



Informational



MILWAUKEE
PUBLIC SCHOOLS

2019–20 Superintendent's Proposed Budget
Fiscal Year: July 1, 2019 – June 30, 2020
Submitted to the Milwaukee Board of School Directors

Office of Finance | 5225 W. Vliet St., Milwaukee, WI 53208 | mpsmke.com

Informational Section

The Milwaukee Public Schools budget is organized into four sections: Executive Summary; Organizational; Financial, including Schools, Central Services and Line Items; and Informational, including City Profile, MPS Profile and Glossary.

The Informational section of the 2019–20 Superintendent’s Proposed Budget provides detailed information as a context for understanding the information presented in the previous sections. This information is supplemental and valuable to understanding the environment in which MPS operates as a school district.

The City Profile subsection of the 2019–20 Superintendent’s Proposed Budget describes Milwaukee’s government structure, industry, populations and financial information. This information offers demographic and economic trends and indicators to help the reader understand the environment within which the district’s financial activities take place.

The MPS Profile subsection of the 2019–20 Superintendent’s Proposed Budget describes student demographics, student achievement and strategies to address district improvement. This information contains information that will help the reader understand the population served by the district, student performance as it relates to MPS and state benchmarks, and about the district’s operations and financial reporting.

The glossary provides an alphabetical list of terms used throughout the budget document.

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The MPS Profile subsection of the 2019–20 Superintendent’s Proposed Budget describes student demographics, student achievement and strategies to address district improvement. This information will help the reader understand the population served by the district, student performance as it relates to MPS and state benchmarks, and the district’s operations and financial reporting.

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City Profile



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City Profile

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City of Milwaukee

Milwaukee is the largest city in the state of Wisconsin, ranking among the largest 31 cities in the United States and the fifth most populous in the region. According to the 2018 population estimate by the State of Wisconsin Department of Administration, Milwaukee has a population of 595,555. Milwaukee is the main cultural and economic center of the Milwaukee-Racine-Waukesha metropolitan area with a regional population of 1,533,034. Milwaukee is located 80 miles north of Chicago and lies along the southwestern shore of Lake Michigan at the confluence of three rivers: the Menomonee, the Kinnickinnic and the Milwaukee. The City of Milwaukee has a total area of 96.8 square miles.

Milwaukee has a diversified economy with strong service and manufacturing sectors. Finance, insurance, entertainment, communication, healthcare and other personal and business service activities account for over half of all employment. MPS is one of the largest employers in Milwaukee.

MPS is effectively treated by state statutes as a city department but is authorized by law to adopt its own budget. The city is required to levy and collect property taxes to support the MPS budget. In March 2018, S&P Global Ratings and Fitch Ratings issued ratings of “A+” with a “stable outlook” and “A” with a “stable outlook”, respectively, for the Series 2017 lease revenue bonds. This, along with favorable reviews of the district’s financial management, allows for borrowing at competitive rates that minimize debt service costs.

Arts and cultural organizations contribute significantly to the quality of life and economic development in Milwaukee. The arts create jobs and generate local revenue. The economic impact of Milwaukee’s arts organizations is more than \$122 million. These include an internationally recognized symphony orchestra, ballet company and art museum. Other premier public and private institutions include natural history and science museums, zoo, botanical gardens, theater and opera companies. Four professional sports teams, which include baseball, basketball, ice hockey, and indoor soccer, are hosted by three major sports facilities.

Government Structure

The City of Milwaukee is located in Milwaukee County in the state of Wisconsin. The government structure for the city includes an elected mayor and a 15-member common council. The county structure includes an elected county executive and an 18-member board of supervisors.

Health Care

The metropolitan Milwaukee area has been a leader in developing managed health care programs, including medical centers, rehabilitation centers, mental health facilities and a Veterans Administration hospital. One of the city’s largest facilities is the Milwaukee Regional Medical Center, which includes a campus of hospitals, outpatient clinics, health-related educational facilities and research centers. The center encompasses Children’s Hospital of Wisconsin; the Curative Rehabilitation Center; Froedtert Health Hospital, which includes a trauma center; and the Medical College of Wisconsin.

Transportation

The city of Milwaukee is a transportation hub for the upper Midwest with a thriving shipping port, airport and freight and passenger rail service. The bus and streetcar systems provide service county-wide, and there are various private shuttle and cab services. Interstate 94 runs through Milwaukee, meshing with other main highways that link Milwaukee with major cities including Chicago and Minneapolis. A network of bicycle commuter and recreational trails is also maintained by the city and county.

Utilities

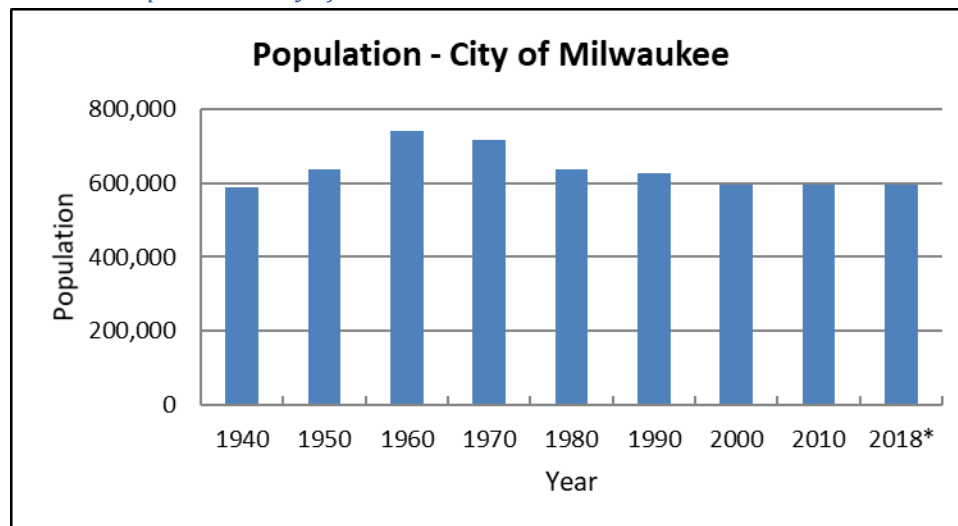
The City of Milwaukee provides water, waste removal and sewerage services for its citizens and businesses. There are numerous telecommunication options in the city with broad band, cable TV and telephone and data systems. A single utility provides electricity and natural gas for the region, maintaining a large infrastructure including coal- and gas-fired power plants and growing wind generation.

Milwaukee was among the first cities in the United States to provide wireless Internet access in public spaces. Pere Marquette Park and Cathedral Square Park have been “FreeSpots,” or wireless access points for public use, since June 2003. The Milwaukee Public Library also provides Internet service in all its libraries throughout the city.

Population

The population of the city of Milwaukee has stabilized following a decline from 1990 through 2009. Likewise, Chart 4.1 illustrates that this decline was part of a longer-term trend dating back to 1960.

Chart 4.1 Population – City of Milwaukee



Source: WI Dept. of Administration—Demographic Service Center, *Estimated

The population subset most important to MPS is school-age children. Chart 4.2 highlights a decline of 6,374 school-age children from 2013 to 2017. The decline for MPS was driven largely by a decrease in the percentage of African American children. The census trend shows a declining number of school children in Milwaukee, which offers many educational choices for families.

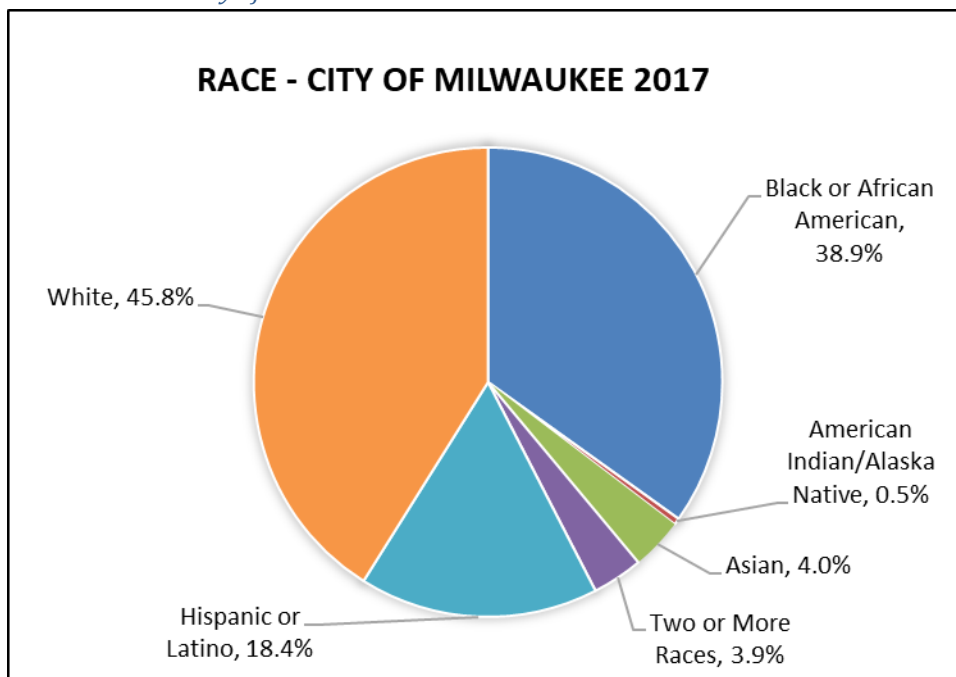
Chart 4.2 Census Trends – City of Milwaukee Children

Census Trends – City of Milwaukee Children						
Age Group	2013	2014	2015	2016	2017	2013 to 2017 Inc / (Dec)
Under 5 years	47,457	47,756	46,843	46,450	45,766	(1,691)
5 to 9 years	44,184	44,083	44,537	45,182	44,736	552
10 to 14 years	42,993	42,415	42,342	41,834	41,516	(1,477)
15 to 19 years	48,523	47,559	46,496	46,089	45,676	(2,847)
Total All Ages	184,068	183,157	181,813	180,218	177,694	(6,374)

Source: U.S. Census—American FactFinder

Milwaukee is a racially diverse city, and this diversity directly shapes how MPS meets all students’ needs. MPS uses an “equity lens” that acknowledges the disparities that impact historically marginalized groups and identifies areas of greatest need. These needs drive priorities for the most equitable distribution of resources, supports and opportunities for MPS students. Chart 4.3 depicts the diversity in Milwaukee as of 2017.

Chart 4.3 Race – City of Milwaukee 2017



Source: U.S. Census—American FactFinder

Education

MPS operates 159 schools, which include 95 elementary and K–8 schools, two early childhood centers, five schools serving grades 6–12 or K–12, seven middle schools, fifteen high schools, sixteen non-instrumentality charter schools, six instrumentality charter schools, seven partnership schools and six alternative schools.

Non-MPS Schools

In the current school year, there are 156 non-MPS schools that are education opportunities available for the children of Milwaukee, influencing MPS school enrollment. Of these, 129 are Milwaukee Parental Choice Program (MPCP) schools, 40 of which operate outside the city of Milwaukee. MPCP was the first school voucher program in the country, providing public state aid for eligible, low-income Milwaukee students to attend private schools. A total of 23 charter schools are operated by the City of Milwaukee and the University of Wisconsin–Milwaukee. Finally, there are four independent private schools operating in Milwaukee. A summary of the education options for MPS students is described below.

- Private schools through the MPCP school voucher program for low-income Milwaukee students
- Independent charter schools authorized by other entities, such as the University of Wisconsin–Milwaukee or the City of Milwaukee Common Council
- Private schools not participating in MPCP
- Home-based education
- Suburban schools under open enrollment and the Chapter 220 integration program:
 - Public school open enrollment is a statewide program that allows students to attend public schools in districts other than their own, if seats are available. No transportation is provided unless the child has an individualized education program (IEP) that specifies transportation must be provided.
 - Chapter 220, the voluntary student transfer program, aims to racially integrate schools. Minority students, including African Americans, Asians, Hispanics and Native Americans, may attend any of the 22 surrounding suburban school districts. This is dependent upon where they live in Milwaukee and whether seats are available in the suburban district they wish to attend. Non-minority students from the suburbs are given the opportunity to attend racially diverse schools in MPS. Transportation is provided for Chapter 220 students within designated regions. The Chapter 220 program was phased out throughout the state of Wisconsin with no new students entering after the 2015–16 school year.

MPS Schools

Among Milwaukee high school graduates, Chart 4.4 shows long-term gains across all race groups since 1970. However, this data also shows that more needs to be done to keep students in school through graduation.

Chart 4.4 Educational Attainment – by Race in Metro Milwaukee 1970–2017

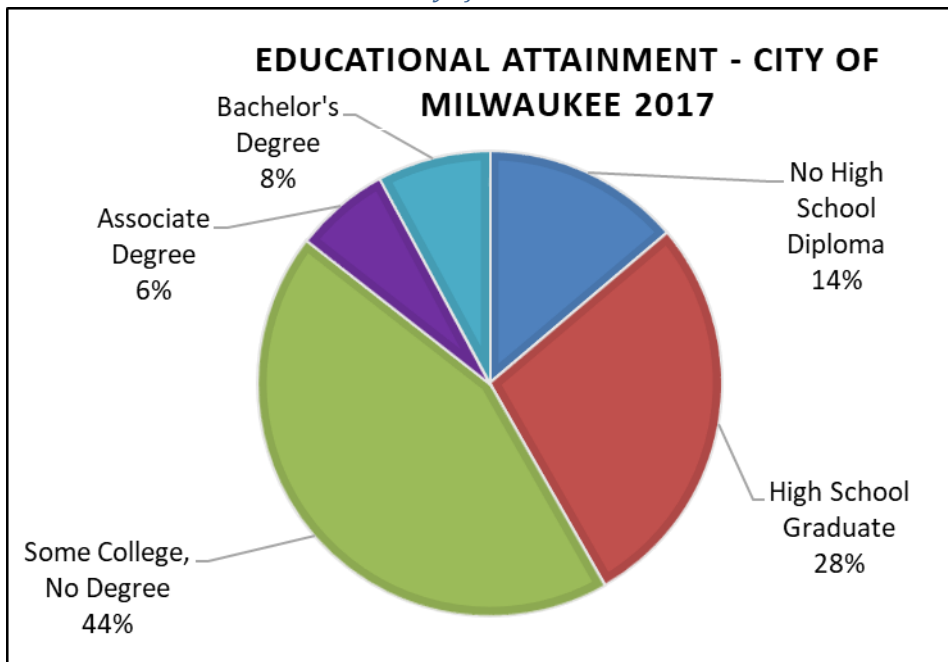
Educational Attainment by Race in Metro Milwaukee: Percentage of Adults (25+) With High School Diplomas 1970-2017					
Group	1970	1980	1990	2000	2017
Black	34.0%	53.4%	60.7%	68.3%	81.2%
White	58.4%	74.0%	82.5%	88.9%	93.1%
Hispanic	40.2%	44.9%	51.7%	52.4%	60.3%

Source: U.S. Census—American FactFinder

Higher Education

Of Milwaukee’s adult population, 86 percent have less than an associate degree. This is an important indicator of the ability of the population to earn a living wage. Chart 4.5 further defines Milwaukee’s educational attainment and underscores the importance of preparing students for graduation and success beyond high school.

Chart 4.5 Educational Attainment – City of Milwaukee



Source: U.S. Census—American FactFinder

Milwaukee’s educational attainment, or percentage of high school graduates or higher, is 86%, which continues to fall below Milwaukee County’s educational attainment of 87.4%. The metro area ranked ninth in educational attainment in a list of 30 U.S. mid-sized metro areas in a 2016–17 study by the American Institute for Economic Research.

With 21 area colleges, higher education in Milwaukee is dominated by the University of Wisconsin–Milwaukee and Marquette University. The city is also served by major medical, engineering, art and design and liberal arts colleges. In addition to these, a comprehensive public technical college offers training for trades and associate degrees.



Poverty and Homelessness

The U.S. Department of Housing and Urban Development counted 4,907 homeless people in Wisconsin in 2018. Of those homeless individuals, 4,576 are MPS students. Homelessness declined in Wisconsin according to the latest national estimate by the U.S. Department of Housing and Urban Development (HUD). Local communities in Wisconsin report that the overall number of persons experiencing long-term chronic homelessness has increased 19.6 percent to 71 percent, and veterans experiencing homelessness decreased by nearly 21 percent from 2016 and decreased by 46 percent since 2010.

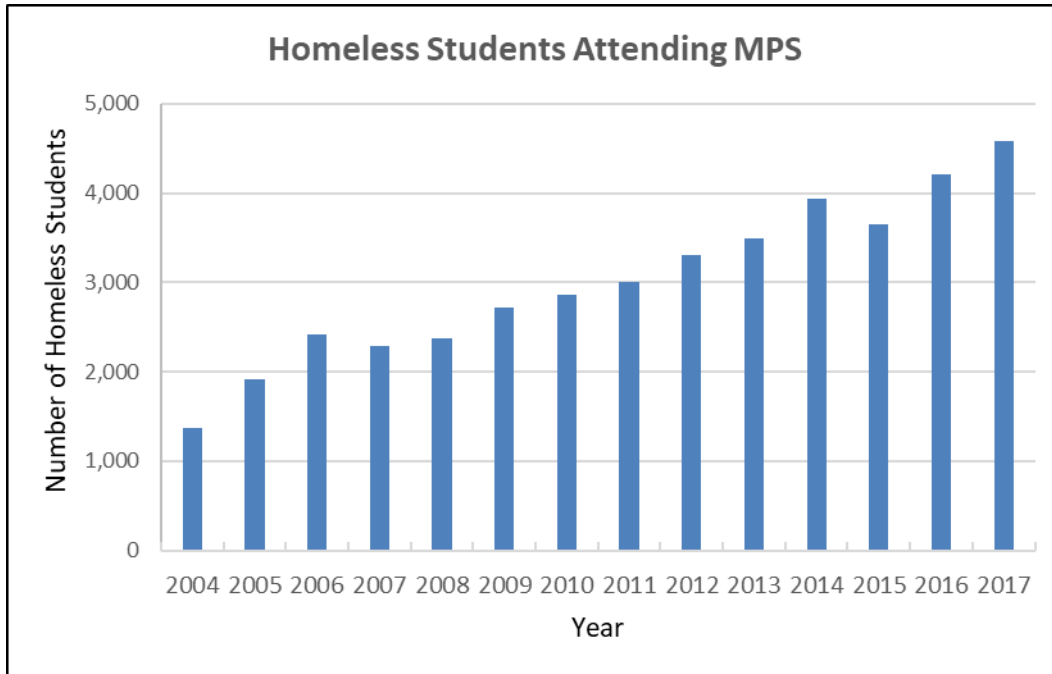
The number of unaccompanied homeless youth and children (under 18) in Wisconsin in 2017 is estimated to be 276. The number of homeless students in MPS has gone from 1,370 in 2003–04 to 4,706 in 2017–18. Chronic illness and severe health problems are three times more likely among homeless children than children with homes, and they are at risk for premature mortality. Homeless children also suffer from poor development and low academic achievement. Additionally, homeless children have been found to exhibit poor academic

performance, problems with speech development and decreased literacy due to absenteeism. This, in turn, may affect the future socioeconomic status of the child and lead to homelessness in adulthood.

African Americans are ten times as likely to be homeless than any other group. According to the Department of Housing’s 2015–17 consolidated plan, African American households bear the most severe cost burden for housing. The report indicates that there are only 3,056 beds available in emergency shelters, supportive housing and transitional housing in Milwaukee County.

Chart 4.6 depicts the number of homeless students attending MPS over time.

Chart 4.6 Homeless Students Attending MPS



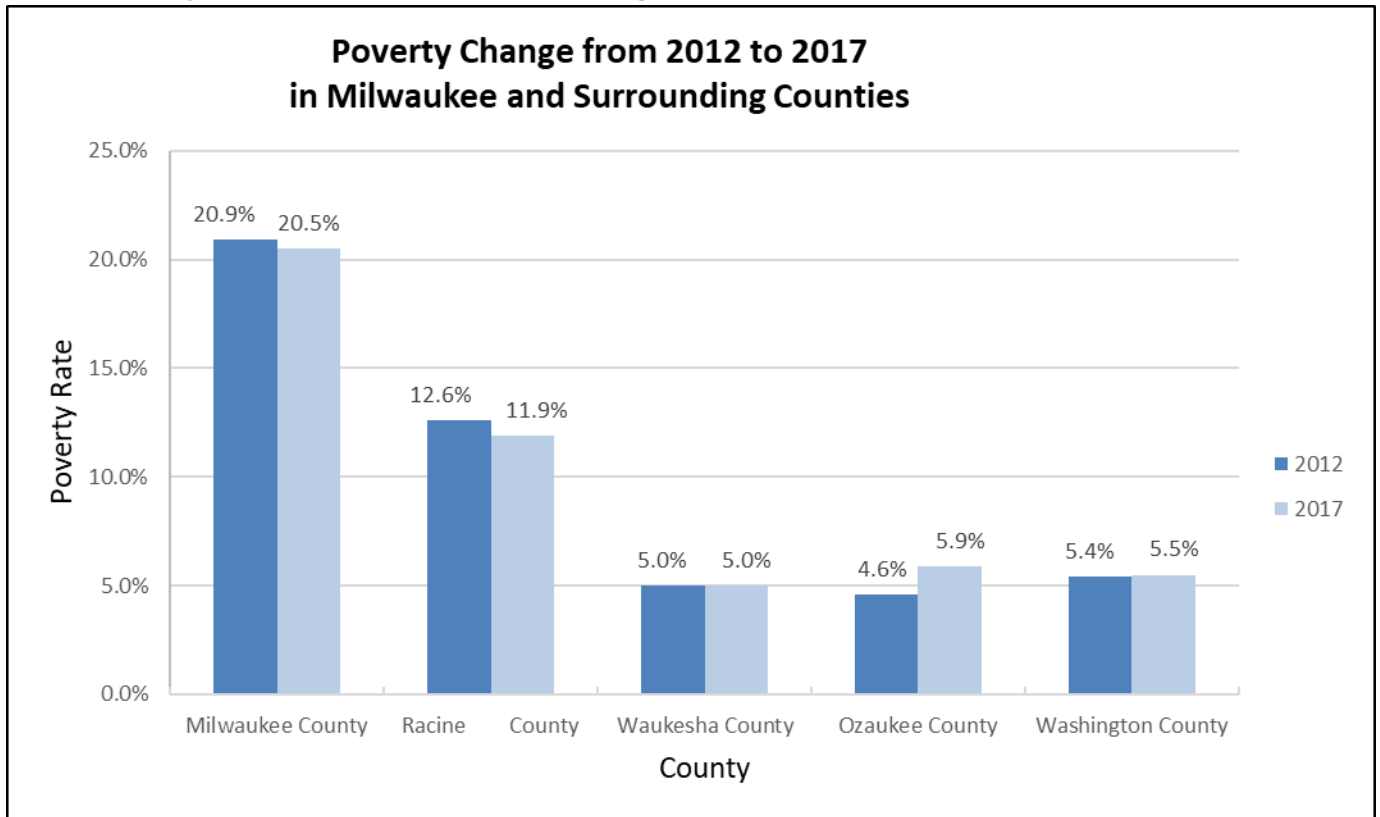
Source: Wisconsin DPI

Milwaukee County, one of Wisconsin’s poorest counties, is also surrounded by some of the wealthiest counties in the country. Chart 4.7 reflects the income disparities between Milwaukee County and its neighbors. High poverty is a recent phenomenon in Milwaukee County, which had low poverty rates until the 1980s. The increase in poverty reflected the decrease in manufacturing and the outmigration of the middle-class population to adjoining counties.



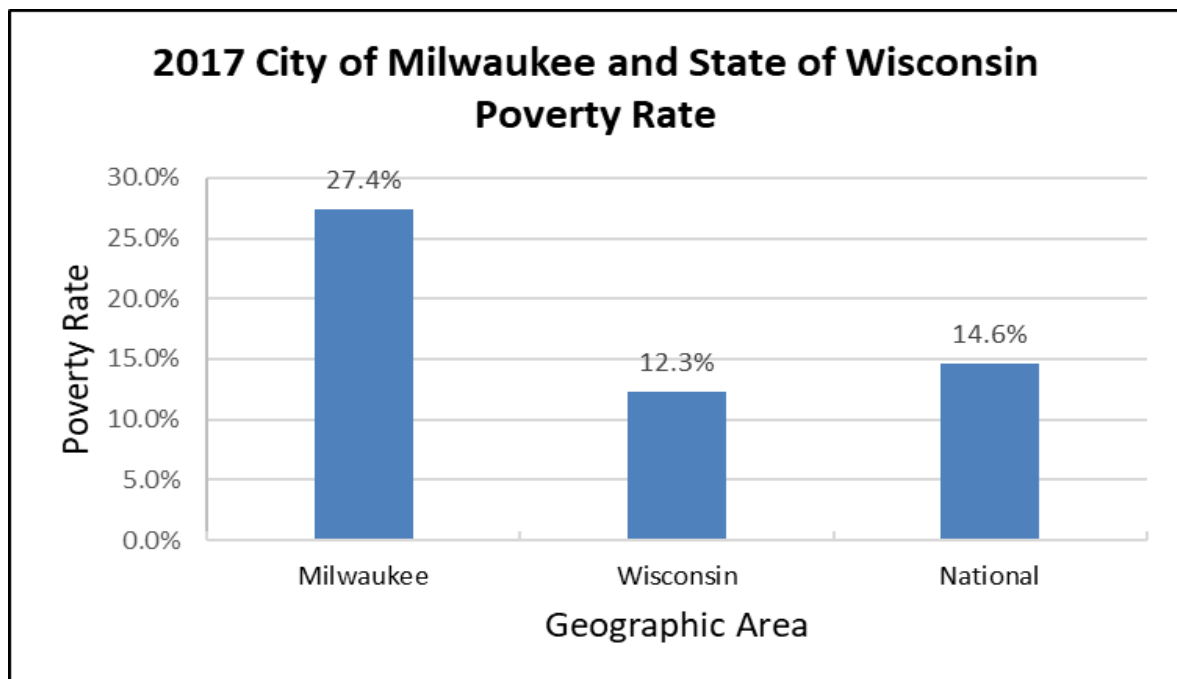
Chart 4.7 highlights the change in poverty in Milwaukee and surrounding counties from 2012 to 2017.

Chart 4.7 Poverty Increase in Milwaukee and Surrounding Counties



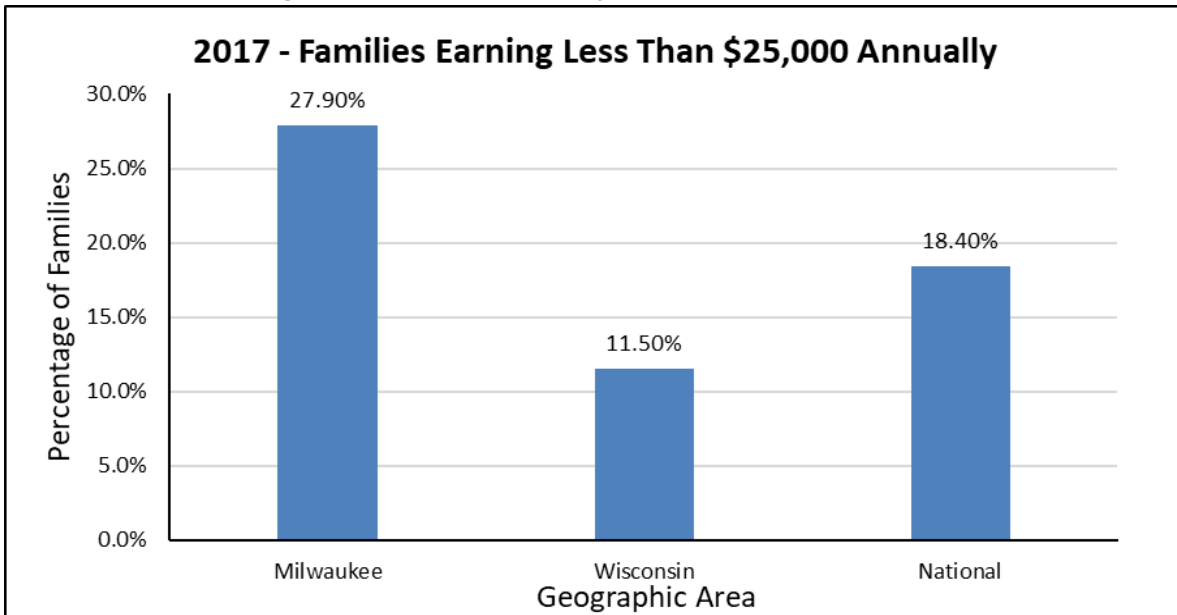
Charts 4.8 through 4.10 highlight the earnings disparity between Milwaukee residents and all of Wisconsin.

Chart 4.8 Poverty Rate in the City of Milwaukee and State of Wisconsin



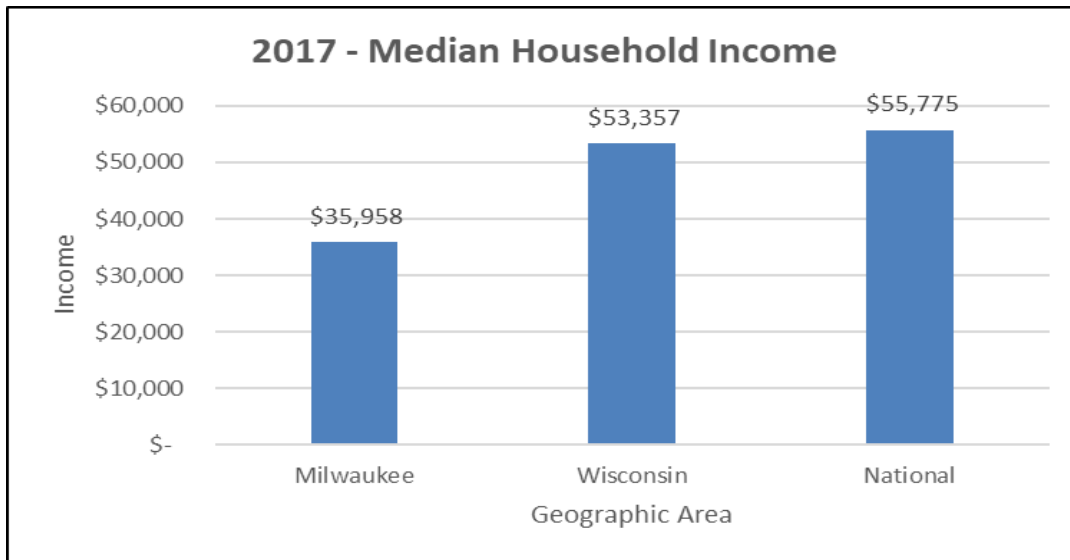
Source: U.S. Census, American Community Survey—2017

Chart 4.9 Families Earning Less Than \$25,000 Annually



Source: U.S. Census, American Community Survey—2017

Chart 4.10 Median Household Income



Source: U.S. Census, American Community Survey—2017

Assessed and Equalized Valuation of Property

Assessed valuation is determined by the City of Milwaukee Assessor's Office. Equalized valuation is determined by the State of Wisconsin Department of Revenue. Both the assessed valuation and the equalized valuation

include Tax Incremental Financing Districts. Assessed and equalized values are important measures of community wealth. MPS receives a higher-than-average percent of state aid for schools due to lower-than-average per-capita wealth.

Chart 4.11 details the assessed and equalized valuation of taxable property in the City of Milwaukee.

Chart 4.11 Assessed and Equalized Valuation – City of Milwaukee

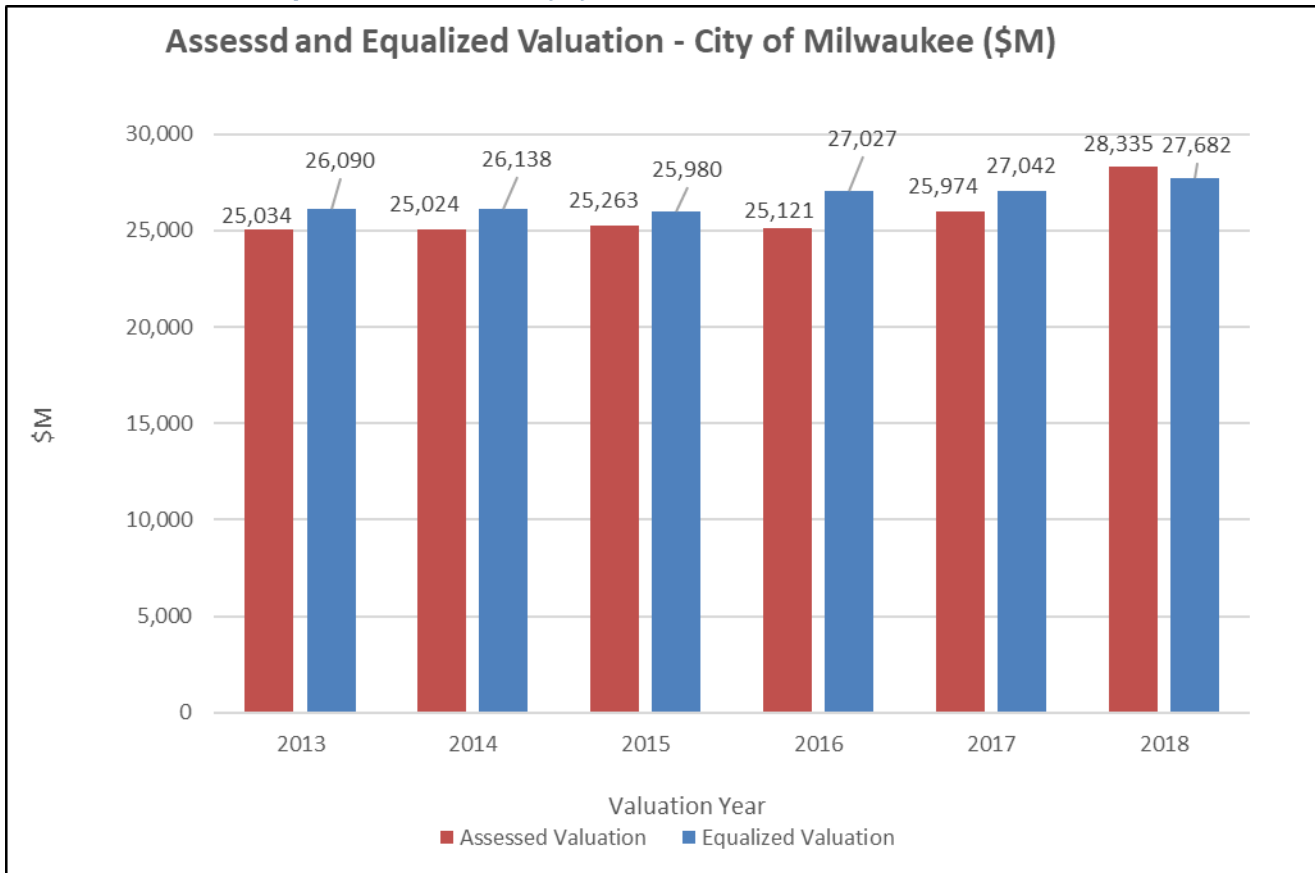
Assessed and Equalized Valuation - City of Milwaukee (\$M)			
Assessed Year	Assessed Valuation	Assessed Valuation Inc / (Dec)	Equalized Valuation
2013	25,034	(288)	26,090
2014	25,024	(10)	26,138
2015	25,263	239	25,980
2016	25,121	(142)	27,027
2017	25,974	853	27,042
2018	28,335	2,361	27,682

Wisconsin law requires property assessments to be based on fair market value. Estimating the market value of property is a matter of determining the price a typical buyer would pay in its present condition. Some factors the assessor considers include how much similar properties are selling for, what it would cost to replace the property, the rent it may earn and any other factors that affect value. The assessor does not create this value but rather interprets what is happening in the marketplace.



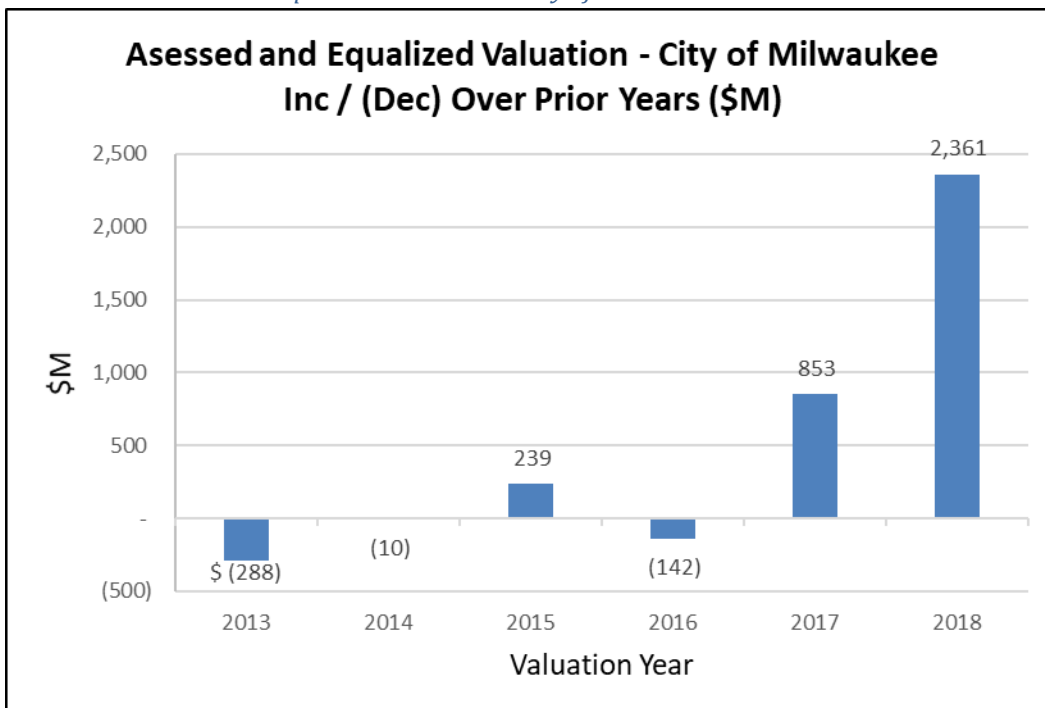
Charts 4.12, 4.13 and 4.14 graphically display assessed and equalized valuation of taxable property in the City of Milwaukee, along with tax rates.

Chart 4.12 Assessed and Equalized Valuation – City of Milwaukee



Source: MPS 2017 CAFR and City of Milwaukee Assessor’s Office

Chart 4.13 Assessed and Equalized Valuation – City of Milwaukee



Source: MPS 2017 CAFR and City of Milwaukee Assessor’s Office

Property Tax Rates

The aggregate amount of property taxes to be levied for school purposes, as shown in Charts 4.14 through 4.18, is determined according to provisions of Chapter 120 of the Wisconsin State Statutes. Property taxes for the district are adopted by the board by early November and are certified to the city for levy and collection.

The district's property taxes are levied annually prior to December 31, are administered by the city for the district based on the assessed (taxable) values as of January 1 of that calendar year, and are recognized as district revenue in the fiscal year they are levied. The levy becomes a lien against property on January 1. The taxes are due January 31 but may be paid in 10 monthly installments to the city from January through October.

In fall 1993, the Wisconsin legislature (§ 120.90) instituted a limit or control on the revenue a school district is entitled to receive each year. The control applies to revenue received from two sources:

- General state aid (equalization, special adjustment and integration aids)
- Select local levies (general operations, capital projects and non-referendum debt)

Revenue limit increases from the state have not kept up with inflation. With each biennial budget, the Wisconsin legislature/governor set an amount that the revenue limit will change for school districts. MPS's per-student revenue limit for 2017–18 and 2018–19 with no increase is \$10,122, just \$109 (or 1.1 percent) more than it was in 2010–11. From 2010 to 2016, the Consumer Price Index rose by 9.2 percent, and in March of 2018 CPI increased by 1.9 percent.

Chart 4.14 shows the various property tax rates for the City of Milwaukee homeowners.

Chart 4.14 Property Tax Rates – City of Milwaukee

City of Milwaukee Property Tax Rates Per \$1,000 of Assessed Value and Percent of Total															
Budget Year	Milwaukee School Board (B)		City of Milwaukee (A)		Milwaukee Area District Board of Vocational, Technical, and Adult Education		County of Milwaukee		State of Wisconsin		Milwaukee Metropolitan Sewage District		Total(C)		
Year	Rate per \$1,000	Percent	Rate per \$1,000	Percent	Rate per \$1,000	Percent	Rate per \$1,000	Percent	Rate per \$1,000	Percent	Rate per \$1,000	Percent	Rate per \$1,000	Percent	
2011	\$9.49	35.7%	\$8.67	32.6%	\$2.02	7.6%	\$4.69	17.7%	\$0.18	0.7%	\$1.52	5.7%	\$26.57	100.0%	
2012	9.69	36.0%	8.86	32.9%	1.95	7.3%	4.72	17.6%	0.17	0.6%	1.51	5.6%	26.90	100.0%	
2013	10.73	35.8%	9.87	33.0%	2.21	7.4%	5.26	17.5%	0.18	0.6%	1.70	5.7%	29.95	100.0%	
2014	10.86	35.5%	10.23	33.4%	2.22	7.2%	5.35	17.5%	0.18	0.6%	1.78	5.8%	30.62	100.0%	
2015	10.93	36.5%	10.42	34.7%	1.33	4.4%	5.33	17.8%	0.17	0.6%	1.79	6.0%	29.97	100.0%	
2016	10.93	36.5%	10.42	34.7%	1.33	4.4%	5.33	17.8%	0.17	0.6%	1.79	6.0%	29.97	100.0%	
2017	9.33	36.5%	10.75	34.7%	1.31	4.4%	5.31	17.8%	0.18	0.6%	1.82	6.0%	28.70	100.0%	

Source: City of Milwaukee CAFR

(A) State law prohibits the City from raising property taxes more than 2% plus 60% growth of new development.

(B) Overlapping rates are those of local and county governments that apply to property owners within the City of Milwaukee.

(C) Tax rates were constructed considering the provision of the tax incremental district law. The application of these rates to the applicable assessed values will provide a tax yield higher than the levy.

Property Tax Collections

Chart 4.15 shows the City of Milwaukee property tax levies and collections.

Chart 4.15 City of Milwaukee Property Tax Levies and Collections

City of Milwaukee Property Tax Levies and Collections (\$ Thousand)		
Budget Year	Total Adjusted Levy	Total Collections
2011	\$325,266	\$324,025
2012	\$328,747	\$326,968
2013	\$330,368	\$327,440
2014	\$329,212	\$323,751
2015	\$332,919	\$322,438
2016	\$332,123	\$307,750
2017	\$346,103	\$323,868

Source: 2017 City of Milwaukee CAFR

Charts 4.16 and 4.17 show the property tax levies and property tax rates for school purposes.

Chart 4.16 Property Tax Levies for School Purposes

Property Tax Levies for School Purposes (\$M)				
Budget Year	School			Total
	Operations	Construction	Extension	
2014	272.8	9.6	17.1	299.5
2015	275.6	9.6	17.1	302.3
2016	273.0	10.6	17.1	300.6
2017	260.1	1.1	20.0	281.2
2018	248.2	3.9	20.0	272.1
2019	228.9	1.5	20.0	250.4

Source: 2017 MPS CAFR, MPS Board Materials October 2017

Chart 4.17 Property Tax Rates for School Purposes

Tax Levies (\$M) and Rates for School Purposes					
Budget Year	School Operations	Construction	Extension	Total	Tax Rates per Thousand
2014	272.8	9.6	17.1	299.5	10.51
2015	275.6	9.6	17.1	302.3	10.66
2016	273.0	10.6	17.1	300.6	10.20
2017	260.1	1.1	20.0	281.2	9.33
2018	248.2	3.9	20.0	272.1	8.52
2019	228.9	1.5	20.0	250.4	7.47

Source: 2018 MPS Comprehensive Annual Financial Report (CAFR), MPS Board materials October 2018, and City of Milwaukee Assessors Office. The tax rate results from dividing the levy by total taxable property value.

School district property taxes include levies for general school operations, debt service, capital expansion and community services. Property values are equalized to reflect market value rather than local assessed value. The equalized levy rate is the total property tax levy divided by the current year equalized property value with tax

incremental financing values excluded. Levy rates are shown in “mills” or property tax dollars levied per \$1,000 of equalized property value. The summary in Chart 4.17 shows rates modestly lower than the rates in Chart 4.14 due to an alternative city-wide valuation figure. The trend over time is the same in both charts.

Alternative Tax Collections

The Wisconsin Department of Revenue administers the state’s major tax laws, including the collection of individual income taxes, sales tax, corporate income taxes and excise taxes. The Income, Sales and Excise Tax Division of the Wisconsin State Department of Revenue administers individual income, employee withholding, corporate franchise/income, state and county sales/use, estate, excise, recycling and other tax types. Chart 4.18 shows excise tax collections for the last five years.

Chart 4.18 Excise Tax Collections and Percent Change FY12–FY17

Excise Tax Collections And Percent Change FY12 - FY17 (\$M)							
Fiscal Year	Cigarettes	Tobacco Products	Distilled Wine and Spirits	Wine and Cider	Beer	Total Excise Tax	Total Excise Tax as % GPR
2012	\$587.8	\$65.5	\$43.5	\$3.5	\$9.2	\$709.5	5.3%
2013	569.2	63.0	44.6	3.6	9.0	689.5	5.0%
2014	573.0	67.7	45.3	3.6	9.0	698.6	5.1%
2015	569.5	71.9	45.0	3.8	8.8	699.1	4.9%
2016	573.4	76.1	46.0	4.0	9.0	708.5	4.7%
2017	564.2	80.3	48.1	4.0	9.1	705.7	4.5%
Cumulative % Change	127.9%	679.6%	48.9%	81.8%	-3.2%	133.8%	NA

Source: Wisconsin Department of Revenue—Division of Research and Policy

Chart 4.19 depicts state and local sales tax rates.

Chart 4.19 State and Local Tax Rates - 2017

State and Local Tax Rates - 2017	
Tax Jurisdiction	Sales Tax
Wisconsin Sales Tax	5.0%
Milwaukee County Sales Tax	0.5%
City Sales Tax	0.0%
Special Sales tax (Stadium)	0.1%
Combined Sales Tax	5.6%

Source: Wisconsin Department of Revenue—Division of Research and Policy

Wisconsin individual income tax rates vary from 4.0 percent to 7.65 percent, depending on marital status and income. Charts 4.20 through 4.22 show rates for single taxpayers and taxpayers qualified to file as head of household with taxable income and for married taxpayers filing a joint return.

Chart 4.20 Single Taxpayers and Taxpayers Qualifying as Head of Household

Single Taxpayers and Taxpayers Qualifying as Head of Household			
Over	But Not Over	2016 Tax is	Of the Amount Over
\$0	\$11,450	4.00%	\$0
11,450	22,900	\$458 + 5.8%	11,450
22,900	252,150	\$1126 + 6.3%	22,900
252,150		\$15,500 + 7.7%	252,150

Source: Wisconsin Department of Revenue—Division of Research and Policy

Chart 4.21 Married Taxpayers Filing a Joint Return

Married Taxpayers Filing a Joint Return			
Over	But Not Over	2016 Tax is	Of the Amount Over
\$0	\$15,270	4%	\$0
\$15,270	\$30,540	\$611 + 5.8%	\$15,270
\$30,540	\$336,200	\$1,503 + 6.3%	\$30,540
\$336,200		\$20,667 + 7.7%	\$336,200

Source: Wisconsin Department of Revenue—Division of Research and Policy

Chart 4.22 Married Taxpayers Filing Separate Returns

Married Taxpayers Filing Separate Returns			
Over	But Not Over	2016 Tax is	Of the Amount Over
\$0	\$7,630	\$0	\$0
\$7,630	\$15,270	\$305 + 5.8%	\$7,630
\$15,270	\$168,100	\$751 + 6.3%	\$15,270
\$168,100		\$10,334 + 7.7%	\$168,100

Source: Wisconsin Department of Revenue—Division of Research and Policy

Principal Employers – Milwaukee County 2017

Principal employers in Milwaukee County over the past 10 years have shifted from insurance and financial institutions to medical, education and government institutions. Most noteworthy in Chart 4.23 is the absence of manufacturing companies.

Chart 4.23 Principal Employers – Milwaukee County 2017

Principal Employers - Milwaukee County 2017 and 2008							
Employer	2017 Estimates*			2008			% of Total Employment
	Employees	Rank	% of Total Employment	Employees	Rank	% of Total Employment	
Aurora Health Care	26,462	1	5.5%	25,937	1	5.5%	
Ascension Wisconsin	12,000	2	2.5%				
Froedtert Memorial Lutheran Hospital and Community Health	10,913	3	2.2%				
GE Healthcare	6,000	4	1.3%	6,462	9	1.4%	
Medical College of Wisconsin	5,573	5	1.2%				
Children's Hospital	5,004	6	1.0%				
Northwestern Mutual Life	5,000	7	1.1%				
Goodwill Industries	4,210	8	0.8%				
U.S. Government -V.A Medical				11,100	2	2.4%	
Milwaukee Public Schools				10,690	3	2.3%	
Wheaton Franciscan Healthcare				9,020	4	1.9%	
Roundy's Supermarkets Inc.				8,480	5	1.8%	
City of Milwaukee				7,307	6	1.6%	
Quad Graphics				7,000	7	1.5%	
Kohl's Corp.				6,900	8	1.5%	
Wal-Mart Store				6,229	10	1.3%	
Total	82,042		17.9%	99,125		21.1%	

Source: 2017 City of Milwaukee CAFR

*Reflects full-time equivalent employees.

Note: Data includes all of Milwaukee County areas contiguous to Milwaukee County



MPS Profile



MILWAUKEE
PUBLIC SCHOOLS

2019–20 Superintendent's Proposed Budget
Fiscal Year: July 1, 2019 – June 30, 2020
Submitted to the Milwaukee Board of School Directors

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MPS Profile

The MPS budget is organized into four sections: Executive Summary; Organizational; Financial, including Schools, Central Services and Line Items; and Informational, including City Profile, MPS Profile and Glossary. The MPS Profile subsection is contained within the Informational Section.

The MPS Profile subsection of the 2019–20 Superintendent’s Proposed Budget describes student demographics, student achievement and strategies to address district improvement.

Student Enrollment

The district must work to reverse decades of declining enrollment during the 1990s and 2000s. The MPS administration uses demographic data and enrollment trends to develop a system-wide projection of pupil enrollment. Projecting enrollment, which provides information for decision making and budget planning, is a constantly evolving and dynamic process. As a result, MPS projects total enrollment to decrease slightly in the next two years before steadily increasing during the 2021–22 through 2022–24 school years.



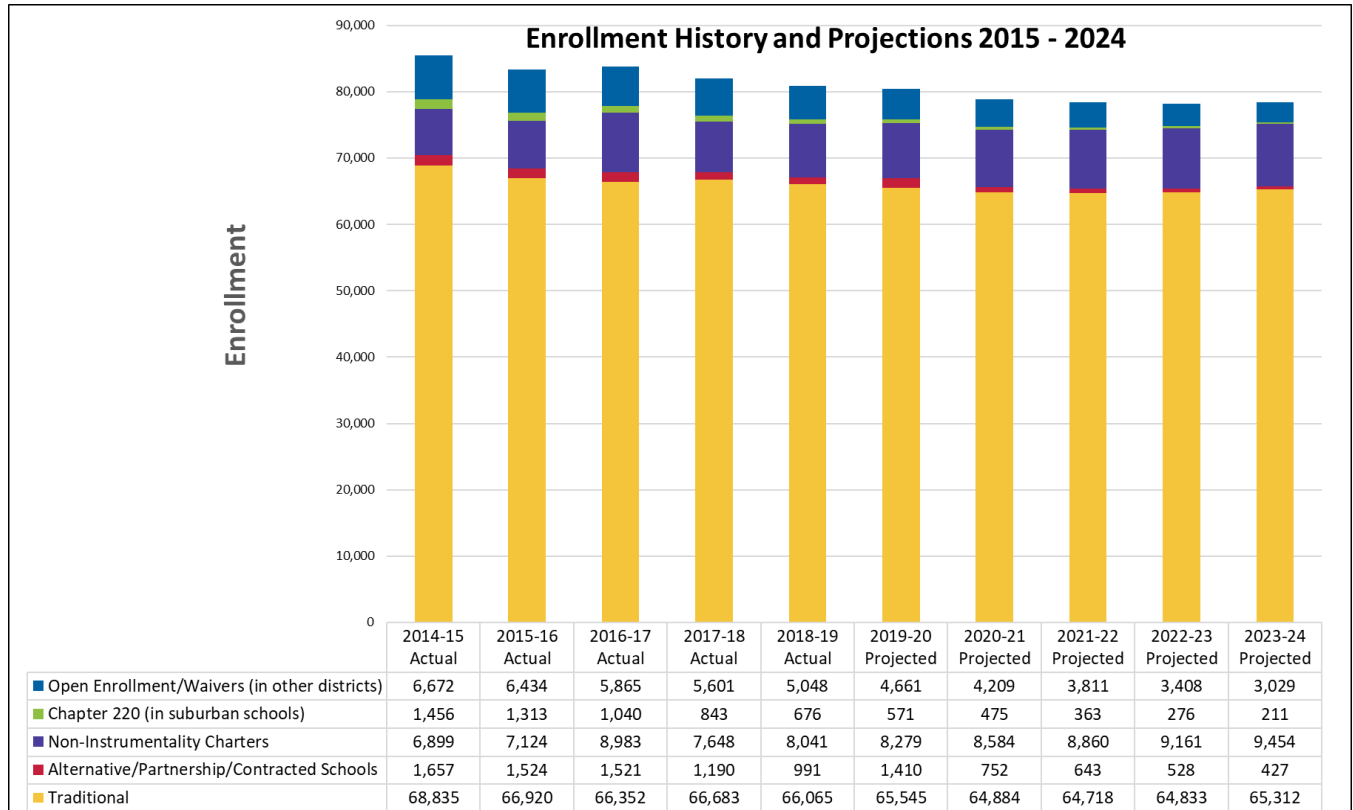
Chart 4.25 shows four years (2016–19) of actual student enrollment, including the 2018–19 current actual year of enrollment, and five years (2020–24) of enrollment forecasts.

Chart 4.25 Student Enrollment by District School Type

Enrollment by District School Type									
School Type	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Projected	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected
Elementary/K-8 Schools	45,376	45,361	46,641	46,234	46,006	45,638	45,708	45,909	46,406
Middle Schools	3,971	3,874	3,328	3,417	3,331	3,360	3,370	3,510	3,728
High Schools	17,573	16,951	16,714	16,414	16,208	15,885	15,641	15,413	15,178
Sub-total	66,920	66,186	66,683	66,065	65,545	64,883	64,719	64,832	65,312
Alternative/Partnership/Contracted	1,524	1,687	1,190	991	1,410	752	643	528	427
Non-Instrumentality Charters	7,124	8,983	7,648	8,041	8,279	8,584	8,860	9,161	9,454
Subtotal	8,648	10,670	8,838	9,032	9,689	9,336	9,503	9,689	9,881
Chapter 220 (in suburban schools)	1,313	1,040	843	676	571	475	363	276	211
Open Enrollment/Waivers (in other districts)	6,434	5,865	5,601	5,048	4,661	4,209	3,811	3,408	3,029
Subtotal	7,747	6,905	6,444	5,724	5,232	4,684	4,174	3,684	3,240
Total	83,315	83,761	81,965	80,821	80,466	78,903	78,396	78,205	78,433

Chart 4.26 is reflective of five years of actual student enrollment based upon the audited Third Friday count reported to DPI. The Third Friday number reflects the students who began the school year enrolled in an MPS school and determines a school’s actual per-pupil allocation. The five-year projected enrollment forecasts are determined by MPS administration using forecasting methodologies and techniques.

Chart 4.26 Student Enrollment History and Projection



Enrollment Forecasting Methodology and Techniques

The administration uses demographic data and enrollment trends to develop a system-wide projection of pupil counts. A grade-by-grade breakdown is determined, followed by expected enrollments in the Chapter 220 program, Open Enrollment program, alternative and partnership schools, and non-instrumentality charter schools. The administration consults with DPI regarding projected enrollment of Milwaukee children in non-MPS schools.

The remaining portion of the projected enrollment is divided into estimates for MPS elementary, K–8, and middle and high schools. The administration reviews prior years’ enrollments for patterns and identifies proposed program changes that may affect school enrollments. State legislative changes, including changes to the MCP, Open Enrollment and Chapter 220 programs, are also considered to have an impact on district and individual school enrollment. School leaders provide much of the information for the projections and are given the opportunity to request changes. Individual school enrollment calculations take these factors into account.

Student enrollment is a major factor in determining the state revenue. Lower enrollment, along with legislative action regarding the revenue limits, leads to lower state revenues for the district. In 2019–20 the district is projected to serve 75,234 students in 159 schools. The students are served throughout 95 elementary and K–8 schools, two early childhood centers, five schools serving grades 6–12 or K–12, seven middle schools, fifteen high schools, sixteen non-instrumentality charter schools, six instrumentality charter schools, seven partnership schools and six alternative schools.

We are projecting a small increase in enrollment; however, district enrollment decreased by 0.6 percent in 2018–19. Open enrollment has decreased by 10.3 percent, and Chapter 220 has decreased by 19.1 percent. Both the open enrollment and the Chapter 220 program allow students to reside in one district and attend school in another. Due to a change in law, no new students have been allowed into the Chapter 220 program since 2015–16.

Chart 4.27 shows the enrollment with summary information on district operating statistics, including an average of 14.73 students for every teacher in the district.

Chart 4.27 Operating Statistics – Last Ten Years

Milwaukee Public Schools Operating Statistics Last Ten Years				
Fiscal Year	Enrollment for State Aid	Operating Expenses	Teaching Staff	Pupil/Teacher Ratio
2018	79,373	\$1,143,375,980	5,390	14.73:1
2017	81,053	1,285,033,186	5,694	14.23:1
2016	80,740	1,187,998,083	5,687	14.20:1
2015	83,281	1,130,844,555	5,649	14.74:1
2014	84,760	1,154,653,111	5,545	15.29:1
2013	84,832	1,189,071,574	5,591	15.17:1
2012	86,001	1,182,279,602	5,505	15.62:1
2011	87,539	1,401,309,100	6,134	14.27:1
2010	88,288	1,406,462,957	6,602	13.37:1
2009	90,483	1,365,470,988	6,819	13.37:1

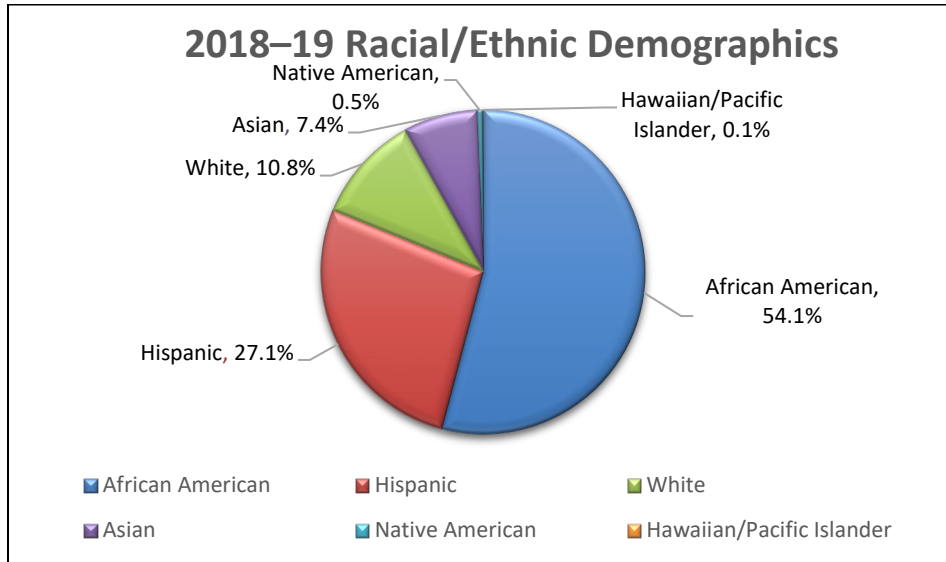
Source: 2018 MPS CAFR

Student Demographics

Race/Ethnicity

Chart 4.28 illustrates the racial diversity of MPS students for the 2018–19 school year.

Chart 4.28 Racial/Ethnic Demographics



Source: MPS Data Dashboard, Third Friday Report

Economically Disadvantaged

MPS is a high-poverty district and follows the USDA guidelines set for families living in poverty. Given that 82.5 percent of the students in MPS are economically disadvantaged, the district participates in the Community Eligibility Provision (CEP), which offers free meals to all students through the National School Lunch and Breakfast (NSLB) Program. The CEP allows the nation’s highest poverty schools to serve breakfast and lunch at no cost to all enrolled students without the burden of collecting household applications.

Socioeconomic Status

Chart 4.29 shows the changing socioeconomic composition of MPS students.

There is a strong correlation between poverty and the educational level of parents. The U.S. Census Bureau 2013–2017 American Community Survey Five-Year Estimates reports that the poverty rate for people 25 years and older in Milwaukee who have not graduated from high school is 36.8 percent versus 22.7 percent for those who do graduate from high school. The poverty rate decreases even more as education increases, from 18.9 percent for those with some college or an associate degree and 7.2 percent for those with a bachelor’s degree or higher. However, only 23.8 percent of people 25 years and older in Milwaukee have a bachelor’s degree or higher.

Chart 4.29 Low Income Rate History

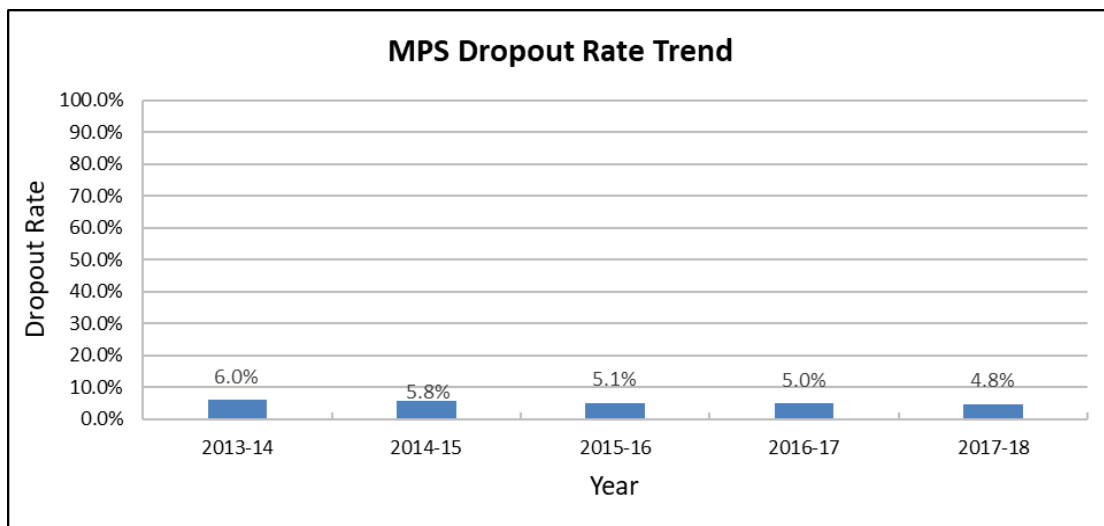
Low Income MPS Students - History	
Year	Low Income Students
1990	56%
2000	66%
2013	83%
2014	83%
2015	80%
2016	79%
2017	80%
2018	82%

Source: MPS Data Dashboard
Third Friday Report

Students who come from families in poverty are more likely to drop out of school. Dropping out of school affects future earning potential. In the past twelve months, the median earnings in Milwaukee for people 25 years and older who did not graduate from high school was \$21,159 compared to \$44,086 for college graduates. High school dropouts contribute disproportionately to the unemployment rate and are more likely than graduates to be incarcerated. To end the cycle of poverty, students need to understand the link between academic preparation, college success and career aspirations. MPS, community partners and families must work together to help students, especially those experiencing poverty, to successfully graduate from high school and persist to reach their postsecondary goals. Chart 4.30 shows the declining dropout rate trend for MPS. The dropout rate has declined steadily from 6.0% in 2013–14 to 4.8% in 2017–2018.

Chart 4.30 shows the dropout rate trend for MPS students.

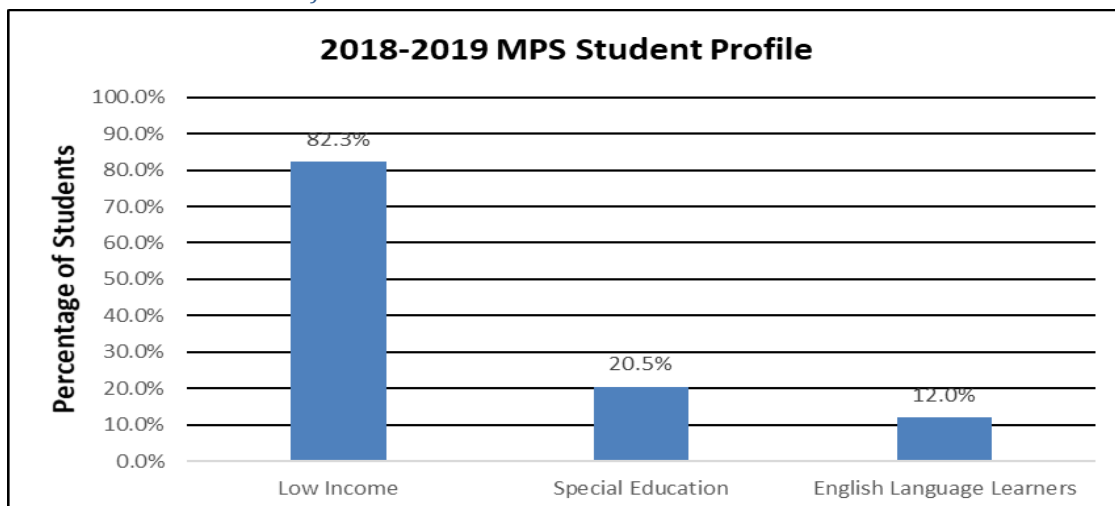
Chart 4.30 Dropout Rate Trends



Source: WI DPI WISEdash

An overwhelming majority of the students attending MPS are disadvantaged. A large percentage of students qualify as low income, have special education needs or are considered English language learners (ELLs). Chart 4.31 shows the percentage of low-income, special education and ELLs in the district for the 2017–18 school year.

Chart 4.31 MPS Student Profile



Source: Third Friday

Students with Disabilities

Twenty and one-half percent of MPS students have a disability, which is the highest of all major Wisconsin cities or school districts. In general, students with disabilities can learn the content, scope and sequence of the general education curriculum when the necessary accommodations and adaptations in learning environment and instructional strategies are made.

Most students with disabilities are instructed along with their education peers who do not have any disabilities. When the student's individualized education program (IEP) team determines that a student's needs cannot be met through the regular education program as structured, the requirement for specially designed instruction in specific curricular areas is considered. Specially designed instruction means adapting the content, method or delivery of instruction to address the unique needs of each student.

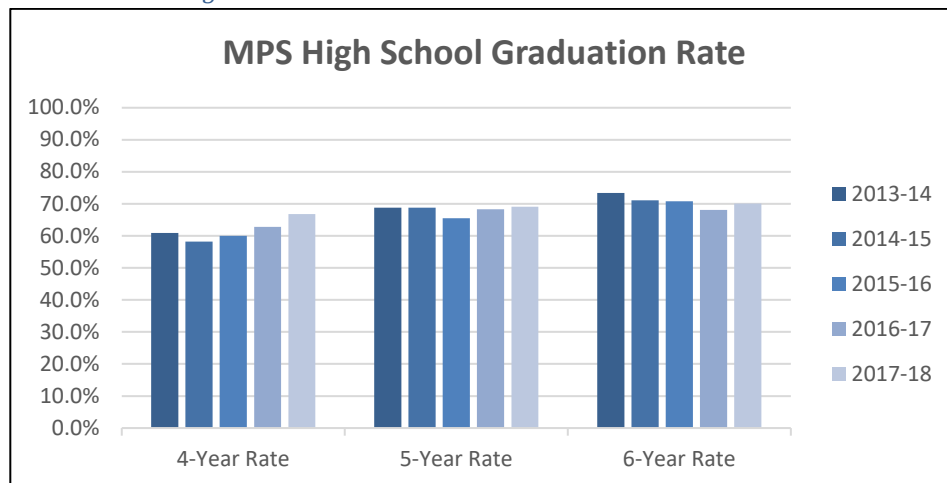
Graduation Rates

The average four-year high school graduation rate for the State of Wisconsin is near the top nationally, at fourth highest in the nation. Overall, Wisconsin's graduation rate improved from the previous year across almost all racial and economic groups, including economically disadvantaged students.

Chart 4.32 shows that the average four-year and five-year graduation rates for seniors in MPS schools increased from 2016–17 to 2017–18. On average, an additional nine percent of MPS students go on to graduate by the sixth year of high school.



Chart 4.32 MPS High School Graduation Rate



Source: WI DPI WISEdash



English Language Learners (ELLs)

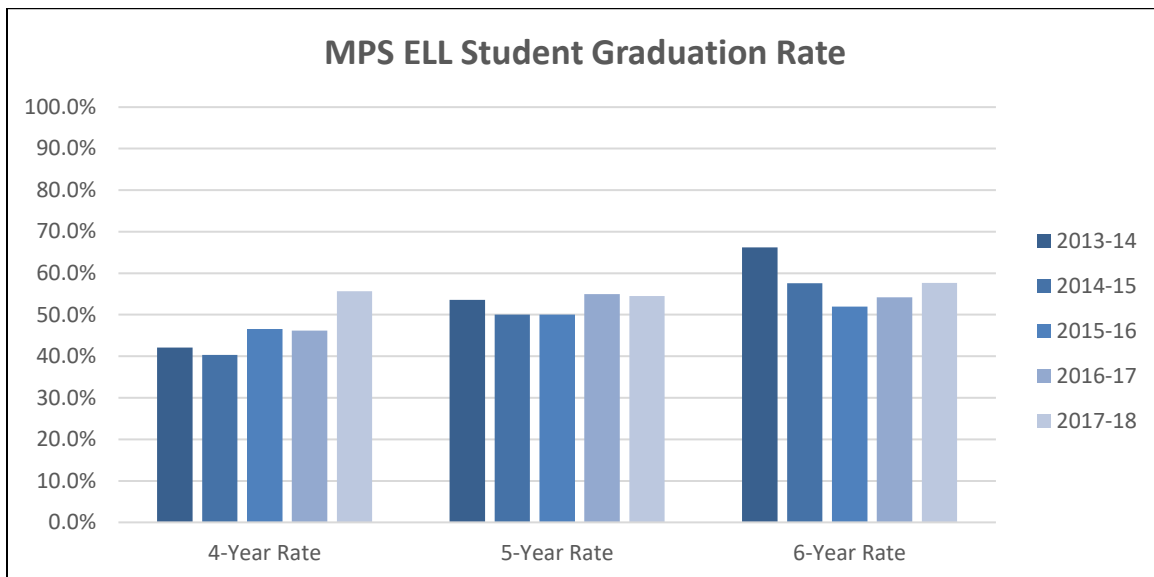
MPS ELL students have comprised between 9.8 and 12.0 percent of the district’s enrollment for the past three years. These students may struggle academically and often require additional time to graduate. MPS, through its Department of Bilingual Multicultural Education, offers Spanish/ English bilingual education and dual-language education. Pupils learn subjects in both English and their first language, helping them to maintain their first language while becoming proficient in English.

Two bilingual schools in MPS house Dual Immersion Programs, also known as Two-Way Immersion Programs (Spanish and English). This program serves English native speakers (beginning in K-5) as well as English language learners from Spanish-speaking homes. This program promotes bilingualism, biliteracy and cross-cultural competence. Both language groups share a common trait of learning core content in two languages.

MPS also has an English as a second language (ESL) program, which is a system of techniques, methodology and special curriculum designed to teach English language learner students English-language skills. These skills may include listening, speaking, reading, writing, study skills, content vocabulary and cultural orientation. ESL instruction is usually in English with little use of native language.

The English language learners’ four-, five- and six-year graduation rate has increased the past two school years due to the effectiveness of ELL programs. Chart 4.33 shows the overall increase in ELL graduation rate trends in the past four years despite a slight decrease in the four-year rate in 2016–2017 and an increase in 2017–18.

Chart 4.33 MPS ELL Graduation Rate



Source: WI DPI WISEdash

Student Achievement and RtI Data

For students to develop the knowledge, skills and dispositions to be college and career ready, they require rigorous personalized learning experiences to ensure their academic achievement. The MPS district improvement plan for 2018–19 continued to focus on closing achievement gaps in reading and math as well as increasing the percentage of students who meet college and career readiness standards. Every MPS school developed a school improvement plan aligned to the district’s goals that were based on school data. Each school is expected to continue to monitor a wide range of student data to meet the individual needs of students through personalized learning, culturally responsive practices, differentiation and response to intervention. Formative assessments and progress monitoring assessments are used to show students’ achievement between universal screening and state assessments.

Chart 4.34 depicts the approximate time students are taking standardized tests.

Chart 4.34 Approximate Time Students Are Taking Standardized Tests 2017–18

Approximate Time Students are Taking Standardized Test (Does not include prep time, breaks, or travel to test site)														
Grade	PALS or PALS Español	STAR	PSAT	CogAT	ACCESS for ELLs**	Forward Exam for Grades 3 - 8 & 10 OR DLM	ACT Suite or DLM	Civics Exam	Total Minutes	Total Hours 2015-16	Hours in 2014-15	Difference from 2014-15	Percentage of Time Based on Minimum Hours (1137)	Percentage of Time Based on Planned Hours (1160)
K4	50								50	0.8	0.8	0	0.07%	0.07%
K5	60	90			150				300	5.0	6.5	-1.5	0.44%	0.43%
1	70	90			150				310	5.2	6.5	-1.3	0.45%	0.45%
2	70	90		125	150				435	7.3	10.6	-3.4	0.64%	0.63%
3		90			150	235			475	7.9	14.5	-6.6	0.70%	0.68%
4		90			150	435			675	11.3	15.8	-4.6	0.99%	0.97%
5		90			150	250			490	8.2	14.5	-6.3	0.72%	0.70%
6		90			150	250			490	8.2	15.0	-6.8	0.72%	0.70%
7		90			150	250			490	8.2	15.0	-6.8	0.72%	0.70%
8		90			150	440			680	11.3	16.3	-5.0	1.00%	0.98%
9		90*			150		250		740	12.3	15.8	-3.5	1.08%	1.06%
10		90*	180		150	100	250	60	770	12.8	16.3	-3.5	1.13%	1.11%
11		90*			150			370	610	10.2	13.7	-3.5	0.89%	0.88%
12					150				150	2.5	3.3	-0.8	0.22%	0.22%

Source: Office of Communications and School Performance

*Star is required at HS for students in Tier 2 and 3 interventions. Star includes literacy, math, and Spanish literacy.

**ACCESS for ELLs is only for English language learners with an English proficiency level of 1 to 5.

***ACT Aspire and DLM may not be given in the fall (bill pending in state legislature).

Dynamic Learning Maps is the alternate assessment for literacy and math in grades 3–11. Students enrolled in IB or AP classes may also take exams in the spring.

During the 2015–16 school year, statewide assessments underwent dramatic changes. The Wisconsin Knowledge and Concepts Exam (WKCE) was replaced by the Forward Exam and the ACT suite of assessments for high school students. Additionally, the alternate assessment for select students with special education needs was changed to the Dynamic Learning Maps. Results have provided us with new academic baselines for performance outlined below in Chart 4.35.



Chart 4.35 MPS 2017–18 Baseline Results of State Assessments

MPS 2017-18 Baseline Results of State Assessments			
Grade Level	Assessment	English Language Arts	Math
3–8	Forward with DLM	19.1%	16.1%
9	ACT Aspire	14.0% (English only)	8.4%
10	ACT Aspire	15.5% (English only)	9.1%
11	ACT with DLM	17.7%	8.6%
11	ACT WorkKeys	0% earned Platinum Level NCRC 20.0% earned Gold Level NCRC 24.2% earned Silver Level NCRC 14.6% earned Bronze Level NCRC 11.7% earned No Certificate *NCRC = National Career Readiness Certificate	

Source: Office of Communications and School Performance

Interventions

All schools screen students three times a year to determine which students need additional supports. Schools use data from Star, a universal screening standardized test, and additional data points including Classroom Assessments Based on Standards (CABS) and classroom observation (high schools can use Star with all grade 9 and 10 students and a combination of data to identify students in need at grades 11 and 12). Once students are screened, schools determine below basic students in literacy and math as well as any students who are performing above the 75 national percentile. All K–8 schools have an “intervention” or “What I Need” time in which all students are engaged in activities supporting their individualized educational needs. Students who were identified as below basic receive *intervention*; students identified in the top 75 national percentiles receive *additional challenges* and all other students receive *enrichment*. Students are grouped according to need during this intervention time, and all staff members are engaged with a group, depending on the strengths of the staff member (interventions must be provided by an appropriately licensed teacher). Children were progress monitored monthly for Tier 2 interventions and weekly for Tier 3. Students who are identified for *additional challenges* are progress monitored on Star once a month. Those students who are receiving *enrichment* are monitored with formative assessments within Tier 1 and with Star during the next Star window.

All traditional middle and high schools offer intervention courses in reading and math. Schools identify students for these courses using Star data and any other available data. These courses meet daily on the student’s schedule with the student receiving pass/fail elective credit. In these courses, students are engaged in various activities and support for their individualized needs. All students in an intervention course are progress monitored with Star every month.

To further help support teachers, evidence-based computer interventions were available for all areas of intervention in 2018–19. This gave teachers easily accessible interventions with formative assessment to help guide instruction.

Computer-based interventions also provided the district with methods to monitor student usage, success and fidelity to the intervention. A specific skill-based assessment is new in 2018–19 for progress monitoring Tier 2 intervention progress.

District Improvement and Transformation

The district improvement plan in 2018–19 continued the focus of improved student performance through three major strategies: teaching and learning, a professional development system and a continuous improvement system, as shown in Chart 4.36. The Educator Effectiveness System was integrated throughout the plan.

Teaching and learning will include the comprehensive support through the enhancement of curriculum aligned to the Framework for Teaching and Common Core State Standards (CCSS) with a focus on foundational literacy, disciplinary literacy and instructional math shifts.

These units will incorporate equity, access and opportunity for all students and address disproportionality issues. College and career readiness, fine arts integration and Learning Journeys expansion will also be included in the planning. The following outlines the four major foci.

Chart 4.36 District Improvement Plan

2018–19 District Improvement Plan Goal

In year five of the five-year Milwaukee Public Schools District Improvement Plan, the district demonstrated academic growth and increased proficiency scores as evidenced by the following:

- A minimum of a **10% increase** in the number of students who were “**on target**” in both math and literacy and a **5% reduction** in the number of students who were “**significantly below on target**” in both math and literacy.
- A **10% increase** in the number of students meeting proficiency on the ACT/DLM.

Educator Effectiveness

Development of teacher and leader practices that positively impact student performance.

Teaching and Learning

Strategic Priorities:

1. Pre-K to 5th grade literacy foundations
2. 6th to 12th grade disciplinary literacy
3. Pre-K to 8th grade algebra readiness
4. School culture and climate
This focus incorporated equity, access and opportunity for all students with a special emphasis placed on male students of color to address disproportionality issues.

Professional Development System

The district provided a professional development (PD) system, including six-week PD cycles, district PD days and institutes, aligned to the teaching and learning strategy of the district improvement plan. Professional learning and coaching ensured that high-quality instruction occurred in every classroom.

Continuous Improvement System

The district maintained a continuous improvement system to include district- and school-level plans that supported, measured and ensured the quality implementation of the district improvement plan.

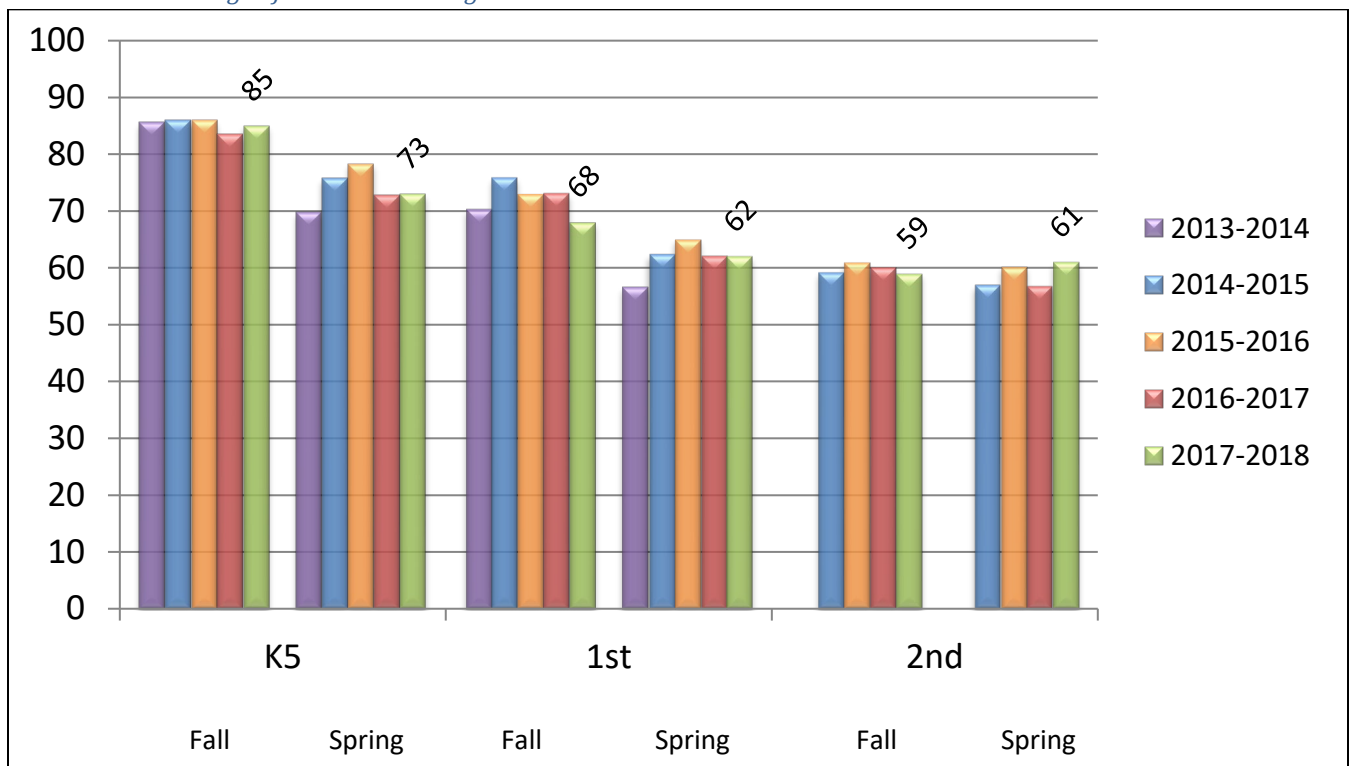
Reading Foundations: K-Grade 3

The Star and PALS assessment scores show a strong need for foundational literacy skills in our younger grades. The five areas of foundational literacy skills are phonological awareness, phonics, print concepts/alphabetic principle, fluency and vocabulary. Teachers in K, 1, 2, and 3 received a new curriculum aligned to the Common Core State Standards and the Comprehensive Literacy Plan that focused on reading foundations. Principals received a curriculum with all the grades included.

PALS data is a basic screener of foundational reading skills. As shown in Chart 4.37, fewer students met the benchmark on PALS in K5 and grade 1 from fall to spring. There was a slight increase in the percentage of grade 2 students meeting benchmark from fall to spring in 2017-18.

Percentage of Students Meeting Benchmark on PALS

Chart 4.37 Percentage of Students Meeting Benchmark on PALS

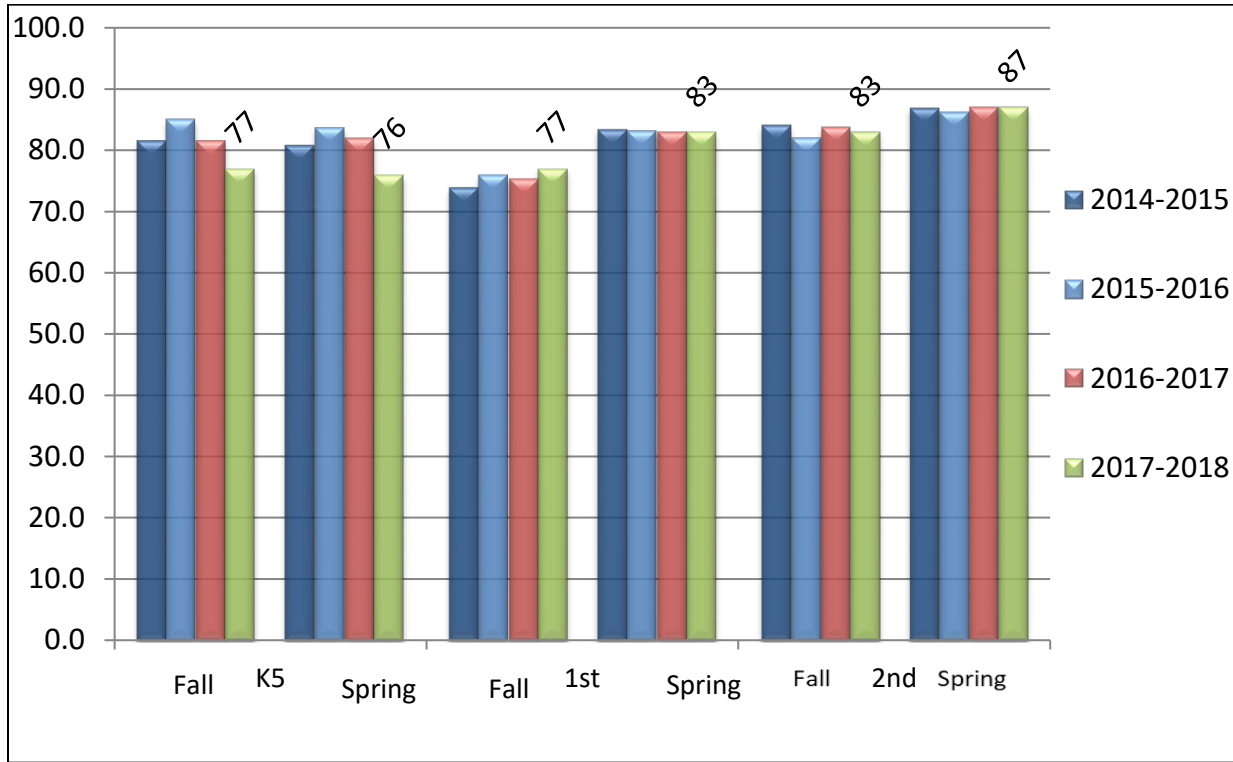


Source: Office of Communications and School Performance

As shown in Chart 4.38, students in our bilingual program show growth and gap closure in grades 1 and 2, with more students meeting the spring 2018 benchmark than met the benchmark in fall 2017.

Percentage of Students Meeting Benchmark on PALS Español

Chart 4.38 Percentage of Students Meeting Benchmark on PALS Español



Source: Office of Communications and School Performance

Universal Screening: Star

As part of Response to Intervention (RtI), MPS assesses our students in K5 through grade 10 three times a year in math, early literacy and/or reading. This data helps track student progress, impact instruction and predict performance on other state assessments. Both K5 and grade 1 students made strong progress in early literacy from fall to winter.

While most grade levels made progress in reading from fall to winter, the higher the grade level, the fewer students who are “on target.” First grade students are making strong progress in math, with 26 percent of students on target in fall and 57 percent on target in winter. Increases in the percentage of students on target in math are more modest as the grades increase. To better predict the percentage of students who will be proficient on the Wisconsin Forward Exam and ACT Aspire, the district has determined cut scores for on target to better predict proficiency on state assessments.

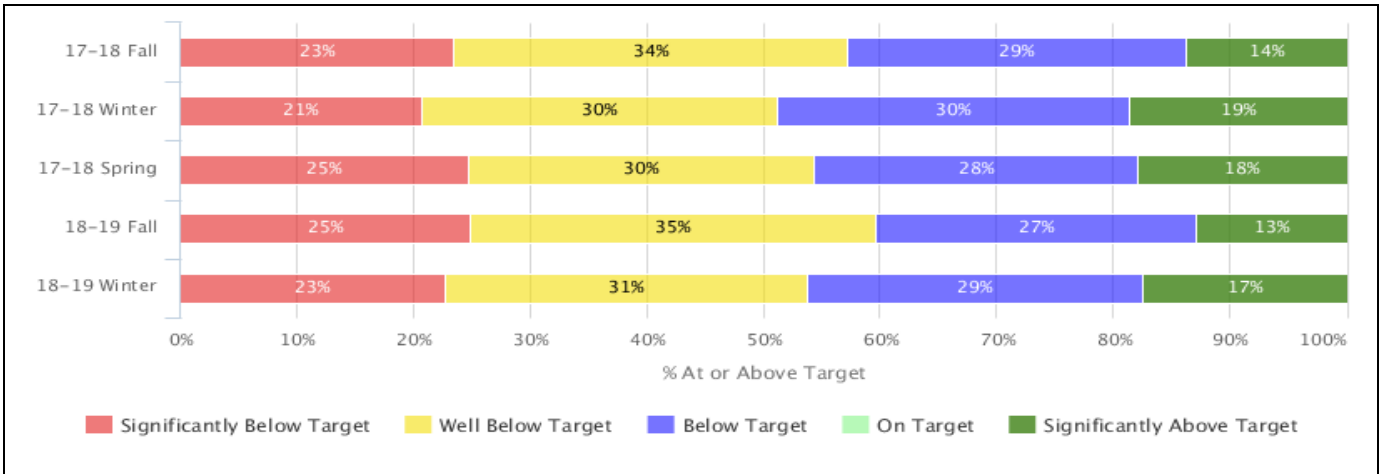
Math

Math scores on Star and the Wisconsin Forward Exam are low, including the low passing rate of grade 9 students in algebra. To increase these scores and the passing rate, the district’s focus is on algebra readiness and the Standards for Mathematical Practice, which include perseverance, abstract reasoning, viable arguments, modeling with math, appropriate tools, precision, using structure and repeated reasoning.

Student performance in math improved with the number of students “significantly above target,” increasing from fall of 2018–19 to winter 2018–19 by 4 percent.

Chart 4.39 shows the percentage of students in various performance categories.

Chart 4.39 Star Math



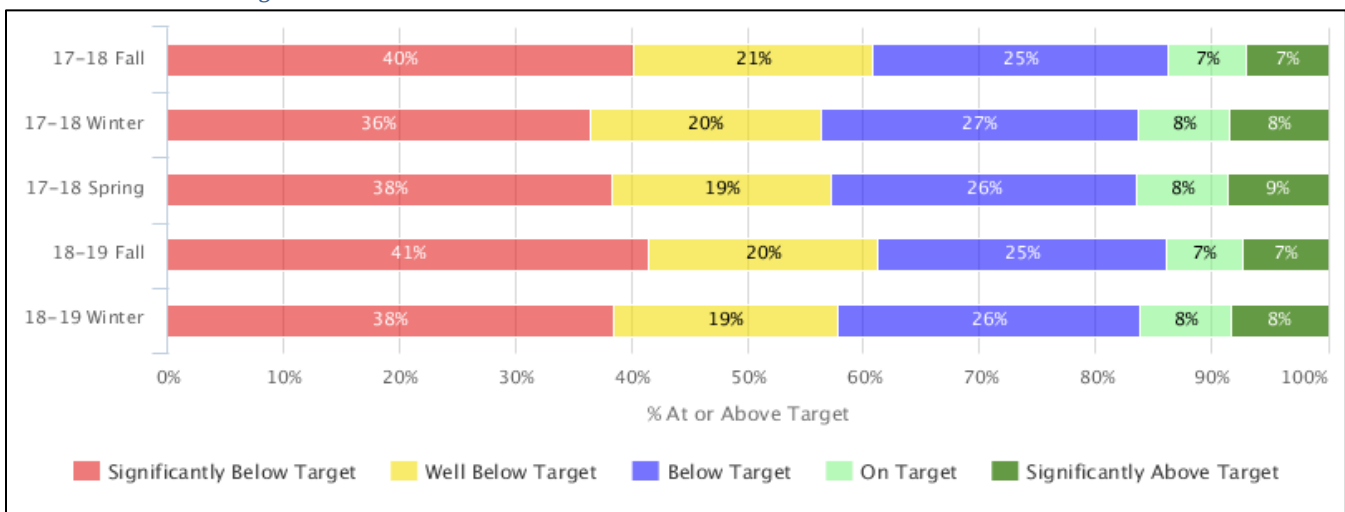
Source: Office of Communications and School Performance

Reading

Reading scores on Star slightly improved with the percentage of students “on target” and “significantly above target,” from fall 2018–19 to winter 2018–19 by 4 percent. This is shown by the percentages on the right side of the chart in the green areas.

Chart 4.40 shows the percentage of students in various performance categories.

Chart 4.40 Star Reading



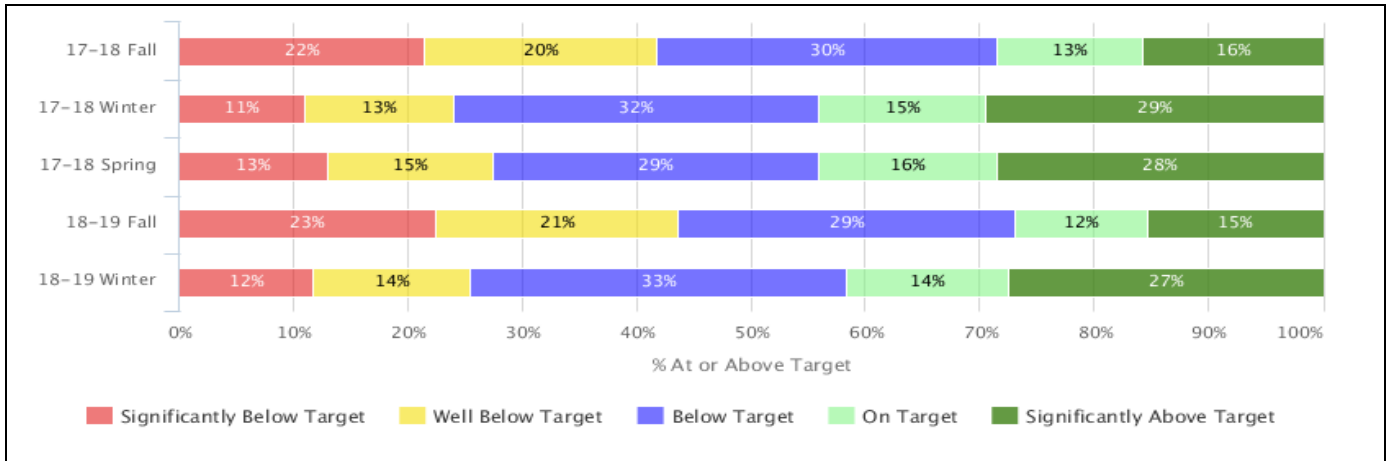
Source: Office of Communications and School Performance

Early Literacy

Student performance in early literacy increased greatly with the number of students “significantly above target,” increasing by 11 percent from fall 2017–18 to winter 2018–19. This is shown by the percentages on the right side of the chart.

Chart 4.41 shows the percentage of students in various performance categories.

Chart 4.41 Star Early Literacy



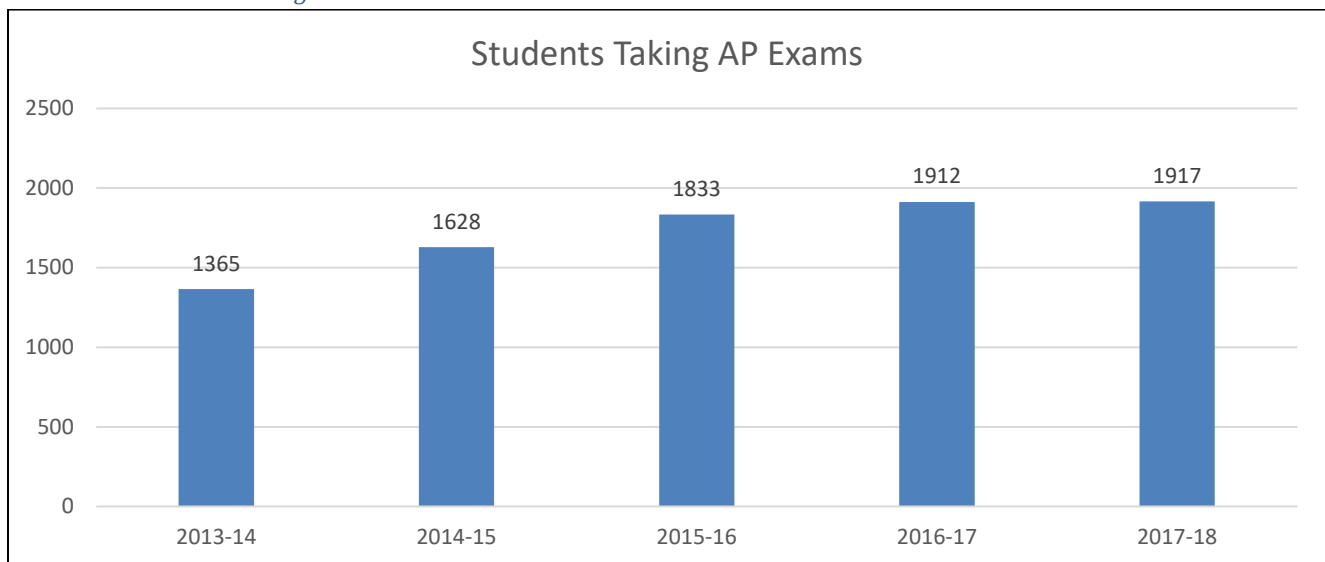
Source: Office of Communications and School Performance

Advanced Studies Data

Students can take a wide range of Advanced Placement (AP) courses. Students in these classes may take AP tests in the spring. Additionally, students proficient in areas such as a world language or music also take AP exams.

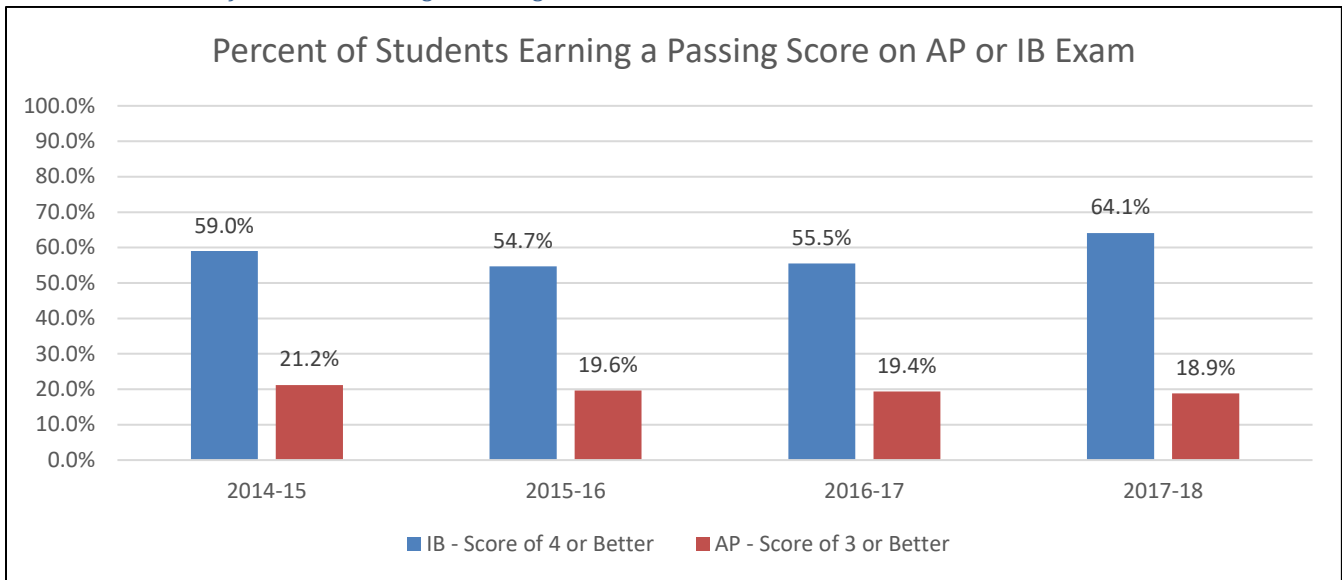
Chart 4.42 shows the number of students taking AP exams. Chart 4.43 shows the percentage of students earning a passing score on AP or IB exam.

Chart 4.42 Students Taking AP Exams



Source: Office of Communications and School Performance

Chart 4.43 Percent of Students Earning a Passing Score on AP or IB Exam



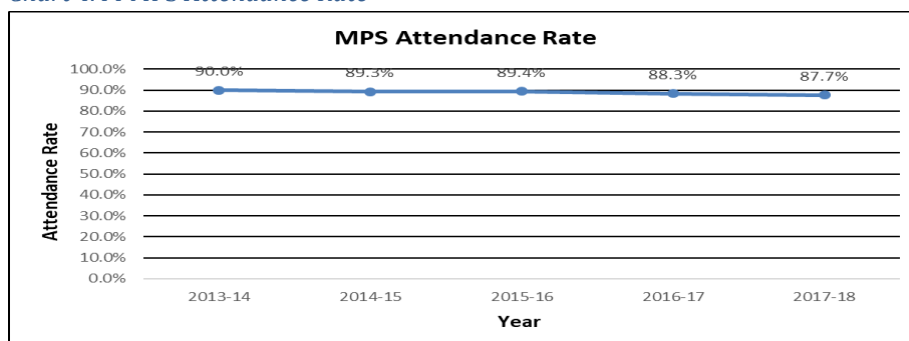
Source: Office of Communications and School Performance

School Culture

Student attendance is low and suspension rates are high and disproportionate for African American and Hispanic males, especially African American boys with IEPs. The Department of Black and Latino Male Achievement (BLMA) entered its pilot year with a focus on several strategic priorities, including creating a Manhood Development Academy, improving school culture through dignity, equitable practices and capacity building, initiating a positive narrative change campaign that reimagines black and Latino boys, supporting male mentorship programs, and improving strategies to recruit black and Latino male teachers. Early efforts have had a negligible effect on attendance, as district-wide attendance is down; however, data gleaned from listening sessions and other sources indicate that students involved in BLMA programming have shown a marked increase in engagement, connectedness to their schools and even a general increase in GPA. Additionally, in contrast with last year, the young men involved with BLMA have also shown a dramatic decrease in discipline referrals for violent incidents in 2018–19. BLMA seeks to expand its Manhood Development Academy course offerings, mentorship activities, and ventures to attract MPS’s black and Latino males to the teaching profession while also assuming a greater role in professional development vis-à-vis anti-racism, social justice and best practices for educating our black and Latino young men.

Attendance has seen a gradual decline since the 2013–14 as shown in Chart 4.44.

Chart 4.44 MPS Attendance Rate



Source: Office of Communications and School Performance

Chart 4.45 indicates the percentage of all male students in race/ethnicity groups. MPS would anticipate that when reviewing office discipline referrals (ODRs) or suspensions, there would be a similar percentage of students by race/ethnicity compared to demographic percentages. What is found is that African American males have disproportionately higher office referrals and suspensions compared to other male students. African American male students also have a lower average attendance rate.

Chart 4.45 MPS Enrollment, ODRs, Suspensions and Attendance for Males in 2017-18

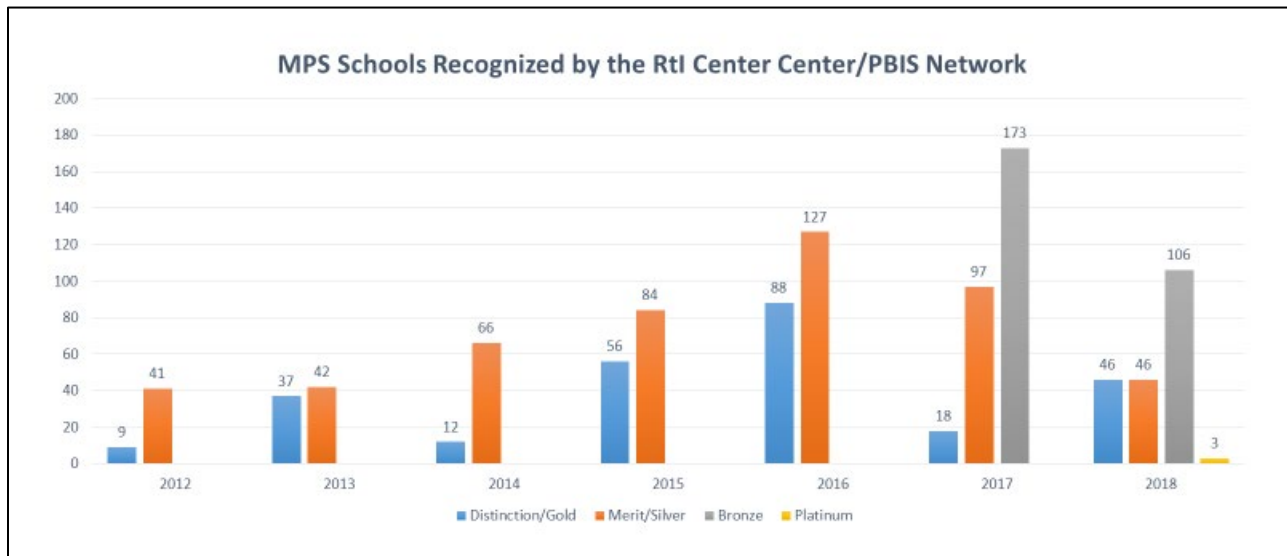
Male Demographics				
	Enrollment	ODRs	Suspensions	Attendance
Asian Males	6.7%	1.0%	0.9%	92.9%
African American Males	52.8%	79.0%	79.1%	84.5%
Hispanic Males	26.6%	14.0%	13.8%	89.4%
White Males	10.4%	4.0%	3.4%	92.3%

Source: Office of Communications and School Performance

As part of preparing students for college and career readiness, MPS monitors dispositions that support academic success and future readiness through Positive Behavioral Interventions and Supports (PBIS). Data is collected and analyzed to determine the number and types of behavioral referrals that occur. The data also reflects the impact of the implementation of various PBIS strategies.

The Wisconsin RtI Center updated its criteria for recognition in 2018. While there appears to be a decline in the numbers, the actuality is MPS that had 201 recognitions for one or more categories of performance as shown in Chart 4.46.

Chart 4.46 MPS Schools Recognized by the Wisconsin RtI Center/PBIS Network



Regional School Assignments

In the 2018–19 school year school, regional school assignments increased from five regions to seven regions. This revised alignment reflects a distributive leadership model and the realignment of roles and responsibilities related to performance objectives by improving organizational processes.

Through an integrated system of school support, supervision and accountability, MPS promotes academic achievement; meaningful student, family and community engagement; and effective and efficient operations. Regional superintendents support four geographic regions—Northwest, Southwest, Central and East regions—in addition to three specialty regions including High School, Transformation and Contracted Schools. Chart 4.47 shows the school assignments to each region. Each regional superintendent leads a regional cross-functional team accountable for supporting operational effectiveness.

Chart 4.47 2018–19 School Regions

2018-19 Regional System of Support and Accountability						
CENTRAL REGION	EAST REGION	NORTHWEST REGION	SOUTHWEST REGION	HIGH SCHOOL REGION	TRANSFORMATION	CONTRACTED SCHOOLS
Dr. Reginald Lawrence II	Dr. Toni Dinkins - Interim	Bridgette Hood-Leveston	Eduardo Galvan-Interim	Dr. Jennifer Smith	Janel Hawkins	Bridget Schock - Interim
Andrew S. Douglas - Zerda Palmer	Bay View Upper - Heidi Panosh	Barton - Shiron Posley	A.L.B.A. - Brenda Martinez (TL)	Alliance - Allan Laird (AP)	Bradley Tech - Aaron Shapiro	Partnership Schools
Auer - Zannetta Walker	Bay View Lower - Heidi Panosh	Bryant - Erik Conner	Academy Acc Learning - Eric Rian	Audubon HS - Leon Groce	Browning - Raymond Unanka	Assala - Carlotta Pritchett
Barbee - Catherine Loss	Burdick - Theresa Russell	Carson - Cynthia Dismuke	Alcott - Marisol Alvarado	Audubon MS - Leon Groce	Bruce - Lisa Turner	Banner - Willie Maryland
Bethune - Paulette Chambers	Carver - Kristin Hinds	Congress - Lorraine Applewhite	Allen-Field - Fritz Blandon	Bay View - Sandra Peterson	Clarke - Shunda Davis	Grandview - Debi Harry
Brown - Ava Morris	Cass - Tyrone Nichols	Craig - Yolanda Tooks (APIC)	Curtin - Christina Flood	Groppi - Phillip Rhymes (AP)	Elm - Tonya Love	Lad Lake Synergy MS/HS - Glen Stavens
Burbank - Angela Smith	Clement - Steven Cames	Eighty-First Street - Harold Orkowski	Doerfler - Rhode Marquez-Feliciano	Hamilton - Rose Martin	Lancaster - Valencia Carthen	MATC - Carmelita Simms
Clemens - Garry Lawson	Cooper - Jennifer Doucette	Emerson - Joel Eul	Fairview - Lisa Rosenberg	MacDowell - Andrea Corona	North Division - Keith Carrington	NOVA-HS - Patricia Bridges
Fifty-Third - Stephanie Zollicoffer	Fernwood - John Sanchez	Engleburg - Lisa Marion-Howard	Forest Home - Bradley Christensen	Madison (JMAC) - Jineen Torres-McLemore	Riverwest - Leticia Washington	Shalom HS - Denise Pitchford
Franklin - Sara Hmielewski	Fratney - Jessica Quindel	Goodrich - Sharonda Harris	Grant - Thomas Bruno	Marshall - Barry Applewhite	South Division - Jesus Santos	Southeastern - Diana McDowell
Hawley - Richard Bukosky	Gaenslen - Kirsten Brown	Grantosa - Thaddeus Hilliard	Greenfield - Adalberto Salas Barreto	Meir (Golda) - Michelle Carter	South Division Acc Academy - Jesus Santos	Non-Instrumentality
Hi-Mount - Jacqueline Sorrell-Richardson	Garland - Steve Krull	Hampton - Bridget Araujo	Hayes - Yolanda Hernandez-Garcia	Mike Co. Youth Ed. Ctr - Diane Ludwig	Townsend - Redona Williams	Carmen-Northwest MS / HS - Patricia Hoben
Hopkins/Lloyd - Natasha Harris	Green Bay - Richard Spates	Hawthorne - Shantee Williams	Honey Creek - Gitanjali Chawla	Mike HS of the Arts - Larry Farris	Washington - Angelenia Terry	Carmen HS of Science & Tech South - Patricia Hoben
Jackson - Tony Mitchell	Hartford - Shannon Kilsdonk	Kilbourn - Thressesa Childs	Kagel - Mary Saldana	Mike School of Lang - Yvette Martel		
Keefe - Christlyn Frederick-Stanley	Holmes - Tayotis Caldwell	Kluge - Keushum Willingham	Lincoln Avenue - Yaribel Rodriguez	Obama S.C.T.E. - Carol McKay		Carmen MS South - Patricia Hoben
LaFollette - Marny Donalson-Gamble	Humboldt Park - Georgia Becker	Maple Tree - Debra Rash	Longfellow - Rosa Marie Cerdá	Project STAY - Diane Ludwig		Carmen Southeast - Patricia Hoben
Lee Learning Center - Ruth Stark-Jordan	IDEAL - Jennifer Carter	Mike Sign Lang - Suzanne Gahan	Lowell - Pandora Lawrence	Pulaski - Lolita Patrick		Highland Com School - Tracy Williams
Marvin E. Pratt - Janice Carter	Lincoln Ctr of the Arts - Ramon Evans	Mike German Immersion - Frank Lammers	Manitoba - Rhoda Jones-Goodwin	Reagan - Mike Roemer		Kathryn T. Daniels - Mondell Mayfield
Metcalfe - Melinda Gladney	Martin Luther King Jr. - Marcus Arrington	Morse MS - Phyllis Anderson	Mike Spanish Imm - Marybel Nieves-Harris	Riverside - Maria Gonzalez-Edwards		Hmong American Peace Academy -
Mike Chinese Lang - James Sayavong	Maryland - Joseph DiCarlo	Ninety-Fifth Street - Sarah Sanders	Mitchell - Kim Malacara	Rufus King IB HS - Tanzanique Carrington		Chris Her-Xiong
Mike French Imm. - Gina Bianchi	Milwaukee Parkside - Lila Hillman	Parkview - Cheryl Colbert	Morgandale - Juan Badillo (APIC)	Transition - Raymond Moore (AP)		La Causa - Yolanda Valdes
Neeskara - Erick Owens	Roosevelt MS - Tiffany Fisher	River Trail - Robin Swan	Riley - Harry Russo	Vincent - Daryl Burns		Mike College Prep (36) - Kristi Cole
Sherman - Ebbie Wells	Rufus King MS - Tamera Ellis	Stuart - Nicole Jude	Rogers - Ramon Cruz	Vincent Acc Academy - Daryl Burns		Mike College Prep (38) - Kristi Cole
Starks DLC - Bryan Terry	Siefert - Wanda Varela-Katz	Thoreau - Paula Boyd	Vieau - Marko Radmanovic (APIC)	WCCL - Stanley McWilliams		Mike College Prep (Lloyd) - Kristi Cole
Starks EC - Bryan Terry	Trowbridge - Thomas Matthews	Thurston Woods - Felice Beal	Wedgewood MS - Eithadi Ndaw			Mike College Prep (Loia) - Kristi Cole
Story - Vickie Hall	Victory - Janine Cano Graber	Webster - Katrina Fisher	Whitman - Deborah Clemens			Mike Comm. Cyber - Stephanie Evans Steinbach
Westside - Renee Drane	Whittier - Margaret Mystrow (TL)		Zablocki - Chris Garza			Mike Environmental Sciences Academy - Michael Morgan
						Mike Excellence - Maurice Thomas
						Next Door - Tanya Johnson
						NOVA Tech - Antoinette Curtis

Source: Office of School Administration

MPS Staff

MPS will employ over 9,600 certificated and support staff, making it one of the largest employers in the city of Milwaukee. Chart 4.48 shows the number of FTEs by category budgeted by MPS.

Chart 4.48 MPS Staff Distribution

MPS Staff Distribution 2019–20 Proposed Budget							
Position Type	2018–19	2019–20	School	Non-	Total	School	Non-School
	F.A.	P.B.	Position	School		Positions	Positions
			Change	Change	Change	FY20	FY20
Certificated Administrators	256	258	11	-9	2	50	208
Principals	126	125	-1		-1	125	0
Assistant Principals	127	130	3	0	3	130	0
Teachers	4,702	4,762	62	-3	60	4,661	100
Therapists	45	48	0	3	3	32	16
Social Workers	164	169	5	0	5	147	22
Psychologists	152	154	3	-1	2	145	9
School Nurses	66	68	-2	4	2	57	11
Classified Technical & Administrative	408	398	0	-11	-11	42	356
Trades Workers & Foremen	145	145	0	0	0	0	145
Clerical/Secretaries	366	372	2	4	6	278	94
School Bookkeepers	33	33	0	0	0	33	0
Children’s Health Assist./Nurse Assoc	293	293	0	0	0	290	3
Educational Assistants	1,288	1,311	22	1	23	1,294	17
Safety Aides	276	281	2	3	5	278	3
Social Worker Assistants	31	27	-6	2	-4	19	8
Building Services Helpers	351	355	-7	11	4	328	27
Engineers/Boiler Attendants	250	253	0	3	3	213	40
Food Service Managers/Trainees	95	101	6	0	6	101	0
Food Service Assist./Assist.-in-Charge	400	401	0	0	0	401	0
Totals	9,574	9,682	99	9	108	8,623	1,059

Please note the sums of figures do not always equal the total displayed due to rounding to the nearest whole numbers.

Extension Fund

The Extension Fund supports the City of Milwaukee playgrounds and community center programming, youth and adult sports programs, aquatics, outdoor education, and senior adult and therapeutic recreation activities. The MPS Department of Recreation and Community Services employs full-time program and clerical staff and approximately 2,500 part-time employees who provide programs year-round in more than 100 schools and community locations throughout the city of Milwaukee.

Community-Based Driver Education funds classroom and behind-the-wheel instruction for students ages 16–18. Approximately 200 students are served annually.

The **Summer Reading** program supports after-school and summer enrichment opportunities for over 10,000 children in Community Learning Center (CLC) and Safe Place programs. Funds are used to support STEM and literacy enrichment programs and resource staff who offer technical assistance to support quality academic instruction.

In partnership with local arts organizations, the **Arts Internship** program provides students between the ages of 16 and 18 with paid internship opportunities. Participants explore careers in the arts while also gaining practical and applicable job skills and work experience. On average, the program partners with more than 10 arts organizations and serves 50 students who earn a combined total of more than \$50,000 from their hands-on work experiences. The **Wraparound** project supports the operation of summer CLC, Safe Place programming, after-school health and wellness programs, and gap funding for the school year CLC program. Summer CLCs and Safe Places offer a broad array of enrichment activities that expose youth to arts, music, sports and cultural programs. On average, more than 45 locations are provided with funding to support their operations and keep these critical services open during the summer and throughout the year.

The **Partnership for the Arts and Humanities** supports increased access to arts and humanities experiences in the after-school space by funding and leveraging partnerships with local arts and humanities organizations. Since its inception in 2006, over 88 unique arts- and humanities-based organizations have collaborated with approximately 200 schools and youth-serving organizations to provide arts and humanities programs for over 320,000 youth and family members throughout the city of Milwaukee.



The Extension Fund supports the **maintenance of the outdoor recreation facilities** including but not limited to baseball fields, tennis and basketball courts, wading pools, tot lots and field houses as well as the benefits, insurance, unemployment and utilities associated with all the recreation sites.



The **MPS-managed outdoor recreation system** comprises 52 active-use playfields and 3 service centers, encompassing more than 300 acres of programmed space. Most of these sites serve as neighborhood-scale parks with traditional recreational facilities such as ballfields, tot lots, tennis and basketball courts, field houses and general open space. A multitude of programming options are offered throughout the district, including league sports and free summer playgrounds in combination with free summer meals, which draw large groups of children each year. Many of these programs are held in neighborhoods with low household income levels and provide a much-needed resource when school is not in session.

A **recreation facilities master plan** was developed in 2014 and outlines a set of city-wide projects to be undertaken over the course of 10 years for the 52 playfields and field houses maintained by the district. In 2016, Milwaukee Recreation developed an equity prioritization index to rank these facilities according to a set of criteria encompassing neighborhood and population characteristics as well as facility condition to ensure that investments are equitably targeted. In 2018, construction began on the first set of three renovation projects that are scheduled to be completed in summer 2019. In the fall of 2019, three additional playfields will undergo a comprehensive renovation, with completion planned for 2020. Additional projects will follow in effort to address current and future recreational needs and ensure that all members of our community have access to a safe place to play and enjoy the outdoors.

MPS C.A.R.E.S. is a community outreach and programming initiative with multiple components aimed at improving community conditions for Milwaukee’s children and young adults. This collaborative initiative is purposed to meet Milwaukee’s emerging community needs. Program components include Twilight Centers, Midnight Leagues and Wellness Days. On average 650 students, ages 12–18, are served nightly at the Twilight Centers, totaling over 85,000 visits each year.



Approximately 16 basketball teams and 16 soccer teams participate in the Midnight Leagues each season, serving over 400 young adults ages 17–25, and more than 800 individuals attend Wellness Day events on an annual basis.

Other Financial Information

MPS conforms to all state and local statutes governing the investment of public funds as well as applicable federal and state regulatory requirements. All issuance of debt, whether short-term or long-term, is approved by the board and the Common Council of the City of Milwaukee.

The 2019–20 proposed budget for debt totals \$37 million, a \$0.7 million increase over 2018–19, due to increased principal and interest payments. New debt was issued in December 2017 to fund major maintenance projects at numerous schools. An additional \$1.4 million is allocated to fund building improvements as needed to accommodate programs for culinary training, arts and health education. The related debt service costs began in 2017–18. District partners are also raising funds for program-related building improvements for these programs. Debt service cost is budgeted and managed in the School Operations Fund and recorded as a non-major fund in the district’s annual financial report.

Chart of Accounts

MPS is required by state law to comply with the Wisconsin Uniform Financial Accounting Requirements (WUFAR). WUFAR is designed to create uniformity in financial reporting, auditing and data processing and enhance inter-district comparability among districts, federal and state governing bodies and the public. MPS utilizes an automated financial system, Integrated Financial and Accounting System (IFAS), for district accounting, budgeting and financial reporting. While MPS ultimately reports to the Department of Public Instruction (DPI) using the WUFAR standards, the district’s chart of accounts differs from the WUFAR chart of accounts due to the size, complexity and uniqueness of the district and its operations. The MPS line item budget organizes the individual financial statement items by cost centers.

Outstanding Debt Service Requirement Schedules


MPS does not have authority to issue debt. The City of Milwaukee has authority under Chapters 67 and 119 of Wisconsin Statutes to issue municipal obligations for specific school purposes. Bonded indebtedness issued by the city under Chapter 119 for school purposes is limited to two percent of the full value of taxable property in Milwaukee. Bonded indebtedness issued by the city under Chapter 67 for school purposes counts against the city’s debt limit of five percent of the full value of taxable property in the city. Chart 4.49 is a table of MPS’s existing debt service requirements, assuming no IRS subsidy rebate and no interest earnings on the sinking fund payments.

Chart 4.49 outstanding Debt- Last 10 Years

Outstanding Debts	
Fiscal Year	Debt Outstanding (\$M)
2009	328.3
2010	369.3
2011	358.1
2012	349.8
2013	342.2
2014	337.3
2015	367.3
2016	359.3
2017	382.8
2018	402.8

Chart 4.50 is excerpted from the 2018 MPS CAFR to show that the district's fund balance and debt ratio is similar at June 30, 2018 to the comparative data on June 30, 2013. The district's fund balance has increased 53.8 percent, from \$92,003,082 to \$141,505,940. Between 2013 and 2018, the debt service as a percentage of noncapital expenditures decreased by 59.7 percent from 7.2 percent to 2.9 percent.


Chart 4.50 Changes in Fund Balance, Governmental Funds and Debt Service Ratios

 MILWAUKEE PUBLIC SCHOOLS Changes in Fund Balance, Governmental Funds, and Debt Service Ratios (modified accrual basis of accounting)						
	2018	2017	2016	2015	2014	2013
Revenues:						
Property tax levy	272,114,388	281,169,165	\$ 300,634,166	\$ 302,278,545	\$ 299,450,235	\$ 300,605,082
Other taxes	597,492	840,809	810,337	72,837	79,171	75,084
Lunchroom sales	723,832	666,617	1,164,437	802,753	3,112,692	2,924,898
Other local sources	32,612,667	30,206,030	24,708,014	20,881,176	17,998,591	15,033,619
Microsoft Settlement Refunds	—	—	5,918,672	—	1,557,605	4,492,796
State aid:						
Equalization aid	523,855,062	516,742,805	509,173,092	505,323,745	500,659,964	494,557,826
Special classes	46,082,609	48,340,685	50,423,437	53,338,018	53,565,720	51,792,301
Integration	30,368,152	33,145,802	31,692,817	32,247,348	33,522,834	34,178,357
Other state aid	84,878,199	68,218,662	59,234,848	60,425,803	52,813,148	51,039,137
Federal aid:						
Education Consolidation Improvement Act	70,743,913	76,904,906	68,908,095	77,649,649	89,387,237	96,038,429
School nutrition services	50,927,013	51,232,829	49,598,103	46,739,199	40,115,810	38,289,523
Erate refunds	5,836,244	4,237,974	9,682,625	—	—	52,666
Other federal aid	70,864,068	64,475,049	61,369,218	69,073,018	69,125,693	70,965,810
Miscellaneous	205,340	86,437	1,284,082	1,231,850	567,085	3,190,257
Interest and investment earnings	5,302,257	5,454,864	4,349,251	2,913,071	2,541,815	218,550
Total revenues	\$ 1,196,959,298	\$ 1,182,500,572	\$ 1,178,951,194	\$ 1,172,977,012	\$ 1,164,497,600	\$ 1,163,454,335
Expenditures:						
Instructional services:						
Undifferentiated curriculum	351,822,598	369,393,609	339,332,220	346,521,378	350,611,296	364,488,175
Regular and other curriculum	134,543,176	137,132,552	136,707,351	137,364,946	140,829,291	147,099,479
Special curriculum	149,773,284	148,780,813	152,478,100	162,957,532	167,157,217	170,451,744
Total instructional services	\$ 636,139,058	\$ 655,306,974	\$ 628,517,671	\$ 646,843,856	\$ 658,597,804	\$ 682,039,398
Community services	29,562,731	29,120,113	27,347,401	29,162,858	26,962,332	29,146,352
Pupil and staff services	144,325,673	135,823,969	126,867,497	132,154,096	126,212,196	127,419,348
General and school building administration	118,247,463	112,522,003	111,159,224	99,027,539	99,204,832	101,012,616
Business services	177,596,772	173,743,893	169,127,014	160,159,754	163,583,290	161,469,675
School nutrition services	49,365,227	46,971,470	48,841,829	46,653,985	42,699,913	43,938,860
Capital Outlay	40,412,547	41,396,795	38,460,201	39,116,285	14,690,949	21,948,535
Debt service:						
Principal	15,391,555	54,677,630	14,648,669	21,671,993	12,955,845	67,860,692
Interest	18,581,798	22,303,962	14,797,376	13,523,580	13,963,568	14,312,624
Bond issuance cost	33,114	407,528	8,762	61,999	36,434	528,668
Other	—	—	—	—	—	—
Total expenditures	\$ 1,229,655,938	\$ 1,272,274,337	\$ 1,179,775,644	\$ 1,188,375,945	\$ 1,158,907,163	\$ 1,249,676,768
Excess of revenues over (under)						
Expenditures	\$ (32,696,640)	\$ (89,773,765)	\$ (824,450)	\$ (15,398,933)	\$ 5,590,437	\$ (86,222,433)
Other financing sources (uses):						
Proceeds from Sale of Assets	200,000	3,747,618	120,245	1,406,273	122,538	183,585
Premium on debt issued	—	3,221,503	—	387,058	—	7,415,704
Proceeds from capital leases	—	—	—	38,000,000	—	—
Insurance proceeds	12,344	—	223,962	843,560	—	—
Refunding bond debt issued	—	29,095,000	—	6,907,791	—	50,108,810
Total other financing sources (uses), net	\$ 212,344	\$ 36,064,121	\$ 344,207	\$ 47,544,682	\$ 122,538	\$ 57,708,099
Net change in fund balance	\$ (32,484,296)	\$ (53,709,644)	\$ (480,243)	\$ 32,145,749	\$ 5,712,975	\$ (28,514,334)
Debt service as a percentage of noncapital expenditures	2.9%	6.7%	2.6%	3.2%	2.4%	7.2%

Source: 2018 MPS CAFR

Student enrollment is a major factor in determining the state revenue. Lower enrollment leads to lower state revenues for the district; however, legislative action may adjust state resources. Chart 4.51 is excerpted from the 2018 MPS CAFR to show children between 4 and 19 years of age residing in the city of Milwaukee and attending schools.

Chart 4.51 Comparative Statement of Annual School Census

 MILWAUKEE PUBLIC SCHOOLS Comparative Statement of Annual School Census Children Between 4 and 19 Years of Age Residing in the City of Milwaukee										
Fiscal year	Total number of children	Increase or (decrease) over prior year	Males	Increase or (decrease) over prior year	Females	Increase or (decrease) over prior year	Attending public school	Attending private school	Total attending schools	Percent attending schools
1981	130,215	(3,424)	66,550	(1,695)	63,665	(1,729)	82,520	31,238	113,758	87.4
1982	131,748	1,533	67,085	535	64,663	998	80,683	29,623	110,306	83.7
1983	134,734	2,986	68,642	1,557	66,092	1,429	83,148	31,149	114,297	84.8
1984	140,729	5,995	71,689	3,047	69,040	2,948	87,243	31,601	118,844	84.4
1985	147,347	6,618	75,066	3,377	72,281	3,241	93,406	31,464	124,870	84.7
1986	148,768	1,421	75,391	325	73,377	1,096	96,520	30,961	127,481	85.7
1987	145,593	(3,175)	73,844	(1,547)	71,749	(1,628)	94,744	30,997	125,741	86.4
1988	148,416	2,823	75,196	1,352	73,220	1,471	98,438	31,140	129,578	87.3
1989	150,714	2,298	76,520	1,324	74,194	974	99,988	29,988	129,976	86.2
1990	150,723	9	76,382	(138)	74,341	147	99,079	29,346	128,425	85.2
*1991	128,540	(22,183)	65,230	(11,152)	63,310	(11,031)	86,407	27,012	113,419	88.2
1992	144,452	15,912	73,180	7,950	71,272	7,962	100,017	28,346	128,363	88.9
1993	145,499	1,047	73,772	592	71,727	455	100,728	27,956	128,684	88.4
1994	149,545	4,046	75,893	2,121	73,652	1,925	103,452	28,196	131,648	88.0
1995	151,541	1,996	76,471	578	75,070	1,418	106,886	27,816	134,702	88.8
1996	151,710	169	76,778	307	74,932	(138)	106,910	27,931	134,841	88.9
1997	151,027	(683)	76,429	(349)	74,598	(334)	107,121	27,455	134,576	89.1
1998	153,227	2,200	77,533	1,104	75,694	1,096	108,786	27,723	136,509	89.1
1999	154,328	1,101	78,141	608	76,187	493	111,712	27,207	138,919	90.0
2000	154,977	649	78,599	458	76,378	191	110,397	28,342	138,739	89.5
2001	150,256	(4,721)	76,048	(2,551)	74,208	(2,170)	107,905	26,479	134,384	89.4
2002	149,992	(264)	76,142	94	73,850	(358)	109,852	25,066	134,918	90.0
2003	162,011	12,019	82,187	6,045	79,824	5,974	122,631	23,760	146,391	90.4
2004	164,641	2,630	83,399	1,212	81,242	1,418	128,862	21,829	150,691	91.5
2005	165,279	638	85,193	1,794	82,596	1,354	130,664	22,879	153,543	92.9
2006	159,414	(5,865)	81,024	(4,169)	78,390	(4,206)	111,685	27,171	138,856	87.1
2007	153,233	(6,181)	77,570	(3,454)	75,663	(2,727)	107,950	26,507	134,457	87.7
2008	152,244	(989)	75,897	(1,673)	76,347	684	102,648	27,847	130,495	85.7
2009	152,323	79	75,840	(57)	76,483	136	104,316	28,010	132,326	86.9
2010	151,232	(1,091)	74,710	(1,130)	76,522	39	102,707	28,398	131,105	86.7
2011	148,293	(2,939)	74,624	(86)	73,669	(2,853)	100,101	27,395	127,496	86.0
2012	146,741	(1,552)	74,476	(148)	72,265	(1,404)	97,900	27,065	124,965	85.2
2013	144,870	(1,871)	74,017	(459)	70,853	(1,412)	95,602	26,799	122,401	84.5
**2014	146,929	2,059	74,075	58	72,854	2,001	103,291	27,350	130,641	88.9
**2015	146,940	11	73,852	(223)	73,088	234	103,399	31,228	134,627	91.6
**2016	138,550	(8,390)	69,981	(3,871)	68,569	(4,519)	95,210	27,788	122,998	88.8
**2017	144,787	6,237	73,071	3,090	71,716	3,147	98,811	27,597	126,408	87.3
**2018	145,225	438	72,985	(86)	72,240	524	98,492	27,885	126,377	87.0

* Data collection method was not consistent with prior years and may not have produced accurate data.

** The U.S. Census Bureau methodology was used to estimate student population residing in the City of Milwaukee.

The 2018 estimate uses a historically reliable method but is otherwise unverified.



Glossary



MILWAUKEE
PUBLIC SCHOOLS

2019–20 Superintendent's Proposed Budget
Fiscal Year: July 1, 2019 – June 30, 2020
Submitted to the Milwaukee Board of School Directors

Glossary

The MPS budget is organized into four sections: Executive Summary; Organizational; Financial, including Schools, Central Services and Line Items; and Informational, including City Profile, MPS Profile and Glossary. The Glossary subsection is contained within the Informational Section.

The glossary provides an alphabetical list of terms used throughout the budget development process during stakeholder meetings and may be referenced directly or indirectly in the budget document.

Term	Definition
ACCESS for ELLs (English Language Learners)	ACCESS for ELLs is designed to measure English language proficiency. Federal and state laws require that students identified as English learners be assessed annually to determine their level of English language proficiency and ensure that they are progressing in achieving full English proficiency.
Accrual Basis of Accounting	A method of recording accounting transactions for revenue when earned and expenses when incurred.
Achievement Gap Reduction (AGR) Program	This program offers options for schools, including small class sizes, to promote student achievement for students who are struggling in reading and mathematics.
Actuals	Actual expenditures and revenues in the fiscal year indicated.
Advanced Placement	Advanced Placement (AP) is a program in the United States created by the College Board that offers college-level curriculum and exams to high school students. These courses are generally recognized to be equivalent to undergraduate college courses. Participating colleges and universities grant credit to students who obtained qualifying scores on AP exams.
Allocation	The systematic distribution of limited financial resources over various time periods.
Ambitious Instruction Budget Conversations	The opportunity for the superintendent to meet with school leaders and other school staff to learn more about the school's progress, hear challenges and learn more about resource needs.
Amended Adopted Budget	Budget adopted by the Milwaukee Board of School Directors annually in the fall, pursuant to Wis. Stat. § 119.16(8). Also referred to as the final adopted (FA) budget in the line item.
American College Testing Program (ACT)	A college entrance exam. The assessment yields an overall composite score as well as skill area scores for English, mathematics, reading and science. In February 2005, an optional writing test was added to the ACT, mirroring changes to the SAT test that took place later in March of the same year. The assessment assists teachers and students in understanding the level of students' college or workforce readiness.
Applied Surplus	Use of fund balance for a specified purpose.
Appropriation	Setting aside, by resolution, a specified amount of money with an authorization to make expenditures and incur obligations.
Association of School Business Officials (ASBO)	Founded in 1910, the Association of School Business Officials International (ASBO) is an educational association that supports school business professionals. ASBO provides programs and services that promote the highest standards of school business management, professional growth and the effective use of educational resources.
Balanced Budget	A budget in which current revenues equal current expenditures.
Ballpark Estimate	The comparative cost estimate prepared by Facilities and Maintenance Services for school- or department-requested projects. The estimates provided are based on similar

Term	Definition
	projects to what is being requested and do not include a complete investigation into existing building conditions.
Behavior Intervention Plan (BIP)	A behavior plan included in an individualized education program (IEP) that supports a student to help him or her change problem behaviors.
Benefit-Eligible	An employee who is regularly scheduled to work 30 hours per week or more and is part of a benefit-eligible employee unit.
Biennial Budget Planning	Planning for a budget that covers the span of two years. A biennial budget plan consists of annual spending tied to a two-year operational plan.
Bilingual Education Aid	Bilingual Education Aid supports programs, such as the bilingual education and English as a second language programs, for pupils with limited English proficiency. School districts are reimbursed a percentage of the salaries and benefits of eligible teachers and paraprofessionals and for certain related purchases.
Bilingual Multicultural Education	MPS offers Spanish/English bilingual education, bilingual education for students of Asian descent and two-way bilingual education. Pupils learn subjects in both English and their first language, helping to maintain his or her first language while learning English. Two-way bilingual offers the English speaker with an opportunity to learn Spanish. Both languages are used in the classroom.
Building Intervention Team (BIT) Coordinator	Identified staff member who coordinates monthly BIT meetings ensuring that all BIT team members are active team members and that all staff members are aware of their role in the school's Response to Intervention (RtI) framework. A school may have a separate academic BIT coordinator and behavior BIT coordinator, or the same staff member can function as both.
Capital Object	A non-consumable item that is valued at \$5,000 or greater and has an expected useful life of two years or greater.
Cash Flow	A schedule reflecting projected cash receipts and payments for payroll costs and other obligations to aid in determining seasonal and long-term borrowing needs.
Categorically Aided Program Funds	Includes a number of program grants from federal, state and private sources. The largest by source are the Elementary and Secondary Education Act (ESEA), Achievement Gap Reduction (AGR), IDEA and the GE Foundation Developing Futures (GEF) grant.
Chart of Accounts	A set of accounting codes established by DPI characterizing transactions throughout the district's financial systems. It facilitates the consistent coding of transactions for entry into the systems as well as computer manipulation of transaction data.
Churn Rate	A term used to describe the rate or number of students transferring in or out of a school within or outside of the district.
Classroom Assessments Based on Standards (CABS)	Assessments that are aligned to learning standards that are developed, administered and scored by teachers with the purpose of providing specific, meaningful and timely feedback designed to improve student performance.
Common Core State Standards (CCSS)	The Common Core State Standards initiative is a state-led effort coordinated by the National Governors Association Center for Best Practices (NGA Center) and the Council of Chief State School Officers (CCSSO). The standards were developed in collaboration with teachers, school administrators and other education experts. The standards define the knowledge and skills students should have within their K–12 education careers so that they will graduate from high school able to succeed in entry-level, credit-bearing academic college courses and in workforce training programs.
Common School Fund (CSF)	State statutes provide that money generated by the Common School Fund be used for the purchase of library books and other instructional materials for school libraries and for the

Term	Definition
	purchase of instructional materials from the state historical society for use in teaching Wisconsin history. In addition, schools may use CSF funds to provide other school library resources such as newspapers, periodicals, library automation software and related software components or licenses.
Community Eligibility Provision (CEP)	The Community Eligibility Provision (CEP) is a four-year reimbursement option for eligible local educational agencies (LEAs) and schools participating in both the National School Lunch Program and School Breakfast Program that wish to offer free school meals to all children in high-poverty schools without collecting household meal benefit applications.
Community Learning Centers (CLC)	The focus of CLCs is to provide after-school expanded academic enrichment opportunities to help students meet local and state academic standards in subject areas such as reading and math. In addition, CLC programs provide youth development activities, technology education, art, music, recreation activities and family programs. Milwaukee-area community-based organizations work collaboratively with MPS to operate this program.
Community Stakeholders	Community stakeholders include people working and living in the school communities, parents of students at the schools, and employees of MPS.
Comprehensive Annual Financial Report (CAFR)	Report similar in content to an annual report issued by a private sector company to its shareholders but issued by government entities such as cities, counties and school districts. The MPS CAFR provides accounting and budgetary data showing the financial position of the district at the end of a fiscal year. MPS's fiscal year runs from July 1 of one year to June 30 of the following year. The CAFR is made available to the public on the MPS website approximately six months following the end of a fiscal year.
Construction Contingency	A percentage of the estimated project cost for any unforeseen conditions that may arise during construction.
Construction Fund	Used to fund the repair, remodeling and maintenance of school buildings, recreation sites and buildings, and administrative buildings.
Contracted Schools	MPS contracts with community organizations and agencies to provide innovative educational opportunities for students. MPS contracted schools include instrumentality and non-instrumentality charter schools and partnership schools.
Control	The degree to which it is assured that operations take place in conformance with the budget and that funds are not expended in excess of available revenues.
Cost Centers	A cost center is an accounting entity consisting of a self-balancing set of asset, liability and equity accounts used to account for all MPS's financial transactions in accordance with laws, regulations or restrictions.
Data Dashboard	MPS Data Warehouse link on the MPS Apps page. Principals can find overall district or school-level performance, attendance rates, test scores, behavior and enrollment (Third Friday) counts.
Data Visualization	Data visualization refers to the techniques used to communicate data or information by encoding it as visual objects (e.g., points, lines or bars) contained in graphics. The goal is to communicate information clearly and efficiently to users.
Debt Service Fund	Used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. This fund is reflected as part of the School Operations Fund.
Department of Public Instruction (DPI)	The Wisconsin Department of Public Instruction, under the leadership and direction of the elected state superintendent, advances the cause of public education and public libraries and supervises the public schools so that all school-age children have access to high-quality educational programs that meet high standards of excellence and all citizens

Term	Definition
	have access to comprehensive public library resources and services. The agency was created in 1848 when the State Constitution provided for the establishment of local school districts and a free education for all children in the state.
District and School Improvement Team	The District and School Improvement team provides schools with unparalleled levels of service to ensure that the district effectively and efficiently implements continuous improvement systems that support, measure and inform the district’s work in the areas of teaching and learning, professional development and educator effectiveness.
District Improvement Plan (DIP)	In collaboration with the Wisconsin Department of Public Instruction, MPS has developed a district improvement plan (DIP) for the 2018–19 school year that is targeted at improving ambitious instruction across the district. This plan includes five strategy areas: effective leaders, collaborative teachers, empowered families, supportive environment and ambitious instruction. The plan is monitored monthly by a team from MPS and DPI.
Dual Language	Dual language is a form of education in which students are taught literacy and content in two languages.
Early Retirement Supplement and Benefit Improvement Plan (ERSBIP)	Early Retirement Supplement and Benefit Improvement Plan for Administrators (frozen as of July 1, 2013)
Elementary and Secondary Education Act (ESEA)	Originally authorized in 1965, the Elementary and Secondary Education Act is a federal program primarily designed to provide funding to supplement educational opportunities for students in situations of high poverty.
Employee Benefits	Amounts paid by the district on behalf of employees over and above gross salaries; often expressed as a percentage of salaries. Employee benefits include accounts for Social Security and retirement programs; medical, dental and life insurances; sabbatical leave and tuition reimbursement; severance pay to retirees; sick leave and reimbursement to employees for loss of personal property used in the course of employment.
Employee Legal Fees	Account to cover litigation costs incurred by staff in the course of conducting MPS business.
Employees’ Retirement System (ERS)	City of Milwaukee Employees’ Retirement System for Classified Employees
Encumbrance	The setting aside of funds, pending receipt of goods or services. This represents a legal obligation to pay, as evidenced by a purchase order or contract.
English as a Second Language (ESL)	English as a second language services are offered throughout the district as a component of the bilingual (Spanish/English) program and to other language-minority students who attend ESL stand-alone schools. For both programs, classes are taught by certified ESL teachers at various schools in MPS at the K–12 level.
English Learners (ELs)	English learners (ELs) are students who are unable to communicate fluently or learn effectively in English. ELs often come from non-English-speaking homes and backgrounds and who typically require specialized or modified instruction in both the English language and in their academic courses.
Enrollment Count Day (Third Friday)	Enrollment is a head count of students receiving primary educational services from a school district as of the Third Friday in September.
Equalization Aid	State aid paid to school districts based on a formula intended to compensate for differences in property values among Wisconsin school districts. MPS receives the majority of its revenues from state Equalization Aid. The intended effect is to equalize the revenue produced by unequal levels of property wealth. The formula takes into account

Term	Definition
	the district’s enrollment, a guaranteed valuation per pupil and the ratio of the district’s equalized valuation to the guaranteed valuation. The lower this ratio is, the greater the Equalization Aid.
Equity Lens	Acknowledging the disparities that impact historically marginalized groups and identifying priorities based on areas of greatest needs. These needs will drive our priorities for the most equitable distribution of resources, supports and opportunities.
Enterprise Fund	A fund that provides goods or services to the public for a fee that makes the entity self-supporting.
Enterprise Resource Planning (ERP) System	Enterprise resource planning (ERP) is business process management software that allows an organization to use a system of integrated applications to manage the business and automate many office functions related to technology, services, finance and human resources.
Every Student Succeeds Act (ESSA)	The Every Student Succeeds Act reauthorizes the Elementary and Secondary Education Act (ESEA), the nation’s national education law and longstanding commitment to equal opportunity for all students. The new ESSA builds on key areas of progress in recent years. It reaffirms that every child, regardless of race, income, background or the zip code where they live, deserves the chance to succeed.
Expenditure	The payment of funds appropriated in the expense budget for a particular business unit, program, activity or purpose.
Extension Fund	A fund used to record financial transactions related to extension (i.e., recreational activities that are open to all city of Milwaukee residents, including social centers, playgrounds, community, recreational and adult educational programs).
Family Educational Rights and Privacy Act (FERPA)	The Family Educational Rights and Privacy Act (FERPA) (20 U.S.C. § 1232g; 34 CFR Part 99) is a federal law that protects the privacy of student education records. The law applies to all schools that receive funds under an applicable program of the U.S. Department of Education. FERPA gives parents certain rights with respect to their children’s education records. These rights transfer to the student when he or she reaches the age of 18 or attends a school beyond the high school level. Students to whom the rights have transferred are “eligible students.”
Federal Aids	Funds received by a school district directly from the U.S. government or routed through the state. Includes Food Service Aids and Indirect Aid. Relates to ongoing activities of the school district, whereas “categorical funds” relate to supplemental activities.
Federal Reimbursements	Funds provided by the federal government to repay a specified program expense incurred by an agency or government such as qualified school construction bonds (QSCB).
Fiduciary Funds	An account with funds from assets that the government holds as a trustee and that it cannot use to fund its own programs. Fiduciary funds include pension and employee benefit trust funds, agency funds, external investment trust funds and private-purpose trust funds.
Financial Literacy Program	Financial literacy program begins in grade five and continues through high school through various means. These include classroom instruction involving budgeting, banking, sound financial decision-making and careers, along with outside programs such as Junior Achievement and Make a Difference.
Fiscal Year (FY)	A twelve-month accounting period that begins July 1 and ends June 30 of the following year; e.g., FY18 is the fiscal year of July 1, 2017, through June 30, 2018.
Fixed Asset Transaction Entry (FATE) System	All fixed assets are recorded in the fixed asset transaction entry system (part of the Integrated Financial Accounting System, IFAS). Fixed assets are defined for external

Term	Definition
	reporting purposes as furniture and equipment with a useful life greater than one year and an initial cost of \$5,000 or more.
Flexible Spending Account (FSA)	An arrangement an employee sets up through MPS to pay for many out-of-pocket medical expenses with tax-free dollars. These expenses include insurance co-payments and deductibles and qualified prescription drugs and medical devices. The employee decides how much pre-tax wages to be taken out of their paycheck and put into an FSA. The employee does not have to pay taxes on this money. The employee must be enrolled in an MPS health plan to participate.
Forecast	A projection of obligation, revenue recognition or cash collection that considers actuals-to-date and provides the most current estimates for the balance of the year or future years.
Forward Exam	Students take the Wisconsin Forward Exam. The custom assessment is administered in English language arts and mathematics in grades 3 through 8, in science in grades 4 and 8, and in social studies in grades 4, 8 and 10.
Framework for Teaching	Part of the educator effectiveness training that involves four domains of planning and preparation, the classroom environment, instruction, and professional responsibilities. All domains are expected to provide a better learning environment for the students of MPS.
Fraud	Fraud is intentional deception to secure unfair or unlawful gain or to deprive a victim of a legal right. Fraud can violate civil law or a criminal law, or it may cause no loss of money, property or legal right but still be an element of another civil or criminal wrong. The purpose of fraud may be monetary gain or other benefits.
Free and Appropriate Public Education (FAPE)	A school must offer programming that includes specialized instruction and related services to prepare the child for further education, employment and independent living until the student with a disability reaches age 21. One of the provisions of IDEA ensures that children with disabilities receive necessary education and services in the least-restrictive environment without cost to the child and the family.
Free Application for Federal Student Aid (FAFSA)	Free Application for Federal Student Aid (FAFSA) must be completed by the student and their parent/guardian to qualify for financial aid and acceptance into most colleges and universities.
Fringe Benefits	Also referred to as employee benefits, which are amounts paid by the district on behalf of employees over and above gross salaries; often expressed as a percentage of salaries. Employee benefits include accounts for Social Security and retirement programs; medical, dental and life insurances; sabbatical leave and tuition reimbursement; severance pay to retirees; sick leave and reimbursement to employees for loss of personal property used in the course of employment.
Full-Time Equivalent (FTE)	When used in reference to the number of employees, 1 FTE equals 40 hours per week. When used in reference to student enrollment, 1 FTE is the equivalent of full-day enrollment for a full school year for a K5–12 student.
Fund Balance	Excess of fund assets over liabilities. A negative fund balance is sometimes referred to as a deficit.
Fund Carryover	Funds unused during a financial year which are transferred to the budget for the following year upon approval by the Milwaukee Board of School Directors or the grant funder.
GEDO #2	Wisconsin school districts can apply for permission to prepare students for the high school equivalency diploma (HSED) through their alternative education programs, provided that the student will be awarded the traditional high school diploma. The school district will use the HSED to measure proficiency in lieu of credits. Students are required to meet

Term	Definition
	other graduation requirements in school policy such as community service, high school graduation test, teacher recommendation and academic preparedness.
General Fund	The General Fund is an alternative name for the School Operations Fund.
General State Aid	General Aid is state aid that is not limited to any specific program, purpose or target population but may be used in financing the general educational program as seen fit by the recipient district.
Generally Accepted Accounting Principles (GAAP)	Recognized standards for accounting practices promulgated by the American Institute of Certified Public Accountants (AICPA), Financial Accounting Standards Board (FASB) and Government Accounting Standards Board (GASB).
Government Finance Officers Association (GFOA)	An entity devoted to the strengthening of financial reserves, increased transparency and an expanded focus on long-term planning.
Government Fund	Term used in government accounting to apply to all funds except for the profit and loss funds (e.g., enterprise fund, internal service fund, and trust and agency fund). Examples of government funds are the general fund, special assessment fund and capital projects fund.
Governmental Accounting Standards Board (GASB) Statement Number 34	Governmental accounting and financial reporting model regarding basic financial statements and management discussion and analysis for school districts, state and local governments.
Governmental Accounting Standards Board (GASB) Statement Number 45	An accounting standard that requires public agencies to conduct regular actuarial studies to determine the actuarial accrued liability for retiree health benefits to determine the annual cost to the district to fund this liability and to report the progress made in funding the liability.
Grant Funding	Contribution, gift or subsidy (cash or in-kind) bestowed by a government or other organization (called the grantor) for specified purposes to an eligible recipient (called the grantee). Grants are usually conditional upon certain qualifications as to the use, maintenance of specified standards, or a proportional contribution by the grantee or other grantor(s). Most grants that the district receives are awarded for specific purposes. Continued funding is frequently tied to the ability of the district to meet quantifiable outcomes defined by the grantor.
High Poverty Aid	A categorical aid enacted into law by 2007 Wisconsin Act 20. This aid program provides a payment to districts with at least 50 percent of their student enrollments eligible for free or reduced-priced lunch as defined by the federal school lunch program. The intent of the high poverty aid program is to reduce the maximum allowable tax levy under revenue limits. For Milwaukee, the district is required to report this aid as an offset to the levy attributable to the MPCP.
Homeless Education Program	The Homeless Education Program supports homeless children and families. The McKinney-Vento Homeless Assistance Act defines the homeless as “individuals who lack a fixed, regular and adequate nighttime residence.” This definition includes children and youth whose family has lost housing due to economic difficulties and is sharing housing with others (doubled-up); who are living in motels, hotels, transitional or emergency shelters; or whose nighttime residence is a place not normally used for housing. Unaccompanied youth and migratory children who qualify as homeless because they are living in the circumstances described above have the same rights.
Immersion Program	A method of teaching a second language in which the student’s second language, such as French, is the medium of classroom instruction. Through this method, students study

Term	Definition
	school subjects, such as math, science and social studies, in their second language. The main purpose of this method is to foster bilingualism.
Indirect Costs/Aid	Many federal grants are allowed to charge an indirect cost. This amount can then be used by the district to reimburse for indirect costs, such as purchasing and building operations, which are required to operate a program but are not directly identifiable to a specific program. This aid is calculated as a percentage of grant costs (excluding contracted service and equipment costs).
Individualized Educational Program or Plan (IEP)	The legally binding annual document that describes which special education and related services a child is to receive. Each IEP team meeting must include the presence and participation of an LEA representative who is qualified to provide or supervise the provision of special education services, knowledgeable about the general education curriculum and authorized by the district to commit the district resources.
Individuals with Disabilities Education Act (IDEA)	The federal regulation regarding the rights of children with disabilities to a free appropriate public education in the least-restrictive environment possible. IDEA governs how states and public agencies provide early intervention, special education and related services to eligible students.
Instructional Leadership Director (ILD)	Instructional leadership director will focus on bolstering the principal's ability to strengthen classroom instruction.
Instrumentality Charter School	A school chartered with the Milwaukee Board of School Directors that employs MPS staff and is in a facility owned by MPS.
Integrated Financial Accounting System (IFAS)	MPS's financial services system. The district's adopted accounting system in accordance with Wisconsin DPI's WUFAR (Wisconsin Uniform Financial Accounting) system. Principals can use IFAS for budget creation, purchasing goods, payment approval and more.
Integration Aid	The state makes payments to school districts to encourage racial and cultural balance by means of intra- and inter-district transfers. MPS operates an intra-district program, making it legally responsible for transporting both city and suburban pupils in the inter-district program.
Internal Control	Internal control, as defined in accounting and auditing, is a process for ensuring achievement of an organization's objectives in operational effectiveness and efficiency, reliable financial reporting, and compliance with laws, regulations and policies.
Internal Income	Revenue available to central departments that originates from schools or other MPS departments. The designation of internal income is used to prevent double counting of funds that might otherwise occur when one unit of the district incurs a cost as the result of providing a service to another unit of the district.
International Baccalaureate (IB)	The International Baccalaureate Diploma Programme provides college-level courses taught in high schools by high school teachers. Students who take IB exams can potentially earn college credit. The IB Primary and Middle Years Programme is also available in MPS. Schools go through a rigorous application and authorization process to offer the IB programme.
Learning Management System	MPS uses the Learning Management System as an online application for enrolling in district professional learning offerings. Professional development courses and sessions are entered into LMS and district staff are able to enroll through LMS. This tool is used to plan, track, capture and report professional learning opportunities that occur within the district. A calendar of upcoming professional development sessions is available on LMS.
Legacy Costs	The costs related to the payment of increased health care fees and other benefit-related costs for the district's current and retired employees.

Term	Definition
Local 420	International Union of Operating Engineers – Local 420 (Union)
Local Educational Agency (LEA)	Public school district or, in rural areas, a body that oversees multiple schools. The responsibilities of an LEA may include operating the public school system, distributing grant money to school projects and contracting for educational services. The LEA system provides this service. It is important for communities to have an agency that responds to local educational issues.
Local Revenue	Revenues that include property taxes, food sales and interest earned on the district’s checking accounts, life insurance and debt service reserve funds, bond sales, mobile home fees, student fees, tuition, rental income and other miscellaneous income.
Long-Term Capital Improvement Trust Fund (Fund 46)	Fund 46 is recorded as an expenditure for shared costs and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs. MPS is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five-year wait period is over, funds may be used only for the purposes identified in the board’s approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other school district fund.
Major Fund	Total assets, liabilities, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least ten percent of the corresponding total (assets, liabilities and so forth) for all funds of that category (governmental funds) or type (enterprise funds).
Mill Rate	The amount of tax payable per dollar on the assessed value of a property. The mill rate is based on “mills”; as each mill is one-thousandth of a currency unit or dollar, one mill is equivalent to one-tenth of a cent or \$0.001. Property tax in dollar terms is calculated by multiplying the assessed property value and the mill rate and dividing by 1,000. As a property may be subject to tax by a number of different authorities, mill rates are set by each taxing authority so as to meet the revenue projections in their budgets.
Milwaukee Community Schools Partnership (MCSP)	MCSP is a strategy implemented by MPS and the United Way of Greater Milwaukee & Waukesha County to transform schools into places where students, families, staff and the surrounding community can work together to ensure that every student is successful. Community Schools is a proven model to increase a school’s capacity to better engage and align partnerships centered on the self-identified, real-time priorities of schools and communities.
Milwaukee Education Partnership (MEP)	MEP is a pre-K through 16 (pre-kindergarten through college) collaboration of council of education, labor, business, government, university, foundation, parent and community groups whose purpose is to enhance the quality of teaching and learning in MPS. The broad initiative of the MEP is to ensure that every child in MPS is performing at or above grade level in reading, writing and mathematics through shared responsibility for student success.
Milwaukee Parental Choice Program (MPCP)	This program began in the 1990–91 school year and provides for city of Milwaukee students, under specific circumstances, to attend private sectarian and nonsectarian schools at no charge.
Milwaukee Public Schools University (MPSU)	Milwaukee Public Schools University is a partnership with area universities that brings credit-level certifications, licensures and programs to MPS staff (certified and classified) at a reduced cost. Courses are taught by MPS staff and held at MPS locations throughout the district.

Term	Definition
Milwaukee Teachers' Education Association (MTEA)	Labor bargaining unit that represents several employee groups in MPS. These labor agreements ended July 1, 2013.
Montessori	A child-centered method of teaching, originated by Italian educator Maria Montessori. Montessori curriculum focuses on five areas: practical life, sensory awareness education, language arts, mathematics and geometry, and cultural subjects. Children are encouraged by their teachers to choose their own activities and self-direct their own discovery and interaction. In Montessori schools, children are in classrooms of mixed ages and encouraged to work independently. Because children must be taught the Montessori method, they are not accepted in the program beyond K4 unless they have had previous Montessori experience.
Most-Restrictive Placement (MRP)	Placement based upon a decision by an individualized educational program team for students with disabilities who require more comprehensive services.
MPS Gives Back	As part of the MPS C.A.R.E.S. initiative, MPS has developed the MPS Gives Back program to provide an avenue for our employees to be able to serve as volunteers in the community to make a difference on behalf of the district.
National Assessment of Educational Progress (NAEP)	The National Assessment of Educational Progress (NAEP) is the largest nationally representative and continuing assessment of what America's students know and can do in various subject areas.
National School Lunch Program (NSLP)	The NSLP is a federally assisted meal program operating in more than 94,000 public and nonprofit private schools and residential child care institutions. It provides nutritionally balanced, low-cost or free lunches to more than 30 million children each school day. It was established under the National School Lunch Act and signed by President Harry Truman in 1946.
Neighborhood Schools Initiative	The Neighborhood Schools Initiative was a school renovation project to improve neighborhood schools and encourage students to attend schools close to their homes. The district continues to pay the debt service for the construction funding borrowed to support this initiative.
Non-Capital Objects	Supplies, food, instructional materials, textbooks and other materials/media that do not meet the criteria for capital objects.
Non-Disclosure Agreement	The Non-Disclosure Agreement Form ensures that employees with access to data understand that the release of confidential student data provided by the Milwaukee Public Schools is prohibited under the Family Education Rights and Privacy Act of 1974 and Wisconsin State Statutes, 118.125. The employee must acknowledge that he/she fully understands that the intentional release of data information to any unauthorized person could subject the employee to penalties imposed by law.
Non-Instrumentality Charter School	Schools chartered with the Milwaukee Board of School Directors which serves students in buildings that are owned or leased by the school and staffed by non-MPS employees.
Non-Public Schools	Private elementary and secondary schools, including religiously affiliated schools.
Non-Statutory Funds	Funds that are not mandated or related to the statutes passed by the legislature.
Nutrition Fund	The School Nutrition Services Fund is an enterprise fund (a fund used to account for services supported primarily through service reimbursements) that accounts for the breakfast, lunch and other meal programs operated by the district for students. Revenues for the fund include federal and state aids and revenue earned from cafeteria sales.

Term	Definition
Open Enrollment	<ol style="list-style-type: none"> 1. The yearly period when employees can enroll in a health, dental, FSA or HSA plan. At MPS, Open Enrollment takes place for three weeks in the fall with changes/enrollments effective January 1. 2. The yearly period when parents may enroll to send their children to a different public school than the one in their own community.
Par Value	This represents the amount of principal that a bondholder will receive at maturity and is also the value that a bond is issued for at the time that a company or government first sells them.
Partnership for the Arts and Humanities	The MPS Partnership for the Arts and Humanities is a grant program created by the Milwaukee Board of School Directors to support after-school and summer arts and humanities-related opportunities for children, youth and families. The program has a dollar-for-dollar match requirement to encourage new partnerships among community-based organizations, schools and youth-serving agencies.
Partnership Grants	Partnership grants are led by an external organization and are supported by MPS staff members who work with the applicant organization to develop the grant.
Partnership Schools	Partnership schools provide educational options for parents of students at-risk of not completing high school (as defined by Wisconsin Statute 118.153) or provide other educational services contracted to meet the District's identified programming needs.
Phonological Awareness Literacy Screening (PALS)	Phonological Awareness Literacy Screening (PALS) is used to identify students at risk of developing reading difficulties, diagnose students' knowledge of literacy fundamentals, monitor progress and plan instruction that targets students' needs. It meets the state requirements for assessing the reading readiness of all children enrolled in K4–grade 2.
Positive Behavioral Interventions and Supports (PBIS)	PBIS is a framework that effectively reduces classroom disruptions and student suspension through a proactive, schoolwide, systematic, tiered-intervention approach. The focus of PBIS is on setting expectations and rules, teaching expectations and rules, and building relationships with all students. The PBIS framework is used to support other initiative such as trauma-informed schools, restorative practices, social-emotional learning, mental health and other tiered supports.
Preliminary SAT/National Merit Scholarship Qualifying Test® (PSAT/NMSQT)	The PSAT/NMSQT is a standardized test administered by the College Board and cosponsored by the National Merit Scholarship Corporation (NMSC) in the United States.
Progress Monitoring	A process used to assess a student's academic and behavioral performance to measure a student improvement or responsiveness to an intervention and to evaluate the effectiveness of an intervention. For academics, Star is the progress monitoring tool for all students at Tier 2. For behavior, the most common progress monitoring tool is a daily progress report (DPR).
Project Lead the Way (PLTW)	PLTW is a nationally established program focused on preparing the future technical and engineering workforce. PLTW offers a middle school "Gateway to Technology" curriculum and a five-course "Pathway to Engineering" high school curriculum. Through PLTW, MPS students can explore science, technology, engineering and mathematics (STEM) education through a fully developed curriculum intended to stimulate interest in various fields of technology.
Project Metro Alternative Certification Program (PMAC)	PMAC is a post-baccalaureate alternative certification program designed by MPS. This program is designed to certify teachers in high-need areas in hard-to-fill schools.

Term	Definition
Property Taxes, Property Tax Levy, Adopted Tax Levy	The aggregate amount of property taxes to be levied for school purposes is determined according to Chapter 120 of the Wisconsin Statutes. The district's property taxes are levied annually prior to December 31 by the City of Milwaukee for the district on the assessed (taxable) values as of January 1 of that calendar year, and they are recognized as district revenue in the fiscal year they are levied.
Proposed Budget (PB)	Forecast of expenditures and revenues for all school district funds prepared by the superintendent and presented to the board's Strategic Planning and Budget Committee for consideration and recommendations annually in the spring.
PSAT	See <i>Preliminary SAT</i> .
Qualified School Construction Bonds (QSCB)	The American Recovery and Reinvestment Act (ARRA) of 2009 allows public schools to issue QSCB for the construction, rehabilitation or repair of a public-school facility or the acquisition of land on which such a facility is to be constructed at little or no interest cost. ARRA borrowing authority is allocated to MPS by the Department of the Treasury. Interest for QSCB is absorbed by the federal government, either through interest expense reimbursement to the school district or a tax credit to the purchaser. The result is favorable interest costs for school districts. All school districts and school buildings were eligible, regardless of size or income level.
Qualified Zone Academy Bonds (QZAB)	Provides a source of revenue at zero percent interest to qualified public schools for renovation, remodeling or equipment purchases. Borrowing authority is allocated to each state by the Internal Revenue Service. To be eligible, schools must meet certain poverty thresholds, must enter into academic partnerships and have a ten percent project match (cash or in-kind service) provided by a non-public entity.
Response to Intervention (RtI)	A multi-tiered approach to help struggling learners. Students' progress is closely monitored at each stage of intervention to determine the need for further research-based instruction and/or intervention in general education, special education or both. All students in Tier 1 receive high-quality, scientifically-based core instruction, targeted to meet their needs, and they are screened on a periodic basis to identify struggling learners who need additional support. In Tier 2, students not making adequate progress in the core curriculum are provided with increasingly intensive instruction matched to their needs on the basis of performance and rates of progress. In Tier 3, students receive individualized, intensive interventions that target the students' skill deficits for remediation of existing problems and the prevention of more severe problems.
Retro Pay	Wages due for past services, frequently required when wage increases are made effective as of an earlier date.
Revenue Limit	The maximum revenue a district may raise through state general aid and property tax. The limit is based upon enrollment changes and the district's prior year controlled revenue and other factors determined by the biennial state budget process.
School Food Authority	The governing body that is responsible for the administration of one or more schools and has the legal authority to operate the National School Lunch Program therein or is otherwise approved by Food and Nutrition Service to operate the program.
School Improvement Grant (SIG)	Federal education grants that provide funds for school improvement in designated underperforming schools. SIG fosters improvement through multiple departments in the district and provides resources through implementation of an approved plan to achieve sufficient academics and climate gains. The SIG program is authorized by section 1003(g) of the Elementary and Secondary Education Act of 1963 (ESEA). SIG provides a structural vision and mission for persistently low-performing schools in partnership with the DPI to

Term	Definition
	achieve federally mandated requirements on a yearly basis working with students, parents and the school community.
School Improvement Plan (SIP)	A plan designed by schools in consultation with staff, parents and other key stakeholders that focuses on the school's efforts to improve achievement for all students. Goals and measurable objectives are aligned to the district's strategic plan. Instructional strategies and interventions are based on a comprehensive, data-driven needs assessment.
School Nutrition Aid	This aid is distributed through the state as partial reimbursement for food service programs operated by the district, such as lunch and breakfast programs. It also includes U.S. Department of Agriculture-donated commodities.
School Nutrition Services Fund	A type of enterprise fund used to record financial transactions related to meal programs operated by the district primarily for the benefit of the students. This includes various USDA-funded programs such as breakfast, lunch, snack, summer school, dinner and fresh fruit and vegetable program. This fund may also include non-federal program transactions such as catering and à la carte food items.
School Operations Fund	Activities include the general school and administrative functions of the district, and it consists of the major portion of the district's operating revenue and expenditures. Also includes school nutrition fund and debt service fund.
School Special Fund	This fund primarily supports open enrollment payments to other districts and special needs services for private schools. The fund also supports special projects.
School Special Services	This central budget account provides special education classroom and special education-related services for traditional and instrumentality charter schools. Included in this account are classroom-based staff (teachers, paraprofessional assistants and children's health assistants) and speech pathologists, psychologists, social workers and social worker aides for each school.
School-Based Small Grants	These grants are less than \$5,000 and are aligned to the goals and objectives of the school improvement plan.
Section 504	Section 504 of the Rehabilitation Act of 1973, a national law that protects qualified individuals from discrimination based on their disability.
Sequester/Sequestration	Sequestration is a budget procedure in the United States law that limits the size of the federal budget. Sequestration involves setting a hard cap on the amount of government spending within broadly-defined categories; if Congress enacts annual appropriations legislation that exceeds these caps, an across-the-board spending cut is automatically imposed on these categories, affecting all departments and programs by an equal percentage. The amount exceeding the budget limit is held back by the U.S. Treasury and not transferred to the agencies specified in the appropriation bills. The word sequestration was derived from a legal term referring to the seizing of property by an agent of the court to prevent destruction or harm while any dispute over said property is resolved in court.
Short-Term Note	A financial obligation that runs for less than two years.
Sinking Fund Payments	Certain debt covenants require annual sinking fund payments to a trustee to set aside money for the payment of the principal of the bonds due upon their maturity.
Smartsheet	A work management tool in a familiar spreadsheet layout.
Social-Emotional Learning (SEL)	The process through which children and adults acquire and effectively apply the knowledge, attitudes and skills necessary to understand and manage emotions; set and achieve positive goals; feel and show empathy for others; establish and maintain positive relationships and make responsible decisions.

Term	Definition
SPARK Early Literacy Program	Students in K–grade 5 use SPARK to learn more about themselves and to develop their academic and career plan (ACP). SPARK is a comprehensive learning game that introduces elementary students to age-appropriate life skills and career guidance information. SPARK offers a learning styles assessment in grade 4.
Special Education Programs	MPS offers a variety of early childhood special education programs for children three to six years of age who have been identified with a disability. In general, most students with disabilities can learn the content, scope and sequence of the general education curriculum when the necessary modifications and adaptations in content and instructional strategies are made. The majority of students with disabilities are instructed along with their education peers who do not have any disabilities using the Common Core State Standards. At times, the IEP team may determine that a student requires a replacement reading curriculum. MPS is dedicated to identifying, locating and evaluating students with suspected special education needs from the ages of 3–21. Eligible students with disabilities will be provided with a free and appropriate public education consistent with the Individuals with Disabilities Education Act (IDEA).
Specialty Schools	Schools identified and approved by the Milwaukee Board of School Directors as implementing a special learning program, including language immersion, Montessori and International Baccalaureate schools.
Star	Star is a district assessment used to screen and progress monitor students in K–grade 12 in the areas of early literacy, reading and mathematics
State Aids	Funds received by the district from the State of Wisconsin, including general state aids (equalization, integration, special adjustment, computers, supplemental and other general aid), state categorical aids (handicapped, transportation, library, food service and other aids) and special project grants.
State of Wisconsin Investment Board (SWIB)	The State of Wisconsin Investment Board (SWIB), created in 1951, is responsible for managing the assets of the Wisconsin Retirement System (WRS), the State Investment Fund (SIF) and other state trust funds.
Statutory Funds	Funds that are mandated or related to the statutes passed by the legislature.
Strategic Plan	Comprehensive plan developed by MPS to improve student outcomes. Strategic objectives are linked together to create a cohesive, interdependent plan, supported by the district’s budget process, that helps refocus and realign key efforts and initiatives.
Summer Academy	The MPS Summer Academy is an innovative approach to extending the learning opportunities for students. There is a strategic focus on teaching explicit literacy skills by engaging students in hands-on science concepts. The Summer Academy program has been developed to build on this foundation while preparing students for the next grade level’s standards. This rigorous approach emphasizes the idea of preparation for the upcoming grade level by organizing meaningful experiences during Summer Academy. MPS academic programs are supported by afternoon recreation classes, social activities, healthy meals and child care options.
Summer Food Service Program (SFSP)	The Summer Food Service Program provides free meals to low-income children during school vacations. More than 26 million children eat school lunch every day when school is in session, and about half of them receive their meals free or at a reduced price due to low household income. The summer program offers those children nutritious food when school is not in session.
Third Friday	A school’s official enrollment for state aid purposes is the number of students enrolled on the third Friday in September. <i>See Enrollment Count Day.</i>

Term	Definition
Title IA	The primary source of funding and regulation under the ESEA. The federal government provides funds for states to distribute to schools and districts with high percentages of economically disadvantaged children to support services that improve student outcomes. Title I, Part A funds ensure that all children have a fair, equal and significant opportunity to obtain a high-quality education and graduate from college and career ready.
Title ID	Federal Neglected and Delinquent funds are provided to enable failing and at-risk neglected, delinquent and incarcerated youth to have the same opportunity as students in other Title I instructional programs.
Title IIA	Title II, Part A funds are for professional development, hiring and retaining skilled educators. The funds are distributed by formula based on enrollment and the number of students below the poverty line. The ESEA law requires local educational agencies to target funds to schools that have the lowest proportion of highly qualified teachers, the largest average class size or are identified for improvement.
Title IIIA	Title III, Part A of the Elementary and Secondary Education Act (ESEA), aims to ensure that English learners (ELs) and immigrant students attain English language proficiency and meet the state’s challenging academic achievement standards.
Title IVA	Title IV, Part A of ESEA was newly enacted in 2017–18 and is known as the Student Support and Academic Enrichment (SSAE) Grant. Title IV, Part A funds are for activities to support the following three priority areas: access to a well-rounded education, improving school conditions for learning to ensure safe and healthy students and the effective use of technology to improve academic achievement and digital literacy. Funding is meant to supplement, not supplant, current initiatives.
Transportation Aid	Aid for distance and hazard-related transportation of both public and non-public school students based on the number of miles transported. This aid excludes amounts paid for special transportation provided to special needs children.
Trauma-Sensitive Schools	Schools where staff realize the prevalence of trauma in students’ lives, recognize the impact of trauma on academic and behavioral functioning, respond by providing universal and multi-tiered supports that are sensitive to each student’s unique needs, and are mindful of creating policies, procedures and practices that avoid re-traumatization.
Truancy Abatement and Burglary Suppression (TABS)	A program that intervenes with students who are truant, deterring them from involvement in the criminal justice system. This is accomplished by promoting school attendance through a collaborative team approach involving students, parents, schools and law enforcement as referenced in State Statute 119.55.
Universal Free Meal Program	Some schools and districts have chosen to provide universal free meals to all participating students regardless of their household income under two alternative special assistance provisions of the National School Lunch Program (NSLP) and the School Breakfast Program, known as Provision 2 and Provision 3, Community Eligibility Provision.
Universal Screening	Within the RtI framework, a universal screening process is used to determine whether each student is likely to meet, not meet or exceed academic benchmarks or behavioral expectations through the analysis of data from multiple measures.
Wisconsin Framework for Principal Leadership	A framework developed by a group of Wisconsin educators that organizes school leadership into two domains: (1) the Effective Educators Domain emphasizes the important influence effective leaders have on educator, student and organizational learning; and (2) the Leadership Actions Domain focuses on leadership behaviors that help shape school working conditions.

Term	Definition
Wisconsin Information Network for Successful Schools (WINSS)	A section of the Wisconsin Department of Public Instruction’s website that offers a variety of data about schools in the state, including demographics and performance data and teacher qualifications.
Wisconsin Student Assessment System (WSAS)	WSAS is a comprehensive statewide program designed to provide information about what students know in core academic areas and whether they can apply what they know. The assessments that make up the WSAS include Wisconsin Forward Exam, Dynamic Learning Maps, ACT Aspire, ACT plus writing and ACT WorkKeys.
Wisconsin Uniform Financial Accounting Requirements (WUFAR)	The uniform financial and accounting structure for reporting for public elementary and secondary schools in the State of Wisconsin. It replaced the Wisconsin Elementary and Secondary Accounting System Handbook.