



Organizational



MILWAUKEE
PUBLIC SCHOOLS

2021–22 Superintendent's Proposed Budget

Fiscal Year: July 1, 2021 – June 30, 2022

Submitted to the Milwaukee Board of School Directors

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

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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.

The Organizational Section of the 2021–22 Superintendent’s Proposed Budget includes information on the school district, the city of Milwaukee, the Milwaukee Board of School Directors, the superintendent and administrative offices. The district’s structure and organization, purpose, goals and strategic objectives are also described.

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 authority to issue debt. The City of Milwaukee’s 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 full value of taxable property in Milwaukee. Bonded indebtedness issued by the city under Chapter 67 for school purposes counts against the city’s debt limit of 5 percent of the full value of taxable property in the city.

Chart 2.1 Milwaukee Area



The district, governed by the nine-member elected MBSD, provides education services from pre-kindergarten 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 areas including engineering, finance, culinary arts, hospitality and tourism, health sciences and information technology.

In 2021–22, the district is projected to serve 71,325 students. MPS will operate 152 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, nine non-instrumentality charter schools, six instrumentality charter schools, seven partnership schools and six alternative schools.

The students of MPS are racially and ethnically diverse: 50.5 percent African American, 27.6 percent Hispanic, 9.9 percent White, 7.9 percent Asian, 0.4 percent American Indian, 0.1 percent Hawaiian/Pacific Islander and 3.6% two or more. MPS English learner students 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 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 board 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, serving within the framework provided by law, the will of the local citizenry and the ethics of the education profession.

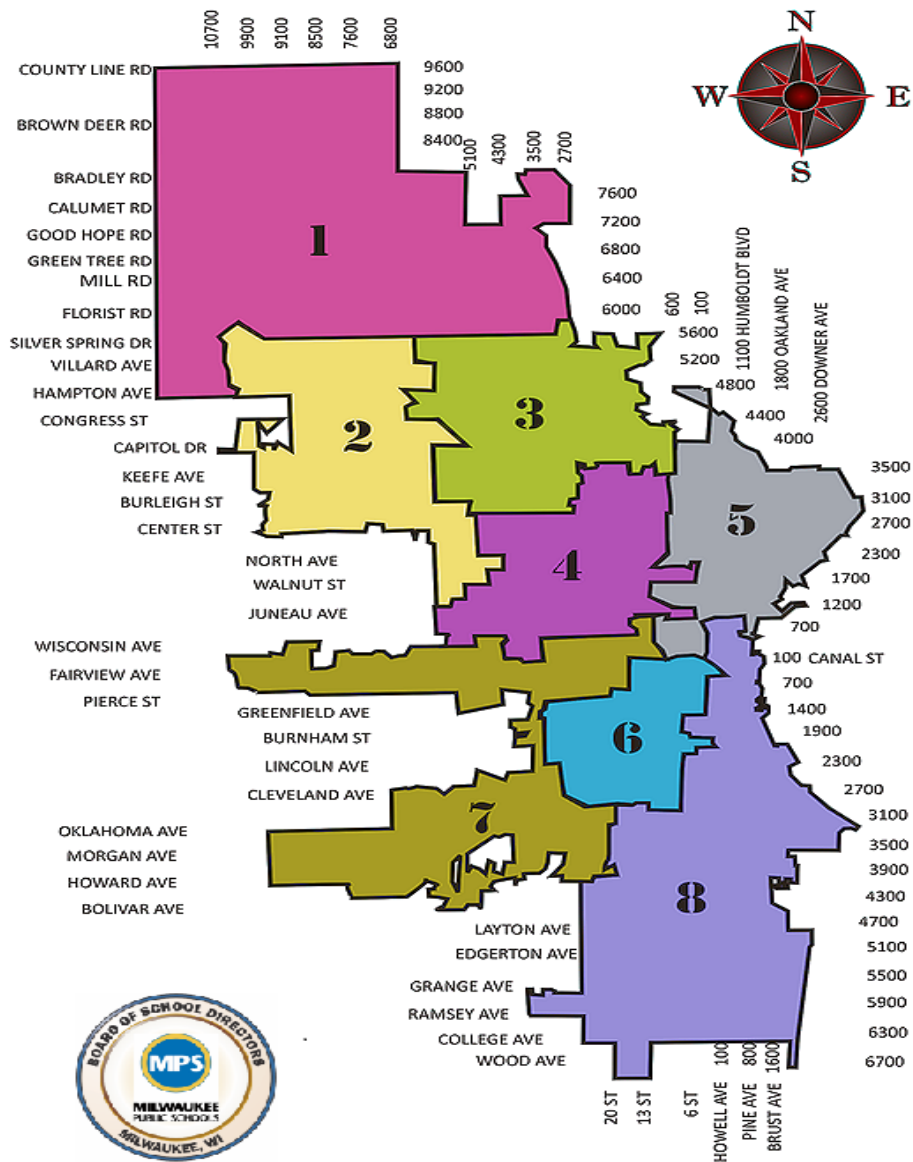
Beyond the Board Room is an initiative of the MBSD designed to increase two-way communication between the elected school board members and their constituencies, to keep their constituents informed and to create a medium for constituent input. The Beyond the Board Room initiative includes the following 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 October 27, 2011. 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 2023

governance@milwaukee.k12.wi.us
(414) 651-6340

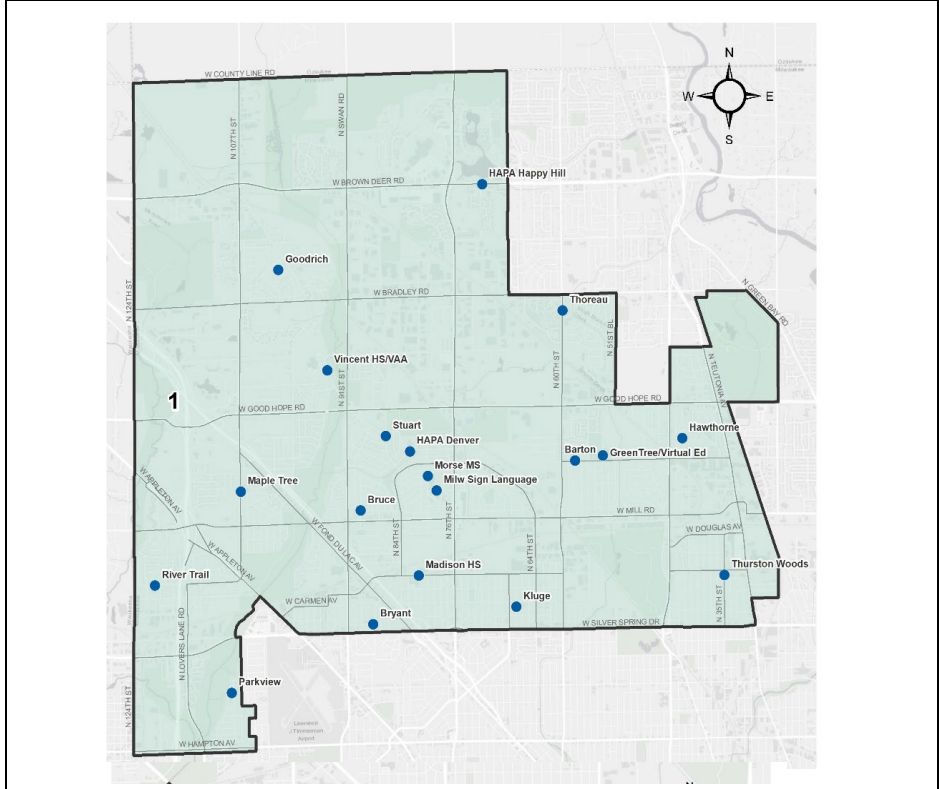


About Marva Herndon

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.

Term expires: April 2023

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
- Parkview 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

K-8 Schools

- Milwaukee Sign Language School
- River Trail School
- Henry David Thoreau School
- Thurston Woods Campus

Non-Instrumentality Charter Schools

- Hmong American Peace Academy



Erika Siemsen

District 2 Director
Term Expires: April 2023

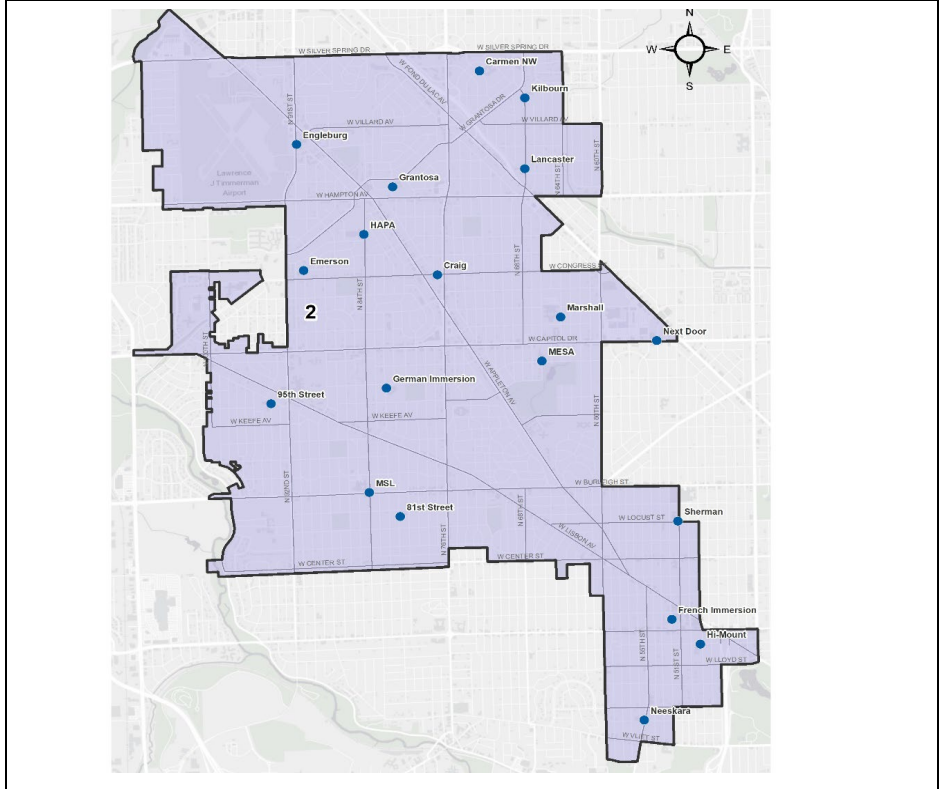
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(414) 419-9189



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. Term expires: April 2023

Map of District 2



District 2 Schools

Elementary Schools

- Eighty-First Street School
- Ralph Waldo Emerson School
- Engleburg School
- Byron Kilbourn School
- Milwaukee French Immersion School
- Milwaukee German Immersion School
- Neeskara School
- Ninety-Fifth Street School

K-8 Schools

- Craig Montessori School
- Grantosa Drive School
- Hi-Mount Community School
- Lancaster School
- William T. Sherman Multicultural Arts School

Multi-Level Schools

- Milwaukee School of Languages

High Schools

- Milwaukee Marshall High School

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



Sequanna Taylor

District 3 Director
Term Expires: April 2023

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(414) 750-1576

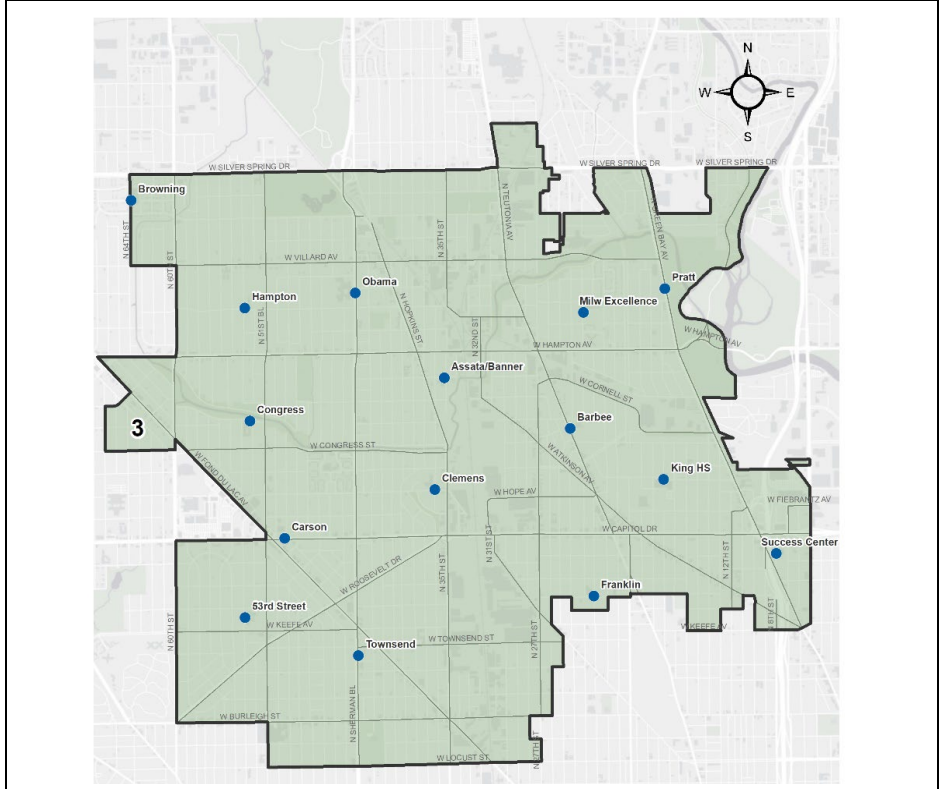


About Sequanna Taylor

Sequanna Taylor (District 3), who was first elected in April 2019, is a native of Milwaukee and a proud mother of four. As a graduate, an employee, and a parent of MPS students, Sequanna has a vested interest in the present and future of Milwaukee Public Schools. Sequanna has a true passion for her community and has been a strong advocate for public education throughout the last decade on the local, state, and national levels. She has served as a parent engagement specialist in MPS, on the board of directors of the National Education Association, as a state board leader on the Wisconsin Education Association Council, as President of the Milwaukee Educational Assistant Association, and as a member on the Executive Board of the Milwaukee Teachers Education Association. She is also the Milwaukee County Supervisor in District 2 as well as the 2nd Vice Chair of the County Board. Sequanna believes that every student should have the opportunity of a great public school, regardless of ZIP code. Sequanna believes in "our babies" and is determined to see them succeed.

Term expires: April 2023

Map of District 3



District 3 Schools

Elementary Schools

- Lloyd Barbee Montessori School
- Browning School
- Samuel Clemens School
- Hampton School
- Marvin Pratt Elementary School

High Schools

- Rufus King International School - High School Campus

K-8 Schools

- Dr. Benjamin Carson Academy of Science
- Congress School
- Fifty-Third Street School
- Benjamin Franklin School
- Townsend Street School

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 High School



Jilly Gokalgandhi

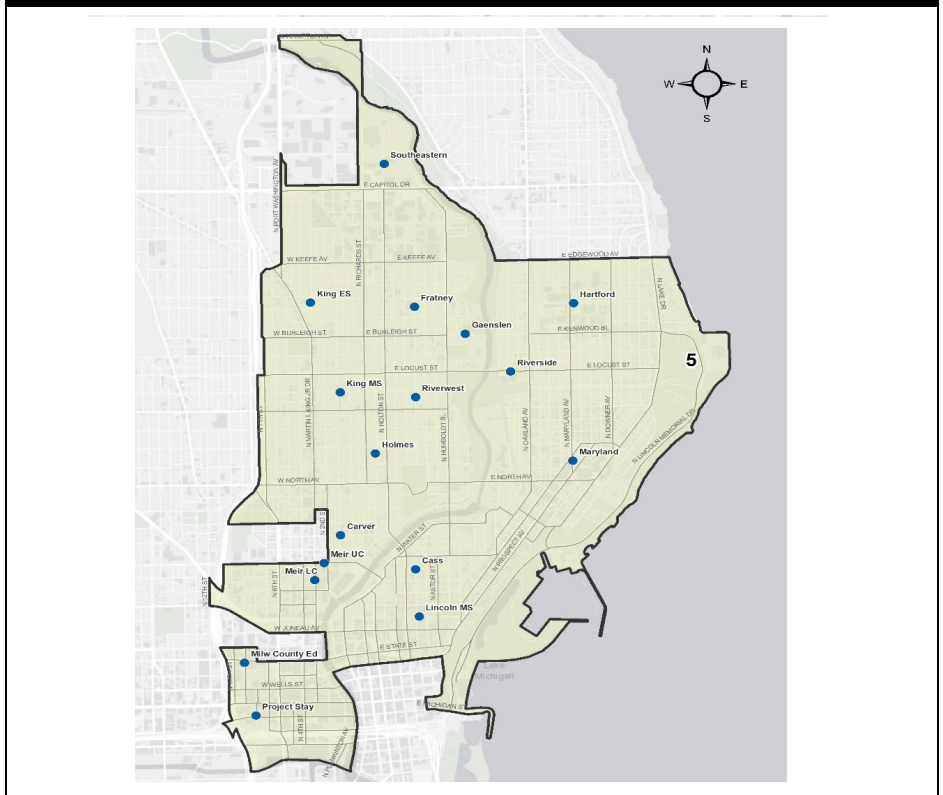
District 5 Director
Term Expires: April 2025

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(414) 475-8284

About Jilly Gokalgandhi

Term expires: April 2025

Map of District 5



District 5 Schools

Elementary Schools

- La Escuela Fratney
- Riverwest Elementary School

Middle Schools

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

High Schools

- Riverside University High School

K-8 Schools

- Dr. George Washington Carver Academy of Mathematics and Science
- Cass Street School
- Frederick J. Gaenslen School
- Hartford Avenue University School
- Oliver Wendell Holmes School
- Dr. Martin Luther King Jr. School
- Maryland Avenue Montessori School

MPS Altern Schools/Programs

- Milwaukee County Youth Education Center
- Project Stay High School

Multi-Level Schools

- Golda Meir School

Partnerships

- Southeastern Youth and Family



Marcela (Xela) Garcia

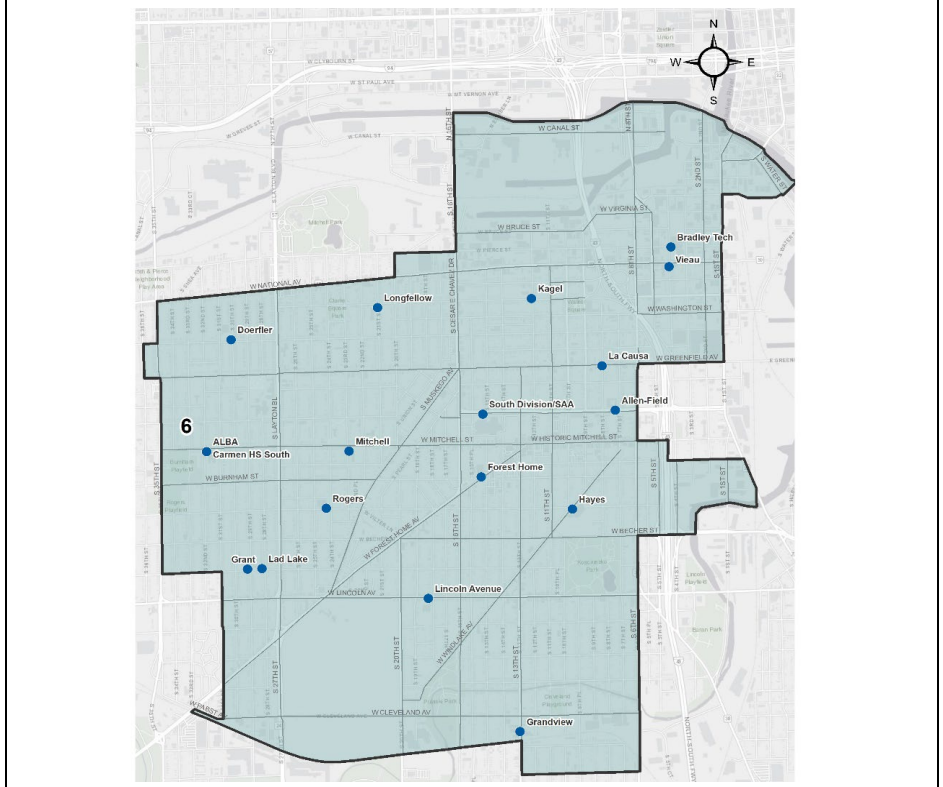
District 6 Director
Term Expires: April 2025

governance@milwaukee.k12.wi.us
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About Marcela (Xela) Garcia

Term expires: April 2025

Map of District 6



District 6 Schools

Elementary Schools

- Allen-Field School
- Forest Home Avenue School
- Albert E. Kagel School
- Lincoln Avenue School

High Schools

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

K-8 Schools

- Anna F. Doerfler School
- U.S. Grant School
- Hayes Bilingual School
- H. W. Longfellow School
- Alexander Mitchell Integrated Arts School
- Rogers Street Academy
- Escuela Vieau

Instrumentality Charter Schools

- Academia De Lenguaje y Bellas Artes

Non-Instrumentality Charter Schools

- Carmen High School of Science and Technology - South Campus

Partnerships

- Grandview High School
- Lad Lake Milwaukee - Synergy



Henry Leonard

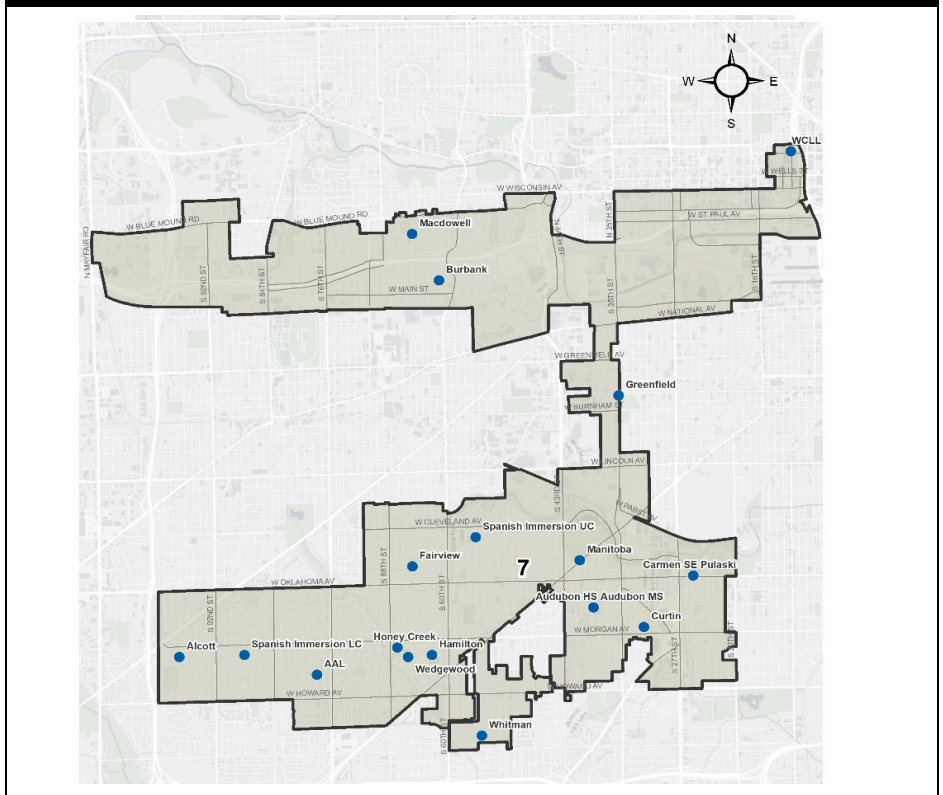
District 7 Director
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About Henry Leonard

Term expires: April 2025

Map of District 7



District 7 Schools

Elementary Schools

- Academy of Accelerated Learning
- Milwaukee Spanish Immersion School

Middle Schools

- Audubon Technology and Communication Middle School
- Wedgewood Park International School

High Schools

- Audubon Technology and Communication High School
- Alexander Hamilton High School
- Casimir Pulaski High School

K-8 Schools

- Louisa May Alcott School
- Luther Burbank School
- Jeremiah Curtin Leadership Academy
- Fairview School
- Greenfield Bilingual School
- Manitoba School
- Walt Whitman School

Instrumentality Charter Schools

- Honey Creek Continuous Progress Charter School

Non-Instrumentality Charter Schools

- Carmen High School of Science and Technology - Southeast Campus

Mult-Level Schools

- Edward A. MacDowell Montessori School
- Wisconsin Conservatory of Lifelong Learning



Megan O'Halloran

District 8 Director
Term Expires: April 2023

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(414) 419-9141

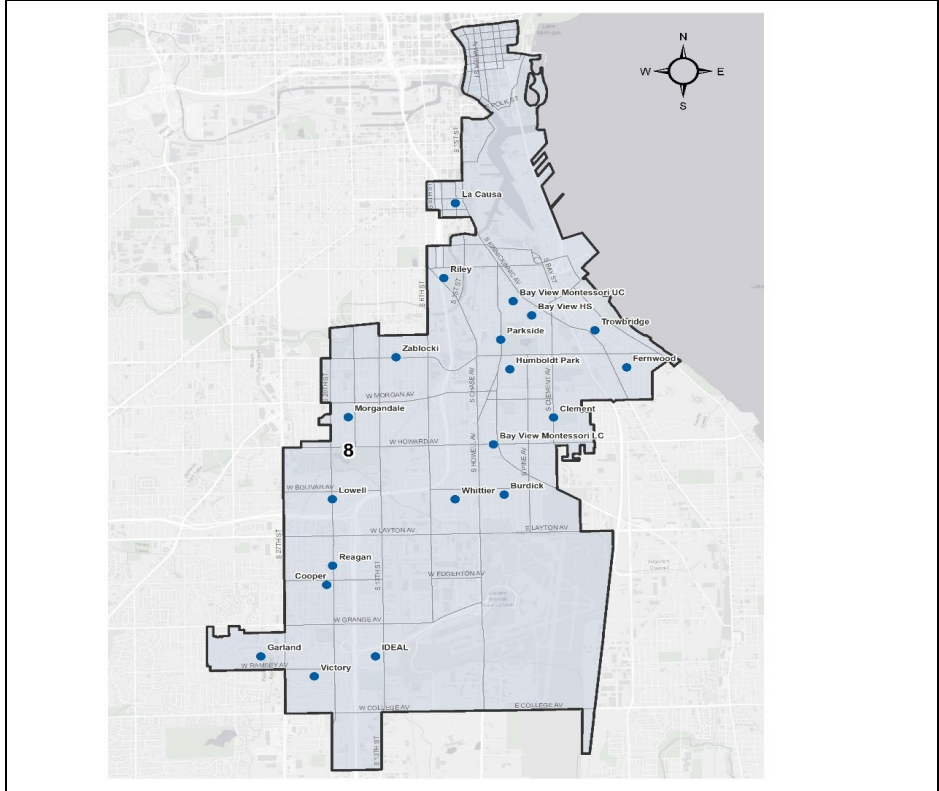


About Megan O'Halloran

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.

Term expires: April 2023

Map of District 8



District 8 Schools

Elementary Schools

- Bay View Montessori School
- Lowell International Elementary School
- James Whitcomb Riley School
- Clement J. Zablocki School

High Schools

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

K-8 Schools

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

Instrumentality Charter Schools

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

Non-Instrumentality Charter Schools

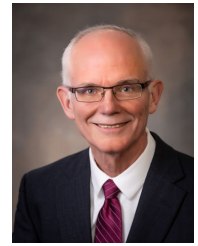
- La Causa School



Bob Peterson

Member at Large
Term Expires: April 2023

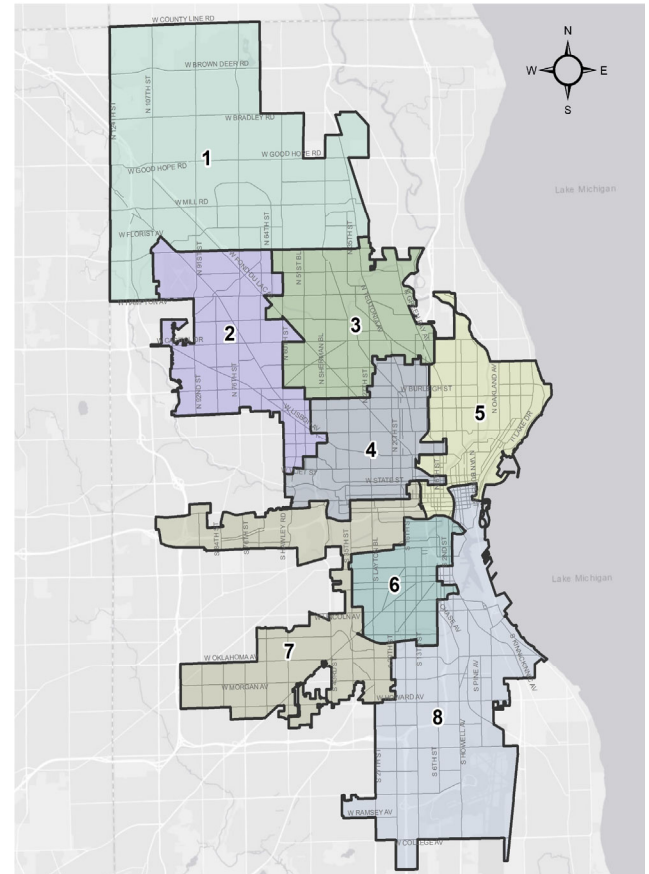
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About Bob Peterson

Bob Peterson (At-Large), who was first elected to the Board in 2019, started working in Milwaukee Public Schools as a paraprofessional in 1977. He received his teaching degree from UWM in 1980 and his Masters Degree in Curriculum Instruction with an emphasis on bilingual education in 1985. He earned his Doctorate (Ed.D) in Leadership for the Advancement of Learning and Service, at Cardinal Stritch University in 2001. His dissertation was titled “Anti-prejudice, Anti-racist Teaching in a 5th grade classroom: Examining Children’s Understanding and a Classroom Teacher’s Curriculum.” He became a teacher in 1980 and taught fifth grade at 38th St. Open Education School, Escuela Vieau, and Escuela Fratney for 30 years. In 1988, he co-founded La Escuela Fratney, Wisconsin’s first two-way bilingual school. He was Wisconsin’s Elementary Teacher of the Year in 1995. Bob was a founding editor of the award-winning national publication, “Rethinking Schools” in 1986. He has written dozens of articles and co-edited several books including “Rethinking Columbus”, “Rethinking Elementary Education”, “Rethinking Mathematics”, and “Transforming Teacher Unions”. He has given dozens of workshops and keynote presentations at educational conferences throughout the United States and around the world. In 2009, Bob was co-chair of the Coalition to Stop the MPS Takeover that successfully helped to stop a mayoral takeover of MPS. Later he helped found Schools and Communities United. In 2011, he was elected President of the Milwaukee Teachers’ Education Association and served until 2015. Both of Bob’s daughters are MPS graduates. He is married to Barbara Miner.

Term expires: April 2023

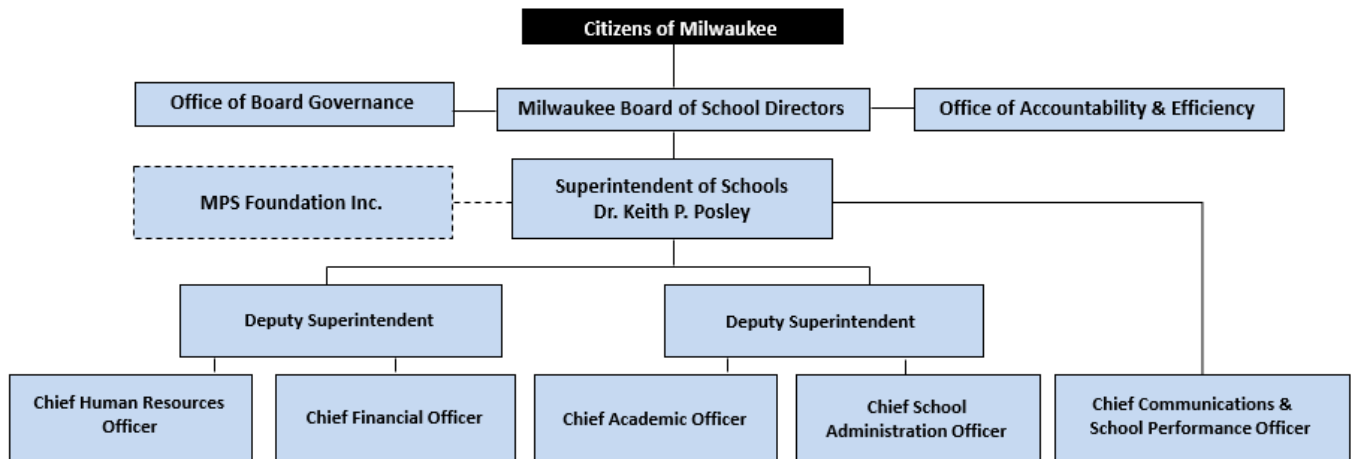


Member at Large

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 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 MPS 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 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.

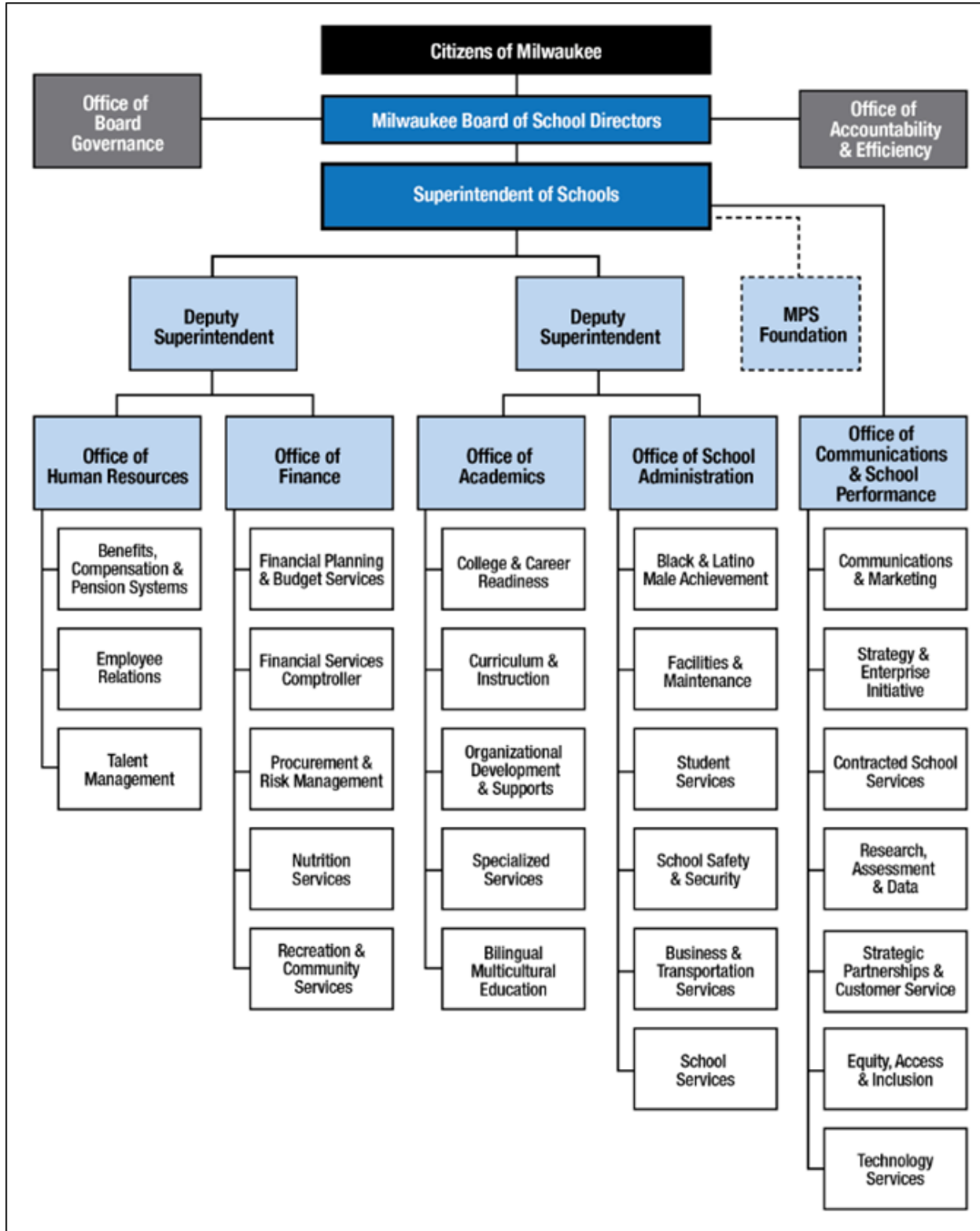
He believes that reading, math and writing need the intense focus of the entire MPS system. Dr. Posley states, “I firmly believe each child must possess a strong knowledge base in these critical areas.”

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 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.

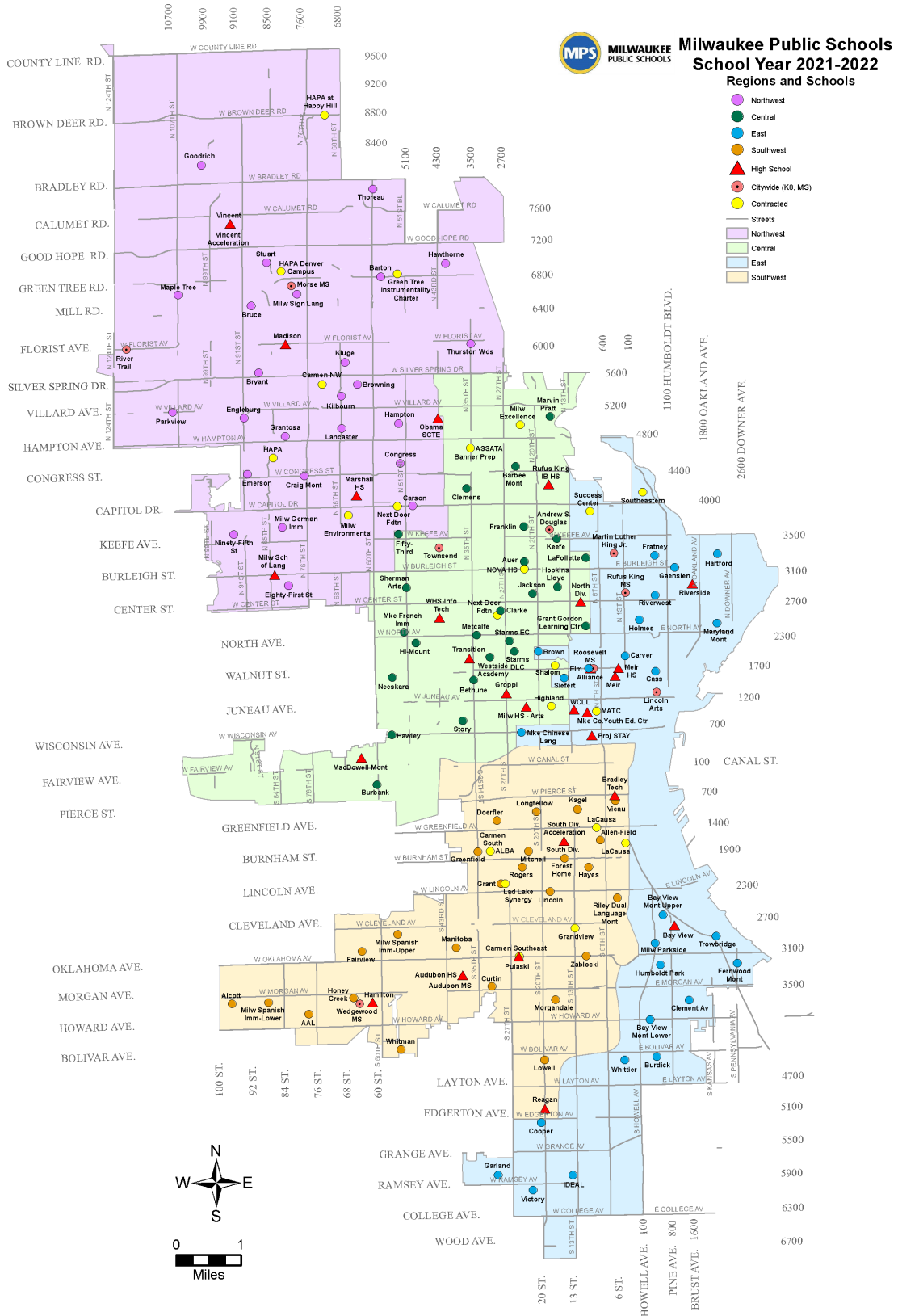


Each regional superintendent leads a regional cross-functional team accountable for supporting operational effectiveness, which includes representatives from the Office of Academics and the Office of School Administration. Regional superintendents assume general oversight of the day-to-day operational 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 changed their practices 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



2021-22 Superintendent's Proposed Budget
Fiscal Year: July 1, 2021 – June 30, 2022

Submitted to the Milwaukee Board of School Directors

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 community for the benefit of all.



Goals

Academic Achievement

Student, Family and
Community Engagement

Effective and Efficient
Operations

The projected cost for 2021-22 is \$1,105,065,192 for Academic Achievement; \$47,774,076 for Student, Family and Community Engagement; \$152,894,565 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

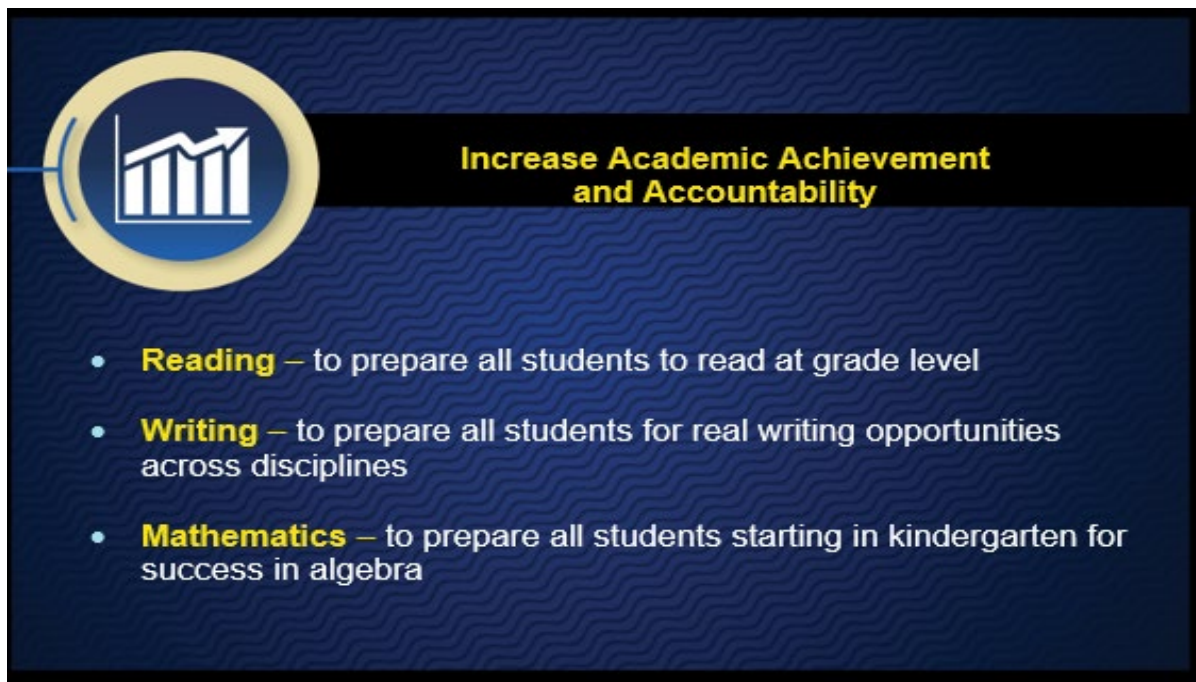


MPS is committed to maximizing resources directly allocated to schools to meet these priorities. In 2021–22, ninety-one cents of every dollar budgeted in the School Operations Fund is used to educate and support the children of Milwaukee. This includes all school-based staff and services.

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 supports, 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, and it 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 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 member 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 efforts to be the employer of choice and remain competitive.



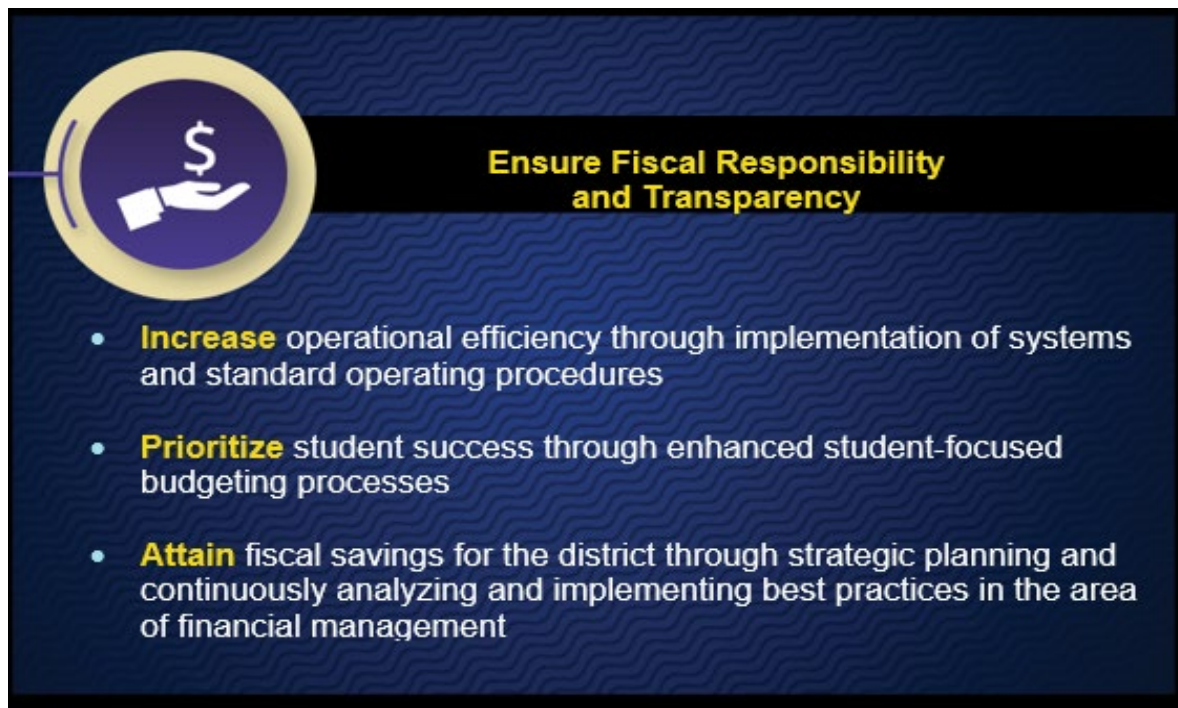
Develop Our Staff

- 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 to 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 been increased. For 2021–22, the school's per-pupil base allocation is also increased. Both school and non-school positions are increased for a total position increase of 56.95 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.

The **District Multilingual Multicultural Advisory Committee (DMMAC)** 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 and 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)** continues to focus 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 2021–22 school year. This will require flexibility and the ability to adapt along the way. Examples of Strategic Progress in School Year 2020-21

With nearly four 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

-  Delivered Summer Academy 2020 via a virtual format.
-  Head Start program offered summer activities during July. Families were able to help their children learn through Google Classroom.
-  MPS had 22 students across elementary, middle and high school among contest winners at the César E. Chávez Birthday Celebration.
-  Continued implementation of the MPS Montessori Strategic and the Bilingual Strategic Plans.
-  Seven students participated in the August Wilson Monologue Competition and gained knowledge about the impact of Wilson's work, learned performing skills, and built essential skills to prepare for their careers.
-  The MPS fifth annual Celebrating Abilities Family Forum was held virtually in March 2021.
-  Awarded honors and scholarship money from the Kohl Foundation for eleven teachers and thirteen students.
-  Offering a new Seal of Biliteracy for high school students who demonstrate proficiency in English and a second language.
-  MPS is first district in the Midwest to impact students through TeachRock and will use the lessons to integrate arts throughout social studies, language arts, science, math, and general music.
-  Casimir Pulaski High School is in its second year offering the International Baccalaureate (IB) Middle Years Programme and added the IB Diploma Programme and Career-Related Programme.
-  Two teachers were recognized by the Department of Public Instruction as Teachers of the Year.
-  Provided a virtual winter camp to students over their winter break as an extended learning opportunity through the support of community partners.
-  MPS sophomores spent time with MATC educators to learn about career paths in engineering and manufacturing as part of a new Lunch and Learn series.
















GOAL 2: Student, Family and Community Engagement

-  Collected feedback and input regarding the district's reopening plan.
-  Hosted virtual family engagement sessions to help parents and guardians throughout the school year.
-  Provided helplines and district updates to keep families informed and to provide assistance.
-  Families were able to see important updates and access Frog Street for Young Learners, an award-winning curriculum for use at home.
-  Children read online books in English and Spanish and took part in a wide range of learning activities.
-  Drop-in mobile recreation program provided 20-30 minutes of structured play opportunities, the equipment used during the activities were free to take home.
-  Developed a school reopening website where families can find everything they need for successful learning.
-  Over 4,000 toys and games distributed to youth via the Mobile Recreation program
-  Created Bilingual Task Force and developed pathways to a Wisconsin teaching license and bilingual certification to fill MPS's need for more bilingual educators.
-  Provided produce bags, recipes and online videos featuring cooking instructions and information about the foods provided each week through the Fresh Fruit and Vegetable Program.
-  Reopened four renovated sites as part of Milwaukee Recreation's citywide playfield revitalization project: Columbia, Custer, Southgate, and Clovernook.
-  Received devices, curriculum, and support to accelerate digital learning at five MPS middle schools through the Verizon Innovative Learning Program. Technology coaches have also been provided at each school to offer additional support to students and staff.
-  Provided childcare programs that supported students' virtual learning at about 50 locations for children in K5 and up by Milwaukee Recreation during closure of in-person learning.
-  The Arts Internship Program provided a paid summer internship program for high school students with practical job experience in arts-related positions. The program and host organizations created a hybrid curriculum that combined virtual and in-person work during the pandemic.
-  310 care packages of enrichment and sports activities were delivered to Adaptive Athletics participants.



GOAL 3: Effective and Efficient Operations

-  New school year began with virtual learning.
-  Annual New Educator Institute helped launched the school year through virtual professional development.
-  Educators took part in extensive professional development to facilitate online learning and shared creative ideas to keep students engaged.
-  Developed an in-person learning reopening plan and a phased-in reopening recommendation for consideration by the Milwaukee Board of School Directors.
-  MPS offered weekend meal bundles for children.
-  Expanded times and added meal sites for the Stop, Grab, & Go program.
-  Expanded onboarding protocols and professional learning with supports to help retain new staff.
-  Students were provided chromebooks to use at home for online learning along with hotspots if needed.
-  Used a drive-through model for activities such as: handing out instructional materials for early childhood and summer learning, recruiting staff, providing flu vaccinations, distributing COVID-19 sanitation, masks and other supplies to Milwaukee day cares, and providing race packet pickup for the Virtual Run Back to School.
-  Replaced 8 aquatic controllers throughout the District to improve chemical use efficiency and communication regarding swimming pool operations.
-  Installed high-efficiency particulate air (HEPA) fan/ filtration systems in all classrooms and shared spaces
-  Implemented a paperless, online student-athlete eligibility registration system replacing the need for 10 paper forms per athlete.
-  Received the Certificate of Achievement in Excellence in Financial Reporting from the Government Finance Officers Association and the Meritorious Budget Award by the Association of School Business Officials International.

District Budget Development

In January 2021, the administration proposed and the MBSD adopted parameters that guided the development of the 2021–22 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. Ensure that there are sufficient resources, including a textbook adoption, to provide high-quality classroom instruction at the Tier 1 level



2. Prioritize school budgets by adjusting and repurposing educational programming and departmental budgets
3. Implement the salary schedules with possible cost-of-living increase
4. Consider employee benefit modifications for eligible employees to identify cost savings and increase efficiencies
5. Explore operating efficiencies including those related to transportation
6. Implement a multi-tiered mental health approach to promote students' mental health and social-emotional learning
7. Strengthen a well-rounded educational experience by increasing the allocation in areas of school library, art, music and physical education
8. Provide flexibility to meet standards to safeguard health, safety and educational needs during the COVID-19 pandemic
9. Restore revenue to the Construction Fund to address deferred maintenance
10. Prepare the 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 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 and continues through the beginning of June with the adoption of the budget by the MBSD. In the fall of 2021, the Department of Financial Planning and Budget Services, within the Office of Finance, will work 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 2021-22 Budget Development Timetable

2021–22 Budget Development Timetable	
August–December	September–October
<ul style="list-style-type: none"> • Discuss the budget timetable, potential parameters, new programs, school changes and initiatives to be considered when preparing budget recommendations • Collect a variety of inputs, ideas and costs with analysis of their impact for budget planning • Collect stakeholder input into budget development 	<ul style="list-style-type: none"> • Revise budgets for the current year based on actual enrollment and identify future funding needs • Hold school budget resolution debriefs • Discuss the district’s five-year financial forecast
October	November–December
<ul style="list-style-type: none"> • Hold community listening sessions • Strategic Planning and Budget Committee holds work session • Hold board meetings for possible action on amendments to the adopted budget for the current fiscal year based on updated enrollment and revenue data • Transmit the amended adopted budget to the Milwaukee Common Council 	<ul style="list-style-type: none"> • Finalize next year’s enrollment projections • Hold Student Achievement and School Innovation Committee meeting to discuss and take possible action on potential school changes • Recommend school funding priorities • Collect cost-to-continue information
December	January
<ul style="list-style-type: none"> • Collect school changes and new initiative information to determine school allocations • Review current programs and funding levels and the school allocations for establishing school-based budgets 	<ul style="list-style-type: none"> • Hold Strategic Planning and Budget Committee meeting for discussion and possible action on the proposed budget timetable and parameters • Discuss budget process and preliminary allocations • Prepare, with input from School Engagement Councils, proposed school budgets
February–March	April
<ul style="list-style-type: none"> • Hold school budget resolution debrief meetings • Hold school Ambitious Instruction budget conversations • Prepare proposed office budgets • Hold office budget conversations 	<ul style="list-style-type: none"> • Compile the Superintendent’s Proposed Budget • Release MPS Superintendent’s Proposed Budget
May	June
<ul style="list-style-type: none"> • Hold public hearings on proposed budget • Publish statutory public hearing notice • Hold statutory hearing on proposed budget • Take possible action on amendments submitted by board members on the proposed budget • Hold board meetings for possible action on proposed budget 	<ul style="list-style-type: none"> • Transmit adopted budget to the Milwaukee Common Council
<p>Please note: The budget timeline is for all funds, including capital projects.</p>	



Ambitious Instruction budget conversations were held with the leader and school team of each school that had a 2018–19 Wisconsin Department of Instruction (DPI) school report card designation of “fails to meet expectations.” In addition, other schools had the opportunity to request an Ambitious Instruction budget conversation. These conversations were hosted by the superintendent and included the deputy superintendents, chiefs and regional superintendents. 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 forming the schools’ budgets. Included on the regional resolution teams are the regional superintendents, Office of Academics staff, instructional leadership directors, Human Resources staff, Special Education staff and 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 is using many different vehicles to solicit and act upon feedback from staff and the community. Some of these methods are staff open-office hours, principal collaboration and a student advisory group that works with the Office of the Superintendent. The District Advisory Council is made up of parent representatives from all schools and meets monthly with district staff. These sessions provide 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 (virtually) 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 Committee 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.

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 revenues, growing education options and increased need for quality programming aimed at serving Milwaukee’s diverse student population.

The proposed budget for 2021–22 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 down from \$1,343,360,782 in 2020–21 to \$1,305,733,833 in 2021–22. The proposed budget reflects an overall decrease in budgeted expenditures of \$37.6 million from the 2020–21 budget. The changes are listed as follows: The School Operations Fund increased \$27,743,730; School Nutrition Services Fund



Increased \$866,522; Extension Fund increased \$130,657; Construction Fund decreased \$1,712,598; and Categorical Aid Program Fund decreased \$64,655,260. Revenues in the School Operations Fund are slightly higher at 2.8 percent over 2020–21. In April 2020, the voters of the city of Milwaukee passed a referendum that contributed an additional \$57 million into the 2020–21 budget, \$20 million in 2021–22, for a total of \$77 million.

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 2021–22 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 (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 the equalization aid is distributed. MPS does not estimate the local property taxes until DPI provides an estimate of the district’s equalization and other aids that impact the tax levy.
3. Federal aid—Most federal aid to schools comes through three channels: Individuals with Disabilities Education Act (IDEA), Every Student Succeeds Act (ESSA) or through distribution formulas and competitive grants. MPS’s federal aid is approximately 16.6 percent of its total 2021–22 revenue.
4. Local sources—Other sources of school funding come from grants, borrowing, local fees, interest earnings and gifts. Additional sources of local non-property tax revenue include tuition from student learning options (open enrollment tuition, intergovernmental agreements and rental revenues for the use of school facilities).

Public funding is the primary financial resource for the district, but private funding is necessary to provide quality supports 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 schools 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 students in 2004 to 28,583 students in 2020–21. 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, DPI 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 can 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 other local 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.

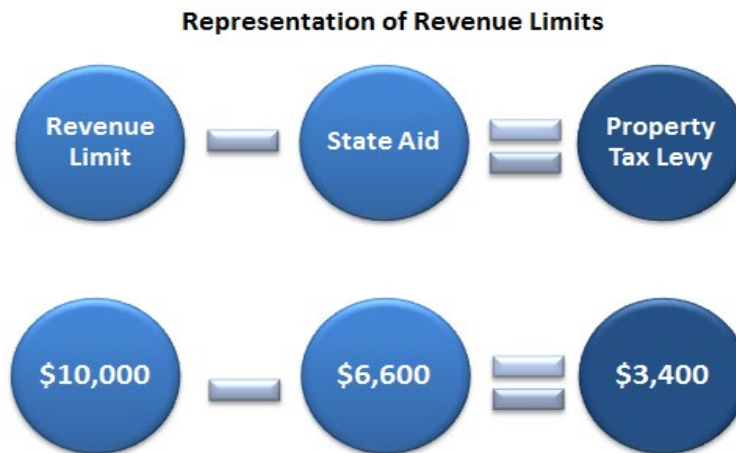
2.8 School Operations Fund

School Operations Fund – Revenues by Source (\$M)						
Description	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 F.A.	2021-22 P.B.	Inc/(Dec)
Property Tax Levy, Equalization and Integration Aids						
Property Tax Levy	\$248.2	\$228.9	\$236.2	\$276.1	\$299.9	\$23.8
General Equalization Aid	580.4	583.2	563.1	572.8	572.8	-
Integration Aid	30.4	30.4	30.3	30.5	30.5	-
Poverty Aid	6.3	6.3	5.0	5.0	5.0	-
Computer Aid	7.2	8.8	8.8	8.8	8.8	-
Deduction for Choice/Charter	(56.6)	(52.0)	(42.8)	(36.7)	(36.7)	-
Subtotal	\$816.0	\$805.5	\$800.6	\$856.5	\$880.3	\$23.8
State Handicapped Aids						
Handicapped Aids	\$46.1	\$45.1	\$45.5	\$48.4	\$51.0	\$2.6
Subtotal	\$46.1	\$45.1	\$45.5	\$48.4	\$51.0	\$2.6
Other State Aids						
Transportation Aid	\$2.5	\$2.4	\$2.2	\$2.7	\$0.0	(\$2.7)
Library Aid	4.7	4.8	5.7	4.1	4.1	-
Bilingual Aid	1.6	1.6	1.2	1.7	1.7	-
Summer School Aid	-	-	-	-	-	-
Tuition from State	0.3	0.4	0.4	0.5	0.5	-
General State Aid	35.0	50.2	56.1	55.1	53.6	(1.5)
Other State Aids	0.1	0.8	8.4	3.8	3.8	-
Subtotal	\$44.2	\$60.2	\$74.0	\$67.9	\$63.7	(\$4.2)
Federal Aids						
Other Federal Aids	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0	\$0.0
Federal Reimbursement - QSCB	3.8	2.5	1.4	3.8	3.8	-
Indirect Cost Aids	5.4	5.1	6.3	6.8	6.8	-
Medicaid Reimbursements	5.9	7.1	6.7	6.1	6.1	-
Subtotal	\$15.1	\$14.7	\$14.4	\$16.6	\$16.6	\$0.0
Local Revenues						
TIF and Other City Related	\$0.6	\$0.3	\$0.0	\$0.3	\$0.3	\$0.0
Student Programs Reimbursement	0.2	0.5	0.2	0.3	0.3	-
Student Fees/Admissions	1.8	1.6	-	-	-	-
Tuition	12.5	14.6	16.6	13.0	13.0	-
Interest Earned	0.7	0.5	0.6	0.4	0.4	-
Debt Proceeds	-	1.4	-	-	-	-
Rental	2.0	3.1	3.0	2.7	2.7	-
OPEB Member Contributions	-	-	-	-	5.0	5.0
Refunds/Ins. Proceeds	5.9	9.6	10.0	0.5	1.1	0.6
Miscellaneous	0.8	0.3	0.7	0.3	0.3	-
Subtotal	\$24.5	\$31.8	\$31.2	\$17.5	\$23.0	\$5.6
Total without Carryover	\$945.9	\$957.3	\$965.8	\$1,006.9	\$1,034.7	\$27.7
Carryover	-	-	-	-	-	-
Total with Carryover	\$945.9	\$957.3	\$965.8	\$1,006.9	\$1,034.7	\$27.7



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



* Please note that taxes vary with home values, and numbers shown are examples.

District-wide personnel costs are projected to be \$898.9 million, which is 68.8 percent of the total proposed budget and is the district's largest expense. The fringe benefit rate used for school and department budgets increased from 53.3 percent in 2020–21 to 53.6 percent in 2021–22. School-based budgeted staff is increasing by 20.36 FTEs, and non-school-based budgeted staff is increasing by 36.59 FTEs, the net FTE change is 56.95.

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 DPI's reporting requirements, the board 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 a management control and planning tool and, as such, are incorporated into the accounting system of the district. Administrative policy requires that all annual appropriations lapse at year-end except for the following:

- Excess budgetary authority for capital projects funds lapse when a specific project is completed.
- Schools may be allowed to automatically carry over a maximum of 1.0 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 board 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 board approval for 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	
Statutory Funds	<p>School Operations (General) Fund 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>School Nutrition Services Fund 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>Construction Fund 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>Extension Fund 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>
Non-Statutory	<p>Categorically Aided Programs Fund The Categorically Aided Programs Fund is used to account for proceeds from federal, state and private grants that fund 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>
Fiduciary Funds	<p>Employee Pension Plans MPS is the trustee, or fiduciary, for 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>Other Assets MPS is the trustee, or fiduciary, for other assets that—because of a trust arrangement—can be used only for their intended purpose.</p>



Governmental Fund Types

Chart 2.11 shows district fund and reporting entity structure.

Chart 2.11 District Fund and Reporting Entity Structure

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

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 and, 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 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 the accounts of the district comprise 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 board 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 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
- School Nutrition Services 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.

(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 budget shall be furnished to each board member before the date of the public hearing on the proposed budget.

(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.



Budget Control

(1) The superintendent, or his/her designee, shall prepare monthly reports 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 accounts. Expenditures for student transportation, employee benefits, and district insurances shall be controlled on the basis of the total appropriation for each of these budgets. The accounts funded under special and contingent funds shall be controlled by line item.

(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 reside with the board except as modified by Administrative Policy 6.19. The superintendent shall report staffing levels exceeding budget authorizations and the monetary impact to the appropriate committee and the board on a monthly basis.

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 opportunities that would offer an advantage
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 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 superintendent of schools, the board clerk, who also serves as the chief of the Office of Board Governance and 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 fund transfers shall be reported to the appropriate committee and the board within 60 days following effectuation of the transfers.

(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 fund transfers



shall be reported to the appropriate committee and the board no later than 60 days following effectuation of the transfer.

(6) ENROLLMENT GROWTH AND TEACHER RESERVE FUNDS

(a) Per-pupil funding shall be provided to schools that increase their enrollments, up to the amount of funding budgeted for unallocated seats. The superintendent, or his/her designee, shall be authorized to effectuate fund transfers between the “enrollment growth” and the “teacher reserve fund” accounts and the school budgets as necessary for the purpose of adjusting school staffing to the appropriate level.

(b) Monies remaining in the enrollment growth and teacher reserve fund accounts may be used by the superintendent in his/her discretion to support board 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 3.0 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 1.0 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, the following apply:

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, either full or part-time, shall be paid bi-weekly. 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.

