



Informational



**MILWAUKEE
PUBLIC SCHOOLS**

2020–21 Superintendent's Proposed Budget

Fiscal Year: July 1, 2020 – June 30, 2021

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 2020–21 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 2020–21 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 2020–21 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.

Informational Section

The Informational section of the 2020–21 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.

City Profile

The City Profile subsection of the 2020–21 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.

City of Milwaukee	4A-3
Government Structure.....	4A-3
Healthcare	4A-4
Transportation.....	4A-4
Utilities.....	4A-4
Population	4A-4
Chart 4.1 Population – City of Milwaukee.....	4A-4
Chart 4.2 Census Trends – City of Milwaukee Children	4A-5
Chart 4.3 Race – City of Milwaukee 2018.....	4A-6
Education.....	4A-6
Non-MPS Schools	4A-6
MPS Schools	4A-7
Chart 4.4 Educational Attainment – by Race in Metro Milwaukee 1970–2018.....	4A-7
Higher Education	4A-7
Chart 4.5 Educational Attainment – City of Milwaukee	4A-7
Poverty and Homelessness.....	4A-8
Chart 4.6 Homeless Students Attending MPS	4A-9
Chart 4.7 Poverty Change in Milwaukee and Surrounding Counties from 2013 - 2019	4A-10
Chart 4.8 Poverty Rate in the City of Milwaukee and State of Wisconsin	4A-10
Chart 4.9 Families Earning Less Than \$25,000 Annually	4A-11
Chart 4.10 Median Household Income.....	4A-11
Assessed and Equalized Valuation of Property	4A-12
Chart 4.11 Assessed and Equalized Valuation – City of Milwaukee.....	4A-12
Chart 4.12 Assessed and Equalized Valuation – City of Milwaukee.....	4A-12
Chart 4.13 Assessed and Equalized Valuation – City of Milwaukee.....	4A-12

Property Tax Rates.....	4A-13
Chart 4.14 Property Tax Rates – City of Milwaukee.....	4A-13
Property Tax Collections.....	4A-14
Chart 4.15 City of Milwaukee Property Tax Levies and Collections.....	4A-14
Chart 4.16 Property Tax Levies for School Purposes	4A-14
Chart 4.17 Property Tax Rates for School Purposes.....	4A-14
Alternative Tax Collections	4A-15
Chart 4.18 Excise Tax Collections and Percentage Change FY15–FY19.....	4A-15
Chart 4.19 State and Local Tax Rates – 2019	4A-15
Chart 4.20 Single Taxpayers and Taxpayers Qualifying as Head of Household.....	4A-16
Chart 4.21 Married Taxpayers Filing a Joint Return	4A-16
Chart 4.22 Married Taxpayers Filing Separate Returns.....	4A-16
Principal Employers – Milwaukee County 2018 and 2009	4A-17
Chart 4.23 Principal Employers – Milwaukee County 2018 and 2009	4A-17

MPS Profile

The MPS Profile subsection of the 2020–21 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.

Student Enrollment	4B-3
Chart 4.25 Student Enrollment by District School Type.....	4B-3
Enrollment Forecasting Methodology and Techniques	4B-4
Chart 4.26 Student Enrollment History and Projections	4B-4
Chart 4.27 Operating Statistics—Last Ten Years	4B-5
Student Demographics	4B-6
Race/Ethnicity.....	4B-6
Chart 4.28 Racial/Ethnic Demographics	4B-6
Economically Disadvantaged.....	4B-6
Socioeconomic Status.....	4B-6
Chart 4.29 Low-Income-Rate History	4B-7
Chart 4.30 Dropout Rate Trend	4B-7
Chart 4.31 MPS Student Profile.....	4B-8

Students with Disabilities	4B-8
Graduation Rates	4B-9
Chart 4.32a MPS High School Four-Year Graduation Rate	4B-9
Chart 4.32b MPS High School Five-Year Graduation Rate	4B-10
English Learners (ELs)	4B-10
Chart 4.33 MPS EL Graduation Rate	4B-11
Student Achievement and Rtl Data	4B-11
Chart 4.34 Approximate Time Students Are Taking Standardized Tests 2019–20	4B-12
Chart 4.35 MPS 2018–19 Baseline Results of State Assessments	4B-12
Interventions	4B-12
District Improvement Plan	4B-13
Chart 4.36 District Improvement Plan	4B-13
Reading Foundations: K–3	4B-14
Percentage of Students Meeting Benchmark on PALS	4B-14
Chart 4.37 Percentage of Students Meeting Spring Benchmark on PALS 2018–19	4B-15
Percentage of Students Meeting Benchmark on PALS Español	4B-15
Chart 4.38 Percentage of Students Meeting Benchmark on PALS Español 2018–19 (Fall and Spring)	4B-15
Universal Screening: Star	4B-15
Math	4B-16
Chart 4.39 Star Math	4B-16
Reading	4B-16
Chart 4.40 Star Reading	4B-16
Early Literacy	4B-16
Chart 4.41 Star Early Literacy	4B-17
Advanced Studies Data	4B-17
Chart 4.42 Students Taking AP Exams	4B-17
Chart 4.43 Percentage of Students Earning a Passing Score on AP and IB Exams	4B-18
School Culture	4B-18
Chart 4.44 MPS Attendance Rate	4B-19
Chart 4.45 MPS Enrollment, ODRs, Suspensions and Attendance for Males in 2018–19	4B-19
Chart 4.46 MPS Schools Recognized by the Wisconsin Rtl Center/PBIS Network	4B-20
Regional School Assignments	4B-20
Chart 4.47 2019–20 School Regions	4B-21

MPS Staff	4B-22
Chart 4.48 MPS Staff Distribution	4B-22
Extension Fund	4B-22
Other Financial Information	4B-25
Chart of Accounts	4B-25
Outstanding Debt Service Requirement Schedules.....	4B-25
Chart 4.49 Outstanding Debt—Last 10 Years.....	4B-25
Chart 4.50 Debt Amortization Schedule.....	4B-26
Chart 4.51 Capital Lease Agreement Payments.....	4B-27
Chart 4.52 Changes in Fund Balance, Governmental Funds and Debt Service Ratios	4B-28
Chart 4.53 Comparative Statement of Annual School Census.....	4B-29

Glossary

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

Glossary.....	4C-1
---------------	------



City Profile



MILWAUKEE
PUBLIC SCHOOLS

2020–21 Superintendent's Proposed Budget

Fiscal Year: July 1, 2020 – June 30, 2021

Submitted to the Milwaukee Board of School Directors

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

Table of Contents – City Profile

City of Milwaukee.....	4A-3
Government Structure.....	4A-3
Healthcare	4A-4
Transportation.....	4A-4
Utilities.....	4A-4
Population	4A-4
Chart 4.1 Population – City of Milwaukee.....	4A-4
Chart 4.2 Census Trends – City of Milwaukee Children	4A-5
Chart 4.3 Race – City of Milwaukee 2018.....	4A-5
Education.....	4A-6
Non-MPS Schools	4A-6
MPS Schools	4A-6
Chart 4.4 Educational Attainment – by Race in Metro Milwaukee 1970–2018.....	4A-6
Higher Education	4A-7
Chart 4.5 Educational Attainment – City of Milwaukee	4A-7
Poverty and Homelessness.....	4A-7
Chart 4.6 Homeless Students Attending MPS	4A-8
Chart 4.7 Poverty Change in Milwaukee and Surrounding Counties from 2013 - 2019	4A-9
Chart 4.8 Poverty Rate in the City of Milwaukee and State of Wisconsin	4A-9
Chart 4.9 Families Earning Less Than \$25,000 Annually	4A-10
Chart 4.10 Median Household Income.....	4A-10
Assessed and Equalized Valuation of Property	4A-11
Chart 4.11 Assessed and Equalized Valuation – City of Milwaukee.....	4A-11
Chart 4.12 Assessed and Equalized Valuation – City of Milwaukee.....	4A-12
Chart 4.13 Assessed and Equalized Valuation – City of Milwaukee.....	4A-12
Property Tax Rates.....	4A-13
Chart 4.14 Property Tax Rates – City of Milwaukee.....	4A-13
Property Tax Collections.....	4A-14
Chart 4.15 City of Milwaukee Property Tax Levies and Collections.....	4A-14
Chart 4.16 Property Tax Rates for School Purposes.....	4A-14
Alternative Tax Collections.....	4A-15
Chart 4.17 Excise Tax Collections and Percentage Change FY15–FY19.....	4A-15
Chart 4.18 State and Local Tax Rates – 2019	4A-15
Chart 4.19 Single Taxpayers and Taxpayers Qualifying as Head of Household.....	4A-16

Chart 4.20 Married Taxpayers Filing a Joint Return 4A-16
Chart 4.21 Married Taxpayers Filing Separate Returns..... 4A-16
Principal Employers – Milwaukee County 2018 and 2009 4A-17
Chart 4.22 Principal Employers – Milwaukee County 2018 and 2009 4A-17

City Profile

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 City Profile subsection is contained within the Informational Section.

The City Profile subsection of the 2020–21 Superintendent’s Proposed Budget describes Milwaukee’s government structure, industry, populations and financial information.

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 2019 population estimate by the State of Wisconsin Department of Administration, Milwaukee has a population of 595,365. 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 92.1 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 November 2019, 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.

Healthcare

The metropolitan Milwaukee area has been a leader in developing managed healthcare 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.

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 countywide, 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 are also maintained by the city and county.

Utilities

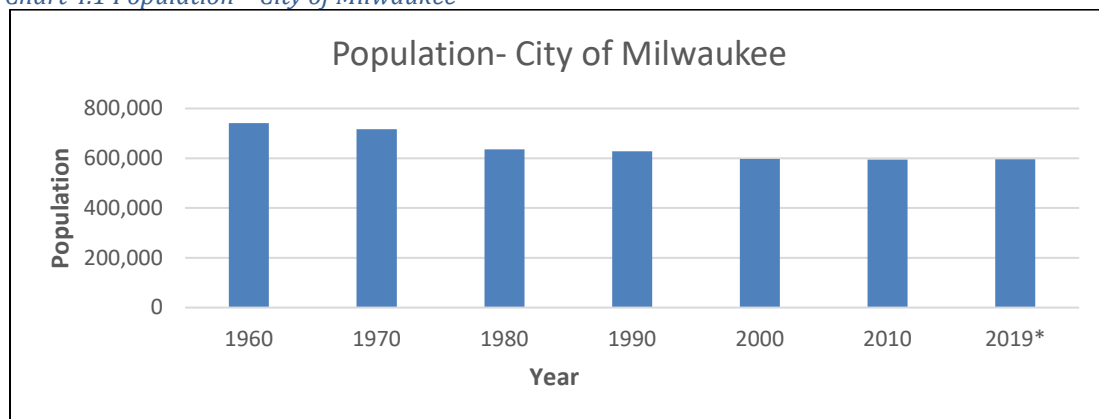
The City of Milwaukee provides water, waste removal and sewerage services for its citizens and businesses. There are numerous telecommunication options in the city with broadband, cable TV, and telephone and data systems. A single utility provides electricity and natural gas for the region, maintaining a large infrastructure that includes 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: Wisconsin Department of Administration—Demographic Service Center, *Final Estimate

The population subset most important to MPS is school-age children. Chart 4.2 highlights a decline of 8,919 school-age children from 2014 to 2018. The census trend shows a declining number of schoolchildren in Milwaukee, which offers many education choices for families. The decline for MPS was driven largely by a decrease in the percentage of African American children.

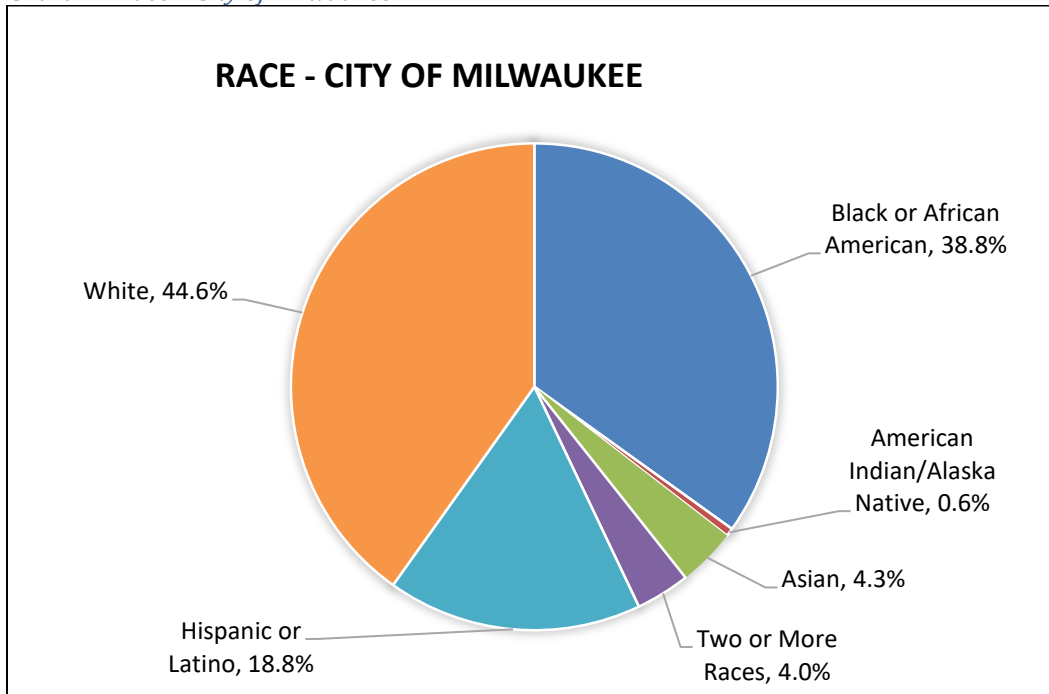
Chart 4.2 Census Trends – City of Milwaukee Children

Census Trends – City of Milwaukee Children						
Age Group	2014	2015	2016	2017	2018	2014–2018 Inc/(Dec)
Under 5 years	47,756	46,843	46,450	44,205	43,675	(4,081)
5 to 9 years	44,083	44,537	45,182	43,749	41,324	(2,759)
10 to 14 years	42,415	42,342	41,834	41,841	43,525	1,110
15 to 19 years	47,559	46,496	46,089	44,155	44,370	(3,189)
Total All Ages	181,813	180,218	179,555	173,950	172,894	(8,919)

Source: U.S. Census

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 2018.

Chart 4.3 Race – City of Milwaukee 2018



Source: U.S. Census

Education

MPS operates 158 schools, which includes 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, fifteen 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 offer education opportunities to the children of Milwaukee, which influences MPS school enrollment. Of these, 134 are Milwaukee Parental Choice Program (MPCP) schools, 44 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 22 charter schools are operated by the City of Milwaukee and the University of Wisconsin–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, these data also show that more needs to be done to keep students in school through graduation.

Chart 4.4 Educational Attainment – by Race in Metro Milwaukee 1970–2018

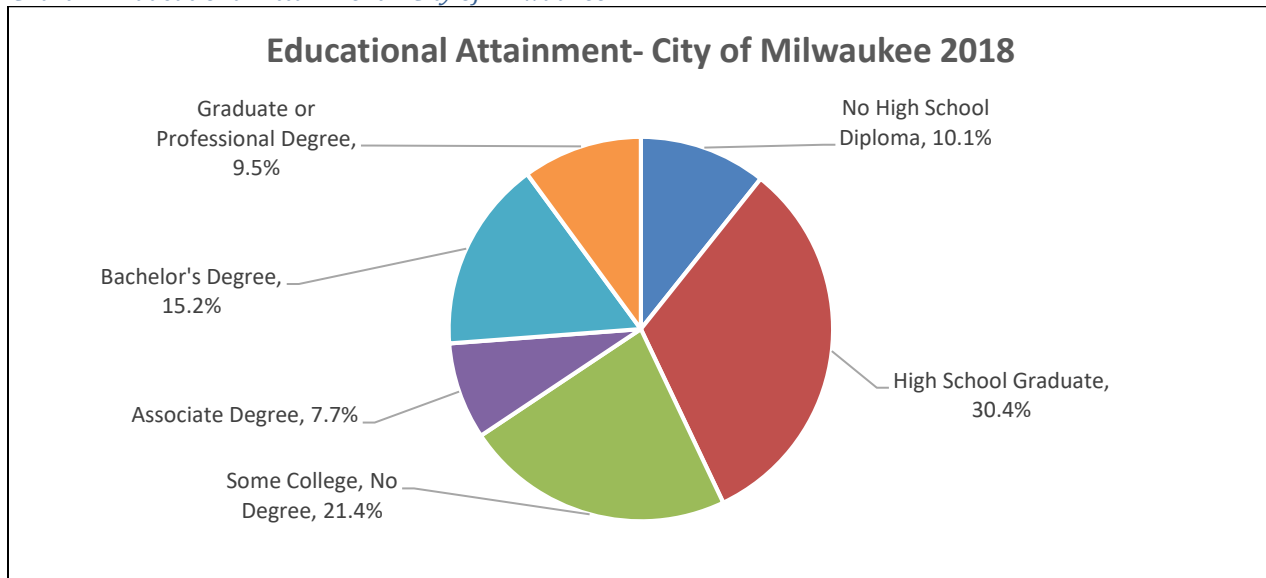
Educational Attainment by Race in Metro Milwaukee: Percentage of Adults (25+) With High School Diplomas 1970-2018					
Group	1970	1980	1990	2000	2018
Black	34.0%	53.4%	60.7%	68.3%	81.2%
White	58.4%	74.0%	82.5%	88.9%	93.1%
Hispanic	40.2%	44.9%	51.7%	52.4%	60.3%

Source: U.S. Census—American FactFinder

Higher Education

Of Milwaukee's adult population, 69.5 percent has 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

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.

Milwaukee has 21 area colleges, and higher education 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

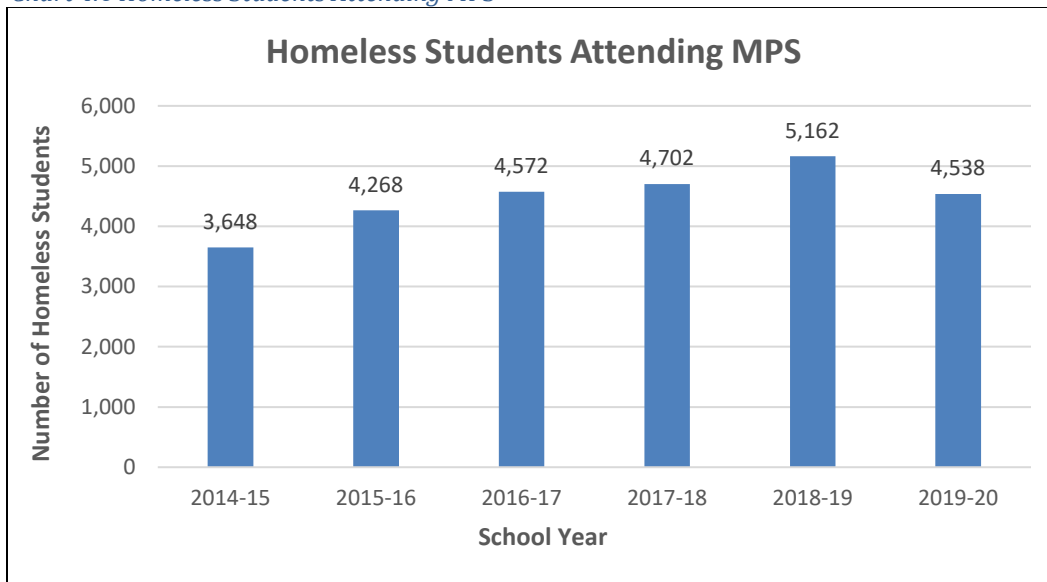
The U.S. Department of Housing and Urban Development counted 4,907 homeless people in Wisconsin in 2019. Of those homeless individuals, 4,576 are MPS students. Homelessness declined in Wisconsin according to the latest national estimate by the U.S. Department of Housing and Urban Development (HUD). However, local communities in Wisconsin report that the overall number of persons experiencing long-term chronic homelessness has increased 19.6 percent to 71 percent, while veterans experiencing homelessness decreased by nearly 21 percent from 2016 and decreased by 46 percent since 2010.

The number of unaccompanied homeless youths and children (under 18) in Wisconsin in 2018 is estimated to be 276. The number of homeless students in MPS has gone from 1,370 in 2003–04 to 4,702 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



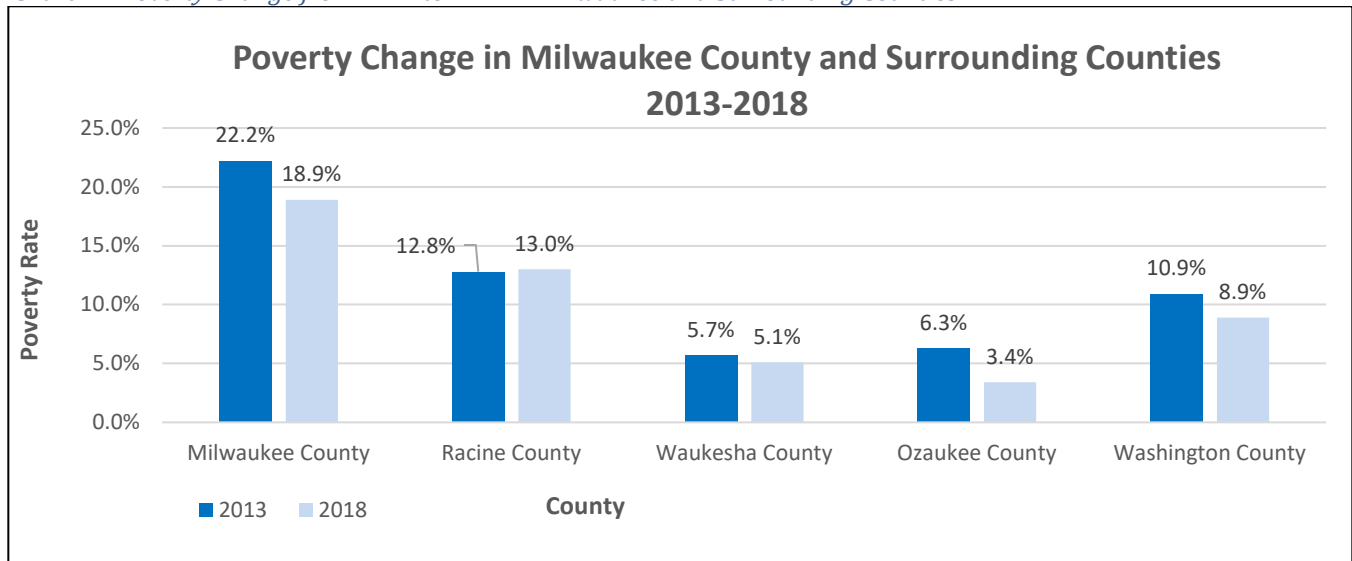
Source: Department of Specialized Services, MPS

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 change 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 2013 to 2018.

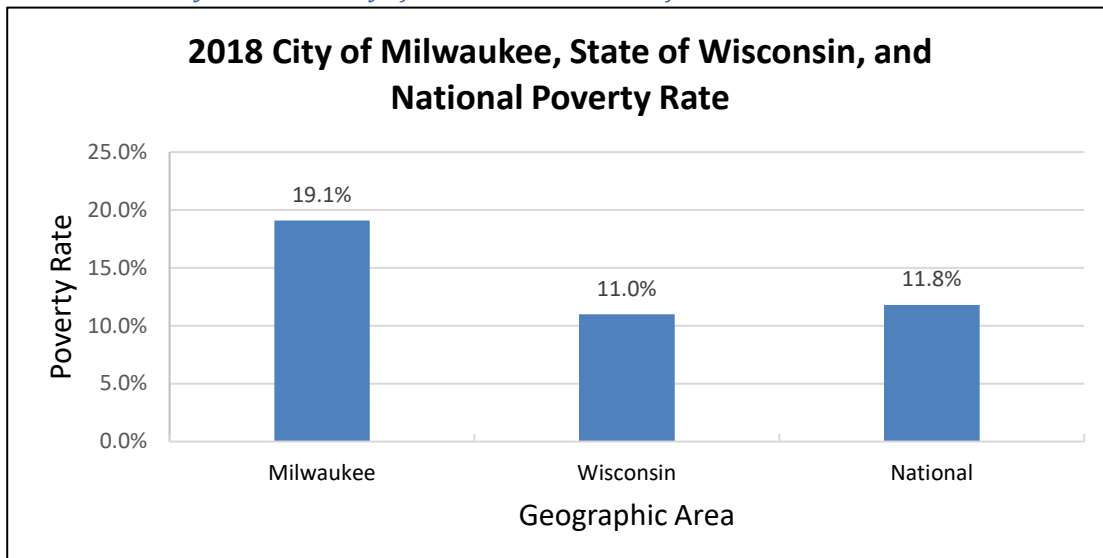
Chart 4.7 Poverty Change from 2013 to 2018 in Milwaukee and Surrounding Counties



Source: U.S. Census 2018

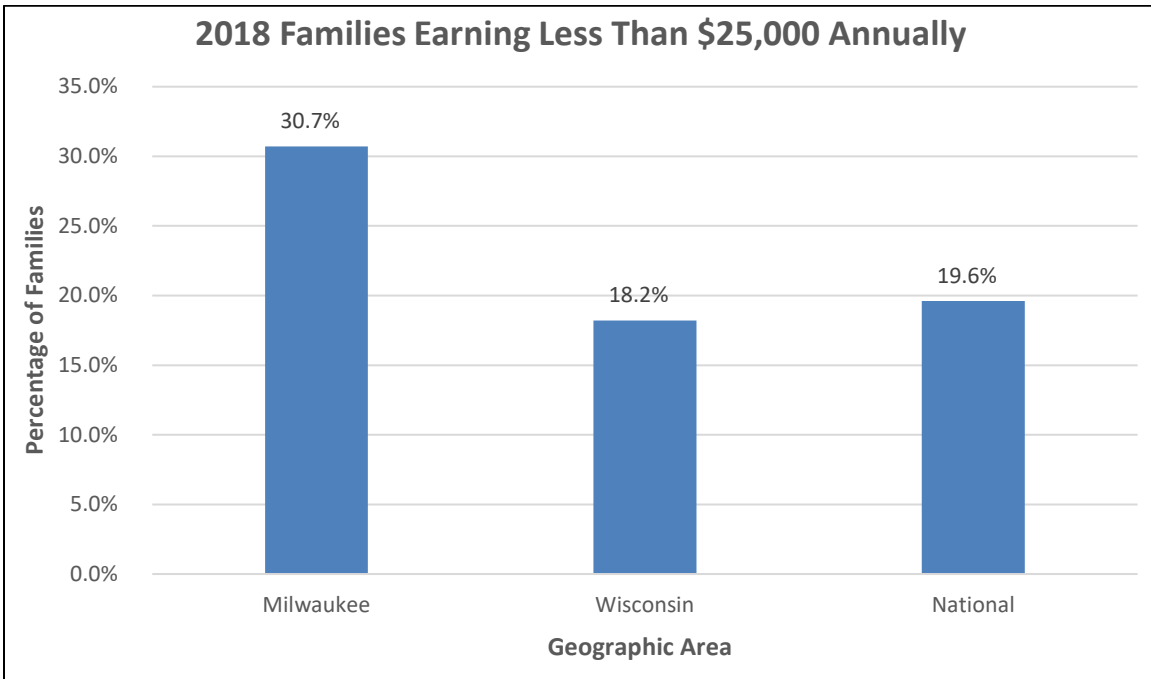
Charts 4.8 through 4.10 highlight the earnings disparity between Milwaukee residents and all of Wisconsin.

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



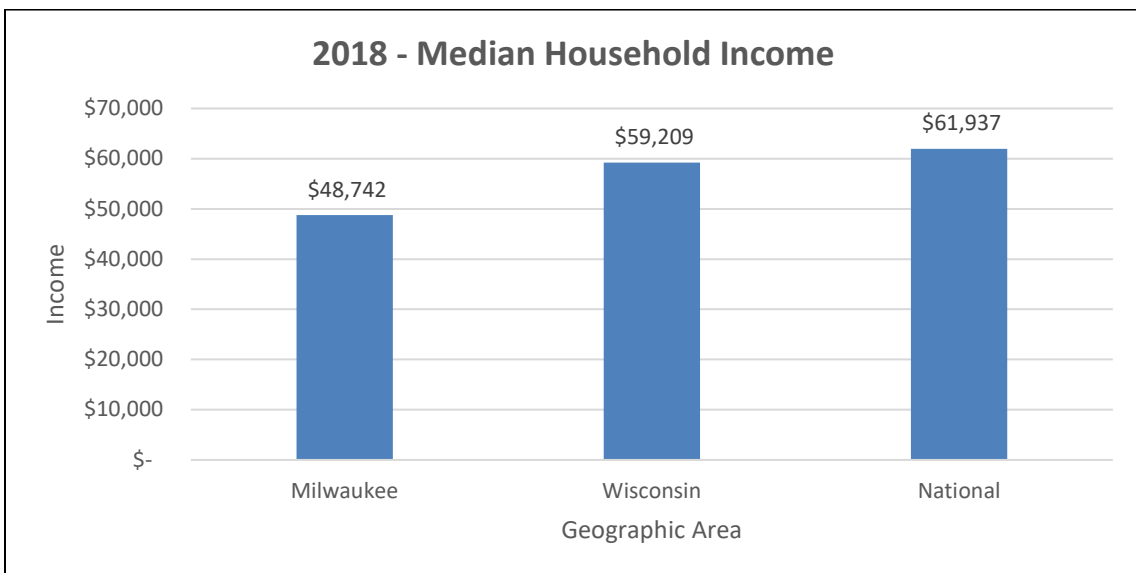
Source: U.S. Census 2018

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



Source: U.S. Census 2018

Chart 4.10 Median Household Income



Source: U.S. Census 2018

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. Assessed and equalized values are important measures of community wealth. MPS receives a higher-than-average percentage 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	\$ 25,025	\$ (10)	\$ 26,138	
2015	\$ 25,263	\$ 238	\$ 25,980	
2016	\$ 25,974	\$ 711	\$ 27,042	
2017	\$ 26,937	\$ 963	\$ 26,889	
2018	\$ 28,349	\$ 1,411	\$ 28,340	

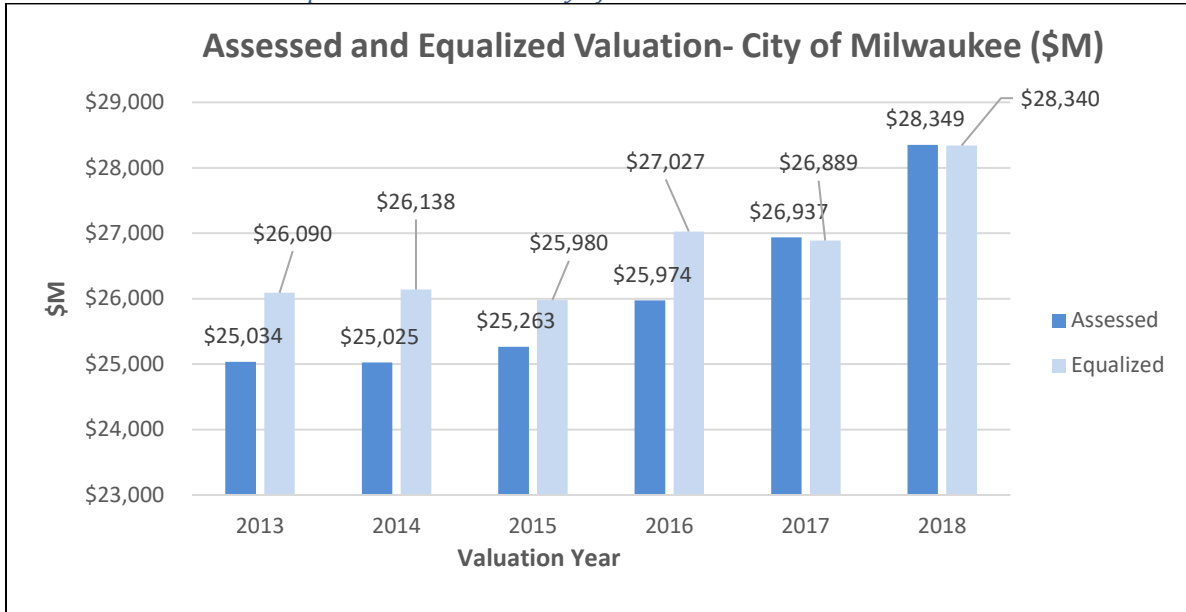
Source: City of Milwaukee Assessor’s Office, 2019 MPS CAFR

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.



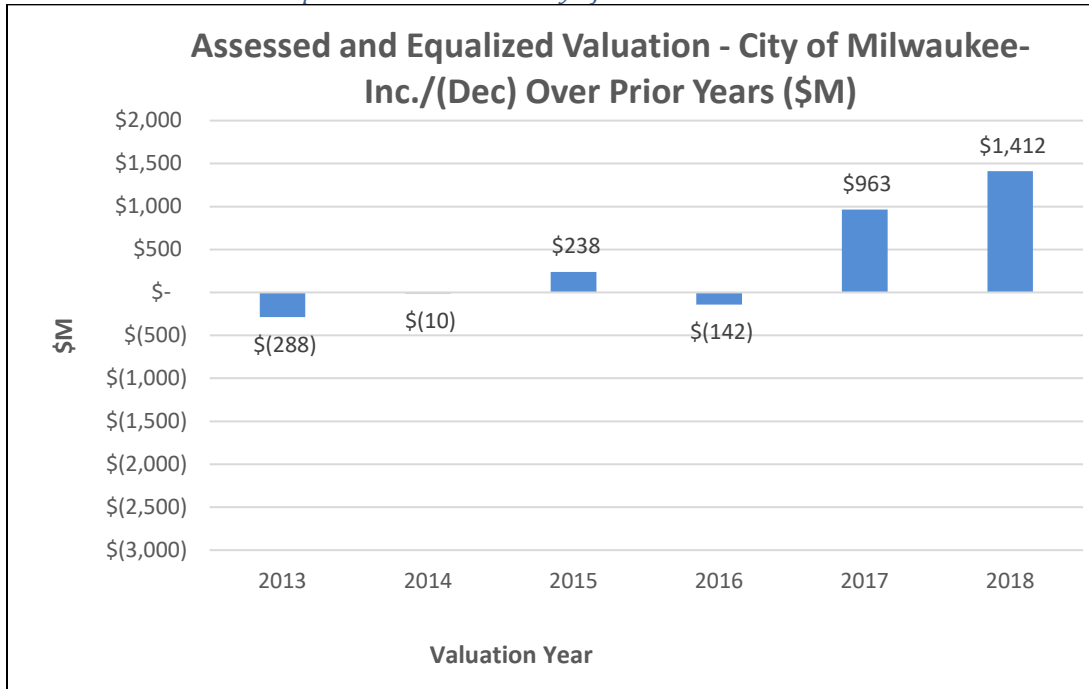
Charts 4.12 and 4.13 graphically display assessed and equalized valuation of taxable property in the city of Milwaukee, along with tax rates.

Chart 4.12 Assessed and Equalized Valuation – City of Milwaukee



Source: Wisconsin Department of Revenue

Chart 4.13 Assessed and Equalized Valuation – City of Milwaukee



Source: MPS 2018 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 4.17 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, 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 they 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 that 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 Sewerage 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	
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	\$10.52	36.5%	\$10.29	34.7%	\$1.29	4.4%	\$5.28	17.8%	\$0.18	0.6%	\$1.79	6.0%	\$29.35	100.0%	
2017	\$9.61	36.5%	\$10.47	34.7%	\$1.31	4.4%	\$5.31	17.8%	\$0.18	0.6%	\$1.82	6.0%	\$28.70	100.0%	
2018	\$8.34	31.0%	\$10.57	39.2%	\$1.26	4.7%	\$5.05	18.7%	\$0.00	0.7%	\$1.72	6.4%	\$26.94	100.0%	

Source: 2018 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	\$324,078	\$323,491	
2012	\$326,068	\$325,016	
2013	\$329,365	\$327,814	
2014	\$329,557	\$327,309	
2015	\$331,052	\$327,740	
2016	\$331,840	\$326,435	
2017	\$344,335	\$335,367	
2018	\$343,510	\$322,987	

Source: 2018 City of Milwaukee CAFR

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

Chart 4.16 Property Tax Rates for School Purposes

Property Tax Rates for School Purposes (per \$1,000 of Assessed Value)					
MPS Budget Year	School Operations	Construction	Extension	Total	Tax Rates Per Thousand
2014	\$272.8	\$9.6	\$17.10	\$299.5	\$10.51
2015	\$275.6	\$9.6	\$17.10	\$302.3	\$10.66
2016	\$273.0	\$10.6	\$17.10	\$300.7	\$10.20
2017	\$260.1	\$1.1	\$20.00	\$281.2	\$9.33
2018	\$248.2	\$3.9	\$20.00	\$272.1	\$8.52
2019	\$228.9	\$1.5	\$20.00	\$250.4	\$7.47
2020	\$267.9	\$1.5	\$25.20	\$294.6	\$7.81

Source: 2019 MPS Comprehensive Annual Financial Report (CAFR)

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's 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 4.16 shows rates modestly lower than the rates in Chart 4.14 due to an alternative citywide 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 4.17 shows excise tax collections for the last five years.

Chart 4.17 Excise Tax Collections and Percentage Change FY15–FY19

Excise Tax Collections And Percentage Change FY15-FY19 (\$M)						
Fiscal Year	Cigarettes	Tobacco Products	Liquor and Wine	Beer	Total Excise Tax	Y/Y % Change
2015	\$569.5	\$71.9	\$48.8	\$8.8	\$699.1	0.1%
2016	\$573.4	\$76.1	\$50.0	\$9.0	\$708.5	1.4%
2017	\$564.2	\$80.3	\$52.1	\$9.1	\$705.7	-0.4%
2018	\$538.9	\$80.2	\$52.0	\$8.9	\$680.0	-3.6%
2019	\$514.3	\$85.5	\$53.6	\$8.5	\$661.9	-2.7%
Cumulative % Change	-20.20%	42.80%	21.30%	-11.30%	-12.70%	NA

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

Chart 4.18 depicts state and local sales tax rates.

Chart 4.18 State and Local Tax Rates – 2020

State and Local Tax Rates-2020	
Tax Jurisdiction	Sales Tax
Wisconsin Sales Tax	5.0%
Milwaukee County Sales Tax	0.5%
Special Sales Tax (Stadium)	0.1%
Combined Sales Tax	5.6%

Source: Wisconsin Department of Revenue—Division of Research and Policy
As of 4/1/20 Combined Sales is 5.5% as the stadium special tax ended

Wisconsin individual income tax rates vary from 3.86 percent to 7.65 percent, depending on marital status and income. Charts 4.19 through 4.21 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 4.19 Single Taxpayers and Taxpayers Qualifying as Head of Household

Single Taxpayers and Taxpayers Qualifying as Head of Household			
Over	But Not Over	2019 Tax is	Of the Amount Over
\$0	\$11,760	3.86%	\$0
\$11,760	\$23,520	\$453.94 + 5.04%	\$11,760
\$23,520	\$258,950	\$1,046.64 + 6.27%	\$23,520
\$258,950		\$15,808.10 + 7.65%	\$258,950

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

Chart 4.20 Married Taxpayers Filing a Joint Return

Married Taxpayers Filing a Joint Return			
Over	But Not Over	2019 Tax is	Of the Amount Over
\$0	\$15,680	3.86%	\$0
\$15,680	\$31,360	\$605.25 + 5.04%	\$15,680
\$31,360	\$345,270	\$1,395.52 + 6.27%	\$31,360
\$345,270		\$21,077.68 + 7.65%	\$345,270

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

Chart 4.21 Married Taxpayers Filing Separate Returns

Married Taxpayers Filing Separate Returns			
Over	But Not Over	2019 Tax is	Of the Amount Over
\$0	\$7,840	3.86%	\$0
\$7,840	\$15,680	\$302.62 + 5.04%	\$7,840
\$15,680	\$172,630	\$697.76 + 6.27%	\$15,680
\$172,630		\$10,538.53 + 7.65%	\$172,630

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

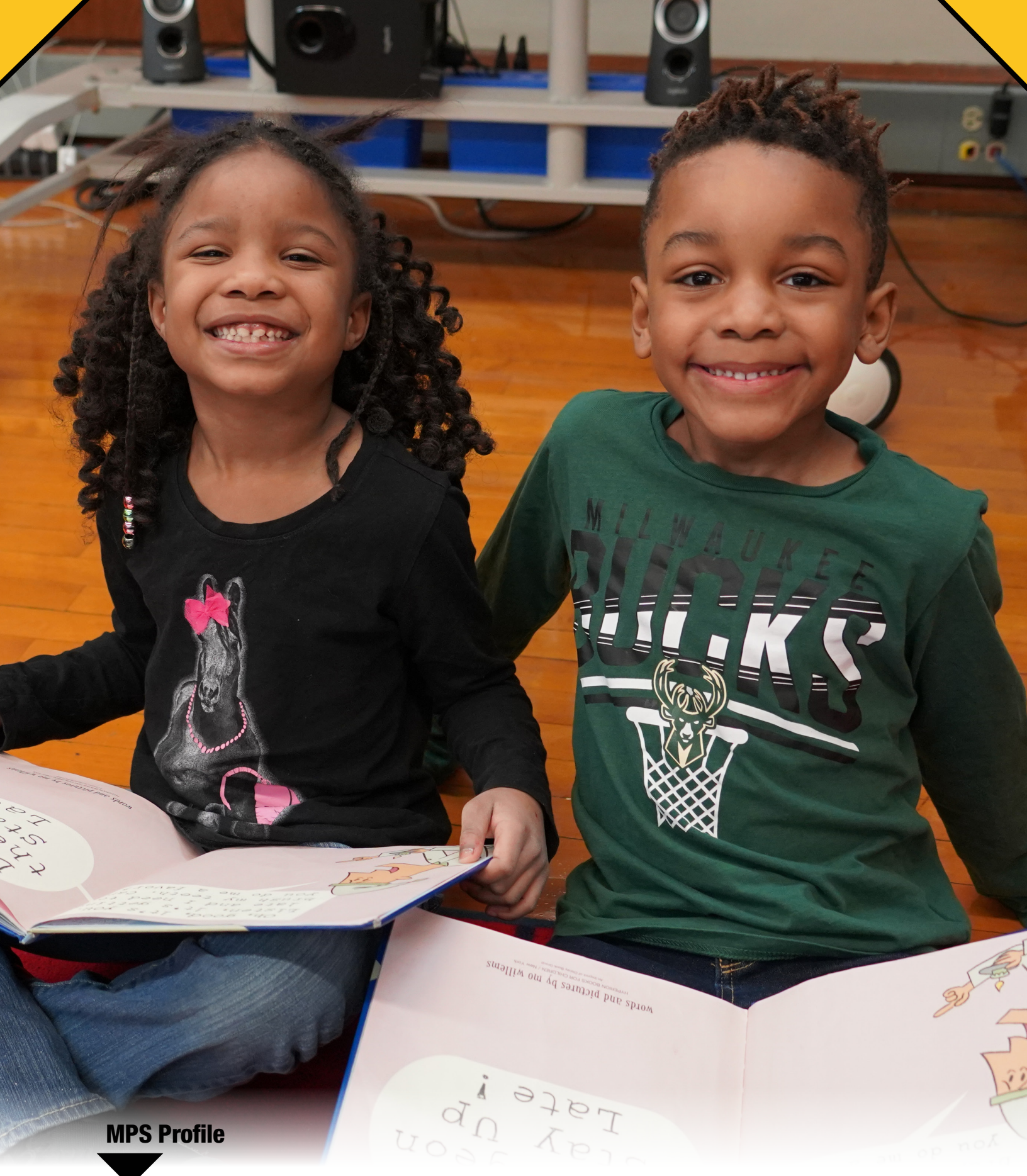
Principal Employers – Milwaukee County 2018 and 2009

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 4.22 is the absence of manufacturing companies.

Chart 4.22 Principal Employers – Milwaukee County 2018 and 2009

Principal Employers-Milwaukee County 2018 and 2009							
Employer	2018 Estimates*			2009			% of Total Employment
	Employees	Rank	% of Total Employment	Employees	Rank	% of Total Employment	
Advocate Aurora Health	27,599	1	6.1%	21,570	1	5.1%	
Froedert Hospital Community Health	11,820	2	2.6%				
Ascension Wisconsin	8,656	3	1.9%				
GE Healthcare	6,000	4	1.3%	6,000	9	1.4%	
Medical College of Wisconsin	5,941	5	1.3%				
Children's Hospital of Wisconsin	5,170	6	1.1%				
Northwestern Mutual Life	5,000	7	1.1%				
Rockwell Automation Inc.	4,000	8	0.9%				
Goodwill Industries	3,925	9	0.9%				
U.S. Bank NA	3,700	10	0.8%				
U.S. Government(Includes Zablocki V.A.)				11,100	2	2.6%	
Milwaukee Public Schools				10,943	3	2.6%	
Wheaton Franciscan Healthcare				9,371	4	2.2%	
WalMart Store				7,682	5	1.8%	
City of Milwaukee				7,307	6	1.7%	
Roundy's Supermarkets Inc.				6,800	7	1.6%	
Quad Graphics				6,600	8	1.6%	
Corporation for Kohls				5,920	10	1.4%	
Total	81,811		18.0%	93,293		22.0%	

Source: City of Milwaukee CAFR



MPS Profile



MILWAUKEE PUBLIC SCHOOLS

2020–21 Superintendent’s Proposed Budget

Fiscal Year: July 1, 2020 – June 30, 2021

Submitted to the Milwaukee Board of School Directors

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

Table of Contents – MPS Profile

Student Enrollment	4B-3
Chart 4.25 Student Enrollment by District School Type	4B-3
Enrollment Forecasting Methodology and Techniques	4B-4
Chart 4.26 Student Enrollment History and Projections	4B-4
Chart 4.27 Operating Statistics—Last Ten Years	4B-5
Student Demographics	4B-6
Race/Ethnicity.....	4B-6
Chart 4.28 Racial/Ethnic Demographics	4B-6
Economically Disadvantaged	4B-6
Socioeconomic Status.....	4B-6
Chart 4.29 Low-Income-Rate History	4B-7
Chart 4.30 Dropout Rate Trend	4B-7
Chart 4.31 MPS Student Profile	4B-8
Students with Disabilities	4B-8
Graduation Rates.....	4B-9
Chart 4.32a MPS High School Four-Year Graduation Rate.....	4B-9
Chart 4.32b MPS High School Five-Year Graduation Rate.....	4B-10
English Learners (ELs)	4B-10
Chart 4.33 MPS EL Graduation Rate	4B-11
Student Achievement and Rtl Data	4B-11
Chart 4.34 Approximate Time Students Are Taking Standardized Tests 2019–20.....	4B-12
Chart 4.35 MPS 2018–19 Baseline Results of State Assessments	4B-12
Interventions	4B-12
District Improvement Plan	4B-13
Chart 4.36 District Improvement Plan.....	4B-13
Reading Foundations: K–3.....	4B-14
Percentage of Students Meeting Benchmark on PALS.....	4B-14
Chart 4.37 Percentage of Students Meeting Spring Benchmark on PALS 2018–19.....	4B-15
Percentage of Students Meeting Benchmark on PALS Español	4B-15
Chart 4.38 Percentage of Students Meeting Benchmark on PALS Español 2018–19 (Fall and Spring) .	4B-15
Universal Screening: Star.....	4B-15

Math	4B-16
Chart 4.39 Star Math	4B-16
Reading	4B-16
Chart 4.40 Star Reading	4B-16
Early Literacy	4B-16
Chart 4.41 Star Early Literacy	4B-17
Advanced Studies Data	4B-17
Chart 4.42 Students Taking AP Exams	4B-17
Chart 4.43 Percentage of Students Earning a Passing Score on AP and IB Exams	4B-18
School Culture	4B-18
Chart 4.44 MPS Attendance Rate	4B-19
Chart 4.45 MPS Enrollment, ODRs, Suspensions and Attendance for Males in 2018–19	4B-19
Chart 4.46 MPS Schools Recognized by the Wisconsin RtI Center/PBIS Network	4B-20
Regional School Assignments	4B-20
Chart 4.47 2019–20 School Regions	4B-21
MPS Staff	4B-22
Chart 4.48 MPS Staff Distribution	4B-22
Extension Fund	4B-22
Other Financial Information	4B-25
Chart of Accounts	4B-25
Outstanding Debt Service Requirement Schedules	4B-25
Chart 4.49 Outstanding Debt—Last 10 Years	4B-25
Chart 4.50 Debt Amortization Schedule	4B-26
Chart 4.51 Capital Lease Agreement Payments	4B-27
Chart 4.52 Changes in Fund Balance, Governmental Funds and Debt Service Ratios	4B-28
Chart 4.53 Comparative Statement of Annual School Census	4B-29

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 2020–21 Superintendent’s Proposed Budget describes student demographics, student achievement and strategies to address district improvement.

Student Enrollment

Projecting enrollment is a constantly evolving and dynamic process. MPS has seen a continual decline in enrollment over the past several years. However, MPS is projecting an enrollment increase beginning in 2020–21 and subsequent years. Based upon last year’s third Friday enrollment numbers, MPS predicts it will serve 74,966 students in 2020–21, excluding those students attending Chapter 220 suburban schools and those participating in open enrollment in other districts.



Chart 4.25 shows five years (2016–20) of actual student enrollment, including the 2019–20 current actual year of enrollment, and four years (2021–24) of enrollment forecasts.

Chart 4.25 Student Enrollment by District School Type

School Type	Enrollment by District School Type								
	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Projected	2021-22 Projected	2022-23 Projected	2023-24 Projected
Elementary/K-8 Schools	45,376	45,361	46,641	46,234	45,235	45,215	45,144	45,157	45,508
Middle Schools	3,971	3,874	3,328	3,417	3,476	3,555	3,632	3,862	4,153
High Schools	17,573	16,951	16,714	16,414	16,496	16,266	16,145	16,083	15,973
Subtotal	66,920	66,186	66,683	66,065	65,207	65,036	64,921	65,102	65,634
Alternative/Partnership/Contracted	1,524	1,687	1,190	991	1,099	1,051	1,081	1,071	1,081
Non-Instrumentality Charters	7,124	8,983	7,648	8,041	8,327	8,672	8,995	9,334	9,672
Subtotal	8,648	10,670	8,838	9,032	9,426	9,723	10,076	10,405	10,753
Chapter 220 (in suburban schools)	1,313	1,040	843	676	536	460	354	275	194
Open Enrollment/Waivers (in other districts)	6,434	5,865	5,601	5,048	5,251	5,073	5,085	5,001	4,966
Subtotal	7,747	6,905	6,444	5,724	5,787	5,533	5,439	5,276	5,160
Total	83,315	83,761	81,965	80,821	80,420	80,292	80,436	80,783	81,547

Enrollment Forecasting Methodology and Techniques

Student enrollment is a major factor in determining state revenue. Lower enrollment, along with legislative action regarding the revenue limits, can lead to lower state revenues for the district. In 2020–21, the district is projected to serve 74,966 students in 158 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, 15 high schools, 15 non-instrumentality charter schools, six instrumentality charter schools, seven partnership schools and six alternative schools.

Enrollment is projected to decrease slightly, by 91 students, in 2020–21. Open enrollment will decrease by 3.3 percent, and Chapter 220 will decrease by 14.2 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 enrolled in the Chapter 220 program since 2015–16.

Four years of actual student enrollment history and projections for the next four years are found in Chart 4.26 and are based on the third Friday of September enrollment. The third Friday number reflects the students who began the school year enrolled in an MPS school and determines a school’s per-pupil allocation. The administration uses demographic data and enrollment trends to develop a system-wide projection of pupil counts.

Chart 4.26 Student Enrollment History and Projections

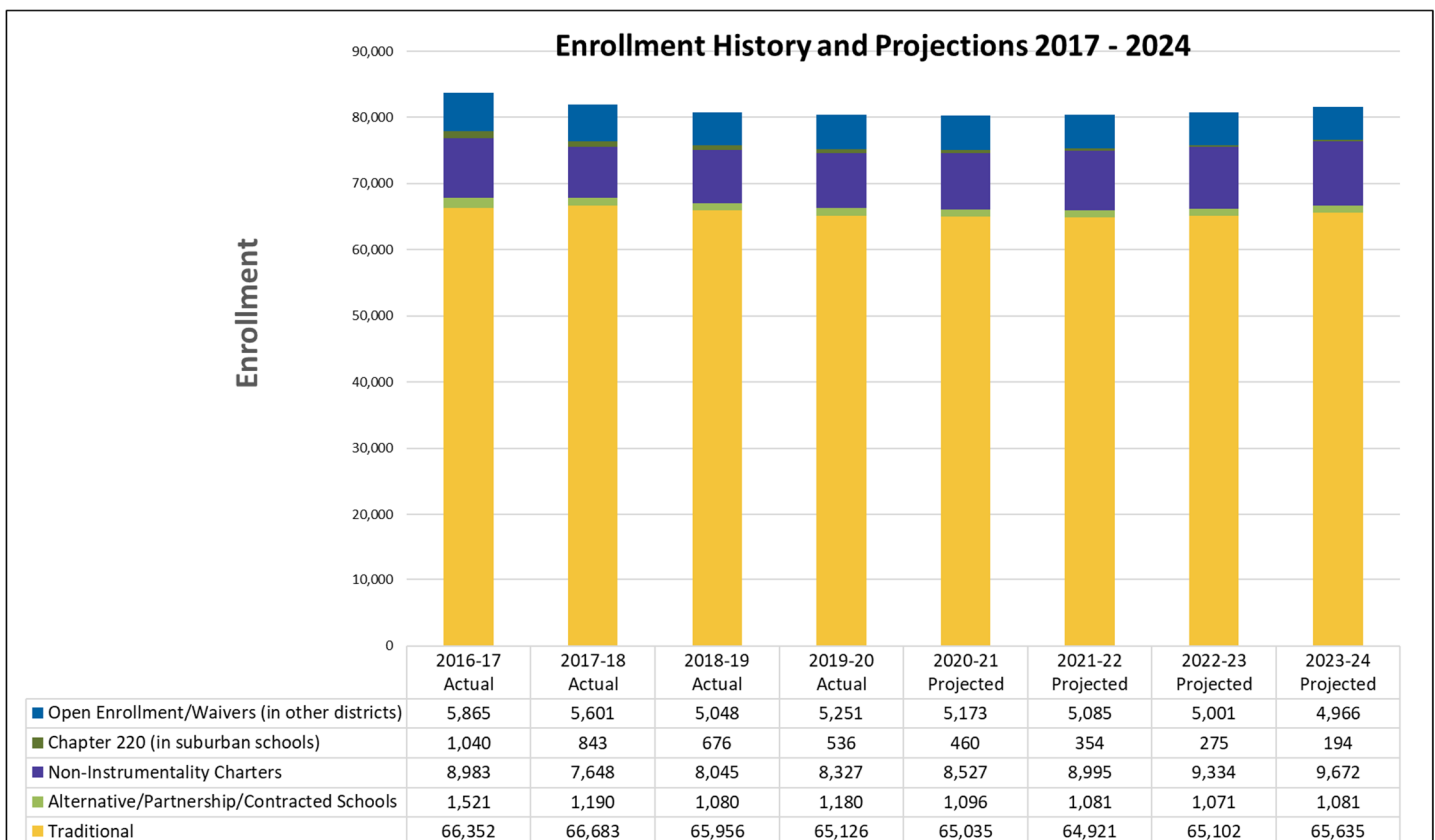


Chart 4.27 shows the enrollment with summary information on district operating statistics, including an average of 14.64 students for every teacher in the district.

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
2019	77,954	\$1,239,987,192	5,324	14.64:1
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

Source: 2019 MPS CAFR

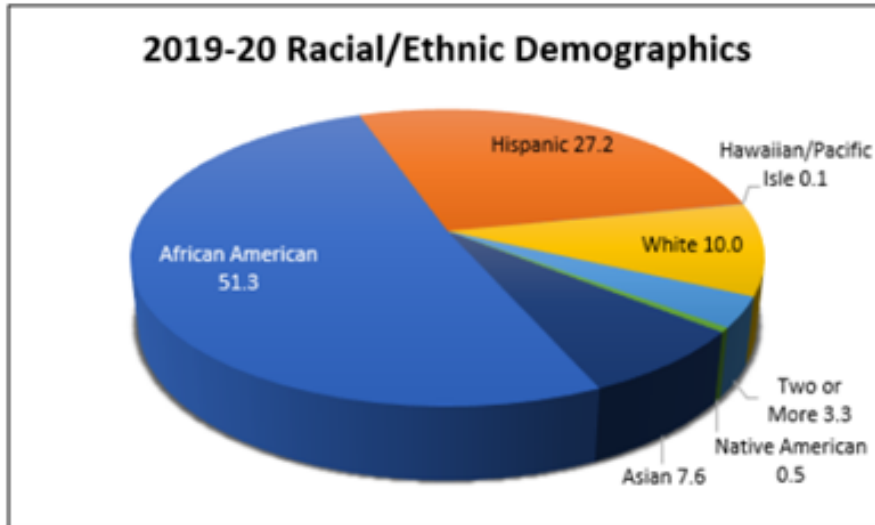


Student Demographics

Race/Ethnicity

Chart 4.28 illustrates the racial diversity of MPS students for the 2019–20 school year.

Chart 4.28 Racial/Ethnic Demographics



Source: MPS Data Dashboard, 2019 Third Friday report

Economically Disadvantaged

MPS is a high-poverty district and follows the USDA guidelines set for families living in poverty. Given that 82.6 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 School Breakfast Programs. The CEP allows the nation’s schools with the highest poverty to serve breakfast and lunch at no cost to all enrolled students without the burden of collecting household applications.

Socioeconomic Status

There is a strong correlation between poverty and the education level of parents. The U.S. Census Bureau 2013–17 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: 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.

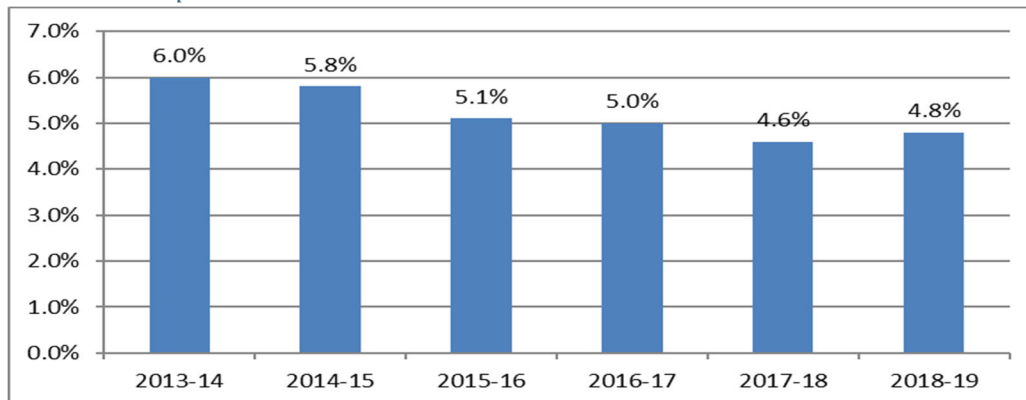
Chart 4.29 shows the changing socioeconomic composition of MPS students.

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%
2019	83%

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 were \$26,105 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 from 6.0% in 2013–14 to 4.8% in 2018–19.

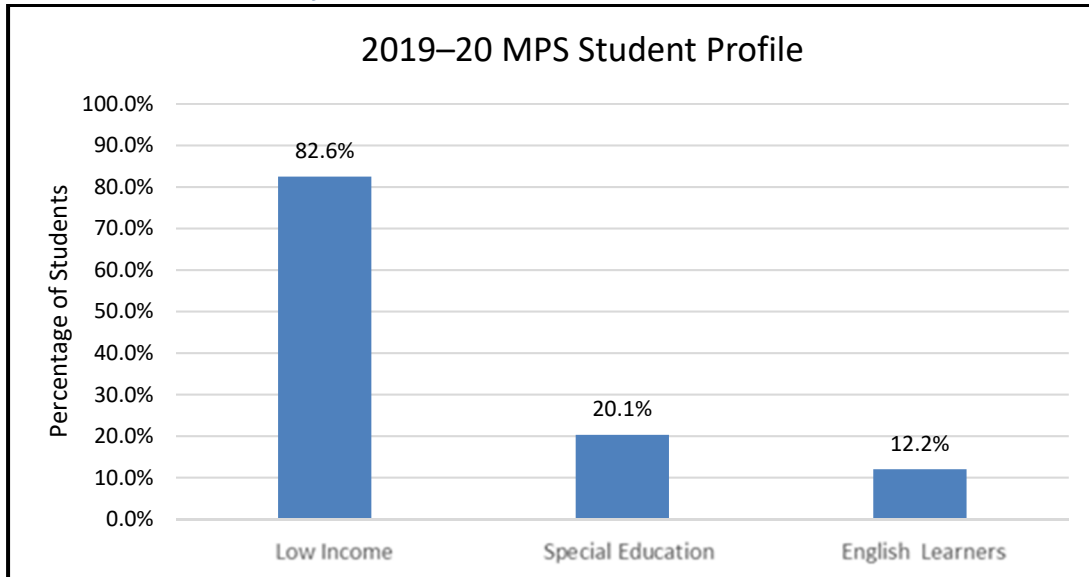
Chart 4.30 Dropout Rate Trend



Source: WI DPI WISEdash

An overwhelming majority of the students attending MPS are disadvantaged. Large percentages of students qualify as low income, have special education needs or are English learners (ELs). Chart 4.31 shows the percentage of low-income, special education and EL students in the district for the 2019–20 school year.

Chart 4.31 MPS Student Profile



Source: Third Friday count September 2019

Students with Disabilities

Of MPS students, 20.1 percent have a disability, which is the highest of all major Wisconsin 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 with their 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.

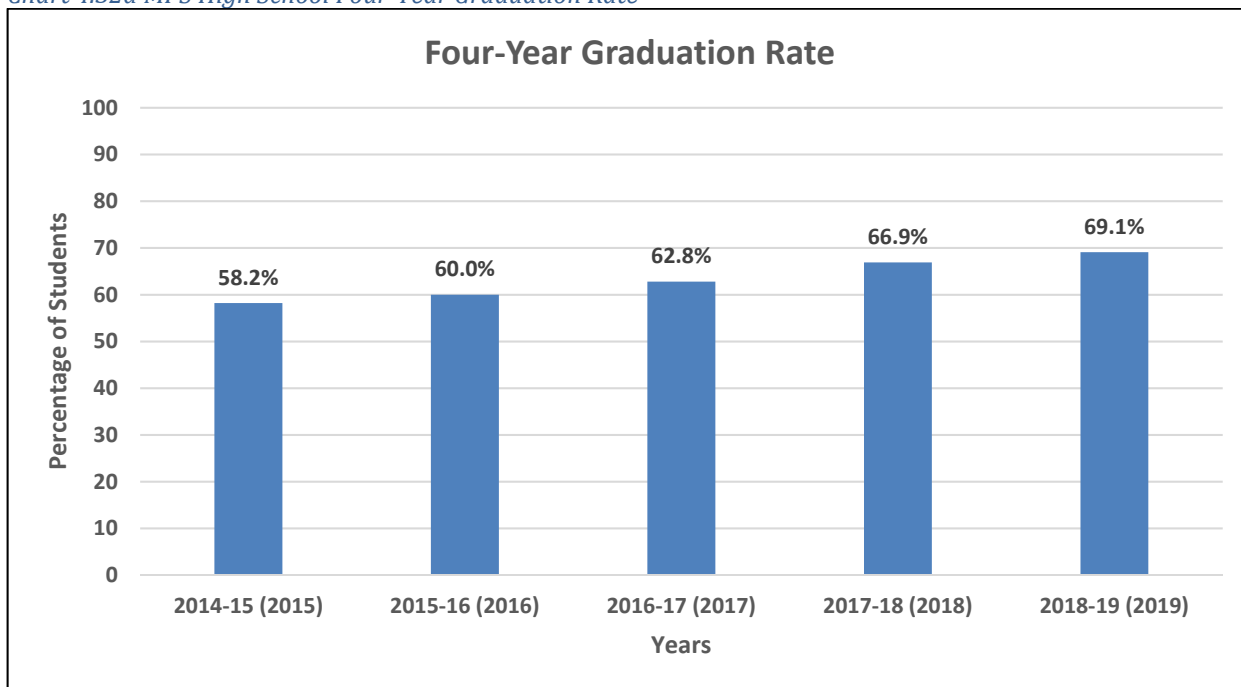
Graduation Rates



The average four-year high school graduation rate for the state of Wisconsin is near the top nationally, at the 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.

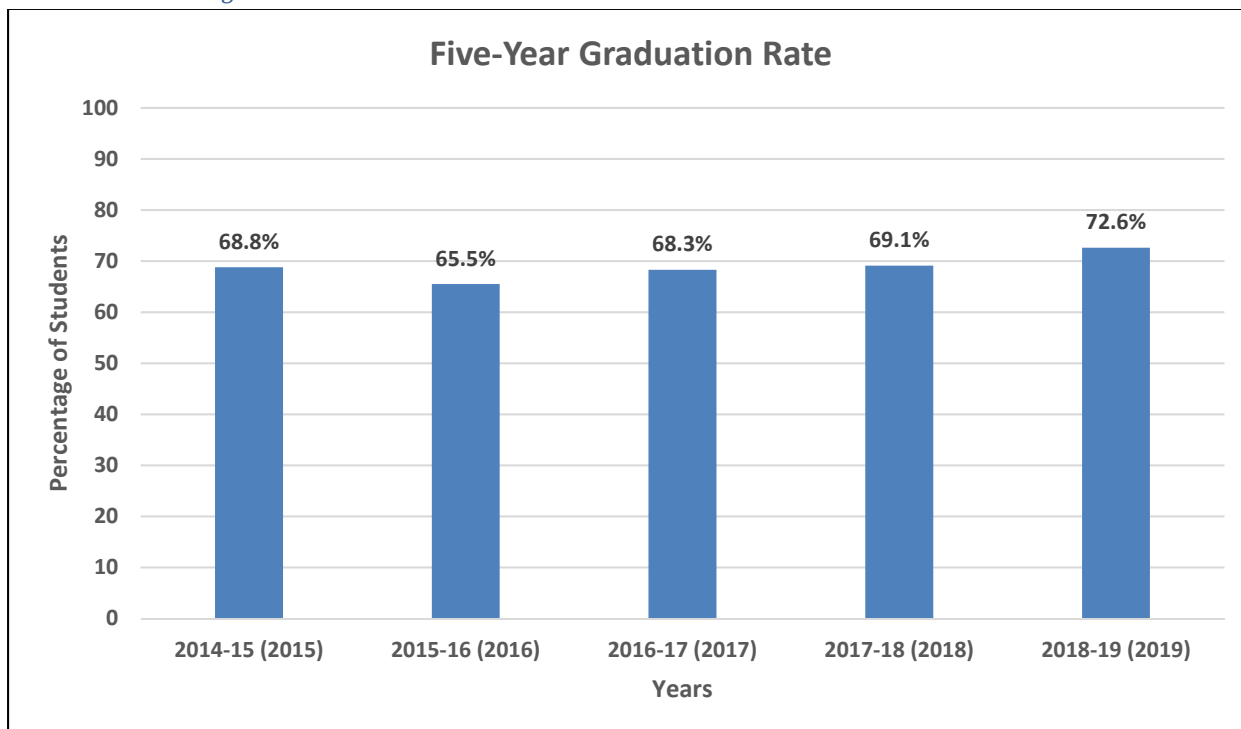
Chart 4.32a and Chart 4.32b show that the average four-year and five-year graduation rates for seniors in MPS schools has continued to increase from 2014–15 to 2018–19.

Chart 4.32a MPS High School Four-Year Graduation Rate



Source: WI DPI WISEdash

Chart 4.32b MPS High School Five-Year Graduation Rate



Source: WI DPI WISEdash

English Learners (ELs)

MPS EL students have constituted between 10 and 12 percent of the district’s enrollment for the past four years. These students represent over 80 language groups. Under the advisement of the Department of Bilingual Multicultural Education, MPS offers the following:

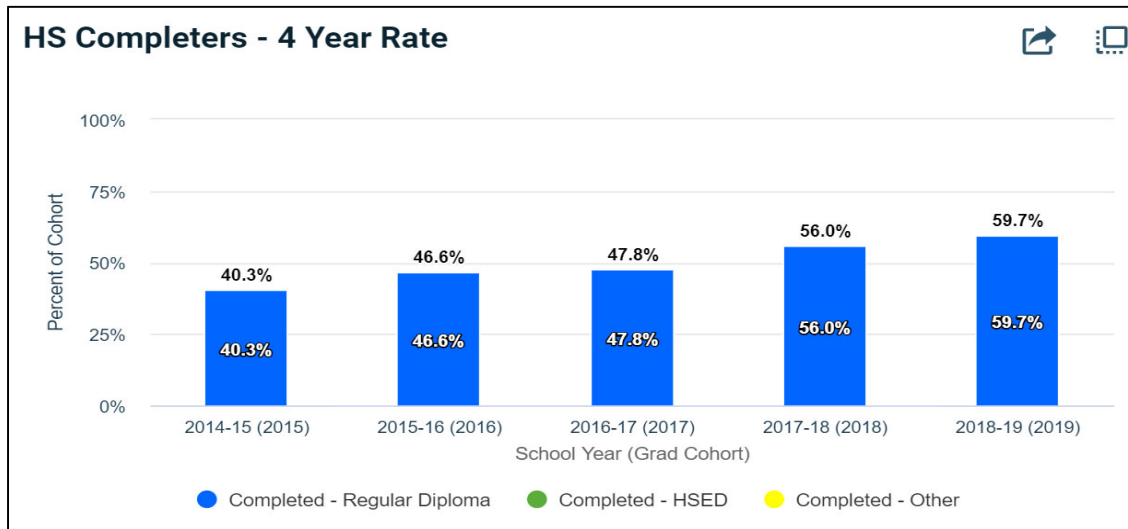
Bilingual Education (Spanish/English): Pupils learn subjects in both languages to access content and continue their development in both languages. MPS has 20 bilingual one-way and two-way dual language program schools in K–12. These programs promote academic achievement, bilingualism, biliteracy and cross-cultural competence.

English as a Second Language (ESL): ESL is a system of techniques, methodology and special curriculum designed to teach EL students skills within meaningful contexts. These skills accommodate all areas of learning, including listening, speaking, reading, writing and cultural orientation. First language supports may be provided by bilingual staff, such as paraprofessionals and parent coordinators. MPS has 42 ESL program schools in K–12. These programs promote academic achievement through English language development and multiculturalism.



Both bilingual and ESL language instruction educational programs (LIEPs) strongly support ELs toward graduation. Chart 4.33 below shows the overall EL students' increase in graduation rate trends in the past four years.

Chart 4.33 MPS EL 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 2019–20 continues 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 develops 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. The district works to maximize instructional time by assessing students with required assessments. As noted in Chart 4.34, the maximum time a student takes testing is 1.32% of all scheduled instructional minutes.

Chart 4.34 Approximate Time Students Are Taking Standardized Tests 2019–20

Approximate Time Students are Taking Standardized Tests 2019-20 (Does not include prep time, breaks, or travel to test site)													
Grade	PALS or PALS Español	STAR	PSAT	NAEP	CogAT	ACCESS for ELLs**	Forward Exam for Grades 3 - 8 & 10 OR DIM	ACT Suite or DLM	Civics Exam	On Demand Writing	Total Minutes	Total Hours 2019-20	Percentage of Time Based on Planned Hours (1160)
K4	50										50	0.8	0.07%
K5	60	90				150					300	5.0	0.43%
1	70	90				150					310	5.2	0.45%
2	70	90			60	150					370	6.2	0.53%
3		90				150	235				475	7.9	0.68%
4		90		120		150	435				795	13.3	1.14%
5		90				150	250				490	8.2	0.70%
6		90				150	250				490	8.2	0.70%
7		90				150	250				490	8.2	0.70%
8		90		180		150	440		60		920	15.3	1.32%
9		90*				150		285			435	7.3	0.63%
10		90*	180			150	100	285			715	11.9	1.03%
11			180			150		205			535	8.9	0.77%
12						150			60		210	3.5	0.30%

Source: Office of Communications and School Performance

*Star is required at HS for students in grades 9–10 and students in Tier 2 and 3 interventions. Star includes literacy, math and Spanish literacy.

ACCESS for ELs is only for English learners with an English proficiency level of 1 to 4.9.

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 2018–19 school year, students participated in the Wisconsin Student Assessment System, which includes the Forward Exam and the ACT suite of assessments for high school students. Additionally, the alternate assessment for select students with special education needs is the Dynamic Learning Maps. Results have provided the district with continued measures of performance as outlined below in Chart 4.35.

Chart 4.35 MPS 2018-19 Results from Wisconsin State Assessment System.

MPS 2018-19 Results Wisconsin State Assessment System Results			
Grade Level	Assessment	English Language Arts	Math
3-8	Forward with DLM	18.5%	16.1%
9	ACT Aspire	14.1%	11.1%
10	ACT Aspire	13.4%	8.8%
11	ACT with DLM	14.4%	6.1%

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 classroom observation. High schools 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 75th national percentile. All K–8 schools have an “intervention” or “What I Need” time during which all students are engaged in activities supporting their individualized education needs. Students identified as “below basic” receive intervention; students identified in the top 75th national percentile receive additional challenges, and all other students receive enrichment. Students are grouped according to need during intervention time, and all staff members are engaged with a group aligned with strategies or based on the strengths of the staff member (interventions must be provided by an appropriately licensed teacher). Students receiving Tier 2 interventions or additional challenges are progress monitored monthly with Star. Students

receiving enrichment are monitored with formative assessments within Tier 1 and with Star during the screening windows.

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 a 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 monthly.

To further help support teachers, various resources are available to teachers for all levels of intervention, enrichment and additional challenges. In 2019–20, some students used evidence-based computer interventions that are available for all areas of intervention. Tier 2 and 3 interventions include the intervention, small-group skill work and data chats. Other students are in small-group interventions with the teacher using evidence or research-based strategies.

District Improvement Plan

The 2019–20 district improvement plan is focused on seven goals, as shown in Chart 4.36. Each goal is aligned to support the growth of all students in the district.

Goals are tied to the Every Student Succeeds Act and support the State of Wisconsin’s goal of reducing statewide achievement gaps by 50% in six years. Increases in student academic performance and attendance as well as a decrease in disproportionality are all reflected in this year’s district goals. The following district-level metrics will be reflected in all school improvement plans. At the district level, all metrics will be reviewed as part of the monthly joint MPS and Department of Public Instruction meeting. As a result of state assessments being cancelled in spring 2020, other formative measures will be used to measure the district’s progress toward assessment goals.

Chart 4.36 District Improvement Plan

#1: The district will demonstrate a 5% increase in the number of students who score “proficient” in math and English language arts (overall and disaggregated by groups) on the Wisconsin Forward, DLM and ACT from the spring of 2018–19 to the spring of 2020–21.
#2: The district will demonstrate a 10% decrease in the number of students who score “below basic” in math and English language arts (overall and disaggregated by groups) on the Wisconsin Forward, DLM and ACT from the spring of 2018–19 to the spring of 2020–21.
#3: The district will increase the percentage of students (overall and in each disaggregated group) graduating by 4% as measured by the four-year graduation rate in WI DPI WISEdash.
#4: During the 2019–20 school year, the district will attain a test participation rate of 95% or higher for Star, Forward, DLM, ACT Aspire and ACT.
#5: During the 2019–20 school year, the district will maintain a 95% attendance rate.
#6: During the 2019–20 school year, the percentage of students attending 90% or more will increase by 10% from the 2018–19 school year.

#7: During the 2019–20 school year, the district will decrease and reach proportionality of the percentage of suspensions and behavior referrals for Black students, especially for Black male students with an IEP.

- a. PLP notes should equal or exceed the number of referrals and suspensions for learning environment.
- b. Referrals/suspensions will not exceed 5% of the district’s Black student population (e.g., if student Black population is 45%, ODRs/suspensions should not exceed 50%).
- c. If the Black student population is 90% or more, then school suspension rate should not exceed 5% of the district white rate.



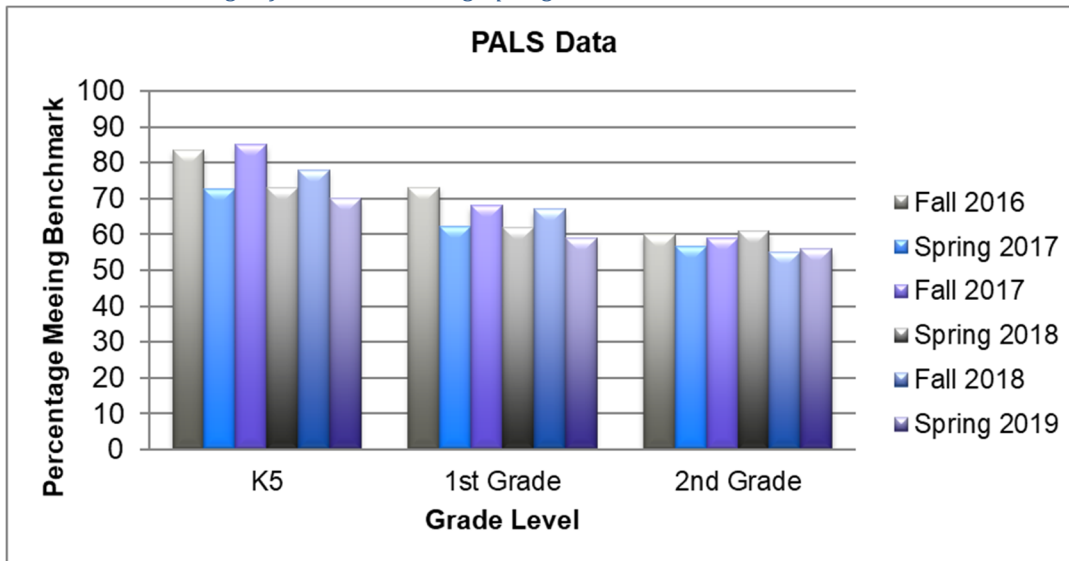
Reading Foundations: K–3

The Star and PALS assessment scores show a strong need for foundational literacy skills in the younger grades. The five areas of foundational literacy skills are phonological awareness, phonics, print concepts/alphabetic principle, fluency and vocabulary. The MPS Ambitious Instruction Plan strengthens core instruction and builds a strong foundation across academic areas with a focus on reading, writing and mathematics skills. Teachers are provided with differentiated, tiered, professional development in effective strategies to meet the goal of all students reading at grade level.

Percentage of Students Meeting Benchmark on PALS

PALS 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 2018–19.

Chart 4.37 Percentage of Students Meeting Spring Benchmark on PALS 2018–19

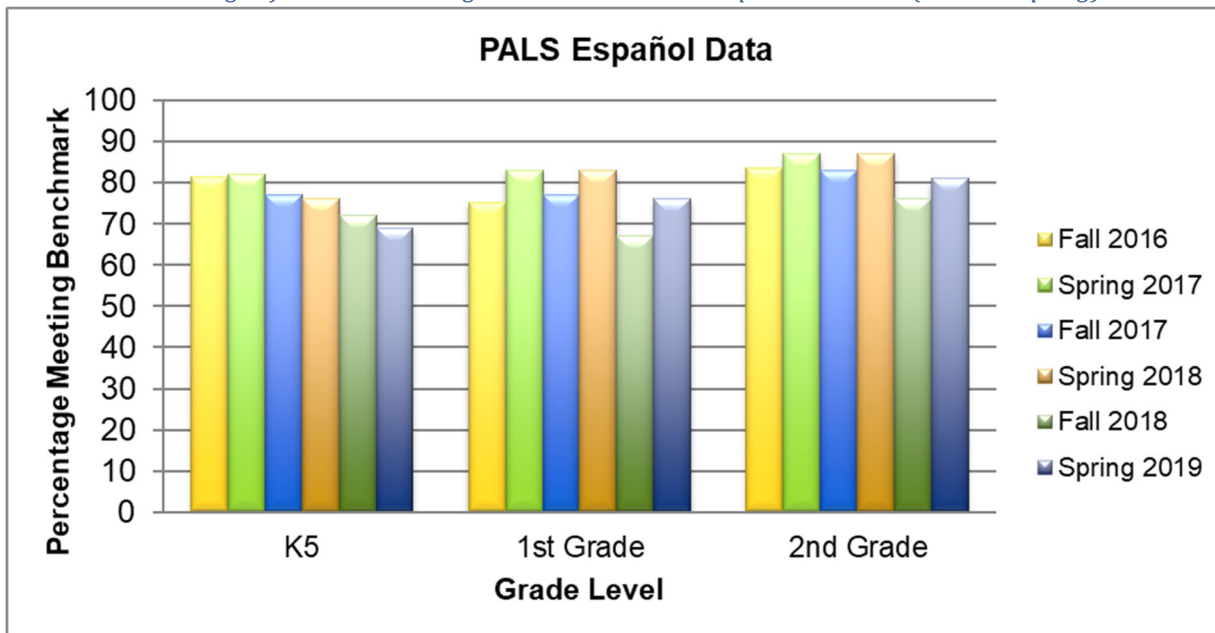


Source: Office of Communications and School Performance

Percentage of Students Meeting Benchmark on PALS Español

As shown in Chart 4.38, students in the bilingual program show growth and gap closure in grades 1 and 2, with more students meeting the spring benchmark than the fall benchmark during the last three years.

Chart 4.38 Percentage of Students Meeting Benchmark on PALS Español 2018–19 (Fall and Spring)



Source: Office of Communications and School Performance

Universal Screening: Star

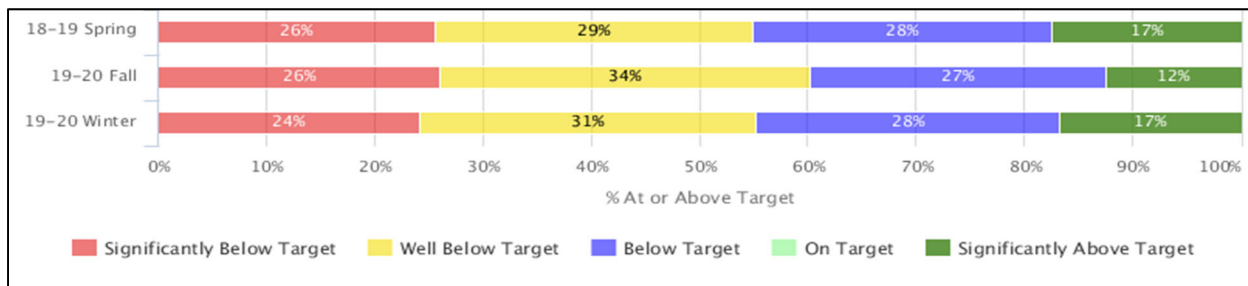
As part of Response to Intervention (RtI), MPS assesses students in K5 through grade 10 three times a year in math and early literacy or reading. These data help track student progress, impact instruction and predict performance on other state assessments. To better predict the percentage of students who will be proficient on the Wisconsin

Forward Exam, ACT Aspire and ACT, the district has determined cut scores for “on target to proficiency” on state assessments.

Math

As part of the district’s Ambitious Instruction Plan 2.0, students will increase their algebra-readiness skills, which will result in increased standardized test scores. The district also knows that passing grade 9 algebra is a strong predictor of on-time, four-year graduation. To increase math 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 spring 2018–19 by four percent. In winter of 2019–20, students were showing improved performance from fall and similar to the previous spring as shown in Chart 4.39.

Chart 4.39 Star Math



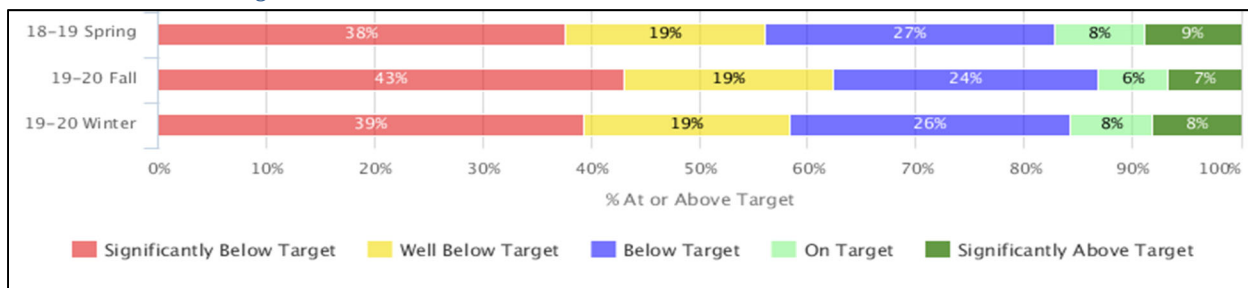
Source: Office of Communications and School Performance

Reading

Reading scores on Star improved slightly with the percentage of students “on target” and “significantly above target” from fall 2018–19 to spring 2018–19 by one percent each. During the 2019–20 school year, students have improved from fall to winter as is shown by the percentages on the right side of the chart in the green areas. As part of the Ambitious Instruction Plan 2.0, the goal is to prepare students to read at grade level.

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

Chart 4.40 Star Reading



Source: Office of Communications and School Performance

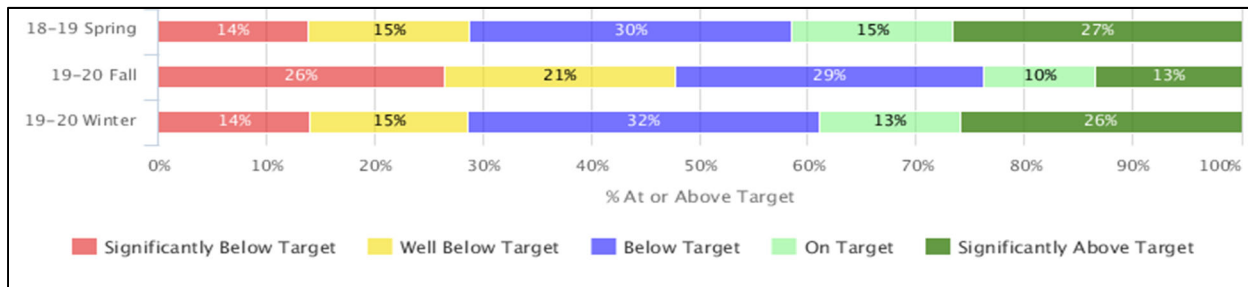
Early Literacy

Student performance in early literacy increased greatly with the number of students “on target” and “significantly above target” increasing 3 percent and 12 percent, respectively, from fall 2018–19 to spring 2018–19. During the

2019–20 school year, students are showing similar progress from fall to winter. 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



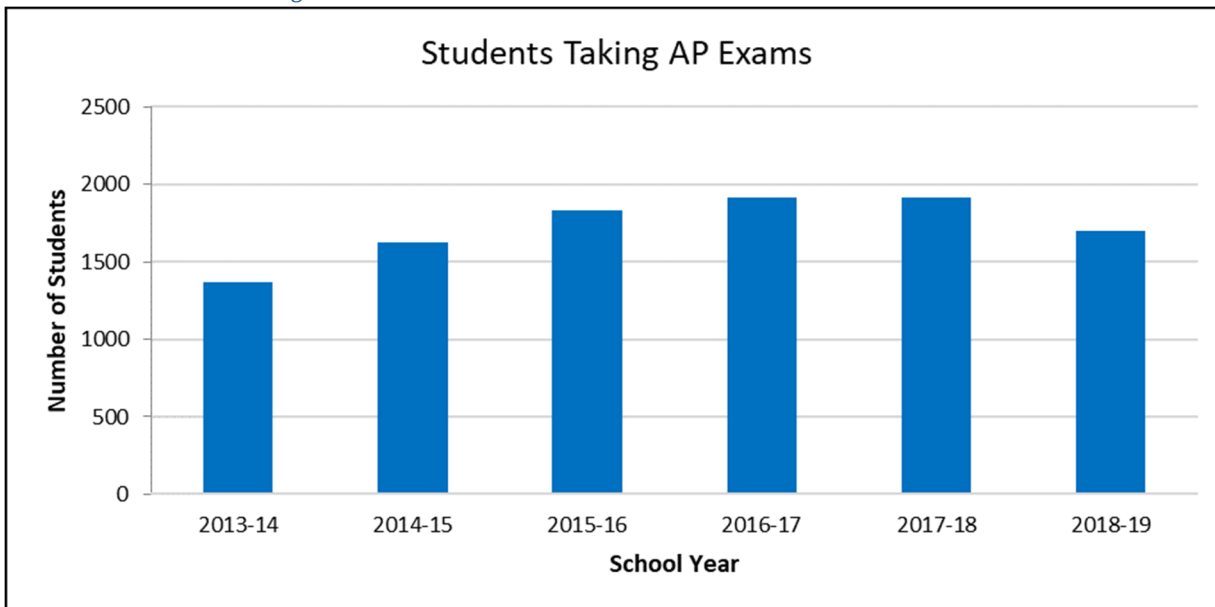
Source: Office of Communications and School Performance

Advanced Studies Data

Students can take a wide range of Advanced Placement (AP) courses in MPS high schools, and students in International Baccalaureate (IB) schools can take IB courses. Students taking both types of courses can complete exams annually. Additionally, students proficient in areas such as a world language or music also take AP exams without having to take the course. Students may earn postsecondary course credits because of passing the tests with a 3 or above (AP) or a 4 or above (IB).

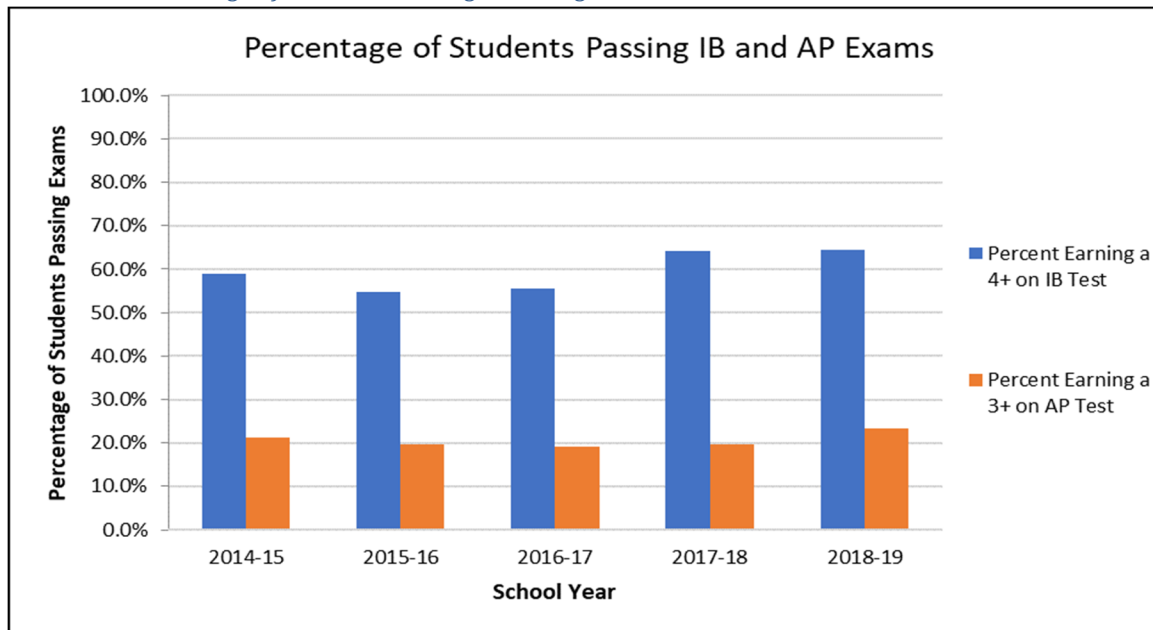
Chart 4.42 shows the number of students taking AP exams. Chart 4.43 shows the percentage of students earning a passing score on an AP or IB exam.

Chart 4.42 Students Taking AP Exams



Source: Office of Communications and School Performance

Chart 4.43 Percentage of Students Earning a Passing Score on AP and IB Exams



Source: Office of Communications and School Performance

School Culture

The Department of Black and Latino Male Achievement (BLMA) entered its second year with continued focus on several strategic priorities, including maintaining and monitoring a Manhood Development Academy; supporting mentorship programs; continuing a positive narrative change campaign that reimagines Black and Latino boys; improving school culture through dignity, equitable practices and capacity building; and collaborating on workforce equity to improve district strategies to recruit Black and Latino male teachers.

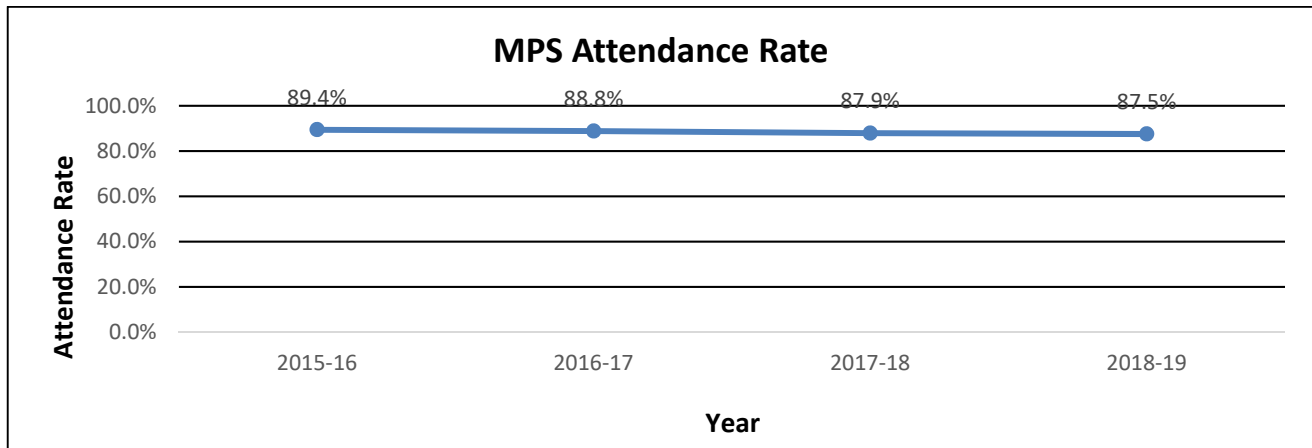
Thus far, increases in BLMA student attendance have been slight, as district-wide attendance is down; however, data gleaned from semi-structured student interviews and surveys indicate that students involved in BLMA programming have shown an increase in engagement, sense of connectedness to their schools, and a general increase in GPA. Additionally, compared to 2017–18, the young men involved with BLMA have had a dramatic decrease in discipline referrals for violent incidents in 2018–19—a trend expected to continue in data for 2019–20 and beyond.



Finally, commensurate with appropriate future staffing and funding, the Department of Black and Latino Male Achievement seeks to expand its Manhood Development Academy course offerings and mentorship and community activities, and it ventures to attract MPS's own Black and Latino males to the teaching profession and school-level professional development vis-à-vis anti-racist, social justice and instructional best practices for teachers of MPS Black and Latino males.

Attendance has seen a gradual decline since the 2015–16 school year as shown in Chart 4.44.

Chart 4.44 MPS Attendance Rate



Source: Office of Communications and School Performance

Chart 4.45 represents the race/ethnicity breakdown of male students in MPS relative to the district by enrollment, office discipline referrals (ODRs), suspensions and attendance. MPS would anticipate that when reviewing 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 2018–19

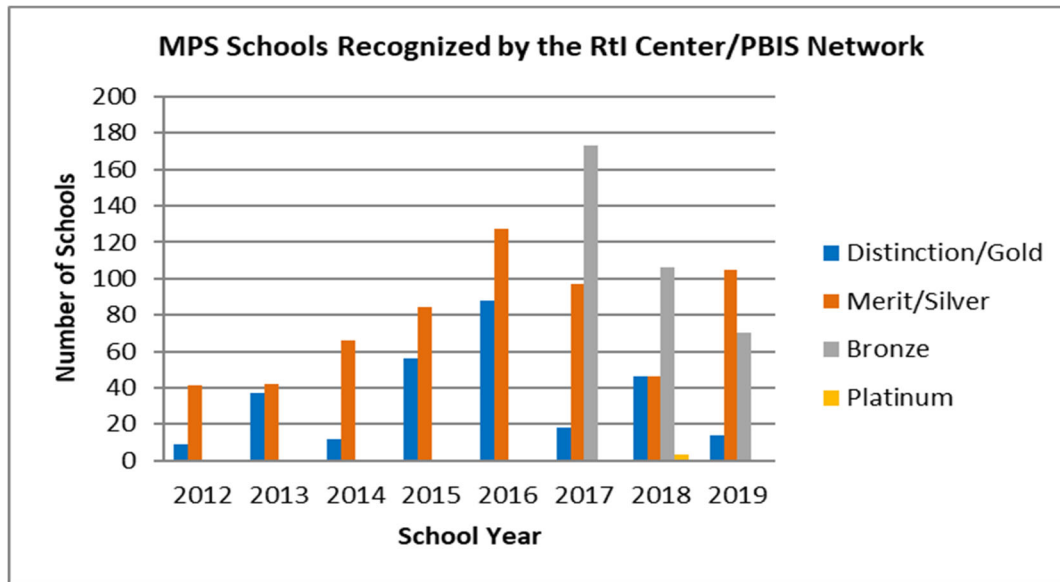
Male Demographics				
	Enrollment	ODRs	Suspensions	Attendance
Asian Males	3.8%	0.5%	3.0%	92.6%
African American Males	27.7%	50.4%	21.4%	84.2%
Hispanic Males	14.2%	9.4%	8.5%	89.2%
White Males	5.5%	2.3%	5.2%	92.4%

Source: Office of Communications and School Performance – the September 2018 third Friday count was used for the enrollment calculation

As part of the Five Priorities for Success, MPS implements a multi-tiered system of support for academics (RtI) and behavior (PBIS). Within the framework, all schools monitor academic and behavior data to identify supports for all students and specific interventions for students in need of greater support. Data are collected and analyzed at school team meetings to determine supports needed.

Each year the Wisconsin RtI Center recognizes schools for implementing RtI/PBIS at fidelity and supporting the needs of all students. Recognition is based on outcome data, fidelity data and submission of artifacts from the schools. Schools are recognized for behavior, math and/or reading at the level of bronze, silver, gold or platinum depending on level of implementation. In 2019, MPS had 189 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



Source: Office of Communications and School Performance

Regional School Assignments

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. Work across the Office of Academics and the Office of School Administration is aligned to support each school community in improved service to students and families. Other offices and departments have adjusted their practices to assist schools with problem solving and improvement efforts.

The Office of School Administration works with school leaders to support the implementation of best practices in teaching and learning. While district and school reform continues to be a vital component of the overall strategic plan, the Office of School Administration provides specific supports to the district’s continuous improvement efforts as well as instructional implementation supports and strategies through four geographical regions, a high school region and a citywide region. Each region is supported by a team that includes an instructional leadership director who is accountable for supporting the overall instructional focus of each school by providing coaching and guidance in executing research-based methods to improve achievement. Chart 4.47 shows the schools assigned to each region.

Chart 4.47 2019–20 School Regions

2019-20 School Regions		
CENTRAL REGION	EAST REGION	NORTHWEST REGION
Dr. Carletta Noland	Dr. Toni Dinkins	Bridgette Hood-Leveston
Auer	Carver	Barton
Barbee	Bay View Montessori	Bryant
Bethune	Burdick	Carson
Brown Street	Cass	Congress
Burbank	Clement	Craig
Clemens	Cooper	Eighty-First
Fifty-Third	Fernwood	Emerson
Franklin	Fratney	Engleburg
Hawley	Gaenslen	Goodrich
Hi-Mount	Garland	Grantosa
Hopkins/Lloyd	Hartford	Hampton
Jackson Street	Holmes	Hawthorne
Keefe	Humboldt	Kilbourn
LaFollette	IDEAL	Kluge
Lee Learning Center	M.L. King Jr.	Maple Tree
Metcalfe	Maryland	Milwaukee German Immersion
Milwaukee Chinese Sign Language	Parkside	Milwaukee Sign Language
Milwaukee French Immersion	Siefert	Ninety-Fifth
Neeskara	Trowbridge	Parkview
Pratt	Victory	River Trail
Sherman Multicultural	Whittier	Stuart
Starms DLC & EC		Thoreau
Story		Thurston Woods
Westside		
SOUTHWEST REGION	HIGH SCHOOL REGION	TRANSFORMATION
Eduardo Galvan-	Dr. Jennifer Smith	Janel Hawkins
ALBA	Alliance	Audubon MS
Academy Accelerated Learning	Bay View	Andrew Douglas
Alcott	Groppi	Audubon HS
Allen-Field	Hamilton	Bradley Tech
Curtin	MacDowell	Browning
Doerfler	Madison (JMAC)	Bruce
Forest Home	Marshall	Clarke Street
Grant	Meir (Golda)	Elm Creative Arts
Greenfield	Milwaukee HS of the Arts (MHSA)	Fairview
Hayes	Milwaukee School of Languages	Green Tree Preparatory
Honey Creek	Obama S.C.T.E.	Lancaster
Kagel	Project Stay	Lincoln Center of the Arts
Lincoln Avenue	Pulaski	Morse
Longfellow	Reagan	North Division
Lowell	Riverside	Riverwest
Manitoba	Rufus King HS	Roosevelt
Milwaukee Spanish Immersion	Transition	Rufus King Middle Years
Mitchell	Vincent	South Division
Morgandale	Wisconsin Conservatory (WCLL)	Townsend
Riley		Washington
Rogers Street		Wedgewood
Vieau		
Whitman		
Zablocki		

MPS Staff

MPS employs nearly 10,000 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 2020-21 Proposed Budget							
Position Type	FY17 FA	FY18 FA	FY19 FA	FY20 FA	FY21 PB	School	Non-School
						Positions	Positions
						Change	Change
						FY21	FY21
Certificated Administrators	273	296	271	258	226	11	-44
Principals	117	123	130	125	125	0	0
Assistant Principals	150	136	128	127	129	2	0
Teachers	4,749	4,626	4,504	4,739	4,752	1	11
Therapists	45	45	16	47	48	0	1
Social Workers	159	161	162	170	172	3	-1
Psychologists	137	142	143	154	155	2	0
School Nurses	63	62	60	68	67	-1	-1
Classified Technical and Administrative	301	337	317	402	424	4	18
Trade Workers and Foremen	127	140	142	145	138	0	-7
Clerical/Secretaries	381	369	346	367	365	2	-4
School Bookkeepers	32	33	23	32	32	0	0
Children's Health Assistants/Nursing Associates	251	255	243	291	286	-4	0
Educational Assistants	1,271	1,213	1,194	1,325	1,320	-3	-2
Safety Aides	253	251	271	282	282	3	-3
Social Worker Assistants	22	23	22	27	27	0	0
Building Services Helpers	337	331	317	355	344	-10	0
Engineers/Boiler Attendants	210	199	206	253	241	-2	-10
Food Service Managers/Trainees	269	79	352	101	95	-6	0
Food Service Assistants/Assistants-in-Charge	80	279	73	401	424	23	0
Totals	9,227	9,100	8,920	9,669	9,652	25	-42

Source: Office of Finance

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. Program operations are supported by the Department of Recreation and Community Services, which employs 80 full-time program, maintenance 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's education funds classroom and behind-the-wheel instruction for students ages 16–18. Approximately 300 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 15 and 18 with paid internship opportunities. The program partners with various arts organizations and serves approximately 60 students who earn a combined total of more than \$64,000 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 youths 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 during out-of-school time by funding and leveraging partnerships with local arts and humanities organizations. Since its inception in 2006, 102 unique arts- and humanities-based organizations have collaborated with 337 schools and youth-serving organizations to provide arts and humanities programs for over 380,000 youths and family members throughout the city of Milwaukee.

The Extension Fund also supports the **MPS-managed outdoor recreation system comprising 52 active-use playfields** and three service centers as well as the benefits, insurance, unemployment and utilities associated with these locations. Encompassing more than 300 acres of programmed space, most of these sites serve as neighborhood-scale parks with traditional recreational facilities such as ball fields, 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, instructional lessons and summer playground programs 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 citywide projects to be undertaken over the course of ten years for the 52 playfields and field houses maintained by the district. The renovation projects are guided by an **equity prioritization index** developed in 2016 to ensure that playfield improvements weren't based solely on physical condition but also considered neighborhood and population characteristics to ensure that resources were being directed to areas with the greatest overall need. Following the grand reopening of two playfields in 2019, five additional renovations are scheduled for completion in 2020 along with a series of community-led art projects to further connect neighbors with their local park. Additional projects will follow in an effort to address current and future recreational needs and ensure that all members of the 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 10–18, are served nightly at the Twilight Centers, totaling over 88,000 visits each year. Midnight Leagues encompass basketball and soccer programs that are serving over one hundred 18- to 25-year-olds per league location seasonally. The wellness component of MPS C.A.R.E.S. has served more than 3,800 individuals since its inception with free activities designed to motivate individuals to adopt and/or maintain a healthy lifestyle.



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.

Debt in the 2020–21 Superintendent’s Proposed Budget totals \$35.4 million, which is a \$1.5 million decrease from 2019–20 due to decreased principal and interest payments. MPS debt service in FY21 includes energy efficient bonds that are paid from an additional tax levy of \$3.9 million above the district’s revenue limit. 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 Wisconsin Department of Public Instruction 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)
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
2019	\$385.2

Source: 2019 MPS CAFR

Aggregate scheduled debt service requirements for the retirement of the intergovernmental cooperation agreement debt (excluding capital lease obligations) as of June 30, 2019, are in Chart 4.50.

Chart 4.50 Debt Amortization Schedule

Debt Amortization Schedule			
Year	Principal	Interest	Total
2020	\$17,945,291	\$10,989,165	\$28,934,456
2021	\$16,632,312	\$10,567,190	\$27,199,502
2022	\$18,777,312	\$10,161,849	\$28,939,161
2023	\$19,277,312	\$9,738,683	\$29,015,995
2024	\$10,682,312	\$9,350,024	\$20,032,336
2025-2029	\$53,695,000	\$35,748,823	\$89,443,823
2030-2034	\$62,140,000	\$21,926,919	\$84,066,919
2035-2039	\$85,420,001	\$13,173,215	\$98,593,216
2040-2044	\$45,974,999	\$4,301,584	\$50,276,583
Total	\$330,544,539	\$125,957,452	\$456,501,991

Source: 2019 MPS CAFR

Future maximum lease payments under capital lease agreements at June 30, 2019, are shown in Chart 4.51.

Chart 4.51 Capital Lease Agreement Payments

Capital Lease Agreements	
Year	Lease Payment
2020	\$8,132,076
2021	\$8,190,701
2022	\$8,206,526
2023	\$8,198,426
2024	\$9,669,801
2025-2029	\$60,469,076
2030-2034	\$51,822,264
2035-2039	\$29,580,892
2040-2041	\$6,846,961
Total remaining lease payments	\$191,116,723
Less amount representing interest	\$69,699,876
Present value of maximum lease payment	\$121,416,847

Source: 2019 MPS CAFR

Chart 4.52 is excerpted from the 2019 MPS CAFR to show that the district’s change in fund balance and debt ratio is similar at June 30, 2019, to the comparative data on June 30, 2014. The district’s fund balance has increased 7.6 percent, from \$108,995,372 to \$117,232,991. Between 2014 and 2019, the debt service as a percentage of noncapital expenditures increased by 33.3 percent from 2.4 percent to 3.2 percent.

Chart 4.52 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)						
	2019	2018	2017	2016	2015	2014
Revenues:						
Property tax levy	\$ 250,390,173	\$ 272,114,388	\$ 281,169,165	\$ 300,634,166	\$ 302,278,545	\$ 299,450,235
Other taxes	326,576	597,492	840,809	810,337	72,837	79,171
Lunchroom sales	709,946	723,832	666,617	1,164,437	802,753	3,112,692
Other local sources	33,248,396	32,612,667	30,206,030	24,708,014	20,881,176	17,998,591
Microsoft Settlement Refunds			—	5,918,672	—	1,557,605
State aid:						
Equalization aid	531,143,819	523,855,062	516,742,805	509,173,092	505,323,745	500,659,964
Special classes	45,107,974	46,082,609	48,340,685	50,423,437	53,338,018	53,565,720
Integration	30,367,359	30,368,152	33,145,802	31,692,817	32,247,348	33,522,834
Other state aid	112,491,855	84,878,199	68,218,662	59,234,848	60,425,803	52,813,148
Federal aid:						
Education Consolidation Improvement Act	69,195,068	70,743,913	76,904,906	68,908,095	77,649,649	89,387,237
School nutrition services	49,266,457	50,927,013	51,232,829	49,598,103	46,739,199	40,115,810
Erate refunds	5,805,226	5,836,244	4,237,974	9,682,625	—	—
Other federal aid	65,115,483	70,864,068	64,475,049	61,369,218	69,073,018	69,125,693
Miscellaneous	1062440	2,053,402	864375	1,284,082	1,231,850	567,085
Interest and investment earnings	5,040,299	5,302,257	5,454,864	4,349,251	2,913,071	2,541,815
Total revenues	\$ 1,199,271,071	\$ 1,196,959,298	\$ 1,182,500,572	\$ 1,178,951,194	\$ 1,172,977,012	\$ 1,164,497,600
Expenditures:						
Instructional services:						
Undifferentiated curriculum	350,475,544	351,822,598	369,393,609	339,332,220	346,521,378	350,611,296
Regular and other curriculum	129,834,427	134,543,176	137,132,552	136,707,351	137,364,946	140,829,291
Special curriculum	154,593,611	149,773,284	148,780,813	152,478,100	162,957,532	167,157,217
Total instructional services	\$ 634,903,582	\$ 636,139,058	\$ 655,306,974	\$ 628,517,671	\$ 646,843,856	\$ 658,597,804
Community services	32,844,657	29,562,731	29,120,113	27,347,401	29,162,858	26,962,332
Pupil and staff services	142,493,753	144,325,673	135,823,969	126,867,497	132,154,096	126,212,196
General and school building administration	121,735,702	118,247,463	112,522,003	111,159,224	99,027,539	99,204,832
Business services	168,769,315	177,596,772	173,743,893	169,127,014	160,159,754	163,583,290
School nutrition services	50,355,390	49,365,227	46,971,470	48,841,829	46,653,985	42,699,913
Capital Outlay	36,598,463	40,412,547	41,396,795	38,460,201	39,116,285	14,690,949
Debt service:						
Principal	18,658,245	15,391,555	54677630	14,648,669	21,671,993	12,955,845
Interest	18,434,918	18,581,798	22303962	14,797,376	13,523,580	13,963,568
Bond issuance cost	20,950	33,114	407528	8,762	61,999	36,434
Other	—	—	—	—	—	—
Total expenditures	\$ 1,224,814,975	\$ 1,229,655,938	\$ 1,272,274,337	\$ 1,179,775,644	\$ 1,188,375,945	\$ 1,158,907,163
Excess of revenues over (under)						
Expenditures	\$ (25,543,904)	\$ (32,696,640)	\$ (89,773,765)	\$ (824,450)	\$ (15,398,933)	\$ 5,590,437
Other financing sources (uses):						
Proceeds from Sale of Assets	844,183	200,000	3,747,618	120,245	1,406,273	122,538
Premium on debt issued	—	—	3,221,503	—	387,058	—
Proceeds from capital leases	—	—	3,747,618	—	38,000,000	—
Insurance proceeds	609,875	12,344	—	223,962	843,560	—
Refunding bond debt issued	1,236,560	—	29,095,000	—	6,907,791	—
Total other financing sources (uses), net	\$ 2,690,618	\$ 212,344	\$ 39,811,739	\$ 344,207	\$ 47,544,682	\$ 122,538
Net change in fund balance	\$ (22,853,286)	\$ (32,484,296)	\$ (49,962,026)	\$ (480,243)	\$ 32,145,749	\$ 5,712,975
Debt service as a percentage of noncapital expenditures	3.22%	2.94%	6.71%	2.6%	3.2%	2.4%

Source: 2019 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 4.53 is excerpted from the 2019 MPS CAFR to show the number of children between 4 and 19 years of age residing in the city of Milwaukee and attending schools.

Chart 4.53 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	Female	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	24,455	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
**2019	143,370	(1,855)	72,069	(916)	71,301	(939)	97,507	27,606	125,113	87.3

*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.



Reading Discovery
 World Landmarks
 Explore some of the most famous man-made and natural landmarks around the world.
 Pre-K to K
 K to Grade 1
 Grades 1 to 3
Glossary

Reading Discovery
 World Landmarks
 3

Glossary

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 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
504	Section 504 of the Rehabilitation Act of 1973, a national law that protects qualified individuals from discrimination based on their disability.
ACCESS for ELLs	ACCESS for ELLs is designed to measure English language proficiency. Federal and state laws require that students identified as English language 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 an accounting transaction for revenue when earned and expenses when incurred.
Achievement Gap Reduction (AGR) Program	A program that took the place of the Student Achievement Guarantee in Education (SAGE) program, which sunsetted when the SAGE contracts ended. The AGR program is similar in some aspects to the SAGE program while offering additional options for schools to promote student achievement with students who are struggling in reading and mathematics.
Actuals	Actual expenditures and revenues in the fiscal year indicated.
Allocation	The systematic distribution of limited financial resources over various time periods, schools, operations and administrations.
Amended Adopted Budget (Final Adopted [F.A.] Budget)	The 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 (F.A.) budget in the line item.
American College Testing (ACT) Program	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 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 a 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 education 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 the Department of Facilities and Maintenance Services for school- or department-requested projects. The estimates provided are based

Term	Definition
	on projects similar to what is being requested and do not include a complete investigation into existing building conditions.
Behavioral Intervention Plan (BIP)	A behavior plan included in an individualized education program (IEP) that supports a student in order to help them 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 planning consists of annual spending tied to a two-year operational plan.
Bilingual and Multicultural Education	MPS offers Spanish/English bilingual education, bilingual education for students of Asian descent and two-way bilingual education. Students learn subjects in both English and their first language, helping them maintain their first language while learning English. Two-way bilingual education offers the English speaker an opportunity to learn Spanish. Both languages are used in the classroom.
Bilingual Education Aid	Bilingual Education Aid supports programs such as bilingual education and the English as a second language program for students with limited English proficiency. Similar in approach to Handicapped Aid, school districts are reimbursed a percentage of the salaries and benefits of eligible teachers and paraprofessionals and also for certain related purchases.
Building Intervention Team (BIT) Coordinator	The 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 RtI framework. A school may have a separate academic BIT coordinator and a behavior BIT coordinator, or the same staff member can function as both.
Calibration Assessment	An assessment to facilitate inter-rater reliability when scoring teacher practices. The calibration assessment is completed every semester after an evaluator's initial certification.
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)–Title I, Achievement Gap Reduction (AGR), Individuals with Disabilities Education Act (IDEA) and the GE Foundation (GEF) Developing Futures grant.
Certificated Employee	An employee who is in a position that requires licensure from the Wisconsin Department of Public Instruction (DPI).
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.

Term	Definition
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 that 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 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 (NSLP) and School Breakfast Program (SBP) 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 the CLCs is to provide 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, recreational activities and family programs. Milwaukee-area community-based organizations work collaboratively with MPS to operate this program.
Community Stakeholders	Community stakeholders include the people working and living in the school communities, the parents of the students at the schools, and the employees of MPS.
Community Task Force	In September 2019, the Board took action to direct the Administration to build on the results of the district survey by creating a Community Task Force to continue examination of the needs of the current students and future MPS students while respecting the financial impact on homeowners.
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 has contracts with community agencies to provide limited elementary education services. Contracted schools set their own enrollment procedures. A list of contracted schools is available online on the MPS website.
Control	The degree to which it is ensured that operations take place in conformance with the budget and that funds are not expended in excess of available revenues.

Term	Definition
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 of MPS's financial transactions in accordance with laws, regulations or restrictions.
COVID-19	Coronavirus disease (COVID-19) is an infectious disease caused by a new virus. The disease causes respiratory illness (like the flu) with symptoms such as a cough, fever and, in more severe cases, difficulty breathing.
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) count.
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 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	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 developed a district improvement plan (DIP) for the 2018–19 school year and beyond that targets the improvement of ambitious instruction across the district. This plan includes five strategic 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 learn 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 education 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.

Term	Definition
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 both a component of the bilingual (Spanish/English) program as well as 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, who 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.
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 back-office functions related to technology, services, finance and human resources.
Equalization Aid	State aid paid to school districts based on a formula intended to compensate for differences in property values among Wisconsin school districts. The district 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 factors in 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 identify priorities based on areas of greatest needs. These needs will drive our priorities for the most equitable distribution of resources, supports and opportunities.
Every Student Succeeds Act (ESSA)	Every Student Succeeds Act (ESSA) 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 and community, recreational and adult education programs).
Family and Medical Leave Act (FMLA)	Protected leave available to eligible employees for statutorily prescribed purposes (e.g., serious health condition of self or family member, birth of a child).
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

Term	Definition
	records. These rights transfer to the student when they reach the age of 18 or attend 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, including 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 that begins in grade five and expands through high school through various means. The program includes classroom instruction involving budgeting, banking and sound financial decision making and careers, along with outside programs such as Junior Achievement and Make a Difference.
Fiscal Year (FY)	A 12-month accounting period that begins July 1 and ends June 30 of the following year; e.g., FY20 is the fiscal year of July 1, 2019, through June 30, 2020.
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 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 that employees set up through MPS to pay for many out-of-pocket medical expenses with tax-free dollars. These expenses include insurance co-payments and deductibles as well as qualified prescription drugs, insulin and medical devices. The employee decides how much pre-tax wages they want taken out of their paycheck and put into an FSA. The employee doesn’t have to pay taxes on this money. The employee must be enrolled in an MPS health plan to participate.
Forecast	A projection of either obligation, revenue recognition or cash collection that considers actual-to-date and provides the most current estimates for the balance of the year or future years.
Forward Exam	Wisconsin students take the Wisconsin Forward Exam. The new 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.
Free Application for Federal Student Aid (FAFSA)	The FAFSA application must be completed by the student and their parent/guardian to qualify for financial aid and acceptance into most colleges and universities.
Free Appropriate Public Education (FAPE)	A school must offer programs that include 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. It is one of the provisions of the Individuals with Disabilities Education Act (IDEA) to ensure that children with disabilities receive the necessary education and services without cost to the child and the family.

Term	Definition
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 positions, 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 that 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, and students are required to meet other graduation requirements in school policy such as community service, a 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 State Aid 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 Governmental 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	A 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 (in 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.

Term	Definition
Health Savings Account (HSA)	A type of savings account that allows employees to set aside money on a pre-tax basis to pay for qualified medical expenses if the employee has a “high-deductible” health insurance plan. Combining a high-deductible health plan with a health savings account (HSA) allows the employee to pay for certain medical expenses, such as deductible and co-payments, with untaxed dollars. High-deductible plans usually have lower monthly premiums than plans with lower deductibles. HSA funds roll over year to year if not spent. The employee can take the funds if they change jobs or leave the workforce. Employee HSAs may also earn interest.
High-Deductible Health Plan (HDHP)	A plan with a higher deductible than a traditional insurance plan. Usually the monthly premium is lower, but the employee has to pay more of the healthcare cost deductible before the insurance company starts to pay its share. The MPS high-deductible plan is combined with a health savings account (HSA). This allows the employee to pay for certain medical expenses with untaxed dollars.
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 National School Lunch Program. The intention 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 Milwaukee Parental Choice Program.
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 youths whose family has lost housing due to economic difficulties and share 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 youths 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 school subjects, such as math, science and social studies, in their second language. The main purpose of this method is to foster bilingualism.
Indirect Aid	Reimbursement 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 (IEP)	The legally binding annual document that describes what special education and related services a child is to receive. Each IEP team meeting must include the presence and participation of a local educational agency (LEA) representative who is qualified to provide or supervise the provision of special education services, is knowledgeable about the general education curriculum and is 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.

Term	Definition
Instructional Leadership Director (ILD)	An instructional leadership director focuses on bolstering the principal's ability to strengthen classroom instruction.
Instrumentality Charter School	A school chartered by the Milwaukee Board of School Directors that employs MPS staff and is in a facility owned or leased by MPS.
Insurance and Judgments	Includes district liability and property insurances, including liability coverage for employees, workers' and unemployment compensation, and funds to reimburse employees for damage to the glass of their motor vehicles while at their worksite or on school system business.
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 Requirements) 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.
Intern Teacher	A teacher working for the district who is a participant in one of the following alternative certification programs: Milwaukee Teacher Education Center (MTEC), Teach for America (TFA) or University of Wisconsin–Milwaukee.
Internal Income	The 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 potentially can earn college credit. The IB Primary and Middle Years Programmes are also available in MPS. Schools go through a rigorous application and authorization process to offer the IB program.
Lead Induction Specialist (LIS)	Collaborates on district induction initiatives inclusive of the educator and school leader on preparation/induction, each aligned to the geographic regions.
Learning Management System	MPS uses the Learning Management System (LMS) as an online application for enrolling in district professional learning offerings. Professional development courses and sessions are entered into LMS, and district staff is 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 the MPS apps page and on LMS.
Legacy Costs	The costs related to the payment of increased healthcare fees and other benefit-related costs for the district's current and retired employees.
Library Aid	School library aid is paid by the state from the Common School Fund and is distributed to districts on the basis of the total number of children between the ages of 4 and 20 residing in the school district.
Limited-Term Employment (LTE) Position	A temporary position meant to fill a short-term area of need. An LTE employee is not eligible for health benefits, sick leave or vacation.
Local 420	International Union of Operating Engineers–Local 420 (union).

Term	Definition
Local Educational Agency (LEA)	A 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 10 percent of the corresponding total (assets, liabilities and so forth) for all funds of that category (governmental funds) or type (enterprise funds).
mConnect	mConnect is Milwaukee Public Schools' employee intranet that provides resources and information for MPS employees.
Mill Rate	The amount of tax payable per dollar on the assessed value of a property. The mill rate is based on "mills"; each mill is one-thousandth of a currency unit, so 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 Partnerships (MCSP) Initiative	MCSP is a strategy implemented by MPS and the United Way 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 Partners (MEP)	MEP is a pre-kindergarten-through-college 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 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)	The 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.
Milwaukee Teachers' Education Association (MTEA)	A labor bargaining unit that represents several employee groups in MPS. These labor agreements ended July 1, 2013.

Term	Definition
Montessori	A child-centered method of teaching originated by Italian educator Maria Montessori. The Montessori curriculum focuses on five areas: practical life, sensory awareness, 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 (IEP) team for students with disabilities who require more comprehensive services.
MPS Gives Back	As a part of the MPS C.A.R.E.S. initiative, MPS has developed the 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.
MPS On Demand	MPS offers to staff a video library that is located on the MPS Apps page (http://mslweb.milwaukee.k12.wi.us/Mediasite/Showcase)
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 Assessment of Educational Progress (NAEP)	The National Assessment of Educational Progress, also known as the Nation's Report Card, is the only nationally representative and continuing assessment of what America's students know and can do in school. The National Center for Education Statistics in the U.S. Department of Education is responsible by law for carrying out the NAEP project. It yields public school state results for grades 4 and 8, and public/nonpublic national results for grades 4, 8, and sometimes grade 12. As a part of NAEP, MPS also participated in the Trial Urban District Assessment (TUDA) during the 2018 NAEP assessment, which is used to report on the performance of public school students at the district level. Only randomly selected schools participate annually.
National School Lunch and Breakfast (NSLB) Program	Also known as the Community Eligibility Provision under the Universal Free Meals Program, the NSLB provides free meals to all participating students regardless of their household income.
National School Lunch Program (NSLP)	The National School Lunch Program 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 (NSI)	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	A form used in the research application process that must be signed by all members of the research team who will have access to the data.
Non-Instrumentality Charter School	A school chartered by the Milwaukee Board of School Directors that does not have MPS employees on staff.
Non-Public Schools	Private elementary and secondary schools, including religiously affiliated schools.

Term	Definition
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.
Open Enrollment	The yearly period when employees can enroll in a health, dental, FSA or HSA plan. At MPS, open enrollment takes place during three weeks in the fall, with changes/enrollments effective January 1.
Other Postemployment Benefits (OPEB)	OPEBs are benefits, other than pensions, that state and local governments provide to their retired employees. These benefits principally involve healthcare benefits.
PALS	Phonological Awareness Literacy Screening, which is a screening tool for developmental milestones in literacy acquisition for students in K4–2.
Par Value	This represents the amount of principal that a bondholder will receive at maturity, and it is also the value that a bond is issued for at the time that a company or government first sells it.
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, youths 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	These grants are led by an external organization and are supported by MPS staff members who may work with the applicant organization to develop the grant.
Partnership Schools	MPS offers a wide array of partnership schools for students who are identified as being at risk of dropping out or who are experiencing difficulty in the traditional school setting.
PeopleSoft	Human resources management system.
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 K4–2.
Positive Behavioral Interventions and Supports (PBIS)	Positive Behavioral Interventions and Supports (PBIS) is a framework that effectively reduces classroom disruptions and student suspension through a proactive, schoolwide, systematic, tiered-intervention approach. The focus on 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 initiatives such as trauma-informed schools, restorative practices, social-emotional learning and other tiered supports.
Preliminary SAT/National Merit Scholarship Qualifying Test® (PSAT/NMSQT)	The Preliminary SAT/National Merit Scholarship Qualifying Test (PSAT/NMSQT) is a standardized test administered by the College Board and co-sponsored by the National Merit Scholarship Corporation (NMSC) in the United States. Approximately 3.5 million students take the PSAT/NMSQT each year.
Pre-Observation Conference	A conference that takes place before a formal observation during which the evaluator or observer and teacher discuss important elements of the lesson or class that might be relevant to the observation.
Progress Monitoring	A process used to assess a student's academic and behavioral performance, to measure a student's improvement or response to an intervention, and to evaluate the effectiveness of an intervention. For academics, Star is the progress monitoring tool for

Term	Definition
	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 have the opportunity to 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 (PMAC) Program	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.
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 the property taxes are recognized as district revenue in the fiscal year they are levied.
Proposed Budget (P.B.)	A 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	All eleventh graders and select tenth graders take the PSAT. Scores on the PSAT in grades 10 and 11 are used to qualify students for scholarships, including National Merit Scholarships. The test results match students to potential Advanced Placement courses.
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)	QZABs provide 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 must have a 10 percent project match (cash or in-kind service) provided by a non-public entity.
Referendum	On April 7, 2020 the operational referendum will exceed the state-imposed revenue limit through property taxes by \$87 million per year, starting with up to \$57 million in FY21. The referendum will increase funding received by MPS over the next four years and beyond.
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

Term	Definition
	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-Based Small Grants	These grants are less than \$5,000 and are aligned to the goals and objectives of the school improvement plan.
School Budget Carousel	The opportunity for the superintendent to meet with school leaders and other school staff and parents to learn more about the school's progress, hear the challenges and learn more about resource needs.
School Food Authority (SFA)	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 (FNS) to operate the program.
School Improvement Grant (SIG)	Federal education grants that provide funds for school improvement in designated underperforming schools. The SIG grant 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 Wisconsin Department of Public Instruction (DPI) to achieve federally mandated requirements on a yearly basis working with students, parents and the school community.
School Improvement Plan (SIP)	A plan designed with schools in consultation with staff, parents and other key stakeholders that focuses on the school's efforts to improve student 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 commodities donated by the U.S. Department of Agriculture.
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 consist 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. The fund will also include a reserve for English as a second language classroom expansion, translation services and funding for other district initiatives, including funding for instructional program support, attendance and trauma-informed care.

Term	Definition
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.
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 <i>sequestration</i> 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 fewer than two years.
Sinking Fund Payments	Certain debt covenants require annual sinking fund payments to a trustee in order 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.
Spark! Early Literacy Program	Students K–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 an assessment of learning styles 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 are capable of learning 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 regular education peers using the Common Core State Standards. At times, the individualized education program (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 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 an assessment used in the district to screen and progress monitor students in K–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

Term	Definition
	general aid), state categorical aids (handicapped, transportation, library, food service and other aids) and special project grants.
State of Wisconsin Investment Board (SWIB)	State of Wisconsin Investment Board.
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. This includes “Five Priorities for Success” or strategic objectives that are linked together to create a cohesive, interdependent plan that is supported by the district’s budget process and helps refocus and realign key efforts and initiatives.
Subscriber	The person responsible for payment of premiums or whose employment is the basis for eligibility for membership in a health plan.
Summer Academy	The MPS Summer Academy is an innovative approach to extending the learning opportunities for students, with June and July sessions for middle school/high school students and a July session for K5–12 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 even 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.
Superintendent’s Student Advisory Council	A body of high school student representatives that meets with the superintendent and uses a capstone model to engage, organize and advance students and their voice.
Supplemental Early Retirement Plan (SERP) for Teachers	Supplemental Early Retirement Plan for teachers (frozen as of July 1, 2013).
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>
Title IA	The primary source of funding and regulation under the Elementary and Secondary Education Act (ESEA). The federal government provides funds for states to distribute to schools and districts with high percentages of economically disadvantaged children in order 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 career ready.
Title ID	Federal Neglected and Delinquent funds are provided to enable failing and at-risk, neglected, delinquent and incarcerated youths to have the same opportunity as students in other Title I instruction programs.
Title IIA	Title II, Part A funds are for training, hiring and retaining skilled educators. The funds are distributed by formula based on enrollment (20 percent) and the number of students below the poverty line (80 percent). The law requires local educational agencies (LEAs) to

Term	Definition
	target funds to schools that have the lowest proportion of highly qualified teachers or the largest average class size or that are identified for improvement.
Title IIIA	Title III, Part A of the Elementary and Secondary Education Act (ESEA) aims to ensure that English language learners (ELLs) and immigrant students attain English language proficiency and meet the state’s challenging academic achievement standards.
Title IVA	Title IV, Part A 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 effective the 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 handicapped 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, law enforcement and the Boys and Girls Clubs of Greater Milwaukee.
Tuition Reimbursement	Reimbursement provided for coursework successfully completed by employees. Courses approved for reimbursement are expected to contribute to employee development. In some cases, labor agreements provide for specific types and amounts of reimbursement.
Underfill	A person serving in an administrative capacity but who has not been appointed by the Milwaukee Board of School Directors.
Unions	MPS certified and non-certified labor units include ASC, Building and Construction Trades, Milwaukee Teachers’ Education Association, PAMPS, Local 150, Local 420, Local 1053 and Local 1616.
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 (SBP), known as Provision 2 and Provision 3.
Universal Screener	The Educator Effectiveness System in MPS includes the system of growth and development, as well as evaluation, for teachers in the district based on the Danielson Framework for Teaching. The system also includes the principal system of growth, development and evaluation of all principals and assistant principals based on the Wisconsin Framework for Principal Leadership.
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.
Wage Compression	A situation in which employees with fewer years of experience and possibly less education are hired at wage rates close to, or higher than, other employees in the same job with more experience.

Term	Definition
Welcome Center	A place where families can receive key MPS services such as enrollment, transfer requests and dispute resolution. Centers are located at Central Services, South Division High School and Obama School of Career and Technical Education.
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 that effective leaders have on educators, students and organizational learning. (2) The Leadership Actions domain focuses on leadership behaviors that help shape school working conditions.
Wisconsin Forward Exam	The Wisconsin Forward Exam is the state assessment for students administered in the subject areas of 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.
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 as well as teacher qualifications.
Wisconsin Retirement System (WRS)	Employee Trust Funds–Wisconsin Retirement System for certificated employees.
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.