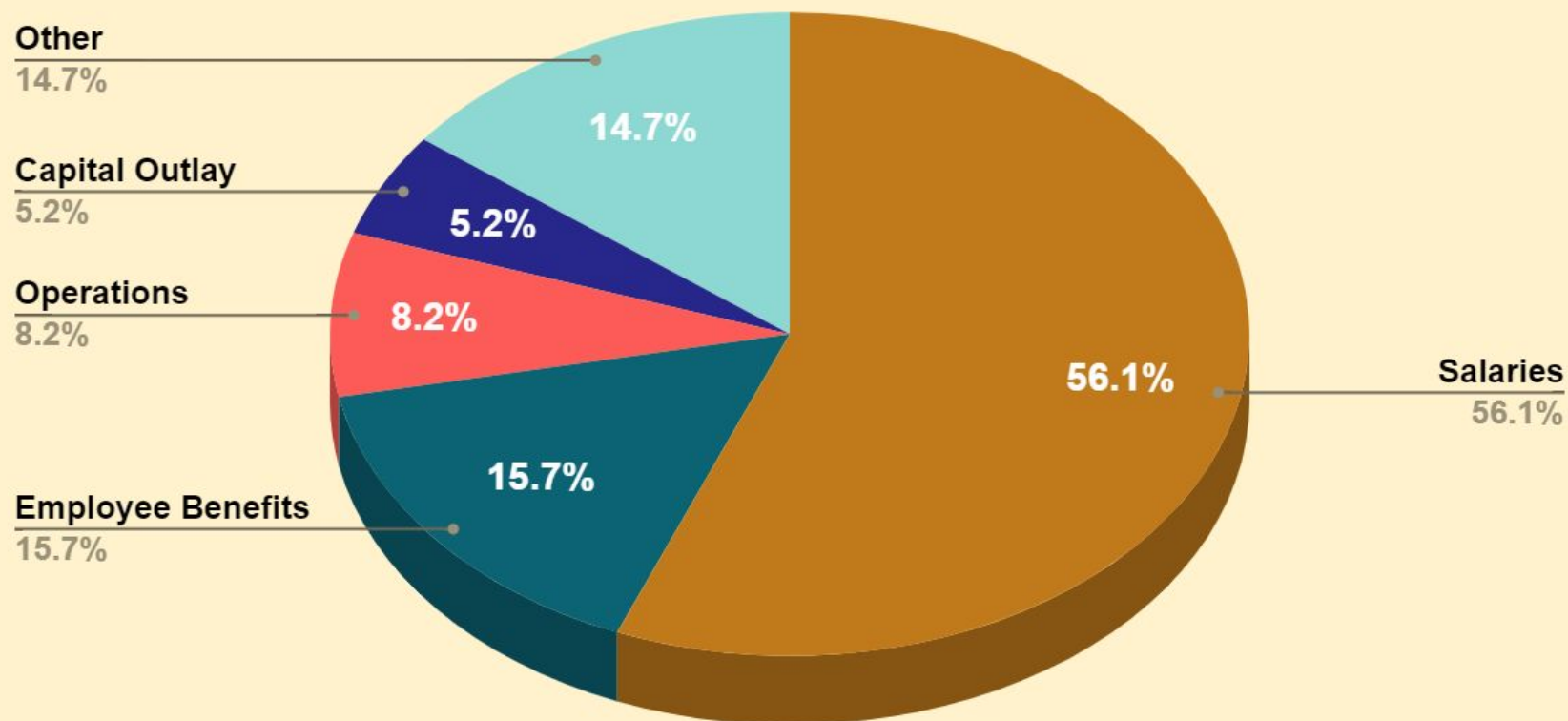
Primary Revenue Drivers

| Major Revenues | 20-21 Revised | 21-22 Proposed | \$ Change | % Change |
|---|---------------------|---------------------|--------------------|--------------|
| Tax Levy | \$43,178,077 | *\$44,041,638 | \$863,561 | 2.00% |
| State/Federal Aid | \$1,954,010 | \$2,423,732 | \$469,722 | 24.04% |
| PILOT Payments (GVR) | \$215,000 | \$215,000 | \$0 | 0% |
| Fund Balance | \$575,744 | \$500,000 | (\$75,744) | (13.16%) |
| Tuition/Misc Revenue | \$2,161,194 | \$2,073,193 | (\$88,001) | (4.07%) |
| Total General Operating Fund | \$48,084,025 | \$49,253,563 | \$1,169,538 | 2.43% |
| Transfer from Capital/Maintenance Reserve Funds | \$661,000 | \$2,717,585 | \$2,056,585 | 311.13% |
| Total General Revenue Funds | \$48,745,025 | \$51,971,148 | \$3,226,123 | 6.62% |

* Includes 2% tax levy increase



Primary Expense Drivers



*Other Expenses include Related/Support Services, Various Professional Services and Administrative and Technology Costs.



Breakdown of Budget Expenditures

| Budget Category | 20-21 Approved | 21-22 Proposed | \$ Change | % Change |
|---|-------------------|-------------------|-------------|----------|
| Instruction (Regular Programs, Special Education, Basic Skills, Bilingual Ed, School Sponsored Co/Extra Curricular Activities and Athletics) | \$20,502,622 | \$21,557,216 | \$1,054,594 | 5.14% |
| Student Support Service (Health Services, Speech, OT/PT Related Services, CST, Guidance, Media/Library Services, Staff, PD) | \$6,554,198 | \$6,485,503 | (\$68,695) | (1.05%) |
| Tuition Out of District (General, Special Education, Private and County Vocational Schools) | \$2,889,402 | \$2,978,168 | \$88,766 | 3.07% |
| School & Central Administration (Central Services, Legal, Architecture, Administrative Information Technology) | \$4,077,523 | \$4,083,720 | \$6,197 | 0.15% |
| Operation & Maintenance of Plant Services | \$4,747,357 | \$4,276,958 | (\$470,399) | (9.91%) |
| Student Transportation Services | \$1,621,214 | \$1,607,384 | (\$13,830) | (0.85%) |
| Personnel Services - Employee Benefits (Health, FICA, PERS Pension, Workers Compensation, Tuition Reimbursement) | \$8,489,826 | \$8,180,587 | (\$309,239) | (3.64%) |
| Total General Fund Current Expense | \$48,882,142 | \$49,171,536 | \$287,394 | 0.59% |



Breakdown of Budget Expenditures

| Budget Category | 20-21 Approved | 21-22 Proposed | \$ Change | % Change |
|---|-------------------|-------------------|-------------|----------|
| Total General Fund Current Expense | \$48,882,142 | \$49,171,536 | \$287,394 | 0.59% |
| Total Capital Outlay- Equipment, Facility Acquisition, Construction Services | \$118,722 | \$2,799,612 | \$2,680,890 | 2258.12% |
| General Fund Grand Total | \$49,000,864 | \$51,971,148 | \$2,970,284 | 6.06% |



Reserve Account Information

| Ventilation Project Funding Sources | SY 20-21 Reserve Balances | Total Cost of Proposed Projects | Reserve Withdrawal | SY 21-22 Projected Reserve Balances |
|-------------------------------------|---------------------------|---------------------------------|----------------------|-------------------------------------|
| Capital Reserve | \$1,867,585 | \$1,867,585 | (\$1,867,585) | \$0 |
| Maintenance Reserve | \$1,987,975 | \$150,000 | (\$150,000) | \$1,837,975 |
| 20-21 Excess Surplus | N/A | \$700,000 | N/A | N/A |
| 21-22 Funds | N/A | \$150,000 | N/A | N/A |
| Total Funds Used | \$3,855,560 | \$2,867,585 | (\$2,017,585) | \$1,837,975 |

Note: Any unused funds from the prior year automatically get refunded back to the reserve at the close of the fiscal year (6/30/2021)



2021-22 Total Local Tax Levy

| Budget Category | 20-21 Approved | 21-22 Proposed | \$ Change | % Change |
|-----------------------------------|-------------------|-------------------|-------------|----------|
| Local Property Taxes General | \$43,178,077 | \$44,041,638 | \$863,561 | 2.00% |
| Local Property Taxes Debt Service | \$2,092,952 | \$1,983,546 | (\$109,406) | (5.23%) |
| Total Local Property Taxes | \$45,271,029 | \$46,025,184 | \$754,155 | 1.67% |

Note: This table represents the dollar change from the current fiscal year to the projected fiscal year.



2021-2022 School Tax Impact

Calendar Year (Jan-Dec 2021)

- Average Assessed Residential home for 2020 is **\$687,320**
- Tax Rate per \$100 of average assessed value is **1.27**
- Overall tax increase: **2.10%**
- Est. Avg. Annual tax increase: **\$118**
- Est. Avg. Monthly tax increase: **\$9.83**

School Year (July-June 2022)

- Average Assessed Residential home for 2020 is **\$687,320**
- Tax Rate per \$100 of average assessed value is **1.28**
- Overall tax increase: **1.67%**
- Est. Avg. Annual tax increase: **\$82**
- Est. Avg. Monthly tax increase: **\$6.83**



Final Notes

- The 2021-22 proposed budget has been developed to support additional staff for special education and ESL programs.
- The district has completed the mechanical, engineering, and plumbing portion of the Long Range Facility Plan and will complete the educational assessment for a comprehensive financial analysis.
- Federal grant funding will be used to support student academic achievement in the areas of curriculum, technology, as well as offset capital projects pending further guidance and allocations.

Questions?





Appendix Slides

- Slide 21 - Additional Revenue History
- Slide 22, 23 - Additional Expense History
- Slide 24, 25 - Additional Tax Impact Information



Primary Revenue Drivers

| Major Revenues | 19-20 Actual | 20-21 Approved | 20-21 Revised | 21-22 Proposed | % Change of Revised |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|
| Tax Levy | \$41,913,914 | \$43,178,077 | \$43,178,077 | *\$44,041,638 | 2.00% |
| State/Federal Aid | \$2,074,898 | \$2,209,849 | \$1,954,010 | \$2,423,732 | 24.04% |
| PILOT Payments (GVR) | \$225,542 | \$215,000 | \$215,000 | \$215,000 | 0% |
| Fund Balance | \$776,000 | \$575,744 | \$575,744 | \$500,000 | (13.16%) |
| Tuition/Misc Revenue | \$2,304,795 | \$2,161,194 | \$2,161,194 | \$2,073,193 | (4.07%) |
| Total General Operating Fund | \$47,295,149 | \$48,339,864 | 48,084,025 | 49,253,563 | 2.43% |
| Transfer from Capital /Maintenance Reserve Funds | \$0 | \$661,000 | \$661,000 | \$2,717,585 | 311.13% |
| Total General Revenue Funds | \$47,295,149 | \$49,000,864 | \$48,745,025 | \$51,971,148 | 6.62% |



Breakdown of Budget Expenditures

| Budget Category | 19-20 Actual | 20-21 Approved | 20-21 Revised | 21-22 Proposed | % Change of Revised |
|---|-------------------|-------------------|-------------------|-------------------|------------------------|
| Instruction (Regular Programs, Special Education, Basic Skills, Bilingual Ed, School Sponsored Co/Extra Curricular Activities and Athletics) | 19,846,049 | 20,502,622 | 20,539,788 | 21,557,216 | 5.13% |
| Student Support Service (Health Services, Speech, OT/PT Related Services, CST, Guidance, Media/Library Services, Staff, PD) | 6,003,431 | 6,554,198 | 6,490,085 | 6,485,503 | (1.06%) |
| Tuition Out of District (General, Special Education, Private and County Vocational Schools) | 1,880,069 | 2,889,402 | 2,983,406 | 2,978,168 | 2.98% |
| School & Central Administration (Central Services, Legal, Architecture, Administrative Information Technology) | 3,995,311 | 4,077,523 | 4,046,534 | 4,083,720 | 0.15% |
| Operation & Maintenance of Plant Services | 3,757,148 | 4,747,357 | 4,818,266 | 4,276,958 | (9.76%) |
| Student Transportation Services | 1,597,168 | 1,621,214 | 1,632,421 | 1,607,384 | (0.85%) |
| Personnel Services - Employee Benefits (Health, FICA, PERS Pension, Workers Compensation, Tuition Reimbursement) | 8,441,458 | 8,489,826 | 8,306,931 | 8,180,587 | (3.72%) |
| Total General Fund Current Expense | 45,520,634 | 48,882,142 | 48,819,431 | 49,171,536 | 0.59% |



Breakdown of Budget Expenditures

| Budget Category | 19-20 Actual | 20-21 Approved | 20-21 Revised | 21-22 Proposed | % Change of Revised |
|---|-----------------|-------------------|------------------|-------------------|------------------------|
| Total General Fund Current Expense | 45,520,634 | 48,882,142 | 48,819,431 | 49,171,536 | 0.59% |
| Total Capital Outlay- Equipment, Facility Acquisition, Construction Services | 3,638,655 | 118,722 | 286,641 | 2,799,612 | 935.28% |
| General Fund Grand Total | 49,159,289 | 49,000,864 | 49,106,072 | 51,971,148 | 6.05% |



2021-22 Tax Levy Impact Calendar Year

| | Ratables | Tax Levy | Tax Rate Per \$100 of Assessed Prop | Avg. Assessed Property | Estimated School Tax |
|-----------------------------|------------------------|---------------------|--|---------------------------|-------------------------|
| 2020 General Fund | \$3,566,670,100 | \$42,545,996 | 1.19 | \$687,320 | \$8,198.88 |
| 2020 Debt Service | | \$2,110,595 | 0.06 | | \$406.73 |
| Total | \$3,566,670,100 | \$44,656,591 | 1.25 | \$687,320 | \$8,605.61 |
| 2021 General Fund | \$3,592,413,200 | \$43,609,857 | 1.21 | \$687,320 | \$8,343.67 |
| 2021 Debt Service | | \$1,983,546 | 0.06 | | \$379.50 |
| Total | \$3,592,413,200 | \$45,593,403 | 1.27 | \$687,320 | \$8,723.18 |
| Difference | \$25,743,100 | \$936,812 | 0.02 | \$0 | \$117.57 |
| Overall Tax Increase | | | | | 2.10% |

*The Calendar Year represents January through December 2021



2021-22 Tax Levy Impact School Year

| | Ratables | Tax Levy | Tax Rate Per \$100 | Avg. Assessed Property | Estimated School Tax |
|-----------------------------|------------------------|---------------------|--------------------|------------------------|----------------------|
| 2020 General Fund | \$3,566,670,100 | \$43,178,077 | 1.21 | \$687,320 | \$8,320.69 |
| 2020 Debt Service | | \$2,092,952 | 0.06 | | \$403.33 |
| Total | \$3,566,670,100 | \$45,271,029 | 1.27 | \$687,320 | \$8,724.02 |
| 2021 General Fund | \$3,592,413,200 | \$44,041,638 | 1.23 | \$687,320 | \$8,426.29 |
| 2021 Debt Service | | \$1,983,546 | 0.06 | | \$379.50 |
| Total | \$3,592,413,200 | \$46,025,184 | 1.28 | \$687,320 | \$8,805.79 |
| Difference | \$25,743,100 | \$754,155 | 0.01 | N/A | \$81.77 |
| Overall Tax Increase | | | | | 1.67% |

*The School Year represents July 1, 2021 through June 30, 2022