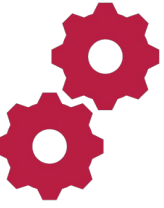




Madison Public Schools

2020-21 Public Budget Hearing
April 28, 2020

*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 2020-2021 budget for adoption
- Detail prior years' program improvements
- Explain revenue changes and cost drivers
- Provide overview of budget impact



Budget Highlights

2020-2021 Budget Process

- Developed from an analysis of historic and current actual spending and revenues
- Designed to sustain our recent program expansions with continued improvements
- Advertised budget sets appropriations and expenses
- Public Budget Hearing on April 28, 2020
- Final budget adoption on May 12, 2020

2019-20 Goals Drive 2020-21 Budget



#1 High Achievement for All

We will engage all students in rigorous instruction and assessment practices that meet every student's individual and changing need; use real-world experiences as the conduit for learning; and empower students with ownership of their learning paths

#2 Empower Every Child

We will support emotional resilience in all students by knowing their stories, promoting their strengths and meeting their needs; ensuring dignity and kindness for all, in every situation; and enabling every student to reach their maximum potential

#3 Operational Responsibility

We will build community confidence by ensuring maximum return on investment; sustainable solutions that meet educational needs; and fiscal monitoring and reporting



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



2020-21 Budget Features

- Goal: To maintain our excellent programs and services
- Some urgent infrastructure projects with funding from operating budget and reserve accounts, may include:
 - Water fountain replacements
 - HVAC system repairs
 - Indoor air quality improvements
 - Sewage and drainage repairs
 - Electrical updating
- Administrative efficiencies
 - Reduction in HR Director Position (\$60K+ savings)
- Program enhancements for continued success



2020-21 Curricular Enhancements

Program Support and Expansion

- Curriculum writing/new materials
- ST Math for grade 3
- Foundations for grade 2
- Newsela full implementation
- STAR plus Freckle for tested grades

New Course Offerings at MHS

- Entrepreneurship (H/Dual)
- Intro to Computer Science
- Human Anatomy and Physiology
- Engineering and Design Tech 2 (H)
- Engineering and Design Tech 3



2020-21 Support Enhancements

- Special Class Elementary Autism Program (Central Avenue School)
- School Psychologist (Central Avenue School)
- Increased Speech/Language Services (Central Avenue School)
- School Counselor (Madison High School)



2020-21 Outstanding Budget Requests

- Staffing additions to promote smaller class sizes
- Staffing additions for custodial services
- MJSAO Support
- Facility Upgrades for Security Vestibules and HVAC
- Deferred Maintenance*
 - HVAC Controls - \$1.7 Million
 - HVAC Mechanical - \$10 Million
 - Roofing Replacement - \$1.1 Million
 - Facade Repairs/Window Repairs - \$1.5 Million

*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.



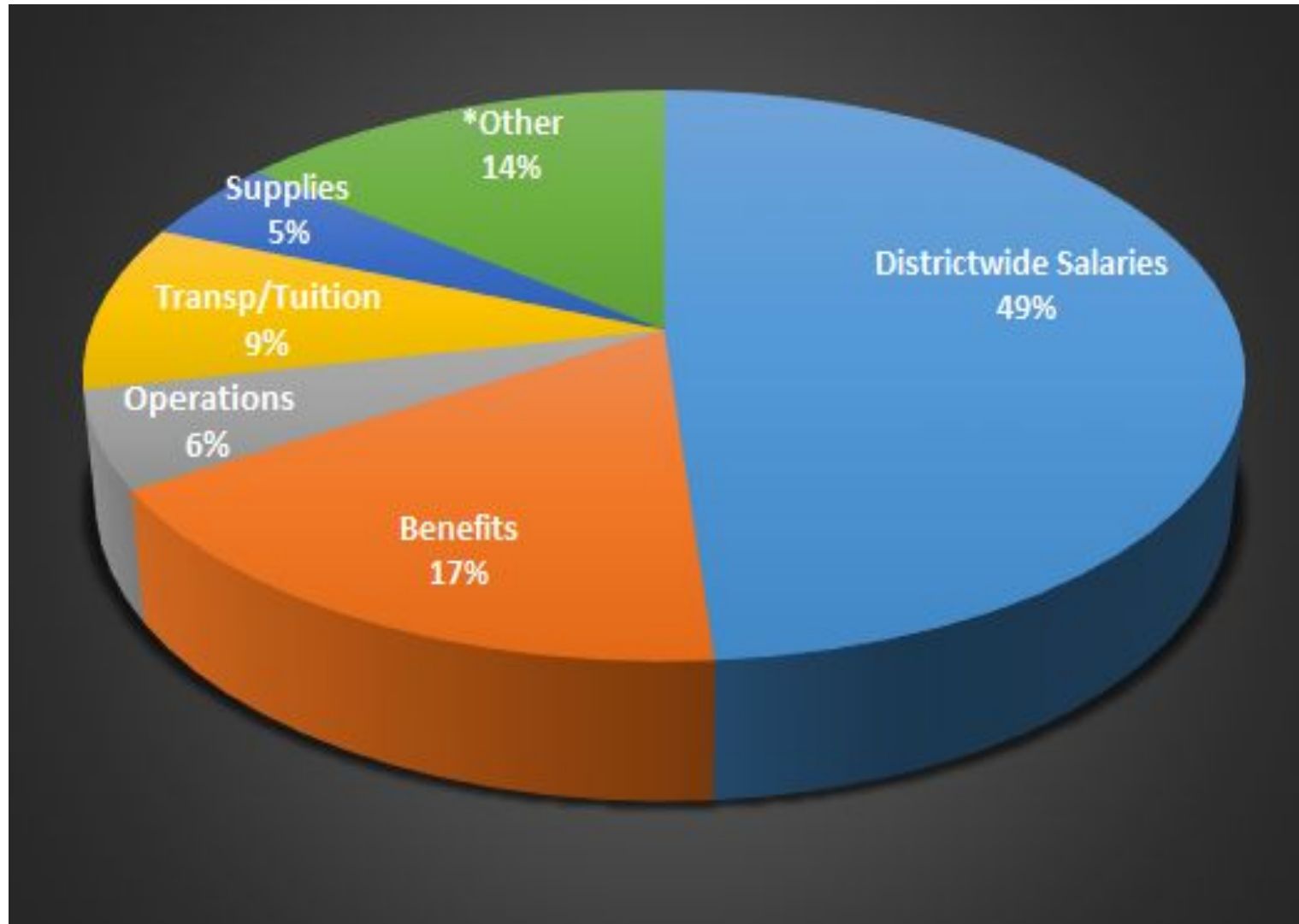
Primary Revenue Drivers

Major Revenues	19-20 Authorized	20-21 Proposed	\$ Change	% Change
Tax Levy	*\$41,913,914	**\$43,178,077	\$1,264,163	3.02%
State Aid	\$1,803,623	\$2,209,849	\$406,226	22.52%
PILOT Payments (GVR)	\$170,000	\$215,000	\$45,000	26.47%
Fund Balance	\$411,149	\$278,425	(\$132,724)	(32.28%)
Tuition/Misc Revenue	\$2,131,300	\$2,161,194	\$29,894	1.40%
Total General Operating Fund	46,429,986	48,042,545	1,612,559	3.47%
Transfer from Other Funds (Enterprise Programs & Reserves)	\$1,776,000	\$958,319	(\$817,681)	(46.04%)
Total General Revenue Funds	\$48,205,986	\$49,000,864	794,878	1.65%

***Includes \$290,956 Health Care Adjustment **Includes \$417,534 Enrollment Adjustment**



Primary Expense Drivers



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



Breakdown of Budget Expenditures

Budget Category	19-20 Authorized	20-21 Proposed	\$ Change	% Change
Instruction (Regular Programs, Special Education, Basic Skills, Bilingual Ed, School Sponsored Co/Extra Curricular Activities and Athletics)	20,219,527	20,502,622	283,095	1.40%
Student Support Service (Health Services, Speech, OT/PT Related Services, CST, Guidance, Media/Library Services, Staff, PD)	6,077,822	6,554,198	476,376	7.84%
Tuition Out of District (General, Special Education, Private and County Vocational Schools)	2,279,056	3,001,535	722,479	31.70%
School & Central Administration (Central Services, Legal, Architecture, Administrative Information Technology)	3,939,973	4,077,523	137,550	3.49%
Operation & Maintenance of Plant Services	4,056,196	4,747,357	691,161	17.04%
Student Transportation Services	1,671,310	1,621,214	(50,096)	(3.00%)
Personal Services- Employee Benefits (Health, FICA, PERS Pension, Workers Compensation, Tuition Reimbursement)	8,677,513	8,487,826	(189,687)	(2.19%)
Total General Fund Current Expense	46,923,397	48,994,275	2,070,878	4.41%



Breakdown of Budget Expenditures

Budget Category	19-20 Authorized	20-21 Proposed	\$ Change	% Change
Total General Fund Current Expense	46,923,397	48,994,275	2,070,878	4.41%
Total Capital Outlay- Equipment, Facility Acquisition, Construction Services	1,284,589	6,589	(1,278,000)	(99.49%)
General Fund Grand Total	48,207,986	49,000,864	792,878	1.65%



Reserve Account Information

- Capital Reserve Total as of 6/30/19: \$633,446
 - Projected Capital Reserve Bal. 6/30/20: \$636,446
-

- Maintenance Reserve Total as of 6/30/19: \$898,230
 - Maintenance Withdrawal for 2020-2021: \$661,000
 - Projected Maint. Reserve Bal. 6/30/20: \$237,230
-

Note: Any unused funds from the prior year automatically get refunded back to the reserve at the close of the fiscal year (6/30/2020)



2020-21 Total Local Tax Levy

Budget Category	19-20 Authorized	20-21 Proposed	\$ Change	% Change
Local Property Taxes General	41,913,914	43,178,077	1,264,163	3.02%
Local Property Taxes Debt Service	2,089,335	2,092,953	3,618	0.17%
Total Local Property Taxes	44,003,249	45,271,030	1,267,781	2.88%

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



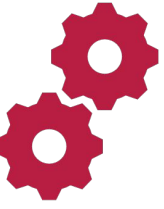
2020-2021 School Tax Impact

Calendar Year (Jan-Dec 2020)

- Average Assessed Residential home for 2019 is **\$684,758**
- Tax Rate per \$100 of average assessed value is **1.24**
- Overall tax increase: **1.71%**
- Est. Avg. Annual tax increase: **\$143**
- Est. Avg. Monthly tax increase: **\$12**

School Year (July-June 2021)

- Average Assessed Residential home for 2019 is **\$684,758**
- Tax Rate per \$100 of average assessed value is **1.26**
- Overall tax increase: **2.14%**
- Est. Avg. Annual tax increase: **\$181**
- Est. Avg. Monthly tax increase: **\$15**



Final Notes

- The 2020-21 proposed budget has been developed to maintain our current programs and staffing.
- Facilities funding remains minimal and the district will be completing a Long Range Facilities Plan to obtain a comprehensive depiction of future facility needs.
- This budget was built before COVID-19. Concessions may be needed due to pending state/federal funding and delayed local tax collections.



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	18-19 Actual	19-20 Authorized	19-20 Revised	20-21 Proposed
Tax Levy	\$40,806,822	*\$41,913,914	\$41,913,914	**\$43,178,077
State Aid	\$1,773,514	\$1,803,623	\$1,803,623	\$2,209,849
PILOT Payments (GVR)	\$0	\$170,000	\$170,000	\$215,000
Fund Balance	\$0	\$411,149	\$411,149	\$278,425
Tuition/Misc Revenue	\$2,390,073	\$2,131,300	\$2,131,300	\$2,161,194
Total General Operating Fund	44,970,409	46,429,986	46,429,986	48,042,545
Transfer from Other Funds	\$909,119	\$1,776,000	1,776,000	\$958,319
Total General Revenue Funds	\$45,879,528	\$48,205,986	48,205,986	\$49,000,864

*Includes \$290,956 Health Care Adjustment **Includes \$417,534 Enrollment Adjustment



Breakdown of Budget Expenditures

Budget Category	18-19 Actual	19-20 Authorized	19-20 Revised	Proj 20-21
Instruction (Regular Programs, Special Education, Basic Skills, Bilingual Ed, School Sponsored Co/Extra Curricular Activities and Athletics)	19,218,357	20,219,527	19,837,517	20,502,622
Student Support Service (Health Services, Speech, OT/PT Related Services, CST, Guidance, Media/Library Services, Staff, PD)	6,097,631	6,077,822	6,232,755	6,554,198
Tuition Out of District (General, Special Education, Private and County Vocational Schools)	1,764,021	2,279,056	2,488,597	3,001,535
School & Central Administration	3,801,385	3,939,973	4,009,944	4,077,523
Operation & Maintenance of Plant Services	4,448,770	4,056,196	4,127,637	4,747,357
Student Transportation Services	1,698,578	1,671,310	1,737,811	1,621,214
Personal Services- Employee Benefits (Health, FICA, PERS Pension, Workers Compensation, Tuition Reimbursement)	8,160,342	8,677,513	8,844,313	8,487,826
Total General Fund Current Expense	45,189,084	46,923,397	47,280,574	48,994,275



Breakdown of Budget Expenditures

Budget Category	18-19 Actual	19-20 Authorized	19-20 Revised	20-21 Proposed
Total General Fund Current Expense	45,189,084	46,923,397	47,280,574	48,994,275
Total Capital Outlay- Equipment, Facility Acquisition, Construction Services	1,173,358	1,284,589	4,513,349	6,589
General Fund Grand Total	46,362,442	48,207,986	51,793,923	49,000,864



2020-21 Tax Levy Impact Calendar Year

	Ratables	Tax Levy	Tax Rate Per \$100 of Assessed Prop	Avg. Assessed Property	Estimated School Tax
2019 General Fund	\$3,566,670,100	\$41,360,368	1.16	\$684,758	\$7,940.70
2019 Debt Service		\$2,230,559	0.06		\$428.24
Total	\$3,566,670,100	\$43,590,927	1.22	\$684,758	\$8,368.94
2020 General Fund	\$3,592,413,200	\$42,545,996	1.18	\$684,758	\$8,109.79
2020 Debt Service		\$2,110,595	0.06		\$402.31
Total	\$3,592,413,200	\$44,656,591	1.24	\$684,758	\$8,512.09
Difference	\$25,743,100	\$1,065,664	0.02	\$0	\$143.16
Overall Tax Increase					1.71%

*The Calendar Year represents January through December 2020



2020-21 Tax Levy Impact School Year

	Ratables	Tax Levy	Tax Rate Per \$100	Avg. Assessed Property	Estimated School Tax
2019 General Fund	\$3,566,670,100	\$41,913,914	1.18	\$684,758	\$8,046.97
2019 Debt Service		\$2,089,335	0.06		\$401.13
Total	\$3,566,670,100	\$44,003,249	1.23	\$684,758	\$8,448.10
2020 General Fund	\$3,592,413,200	\$43,178,077	1.20	\$684,758	\$8,230.27
2020 Debt Service		\$2,092,952	0.06		\$398.94
Total	\$3,592,413,200	\$45,271,029	1.26	\$684,758	\$8,629.21
Difference	\$25,743,100	\$1,267,780	0.03	N/A	\$181.12
Overall Tax Increase					2.14%

*The School Year represents July 1, 2020 through June 30, 2021