



## Organizational



MILWAUKEE  
PUBLIC SCHOOLS

**2023–24 Superintendent's Proposed Budget**

***Fiscal Year: July 1, 2023 – June 30, 2024***

**Submitted to the Milwaukee Board of School Directors**



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# Organizational 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.

## School District Structure and Organization

Milwaukee Public Schools (MPS) was established on February 3, 1846, and is operated pursuant to Chapter 119 of the Wisconsin Statutes. 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. The city of Milwaukee is the urban center of the metro region depicted in Chart 2.1.

All funds for MPS flow through the city treasurer, who, by statute, disburses them at the direction of the Milwaukee Board of School Directors (MBSD). The city comptroller, city treasurer, and city attorney perform their respective functions for MPS as well as the city.

MPS does not have the authority to issue debt. *Chart 2.1 Milwaukee Area*

The City of Milwaukee Common Council has authority under Chapters 67 and 119 of Wisconsin Statutes to issue municipal obligations for specific school purposes. When debt financing is contemplated, MPS enters into an intergovernmental cooperation agreement with the City of Milwaukee for any issuance. Bonded indebtedness issued by the city under Chapter 119 for school purposes is limited to 2 percent of the total 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 5 percent of the total value of taxable property in the city.



The district, governed by the nine-member elected MBSD, provides education services from prekindergarten through grade 12 to city of Milwaukee residents and participating transfer students residing outside of the city.

The purpose and responsibility of the district is to provide a quality education system that prepares children for personal and professional success after graduation. In addition to regular educational programs, the district offers comprehensive programs in the areas of bilingual multicultural education, early childhood education, and special education. MPS has the greatest variety of high-performing programs in the city, from strong traditional neighborhood schools to Advanced Placement, arts specialty, career and technical education, gifted and talented, International Baccalaureate, language immersion, and Montessori. MPS also offers other college and career preparatory programs in engineering, finance, culinary arts, hospitality and tourism, health sciences, and information technology.

In 2023–24, the district is projected to serve 65,121 students. MPS operates 156 schools, which include 95 elementary and K–8 schools, two early childhood centers, five schools serving grades 6–12 or K–12, seven middle schools, 15 high schools, 13 non-instrumentality charter schools, six instrumentality charter schools, seven partnership schools, and six alternative schools.

MPS students are racially and ethnically diverse: 49.8 percent African American, 28.1 percent Hispanic, 9.3 percent White, 8.3 percent Asian, 0.4 percent American Indian, 0.1 percent Hawaiian/Pacific Islander, and 4 percent two or more. Over 12 percent of MPS students are English learner students who collectively speak over 70 languages.

Schools in Milwaukee can be grouped either by their format as public schools, charter schools, or private schools or by their governing authorities (MBSD, other public entities, or private organizations). The options for education are extremely varied. The choices include MPS; private schools (on a private-pay basis); parental choice program, which is state-sponsored vouchers accepted at private schools; charter schools, which are a form of experimental public school; computer-based virtual schools; other school districts through open enrollment; and home-based private education.

### ***Milwaukee Board of School Directors***

The MBSD serves as the district’s governing body in accordance with state and federal law. Board members are responsible for policy-making, adopting the budget, approving personnel and curriculum, and conducting other district business matters. Elected by the voters of the district, board members work to advance student achievement and well-being through public education that motivates learners, fosters inclusion, inspires innovation, and builds community.

The MBSD consists of nine members: one member elected at large and eight members elected from numbered districts (for a term of four years) as determined by the MBSD and shown in Chart 2.2. The MBSD is a nonpartisan elected body. Elections are held every two years, with half of the members elected in alternating two-year cycles to ensure continuity.

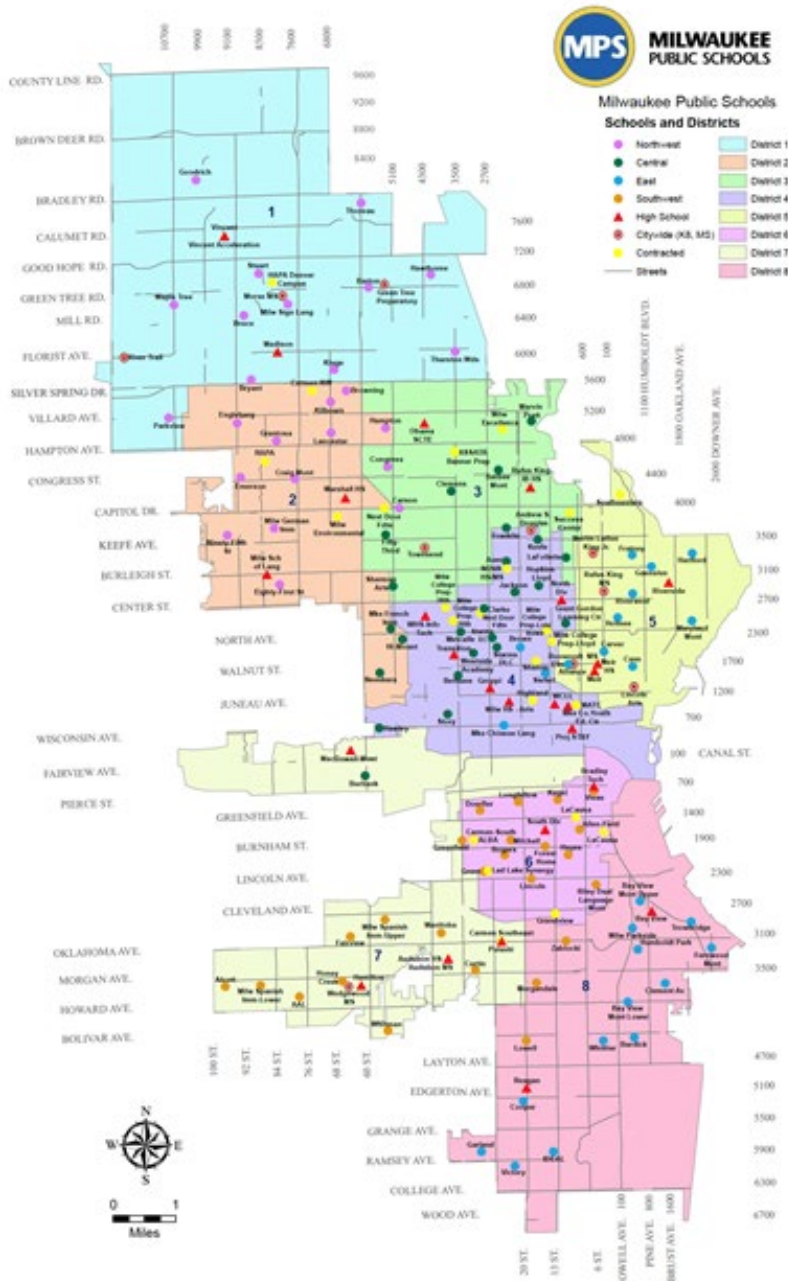
Legally, school boards are agents of the state, created by the legislature and selected by the electors of the local school district to represent and act for the state in providing the district with educational programs and facilities. The MBSD is the policy-making body for the school system. The MBSD is tasked with serving within the framework provided by law while carrying out the will of the local citizenry and upholding the ethics of the education profession.

**Beyond the Board Room** is an initiative of the MBSD designed to increase two-way communication between the elected school board members and their constituencies. The MBSD strives to keep its constituents informed while creating a medium for constituent input. The Beyond the Board Room initiative includes the following platforms:

- **Community learning opportunities** provide constituents with a better understanding of the role of the MBSD. Sessions are interactive and are facilitated by members of the MBSD. All participants in these learning opportunities receive certificates of participation.
- **Community meetings** create an informal forum for communication with members of the MBSD. Community meetings may be offered in the form of open forums, town hall meetings, listening circles, and more.
- **Newsletters** are electronic communications from members of the MBSD directly to their constituents. Newsletters include information specific to each board member’s district.

Chart 2.2 depicts the eight numbered districts adopted on February 24, 2022. Individual board member snapshots follow the map and include member bios, a map displaying the specific district boundary with school locations, and a list of the schools in each district. There is also one at-large director who is elected by a citywide vote.

Chart 2.2 Milwaukee Board of School Directors Regions





# Marva Herndon

District 1 Director  
Term Expires: April 2027

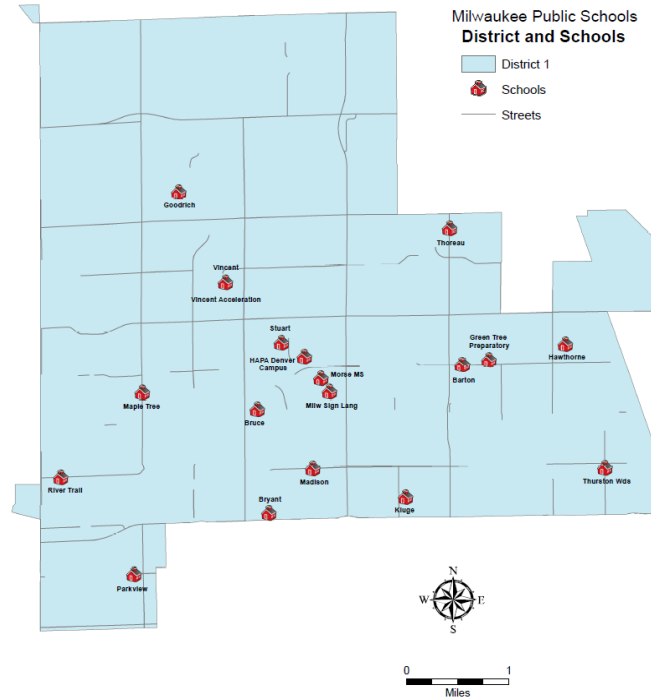
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## About Marva Herndon

Marva Herndon (District 1), who was first elected in April 2019, is a graduate of West Division High School (MHSA), enjoyed a 25-year career as a Computer Programmer, and changed careers after retiring from Harley Davidson in 2009. She and her husband Carl are parents of four daughters, all MPS graduates. Their grandchildren that reside in Milwaukee either are MPS graduates or are currently enrolled in MPS. A 40-year resident of District 1, Marva has served as a community advocate, founding the Bryant Heights Neighborhood in 2001 and remains President. Over the past 10 years, Marva became well known in the public education community throughout Wisconsin for her research, fierce commitment to public education, challenging the policies that defunded and cut services to public schools, and demanding the public schools all children deserve. In her quest for safe school facilities for children, she successfully got City of Milwaukee Ordinance 252-77 passed in September 2012 requiring all schools to have playgrounds or easy access to an existing playground. Marva has received numerous awards for her services. She is a two-time recipient of the City of Milwaukee "Unsung Hero Award," "Friend of Public Education" award from the MTEA, and "Outstanding Leadership" award from the Milwaukee Police Department, District 4. Marva is very active in numerous community organizations. She is currently a member of the NAACP (Education Committee), Women Informed, School & Communities United, Educators Amplified Radio Team, and Wisconsin Public Education Network.

## Map of District 1



## District 1 Schools

### Elementary Schools

- Clara Barton School
- William Cullen Bryant School
- William George Bruce School
- Lowell P. Goodrich School
- Nathaniel Hawthorne School
- Richard Kluge School
- Maple Tree School
- Milwaukee Sign Language School
- Parkview School
- Henry David Thoreau School
- Thurston Woods Campus
- River Trail School
- Gilbert Stuart School

### Middle Schools

- Morse Middle School for the Gifted and Talented

### High Schools

- James Madison Academic Campus
- Harold S. Vincent High School
- Vincent Accelerated Academy

### Multi-Level Schools

- Green Tree Preparatory Academy

### Non-Instrumentality Charter Schools

- Hmong American Peace Academy





## Erika Siemsen

District 2 Director  
Term Expires: April 2027

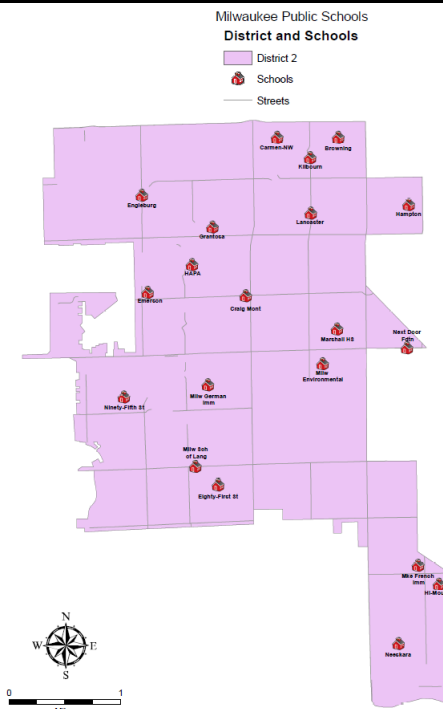
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### About Erika Siemsen

Erika Siemsen (District 2), who was first elected to the Board in April 2019, previously served the district as an elementary educator for over 30 years. She had leadership roles as a member of the Governance Council, PBIS, teacher training, implementation of Mindfulness, and was a representative for the Milwaukee Teachers Education Association. Erika's years of service to the district were grounded in literacy education, restorative practices, and creating a learning environment that was welcoming to all. Erika graduated from UW-Milwaukee with a B.A. in Elementary Education and later received her Masters of Arts degree from Cardinal Stritch University in the area of literacy reform. Erika is from a family of three generations of MPS, and she is MPS proud! She lives in the Washington Heights area with her husband and two dogs.

### Map of District 2



### District 2 Schools

#### Elementary Schools

- Craig Montessori School
- Browning School
- Eighty-First Street School
- Ralph Waldo Emerson School
- Engleburg School
- Grantosa Drive School
- Hampton School
- Hi-Mount Community School
- Byron Kilbourn School
- Lancaster School
- Milwaukee French Immersion School
- Milwaukee German Immersion School
- Neeskara School
- Ninety-Fifth Street School

#### High Schools

- Milwaukee Marshall High School

#### Multi-Level School

- Milwaukee School of Languages

#### Non-Instrumentality Charter Schools

- Carmen Middle/High School of Science and Technology -Northwest Campus
- Hmong American Peace Academy (HAPA)
- Milwaukee Environmental Sciences Academy
- Next Door



# Darryl L. Jackson

District 3 Director  
Term Expires: April 2027

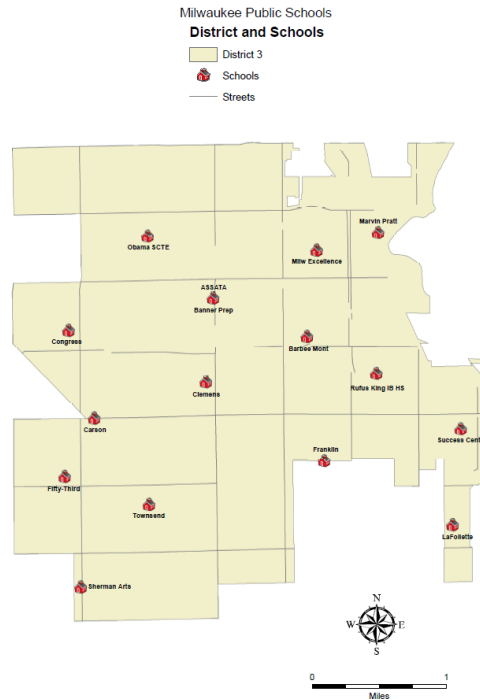
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## About Darryl L. Johnson

Darryl Jackson, who was first elected in April 2023, is a proud MPS graduate of Milwaukee Trade and Technical High School, graduated with an Associate’s Degree of Applied Sciences from Anthem College, and is a lifelong resident of the City of Milwaukee. He is a loving father, brother, and son, of a single Mother. He is also honored to be a mentor, an experienced student instructor, a dedicated community servant-leader, and a highly successful business investor & owner. Darryl has an extensive background in business finance and real estate development (both commercial & residential) and construction but also in financial literacy, addressing economic disparities, and utilizing the Arts & Humanities to highlight and celebrate the strength of cultural inclusion & diversity. As a social justice worker, and life coach & advisor, one of Darryl’s greatest passions is working with/for students to empower them with reflections of the greatness already within. He takes pride in leading youth and adult workshops, hosting poetry & various speaking engagements, participating in re-entry/ex-offender programs, and co-facilitating Community Building Milwaukee workshops & trainings with numerous faith-based organizations, schools, neighborhood centers, businesses, a multitude of other institutions. Darryl sits on several boards, such as Riverworks Development Corp. He works with The Fatherhood Initiative and is also a part of men against domestic violence with ASHA family services and Community Advocates. His primary objective is to echo the importance of commitment, discipline, patience, and above all, unity. Darryl hopes to see to fruition the ideas brought forth by concerned parents, teachers & citizens.

## Map of District 3



## District 3 Schools

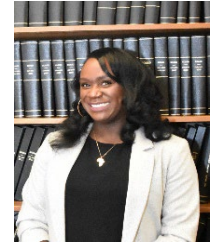
- Elementary Schools**
  - Lloyd Barbee Montessori School
  - Dr. Benjamin Carson Academy of Science
  - Samuel Clemens School
  - Congress School
  - Fifty-Third Street School
  - Benjamin Franklin School
  - Robert M. LaFollette School
  - Marlin Pratt Elementary School
  - William T. Sherman School
  - Townsend Street School
- High Schools**
  - Rufus King International School – High School Campus
- Multi-Level Schools**
  - Barack Obama School of Career and Technical Education
- Non-Instrumentality Charter Schools**
  - Milwaukee Excellence Charter School
- Partnerships**
  - Assata High School
  - Banner Preparatory School
  - MPS Virtual Program (Success Center)



# Aisha Carr

District 4 Director  
Term Expires: April 2025

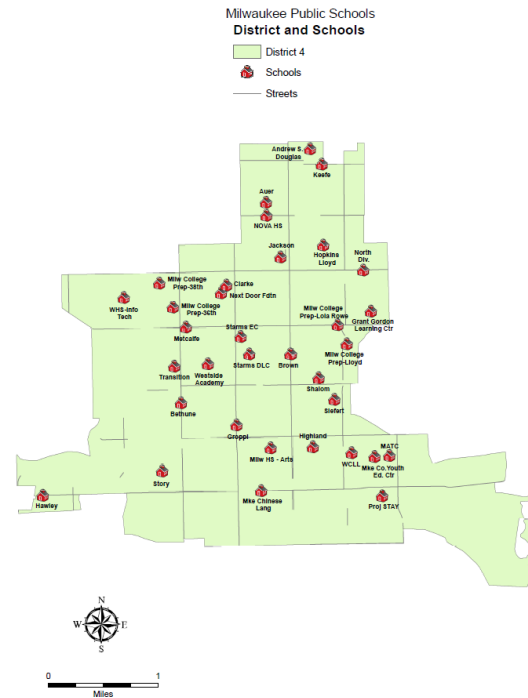
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(414) 475-8284



## About Aisha Carr

Aisha Carr (District 4), who was first elected in April 2021, is a Milwaukee native, single-parent, lifelong educator, and youth organizer, currently serving as the Opportunity Youth Re-Engagement Director for the Silver Spring Neighborhood Center. As a former Milwaukee Public Schools Special Education, English, and Comparative Ethnic Studies Teacher for James Madison Academic Campus, Director Carr believes in home-grown talent. Prior to teaching, she served as the Community Learning Center Director for the Boys & Girls Clubs of Greater Milwaukee and as a Legislative Staffer on Capitol Hill in Washington DC. As a graduate of both the public and private educational sectors, Director Carr has an extensive, unique and critical understanding of the beautiful, yet complex, realities of today’s educational paradigms. While committed to educating and organizing Milwaukee communities to further develop an understanding of the symptoms of educational and racial inequities, Director Carr leverages her professional opportunities to create space for developing holistic, high-quality, equitable solutions beneficial for all students. With her personal and professional experiences, as well as her proven track record of successes, Director Carr has and always will remain committed to disrupting the status quo by fighting for the advancement of black and brown children, families, and communities in the City of Milwaukee through more meaningful and strategic macro-level educational and racial equity work. Director Carr has made a vow to lead with integrity, purpose, and transparency, with the youth leaders of Milwaukee by her side, to ultimately dismantle the constructs of educational inequities. Director Carr is a first-generation college graduate, with a Bachelor’s degree in Social Work and two Master’s degrees in education-related fields of study.

## Map of District 4



## District 4 Schools

### Elementary Schools

- Auer Avenue School
- Mary McLeod Bethune Academy
- Brown Street Academy
- Clarke Street School
- Grant Gordon Learning Center
- Hawley Environmental School
- Hopkins-Lloyd Community School
- Keefe Avenue School
- Gwen T. Jackson Early Childhood and Elementary School
- Ralph H. Metcalfe School
- Milwaukee Academy of Chinese Language
- Siefert School
- Frances Brock Starns Early Childhood Center
- Frances Brock Starns Discovery Learning Center
- Albert Story School
- Westside Academy

### Middle Schools

- Andrew S. Douglas School

### High Schools

- Milwaukee High School of the Arts
- North Division High School
- Washington High School of Information Technology

### Multi-Level Schools

- Wisconsin Conservatory of Lifelong Learning

### MPS Alternative Schools/Programs

- James E. Groppi High School
- Milwaukee County Youth Education Center
- Project Stay High School
- Transition High School

### Non-Instrumentality Charters Schools

- Highland
- Milwaukee College Prep – 36<sup>th</sup> Street
- Milwaukee College Prep – 38<sup>th</sup> Street
- Milwaukee College Prep – Lloyd Street
- Milwaukee College Prep – Lola Rowe
- Next Door Foundation

### Partnerships

- MATC Emerging Scholars Program
- Nova High School
- Shalom High School



# Jilly Gokalgandhi

District 5 Director  
Term Expires: April 2025

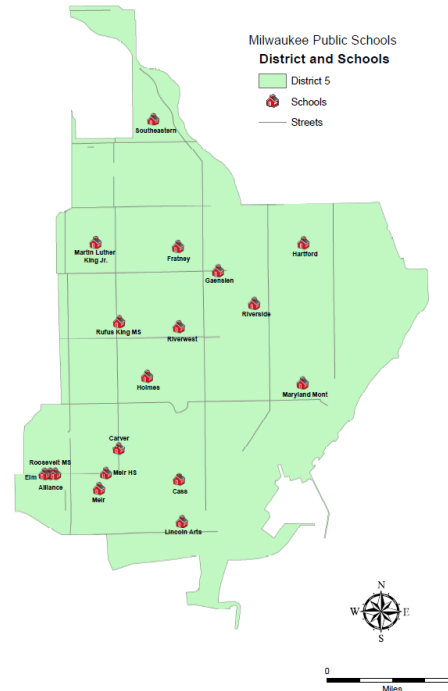
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## About Jilly Gokalgandhi

Jilly Gokalgandhi (District 5) was first elected in April 2021. She attended public schools and then graduated from Marquette University where she studied International Relations, Spanish, and Economics. She started her career at Employ Milwaukee as a youth workforce development policy analyst. From there, she was the Community Schools Coordinator via the United Way for Bradley Technology and Trade High School, which led her to Rockwell Automation's community relations department where she is entrusted with Girls in STEM programming. Director Gokalgandhi is proud of the work that enhances opportunities for students of Milwaukee Public Schools and the current work with students attending Escuela Vieau and Rogers Street Academy. Director Gokalgandhi currently works with the American Family Insurance Institute on the Equity in Education team, focusing on early childhood education, literacy, and high school graduation. She served as the Curator of the Milwaukee Global Shapers, a youth affiliate of the World Economic Forum, and has been involved with the City Year Associate Board, STEM Forward Board, and Acts Housing Board committees. Director Gokalgandhi is the first South Asian woman to serve on the Milwaukee Board of School Directors.

## Map of District 5



## District 5 Schools

### Elementary Schools

- Dr. George Washington Carver Academy of Mathematics and Science
- Cass Street School
- Elm Creative Arts School
- La Escuela Fratney
- Frederick J. Gaenslen School
- Hartford Avenue University School
- Oliver Wendell Holmes School
- Dr. Martin Luther King Jr. School
- Maryland Avenue Montessori School
- Riverwest Elementary School

### Middle Schools

- Rufus King International Middle School
- Lincoln Center of The Arts
- Roosevelt Creative Arts Middle School

### High Schools

- Riverside University High School

### Multi-Level Schools

- Golda Meir School

### Instrumentality Charter Schools

- The Alliance School of Milwaukee

### Partnerships

- Southeastern Youth and Family



# Marcela (Xela) Garcia

District 6 Director  
Term Expires: April 2025

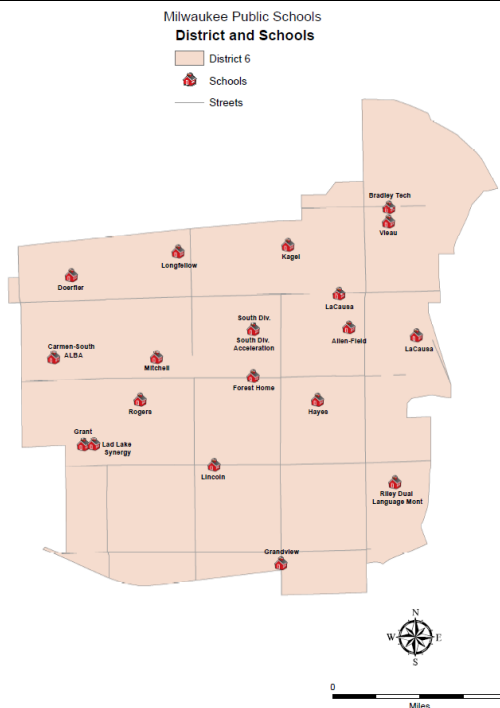
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## About Marcela (Xela) Garcia

Marcela “Xela” Garcia was first elected in April 2021, and is a proud alumna of Milwaukee Public Schools and the bilingual education program. She is a Xicana artist, innovator, and cultural warrior that currently serves as the Executive Director at Walker’s Point Center for the Arts. She brings broad experience in arts and culture administration, education, philanthropy, and organizational sustainability. Xela earned her BA in English Literature with an emphasis in Creative Writing & Chicana/Latinx Studies at the University of Wisconsin-Madison and also holds a certification in Nonprofit Leadership. She was awarded Board Sources’ National Emerging Non-Profit Leader Award in 2012, was recognized as one of Wisconsin’s Most Powerful Latinos in 2018, and was selected to the 2020 class of the Milwaukee Business Journal’s 40 Under 40 Award. She currently serves as a mayoral appointee to the City of Milwaukee Arts Board and as an Arts & Culture Leaders of Color Fellow with Americans for the Arts. As an advocate of racial and gender equity she has served on local and national arts, education, and foundation boards. Xela comes from a family with a strong legacy in education—both of her parents, Eduardo and Marcela, have taught in Milwaukee Public Schools for more than 25 years, and her sister, Dina, is a university professor of public health. As a family, in 2007, they founded Cientificas de Milwaukee, the first bilingual and bicultural STEAM program in the city serving girls in grades K5-8 grade. Xela was born in Guadalajara and was raised in Milwaukee’s South Side where she currently resides with her partner Aaron and their fur baby, Ikal.

## Map of District 6



## District 6 Schools

### Elementary Schools

- Anna F. Doerfler School
- Allen-Field School
- Forest Home Avenue School
- U.S. Grant School
- Hayes Bilingual School
- Albert E. Kagel School
- Lincoln Avenue School
- H. W. Longfellow School
- Alexander Mitchell Integrated Arts School
- James Whitcomb Riley School
- Rogers Street Academy
- Escuela Vieau

### High Schools

- Lynde and Harry Bradley Technology and Trade School
- South Accelerated Academy
- South Division High School

### Instrumentality Charter Schools

- Academia De Lenguaje y Bellas Artes

### Non-Instrumentality Charter Schools

- Carmen High School of Science and Technology – South Campus
- La Causa Charter School

### Partnerships

- Grandview High School
- Lad Lake Milwaukee - Synergy



# Henry Leonard

District 7 Director  
Term Expires: April 2025

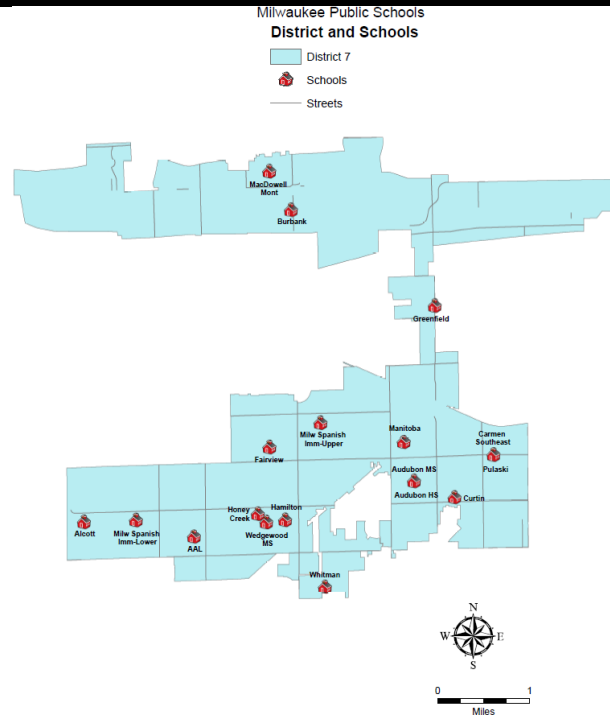
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## About Henry Leonard

Henry Leonard, who was elected April 2021, has been a lifelong resident of the City of Milwaukee for all 63 years of his life. He has been married for over 43 years to Patricia and has two children and four grandchildren. His daughter lives in Milwaukee and his grandson attends Milwaukee Public Schools (MPS). His son lives in the Austin, Texas area with his three grand-daughters. He is a graduate of Milwaukee Hamilton High School, (1976) and Milwaukee Area Technical College (MATC). Director Leonard received his Bachelor's degree in Education from the University of Wisconsin-Milwaukee (UWM) and his Master's degree in Administrative Leadership and Principal Licensure from Marion College. A believer in life-long learning, Director Leonard also earned his Special Education license through the Milwaukee Teacher Education Center (MTEC). Director Leonard taught in MPS for over 27 years and worked in district administration for several years. He has been an active member of both the Teamsters Local 200 and the Milwaukee Teacher Education Association (MTEA) as well as countless other community organizations in both labor and social justice actions. (Voces De La Frontera, Youth Empowered in the Struggle, the League of Women Voters, Working Families Party, and Citizen Action). For the last six years Director Leonard has worked in advocacy for immigrant rights and empowerment which included teaching English as a Second Language (ESL) and citizenship to adults. He has been actively involved with protecting and improving MPS for the sake of its students and families for all of his 27 plus years in the MPS family.

## Map of District 7



## District 7 Schools

### Elementary Schools

- Academy of Accelerated Learning
- Louisa May Alcott School
- Luther Burbank School
- Jeremiah Curtin Leadership Academy
- Fairview School
- Greenfield Bilingual School
- Manitoba School
- Milwaukee Spanish Immersion School
- Walt Whitman School

### Middle Schools

- Audubon Technology and Communication Middle School
- Ronald Wilson Reagan College Preparatory High School

### High Schools

- Audubon Technology and Communication High School
- Bay View High School
- Ronald Wilson Reagan College Preparatory High School

### Multi-Level Schools

- Edward A. MacDowell Montessori School

### Instrumentality Charter Schools

- Honey Creek Continuous Progress Charter School

### Non-Instrumentality Charter Schools

- Carmen High School of Science and Technology – Southeast Campus



# Megan O'Halloran

District 8 Director  
Term Expires: April 2027

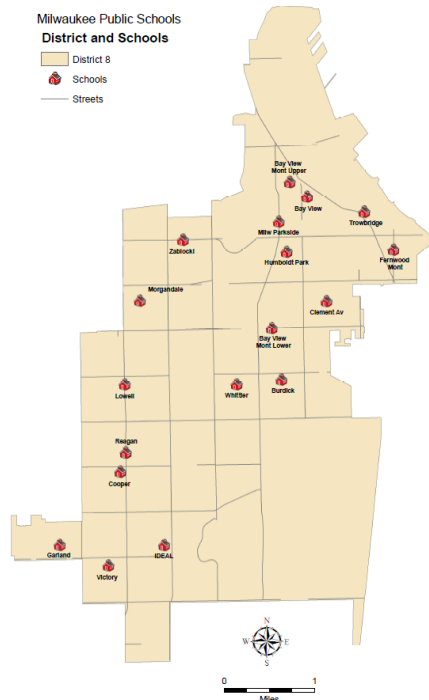
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## About Megan O'Halloran

Megan O'Halloran (District 8), who was first elected to the Board in April 2019, is a lifelong resident of the Milwaukee area and has called Milwaukee's south side home for over 15 years. She is a proud UWM Panther with Bachelors of Arts in History & Spanish and a Master of Business Administration. Megan has a background in financial compliance, contract analysis, and non-profit resource development. Guided by the statement of Pope Paul VI, "if you want peace, work for justice," she is a member of a number of community groups, including Voces De La Frontera, SURJ-MKE (Showing Up for Racial Justice), and is proud to be second generation AFSCME. She and her husband, Corey, are the proud parents of two MPS students who attend Cooper Public School.

## Map of District 8



## District 8 Schools

### Elementary Schools

- Bay View Montessori School
- A.E. Burdick School
- Clement Avenue School
- James Fenimore Cooper School
- Fernwood Montessori School
- Hamlin Garland School
- Humboldt Park School
- Lowell International Elementary School
- Morgandale School
- Milwaukee Parkside School for the Arts
- Trowbridge Street School of Great Lakes Studies
- Victory K-8 & Milwaukee Italian Immersion School
- Clement J. Zablocki School

### High Schools

- Bay View High School
- Ronald Wilson Reagan College Preparatory High School

### Instrumentality Charter Schools

- Individualized Developmental Educational Approaches to Learning School
- John Greenleaf Whittier School



# Missy Zombor

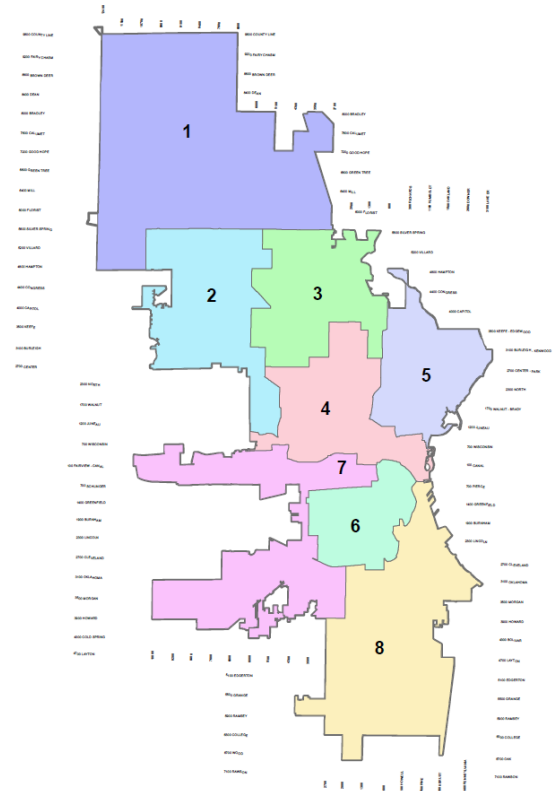
Member-at-Large  
Term Expires: April 2027

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## About Missy Zombor

Missy Zombor, who was first elected to the Board in April 2023, has spent most of her adult working career fighting for working families in Milwaukee and public education. Missy earned her BA in Communication with an emphasis in Public Relations as well as a MA in Graphic Communication. She currently serves as the marketing director for Rethinking Schools – a nonprofit publisher and advocacy organization dedicated to sustaining and strengthening public education through social justice teaching and education activism. Formerly, Missy served as the communications director for the Milwaukee Teachers’ Education Association. Missy is a member of the Milwaukee Democratic Socialists of America chapter and is active in community groups including Parents for Public Schools, Voces de La Frontera, and Schools and Communities United. Missy is committed to ensuring MPS students graduate with the knowledge and power to question the world in a way that helps uproot the causes of racism, the climate crisis, and economic inequality. Missy and her husband, Chance, are the proud parents of an MPS student who attends Wedgewood Middle School. They reside in the Enderis Park neighborhood with their dogs, cat, and backyard chickens.



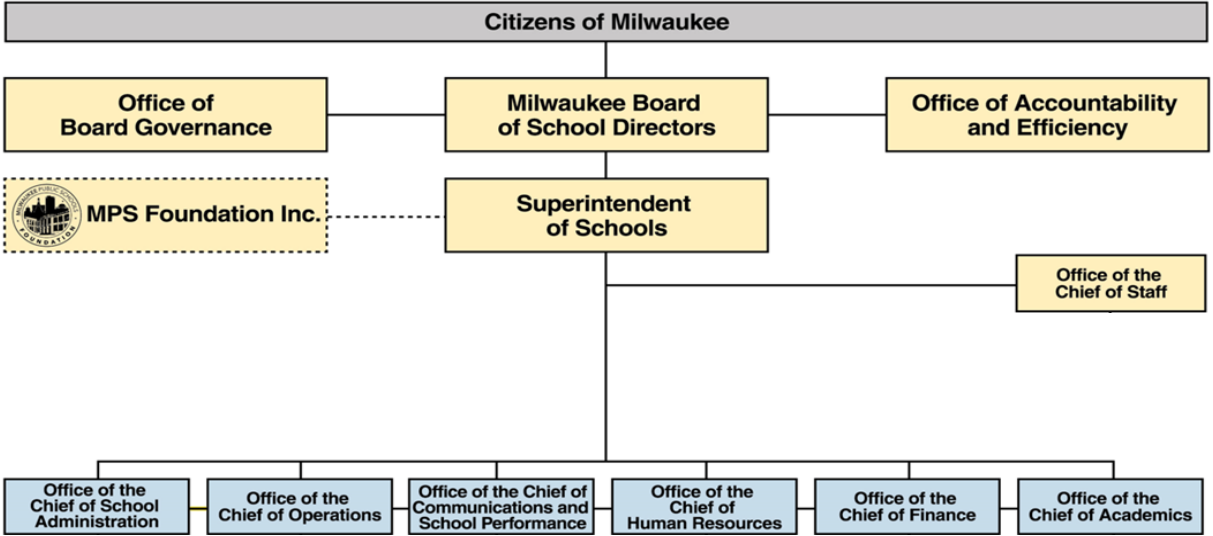
**Member at Large**

The Member at Large Board position represents all schools throughout the district.



Chart 2.3 shows the district organizational chart. The superintendent of schools, the board clerk—who also serves as the chief of the Office of Board Governance—and the director of the Office of Accountability and Efficiency report directly to the MBSD. All other district positions report to the superintendent of schools.

Chart 2.3 District Organizational Chart



The **Office of Board Governance** provides support to the MBSD in cooperation with but independent of the superintendent in effectively and efficiently governing the district. This support includes but is not limited to reviewing and proposing policy; conducting fiscal analyses; preparing communications for the board and public; fulfilling statutory or other legal requirements; preparing meeting notices and agendas for the meetings of the board and its committees; serving as the board’s secretary, clerk, and parliamentarian; and maintaining records of the board’s actions.

The MBSD established the **Office of Accountability and Efficiency** in 2010 to enhance transparency, oversight, and accountability to the financial operations, to evaluate fiscal performance, and to recommend solutions in furtherance of fiscal stewardship of MPS.

The **Superintendent of Schools** works with the district’s major offices, the MBSD, and MPS school communities to put systems in place to prepare students for success in higher education, post-education opportunities, work, and citizenship.



### *Dr. Keith P. Posley, Superintendent of Schools*



Dr. Keith P. Posley is the superintendent of MPS. As superintendent, Dr. Posley works with the MBSD and district leadership to improve student achievement, engage in effective and efficient operations that make the best use of district resources, and develop opportunities to increase parent and community involvement.

Dr. Posley was previously the chief school administration officer for MPS and has served as a district administrator in several capacities. He first joined the Office of School Administration in 2003 as a leadership specialist for the MPS northwest region. His primary responsibilities included overseeing the day-to-day operations of more than 35 schools, providing support, guidance, advisement, and direction to school leaders. Dr. Posley was also responsible for recruiting and hiring highly qualified, strong, effective school principals and education leaders in schools under his purview.

Dr. Posley started his career as an elementary school teacher at Benjamin Franklin School in 1990. He later served as assistant principal at Forest Home Avenue Elementary School and, in 1999, was named principal of Clarke Street Elementary School. During his tenure at Clarke Street, the school received a visit from President George W. Bush after Dr. Posley was named one of eight exemplary principals selected by the president that year.

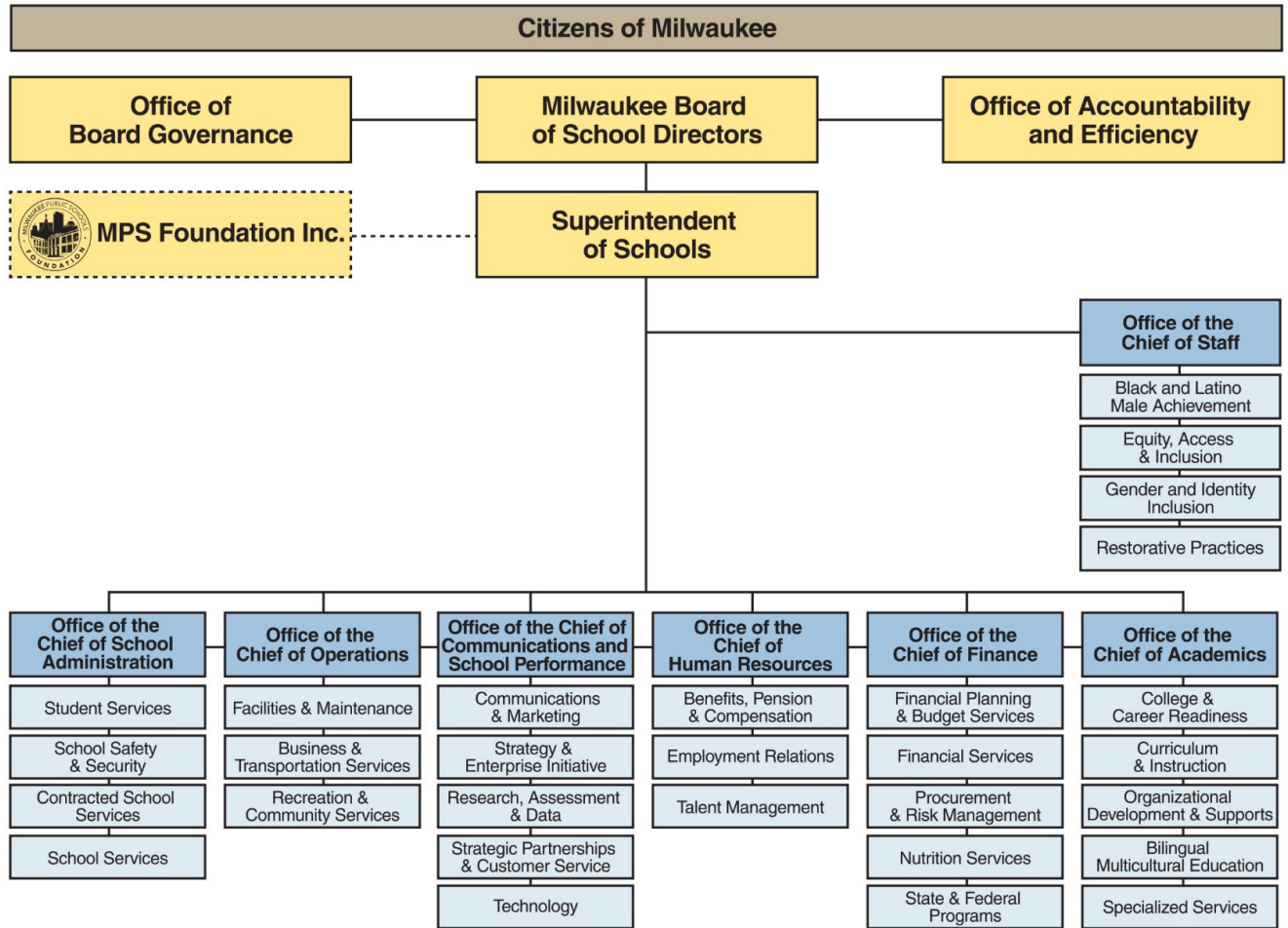
Originally from Mantee, Mississippi, Dr. Posley received his bachelor's degree from Tougaloo College in Mississippi and his master's degree in curriculum and instruction from the University of Wisconsin–Milwaukee. He holds a certificate of advanced studies in administrative leadership and a doctorate in education leadership from National Louis University.

He believes that reading, math, and writing need the intense focus of the entire MPS system. Dr. Posley states, "I firmly believe each child must possess a strong knowledge base in these critical areas."

Growing up, Dr. Posley felt that strong family support was critical to his development. Older brothers, uncles, his church, and community members saw something good within him and encouraged him to pursue his education. In reflection of the support afforded to him, Dr. Posley never misses an opportunity to mentor young men and encourage them to pursue their academic goals.

Dr. Posley is married to Shiron and has three daughters, Shawanda, Shana, and Praneshia, along with five wonderful grandchildren, Makayla, Jordan, Haleigh, Mariah, and Hannah.

Chart 2.4 MPS Offices and Departments Organizational Chart



## Regional System of Support

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.

The Office of School Administration provides support, supervision, intervention strategies, and accountability systems to schools and school leaders so that students in all MPS schools have a safe, supportive learning environment and receive effective instruction that supports high student achievement. The work done by this office focuses on four critical areas: culture and climate, effective and

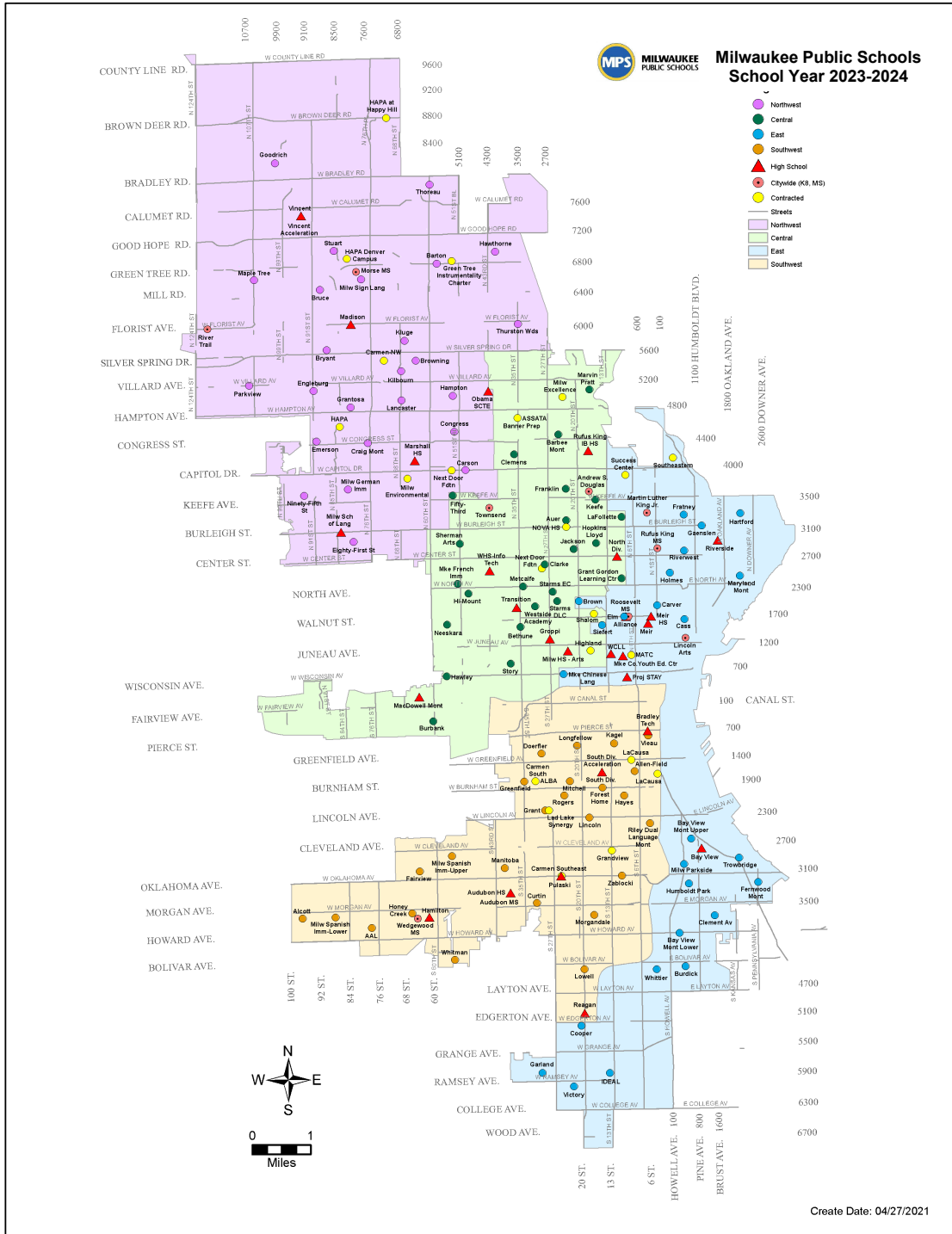


efficient school operations, leadership development, and community engagement. The Department of School Services provides a regional system of support that adequately prepares leaders to serve at the school level. Regional superintendents and instructional leadership directors provide oversight, performance evaluation, support, and accountability of school leaders while supporting the implementation of high-quality teaching and learning. The department is also responsible for grooming future school-based leaders and building leadership capacity among current leaders.

The Office of Academics oversees the district's academic agenda to provide a world-class education for all MPS students. The Office of Academics staff works closely with schools and other departments at MPS to ensure consistent focus on the following areas: accelerated academic achievement for all students, shared accountability for student learning, professional development in culturally responsive teaching and trauma-informed care, and respectful and welcoming school environments.

Each regional superintendent leads a regional cross-functional team accountable for supporting operational effectiveness, which includes representatives from the Office of Academics and the Office of School Administration. Regional superintendents assume general oversight of the day-to-day operational activities of school leaders related to culture and climate and help ensure compliance with the district's administrative requirements and deadlines. Each region or network is supported by an instructional leadership director accountable for supporting the overall instructional focus of each school by providing coaching and guidance in executing research-based methods to improve student achievement. Work across the Offices of Academics and School Administration is aligned to support each school community in improved service to students and families. Other offices and departments have practices in place to assist schools with problem-solving and their individual improvement efforts. Below is a map, Chart 2.5, representing the geographical and instructional regions within MPS.

Chart 2.5 Regional and Instructional Map



# Mission, Vision, and Goals

Mission, Vision, Goals



## Mission

MPS is a diverse district that welcomes all students, preparing them for success in higher education, post-education opportunities, work, and citizenship.



## Vision

MPS will be among the highest-student-growth school systems in the country. All district staff will be committed to providing an equitable educational environment that is child-centered, supports achievement, and respects and embraces diversity. Schools will be safe, welcoming, well-maintained, and accessible community centers meeting the needs of all. Relevant, rigorous, and successful instructional programs will be recognized and replicated. The district and its schools will collaborate with students, families, and the community for the benefit of all.



## Goals

Academic Achievement

Student, Family, and Community Engagement

Effective and Efficient Operations

The projected cost for 2023–24 is \$1,275,829,365 for academic achievement; \$36,309,546 for student, family, and community engagement; and \$183,897,366 for effective and efficient operations.

## Five Priorities for Success

The district is committed to the success of every child through the Five Priorities for Success. The priorities allow MPS to accomplish its overall goals of academic achievement; student, family, and community engagement; and effective and efficient operations. Chart 2.6 presents the Five Priorities for Success.

Chart 2.6 Five Priorities for Success

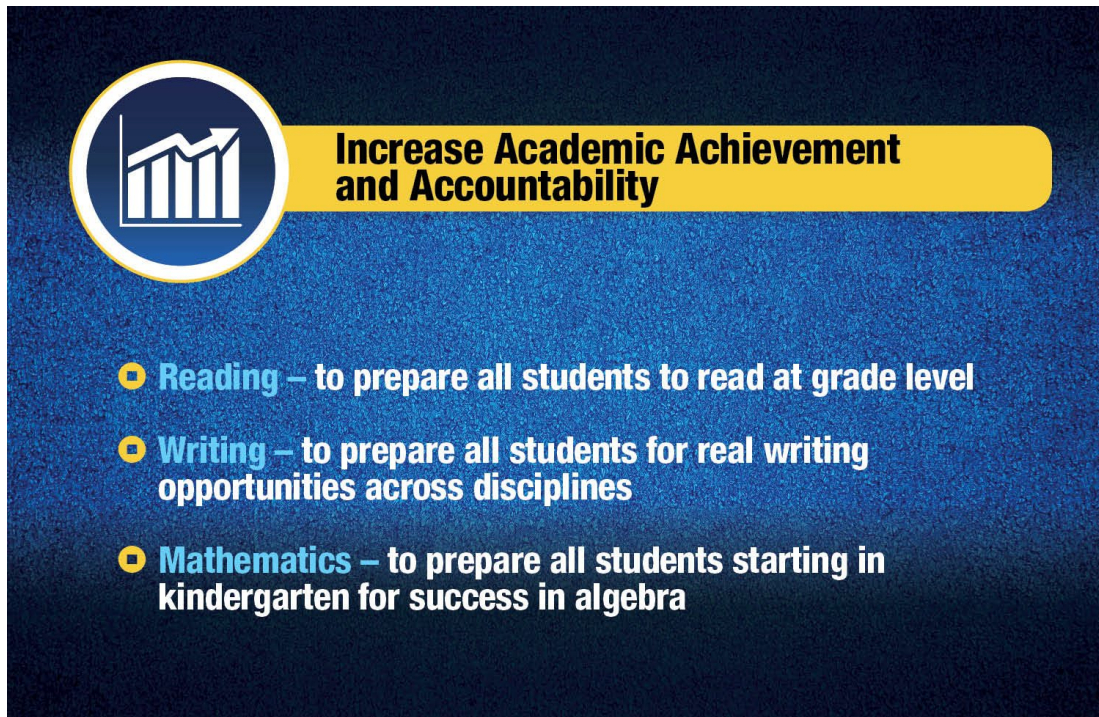


MPS is committed to maximizing resources directly allocated to schools to meet these priorities. For In the 2023–24 school year, 94 cents of every dollar budgeted in the School Operations Fund is used to educate and support the children of Milwaukee. This includes school-based staff and services.

### ***Priority 1: Increasing Academic Achievement and Accountability***

The district’s priority is to provide high-quality instruction to all students. Teachers will use rigorous K–12 instructional materials, engaging strategies, and a variety of resources to ensure that all students are achieving. Schools will be provided with support, professional development, and resources to monitor student progress and meet the needs of all learners.

The **Ambitious Instruction Plan** sets high expectations for students and develops cultural competence with a focus on language acquisition based on context. It also connects student learning to lived experiences. The plan promotes the use of differentiated formative and summative data to inform instruction.




**Increase Academic Achievement and Accountability**

- **Reading** – to prepare all students to read at grade level
- **Writing** – to prepare all students for real writing opportunities across disciplines
- **Mathematics** – to prepare all students starting in kindergarten for success in algebra

### ***Priority 2: Improving District and School Culture***

School climate is more than a buzzword; it is the feeling of the school environment that results from school cultural practices. School culture, which works in tandem with school climate, is the practices and norms a school employs that are based on staff members’ beliefs about what is and is not acceptable or expected. School climate shapes the experience that students, staff, families, and the community have in school every day. Creating and keeping a positive school climate is critical to school improvement efforts. It encourages engagement and collaboration between staff and students and leads to mutual respect and a spirit of working together.

The **MPS Climate Improvement Plan** creates a framework to ensure that school leaders are supported in efforts to build the capacity of staff members, utilize alternatives to suspension, create school environments that allow for high-quality teaching and learning, and improve school climate.



**Improve District and School Culture**

- **Decrease the number of office discipline referrals**
- **Decrease the district suspension rate**
- **Increase the number of schools using restorative practices**

### ***Priority 3: Developing Our Staff***

Staff is at the center of the organization; therefore, it is important to provide staff with the best opportunities to utilize and improve the skills they bring to the district. Data show that the number of teachers graduating from college is decreasing, and the opportunities presented to each of them are vast. MPS must dedicate itself to being the employer of choice and remain competitive.



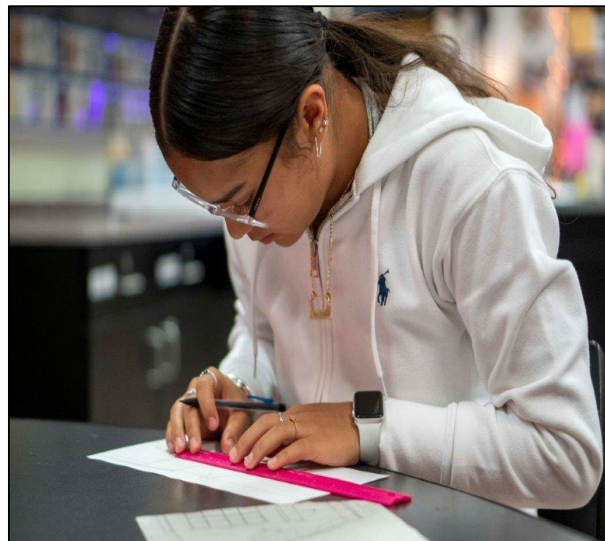


## Develop Our Staff

- Fully staff all positions with qualified professionals
- Provide comprehensive salary and benefits package
- Utilize state-of-the-art systems to process information efficiently and transparently

### *Priority 4: Ensuring Fiscal Responsibility and Transparency*

As the district strives to provide quality resources and services for Milwaukee families, fiscal responsibility and transparency belong to each employee. Fiscal responsibility ranges from using resources and time wisely to monitoring large budgets and ensuring that spending is aligned with school improvement and district strategic plans. Collecting data, including budget information, helps leaders ensure that district resources are aligned with the goals and priorities of the school and district. The district must continue to find new and innovative ways to realize savings and stretch every dollar received while implementing high-impact strategies to ensure student success.





## Ensure Fiscal Responsibility and Transparency

- ▣ Increase operational efficiency through implementation of systems and standard operating procedures
- ▣ Prioritize student success through enhanced student-focused budgeting processes
- ▣ Attain fiscal savings for the district through strategic planning and continuously analyzing and implementing best practices in the area of financial management

### *Priority 5: Strengthening Communication and Collaboration*



Effective communication is the key to any collaborative venture, whether it is a project between two students or the relationship between a school district and the community it serves. Strengthening communication and collaboration will help schools take advantage of formal and informal opportunities to connect with families and the community, helping schools create allies to increase student success.



## Strengthen Communication and Collaboration

- Increase positive impressions of the MPS brand by using effective marketing techniques at the district and school level
- Create strategic partnerships that meet the needs of schools, the district, and community partners
- Develop collaborative relationships with families that result in improved communication and increased student achievement

The first step taken by the superintendent toward the Five Priorities for Success was to move funding from centralized accounts back to school site allocations. This prioritization has stayed in place; as a result, schools' budgets and funding for staff positions have decreased this year. School positions increased and non-school positions decreased, for a total position increase of 64.31 FTEs.

As part of the Five Priorities for Success, MPS is focusing on equity and culturally responsive practices. This includes offering professional development in equity and culturally responsive practices to staff and deploying culturally responsive teaching fellows to help school staff provide culturally responsive teaching to students. MPS also provides support through the Manhood Development Academy and restorative practices through the Violence Prevention Program and the Department of Gender and Identity Inclusion.

The **District Multilingual Multicultural Advisory Committee** was created as a result of the Bilingual Resolution adopted by the MBSD in June 2014. The group works to advance multicultural and multilingual education in MPS. It includes educators, families, community members, and district leaders who share the goal of improving and expanding bilingual and dual-language programs across the district.

The **Department of Black and Latino Male Achievement (BLMA)** focuses on several strategic priorities that include supporting the Manhood Development Academies, providing opportunities for BLMA mentorship programs, continuing positive narrative change campaigns that reimagine Black and Latino boys, improving school culture and climate, and collaborating on workforce equity to improve district efforts to recruit and retain Black and Latino male teachers. Data gleaned from hundreds of semi-structured student interviews and surveys indicate that students involved in BLMA programming have shown an increase in engagement, a sense of connectedness to their schools, and a general increase in grade point average.

In an urban setting, neighborhoods are diverse, and a student’s life experiences encompass a wide spectrum. It is critical that the educational process considers the child as a whole and creates systems that are inclusive of social-emotional learning, wellness, and opportunities that include community organizations that extend beyond the school walls. MPS students deserve a comprehensive education that supports the well-being of the whole child and facilitates success in college, career, and citizenship. District staff will maintain a forward focus driven by the district’s strategic plan and the Five Priorities for Success throughout the 2023–24 school year. This will require flexibility and the ability to adapt along the way.

With over five years of full strategic plan implementation and the adoption of the Five Priorities for Success, MPS pursues progress and achievement of the MBSD’s goals.

## GOAL 1: Academic Achievement



Celebrated the launch of ST Math across the district. The program allows students to accelerate math skills and provides lessons and supports for educators.



Enrolled 2,033 English learners in appropriate language program schools to provide culturally and linguistically responsive instruction. Students are learning in Bilingual Dual Language and ESL Stand-Alone schools that provide instruction in their home language or integrate first language support.



Over 3,100 high school courses completed, and 128 college credits were earned by high school students in the 2022 Summer Academy.



Graduated 58 students with the Seal of Biliteracy from eight different schools (Audubon, Bradley Tech, Golda Meir, Rufus King, Milwaukee School of Languages, Pulaski, Riverside, and South Division).



Increased usage from 15,232 students in 2021-22 to 19,071 students in 2022-23 of Academic Tier 2 online resources.



Added Certified Nursing Assistant labs in four high schools and offered college classes both fall and spring semesters at Hamilton, Madison, and South.



Developed and initiated custom courses with pre-loaded assignments for MPS Montessori schools. This included teacher training sessions to ensure proper implementation.



Provided Chrome Books and hot spots to families to narrow the digital divide.



Improved student growth in reading as measured by iReady Diagnostic in schools serving K8 students; In fall 75% performed two or more grade levels below, compared to 65% in winter.



Engaged 27 high school students in the NAF Future Ready Scholars Camp at UW-Milwaukee focused on architecture and engineering.



Hosted four Saturday STEAM Camps for gifted and talented and high ability/high achieving elementary students at four sites.















A total of 48 schools have engaged in tutoring during the 2022-2023 school year resulting in 1,443 unique students receiving 9,600 hours of additional academic instruction and support

















The HVAC program at Obama added a second cohort of students who will earn college credit.

## GOAL 2: Student, Family, and Community Engagement

-  Delivered through the Verizon Innovative Learning Schools program, more than 700 Chromebooks were issued to four schools.
-  Opened green and healthy schoolyards at Nathaniel Hawthorne, Benjamin Franklin, Hayes Bilingual, Neeskara, and Zablocki. An initiative that removed old asphalt playgrounds and transformed spaces into outdoor classrooms, prairie-style gardens, and recreation spaces.
-  Filled with school supplies, backpacks were delivered to students at Story Elementary School by WISN 12 and the Salvation Army.
-  Recognized by the Washington High School Alumni Scholarship Foundation, twelve men and women were added to the school's Hall of Fame for their exemplary careers and service to the community.
-  Joined by First Lady Dr. Jill Biden at Westside Academy, students, parents, state and local elected officials, and MPS leaders celebrated the return of Homework Diners to select MPS schools.
-  Distributed to children at Longfellow School, Volunteers from FedEx Cares arrived with dozens of boxes of new coats in all sizes and colors.
-  Partnered with GE Healthcare on GE Community Service Day to make spaces more attractive for students at six schools thanks to the help of 700 volunteers.
-  Welcomed Milwaukee Bucks basketball player, MarJon Beauchamp, for a meet and greet with First Nations students at Hayes Bilingual School through The First Nations Studies Program of the MPS Bilingual Multicultural Education Department.
-  Hosted a two-day workshop to provide incoming freshmen the opportunity to understand what to look forward to and how to prepare for a successful high school transition.
-  Celebrated the completion of architecture and engineering projects through the NAF program at Metcalfe Park, where scholars hosted a ribbon cutting to officially dedicate two shade and rainwater collecting stations and a renewable power station.
-  Earned a total of \$107,000,000 by seniors in scholarship and grant dollars, making it the fourth straight year that scholarship and grant offers have increased.
-  Milwaukee High School of the Arts celebrated a senior being awarded first place by DownBeat Magazine for his jazz arrangement.

### GOAL 3: Effective and Efficient Operations

-  Received the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. The award has been received for over 30 years.
-  Honored Grant Gordon, the first African American principal in Milwaukee, by naming the Grant Gordon Learning Center after him.
-  Conducted the district's fifth annual Day of Code, at which students were able to learn and show their coding skills and bring the process to life.
-  Broke ground with a ceremony to kick off the construction to begin work on the replacement of the existing track and athletic field at Washington High School.
-  Recognized by the Herb Kohl Foundation, nine students, 11 teachers, and one principal from MPS were the winners of scholarships and awards.
-  Created outdoor classrooms at five MPS schools: Academy of Accelerated Learning, Allen-Field Elementary, Bay View Montessori, La Escuela Fratney, and North Division High School.
-  Expanded to its second school, Verizon created an Innovative Learning Lab inside Longfellow to go along with the lab inside of O. W. Holmes School.
-  During the annual spring convention of the Wisconsin School Psychologists Association, a psychologist who has been serving district students for 13 years was named the Wisconsin School Psychologist of the Year for 2023.
-  Hosted five evening events to allow attendees to listen, learn, and add their voices to the Black Lives Matter narrative in order to bring about positive change. The Milwaukee community participated in a series of lively and informative events during the national Black Lives Matter Week of Action.
-  Collaborated with schools to create a School-Based Induction Plan, which provides an overview of the school-based support for new teachers completing years 1-3.
-  Held United Way Combined Giving Campaign with six weeks of near-daily Central Services employee engagement in activities.
-  Awarded 731 scholarships via Everyone Plays to ensure all youth have access to quality recreation services.
-  Held a ground breaking ceremony at Reagan High School for expansions to the school and athletic facilities that will happen in three phases.
-  Welcomed nearly 100 new teachers back to class with the New Educator Institute, a five-day session of professional development to prepare for their first year.

## *District Budget Development*

In January 2023, the administration proposed and the MBSD adopted parameters that guided the development of the 2023–24 budget. The parameters are necessarily modified by the resources available but help to guide the decisions made during the budget preparation process. MPS is committed to developing a budget that reflects a commitment to fair resources, quality and socially transformative learning, a supportive environment for employees, and an equitable education system for all, with the following parameters as guidance:

1. Allocate equitable educational resources and well-prepared staff to improve students’ access to productive instruction.
2. Reallocate resources to improve academic achievement by providing small group instruction in the area of literacy/English language arts and literacy/mathematics.
3. Prioritize school budgets by adjusting and repurposing educational programming and departmental budgets.
4. Allocate resources in the areas of school library, art, music and physical education.
5. Create a positive school environment that provides a sense of belonging, is culturally responsive, and provides access to social emotional learning and mental health support.
6. Implement strategies to recruit and retain staff, including addressing the results of the compensation study.
7. Implement salary schedules with a possible cost-of-living increase.
8. Consider employee benefit modifications for eligible employees to identify cost savings and increase efficiencies.
9. Explore operating efficiencies, including those related to district operations such as payroll, professional development, the hiring process, and temporary housing for international teachers.
10. Increase the number of site-based production kitchens.
11. Implement a kitchen equipment replacement schedule based on an inventory aging report.
12. Address deferred maintenance and future construction needs by restoring revenue to the Construction Fund and the Construction Trust.
13. Prepare a balanced budget that is based on state law and maximizes the revenue limit.

Budgeting is the process of setting financial and enrollment goals, forecasting future financial resources and needs, and evaluating progress toward achieving the district’s goals. Detailed budget planning allows MPS to maximize instructional opportunities for children while ensuring the prudent use of resources.

The district-wide budget development process is a multi-year collaborative process involving many stakeholders, including students, School Engagement Councils, families, school leaders, learning teams, Central Services personnel, task forces, community stakeholders, the superintendent, and the MBSD. The budget preparation process begins each year in August with the review of performance indicators. It continues through the beginning of June with the adoption of the budget by the MBSD. In the fall, the Department of Financial Planning and Budget Services, within the Office of Finance, works with the superintendent’s senior team and with school leaders and program coordinators to make any programmatic and budget changes necessitated by enrollment changes, final state budget, or other developments.

While some of the details vary for the adoption of each district budget, Chart 2.7 depicts the general budget timetable.

Chart 2.7 Budget Development Timetable

Budget Development Timetable	
<b>August–December</b>	<b>September–October</b>
<ul style="list-style-type: none"> <li>• Discuss the budget timetable, potential parameters, new programs, school changes, and initiatives to be considered when preparing budget recommendations.</li> <li>• Collect a variety of inputs, ideas, and costs with analysis of their impact on budget planning.</li> <li>• Collect stakeholder input into budget development.</li> </ul>	<ul style="list-style-type: none"> <li>• Revise budgets for the current year based on actual enrollment and identify future funding needs.</li> <li>• Hold school budget resolution debriefs.</li> <li>• Discuss the district’s five-year financial forecast.</li> </ul>
<b>October</b>	<b>November–December</b>
<ul style="list-style-type: none"> <li>• Hold community listening sessions.</li> <li>• Hold Strategic Planning and Budget Committee work session.</li> <li>• Hold board meetings for possible action on amendments to the adopted budget for the current fiscal year based on updated enrollment and revenue data.</li> <li>• Transmit the Amended Adopted Budget to the Milwaukee Common Council.</li> </ul>	<ul style="list-style-type: none"> <li>• Finalize next year’s enrollment projections.</li> <li>• Hold Student Achievement and School Innovation Committee meeting to discuss and take possible action on potential school changes.</li> <li>• Recommend school funding priorities.</li> <li>• Collect cost-to-continue information.</li> </ul>
<b>December</b>	<b>January</b>
<ul style="list-style-type: none"> <li>• Collect school changes and new initiative information to determine school allocations.</li> <li>• Review current programs and funding levels and the school allocations for establishing school-based budgets.</li> </ul>	<ul style="list-style-type: none"> <li>• Hold Strategic Planning and Budget Committee meeting for discussion and possible action on the proposed budget timetable and parameters.</li> <li>• Discuss the budget process and preliminary allocations.</li> <li>• Prepare, with input from School Engagement Councils, proposed school budgets.</li> </ul>
<b>February–March</b>	<b>April</b>
<ul style="list-style-type: none"> <li>• Hold school budget resolution debrief meetings.</li> <li>• Hold school Ambitious Instruction budget conversations.</li> <li>• Prepare proposed office budgets.</li> <li>• Hold office budget conversations.</li> </ul>	<ul style="list-style-type: none"> <li>• Compile the MPS Superintendent’s Proposed Budget.</li> <li>• Release MPS Superintendent’s Proposed Budget.</li> </ul>
<b>May</b>	<b>June</b>
<ul style="list-style-type: none"> <li>• Hold public hearings on the proposed budget.</li> <li>• Publish statutory public hearing notice.</li> <li>• Hold a statutory hearing on the proposed budget.</li> <li>• Take possible action on amendments submitted by board members on the proposed budget.</li> <li>• Hold board meetings for possible action on the proposed budget.</li> </ul>	<ul style="list-style-type: none"> <li>• Transmit the adopted budget to the Milwaukee Common Council.</li> </ul>
<p>Please note: The budget timeline is for all funds, including capital projects.</p>	

For the 2023–24 budget, Ambitious Instruction budget conversations were held with the leader and school team of schools representing a cross-section of the budget. The superintendent hosted these conversations and included chiefs, regional superintendents, and instructional leadership directors. The purpose of the conversations was to make informed decisions about allocating resources that are focused on providing the best education for students. A letter served as a follow-up to each school leader that summarized the conversation and offered additional support.



Increased support and input were gathered for each school's budget through regional resolution debriefs. Regional resolution debriefs are a collaborative approach to reviewing the schools' budgets. Included on the regional resolution teams were the regional superintendents, Office of Academics staff, instructional leadership directors, Office of Human Resources staff, special education staff, and Department of Financial Planning and Budget Services staff. Each school received input on the school budget from staff and parents and their School Engagement Councils.

The district used many different vehicles to solicit and act upon feedback from staff and the community. Some of these methods were staff open-office hours, principal collaboration, and a student advisory group that works with the Office of the Superintendent. The District Advisory Council, made up of parent representatives from all schools, met monthly with district staff. These sessions provided individuals with an opportunity to learn more about and give feedback on the progress toward district initiatives, as those efforts form the basis of budget recommendations.

Board meetings were used to gather input from community stakeholders. These board discussions included budget parameters, five-year forecast, budget timeline, and strategic initiatives. Board meetings were well attended, and input was gathered through public testimony. A shared goal of the MBSD and the administration is providing increased opportunities for student voice throughout the district and at monthly board meetings. The Superintendent's Student Advisory Council is a body of high school representatives from across the district and is a forum for students to voice their ideas, thoughts, and concerns.

### ***Budget Constraints***

All activities are influenced by the federal and state budget process, budget constraints that may vary from year to year, and changes in employee compensation. The Department of Financial Planning and Budget Services has the primary responsibility for planning, organizing, and coordinating the development, preparation, presentation, and evaluation of the district's budget planning process and execution.

Operations revenue is not keeping pace with inflation, leaving the district with a limited ability to cover increased costs and meet the MPS vision. Meeting the vision is challenging within an environment of stagnant operational revenues, growing education options, and increased need for quality programming aimed at serving Milwaukee's diverse student population.

The 2023-24 Superintendent's Proposed Budget is balanced. A balanced budget is one in which authorized expenditures for each fund match the projected revenues. The total budget—which includes grant funding and funding for Milwaukee Recreation—is projected to be \$1,496,036,278, down from \$1,868,151,588 in 2022–23. The 2023-24 Superintendent's Proposed Budget reflects an overall decrease in budgeted expenditures of \$366.5 million from the 2022–23 budget.

The changes are listed as follows: The School Operations Fund decreased \$10.4 million, School Nutrition Services Fund increased \$9.8 million, Extension Fund increased \$0.1 million, Construction Fund increased \$3.5 million, and Categorically Aided Programs Fund decreased \$361.9 million. In April 2020, the voters of the city of Milwaukee passed a referendum that contributed an additional \$57.0 million into the 2020–21 budget, \$20.0 million in 2021–22, and an additional \$7.0 million in FY23 to reach a total of \$84.0 million. Through the recurring referendum, MPS will receive an additional \$3.0 million in FY24. The total referendum will be \$87.0 million at the end of the phase-in and will continue as a permanent increase to the revenue limit. Although the district has until September 2024

to spend ESSER funds, the full amount was recognized in 2022, which resulted in the total revenue decreasing in 2023.

Stable revenues are not enough to sustain the district's operations as they are today. Modest inflationary pressures require growing revenues. The district also faces more significant inflationary pressure in medical costs and other employee benefits. Planning for 2023–24 required careful reductions to effectively support schools while maintaining the fiscal health of the district.

It is more important than ever for MPS to prioritize spending toward the outcomes that have been collectively identified as critical, using the voices of stakeholders and the strategic roadmap to determine where and how the district will spend public dollars in service of students.

As with other Wisconsin public school districts, MPS receives revenue from four major sources:

1. **State Aid**—State aid is funding that MPS receives from the state and is paid directly to the district. The amount of state aid is estimated by the Department of Public Instruction (DPI) in July, and the amount is certified in October.
2. **Property Taxes**—The portion of total revenue that comes from local property taxes varies widely across Wisconsin's school districts due largely to the way that the equalization aid is distributed. MPS does not estimate the local property taxes until DPI provides an estimate of the equalization/integration aids in July of each year. In October, DPI certifies equalization and integration aids for school districts. Like all Wisconsin school boards, the MBSD adopted the local district tax levy for 2023–24 in late October.
3. **Federal Aid**—Most federal aid to schools comes through four channels—Individuals with Disabilities Education Act (IDEA), Every Student Succeeds Act (ESSA), Coronavirus Aid, Relief, and Economic Security (CARES) Act, and Elementary and Secondary School Emergency Relief (ESSER) Fund—or through distribution formulas and competitive grants. MPS federal aid is approximately 40.42 percent of its total 2023–24 revenue.
4. **Local Sources**—Another source of school funding comes from grants, local fees, interest earnings, and gifts. Additional sources of local non–property tax revenue include tuition from student learning options such as open enrollment tuition, intergovernmental agreements, and rental revenues for the use of school facilities. MPS will receive approximately 1.81 percent of its 2023–24 revenue from local sources.

Public funding is the primary financial resource for the district, but private funding is necessary to provide quality support for Milwaukee's children. The district is dedicating increased time and energy to cultivating partnerships and participating in a funders' collaborative to identify ways to match interested community investors with MPS student needs.

**Student enrollment** is a major factor in determining the revenue from the state. Lower enrollment, along with legislative action regarding the revenue limits, leads to lower state revenues for the district as compared to prior years.

**Competition from private and non-MPS charter schools** contributes heavily to the district's enrollment challenges. The number of students enrolled in the Milwaukee Parental Choice Program grew from 15,035 in 2004 to 28,958 students in 2022–23. Non-MPS charter schools have also played a role in enrollment competition.

**Revenue limits** are a key issue for MPS. The purpose of Wisconsin’s revenue limit is to restrict the amount of revenue that a school board can raise annually from local property taxes and state general school aids.

On October 15 of each year, the Department of Public Instruction certifies MPS’s general school aid amount for the current school year. The difference between MPS’s revenue limit and the October 15 general aid figure, less MPS’s computer aid eligibility, determines the maximum amount of revenue that MPS is allowed to raise through the property tax levy. Under revenue limits, resources come from either general aid or the property tax levy to fund MPS spending. If additional general aid funding is provided, the property tax levy must be reduced by a corresponding amount. If general aid funding is reduced, school boards have the authority to “backfill” the aid reduction by increasing the property tax levy up to the revenue limit.



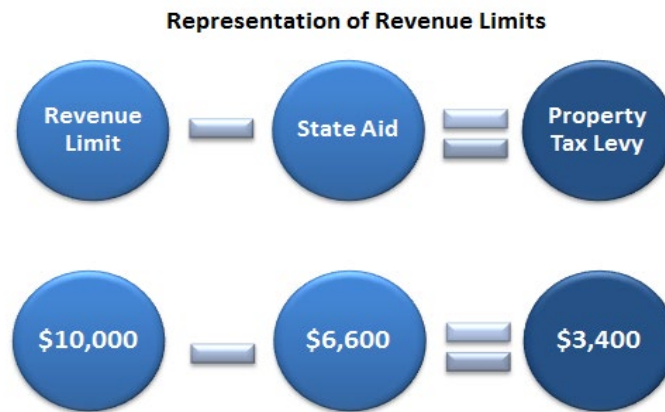
Chart 2.8 shows sources of revenue received by the district over time. Local revenues consist of many different revenue sources, most of which are sustainable year to year.

*Chart 2.8 School Operations Fund—Revenues by Source*

School Operations Fund – Revenues by Source (\$M)						
Description	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 F.A.	2023-24 P.B.	Inc/(Dec)
<b>Property Tax Levy, Equalization and Integration Aids</b>						
Property Tax Levy	\$236.2	\$276.1	\$273.1	\$283.6	\$283.6	\$0.0
General Equalization Aid	563.1	573.0	593.5	564.9	534.7	(30.2)
Integration Aid	30.3	30.5	31.2	31.5	31.5	-
Poverty Aid	5.0	5.0	3.9	3.9	3.9	-
Computer Aid	8.8	8.8	8.9	8.9	7.5	(1.4)
Deduction for Choice/Charter	(42.8)	(36.7)	(20.8)	(13.7)	(13.7)	-
<b>Subtotal</b>	<b>\$800.6</b>	<b>\$856.7</b>	<b>\$889.7</b>	<b>\$879.1</b>	<b>\$847.5</b>	<b>(\$31.6)</b>
<b>State Handicapped Aids</b>						
Handicapped Aids	\$45.5	\$56.6	\$55.0	\$55.5	\$62.0	\$6.5
<b>Subtotal</b>	<b>\$45.5</b>	<b>\$56.6</b>	<b>\$55.0</b>	<b>\$55.5</b>	<b>\$62.0</b>	<b>\$6.5</b>
<b>Other State Aids</b>						
Transportation Aid	\$2.2	\$2.2	\$1.4	\$1.3	\$1.3	\$0.0
Library Aid	5.7	5.2	5.3	4.7	4.7	-
Bilingual Aid	1.2	1.3	1.4	1.7	1.7	-
Summer School Aid	-	-	-	-	-	-
Tuition from State	0.4	0.2	0.1	0.5	0.5	-
General State Aid	56.1	55.1	53.4	51.6	49.8	(1.8)
Other State Aids	8.4	2.7	0.4	0.8	0.8	-
<b>Subtotal</b>	<b>\$74.0</b>	<b>\$66.5</b>	<b>\$62.0</b>	<b>\$60.6</b>	<b>\$58.9</b>	<b>(\$1.8)</b>
<b>Federal Aids</b>						
Other Federal Aids	\$0.0	\$0.0	\$1.0	\$0.0	\$0.0	\$0.0
Federal Reimbursement - QSCB	1.4	0.5	-	3.8	3.8	-
Indirect Cost Aids	6.3	12.8	10.0	14.9	28.2	13.3
Medicaid Reimbursements	6.7	7.2	9.2	7.4	7.4	-
<b>Subtotal</b>	<b>\$14.4</b>	<b>\$20.5</b>	<b>\$20.2</b>	<b>\$26.1</b>	<b>\$39.4</b>	<b>\$13.3</b>
<b>Local Revenues</b>						
TIF and Other City Related	\$0.0	\$0.0	\$2.1	\$0.3	\$0.3	\$0.0
Student Programs Reimbursement	0.2	0.1	0.4	0.3	0.3	-
Student Fees/Admissions	-	-	-	-	-	-
Tuition	16.6	19.0	18.5	15.0	18.0	3.0
Interest Earned	0.6	0.2	0.3	0.4	0.4	-
Debt Proceeds	-	-	-	-	-	-
Rental	3.0	2.8	2.7	2.9	2.9	-
OPEB Member Contributions	-	-	-	5.0	5.2	0.2
Refunds/Ins. Proceeds	10.0	9.6	10.2	1.1	1.1	-
Miscellaneous	0.7	1.2	0.8	0.3	0.3	-
<b>Subtotal</b>	<b>\$31.2</b>	<b>\$33.0</b>	<b>\$34.9</b>	<b>\$25.2</b>	<b>\$28.4</b>	<b>\$3.2</b>
<b>Total without Carryover</b>	<b>\$965.8</b>	<b>\$1,033.3</b>	<b>\$1,061.9</b>	<b>\$1,046.5</b>	<b>\$1,036.2</b>	<b>(\$10.4)</b>
Carryover	-	-	-	-	-	-
<b>Total with Carryover</b>	<b>\$965.8</b>	<b>\$1,033.3</b>	<b>\$1,061.9</b>	<b>\$1,046.5</b>	<b>\$1,036.2</b>	<b>(\$10.4)</b>

Chart 2.9 is a visual representation of the method for determining a Wisconsin school district property tax levy.

*Chart 2.9 Representation of Revenue Limits*



District-wide personnel costs are budgeted at \$924.9 million, which is 61.8 percent of the total Superintendent’s Proposed Budget and is the district’s largest expense. The fringe benefit rate used for school and department budgets decreased from 52 percent in 2022–23 to 51 percent in 2023–24. School-based budgeted staff is projected to increase by 98.31 FTEs, and non-school-based budgeted staff is projected to decrease by 34.00 FTEs. The total FTE change is 64.31.

### ***Statutory Budget Requirements***

Wisconsin Statute § 65.90 sets forth the following requirements for formulating an annual budget:

1. Publish a notice with the location, date, and time for the public hearing.
2. Hold a public hearing at which time residents of the district have an opportunity to comment on the proposed budget.
3. Certify and adopt the budget after the public hearing and no later than the meeting in which the district sets the annual tax levy amount.

### **Basis of Budgeting/Budgetary Control**

The district’s annual budget is prepared and adopted on a modified accrual basis of accounting consistent with generally accepted accounting principles in the United States of America, except for the treatment of encumbrances and property tax revenues. Annual unencumbered appropriations lapse at fiscal year-end, while property tax revenues are budgeted based on the amount levied.

In accordance with the Department of Public Instruction’s reporting requirements, the MBSD exercises control over budgeted amounts at the responsibility center level within the School Operations, School Nutrition Services, Extension, and Categorical Funds. The capital projects funding is controlled at the project level. Additional budgetary control is maintained through the encumbrance of estimated purchase amounts prior to the release of purchase orders to vendors. Purchase orders exceeding available budgetary balances are not released until additional funds are identified to cover any deficit.

During the year, the budget can be amended only by approval of a majority of the members of the board. As a management practice, the superintendent, or his/her designee, may transfer funds between functions at the department, school, or program level subject to the following criteria:

- The transaction does not exceed an annual accumulated amount of \$100,000.
- It is not initiated by a board member.
- It will not effectuate a change in policy.
- The transaction will not create a new area of activity for the district.
- It does not increase authorized staffing levels.
- The change does not move monies between statutory funds.

Department, school, and program-level budgets are considered management control and planning tools, and, as such, they are incorporated into the accounting system of the district. The administrative policy requires that all annual appropriations lapse at year-end except for the following:

- Excess budgetary authority for capital projects funds lapses when a specific project is completed.
- Schools may be allowed to automatically carry over a maximum of 1 percent of the total revised school budget.
- Year-end deficits incurred by schools shall be carried over into the next year.
- Special projects or planned purchases can be carried into the subsequent year with MBSD approval.

Additionally, at year-end, both encumbrance and budgetary authority necessary to offset the encumbrance may be automatically carried over to the next year. Annual MBSD approval for the carryover of encumbrances is not required.



## Consolidated Fund Summary

The MPS budget is composed of revenues and expenditures in five different funds. Chart 2.10 shows the description of district funds.

Chart 2.10 District Fund Descriptions

District Fund Descriptions	
<b>Statutory Funds</b>	<p><b>School Operations (General) Fund</b> The School Operations Fund is the general operating fund for MPS. The fund is used to report all financial resources not accounted for and reported in another fund. It is composed of two taxing entities: general and debt.</p> <p><b>School Nutrition Services Fund</b> The School Nutrition Services Fund is an enterprise fund used to account for the breakfast, lunch, and other meal programs operated by the district for students.</p> <p><b>Construction Fund</b> The Construction Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditures for the acquisition or construction of capital facilities and the additions to and remodeling of existing buildings.</p> <p><b>Extension Fund</b> The Extension Fund is used to record financial transactions related to recreational activities and is jointly managed by the Office of Finance, Office of Communications and School Performance, and Office of Academics.</p>
<b>Non-Statutory Fund</b>	<p><b>Categorically Aided Programs Fund</b> The Categorically Aided Programs Fund is used to account for proceeds from federal, state, and private grants that fund the social and curriculum needs of special populations within the district. MPS uses the term “categorical” funding to refer to all grant resources, and these terms are used interchangeably.</p>
<b>Fiduciary Funds</b>	<p><b>Employee Pension Plans</b> MPS is the trustee, or fiduciary, of its employees’ pension plans. Therefore, the district is responsible for ensuring that the assets reported in these funds are used for their intended purpose.</p> <p><b>Other Assets</b> MPS is the trustee, or fiduciary, of other assets that—because of a trust arrangement—can be used only for their intended purpose.</p>

## Governmental Fund Types

Chart 2.11 shows the district fund and reporting entity structure.

Chart 2.11 District Fund and Reporting Entity Structure

District Fund and Reporting Entity Structure						
x indicates that a reporting entity has spending in a certain fund type		Fund Type				
		School Operations	Nutrition Services	Extension	Construction	Categorical
Reporting Entity	Schools	x				x
	Other School Accounts	x		x		x
	Offices:					
	<i>Staff</i>	x				x
	<i>Board Governance</i>	x				x
	<i>Board of School Directors</i>	x				
	<i>Accountability and Efficiency</i>	x				
	<i>Superintendent</i>	x				x
	<i>Communications and School Performance</i>	x		x		x
	<i>Academics</i>	x		x		x
	<i>School Administration</i>	x			x	x
	<i>Finance</i>	x	x	x		x
	<i>Human Resources</i>	x				x
	Other Accounts	x	x	x	x	

## Fund Balance

Governmental fund equity, or fund balance, refers to the difference between assets and liabilities under the modified accrual basis of accounting for governmental funds. MPS has implemented Governmental Accounting Standards Board (GASB) Statement Number 54, employing terminology and classifications for fund balance items according to the following classifications: non-spendable, restricted, committed, assigned, or unassigned.

**Non-spendable fund balances** include amounts that cannot be spent because they are either not in spendable form or must be kept intact for legal or contractual reasons. This classification includes inventories, prepaid amounts, assets held for sale, and long-term receivables.

**Restricted fund balances** limit the use of these resources and are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or other governments or are imposed by law (through constitutional provisions or enabling legislation).

**Committed fund balances** are amounts that can be used only for specific purposes because of a formal action (resolution) by the government’s highest level of decision-making authority. Fund balance amounts are committed through a formal action of the district. The formal action must occur prior to the end of the reporting period, but the amount of commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the district that originally created the commitment.



**Assigned fund balances** are amounts that are constrained by MPS’s intent to be used for specific purposes but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body, another body, or by an official to whom that authority has been given.

The district, by resolution, has given authority to the district’s chief financial officer to determine which of the fund balances are intended to be restricted, even if conventional criteria would not apply. With the exception of the School Operations Fund, this is the residual fund balance classification for all governmental funds with positive balances.

**Unassigned fund balance** is the residual classification of the School Operations Fund. Only the School Operations Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification as the result of overspending for specific purposes for which amounts had been restricted, committed, or assigned. The district considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents/contracts that prohibit doing this, such as in grant agreements requiring dollar-for-dollar spending. Additionally, the district would first use committed, then assigned, then, last, unassigned amounts of unrestricted fund balance when expenditures are made. Fiduciary fund equity is classified as held in trust for employee benefits.

Administrative Policy 3.03 (Operating Reserve) regarding the use of unassigned (unreserved) fund balance is as follows:

*Use of the unassigned fund balance shall require a two-thirds majority vote of the board and shall not impair interim financing (cash-flow borrowing) arrangements.*

## Financial Management

The MBSD and administration have adopted policies and procedures that ensure effective and efficient use of the district’s financial resources. Authorization, recording, and custodial activities are performed in accordance with legal and regulatory requirements and are annually reviewed by an external auditor. MPS also maintains a robust internal audit function that reports directly to the MBSD and is dedicated to performance and financial auditing activities in the district.

### *Basis of Accounting*

The district’s financial records are maintained on a modified accrual basis of accounting except for the fiduciary funds (private-purpose trust and pension trust funds). Accordingly, revenues are recognized when measurable and available, expenditures when goods or services are received, liabilities when incurred, and receivables when a legal right to receive exists.

### *Basis of Fund Accounting*

The diverse nature of governmental operations and the necessity of ensuring legal compliance preclude recording and summarizing all governmental financial transactions in a single accounting entity. Therefore, from a financial management viewpoint, a governmental unit is a combination of several distinctly different accounting entities, each having a separate set of accounts and functioning independently of each other. Each accounting entity is assigned to a separate “fund.” A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts, recording cash and other financial resources together with all related liabilities and residual balances

and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The fiduciary funds, wherein MPS has responsibility for private or employee pension assets, can be used only for the trust beneficiaries. These activities are excluded from government-wide statements because MPS cannot use these assets to finance its operations. They are not part of the annual budget for the same reason.

### ***Encumbrance Method of Accounting***

The board's School Operations (General) Fund also uses the encumbrance method of accounting. Under this method, the district commits funds to an unperformed contract, such as purchase orders, and records the expenditure when a liability is incurred for goods received or services rendered. When the actual expenditure takes place, the accounts are adjusted for any difference between the actual expenditure and the commitment previously recorded. Any outstanding commitments at the end of the fiscal year are reserved in the School Operations Fund balance. Generally, unexpended or unencumbered appropriations terminate at year-end and are not available for use in subsequent periods.

### ***Summary of Other Significant Accounting Policies***

The financial statements of MPS are prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies used by the district are described in the following paragraphs.

### ***Reporting Entity***

The reporting entity for the district is based upon criteria set forth by GASB Statement Number 14, *The Financial Reporting Entity*. Under this pronouncement, the financial reporting entity consists of (a) the primary government, which is controlled by a separately elected governing body, is legally separate, and is fiscally independent, and (b) organizations for which the primary government is financially accountable. All of the accounts of the district are held by the primary government.

### ***Basis of Presentation Government-wide and Fund Financial Statements***

The statement of net position and the statement of activities present financial information about MPS as a whole. The statements include all funds of the district except that the fiduciary fund and the effect of inter-fund activity have been eliminated from the government-wide financial statements. The fund financial statements provide information about the district's major governmental funds, including fiduciary funds, on a separate reporting basis. All remaining governmental funds are aggregated and reported as non-major governmental funds.

### ***Property Taxes***

The aggregate amount of property taxes to be levied for school purposes is determined according to Chapter 120 of the Wisconsin Statutes. Property taxes for the district are adopted by the MBSD by early November and are certified to the City of Milwaukee for levy and collection. The district's property taxes are levied annually prior to December 31 of the calendar year. They are administered by the City of Milwaukee for the district based on the assessed (taxable) values as of January 1 of that calendar year and are recognized as district revenue in the fiscal year that they are levied. The levy becomes a lien against property on January 1 of the calendar year.

## Financial Policies

The policies and procedures listed on the website are provided to demonstrate the district's commitment to careful use of the funds in meeting its mission. MPS policies can be found on the district's website under MPS > District > School Board > Policies & Procedures > Administrative Policies > Fiscal Management.

### *Annual Operating Budget*

#### (1) GENERAL

(a) The superintendent of schools shall prepare an annual operating budget for the Milwaukee Public Schools consistent with state statutes, Department of Public Instruction regulations, and district policies and goals.

(b) The purpose of the annual operating budget is to identify adequate financial resources for the educational programs and to provide a basis for accountability in fiscal management.

(c) A budget shall be required for every fund that the school system utilizes in its yearly operation. The funds available for the various school programs are as follows:

- School Operations Fund
- Construction Fund
- Extension Fund
- Categorical Programs

(d) The fiscal year shall be July 1 through June 30.

(e) The Committee on Strategic Planning and Budget shall consider and make recommendations to the Board on all matters pertaining to budget development and control.

(f) Except under exigent circumstances, no amendments to the Superintendent's proposed budget may be submitted directly to the Board, without first having gone through committee for public hearing and recommendation by the committee, for consideration at the meeting at which the budget is to be approved.

#### (2) BUDGET DEADLINES AND SCHEDULES

(a) The following deadlines have been established by law:

1. Annually before adopting its budget for the next fiscal year and at least five days before transmitting its completed budget, the Board shall hold a public hearing on the proposed budget.
2. At least one week before the public hearing, the Board will publish a notice of the public hearing.
3. The Board shall transmit its completed budget to the Common Council on or before the first Monday in August of each year on forms furnished by the auditing officer of the City of Milwaukee.

(b) Copies of the proposed budgets shall be furnished to each Board member before the public hearing on the proposed budget is held.

(c) The Administration shall consider budget preparation a year-round process and shall establish a budget calendar which shall present a plan of action for estimating and completing preparation of the annual budget in a fixed period. The calendar shall also be used as a guide for coordinating the budgetary activities, collecting budget data, and making budget decisions.

(d) When developing the budget calendar, the Administration is to schedule an additional meeting of the Board's Committee on Strategic Planning and Budget, which is to be held at least 48 hours before the meeting at which the Board is to adopt the budget, to give public hearing and to formulate recommendations on any final amendments to the proposed budget that members of the Board may have.

### ***Budget Control***

(1) Each fiscal year, the superintendent, or his/her designee, shall prepare a quarterly report in November, then monthly thereafter, and periodic forecasts for the appropriate committee and the Board relative to the status of the budget.

(2) Annual expenditures shall be controlled on the basis of the total funds allocated for each school, program, department, office, or other special account.

(3) It is expected that district-wide expenditures will not exceed the amount of funds allocated. In the event that a deficit occurs, efforts shall be made to expedite a fund transfer to fully offset the deficit. Year-end deficits that are not offset shall be carried over to the next fiscal year.

(4) The superintendent, or his/her designee, shall be authorized to implement expenditure controls for the purpose of ensuring that expenditures do not exceed projected revenues. The revised budget revenue estimates and the expenditure controls implemented shall be reported to the appropriate committee and the Board no later than the month following effectuation of the expenditure controls.

(5) The authorization of positions shall conform to Administrative Policy 6.19.

### ***Operating Reserve***

#### **(1) CONTINGENT FUND**

The Contingent Fund shall be established by the Board and the amount reviewed and approved annually with the adoption of the budget. The following guidelines shall govern transfers from this fund.

(a) Transfers from this fund should be limited to the following types:

1. costs that could not have been reasonably anticipated and/or take advantage of opportunities;
2. expenditures appropriate for a one-time funding source;
3. expenditures made necessary as a result of an emergency situation.

(b) Further, all transfers from this fund should be identified in the fiscal impact statement as discretionary or obligatory.

(c) A recorded affirmative vote of two-thirds of Board members present shall be necessary for the earmarking of an amount in, or the use of money in, the Contingent Fund.

## (2) UNASSIGNED FUND BALANCE

(a) Use of the unassigned fund balance shall require a two-thirds majority vote of the Board and shall not impair interim financing (cash-flow borrowing) arrangements. Fund balance is a critical factor in the district's financial planning and budget process. The Board will strive to maintain a fiscally responsible fund balance.

(b) A sufficient fund balance shall be maintained in order to

- avoid excessive borrowing;
- accumulate sufficient assets to make designated purchases or cover unforeseen expenditure needs; and
- demonstrate financial stability and therefore preserve or enhance the district's bond rating, thereby lowering debt-issuance costs.

## *Fund Transfer*

### (1) FUND TRANSFERS REQUIRING BOARD APPROVAL

The appropriate committee and the Board shall consider fund-transfer requests submitted by the Administration. The approval of the Board shall be required for General, Construction, and Extension Fund budget transfers:

- (a) initiated by a Board member;
- (b) exceeding \$100,000 within any office or program budget annually on a cumulative basis;
- (c) exceeding \$100,000 between departments, programs, schools, or special accounts;
- (d) involving changes in policy;
- (e) creating a new area of activity for the district;
- (f) increasing authorized staff levels;
- (g) made between statutory funds;
- (h) involving the district's Contingent Fund.

### (2) FUND TRANSFERS AUTHORIZED BY THE ADMINISTRATION

(a) All other fund transfers shall be authorized, as appropriate, by the superintendent or his/her designee. The superintendent shall report transfers to the appropriate committee and the Board in the meeting cycle following such action.

(b) The Board Clerk/Chief Officer, Office of Board Governance, and the Senior Director of the Office of Accountability and Efficiency shall have the same transfer authority within their areas of operations.

### (3) SCHOOL FUND TRANSFER AUTHORITY

The school principal, or administrator of an alternative school, shall have authority to make line-item adjustments in the school budgets within authorized funding for the fiscal year.

### (4) AVERAGE-TO-ACTUAL SALARY ADJUSTMENTS

The superintendent, or his/her designee, shall be authorized to effectuate budget transfers for the purpose of revising fiscal-year budget allocations to reflect funding adjustments from average salaries to actual salaries for budgets based on average salaries. These budget transfers shall take place during the year-end reconciliation process.

**(5) CONTRACTUAL PAY ADJUSTMENTS**

The superintendent, or his/her designee, shall be authorized to effectuate fund transfers from the “unallocated salaries” account to the appropriate projects to adjust budgets for negotiated pay raises. These budget transfers shall be reported to the appropriate committee and the Board no later than 60 days following effectuation of the transfer

**(6) SUPPLEMENTAL SCHOOL SUPPORT BUDGET TRANSFER AUTHORITY**

(a) Additional funding for staffing allocation(s) shall be provided to schools identified for classsize needs after fall adjustments have taken place. The superintendent, or his/her designee, shall be authorized to effectuate budget transfers within the Supplemental School Support budget as necessary for the purpose of adjusting school staffing to the appropriate level.

(b) Monies remaining in the Supplemental School Support budget may be used by the superintendent in his/her discretion to support the Board’s goals. These transfers shall be reported to the appropriate committee and the Board no later than 60 days following effectuation of the transfer.

**(7) CONTINGENT FUND**

The earmarking of an amount in, or the transfer of money from, the Contingent Fund shall require a recorded affirmative vote of two-thirds of the Board members present at the Board meeting at which the action is taken.

***Fund Carryover***

**(1) ENCUMBRANCES**

At year end, both the encumbrance and the budgetary authority necessary to offset the encumbrance may be automatically carried over to the next year. Annual Board approval for carryover of encumbrances is not required.

**(2) CATEGORICAL PROGRAMS**

Unspent funds and unrealized revenues at year-end may be automatically carried over to the next fiscal year so that spending can continue until the end of the categorical program period. Unspent funds should lapse at the end of the program period. Annual Board approval for carryover of categorical program appropriations at year-end is not required.

**(3) CAPITAL PROJECTS**

Excess budgetary authority for capital projects may be carried over from one year to the next. Annual Board approval is not required. Savings generated upon project completion or non-completion may be applied to other project needs upon Board approval.

**(4) OPERATING FUNDS**

(a) School Deficits. Year-end deficits incurred shall be carried over into the next year. If a school incurs a deficit in excess of 3 percent of the total revised school budget, the superintendent shall submit a report to the Board relative to the cause and future impact of school deficits.

(b) Office Surpluses. Carryovers for special projects or planned purchases may be allowed on the basis of written justification. Annual Board approval for carryover of office surpluses is required.

(c) School Surpluses. Schools may be allowed to automatically carry over a maximum of 1 percent of the total revised school budget each year without written justification or Board approval. Requested carryover amounts in excess of the maximum may be allowed with Board approval. Contracted school programs are not subject to this policy requirement.

(d) District Deficit. The amount of any projected deficit should determine the extent of the reduction/elimination of carryovers. If the district projects a year-end deficit:

1. first, office carryovers for special projects or planned purchases should be denied;
2. second, a plan shall be prepared and submitted for Board approval detailing how any deficit in excess of the office carryovers for special projects or planned purchases will be eliminated;
3. third, automatic school carryover amounts may be eliminated with Board approval.

## ***Fiscal Accounting and Reporting***

### **(1) RESPONSIBILITY**

The superintendent shall be responsible for properly accounting for all funds of the Milwaukee Public Schools.

### **(2) MONTHLY REPORTS**

The superintendent, or his/her designee, shall prepare monthly reports and periodic forecasts for the Board concerning the status of the budget.

### **(3) ACCOUNTING SYSTEM**

The accrual basis of accounting shall be utilized for the Milwaukee Public Schools.

### **(4) PAYDAY SCHEDULE**

All personnel employed regularly, on either a full-time or part-time basis, shall be paid biweekly. Paydays shall be determined annually and published in the school calendar.

### **(5) PAYROLL REPORTS**

In compliance with state statutes, the superintendent, Board president, or their designee, shall furnish the city comptroller with a complete list of payroll claims.

### **(6) DEBT LIMITATIONS**

The Board shall not, in any one year, contract any debt or incur any material expense greater than the amount of the school funds subject to its order.

### **(7) REVENUES FROM INVESTMENTS**

The Board authorizes the Department of Public Instruction to deposit the school district's equalization aid directly into the local government pooled investment fund in order that the City and/or district may derive additional interest earnings.

### **(8) DEPOSITORY OF FUNDS—AUTHORIZED SIGNATURES**

(a) All funds received by or raised in the City for use by the public schools shall be paid over to the city treasurer and shall be disbursed by the treasurer on the written order of the president of the Board and the superintendent countersigned by the auditing officer of the City. Any check drawn on Board funds shall require the signatures of any two of the following—superintendent and chief financial officer or his or her designee—before it may be disbursed by the city treasurer.

(b) The Board shall designate certain banks as public depositories for individual school funds, and the Administration shall name the persons who will be authorized to sign checks drawn on these funds.

**(9) EXPENSE REIMBURSEMENTS**

The reimbursement of actual, necessary, and reasonable costs incurred by employees and members of the Board while on authorized business shall be made in accordance with the district's Travel Policies and Procedures Manual.

**(10) FIXED ASSET MANAGEMENT**

(a) All Milwaukee Public Schools sites are required to maintain fixed asset inventory records in accordance with the district's Fixed Asset Manual. The Office of Finance shall make the Fixed Asset Manual available online in the district's financial management system.

(b) A "fixed asset" is defined as furniture and equipment with a useful life greater than one year and an initial cost of \$5,000 or more. In addition, portable technology such as computers, laptops, printers, televisions, fax machines, digital cameras, camcorders, cell phones, and iPads are to be recorded as fixed assets for internal tracking purposes, regardless of cost, for risk management purposes.

(c) Fixed asset data must be updated and entered into the district's financial management system within 30 days of receipt. A separate file is to be maintained that contains all documentation relating to the acquisition and disposal of the assets for each fiscal year.

(d) The building administrator, school leader, or office chief is responsible for the security and proper usage of all assets under their control.

**(11) DISTRICT FINANCIAL STANDARDS**

Operating financial standards should be followed in accordance with the district's School Accounting Manual.

**(12) WRITE-OFF OF UNCOLLECTIBLE ACCOUNTS**

(a) Accounts receivable are deemed uncollectable after all collection procedures have been conducted without results.

(b) All accounts deemed uncollectible shall be written off prior to fiscal year-end. Accounts that are deemed uncollectible may be written off periodically during the fiscal year if it is deemed necessary to do so.





